



Vijayanagara Sri Krishnadevaraya University
Jnana Sagara, Ballari (Karnataka)

Department of Studies in Commerce

Syllabus

Bachelor of Commerce (B.Com.) Programme
(General)

[Under Choice Based Credit System (CBCS)]

With Effect from the Academic Year 2024-25



Vijayanagara Sri Krishnadevaraya University

Jnana Sagara, Ballari (Karnataka)

B.Com Programme Outcomes

After the successful completion of the programme, the student will be able to:

1. Differentiate between various accounting systems.
2. Prepare necessary accounting statements to exhibit business performance.
3. Apply accounting and statistical tools to analyse and interpret financial statements, and forecast business prospects.
4. Apply management principles for effective management of economic entities.
5. Adopt economic concepts, principles and techniques for taking economically viable decisions.
6. Adapt marketing principles and strategies for marketing of goods and services.
7. Ensure regulatory compliance in all business activities.
8. Apply provisions of taxes for tax planning and management.
9. Evaluate different projects by applying suitable capital budgeting technique to take optimal investment decision.
10. Assess the costs and apply costing methods and techniques for optimum solution.
11. Determine optimum capital structure, appropriate dividend policy and required working capital.
12. Exploit the business opportunities by innovative business ideas.

Bachelor of Commerce (B.Com.)
(General)
Curriculum Structure of the Programme
(Effective from the Academic Year 2024-25)

Bachelor of Commerce (B.Com.) Curriculum Structure										
Semester – I										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	24COMGC101	Management Principles and Applications	4	4	--	--	20	80	3
4	DCC	24COMGC102	Business Analysis and Market Dynamics	4	4	--	--	20	80	3
5	DCC	24COMGC103	Financial Accounting	4	4	--	--	20	80	3
6	DCC	24COMGC104	Quantitative Techniques – I	4	4	--	--	20	80	3
7	MC		Environmental Studies	2	3	--	--	10	40	1.5
Total Credits and Marks for the First Semester				24				130	520	

Bachelor of Commerce (B.Com.) Curriculum Structure										
Semester – II										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	24COMGC205	Law and Practice of Banking	4	4	--	--	20	80	3
4	DCC	24COMGC206	Business Environment Decisions	4	4	--	--	20	80	3
5	DCC	24COMGC207	Advanced Financial Accounting	4	4	--	--	20	80	3
6	DCC	24COMGC208	Quantitative Techniques – II	4	4	--	--	20	80	3
7	MC		Indian Constitution	2	3	--	--	10	40	1.5
Total Credits and Marks for the Second Semester				24				130	520	

Bachelor of Commerce (B.Com.) Curriculum Structure										
Semester – III										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	24COMGC309	Corporate Administration	4	4	--	--	20	80	3
4	DCC	24COMGC310	Marketing Management	4	4	--	--	20	80	3
5	DCC	24COMGC311	Corporate Accounting	4	4	--	--	20	80	3
6	DCC	24COMGC312	Cost Accounting	4	4	--	--	20	80	3
7	SEC	24COMGS301	Accounting Software – Tally	2	1	--	2	10	40	1.5
Total Credits and Marks for Third Semester				24				130	520	

Bachelor of Commerce (B.Com.) Curriculum Structure										
Semester – IV										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	24COMGC413	Principles and Practices of Auditing	4	4	--	--	20	80	3
4	DCC	24COMGC414	Business Laws	4	4	--	--	20	80	3
5	DCC	24COMGC415	Advanced Corporate Accounting	4	4	--	--	20	80	3
6	DCC	24COMGC416	Costing Methods and Techniques	4	4	--	--	20	80	3
7	SEC	24COMGS402	Spread Sheets for Business Data Analysis – MS Excel	2	1	--	2	10	40	1.5
Total Credits and Marks for the Fourth Semester				24				130	520	

Bachelor of Commerce (B.Com.) Curriculum Structure

Semester – V

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	DCC	24COMGC517	Contemporary Auditing	4	4	--	--	20	80	3
2	DCC	24COMGC518	Human Resource Management	4	4	--	--	20	80	3
3	DCC	24COMGC519	Financial Management	4	4	--	--	20	80	3
4	DCC	24COMGC520	Income tax – I	4	4	--	--	20	80	3
5	DEC	24COMGE501	Elective – 1 (one course to be selected from the list of electives and the same stream is to be continued in the 6 th Semester)	4	4	--	--	20	80	3
6	SEC	24COMGS503	Business Research Methods	4	2	1	2	20	80	3
Total Credits and Marks for the Fifth Semester				24				120	480	

List of Discipline Specific Electives (DSEs)

(one course to be selected from the list of electives and the same stream is to be continued in the 6th Semester)

Stream of Electives	Accounting	Taxation	Banking and Insurance	Marketing	Finance
Fifth Semester	Indian Accounting Standards – I	Goods and Services Tax	Digital Banking	Consumer Behaviour	Indian Financial Markets
Sixth Semester	Indian Accounting Standards – II	Customs Duties	Insurance and Risk Management	Contemporary Issues in Marketing	Financial Services

Bachelor of Commerce (B.Com.) Curriculum Structure

Semester – VI

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	DCC	24COMGC621	Entrepreneurship Development	4	4	--	--	20	80	3
2	DCC	24COMGC622	Principles and Practice of Insurance	4	4	--	--	20	80	3
3	DCC	24COMGC623	Management Accounting	4	4	--	--	20	80	3
4	DCC	24COMGC624	Income tax – II	4	4	--	--	20	80	3
5	DEC	24COMGE602	Elective – 2 (one course to be selected from the list of electives but in the same stream chosen in the 5 th Semester)	4	4	--	--	20	80	3
6	SEC	24COMGS604	Project/KJK as per Govt. Guidelines	4	1	1	4	20	80	--
Total Credits and Marks for the Sixth Semester				24				120	480	
Total Credits and Marks for B.Com. Programme (General)				144				760	3040	
Total Credits and Marks for B.Com. Programme(General)				144				3800		

List of Discipline Specific Electives (DSEs)

(one course to be selected from the list of electives and the same stream which was selected in the 5th semester is to be continued in the 6th semester)

Stream of Electives	Accounting	Taxation	Banking and Insurance	Marketing	Finance
Fifth Semester	Indian Accounting Standards – I	Goods and Services Tax	Digital Banking	Consumer Behaviour	Indian Financial Markets
Sixth Semester	Indian Accounting Standards – II	Customs Duties	Insurance and Risk Management	Contemporary Issues in Marketing	Financial Services

Internal Assessment for Project Work

Activities	C1	C2	Total Marks
Review of Literature and Formulation of Research Problem	05	-	05
Research Design and Approach	05	-	05
Analysis and Findings	-	05	05
Pre-submission Presentation	-	05	05
Total	10	10	20

Semester-End Assessment for Project Work

Activities	Total Marks
Project Viva – Voce at the College level with an external examiner appointed by the Chairman of BoE with the approval of Registrar (Evaluation) of the University.	20
Project Report Evaluation at the time of Central Valuation at the Valuation Centre.	60
Total	80

Notes

1. **All the courses, except Language and Mandatory Courses, are to be taught by the Commerce Teachers only.**
2. **Abbreviations used for course category are as follows:**
 - a. DCC – Discipline-specific Core Course
 - b. DEC – Discipline-specific Elective Course
 - c. LC – Language Course
 - d. MC – Mandatory Course
 - e. SEC – Skill Enhancement Course
3. **Course Code consists of 10 digits. It indicates as follows:**
 - a. The first two digits – Year of Commencement of this Curriculum
 - b. The Second three letters – The programme, Commerce
 - c. The next one letter – The Category of Programme like G – General, T – Taxation, V – Vocational-Computer Studies and B - BFSI
 - d. The next one letter – The category of the Course
 - e. The next digit – Serial number of the Semester
 - f. The last two digits – Serial Number of the Course in that category
4. **Teaching Hours**
 - a. L – Lecture
 - b. T – Tutorial - one hour of tutorial is equivalent to one hour of lecture.
 - c. P – Practical - two hours of practical is equivalent to one hour of lecture.
5. **Marks**
 - a. IA – Internal Assessment
 - b. SEE – Semester-End Examination

Bachelor of Commerce (B.Com.) Curriculum Structure**Semester – III**

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	24COMGC309	Corporate Administration	4	4	--	--	20	80	3
4	DCC	24COMGC310	Marketing Management	4	4	--	--	20	80	3
5	DCC	24COMGC311	Corporate Accounting	4	4	--	--	20	80	3
6	DCC	24COMGC312	Cost Accounting	4	4	--	--	20	80	3
7	SEC	24COMGS301	Accounting Software – Tally	2	1	--	2	10	40	1.5
Total Credits and Marks for Third Semester				24				130	520	

Bachelor of Commerce (B.Com.)
Semester – III

Course Title: Corporate Administration	Course code: 24COMGC309
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Outline the framework of Companies Act of 2013 and different kind of companies. • Identify the stages and documents involved in the formation of companies in India. • Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration. • Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. • Evaluate the role of liquidator in the process of winding up of the company.

Unit	Description	Hours
1	Introduction to Company: Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - Kinds of Companies – One Person Company Private Company-Public Company- Company limited by Guarantee-Company limited by Shares- Holding Company- Subsidiary Company-Government Company- Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company	12
2	Formation of Companies: Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, alteration of MA and AA, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, misstatement in prospectus - liability and remedies for misstatement, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.	12
3	Company Administration: Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning,	12

	Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.	
4	Corporate Meetings: Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	10
5	Winding Up: Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	10
<p>References:</p> <p>1K. Venkataramana, Corporate Administration, SHBP.</p> <p>2. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.</p> <p>3. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.</p> <p>4. S.C. Kuchal, Company Law and Secretarial Practice.</p> <p>5. S.C. Sharma, Business Law, I.K. International Publishers</p> <p>Note: Latest edition of text books may be used.</p>		

Bachelor of Commerce (B.Com.)
Semester – III

Course Title: Marketing Management	Course code: 24COMGC310
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Understand the basic concepts of marketing and assess the marketing environment.
- Analyse the consumer behaviour in the present scenario and marketing segmentation.
- Discover the new product development & identify the factors affecting the price of a Product in the present context.
- Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- Outline the recent developments in the field of marketing.

Unit	Description	Hours
1	Introduction to Marketing - Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling v/s Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.	12
2	Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection-Positioning concept -Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.	12
3	Product and Product Planning - Meaning, definition, objectives and components of product planning, product related concepts; meaning, features, product classification, product portfolio, product-line, Product Life Cycle, new product planning and development - meaning, definition, innovation and steps of new product development, reasons for failure of new product, success of new product development.	12
4	Promotion and Distribution: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels;	12

	Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.	
5	Recent Developments in Marketing -Customer Relationship Management (CRM) - customer satisfaction, mass marketing v/s target marketing, direct marketing, retail marketing, rural marketing, social marketing, green marketing e-marketing, and niche marketing.	08
<p>References:</p> <ol style="list-style-type: none"> 1. Marketing Management - Philip Kotler 2. Marketing - J.C. Gandhi 3. Marketing Management - T.Ramaswamy 4. Marketing Management - S.A.Sherlekar 5. Marketing Management – B S Raman <p>Note: Latest edition of text books may be used.</p>		

Bachelor of Commerce (B.Com.)
Semester – III

Course Title: Corporate Accounting	Course code: 24COMGC311
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Combination of lectures, seminars, assignments, exposing the students to annual accounts of companies to get practical insights, etc.

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

- To workout accounting issues
- Explain the valuation methods of intangible assets.
- Ascertain pre and post incorporation profit.
- Compute the value of shares.
- Prepare the financial statements of companies as per Companies Act, 2013.

Unit	Description	Hours
1	Financial statements of Companies - Phases of Share Capital, Statutory Provisions regarding preparation of financial statements of companies as per schedule III of Companies Act, 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax– Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet (Numerical Problems).	12
2	Profit prior to incorporation – Introduction - Meaning – Calculation of sales ratio– time ratio – weighted ratio – treatment of capital and revenue expenditure –capital profit and revenue profit (theory) Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013. (Numerical Problems)	12
3	Accounting for amalgamation- Meaning-Objectives-Types-Methods-Purchase consideration. (Numerical Problems) Absorption- Meaning-Differences between amalgamation and absorption-Methods. .(Numerical Problems)	10
4	Valuation of Intangible Assets: Introduction – types and objectives of intangible assets, Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method (Numerical Problems). Brand valuation and Intellectual Property Rights (IPR). (Theory)	12

5	Valuation Of Shares - Introduction - Meaning –Types of Shares - Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares (Numerical Problems). Rights Issue and Valuation of Rights Issue, Valuation of Warrants (Theory).	10
<p>References:</p> <ol style="list-style-type: none"> 1. Corporate Accounting- B.S.Raman 2. Financial Accounting - S.N.Maheshwari. 3. Financial Accounting – Shukla & Grewal. 4. Advanced Accounting –R.L Gupta &Radhaswamy. 5. Introduction to Accountancy – T.S.Grewal 6. Advanced Accountancy – M.B.Kadkol <p>Note: Latest edition of text books may be used.</p>		

Bachelor of Commerce (B.Com.)
Semester – III

Course Title: Cost Accounting	Course code: 24COMGC312
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Combination of lectures, GDs, assignments, et
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Outline the Procedure and documentations involved in procurement of materials and compute the value of Inventory • Make use of payroll procedures and compute idle and overtime. • Discuss the methods of allocation, apportionment and absorption of overheads. • Prepare cost sheet and discuss cost allocation under ABC.

Unit	Description	Hours
1	Introduction to Cost Accounting: Meaning and definition, features, objectives, functions and significance of cost accounting; distinction between financial accounting and cost accounting; cost v/s price; cost objects, cost units and cost centres ; systems, methods and techniques of cost accounting; installation of cost accounting system; limitations of cost accounting Classification of Costs - Classification of Costs - element-wise, functional, behavioural, controllability, period -wise, identifiability and managerial classification of costs	10
2	Material Cost Accounting –Meaning, features, merits and applicability, preparation of cost sheet. : Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods (Numerical Problems).	12
3	Labour Cost Accounting: Introduction – Labour Cost – types of labour cost-Labour Cost Control – time keeping and time booking and Payroll Procedure - Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment, Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system. (Numerical Problems)	12
4	Overhead Accounting: Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection,	12

	Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Problems on Machine Hour Rate. (Numerical Problems)	
5	Reconciliation of Cost and Financial Accounts: Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement (Numerical Problems)	10

References:

1. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi
2. M N Arora, A Textbook of Cost and Management Accounting, Vikas, New Delhi
3. S N Maheswari, Cost Accounting, Sultan Chand, New Delhi.
4. Ravi M. Kishore, Cost and Management Accounting, Taxmann Publications, New Delhi a. Publications
5. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
6. M C Shukla, Cost Accounting – Text and Problems; S Chand, New Delhi
7. V K Saxena and C D Vashist, Advanced Cost and Management Accounting, Sultan Chand, New Delhi
8. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson , New Delhi
9. Jawahar Lal, Seema Srivastava and Manisha Singh, Cost Accounting – Text, Problems and Cases, McGraw Hill, New Delhi Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.

Note: Latest Edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – III

Course Title: Accounting Software – Tally	Course code: 24COMGC301
Total Contact Hours: 30	Course Credits: 2
Internal Assessment Marks: 10	Duration of SEE: 1.5 hours
Semester End Examination Marks: 40	

Pedagogy: Classroom Lectures, Tutorials, Seminar, Computer lab exercises etc.

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

- Learn about Tally’s history, versions, key features, and improvements, with a focus on Tally Prime.
- Acquire the skills to install Tally, create a company, and configure settings to match business requirements.
- Gain proficiency in creating and managing accounts, recording transactions, and organizing accounts using groups and sub-groups.
- Master advanced Tally features such as bank reconciliation, GST accounting, payroll, multi-currency transactions, and cost center management.

Unit	Description	Hours
1	Introduction to Tally and Basics of Accounting: History, versions, and introduction to Tally Prime. Installing and setting up the software, creating a company, and configuring settings. Navigating through the Tally interface, menus, and different functional keys and basics of Accounting.	8
2	Creating and Managing Accounts: Company Creation: Setting up companies, configuring multiple companies in Tally. Ledger Creation: Creating and managing ledgers, understanding types of accounts (personal, real, nominal). Groups and Sub-groups: Creating, modifying, and understanding groups like assets, liabilities, income, and expenses. Stock Groups, Stock Items, and Godown Creation: Creating and managing stock items, units of measurement, and tracking inventory.	10
3	Advanced Features in Tally: Voucher Entry: Recording transactions through different vouchers (sales, purchase, payment, receipt, journal, etc.). Payroll Management: Setting up employee payroll, calculating salaries, and generating pay slips. Generating Financial Reports: Profit and Loss account, Balance Sheet, Trial Balance, and Cash Flow statements.	12

References:

- 1 Kapoor, A. (2020). Tally ERP 9: A comprehensive guide to accounting and inventory management. 5th ed. McGraw-Hill Education.
- 2 Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2019). Financial accounting: Tools for business decision making. 10th ed. Wiley.
- 3 Maheshwari, S. N., & Maheshwari, S. K. (2021). Financial accounting: A managerial perspective. 8th ed. Pearson.
- 4 Jain, P., & Narang, A. (2021). GST and accounting: A complete guide for businesses. 3rd ed. Taxmann Publications.
- 5 Tally Solutions. (2022). Tally Prime: An ultimate guide to accounting and taxation. Tally Solutions.
- 6 Chandra, S. (2020). Inventory management: Theory and practice. 4th ed. Sage Publications.
- 7 Horngren, C. T., Sundem, G. L., & Elliott, J. A. (2018). Introduction to financial accounting. 11th ed. Pearson.
- 8 Tally Solutions. (2023, June 14). *Introduction to Tally Prime: History, versions, and features*. Tally Solutions. <https://www.tallysolutions.com/tally-prime-history>
- 9 Tally Solutions. (2022). *Tally Prime* (Version 2.0) [Computer software]. Tally Solutions. <https://www.tallysolutions.com>
- 10 Government of India. (2020). *GST guide for businesses*. Ministry of Finance. <https://www.gst.gov.in>
- 11 Tally Solutions. (2021, December 10). *How to install and set up Tally Prime: A step-by-step guide*. Tally Solutions. <https://www.tallysolutions.com/install-setup-tally-prime>

Note: Latest Edition of textbooks may be used.

Bachelor of Commerce (B.Com.) Curriculum Structure**Semester – IV**

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	24COMGC413	Principles and Practices of Auditing	4	4	--	--	20	80	3
4	DCC	24COMGC414	Business Laws	4	4	--	--	20	80	3
5	DCC	24COMGC415	Advanced Corporate Accounting	4	4	--	--	20	80	3
6	DCC	24COMGC416	Costing Methods and Techniques	4	4	--	--	20	80	3
7	SEC	24COMGS402	Spread Sheets for Business Data Analysis – MS Excel	2	1	--	2	10	40	1.5
Total Credits and Marks for the Fourth Semester				24				130	520	

Bachelor of Commerce (B.Com.)
Semester – IV

Course Title: Principles and Practice of Auditing	Course code: 24COMGC413
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Narrate the conceptual framework of auditing. • Examine the risk assessment and internal control in auditing • Comprehend the relevance of IT in audit and audit sampling for testing. • Examine the company audit and the procedure involved in the audit of different entities. • Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

Unit	Description	Hours
1	Introduction to Auditing: Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers - Audit Note Book, Audit Programme Qualities of an Auditor – Audit planning – Audit strategy – Audit Engagement - Audit Documentation - Audit Evidence – Written Representation.	12
2	Reserves and Provisions: Concept of reserves and provisions – difference between reserves and provisions, classification of reserves, legal aspects of reserves.	10
3	Internal Check, Internal Control and Internal Audit: Meaning and objectives, distinction between internal check, internal audit and internal control, procedure of internal check over different items and auditor’s duty.	12
4	Vouching: Introduction, concept of vouching, objective of vouching, importance of vouching, concept of vouchers, internal and external evidence, general principles of vouching, teeming and lading - a challenge to vouching, vouching of different items, duties of an auditor with regard to each item. Verification and Valuation of Assets and Liabilities - introduction, meaning, difference between verification and valuation, importance of verification and valuation, verification and valuation of tangible, intangible and fictitious assets and contingent liabilities.	12
5	Investigation: Introduction, definition, objectives or purposes of investigation, features of investigation, duties of an investigator, types of investigation on behalf of a person or company wanting to purchase a running business – on behalf of an incoming partner – on behalf of the lender – on behalf of owner of the business	10

	who suspects the fraud.	
--	-------------------------	--

References:

1. Practical Auditing – B.N Tandon
2. Practical Auditing – Spicer and Pegler
3. Auditing – T.R.Sharma
4. Contemporary Auditing – Kamal Gupta
5. Auditing Principles and Techniques – S.K.Basu
6. Principles and Practice of Auditing – J.R.Batliboi.
7. Principles of Auditing – Depaula

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – IV

Course Title: Business Laws	Course code: 24COMGC414
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Understand the law contract and elements of contracts.
- Differentiate between the offer, acceptance and consideration.
- Predict possible developments in the intellectual property rights in the upcoming days

Unit	Description	Hours
1	Law of Contract - Indian Contract Act 1872 – definition of contract – types of contract – essential elements of valid contract – agreements expressly declared void, doctrine of privity of contract – quasi-contract.	10
2	Offer, Acceptance and Consideration: Offer – definition – legal rules of offer – revocation of offer – Acceptance – definition, legal rules of acceptance –revocation of acceptance – Consideration – definition – essentials of valid consideration – exceptions to the rule ‘No consideration No Contract’.	12
3	Capacity of Parties - definition – essentials, minor - definition – legal rules relating to minor, unsound mind person – definition – types of unsound mind person, disqualified persons – definition – types of disqualified persons.	12
4	Free Consent - definition–coercion – undue influence – misrepresentation –mistake & fraud, meaning and types. Performance of Contract – meaning and types, discharge of contract – meaning and modes of discharge of contract- breach of contract – remedies for breach of contract.	12
5	Sale of Goods Act - definition, essentials, kinds of goods, un-paid seller and right of unpaid seller. Intellectual Property Rights - meaning – objectives and scope, Right to Information Act - objectives and scope.	10

References:

1. Mercantile Law -N.D.Kapoor
2. Business Laws - Gulshan and Gulshan
3. Business Laws - B S Raman
4. ICAI and ICWAI Course Materials
5. Handouts/ amendment notes issued from time to time by the Board of Law

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – IV

Course Title: Advanced Corporate Accounting	Course code: 24COMGC415
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.ss

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

- To acquaint the students with accounting issues on bank accounts,
- To acquaint the students with accounting issues on company accounts,
- To acquaint the students with accounting issues on liquidation accounts,
- Understand about the self-balancing ledger

Unit	Description	Hours
1	Accounts of Banking Companies- Preparation of Profit and Loss Account and Balance Sheet in accordance with the latest amendments to Banking Regulation Act. Special provisions of the Banking Regulation Act regarding disposal of non-banking assets- Share capital and preference shares- Restriction regarding payment of dividend and reserve fund- System of keeping books.	12
2	Redemption Of Preference Shares- Meaning-Legal requirements of redemption of preference shares-Accounting entries connected with the redemption of preference shares,	10
3	Accounts of Holding Company – Meaning of Holding Company and Subsidiary – meaning of important terms – Requirement of Holding Companies under Companies Act – preparation of consolidated Balance Sheet with special adjustment regarding unrealized profit on Trading Stock, unrealized profit on fixed assets – inter-company elimination and adjustment – chart showing, minority interest in subsidiary company and calculation of capital reserve or goodwill.	14
4	Accounts of Liquidation Of Companies- Meaning- Differences between winding up and liquidation – Modes of liquidation- Preparation of Liquidators final statements of accounts-(Numerical Problems)	10
5	Self-balancing Ledgers - Meaning and advantages- steps to introduce self- balancing system-preparation of different types of ledger accounts – transfer from one ledger to another.(Numerical Problems)	10

References:

1. Financial Accounting - S.N.Maheshwari.
2. Financial Accounting – Shukla & Grewal.
3. Financial Accounting – B.S Raman.
4. Advanced Accounting – R.L Gupta & Radha Swamy (Vol.1 and 2)

5. Introduction to Accountancy – T.S.Grewal

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – IV

Course Title: Costing Methods and Techniques	Course code: 24COMGC416
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Explain different methods of costing. • Determination of cost by applying different methods of costing. • Prepare flexible and cash budget with imaginary figures • Analyse the processes involved in standard costing

Unit	Description	Hours
1	Contract Costing – Meaning- Definition- Features- treatment of certain important costs- contract price-work in progress-work certified and uncertified. Recognition of profits on incomplete contracts. Escalation clause.	10
2	Process Costing: – Meaning, features and application Treatment of process losses – Normal losses and abnormal losses– abnormal gain. Accounting for joint and by-products – Meaning – Objectives and application- Accounting for joint and by products.	12
3	Operating Costing: – Meaning, features -Classification of Operating cost- Preparation of operating cost sheet of Transport undertaking only	10
4	Marginal Costing – Meaning, definitions, features, application, merits and demerits of marginal costing; marginal costing v/s absorption costing; marginal costing equation; Cost-Volume-Profit Analysis – meaning and assumptions; Break Even Point and BE Analysis; Contribution Margin Ratio (Profit –Volume Ratio), Margin of Safety and angle of incidence, BE Charts.	12
5	Standard Costing: -Introduction-Meaning- Definition-Standard cost V/s Budgetary control-Merits and demerits – Variance analysis-Numerical Problems on Materials and Labour Variances only	12

References:

1. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi
2. M N Arora, A Textbook of Cost and Management Accounting, Vikas, New Delhi
3. S N Maheswari, Cost Accounting, Sultan Chand, New Delhi.
4. Ravi M. Kishore, Cost and Management Accounting, Taxmann Publications, New Delhi
- i. Publications
5. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
6. M C Shukla, Cost Accounting – Text and Problems; S Chand, New Delhi
7. V K Saxena and C D Vashist, Advanced Cost and Management Accounting, Sultan Chand, New Delhi
8. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson , New Delhi
9. Jawahar Lal, Seema Srivastava and Manisha Singh, Cost Accounting – Text, Problems and Cases, McGraw Hill, New Delhi

Note: Latest Note: Edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – IV

Course Title: Spread Sheets for Business Data Analysis – MS Excel	Course code: 24COMGS402
Total Contact Hours: 30	Course Credits: 2
Internal Assessment Marks: 10	Duration of SEE: 1.5 hours
Semester End Examination Marks: 40	

Pedagogy: Classroom Lectures, Tutorials, Seminar, Computer lab exercises etc.

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

- Navigate the MS Excel interface and manage worksheets effectively.
- Input, format, and customize data for business use.
- Use basic and advanced Excel functions for data analysis.
- Perform financial analysis and create data visualizations.

Unit	Description	Hours
1	Introduction to MS Excel and Basic Data Handling: Overview of MS Excel interface: Ribbons, menus, and tabs, Basic worksheet management- Creating, saving, and opening work books, Navigating through cells, rows, and columns. Data Entry and Formatting- Basic data entry: Text, numbers, and dates. Cell formatting: Font styles, alignment, borders, and colours. Number formatting: Currency, percentages, dates, and custom formats.	6
2	Intermediate Data Analysis and Excel Tools: Basic Functions and Formulas: Arithmetic functions: SUM, AVERAGE, MIN, MAX, COUNT and Basic formulas and their usage in business data. Advanced Excel Functions- Logical functions- IF, AND, OR. Pivot Tables and Pivot Charts- , Creating and modifying Pivot Tables for data analysis, Using Pivot Charts to visualize aggregated data, Grouping data in Pivot Tables for detailed insights.	12
3	Advanced Data Analysis and Reporting in Excel: Financial Analysis Functions- Using financial functions: NPV, IRR, PMT for investment analysis, Calculating loan repayments, future value, and present value. Statistical Analysis- Descriptive statistics: Mean, median, mode, standard deviation. Data Visualization- Introduction to charts: Bar charts, line charts, pie charts, Chart formatting for visual appeal and clarity, Creating simple visualizations for business reports.	12

References:

- 1 Walkenbach, J. (2018). Excel 2019 Bible: The comprehensive tutorial resource. Wiley.
- 2 Excel Campus. (2020). Excel formulas and functions: The step-by-step guide to mastering Excel formulas. Excel Campus.
- 3 Jelen, B., & Alexander, M. (2018). Excel 2019 for business statistics. Pearson.
- 4 Excel Easy. (n.d.). Excel tutorial: The complete guide. Retrieved from <https://www.excel-easy.com>
- 5 Tushar, P. (2017). Excel for finance and accounting: A practical guide. McGraw-Hill Education.
- 6 Chandoo, P. (2021). Excel dashboards and reports: The step-by-step guide. Chandoo.org.
- 7 Smith, J. D. (2020). Mastering Excel for business analysis. Excel Press.
- 8 Johnson, A. M. (2019). Practical applications of Excel functions. DataWorld Publishing.
- 9 Brown, L., & White, P. R. (2021). Advanced Excel techniques for professionals. TechBooks.
- 10 Excel Solutions. (n.d.). A comprehensive guide to Excel basics. Retrieved from <https://www.excel-solutions.com>
- 11 Turner, E. J. (2018). Excel for financial analysis and reporting. Finance Press.
- 12 Lee, C. R. (2022). Data visualization and reporting using Excel. VisualTech Publishing.

Note: Latest Edition of textbooks may be used.

Bachelor of Commerce (B.Com.) Curriculum Structure**Semester – V**

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	DCC	24COMGC517	Contemporary Auditing	4	4	--	--	20	80	3
2	DCC	24COMGC518	Human Resource Management	4	4	--	--	20	80	3
3	DCC	24COMGC519	Financial Management	4	4	--	--	20	80	3
4	DCC	24COMGC520	Income tax – I	4	4	--	--	20	80	3
5	DEC	24COMGE501	Elective – 1 (one course to be selected from the list of electives and the same stream is to be continued in the 6 th Semester)	4	4	--	--	20	80	3
6	SEC	24COMGS503	Business Research Methods	4	2	1	2	20	80	3
Total Credits and Marks for the Fifth Semester				24				120	480	

Bachelor of Commerce (B.Com.)
Semester – V

Course Title: Contemporary Auditing	Course code: 24COMGC517
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- To orient the students with the knowledge of audit of company
- Preparation of audit report
- Observe the professional ethics to be followed while auditing the accounts in the light of contemporary issues
- Understand the professional ethics of an Auditor

Unit	Description	Hours
1	Company Auditor -Appointment; Remuneration, Qualification, Disqualification, Removal, status of an auditor, Auditor's Rights and Duties, Liabilities of an Auditor with reference to Case Laws, Audit of share Capital and pre-incorporation profits	12
2	Audit Report and Certificate -Definition of report, Definition of Audit Report, Essential of good Audit Report, Signing of Audit report, Contents of Audit report Audit report certificate, Types of Auditors Reports, Specimen of auditor's reports, Legal Views on Audit Report.	10
3	Divisible Profit -Meaning of divisible profit, Concept of Profit, profit v/s Divisible Profit. Determinants of Divisible profit, Legal Views on Divisible Profit.	12
4	Audit of Various Entities -Sole Trader, Partnership, Banks, Hotels, Educational Institutions and Charitable Trusts. New Areas of Auditing - Cost Audit, Management Audit, Human Resource Audit, Operational Audit, Social Audit, Environmental Audit.	12
5	Professional Ethics and Misconduct -Introduction, meaning of professional Ethics, Meaning of Professional Misconduct- schedules of professional misconduct.	10

References:

1. Practical Auditing – B.N. Tandon.
2. Practical Auditing – Spicer and Pegler
3. Auditing - T.R. Sharma
4. Contemporary Auditing – Kamal Gupta

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – V

Course Title: Human Resource Management	Course code: 24COMGC518
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to –
<ul style="list-style-type: none"> • To orient the students with various issues of management • To orient the students with various issues of management of human resources to improve the productivity of business entities. • Understand about Job design and Job analysis • To know about Recruitment and selection process

Unit	Description	Hours
1	Human Resource Management - Meaning, definition, Nature and changing scope of HRM, Objectives, Functions and policies of HRM, Role of personnel management, Difference between personnel management and HRM, Role and responsibilities of HR Manger.	12
2	Human Resource Planning (HRP) - Meaning, definition, Importance of HRP Process of HRP, Need for HRP, Forecasting techniques of HRP, requisites for successful HRP.	10
3	Job Analysis and Design - Utility of Job Analysis, job terminology – Job analysis and Job description. Job evaluation methods and techniques, methods of collecting data for job analysis, potential problems with Job analysis. Job design, factors affecting Job design, techniques of Job design. Methods of Job assessment, work measurement.	12
4	Recruitment and Selection - Meaning, Definition, steps and source of recruitment, process of recruitment, factors governing recruitment. Selection; selection process, Organization for selection and selection methods, Induction, promotion and Transfer.	12
5	Management Development - Training and development; Inputs in training development, gaps in training, Importance of training and development. Training process. Career planning and career development; Performance appraisal; Objectives, process, problems, methods & Models of performance management. Issues of HRM.	10
References:		
<ol style="list-style-type: none"> 1. Personnel Management - Memoria 2. Personnel Management - K. Ashwathappa 3. A Hand Book of HRM - M.Armstong 		

4. Human Resource Management - C.B.Gupta,

5. Human Resource Management - Rao V.S.P

6. Human Behavior @ Work = Organizational Behavior, Keith Davis & Newstrom

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – V

Course Title: Financial Management	Course code: 24COMGC519
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to –
<ul style="list-style-type: none"> • To provide a conceptual understanding on financial management • Provide the justification for various leverages and show their applicability in wealth management • Students to take important financial decisions by applying appropriate techniques and approaches. • To provide a conceptual understanding on financial management and enable the students to take important financial decisions by applying appropriate techniques and approaches

Unit	Description	Hours
1	Introduction to Financial Management: Meaning and definition of Financial Management; Scope, and Importance of Financial Management, functions of financial Management, Objectives of Financial Management: Profit Maximization vs. Wealth Maximization; Role and Functions of a Finance Manager; Time Value of Money – Concept, Present Value & Future Value Meaning of time value of money-time preference of money- Techniques of time value of money – Problems.	10
2	Financing Decision : Capital Structure & Cost of Capital: Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems. Theories of Capital Structure: Net Income Approach, Net Operating Income Approach, Modigliani & Miller Approach – Problems. Cost of Capital: Cost of Equity, Cost of Debt, Cost of Preference Capital, and Weighted Average Cost of Capital (WACC) – Problems.	14
3	Investment Decision: Capital Budgeting: Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value Internal Rate of Return and Profitability Index- Problems	12
4	Working Capital Management: Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs –	10

	Estimation of working capital requirements. dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Cash Management, Receivable Management, and Inventory Management (Concepts only).	
5	Dividend Decision and Theories: Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividend Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.	10
<p>References:</p> <ol style="list-style-type: none"> 1. Financial Management - M.Y.Khan and Jain 2. Financial Management –PrasannaChandra 3. Financial Management - I.M.Pandey 4. Financial Management – Ravi M Kishore 5. Financial Management –Srivatsava 6. Financial Management - Sudarshan Reddy <p>Note: Latest edition of text books may be used.</p>		

Bachelor of Commerce (B.Com.)
Semester – V

Course Title: Income Tax-I	Course code: 24COMGC520
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Identify the origin and evolution of income tax law in India • Comprehend the procedure for computation of Total Income and tax liability of an individual. • Describe the provisions for determining the residential status of an Individual. • Explain the meaning of salary, perquisites, profit in lieu of salary, allowances and various retirement benefits. • Compute the income from house property for different categories of house properties. • Describe the procedure for computation of income from business and other Profession.

Unit	Description	Hours
1	Introduction: History of Income Tax in India – Meaning of Tax – Objectives of Taxation – Agricultural income – Assessee – Individual – Income – Gross Total Income – Total Income – Assessment year – Previous year. Tax Free Income – under Section 10 (2), 10 (2A), 10(5), 10(10), 10(10A),10(10AA).	10
2	Residential Status and Incidence of Tax: Introduction – Residential status of an Individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.	10
3	Income from Salary: Introduction - Meaning of Salary -Basis of charge Definitions– Salary, Perquisites and profits in lieu of salary - Provident Fund. Retirement Benefits – Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary	12
4	Income from House Property:: Introduction - Basis for charge - Deemed owners - House property incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property.	10
5	Profits and Gains of Business and Profession: Introduction - Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable and disallowable losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.	14

References:

1. Ahuja G.K. & Ravi Gupta., Systematic Approach to Income Tax and Central Sales Tax, Bharath
2. Law House, New Delhi.
3. Singhanian Vinod K and Singhanian Monica., Direct Tax Planning and Management, Taxmann Publications, New Delhi.
4. Lakhotia R.N., Corporate Tax Planning, Vision Publications, New Delhi.
5. Lal B.B. and Vashisht, Direct Taxes, Pearson Education.
6. Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, SahityaBhavan Publications, Agra.
7. Circulars issued by CBDT
8. Income Tax Rules, 1962.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – V
DSE-ACCOUNTING

Course Title: Indian Accounting Standards-I	Course code: 24COMGE501
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Identify the need and benefits of accounting standards.
- Prepare the financial statements as per Indian Accounting standards.
- Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items which appear in financial statements
- State the Accounting Standards for Items that do not Appear in Financial Statements

Unit	Description	Hours
1	Introduction to Indian Accounting Standards: Introduction - Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence towards Global Standards – International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India.	10
2	Preparation of Financial Statements (Ind AS 1): Framework for preparation of Financial Statements, presentation of Financial Statements as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013.	12
3	Provision under Accounting Standard for Items Appear in Financial Statements: Property, Plant and Equipment (IndAS-16) - Intangible assets (IndAS-38) – Impairment of assets (IndAS-36) – Inventories (Ind AS-2) - Investment Property (Ind AS-40) objectives, Scope, definitions, Recognition Measurement and disclosures of the abovementioned Standards. Problems on the Ind AS 16, 36 and 2.	12
4	Provisions under Accounting Standards for Items that do not Appear in Financial Statements: Segment Reporting (IndAS-108), Related Party Disclosure (Ind AS-24), Events Occurring after Balance Sheet Date (Ind AS-10).	10
5	Liability Based Indian Accounting Standards: Provisions, Contingent liabilities and contingent assets (IndAS-37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements.	12

References:

1. Study material of the Institute of Chartered Accountants of India
2. J Madegowda and Inchara P M Gowda, Indian Accounting Standards – I, Sapna, Bengaluru
3. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
4. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
5. Dr. A. L. Saini, IFRS for India, SnowWhite publications.
6. CA Shibarama Tripathy, Roadmap to IFRS and Indian Accounting Standards
7. Ghosh T P, IFRS for Finance Executives, Taxmann Allied Services Private Limited

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – V
DSE-TAXATION

Course Title: Goods and Services Tax	Course code: 24COMGE501
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Define the concepts of Goods and Services tax. • State the fundamentals of GST. • Describe the GST Procedures in the Business. • Make the GST Assessment and its computation.

Unit	Description	Hours
1	Introduction to Goods and Services Tax: Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act, 2017 - Feature and Important definitions.	10
2	GST Registration and Taxable Event: Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types- composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services- Problems.	12
3	Input Tax Credit: Input Tax Credit – Conditions, Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.	10
4	Valuations of Goods and Services under GST: Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.	12

5	GST Assessment: Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings	12
<p>References:</p> <ol style="list-style-type: none"> 1. V. S. Datey, Goods and Services Taxes, Taxmann. 2. Sathpal Puliana, M. A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore. 3. Pullani and Maniyar, Goods and Service Tax, Karnataka Law Journal Publications, Bangalore 4. H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax. 5. H.C. Mehotra and S.P. Goyal, Goods and Services Tax. 6. Ghousia Khatoon, C.M. Naveen Kumar and S.N. Venkatesh, Goods and Services Tax, Himalaya Publishing House 7. R.G. Saha, S.K. Podder and Shruthi Prabhakar, Fundamentals of GST and Customs Act, Himalaya Publishing House. 8. G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli <p>Note: Latest edition of text books may be used.</p>		

Bachelor of Commerce (B.Com.)
Semester – V
DSE-BANKING AND INSURANCE

Course Title: Digital Banking	Course code: 24COMGE501
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Understand banking and finance system in India. • Acquaint commercial bank and its product. • Build customer relationship in banking sector. • Well verse with e-banking services and internet Banking.

Unit	Description	Hours
1	Digital Banking: Introduction to Banking, Introduction to Digital Banking, need and importance of Digital Banking, Channels of Digital Banking, Digital Banking Products: Introduction and need for Digital Banking Products Mobile Banking: Overview and brief history of Mobile Banking, Product features & diversity of Mobile Banking, Immediate Payment Service (IMPS), Risk Management & Frauds related to Mobile Banking, Benefits of providing Mobile Banking Services	10
2	ATM Cards: Overview of Cards and brief history of Cards, various types of Cards a bank provides to its customers EMV Technology: New Technologies such as Tap and Go, NFC etc., Approval Processes for the issue of Cards, Benefits of Cards, Recovery & Follow-Ups for Cards. ATMs: Overview and brief history of Automated Teller Machines (ATM), Product features, Instant Money Transfer Systems, Proprietary, Brown Label, and White Label ATMs, various Value-Added Services (e.g., bill payments, donations, etc.), ATM Network Planning such as Onsite & Offsite, Security & Surveillance of ATM sites, Benefits of installing ATMs, Risk Management and Frauds related to ATMs	14
3	Internet Banking: Overview and brief history of Internet Banking, its Products and their features, Corporate and Individual Internet Banking integration with e-Commerce Merchants, etc., Types of Risks associated with Internet Banking, Technology and Security Standards for Internet Banking, Legal issues involved in Internet Banking Branchless Banking: Objectives of running Branchless Banking, its Introduction, Financial Inclusion, Digital Banking products for Financial Inclusion etc.	12

4	Cash Deposit Machines: Overview and brief history of CDM, CDM Network Planning such as Onsite or Offsite, Benefits of CDMs, Risk Management and Fraud.	10
5	Payment Systems: Overview of Global Payment Systems, Overview of Domestic Payment Systems, RuPay & RuPay Secure, Immediate Payment Service – IMPS, National Unified USSD Platform i.e NUUP, RTGS, NEFT, National Automated Clearing House (NACH), Aadhaar Enabled Payment System (AEPS) e-KYC, Cheque Truncation System or CTS, National Financial Switch (NFS).	10
<p>References:</p> <ol style="list-style-type: none"> 1. Indian Institute of Banking and Finance, Digital Banking, Taxmann 2. Wewege Luigi., The Digital Banking Revolution: How financial technology companies are rapidly transforming the traditional retail banking industry through disruptive innovation, 3. Lohana Sarika R., Digital Banking and Cyber Security. New Century Publications 4. Singh Jaspal., Digital Payments in India: Background, Trends and Opportunities, New Century Publications 5. Rao K. Srinivasa., Changing Dimensions of Banking in India, Notion Press <p>Note: Latest edition of text books may be used.</p>		

Bachelor of Commerce (B.Com.)
Semester – V
DSE-MARKETING

Course Title: Consumer Behaviour	Course code: 24COMGE501
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- To explain the concept of Consumer Behaviour & describe Consumer research process in detail.
- To evaluate the factors affecting consumer behaviour in detail.
- To analyze the consumer decision process.
- To assess the impact of consumer's motivation, personality on the buying behaviour.
- To impart the basic knowledge of consumer protection rights.

Unit	Description	Hours
1	Consumer Behaviour : – concepts; nature, scope and applications of consumer behaviour; Types of consumer behaviour ; Consumer behaviour and marketing strategy; profiling consumers and their needs; Market segmentation and consumer research; psychographics and lifestyle; Consumer behaviour audit.	12
2	The Buying Process: Roles in consumer decision making. Levels of consumer decision making; Buyer decision making process: Need recognition, information search behaviour; information processing; alternative evaluation; Purchase process and post purchase behaviour	12
3	Individual Influences on Buying Behaviour; Consumer as an individual; Theories of personality; personality and market segmentation; consumer perception; consumer needs and motivation. Personal influences and attitude formation. Learning and consumer involvement; Communication and consumer behaviour. Reference group influence in buying decisions; opinion leadership. Family life cycle and decision-making; Social class concept and measurement.	12
4	Consumer Behaviour & Research: Concepts of Consumer expectation and Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; Market research in assessing consumer behaviour ; Relevance of marketing information system.	10
5	Culture and Consumer Behaviour: Core culture and sub cultures. Role of culture in consumer buying behaviour. Profile of Indian consumers; Behavioural patterns of Indian consumers; Problems faced by Indian consumers; Reasons for growth of	10

	consumerism in India Consumer protection in India.	
--	--	--

References:

1. Hawkins, Best and Coney: Consumer Behaviour, Tata McGraw Hill, New Delhi .
2. Schiffman, L.G. and Kanuk, L.L.: Consumer Behaviour, Prentice Hall of India,
3. Laudon, David L and Bitta Albert J Della: Consumer Behaviour, Tata McGraw Hill, New .
4. Mowen, John C: Consumer Behaviour, Macmillan, New York .
5. Assael, H: Consumer Behaviour and Marketing Action, South Western, Ohio.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – V
DSE-FINANCE

Course Title: Indian Financial Markets	Course code: 24COMGE501
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Financial architecture of an economy and its key players. • The fabrication of Indian • Working of Capital market, debt market, money market in India • Functioning of different players in financial market including Regulators

Unit	Description	Hours
1	Indian Financial System and major Institutions : Structure of Indian Financial System: An overview of the Indian financial system, major reforms in the last decade: Payment banks, GST, innovative remittance services, Insolvency and Bankruptcy code. Regulatory Institutions in India: RBI, SEBI, IRDA, PFRDA. Commercial Banking: Role of Banks, NPA, Risk Management in Banks. Universal Banking: need and importance, Core banking solution (CBS), NBFCs and its types; comparison between Banks and NBFCs.	12
s2	Financial Markets in India : Introduction to Financial Markets in India: Role and Importance of Financial Markets, Types of Financial Markets: Money Market; Capital Market; Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary Market: Instruments, book building process (numerical). Merchant Bank: role and types, Mutual Fund: types of Mutual Funds and different types of schemes. Corporate Listings: Listing and Delisting of Corporate Stocks, Foreign Exchange Market: Introductory, only Conceptual.	12
3	Capital Market in India : Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Indian Stock Indices and their construction. Major Instruments traded in stock markets: Equity Shares, Debentures, and Exchange Traded Funds. Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins (with numerical), kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, contract note and settlement of contracts, Commodity Markets – Structure	12

4	Money Markets in India: Money Market- Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Certificate of Deposit and Commercial Paper (with numerical).	10
5	Debt Markets in India: Debt Market- Introduction and meaning, Primary Market for Corporate Securities in India: Issue of Corporate Securities, Secondary market for government/debt securities (NDS-OM), Auction process (with Numerical), Corporate Bonds vs. Government Bonds. Retail Participation in Money and Debt Market-RBI Retail Direct platform.	10

References:

1. Bhole L.M. and Mahakud J., Financial Institutions and Markets: Structure, Growth and Innovations (6th Edition). McGraw Hill Education, Chennai, India
2. Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill
3. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, Second edition, 2008.
4. Khan, M. Y., Financial Services. McGraw Hill Education.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – V
SEC-Business Research Methods

Course Title: Business Research Methods	Course code: 24COMGS503
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Awareness about how to carry on research • Knowledge about framing a research design and collection of data • Knowledge about how to analyse the data collected and report writing under different situations

Unit	Description	Hours
1	Introduction: Meaning-objectives – Research Categories (Basic Research and Applied Research)-Types of research(Descriptive, Analytical, Applied, Fundamental, Quantitative, Qualitative, Conceptual and Empirical research) - research approaches(Quantitative and Qualitative Approaches) - research methods Vs research methodology- Research Process	12
2	Defining the Research Problem: Meaning - selecting the problem –techniques involved in defining the problem- formulating of the problem-formulation of hypothesis (concept only)- Developing the research plan. Research Design: Meaning - need - features important concepts relating to research design -types of research design (Exploratory and Conclusive Research Design) - basic principles of experimental designs	12
3	Sampling: Meaning - need - census and sample survey - sampling designs -probability sampling (simple random, systematic, stratified, cluster, area multistage, sequential sampling methods)- non probability sampling (convenience, snowball, judgmental, case study. Quota sampling methods)	10
4	Data collection and processing: Collection of primary data - collection of data through questionnaire- construction of a questionnaire- and schedules - secondary data - qualitative techniques of data collection – interview, Case study Method, observation - tabulation of data- Difference between primary and secondary data.	10
5	Analysis and interpretation of data and research reporting: Meaning of interpretation - techniques of interpretation - significance of report writing - steps - layout of the research report - types of reports -precautions while writing research reports documentation and bibliography	12

References:

- 1 C.R. Kothari, Research Methodology.
2. O.R. Krishna Swamy, Research Methodology
3. Wilkinson and Bhandarkar, Methodology and techniques of social research
4. Sadhu Sing, research methodology in social sciences
5. V.P. Michael, Research Methodology in Management
6. Willium M.K. Trochim, Research Methods, Bzantra.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.) Curriculum Structure

Semester – VI

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	DCC	24COMGC621	Entrepreneurship Development	4	4	--	--	20	80	3
2	DCC	24COMGC622	Principles and Practice of Insurance	4	4	--	--	20	80	3
3	DCC	24COMGC623	Management Accounting	4	4	--	--	20	80	3
4	DCC	24COMGC624	Income tax – II	4	4	--	--	20	80	3
5	DEC	24COMGE602	Elective – 2 (one course to be selected from the list of electives but in the same stream chosen in the 5 th Semester)	4	4	--	--	20	80	3
6	SEC	24COMGS604	Project/KJK as per Govt. Guidelines	4	1	1	4	20	80	--
Total Credits and Marks for the Sixth Semester				24				120	480	
Total Credits and Marks for B.Com. Programme				144				760	3040	
Total Credits and Marks for B.Com. Programme				144				3800		

Bachelor of Commerce (B.Com.)
Semester – VI

Course Title: Entrepreneurship Development	Course code: 24COMGC621
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Understand the fundamentals of entrepreneurship and its role in economic development, distinguishing it from employment and self-employment.
- Explore various enterprise types, ownership structures, and opportunities for women and rural entrepreneurs in the digital age.
- Recognize career paths in entrepreneurship and the value of initiative, responsibility, and the rewards of self-employment.
- Learn the importance of creativity and innovation in entrepreneurship and apply methods to foster creative thinking.
- Develop problem-solving skills to effectively address challenges in entrepreneurial ventures.

Unit	Description	Hours
1	Entrepreneurship - Meaning, definitions, characteristics, and development of enterprise, entrepreneur, and entrepreneurship. Importance of entrepreneurship in economic development. Distinction between employment, self-employment, and entrepreneurship in the context of modern business ecosystems.	12
2	Types of Enterprises and Ownership - Various forms of enterprises, including manufacturing, service, and franchise models. Classification of industries into large, medium, and small-scale enterprises. Exploring opportunities for women and rural entrepreneurs. The choice of ownership forms (sole proprietorship, partnership, LLC, etc.) for small enterprises in the digital age.	10
3	Entrepreneurship for career growth choosing a career path - Identifying career paths within entrepreneurship. Understanding the charm of being one's own boss, the significance of taking initiative and personal responsibility. Exploring the rewards and challenges of entrepreneurship.	12
4	Creativity and Innovation - Definition of creativity and innovation, and their importance in entrepreneurship. Techniques and methods to foster creativity and innovation. Practical exercises and case studies on fostering creative thinking in entrepreneurial ventures.	12
5	Problem Solving - Meaning and definition of problem-solving. Techniques for approaching and solving business-related problems. Practical exercises, including	10

	real-world case studies, to enhance problem-solving skills in entrepreneurial contexts.	
--	---	--

References:

- 1 Ziemmeser, Scarborough: Entrepreneurship Development & Small Enterprise Management, PHI, New Delhi.
- 2 Renu Arora & S.K. Sood: Fundamentals of Entrepreneurship and Small Business.
- 3 Shankaraiah: Entrepreneurship Development, Kalyani Publishers, New Delhi.
- 4 Greene: Entrepreneurship: Ideas in Action, Thomson Asia PTE Ltd., New Delhi.
- 5 Dr. G.K. Warshney: Fundamentals of Entrepreneurship, Sahitya Bhavan, Agra.
- 6 S.S. Kanka: Entrepreneurship Development, Sultan Chand & Sons, New Delhi.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – VI

Course Title: Principles and Practice Of Insurance	Course code: 24COMGC622
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- To know about Insurance
- Understand about life insurance
- Understand about health marine and general insurance

Unit	Description	Hours
1	Introduction to Insurance –Concept and evolution; classification of insurance contracts; insurance v/s assurance; principles of insurance – insurable interest, utmost good faith, proximate cause, subrogation, indemnity, contribution, loss minimization; co-insurance –meaning and objectives, insurance contract; insurance terminology; IRDAI – objectives and regulations; growth of insurance in India	10
2	Life Insurance – Life Insurance organization; premiums and bonuses; plans-endowment, whole life and money-back policies; retirement plans; annuities, surrender value; group insurance, unit linked insurance plans; claims – on maturity or death; claim settlement procedure; underwriting – structure and processes, financial underwriting – occupational, a vocational and residual risks; concept of reinsurance.	12
3	Health Insurance – Introduction – concept, significance and development, health insurance products in India; policy forms and clauses; pricing; regulation and legal aspects of health insurance; customer service in health insurance; reinsurance; Govt Health Insurance Schemes in India – Ayushman Bharat Pradhan Mantri Jan Arogya Yojana, ESI scheme, Suraksha Bima Yojana, Swasthya Bima Yojana, etc; health insurance plans - individual health insurance, family floater insurance;	12
4	Marine Insurance – basic concepts; features and types – transit insurance, cargo insurance, Hull Insurance, marine insurance clauses; fundamental principles – absolute honesty, indemnity, etc; marine insurance v/s general insurance; premium calculation; underwriting; types of cover; claims, recoveries.	10
5	General Insurance – Introduction – meaning and functions; general insurance v/s life insurance; types of general insurance – vehicle, health, travel, home, marine, accident, fire, theft, etc; policy documents; claims and procedure of settlement; concept of re insurance; principle of indemnity and average clause; underwriting; rating and premiums; claims; fire insurance – basic principles and the fire policy; fire hazards and prevention.	12

References:

1. Law Of Insurance- M N Mishra
2. Law Of Insurance- Rakesh Kumar Singh, Souvik Dhar
3. Insurance Laws- Gaurav Varshney
4. Tackling Insurance Fraud Law And Practice- Dexter Morse
5. Insurance Law and Practice- C L Tyagi and Madhu Tyagi
6. Bharat's Insurance Laws, Bharat Law House, New Delhi.
7. Study Material of ICSI on Insurance Law and Practice

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – VI

Course Title: Management Accounting	Course code: 24COMGC623
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Board work etc.
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Demonstrate the significance of management accounting in decision making. • Analyse and interpret the corporate financial statements by using various techniques. • Understand the trend percentages and comparative financial statements. • Compare the financial performance of companies through ratio analysis. • Narrate the latest provisions in preparing cash flow statement. • Explain the classification and significance of ratio analysis.

Unit	Description	Hours
1	Introduction to Management Accounting : Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.	10
2	Analysis and Interpretation of Financial Statements - Meaning and significance and objective of financial analysis; steps involved in financial analysis; analysis v/s interpretations, criteria of comparison; tools of financial analysis – trend analysis – comparative and common-size financial statements and preparation, ratio analysis and funds flow and cash flow analysis; limitations of financial analysis; financial analysis using inflation adjusted financial statements	12
3	Ratio Analysis: Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period -Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.	14
4	Fund Flow Statement: - Concepts of funds, current liabilities, Meaning of fund flow statement, Importance of fund flow statement, Statement showing changes in	10

	working capital. Preparation of fund flow statement, sources and application of funds. Limitations of fund flow statement.	
5	Cash Flow Statement: Introduction- Meaning and Definition, Merits and Demerits, Differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement, Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cash flow statement as per Ind AS 7 (Indirect method only). Problems.	10
<p>References:</p> <ol style="list-style-type: none"> 1. Management Accounting - S.N. Maheswari 2. Management Accounting - J. Madegowda 3. Management Accounting – Agarwal 4. Cost and Management Accounting - Khan and Jain 5. Principles of Management Accounting - Pandey I.M 6. Advanced Management Accounting - Ravi M Kishore 7. Management Accounting and Financial Control,- Babatosh Banerjee 8. Management Accounting- Gupta and Sharma 9. Management Accounting- Bhattacharya <p>Note: Latest edition of text books may be used.</p>		

Bachelor of Commerce (B.Com.)
Semester – VI

Course Title: Income Tax-II	Course code: 24COMGC624
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Apply the provisions for determining the capital gains.
- Understand the concept of set-offs and carry forward of losses as per tax .
- Compute the income from other sources.
- Demonstrate the computation of total income of an Individual.
- Explain the assessment procedure and the power of income tax authorities.

Unit	Description	Hours
1	Capital Gains: Introduction - Basis for charge - Capital Assets - Types of capital assets –Transfer - Computation of capital gains – Short term capital gains and Long term capital gains - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.	12
2	Income from Other Sources: Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources	12
3	Set Off and Carry Forward of Losses & Assessment of Individuals: Introduction – Provisions of Set off and Carry Forward of Losses - Computation of Total Income and tax liability of an Individual.	10
4	Computation of Total Income: Individuals, HUF, Firms (practical problems).	12
5	Assessment Procedure and Income Tax Authorities: Introduction - Due date of filing returns, Filing of returns by different assesses, E-filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions for which quoting of PAN is compulsory. Income Tax Authorities, their Powers and duties.	10

References:

1. Ahuja G.K. & Ravi Gupta., Systematic Approach to Income Tax and Central Sales Tax, Bharath Law House, New Delhi.
2. Singhania Vinod K and Singhania Monica., Direct Tax Planning and Management, Taxmann Publications, New Delhi.
3. Singhania Vinod K., Direct Taxes: Law and Practice, Taxmann Publications, New Delhi.

4. Lakhotia R.N., Corporate Tax Planning, Vision Publications, New Delhi.
5. Lal B.B. and Vashisht, Direct Taxes, Pearson Education.
6. Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, Sahitya Bhavan Publications, Agra.
7. Circulars issued by CBDT
8. Income Tax Rules, 1962.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – VI
DSE-ACCOUNTING

Course Title: Indian Accounting Standard-II	Course code: 24COMGE602
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Prepare of consolidated financial statements as per Ind AS • State the disclosures in the financial statements • Apply the latest provisions of measurement-based accounting policies. • Explain the Accounting and Reporting of Financial Instruments • Analyse the Revenue based accounting standard.

Unit	Description	Hours
1	Consolidated Financial Statement (IndAS 110): Meaning and Definition - Holding Company and Subsidiary Company, Steps in preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unrealised profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.	12
2	Disclosures in the Financial Statements: Employee benefits (IndAS 19) Earnings per Share (IndAS 33) Lease (IndAS 116), Interim Financial Reporting (IndAS 34) Share-based Payment (IndAS 102). Problems on Ind AS 33 and 102	10
3	Measurement-based Accounting Policies: Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind As 101), Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20).	12
4	Accounting and Reporting of Financial Instruments: Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities – Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, De-recognition of Financial Assets and Financial Liabilities - Disclosures of Financial Instruments (Ind AS 107)	12
5	Revenue-based Accounting Standards: Revenue from Contracts with Customers (Ind AS115), Fair Value Measurement (Ind AS 113) Contract, Practical Provisions and problems on the above standards.	10

References:
1. Study Material of the Institute of Chartered Accountants of India

2. Madegowda J and Inchara P M Gowda, Indian Accounting Standards, Sapna, Bengaluru
3. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
4. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
5. Dr.A.L.Saini, IFRS for India, Snow-White Publications.
6. CA Shibarama Tripathy, Roadmap to IFRS and Indian Accounting Standards
7. Ghosh T P, IFRS for Finance Executives, Taxmann Allied Services Private Limited.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – VI
DSE-TAXATION

Course Title: Customs Duties	Course code: 24COMGE602
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Understand the concept of Custom Duties & Legal Structure of Custom Duties • Comprehensive understanding about the types of Custom Duties. • Conceptual Clarity and Practical understanding of classification and valuation of goods. • Practical knowledge about Import Procedures & Export Procedures

Unit	Description	Hours
1	Introduction: Introduction of custom duty-features objects and types. Important Definitions customs law and Rules. Restrictions on import-export.	10
2	Determination of Assessable value for customs: Determination of Assessable value for customs. Practical problems relating to computation of Assessable value. Calculation of payable customs duty.	10
3	Procedure for import and export and clearance: Procedure for import and export and clearance. Prohibited goods, notified goods, and specified goods. Restricted imports. Provisions relating to Baggage. Export promotion schemes. Function and powers or customs officers.	12
4	Types of assets: Agricultural land, non-agricultural land; Residential, commercial and industrial land; House, flat and office; Meaning of ‘Prakosth’ and its registration, measurement of properties.	10
5	Registration of properties: Procedure of registration; Registration Authorities stamp duty on registration; Name transfer after registration, proforma of agreement for purchase-sale of property. Proforma of registry of property. Guide line-meaning, importance, procedure of determination of guideline, uses guideline.	14

References:

1. Gupta, S. S. (2017). GST how to meet your obligations. (13th ed., Vol. 3). Delhi, India: Taxmann Publication.
2. Bansal, K. M. (2023). GST & customs law. (9th ed.) Delhi, India: Taxmann Publications Private Limited.
3. Sisodia, P. (2018). Bharat's handbook on goods & services tax (gst). Delhi, India: Bharat Law House.

4. The Constitution (One hundred and First Amendment) Act, 2016. • The Central Goods and Services Tax Act, 2017.
5. The Integrated Goods and Services Tax Act, 2017.
6. The Union Territory Goods and Services Tax Act, 2017.
7. The Goods and Services Tax (Compensation to States) Act, 2017.
8. Vastu and Sevakar Vidhan, by Government of India

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – VIS
DSE-BANKING AND INSURANCE

Course Title: Insurance and Risk Management	Course code: 24COMGE602
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
Course Outcomes: On successful completion of the course, the Students will be able to -
<ul style="list-style-type: none"> • Understand the concept of Insurance and types • Explain the primary and secondary functions of insurance organization • Explain various types of LIC and GIC policies and loan accounts available to customers • Understand the process of opening a policy account and KYC norms • Help in spreading the savings habits across poorer sections of the society. • Explain various types of Policies available to customers

Unit	Description	Hours
1	Life Insurance Business - Fundamental principles of life insurance – Basic features of life insurance contracts - Life insurance products – Traditional and unit linked policies – Individual and group policies - With and without profit policies – Types of life insurance policies – Term insurance – Whole life insurance and its variants – Endowment insurance and its variants – Annuities – Policies for children and females – Policies for handicapped lives – Pension plans – Health insurance – Claims settlement	12
2	General Insurance Business - Fundamental principles of general insurance – Fire insurance – Marine insurance – Motor insurance – Personal accident insurance – Liability insurance –Miscellaneous insurance – Claims settlement	10
3	Insurance Regulations in India Insurance Act, 1938 – Summary provisions of Insurance Act, 1938 Insurance Regulatory and Development Authority (IRDA) – Introduction – Purpose, Duties, Powers and functions of IRDA – Operations of IRDA – Insurance policyholders’ protection under IRDA – Exposure/Prudential norms. Summary provisions of related Acts – Consumer Protection Act and Transfer of Property Act	14
4	Risk management – Objectives of risk management – Risk management process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss exposure – Risk financing – Implementing and administering risk management program – Personal risk management – Loss forecasting	10

5	Risk Assessment - Analysis, Evaluation, Risk Control and Treatment - Risk Reduction - Transfer and Sharing of Risk - Elimination and Retention of Risk	10
<p>References:</p> <ol style="list-style-type: none"> 1. George Rejda, Principles of Risk Management and Insurance, Pearson Education. 2. S. Balachandran, General Insurance, Insurance Institute of India. 3. S. Balachandran, Karve, Palav, Life Insurance, Insurance Institute of India. 4. M. Y. Khan, Indian Financial System, Tata McGraw-Hill. 5. Bharti Pathak, Indian Financial System, Pearson Education. 6. C. Arthur, William Jr., Michael Smith, Peter Young, Risk Management and Insurance, McGraw-Hill 7. Trieschmann, Gustavson, Hoyt, Risk Management and Insurance, South Western College Publishing. 8. Gupta, P. K, Insurance and Risk Management, Himalaya Publishing House 9. Insurance Theory and Praticce , Nalini Prava Tripathy & Prabir Pal, Prentice – Hall of India , Pvt Ltd, New Delhi <p>1Note: Latest edition of text books may be used.</p>		

Bachelor of Commerce (B.Com.)
Semester – VI
DSE-MARKETING

Course Title: Contemporary Issues in Marketing	Course code: 24COMGE602
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Understand the importance of marketing issues.
- Learn various aspects in brand and Brand culture.
- Learn digital marketing process.
- Understand the psychoanalysis in marketing.
- Learn marketing spaces and places.

Unit	Description	Hours
1	Introduction: How Has Marketing Changed- customer trust, internet marketing, telemarketing, online advertisement, internet forums-customer satisfaction, online communities-Big Data analytics, customer engagement, content generation, video advertisement, IoT applications	12
2	Building Brand Cultures: Meaning of Brand and Definitions of Brand -Steps to create a brand culture - Why is brand culture important?- Benefits of brand-culture- Brand Culture Implementation Challenges	10
3	Digital Markets and Marketing: Meaning, Definitions of digital market and marketing - Key aspects of Digital Markets and Marketing- Channels: Social Media Marketing- Search Engine Optimization (SEO)- Pay-Per-Click (PPC) - Email Marketing- Content Marketing- Affiliate Marketing- Goals of Digital Marketing- Important considerations in Digital Marketing	12
4	Psychoanalysis in Marketing: Meaning and Definitions- Basic Concepts - Theories- Sigmund Freud theory- Individual Theory-Social learning theories- Therapeutic goals-Indications – Techniques of psychoanalytic Therapy.	10
5	Marketing, Spaces and Places: Meaning and Definitions- Types of spaces and places-Physical marketing spaces- Virtual marketing spaces – Hybrid marketing spaces Importance – Considerations-Effective marketing spaces and places	10

References:

1. Essentials of Marketing Research By S.A.Chunawala – Himalaya Publishing House.
2. Marketing Research By B.S.Goel - Pragati Prakashan, Meerut (UP)
3. Marketing Management by Kotler, Keller, Koshy, Jha, (13th Edition Pearson.)
4. www.google.com

- i. 5 <https://dokumen.pub/contemporary-issues-in-marketing-and-consumer-behaviour>
- ii. 6. www.slideshare.net

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – VI
DSE-FINANCE

Course Title: Financial Services	Course code: 24COMGE602
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
<p>Course Outcomes: On successful completion of the course, the Students will be able to -</p> <ul style="list-style-type: none"> • Able to aware of various financial services available in Indian financial system • To evaluate corporate practices required for effective financial services of international businesses. • Use knowledge and skills of accounting, finance, banking and marketing in all the areas of business operations. • To evaluate multinational management of risk and return of investments. • Identify, evaluate and resolve real-time business problems with the specialized knowledge developed through practical training and also resolve the consumer problem. • To analytical ability of accounting data, financial data, and other information to solve complex and unstructured business problems. • To demonstrate evidence of logic-based problem solving, analysis-based decision making, strategic thinking, and application of business theory to solving their risk

Unit	Description	Hours
1	Financial Services: Meaning and importance of financial services- classification of financial services- fund based and fee based services capital market services – stock broking and depository services – regulation of capital market services in India.	10
2	Fund Investments: Mutual funds-meaning and importance-organisation of mutual funds-types of schemes- fund units and valuation- merits and demerits of mutual funds- mutual fund regulations in India. Pension funds; Exchange Traded Funds (ETFs)-ETF vs Mutual Funds- investment implications of ETF	12
3	Investment Banking and Merchant Banking: Meaning, nature and functions of merchant banking – pre and post issue management services – loan syndication- Merchant banking services in India –SEBI merchant bank regulations.	12
4	Lease Finance and Venture Capital Finance: Lease finance- meaning and definition- types of lease- merits and demerits of lease financing. Venture capital finance: meaning and importance – risk capital – angel investing, crowd funding and private equity (PE).	10

5	Credit Rating and Factoring Services: Credit rating – meaning, importance and advantages – rating methodology- credit rating agencies in India. Factoring services – meaning, scope and functions – types of factoring services – forfaiting and international factoring.	12
<p>References:</p> <ol style="list-style-type: none"> 1. Khan M Y, Financial Services, Tata McGraw-Hill Publishing Co.Ltd New Delhi. 2. Gupta, N K and Monika Chopra, Financial Markets, Institutions and Services, Ane Books India. 3. Bharathi V Pathak, Indian Financial System, Pearson Education, New Delhi. 2. Yogesh Maheswari, Investment Management, PHI New Delhi 3. Avadhani, V A, Security Analysis and Portfolio Management, Himalaya Publishing House. <p>Note: Latest edition of text books may be used.</p>		

**SEC- PROJECT
24COMGS604**

Internal Assessment for Project Work			
Activities	C1	C2	Total Marks
Review of Literature and Formulation of Research Problem	05	-	05
Research Design and Approach	05	-	05
Analysis and Findings	-	05	05
Pre-submission Presentation	-	05	05
Total	10	10	20

Semester-End Assessment for Project Work	
Activities	Total Marks
Project Viva – Voce at the College level with an external examiner appointed by the Chairman of BoE with the approval of Registrar (Evaluation) of the University.	20
Project Report Evaluation at the time of Central Valuation at the Valuation Centre.	60
Total	80

**Question Paper Pattern for all Commerce Courses
(DCCs, DECs and SEC - Business Research Methods)**

SECTION – A

This Section consists of One Question (Question No. 1) comprising of twelve sub-questions (a to l). The student has to answer ten sub-questions. Each sub-question carries two marks (i.e., $10 \times 2 = 20$ marks).

SECTION – B

This Section consists of Five Questions (Question No. 2 to 6). There shall be three numerical questions in case of quantitative papers. The student has to answer three questions. Each question carries five marks (i.e., $3 \times 5 = 15$ marks).

SECTION – C

This Section consists of Five Questions (Question No. 7 to 11). There shall be three numerical questions in case of quantitative papers. The student has to answer three questions. Each question carries fifteen marks (i.e., $3 \times 15 = 45$ marks)

**Question Paper Pattern for all Skill Enhancement Courses
(Except SEC - Business Research Methods)**

There shall be 40 Multiple-Choice Questions consisting of four options.
Each question carries ONE mark. ($40 \times 1 = 40$ marks)