JSS COLLEGE FOR WOMEN (Autonomous)
Saraswathipuram, Mysuru-09

B.COM DEGREE SYLLABUS

FOR THE ACADEMIC YEAR 2025-26

DEPARTMENT OF COMMERCE

BCOM

I SEMESTER

Course	Title	Type	Credits	MARKS		
				C1	C2	C3
Major 1	FUNDAMENTALS OF FINANCIAL ACCOUNTING	Theory	5	10	10	80
Major 2	BUSINESS MATHEMATICS	Theory	5	10	10	80
Major 3	BANKING LAW AND PRACTICE	Theory	5	10	10	80
Language 1	KANNADA	Theory	3	10	10	80
Language 2	ENGLISH	Theory	3	10	10	80
Compulsory 1	CONSTITUTIONAL VALUES	Theory	2	5	5	40
Total			23			

II SEMESTER

Course	Title	Type	Credits	MARKS		
				C1	C2	C3
Major 4	ADVANCED FINANCIAL ACCOUNTING	Theory	5	10	10	80
Major 5	BASICS OF COST ACCOUNTING	Theory	5	10	10	80
Major 6	COMPANY LAW AND PRACTICE	Theory	5	10	10	80
Language 1	KANNADA	Theory	3	10	10	80
Language 2	ENGLISH	Theory	3	10	10	80
Compulsory 1	CONSTITUTIONAL VALUES	Theory	2	5	5	40
Total			23			

I SEMESTER

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

Course code: Major 1

Name of the Course: Fundamentals of Financial Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
5 Credits	5 Hrs	65 Hrs

Course Outcomes: on successful completion of the course, the students will able

a) To have insight of financial statements
b) To identify the element of financial statements.
c) To prepare the financial statement of Sole Trading Concern.
d) To acquire the knowledge of Accounting Provisions regarding Society and Trust.
e) To deal with the inter-departmental transfers and their accounting treatment.

Syllabus:	Hours
Module No. 1: CONCEPTUAL FRAMEWORK OF ACCOUNTING	13
Accounting Cycle- journal entries-posting to ledger-preparation unadjusted trial balance-closing journal entries-preparation adjusted trial balance- preparation of final accounts. Objectives and Contents of Financial Statements. Qualitative Characteristics of Financial Statements- Understandability, Comparability, Reliability, Relevance, Timeliness, Faithfull Presentation, Substance over forms.	
Module No. 2: DEFINITION, RECOGNITION, MEASUREMENT AND DISCLOSURE OF ELEMENTS OF FINANCIAL STATEMENTS	12
Definition of elements of financial statements- Revenue/Gain, Expenses/Loss, Asset, Liability, Equity. Their recognition principles, measurement methods and disclosure norms.	
Module No. 3: FINANCIAL STATEMENT OF SOLE TRADING CONCERN	15
Meaning of Sole Trader, Features, Advantages and Disadvantages. Preparation of Manufacturing account, Trading and Profit and Loss Account and Balance sheet as per New Regulations.	
Module No. 4: PREPARATION OF FINANCIAL STATEMENT OF NON-PROFIT ORGANIZATIONS	13

Accounting Provision under Society Registration Act 1860 for Societies and Indian Trust Act 1882 for Trusts. Significant Accounting Principles and Polices. Preparation of Receipts and Payments Account-Income and Expenditure Account and Balance Sheet.

Module No. 5: DEPARTMENTAL ACCOUNTS	**12**

Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.

Skill Development Activities:

1. Collect and record the contents of financial statement of any organization.
2. List out the gains and losses, Assets and liabilities of a Company.
3. Collect Annual Reports of sole proprietors and identify the different components.
4. Write the Accounting Provisions regarding Society and Trust.
5. Identify the common expenditures of an organization among various departments.

Books for Reference:

1. IndAS- 1 Presentation of Financial Statements www.mca.org
2. IASB Conceptual Framework of Accounting – www.ifrs.com
3. Ind AS – www.mca.org, www.icai.org
4. Accounting Theory by Porwal
5. Financial Accounting by Narayanaswamy
6. Society Registration Act 1860 and Indian Trust Act 1882.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com) Course code: Major 2 Name of the Course: Business Mathematics		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
5 Credits	**5 Hrs**	**65 Hrs**

Course Outcomes: on successful completion of the course, the students will able

a) To understand the basic concepts in Business Mathematics
b) To understand the concept of Indices and Logarithms
c) To analyze the relationship between two variables of various business in managerial situations.
d) To acquire the knowledge about Progression and matrices
e) To apply mathematical concepts for decision making.
f)

Syllabus:	**Hours**
Module No. 1: APPLICATION OF MATHEMATICS IN BUSINESS	**13**
Ratio, Proportion, Variation and Percentages, Simple interest and Compound interest.	
Module No. 2: INDICES	**11**
Meaning and definition, Basic laws of Indices and their application for simplification.	
Module No. 3: LOGARITHMS	**12**
Meaning, Common Logarithms, their application for simplification of complex addition, subtraction, multiplication and division. Application of log table for simplification	
Module No. 4: PROGRESSION	**15**
Meaning of sequence, Progression: types of progression: arithmetic progression (AP) and geometric progression (GP) – general terms and sum of 'n' term of Arithmetic Progression and Geometric Progression, Arithmetic Mean and Geometric Mean. Application problems on Arithmetic Progression and Geometric Progression.	
Module No. 5: MATRICES	**14**
Meaning and types of matrices, matrix operation – addition, subtraction and multiplication, Application of matrix to solve business problem. Determinants of a matrix and its evaluation, solutions of linear equations by Cramer's rule.	

Skill Development Activities:

1. Visit a bank and write a report on calculation of vehicle loan.
2. Application of logarithms to find time, rate and sum of money invested on securities.
3. Business application problems of AP and GP.
4. Business application activities based on matrix algebra.
5. Business application problems on Cramer's rule.

Books for Reference:

1. www.labourbureau.org,www.bse.org,www.nse.org
2. Madappa sreedharao - Business Mathematics
3. P R Vittal - Business Mathematics
4. V K Kapoor – Introductory to Business Mathematics
5. G K Ranganath and T V Narsimha Rao - Basic Mathematics
6. Dr. B H Suresh and Dr. Mahadevaswamy G H -Quantitative techniques

Note: Latest edition of text books may be used.

Name of the Programme : Bachelor of Commerce (B.Com) Course code: Major 3 Name of the Course: Banking Law and Practice		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
5 Credits	**5 Hrs**	**65 Hrs**

Course outcomes: on successful completion of the course, the students will demonstrate:

a) To acquire knowledge of working of Indian Banking System.
b) To acquire the knowledge provisions under Banking Regulation Act 1949
c) Analyze the role and functions of RBI.
d) To learn the importance to be updated on the developments of Banking sector.

Syallabus:	**Hours**
Module No. 1: INTRODUCTION	**14**
Evolution of Banking system in India-Definition, Importance and objectives of Banks- Types of Banks-public/private bank- Central bank- Co-operative sectors Banks-commercial banks-Modern services of Commercial banks-payments Banks-Small Finance Banks- Land Development Bank, Forex Bank. Banking in GIFT City.	
Module No. 2: BANKING REGULATION ACT 1949:	**12**
Provisions under part I- Preliminary- Short title, extent and commencement. Definitions. Provisions under part II- Business of Banking Companies.	
Module No. 3: BANKING REGULATION ACT 1949:	**12**
Provisions under part II A Control Over Management; part IIAB Supersession of Board of Directors of Banking Company; part II B Prohibition of certain activities in relation to banking companies.	
Module No. 4: RESERVE BANK OF INDIA:	**13**
Establishment, preamble, Central Board functions, Monetary Authority, Regulator and Supervisor of Financial System, Manager of Foreign Currency, Issuer of Currency, Developmental role, Regulator and Supervisor of Payments and Settlement System and Settlement System and related functions.	
Module No. 5: DIGITAL BANKING:	**14**
Evolution- Meaning-features-merits-demerits-security measures-traditional banking v/s Digital banking, E-banking transactions-RTGS-NEFT-SWIFT-ECS-EFT-MICR-E-Cheque. Digital banks apps-Mobile Banking.	

Skill Development Activities:

1. Collect account opening forms of different accounts.

2. Collect the various Provisions regarding the Banking Regulatory Act 1949.

3. Draft a report on activities permitted by the Banking Regulatory act 1949.

4. Refer RBI website and identify the different types of Banks operating in India.

5. Visit a Bank and collect information about recent services offered by them.

Books for Reference:

1. Reserve Bank of India, www.rbi.org.,
2. www.giftgujarat.in,
3. Banking Regulation Act 1949.
4. Indian Bank's Association, WWW.iba.org
5. Websites of Banks – www.sbi.org,www.hdfc.org,etc
6. Banking Theory, Law and Practice- E Gordan and K Natarajan
7. The Law and Practice of Banking-J M Holden
8. Money, Banking, International Trade and Public Finance-M.L.Jhingan

Note: Latest edition of text books may be used.

II SEMESTER

<table>
<tr><td colspan="3">Name of the Programme : Bachelor of Commerce (B. Com)
Course Code: Major 4
Name of the Course: Advanced Financial Accounting</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>5 Credits</td><td>5 Hrs</td><td>65 Hrs</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students will able to
a) Prepare financial statement from incomplete records.
b) Learn various methods of accounting transactions for hire purchase and Installment system.
c) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
d) Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
e) Understand accounting treatment for Lease.</td></tr>
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Syllabus:	Hours
Module No. 1: PREPARATION OF ACCOUNTS FROM INCOMPLETE RECORDS	**10**
Meaning-merits-demerits of Single Entry System. Difference between Single Entry System and Double Entry System. Problems on conversion of single entry into double entry system.	
Module No. 2: ACCOUNTING FOR HIRE PURCHASE SYSTEM AND INSTALLMENT SYSTEM	**20**
Meaning- features, Differences between Sales and Hire Purchase System, Difference between Hire Purchase System and Installment Purchase System. Problems on Hire Purchase System (Credit Purchase Method Only) and Installment method (Interest suspense methods).	
Module No. 3: ACCOUNTING FOR ROYALTIES	**15**
Meaning of Royalty, Types, Minimum Rent-Short workings, recoupment of short working-analytical table preparation of ledger accounts in the books of both parties.	
Module.No.4: ACCOUNTING FOR CONSIGNMENT TRANSACTION	**10**

Meaning of Consignment, Consignment V/s sales, Proforma Invoice, goods sent at cost price and at invoice price- types of commission-account sales-valuation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.	
Module No. 5: ACCOUNTING FOR LEASES	**10**
Meaning of Lease, Types, Merits and Demerits of Lease. Operating Lease Accounting and Finance Lease Accounting.	
Skill Development Activities: 1. Convert the Single Entry into Double entry with imaginary figures. 2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures. 3. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures. 4. Preparation of Proforma invoice and accounts sales with imaginary figures. 5. List out the different types of Leases.	
Books for Reference: 1. Ind AS 116 – Leases www.mca.org 2. IFRS 16 – Leases www.ifrs.org 3. Financial Accounting; Gupta, R.L. and Radhaswamy M 4. Accounting Theory by Porwal 5. Financial Accounting by Narayanaswamy **Note: Latest edition of text books may be used.**	

Name of the Programme: Bachelor of Commerce (B.Com) Course code: Major 5 Name of the Course: Basics of Cost Accounting		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
5 Credits	**5 Hrs**	**65 Hrs**

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

a) Understand the elements of Cost.
b) Outline the procedure and documentation involved in procurement of materials.
c) Understand Various labour remuneration methods and incentive Schemes.
d) Discuss the methods of allocation, apportionment and absorption of overheads.
e) Prepare cost sheet of an organization.

Syllabus:	Hours
Module No. 1: Introduction	**12**

Meaning- Cost, Costing, Meaning and definitions, objectives, advantages and limitations of Cost Accounting, Functions of ICMA, role of Cost Accountant. Elements of Cost, Classification of cost, cost center, cost unit, cost object, cost driver, behavior of cost with volume. Difference between Cost Accounting and Financial Accounting and Cost accounting and Management accounting.

Module No. 2: Material	**14**

Meaning, classification and codification of materials. Material Procurement-functions of purchase department, procedure for procurement of materials and documentation involved in material accounting. stores department- stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment, pricing of Materials-Problems on LIFO, FIFO and weighted average price.

Module No. 3: Labour	**11**

Meaning of Labour, methods of time keeping and time booking, methods remuneration- time rate, piece rate, methods of incentives-Halsey and Rowan Plan. Idle time- causes and treatment, overtime-causes and treatment, labour turnover – causes, measurement and treatment. Problems on Halsey method, Rowan Plan, Merick differential piece rate system, FW Taylors differential Piece system.

Module No. 4: Overheads	14
Meaning, Nature, classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Absorption of overheads-Methods, problems on Machine Hour Rate only. Activity based costing-meaning, purpose, benefits, stages, relevance in decision-making	
Module No. 5: Cost Sheet	**14**
Meaning, preparation of cost sheet, Estimated cost sheet, tenders and quotations.	

Skill Development Activities:

1. Visit any manufacturing entity, collect the methods of inventory valuation adopted and procedure involved in procuring inventory.
2. Collect the information about methods of remuneration by any two organization of your choice .
3. List out the various incentive schemes adopted by two manufacturing concern.
4. Draft a chart showing classification of overhead.
5. Visit any manufacturing entity, collect the cost data and prepare the cost sheet.
6. Any other activities, which is relevant to the course.

Books for Reference:

1. www.icma.org
2. Cost Accounting: N.K Prasad
3. Cost Accounting: Nigam & Sharma
4. Practical Costing: Khanna Pandey & Sharma
5. Cost Accounting: M.L. Agarwal
6. Cost Accounting: S.N. Maheshwari

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B. Com) Course Code: Major 6 Name of the Course: Company Law and Practice		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
5 Credits	**5 Hrs**	**65 Hrs.**

Course Outcomes: On successful completion of the course, the students will demonstrate

a) Understand the framework of Companies Act of 2013 and different kinds of companies.
b) Identify the stages and documents involved in the formation of companies in India.
c) Analyze the role and responsibilities and functions of Key Managerial Personnel in corporate administration.
d) Examine the procedure involved in the corporate meetings and the role of company secretary in the meeting.
e) Evaluate the role of liquidator in the process of liquidation of the company.

Syllabus:	**Hours**
Module No. 1: INTRODUCTION TO COMPANY	**12**
Meaning and Definition- features of Companies Act of 2013-Types of Companies- Private company- public company-company limited by shares- company limited by guarantee-unlimited company-one person company-holding company-subsidiary company-government company- associate company-listed company and unlisted company- domestic company-foreign company and body corporate.	
Module No. 2: FORMATION OF COMPANIES	**15**
Introduction-steps involved in formation of company-functions and position of promoters. Documents of companies- Memorandum of Association, Articles of Association-Alterations of MOA and AOA, Distinction. Prospectus- Meaning and contents of prospectus-book building- process, Certificate of commencement of business. Formation of global companies- features- legal formalities.	
Module No. 3: COMPANY ADMINISTRATION	**13**
Managerial Personnel-Director-qualification-types-DIN-appointment-and removal. Managerial Director-appointment, powers, duties and responsibilities-whole time director-independent director. Auditor-Qualification- appointment, power, duties and responsibilities. Company Secretary-qualification-appointment-rights, liabilities and removal.	

Module No. 4: COMPANY MEETINGS	13
Meaning- types of company meeting-importance-requisites of a valid meeting-Notice-quorum-proxy- voting-resolutions-types - minutes. Role of company secretary in convening meetings.	
Module No. 5: LIQUIDATION OF COMPANIES	**12**
Meaning-reasons for liquidation- modes of liquidation-consequences of liquidation-Official liquidator – appointment-duties and responsibilities- insolvency code.	

Skill Development Activities:

1. Visit an MCA website and prepare the highlights of Companies Act, 2013.
2. Collect the important documents of company.
3. Identify the role and responsibilities of managerial director in a company.
4. Collect a copy notice and resolutions of a company meeting.
5. Contact an official liquidator of an organization and discuss the procedure involved in liquidation process.

Books for Reference:

1. Company law and secretarial practice-N D Kapoor
2. Company law and secretarial practice-S.C. Kuchal
3. Elements of corporate law-S N Maheshwari
4. Corporate Administration-K Venkataramana
5. Business law for management-Balachandran
6. Company Law- G.K. Kapoor and Sanjay Dhamij

Note: Latest edition of text books may be used.

III SEMESTER B.COM

Course	Title	Type	Credits	Hours	MARKS		
					C1	C2	C3
Major 7	FUNDAMENTALS OF CORPORATE ACCOUNTING	Theory	5	5	10	10	80
Major 8	INCOME TAX LAW & PRACTICE - I	Theory	5	5	10	10	80
Major 9	ADVANCED COST ACCOUNTING	Theory	5	5	10	10	80
Language 1	KANNADA	Theory	3	4	10	10	80
Language 2	ENGLISH	Theory	3	4	10	10	80
	ELECTIVE-I	Theory	3	3	10	10	80
	ELECTIVE-II	Theory	3	3	10	10	80
Total			27	29			

IV SEMESTER B.COM

Course	Title	Type	Credits	Hours	MARKS		
					C1	C2	C3
Major 10	ADVANCED CORPORATE ACCOUNTING	Theory	5	5	10	10	80
Major 11	INCOME TAX LAW & PRACTICE - II	Theory	5	5	10	10	80
Major 12	BUSINESS STATSTICS	Theory	5	5	10	10	80
Language 1	KANNADA	Theory	3	4	10	10	80
Language 2	ENGLISH	Theory	3	4	10	10	80
	ELECTIVE-I		3	3	10	10	80
Compulsory Paper	ENTREPRENEURSHIP DEVELOPMENT	Theory	2	2	05	05	40
Total			26	28			

III SEMESTER

Name of the Programme: Bachelor of Commerce (B. Com) Course code: MAJOR - 7 Name of the Course: FUNDAMENTALS OF CORPORATE ACCOUNTING		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
05	**05**	**68**

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

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

1. Understand the accounting for share capital.
2. Understand Accounting for redemption for Preference shares, Debentures and Issue of Bonus shares.
3. Comprehend Liquidation procedure.
4. Prepare the Financial Statements of Companies as per Companies Act, 2013.
5. Understand the treatment of underwriting of Shares.

Syllabus:	**Hours**
Module No. 1: Accounting for Share Capital	**12**
Meaning and types of shares, Share Capital- Meaning and types- Issue of shares, under subscription, over subscription and pro-rata allotment – forfeiture of shares – Reissue of forfeited shares – Journal entries and preparing Balance sheet. Issue of Bonus Shares – Meaning of Bonus shares, advantages, disadvantages, conditions for the issue of Bonus shares and SEBI guidelines for issue of Bonus shares, Problems on Issue of Bonus Shares.	
Module No. 2: Accounting for Redemption of Preference Shares and Debentures	**18**
Meaning of Redemption of Preference Share, Conditions for Redemption of Preference Shares and accounting procedure and problems on Redemption of preference shares. Debentures – Meaning, Types, Problems on Issue and redemption of debentures. Right Issue and Buy Back of shares (Theory only)	
Module No. 3: Financial statement of Companies	**16**

Statutory Provisions regarding Preparation of Financial Statements as per Schedule III of Companies Act 2013, Preparation of Financial Statements as per Schedule III of Companies Act 2013.	
Module No. 4: Liquidation of Companies	**12**
Meaning of Liquidation, Modes of Winding Up, circumstances of Liquidation, order of payments in the event of Liquidation, functions of Liquidators, Preparation of Liquidator's Final Statement of Account.	
Module No. 5: Underwriting of Shares	**10**
Meaning, Types and advantages of Underwriting, Guidelines under Companies Act and SEBI. Functions of Underwriters, types of applications. Calculation of underwriters' liability –firm Underwriting – calculation of underwriting commission.	

Skill Developments Activities:

1. Collect and fill the share application form.
2. List out legal provisions in respect of Redemption of Preference shares and Bonus Shares.
3. Collect annual report of a Company and List out its assets and Liabilities.
4. Prepare the Liquidators final statement of accounts with imaginary figures.
5. Determine the liability of Underwriters with imaginary figures.

Books for Reference:

1. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. (1st Ed.). New Jersey: John Wiley & Sons.
2. Dam, B. B., & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
3. Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxmann Publication.
4. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning.
5. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
6. Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.
7. Maheshwari, S. N., Maheshwari, S. K.,& Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House.
8. Monga, J. R,& Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27th

Ed.). New Delhi: Scholar Tech Press.
9. Advanced accounting – Gupta R.L and Radhaswamy
10. Advanced accounting – Maheshwari.S.N
11. Advanced accounting- Shukla.M.C, Grewal.T.S and Gupta S.C

Note: Latest edition of text books may be used.

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

Course code: MAJOR - 8

Name of the Course: INCOME TAX LAW AND PRACTICE - I

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
05	05	68

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

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

1. Understand the concepts of Income Tax.
2. Understand the provisions for determining the Residential Status of an Individual.
3. Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, Allowances and various Retirement Benefits.
4. Compute the Income from House Property.
5. Understand the procedure for computation of Income from Business and Profession.

Syllabus:	Hours
Module No. 1: Introduction of Income Tax	**14**

Meaning of Tax, types of taxes, Canons of taxation, Brief History of Indian Income Tax, legal frame
work of Taxation. Basic concepts - Income, Assessee, Person, Assessment year, Previous Year, Gross
Total Income, Total Income, Agricultural Income.

Module No. 2: Residential Status & Incidence of Tax	14
Determination of Residential Status of the Assessees. Problems on determination of Residential Status of an Individual, Incidence of Tax or scope of total income, problems on Incidence of Tax. Exempted Incomes.	
Module No. 3: Heads of Income	**12**
Income from Salary - Introduction- Basis of Charge – Definitions of important terms, Allowances, Perquisites, Provident Fund, Retirement Benefits - Gratuity, Commutation of Pension and Leave encashment & Retrenchment compensation. Computation of Income from Salary.	
Module No. 4: Income from House Property	**14**
Introduction: Basis of charge-deemed ownership exemptions, determination of annual value- Deductions u/s 24 - Computation of Income from House Property.	
Module No. 5: Profits and Gains of Business and Profession	**14**
Introduction, Definition of important terms, Basis of Charge, Expenses expressly allowable and inadmissible, General Deductions / expenditures u/s 37, losses, deemed profits, Method of Accounting - Computation of taxable Income from Business. Computation of Income from Profession (Advocates, Medical Practitioner and Chartered Accountant).	

Skill Developments Activities:

1. Prepare a slab rates chart for different Individual assesses.
2. Visit any Chartered Accountants office, Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out any 10 Incomes exempt from tax under section 10 of an Individual.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Any other activities, which are relevant to the course.

Books for Reference:

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Practice Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B. Com) Course code: MAJOR - 9 Name of the Course: ADVANCED COST ACCOUNTING		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
05	**05**	**68**

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

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

1. Apply the method of costing to different industries.
2. Determination of Cost by applying different methods of costing.
3. Analyse the process involved in Standard Costing.
4. Identify why variances occur in real businesses.
5. Understand and reconcile cost and financial accounts.

Syllabus:	Hours
Module No. 1: Methods and Techniques of Costing	**16**

Meaning and Application of costing methods and techniques (Theory only).
Process Costing-Introduction, features and applications of Process Costing, Distinction between Job costing and Process costing. Treatment of process losses and gains in process costing- Joint products and by – products (Theory only), Problems on preparation of Process Account.

Module No. 2: Contract Costing	**16**

Introduction- Meaning, Features, Applications of Contract Costing – Profit on incomplete contracts –Work-in-Progress- Contractee's Account - escalation clause, problems on preparation of Contract Accounts.

Module No. 3: Service Costing	**10**

Introduction, Meaning, Features and Application of Service Costing, Cost unit for different service sectors, Service Costing v/s Product Costing; Transport Service, Hospitals and Education Institutions. Problems on Transport undertaking- Passengers and Goods transport.

Module No. 4: Standard Costing and Variance Analysis	**12**

Introduction, Meaning of Standard Cost, Standard Costing and Budgetary Control, Features of Standard Costing, Differences between Standard Costing and Budgetary Control. Meaning of Variance analysis, Classifications, Problems on Material, Labour and Sales Variance.

Module No. 5: Reconciliation of Cost and Financial Accounts	14
Introduction, Meaning of Reconciliation, Need for Reconciliation, Reasons for Disagreement, Reconciliation procedure, problems on Reconciliation. Cost Audit: Meaning and definitions of Cost Audit, Types of Cost Audit, difference between Cost Audit and Financial Audit, advantages and limitations of Cost Audit.	

Skill Developments Activities:

1. Naming the appropriate Method of Costing for any 10 Industries.
2. Prepare Process accounts with abnormal losses with imaginary figures.
3. Prepare Contract account for three different contracts of a financial year with imaginary figures.
4. Determine the Material and Labour Variance with imaginary figures.
5. Reconcile the Cost and Financial Accounts with imaginary figures.

Books for Reference:

1. Cost Accounting: N.K Prasad
2. Cost Accounting: Khanna Pandey & Ahuja
3. Cost Accounting: M L Agarwal
4. Cost Accounting: S N Maheshwari
5. Cost Accounting: P C Tulsian
6. Cost Accounting: Jain & Narang
7. Cost Accounting: S.P. Iyengar
8. Advanced Cost Accounting: Mahesha V, Rakesh T S, Ajay Kumar K N, Mohammed Zabihulla & Sridhar A N

Note: Latest edition of text books may be used.

<table>
<tr><td colspan="4" align="center">Name of the Programme: Bachelor of Commerce (B. Com)
Course code: ELECTIVE 1
Name of the Course: FINANCIAL INSTITUTIONS AND MARKETS</td></tr>
<tr><td align="center">Course Credits</td><td align="center">No. of Hours per Week</td><td colspan="2" align="center">Total No. of Teaching Hours</td></tr>
<tr><td align="center">03</td><td align="center">03</td><td colspan="2" align="center">45</td></tr>
<tr><td colspan="4">Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</td></tr>
<tr><td colspan="4">Course Outcomes: On successful completion of the course, the students' will be able to
a) Understand the structure of Indian financial system and its constituents.
b) Outline the role of capital and Money Market in economic development.
c) Comprehend primary and secondary market and its relevance in capital formation.
d) Appraise the role played by banking and development financial institutions in economic development.
e) Understand the different types of NBFCs and their contribution.</td></tr>
<tr><td colspan="3">Syllabus:</td><td align="center">Hours</td></tr>
<tr><td colspan="3">Module No. 1: Introduction to Financial Markets</td><td align="center">08</td></tr>
<tr><td colspan="4">Introduction, Meaning, functions, importance- Role of financial markets in Economic development of a country- Stakeholders in Financial markets- Primary stakeholders, Service providers and Regulator's in financial markets.</td></tr>
<tr><td colspan="3">Module No. 2: Capital Market and Money Market</td><td align="center">08</td></tr>
<tr><td colspan="4">Capital Market: Meaning, objectives –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market.

Money Market: Meaning, objective, Structure, functions, importance - Instruments of Money Market, Differences between capital market and money market, Recent trends in Money Market.</td></tr>
<tr><td colspan="3">Module No. 3: Primary Market and Secondary Market</td><td align="center">10</td></tr>
<tr><td colspan="4">Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets–- Methods of floating new issues: Public issue–Offer for sale – Right</td></tr>
</table>

Issue – Private placement – Problems of Indian Primary Markets; Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Functions of stock exchanges of BSE- NSE – OTCI – Listing of securities – SEBI Guidelines for listing, Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market.	
Module No. 4: Banking & Financial Institutions	**10**
Banking & Financial Institutions- Introduction – Meaning – Role and functions – Types of Banks; Development Financial Institutions: History – Management - Role & Functions of EXIM Bank – NABARD SIDBI – MUDRA – NHB – LIC & GIC - UTI – SFCs.	
Module No. 5: Non - Banking Financial Institutions	**09**
Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies - Investment Companies - Leasing & Hire Purchase - Housing Finance - Chit Funds - Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services.	

Skill Development Activities:

1. List out any five recent Financial Sectors Reforms and analyse them.
2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.
3. Collect data on last financial year price rigging and insider trading cases reported as per SEBI.
4. Visit a website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
5. Identify the Different types of Venture capital firms operating in Karnataka and their investment.

Books for Reference:

1. Livingston, Miles; Financial Intermediaries; Blackwell
2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
3. Niti Bhasin; Banking and Financial Markets in India 1947 To 2007; New Century.
4. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.
5. E Gordon, K. Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B. Com) Course code: ELECTIVE 2 Name of the Course: LOGISTICS AND SUPPLY CHAIN MANAGEMENT		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
03	**03**	**45**

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

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

1. Understand the basic concepts in supply chain management and allied functions.
2. Analyze the escalating importance of logistics and supply-chain management as crucial.
3. Appraise the applications of supply chain Management to Business.
4. Understand logistics and customer service.
5. Design and plan transportation networks.

Syllabus:	Hours
Module No. 1: Introduction to Supply Chain Management	**10**
Supply chain–objectives, Importance, decision phases, process view, competitive and supply chain strategies, achieving Strategic fit, supply chain drivers, obstacles, framework, facilities, inventory, transportation, Information, sourcing, pricing.	
Module No. 2: Designing the Supply Chain Network	**08**
Designing the distribution network, role of distribution, factors influencing distribution, design options – e-business and its impact, distribution networks in practice, network design in the supply chain, role of network factors affecting the network design decisions, modeling for supply chain.	
Module 3: Designing and Planning Transportation Networks	**10**
Role of transportation, modes and their performance, transportation, infrastructure and policies, design options and their trade- offs, tailored transportation. Sourcing, In-house or Outsource – 3rd and 4th five yearplan PLs – supplier scoring and assessment, selection, design collaboration, procurement process, sourcing planning and analysis. Pricing and revenue management for multiple customers, perishable, products, seasonal demand, bulk and spot contracts.	
Module 4: Information Technology in the Supply Chain	**08**
IT Framework – customer relationship management, internal supply chain management- supplier relationship management, transaction management, future of IT. Coordination management in a supply chain – lack of supply chain coordination and the Bullwhip effect, obstacle to coordination managerial Levels, building partnerships and trust, continuous replenishment and vendor- managed inventories, collaborative planning, forecasting and replenishment.	
Module 5: Dimensions of Logistics	**09**
Introduction: A macro and micro dimension, logistics interfaces with other areas, approach to analyzing logistics systems, logistics and systems analysis, techniques of logistics system analysis –	

factors affecting the cost and importance of logistics.

Skill Developments Activities:

1. Identify any two products suitable for transportation via Rail, Water, Pipeline, Air, Motor Carriers
2. Identify the best modes of transport for textiles and spices from India to USA
3. Identify the benefits of co-location of suppliers to the company.
4. Identify logistics interfaces with other areas.
5. Write a report on logistics outsourcing.

Books for Reference:

1. Logistics and supply chain Management: K Shridhara Bhat, Himalaya publishing House
2. Fundamentals of Logistics Management (The Irwin/Mcgraw-Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-hill/Irwin, First Edition, 1998.
3. Vinod V. Sople (2009) Logistic Management (2nd Edn.) Pearson Limited.
4. Logistics Management for International Business: Text and Cases, Sudalaimuthu & Anthony Raj, PHI Learning, First Edition, 2009.
5. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R.Stock, Lisa M. Ellram, McGraw Hill Higher Education, 1997.

Note: Latest edition of reference books may be used.

Name of the Programme: Bachelor of Commerce (B. Com) Course code: ELECTIVE 3 Name of the Course: INSURANCE MANAGEMENT		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
03	**03**	**45**

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

Course Outcomes: on successful completion of the course, the students will able

1. To provide basic knowledge of the insurance sectors and its importance in the economy.
2. To introduce students to various types of insurance and principles governing them.
3. To make students aware of the operational aspects of insurance companies.
4. To equip students with an understanding of risk management and claim settlement
5. To skills to analyse and apply insurance related information in business context

Syllabus:	Hours
Module No. 1: Introduction	**08**
Concept of Insurance, Definition, Nature, objectives of insurance, Functions, History of Insurance, Uncertainty and Risk- Principles of insurance – Utmost good faith, indemnity, insurable interest and subrogation, Contribution and Proximity clause.	
Module No. 2: The Business Insurance	**08**
Management of risk by individuals- management of risk by insurers – fixing of premiums, reinsurance and its importance for insurers – role of insurance in economic development and social security- contribution of insurance to the society.	
Module No. 3: Insurance Regulation in India	**10**
Insurance Regulation in India**,** Insurance Regulatory and Development Authority of India – Origin – Objectives – functions, structure and role. Current Legal Environment-Insurance Act1938(as amended) &Insurance Regulatory Development Authority (IRDA) Act ,1999-IRDA(Investment) Regulations2000- IRDA Guidelines for Insurance Brokers Securities and exchange Board of India (SEBI) Act,1992-SEBI Guidelines.	
Module No. 4: Life Insurance Business	**10**

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.

Module No. 5: General Insurance Business	**09**

General Insurance Business - Fundamental principles of general insurance – Fire insurance – Marine insurance – Motor insurance – Personal accident insurance – Liability insurance –Miscellaneous insurance – Claims settlement. Difference between General insurance and Life insurance, Recent development in general Insurance Business.

Skill Development Activities:

1. Collect the information on types of insurance schemes available to investors.
2. Collect the information on various regulations General Insurance Business.
3. Highlight the factors of Consumer Protection Act.
4. Compare the Benefits of Health and Life insurance
5. Collect the information on recent developments in insurance industry.

Books for Reference:

1. Principles and Practices of Insurance - G. S. Pande
2. Insurance - Principles and Practices- C. Gopal krishna
3. Life Insurance in India - G. R. Desai
4. Insurance Principles and Practices - M. N. Mishra
5. Insurance in India, Response Books - P.S. Palandi
6. Insurance Law Manual - Taxman
7. Life Insurance - Gupta. O.S
8. Insurance Principles and Practice - Mishra. M.N.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B. Com) Course code: ELECTIVE 4 Name of the Course: MANAGEMENT OF MICROFINANCE		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
03	**03**	**45**

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

Course Outcomes: on successful completion of the course, the students will able

1. Facts and figures regarding Poverty in India.
2. The need and relevance of Microfinance.
3. The role of Micro Finance Institutions for financial Inclusions.
4. The Role of NGOs in implementing the Governments welfare policies
5. Depicts the recent developments in welfare schemes.

Syllabus:	Hours
Module No. 1:	**10**

Background, evolution, and Overview; Emerging trends in Micro finance; Poverty: Sources and Consequences of Poverty, Understanding the construct of Poverty Indices - The Human Poverty Index (HPI) developed by UN and Global Multidimensional Poverty Index (MPI), critical evaluation of India's position on the Poverty Index; Understanding of Human Development Index and Hunger Index.

Module No. 2:	**08**

NABARD model, SIDBI model, SGSY model, Grameen Banking model, NMDFC model, Associations model, Community Banking Model, Credit unions etc. Strategic Issues in Microfinance: Significance of NGOs: Types of NGOs Their role and responsibilities; case studies.

Module No. 3:	**08**

Eligibility, Regulations, types, Commercial Microfinance: Investing in Microfinance, Viability of MFIs, Risk management in Micro finance; Pricing of Micro-loans: issues and challenges; Strategic Issues in Microfinance, Role of RBI in Financial Inclusion.

Module No. 4:	10
Government and Microfinance: Introduction, SHGs and different schemes, SHG and Poverty Alleviation Programs, SHG and Special Programs/ Schemes. Importance of SHGs: Introduction, Benefit of SHGs to members, Benefits to women, Benefits to Banks, Benefits to Government, Benefits to Voluntary Agencies and Benefits to Society.	
Module No. 5:	**09**
Social Rating, Credit Rating of MFIs and Impact assessment in Micro finance; Micro insurance: issues and challenges; MUDRA Yojana; PMJDY. Government's welfare schemes for financial and social inclusions like Deendayal antyodaya yojana, Pradhan Mantri Garib Kalyan Yojana (PMGKY) Pradhan Manthri Jan Dhan Yojana (Case Studies).	

Skill Development Activities:

1. Collect information regarding emerging trends in micro finance.
2. Write Up any 2 models in micro finance.
3. Discuss the Role of RBI in Financial Inclusion.
4. Draft the different schemes SHGs.
5. Collect information regarding Government's welfare schemes for financial and social inclusions.

Books for Reference:

1. Gianfranco A. Vento, Mario La Torre, Microfinance, Palgrave Macmillan, UK, 2006 IIBF, Micro-Finance: Perspectives and Operations, 2008
2. Navin Kumar Rajpal, Microfinance and Tribal Women Entrepreneurs, Edu creation Publishing, 2016 Ledgerwood, J. (1998).
3. Microfinance Handbook: An Institutional and Financial Perspective. The World Bank, Washington, D.C.Harper, M. (2003).
4. Practical Microfinance: Training Guide for South Asia. Vistaar Publication, New Delhi. Branch, Brian & Janette Klaehn.
5. Striking the Balance in Microfinance: A Practical Guide to Mobilizing Savings. PACT Publications, Washington, 2002. Dowla, Asif & Dipal Barua.
6.The Poor Always Pay Back: The Grameen II Story. Kumarian Press Inc., Bloomfield, Connecticut, 2006.Hirschland, Madeline (ed.)
7.Savings Services for the Poor: An Operational Guide. Kumarian Press Inc., Bloomfield CT, 2005. Ledgerwood, Joanna and Victoria White.
8.Transforming Microfinance Institutions: Providing Full Financial Services to the Poor. World Bank, 2006. Rutherford, Stuart.
9.The Poor and Their Money. Oxford University Press, Delhi, 2000. Bisoyi, T. (2010).
10. Rural Credit, Regional Rural Banks and Micro-Finance, Abhijeet Publications Brakema, L. (2011).
11.Microfinance: Profit or Poverty Reduction? Lap Lambert Academic PublishingMohanty, C. (2011).
12.Public Economics and Welfare State: Indian Microfinance Sector, Surendra Publications.

Panda, D. (2009).
13.Understanding Microfinance, Wiley India Pvt Ltd Sarkar, S. (2011).
14.Microfinance: Concepts, Systems, Perceptions and Impact, Read worthy Publications

Note: Latest edition of text books may be used.

IV SEMESTER

Name of the Programme: Bachelor of Commerce (B. Com) Course code: MAJOR - 10 Name of the Course: ADVANCED CORPORATE ACCOUNTING		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
05	**05**	**68**
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will able to, 1. Prepare Final accounts of general Insurance Companies. 2. Prepare Valuation Balance Sheet for Life Insurance Companies. 3. Know about the Computation of Minority Interest. 4. Prepare and present of Financial Statements of Banking Companies. 5. Know the Valuation of Goodwill and Shares.		

Syllabus:	**Hours**
Module No. 1: Accounting for General Insurance Companies	**14**
Fire and Marine Insurance, preparation of final accounts as per latest regulations (Vertical Form),	
Module No. 2: Accounting for Life Insurance Companies	**16**
Preparation of valuation balance sheet and final accounts as per latest regulations (Vertical Form).	
Module No. 3: Accounting for Holding Company	**12**
Meaning of Holding Company, Subsidiary Company, Calculation of Minority Interest and Majority Interest, Computation of Goodwill / Capital Reserve, Preparation of consolidated Balance sheet, Revaluation of assets of subsidiary company.	
Module No. 4: Accounting for Banking Companies	**12**

Meaning and definition of Banking terms, Classification of Advances, books to be maintained in Banking Companies, Preparation of Income statement and Balance sheet as per recent regulation (Vertical Form).	
Module No. 5: Valuation of Goodwill and Shares	**14**
Valuation of Goodwill - Meaning, features, factors influencing goodwill and Circumstances of Valuation of Goodwill. Methods- Average Profit Method, Super Profit Method, Capitalisation Method and Annuity Method, Problems on valuation of Goodwill. Valuation of Shares- Introduction, Meaning, Need for Valuation, Factors Affecting Valuation of Shares. Methods of valuation of shares- Intrinsic Value Method, Yield Method, Earning Capacity Method and Fair Value method, Problems on valuation of Shares.	

Books for Reference:

1. Goyal, V. K., & Goyal, R. (2013). Corporate Accounting. New Delhi: PHI Learning.
2. Jain, S. P., & Narang, K. L. (2016). Corporate Accounting. New Delhi: Kalyani Publishers.
3. Goyal, B. K. (2019). Fundamentals of Corporate Accounting. New Delhi: TaxmannPublications.
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2009). CorporateAccounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Scholar TechPress.
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. NewDelhi:S. Chand Publishing.
7. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: Tata McGraw Hill Education.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B. Com) **Course code: MAJOR - 11** **Name of the Course: INCOME TAX LAW AND PRACTICE - II**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
05	**05**	**68**
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will able to, 1. Understand the provisions of depreciation and determining the Capital Gains. 2. Understand the Taxable Income from Other sources. 3. Understand the general deduction u/s 80 and provisions set off of losses and carry forward losses. 4. Understand the computation of total Taxable Income and Tax Liability of Individual. 5. Acquire knowledge and understanding provisions TDS, Advance Tax, Interest and Assessment procedures.		
Syllabus:		**Hours**
Module No. 1: Depreciation and Capital Gains		**14**
Meaning of Depreciation, Original Cost, WDV, Block of Assets and Computation of Depreciation under section 32. Meaning, Definitions - Capital Asset, types of capital assets, transfer of capital asset. Cost of acquisition- Assets, Bonus Shares, Rights Shares and Goodwill – Computation of Capital Gains- long term and short-term gains- Exemption u/s 54, 54B, 54EC, 54F.		
Module No. 2: Income from Other Sources		**14**

Securities- Rules for Grossing up, Ex-interest and cum-interest securities, Bond washing transactions, Computation of Income from other sources.	
Module No. 3: General deductions and setoff and carry forward of losses	**12**
Application of deductions U/s 80C – 80U, Meaning of Setoff of losses, Provision regarding set off and carry forward losses.	
Module No. 4: Assessment of Individuals TDS, Advance Payment of Tax & Interest	**14**
Computation of Total Income and Tax Liability of Individuals. Meaning of TDS, TDS Rates for the different payments and Problems on TDS. Meaning of Advance tax, Conditions for payment of advance tax & Computation of Advance tax. Calculation of Interest u/s 234A, 234B & 234C.	
Module No. 5: Assessment Procedure	**14**
Types of Assessment & Assessment Procedure. Income Tax authorities-Classes of Authorities-Power & Rights of CBDT, Commissioner & Assessing Officer.	

Skill Developments Activities:

1. Visit any Chartered Account office and identify the procedure involved in the computation of total income and tax liability of an individual.
2. Identify the procedure involved in the computation of total income and tax liability of the firm.
3. Collect an information relating to Assessment Procedure.
4. List out the TDS rates for the different payments.
5. Draw an organization chart of Income tax department authorities.

Books for Reference:

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, &Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Practice Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B. Com) Course code: MAJOR - 12 Name of the Course: BUSINESS STATISTICS		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
05	**05**	**68**

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

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

1. Familiarizes statistical data and descriptive statistics for business decision- making.
2. Comprehend the measures of variation and measures of skewness.
3. Demonstrate the use of probability and probability distributions in business.
4. Validate the application of correlation and regression in business decisions.
5. Show the use of index numbers in business.

Syllabus:	Hours
Module No. 1: Introduction	**14**

Meaning and definition of Statistics. Applications of Statistics in various fields of business. Definition of data. Types of data-Primary and Secondary data, Qualitative and Quantitative data. Definition of

Population and Sample. Methods of data collection- Census method and Sampling Method. Advantages of Sampling Method over Census Method. **Tabulation**: Meaning, Parts of a Table – Simple problems on Tabulation. **Diagrammatic Presentation**: Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.	
Module No. 2: Measure of Central Tendency & Dispersion	**14**
Meaning of Central Tendency and measures of central tendency. Various measures of central tendency- Arithmetic mean, Geometric mean, Harmonic Mean, Median, Mode, Quartiles. Dispersion- Range, Quartile Deviation, Mean deviation, Standard deviation & their coefficients. Measures of Skewness – Bowley's and Karlperson's skewness.	
Module No. 3: Correlation and Regression Analysis	**12**
C**orrelation** - Meaning and Definition, types of correlation, importance of Correlation and Methods of calculating correlation co-efficient (Karl persons & Spearman's correlation). **Regression -** Meaning and definition, Distinction between correlation and regression, Regression equations and estimations.	
Module No. 4: Probability	**14**
Definitions and examples -Experiment, Sample space, Event, mutually exclusive events, equally likely events, Exhaustive events, Sure event, Null event, Complementary event and independent events. Mathematical definition of probability, Definition of Conditional Probability. Statements of Addition and Multiplication laws of probability. Problems on Probabilities.	
Module No. 5: Index Number	**14**
Meaning, Definition and Uses (Utilities) of Index numbers. Limitations of Index numbers, Methods of construction of index numbers for Price - Simple aggregate method, Weighted aggregate method, Laspeyre's Method and Fisher's Ideal Index Number using Time Reversal and Factor Reversal Tests and Family Budget Method.	
Skill Developments Activities: 1. Data Visualization practical session Using Tableau/Power BI. 2. Execute Average, Variance, Standard Deviation, CV, and Covariance using Excel. 3. Execute and Analyse Regression Model using Excel. 4. Practical session on Time series models using GRETL. 5. Collect past years' Indian consumer price index data (as of the current base year) and analyses its impact on any macroeconomic indicator.	

Books for Reference:

1. Statistical Methods - S.P Gupta.
2. Fundamentals of Statistics-S.C Gupta
3. Practical Statistics-R S N Pillai and Bhagavathi
4. Statistics (Theory, Methods and Application)-D C Sancheti and V K Kapoor
5. Statistics-Dr. B.H. Suresh & Dr. G H Mahadevaswamy.

Note: Latest edition of text books may be used.

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

Course code: ELECTIVE 1

Name of the Course: INTERNATIONAL BUSINESS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
03	03	45

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

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

1. Understand the orientation of international business.
2. Understand the globalisation and global business environments.
3. Analyse the cross-cultural business environments.
4. Evaluate the foreign market entry strategies.
5. Outline the strategies of IMF and ethical dimensions.

Syllabus:	Hours

Module No. 1: INTRODUCTION	10
International Business: Introduction: Meaning and Significance -International Business Orientations- Ethnocentric –Polycentric- Regio centric and Geocentric. Differences between domestic and international business, Types of international business.	
Module No. 2: GLOBALIZATION	**08**
Globalization: Introduction- Globalization – Meaning and implications – Globalization of markets and production – The emerging global economy - Drivers of Globalization. Modes and entry strategies of international business – arguments for and against –trends in international trade, WTO.	
Module No. 3: INTERNATIONAL BUSINESS ENVIRONMENT	**08**
International Business Environment - Analysis of the international business environment, including economic, political, legal, social, and technological factors. Frameworks for analyzing the environment (e.g., PESTLE analysis). Understanding the influence of various environmental factors on international trade and investment patterns.	
Module No. 4: FOREIGN EXCHANGE MARKET	**10**
Foreign exchange Market-Functions, nature of foreign exchange market, the trading mechanism, exchange rate determination, balance of trade, stability of exchange rate, currency convertibility.	
Module No. 5: INTERNATIONAL MONETARY SYSTEM	**09**
International Monetary System: Funding facilities and strategies of IMF and World Bank, Expatriation and Repatriation, Ethical dimensions in International Business, global financial institutions, chain banking system.	

Skill Development Activities:

1. Collect information regarding emerging trends in international business.
2. Examine the modes and entry strategies of international business.
3. Identify the environmental factors influence the investment patterns.
4. Collect the information about 10 countries' currencies and analsye the reasons for fluctuations in exchange rate.
5. Collect information regarding Recent developments in international business.

Books for Reference:

1. International Business – P. SubbaRao
2. International Business: competing in the global market place- Charles W L Hill. And Arun Kumar Jain.

3. International Business: Environments and Operations - John D. Daniels Lee H Radebaugh
4. International Business - Justin Paul
5. International Business: An integrated approach - Wild J. John, Wild L. Keneth and Han C. Y.Jerry
6. International Business - Alan M. Rugman and Richard M. Hodgetts

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B. Com) Course code: ELECTIVE 2 Name of the Course: MUTUAL FUND MANAGEMENT		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
03	**03**	**45**
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		

Course Outcomes: on successful completion of the course, the students will able to 1. Know the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features 2. Understand the channels for mutual funds distribution 3. Understand the legalities, accounting, valuation and taxation aspects underlying mutual funds and their distribution. 4. Get acquainted with financial planning as an approach to investing in mutual funds, as an aid for mutual fund distributors to develop long term relationships with their clients. 5. Depicts the recent trends in mutual fund industry.	
Syllabus:	**Hours**
Module No. 1: Introduction	**08**
Introduction: The origin, meaning and growth of Mutual funds – Fund Units Vs. shares. Types of Mutual fund schemes. The role of Mutual Funds. Organization of the Fund Operation of the Fund – Asset Value meaning and calculation, Custodians of Mutual Funds (Sponsors, Trust, AMC), Role of AMC, NFOs, Registrars, Agents, Mutual Fund Classification, Types of Mutual Funds, Concept of SIP, STP and SWP.	
Module No. 2: Investors Protection and Mutual Fund Regulation	**10**
Investors Protection and Mutual Fund Regulation: Investors Rights – Facilities available to Investors Selection of a Fund – Advantages of Mutual Funds. Deregulation, Market Imperfection and investment Risks, Role of Regulators – SEBI Regulations – Registration of MF – RBI as money market regulator – Ministry of Finance – Company Law Board – Department of Company Affairs – Registrar of Companies – Office of Public Trustee – Role of SROs – Stock Exchanges – AMFI Investor rights and Obligations.	
Module No. 3: Mutual Fund Accounting	**11**
Mutual Fund Accounting: Net Asset Value (NAV) – Meaning – Computation – factors affecting NAV - Pricing of Units – Fees and Expenses – Investment Management and Advisory Fees – Initial Expenses – Recurring Expenses – Total expenses – Accounting policies. Mutual Fund Taxation: Dividends – Capital Gains – Tax rebate – Restrictions on Dividends stripping	
Module No. 4: Evaluation of Performance of Mutual Funds	**08**
Evaluation of Performance of Mutual Funds: fund performance, factors affecting Mutual fund performance, measuring return, measuring risk, Risk-adjusted return, Comparing fund performance with a reference, various standardized performance systems, Limitations of performance measurement and evaluation, Valuation of thinly traded securities – Valuation of non-traded securities – Valuation and disclosure of illiquid securities.	
Module No. 5: Mutual Funds Industry in India	**08**
Mutual Funds Industry in India – Its size and Growth – Types and growth patterns of Mutual Funds – Reasons for slow Growth, Challenges and opportunities for mutual fund Industry– Prospects of Mutual	

Fund Industry. Mutual Fund Products and Features: Equity Funds, Index Fund, Large Cap Funds, Mid Cap Funds, Sectoral Funds, Types of Equity Schemes, Arbitrage funds, Multicap funds, Quant funds, P/E Ratio fund, International Equities Fund, Growth Schemes.

Skill Development Activities:

1. Collect the information on types of Mutual fund schemes available to investors.
2. Collect the information on various regulations for Mutual funds and for investors protection.
3. Highlight the factors affecting NAV and its Computation with an example.
4. Compare the fund Performance of at least two Mutual fund companies and analyse how thin traded securities are valued?
5. Collect the information on recent developments in Mutual fund industry.

Books for Reference:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, 3/e tata McGraw-Hill Publishing Co. Ltd. New Delhi, 2006.
2. Charles P. Jones, Investments Analysis and Management, ninth Edition, John Wiley & Sons, 2006 M.Ranganatham and R.Madhumathi,
3. Investment Analysis and Portfolio K.G. Sahadevan and M.Thripairaju
4. Mutual funds, data interpretation and Analysis (Prentice Hall of India)

Note: Latest edition of text books may be used.

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

Course code: COMPULSORY PAPER

Name of the Course: ENTREPRENEURSHIP DEVELOPMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
02	02	32

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

Course Outcomes: On successful completion of the course, the students will be able: 1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour expected of an entrepreneur. 2. To identify significant changes and trends which create business opportunities and to analyse the environment for potential business opportunities. 3. To provide conceptual exposure on converting idea to a successful entrepreneurial firm.	
Syllabus:	**Hours**
Module No. 1: Entrepreneurship	**12**
Meaning of entrepreneurship, importance, – Types of Entrepreneurships, entrepreneur VS entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.	
Module No. 2: Development of Entrepreneurship	**12**
Developing Successful Business Ideas Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Generation and screening the project ideas – Market analysis, technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.	
Module No. 3: Business Planning Process	**08**
Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work). Funding Sources of Finance- Venture capital- Venture capital process - Business angles- Commercial banks- Government Grants and Schemes.	

Books for References:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a south asian perpective. - Cengage, New Delhi.
3. Leach/Melicher, Entrepreneurial Finance – Cengage., New Delhi.
4. K. Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited
5. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001.
6. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016. Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.

E-RESOURCES:

1. http://inventors.about.com/od/entrepreneur/
2. http://learnthat.com/tag/entrepreneurship/
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com

Note: Latest edition of text books may be used.