



Scheme of Teaching and Evaluation and
Curriculum Framework for Four-Year
Under Graduate Program in Commerce
B.Com (Honors)

As per
National Education Policy 2020
With Effect from
the Academic Year 2021-22

2nd Year (3rd and 4th Sem.) B.Com



Scheme of Teaching and Evaluation B.Com (Basic/Hons)

Third Semester								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
20	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
21	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
22	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
23	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
24	B.Com.3.4	Financial Education and Investment Awareness	SEC-SB	1+0+2	30	20	50	2
25	B.Com.3.5	Open Elective Course (OEC)	OEC	3+0+0	60	40	100	3
26	B.Com.3.6	Physical Education Sports/NCC/NSS/R&R (S&G)/Other Course prescribed by University	SEC-VB	0+0+4		50	50	2
Sub –Total (C)					390	310	700	25

Acronyms Used

○ AECC : Ability Enhancement Compulsory Course	○ OEC : Open Elective Course
○ DSC : Discipline Specific Core (Course)	○ SEE : Semester End Examination
○ SEC-SB : Skill Enhancement Course-Skill Based	○ CIE : Continuous Internal Evaluation
○ SEC-VB : Skill Enhancement Course-Value Based	○ L+T+P : Lecture + Tutorial + Practical(s)

Note:

- Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.
- Workload of the SEC-VB 'Financial Education and Investment Awareness (FEIA)' course depends on the semester and programme in which FEIA is offered. For example if the FEIA course is offered in 3rd Semester B.Sc. (2nd year) workload is created in 3rd Sem., or FEIA course is offered in 4th Semester BSW (2nd year) then workload is created in 4th Sem.

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

Course Code: B.Com.3.1

Name of the Course: Corporate Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a. Understand the treatment of underwriting of shares.		
b. Comprehend the computation of profit prior to incorporation.		
c. Know the valuation of intangible assets.		
d. Know the valuation of shares.		
e. Prepare the financial statements of companies as per companies act, 2013.		
Syllabus		Hours
Module No. 1: Underwriting of Shares		10
Introduction- Meaning of Underwriting – SEBI regulations regarding underwriting, Underwriting commission. Underwriter – functions - Advantages of Underwriting. Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem, Treating firm applications as marked.		
Module No. 2: Profit Prior to Incorporation		10
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of Pre-post incorporation profits / loss – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss.		
Module No. 3 Valuation of Intangible Assets		10
Introduction - 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 and Annuity Method-Problems. Brand valuation and Intellectual Property Rights - IPR (Concepts only)		
Module No. 4: Valuation of Shares		10
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Fair Value of shares. Earning Capacity Method, Rights Issue and Warrants. (Concepts only).		
Module 5: Financial Statements of Companies		16
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of Companies Act,2013 and IND AS-1. Preparation of Income Statement and Balance Sheet.		
Skill Development Activities		
1. Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.		
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures. • Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures.		
3. Collect financial statement of a company and calculate intrinsic value of an equity share.		
4. Collect annual report of a Company and List out its assets and Liabilities.		
5. Collection of latest financial statements of a company and find out the intrinsic value of shares.		
6. Collect the annual reports of company and calculate the value of goodwill under different methods.		
7. Any other activities, which are relevant to the course.		

Text Books

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam & Raman, Corporate Accounting –II, HPH, Mumbai.
11. Madegowda J, Advanced corporate accounting, HPH, Mumbai.
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
13. S. P. Jain and K. L. Narang – Corporate Accounting, Kalyani Publishers.
14. S P Iyengar, Advanced Accountancy, Sultan Chand
15. R L Gupta, Advanced Accountancy, Sultan Chand & Sons,
16. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.2 Name of the Course: Business Statistics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a. Familiarizes statistical data and descriptive statistics for business decision-making. b. Comprehend the measures of variation and measures of Skewness. c. Demonstrate the use of probability and probability distributions in business. d. Validate the application of correlation and regression in business decisions. e. Show the use of index numbers in business.		
Syllabus		Hours
Module No. 1: Statistical Data and Descriptive statistics.		14
Introduction to Statistics: Meaning, Definition, Scope, Importance, Limitations and Distrust of Statistics. Classification – Meaning, Objectives and types. Construction of frequency table. Tabulation - Meaning, objectives, parts of table—problems. Measures of Central Tendency: Meaning, types of Statistical averages, Arithmetic mean, Median and Mode – Problems (excluding grouping and analysis table)		
Module No. 2: Measures of Variation and Skewness		14
Measures of Variation: Absolute and relative variation. Range, Quartile Deviation, Mean deviation, Standard deviation, and their coefficients. Problems on standard deviation and Co-efficient of Variation. Skewness: Meaning, Measurement of Skewness using Karl Pearson and Bowley’s measures.		
Module No. 3: Probability Distributions		06
Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes’ Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution:		
Module No. 4: Correlation and Regression Analysis		14
Correlation Analysis: Meaning of Correlation, Types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. Linear and Non-linear correlation, Problems on Karl Pearson’s co-efficient of Correlation. Probable error. Rank Correlation, Meaning, Problems on Spearman’s Rank Correlation.		
Regression Analysis: Meaning and Definition- Regression lines, Regression equations and estimation; Relationship between Correlation and Regression coefficients – Regression equation X on Y and Y on X.		
Module 5: Index Numbers		08
Meaning and uses of index numbers; Construction of index numbers: Fisher’s ideal index number with Time Reversal Test and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.		

Skill Development Activities

1. Application of MS Excel Functions in statistical decision making and students should submit output of the same.
2. Collect the age statistics of 08 new married couples calculate Correlation coefficient.
3. Recall the use of probability theory in business.
4. Identify the applicability of correlation and regression in business decisionmaking.
5. Construct consumer price indices with imaginary figures.
6. Any other activities, which are relevant to the course.

Text Books

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Vohra N. D., Business Statistics, McGraw Hill Education.
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
5. CB Gupta, Introduction to Statistical Methods, Vikas Publishing, New Delhi.
6. DN Elhance Fundamentals of Statistics, Kitab Mahal, New Delhi.
7. Sen Chetty and Kapoor, Mathematical Statistics, Sultan Chand & Sons

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.3 Name of the Course: Cost Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand concepts of cost accounting & Methods of Costing. Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. Make use of payroll procedures & compute idle and over time. Discuss the methods of allocation, apportionment & absorption of overheads. Prepare cost sheet & discuss cost allocation under ABC. 		
Syllabus		Hours
Module No. 1: Introduction to Cost Accounting		12
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Limitations of Cost Accounting; Cost Sheet: Meaning, Problems on Cost Sheet, Tenders and Quotations.		
Module No. 2: Material Cost		12
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material - Material control - Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Bin Card and Stores Ledger – Duties of Store keeper, Pricing of Material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.		
Module No. 3: Labour Cost		10
Introduction – labour Cost – types of labour cost -Labour Cost Control – Time keeping and Time booking and Payroll Procedure -Preparation of Payroll: Idle Time, Causes, Treatment of Normal and Abnormal Idle time, Over Time, Causes and Treatment -Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and Piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor Differential Piece rate system-Problems.		
Module No. 4: Overheads		12
Introduction- Meaning and Classification of Overheads, Importance, Control of Manufacturing Overheads, Cost Allocation, Apportionment, Basis of apportionment. Problems on Primary Distribution of Overheads, Secondary distribution of overhead using Repeated Distribution Method and Simultaneous Equation Method. Absorption of Overheads: Meaning and Methods of Absorption (Concepts only). Machine hour rate, Meaning, Problems on Machine Hour Rate.		

Module No. 5: Reconciliation of Cost and Financial Accounts	10
Introduction – Meaning, Objectives and need for Reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Preparation of Reconciliation Statement – Problems.	
<p>Skill Developments Activities</p> <ol style="list-style-type: none"> 1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory. 2. Draw the format of five documents used for material accounting 3. Prepare dummy Payroll with imaginary figures. 4. Visit any large-scale organisation, identify the techniques used for controlling administrative, Selling & distribution overheads. 5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet. 6. Any other activities, which are relevant to the course. 	
<p>Text Books</p> <ol style="list-style-type: none"> 1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education. 2. Jawahar Lal, Cost Accounting., McGraw Hill Education, New Delhi. 3. Madegowda J, Cost Accounting, HPH, Mumbai. 4. Rajiv Goel, Cost Accounting, International Book House. 5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. KalyaniPublishers 6. Arora, M.N. Cost Accounting – Principles and Practice , Vikas PublishingHouse, New Delhi. a. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi. 7. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons. 8. Mariyappa B, Cost Accounting, HPH <p>Note: Latest edition of text books may be used.</p>	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.4 (SE-SB) Name of the Course: Financial Education and Investment Awareness		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	1+2 Hrs	30 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Provide the foundations for financial decision making List out various saving and investment alternatives available for a common man Understand an overview of stock markets and stock selection Learn about mutual funds and the criteria for selection 		
Syllabus		Hours
Theory Models		15
Module No. 1: Foundations for Finance		04
<p>Introduction to Basic Concepts: Understand the need for financial planning – basic concepts – life goals and financial goals – format of a sample financial plan for a young adult.</p> <p>Economics: Meaning – scope – key concepts influencing decision making both micro & macro</p> <p>Banking in India: Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, Aadhaar Enabled Payment System (AEPS), Unified Payments Interface (UPI).</p> <p>Orientation to Financial Statements: Financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting</p>		
Module No. 2: Investment Management		08
<p>Investment Goals: Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools.</p> <p>Investment and Saving Alternatives for a Common Investor: Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLV MY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal.</p> <p>Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants.</p> <p>Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators.</p> <p>Stock Return and Risk: Analysing risk and returns trade off-relationship-investment risk</p>		
Module No. 3: Mutual Funds and Financial Planning Essentials		03
<p>Mutual Funds: Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value. Criteria for selection of Mutual Funds: Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and r^2</p> <p>Financial Planning: Sample formats – Integrating all the concepts learnt with a personal financial plan. Giving and supporting: Family support – charitable giving – crowd sourcing for needs.</p>		

Practical Modules		30 Hrs
For Module No. 1		
Foundations for Finance <ul style="list-style-type: none"> ○ Spreadsheet Modelling: <ul style="list-style-type: none"> ▪ IF Function ▪ SUM Function ▪ AVERAGE Function ▪ INDEX, MATCH and VLOOKUP Function ▪ RANK Function ▪ SUMPRODUCT Function ▪ MAX & MIN Function ▪ ERRORS in Modeling (#VALUE!, #NAME?, #DIV/0!, #REF!, #NUM!, #NA) ▪ PRESENT VALUE Functions ▪ FUTURE VALUE Functions ▪ ANNUITY Functions ▪ PERPETUITY Functions ○ Statistical Functions in Excel ○ Financial Statements in Excel 		07
For Module No. 2		
Investment Management <ul style="list-style-type: none"> ○ Administering Risk Tolerance Tool ○ Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations) ○ Demonstration of Stock Trading ○ Economy Analysis (www.tradingeconomics.com) ○ Industry Analysis (www.ibef.org) ○ Company Analysis (www.valueresearchonline.com) ○ Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow and Relative Valuation) ○ Demonstration of Technical Analysis and Exercises (NSE – TAME) ○ Spreadsheet Modelling for calculating Stock Return, Risk and Beta 		17
For Module No. 3		
Mutual Funds and Financial Planning Essentials <ul style="list-style-type: none"> ○ Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (www.amfiindia.in , www.valueresearchonline.com) ○ Exercises on Calculation of Net Asset Value ○ Demonstration of Mutual Fund Fact Sheet ○ Exercises on reading performance measures and selection of Mutual Funds ○ Preparation of Financial Plan 		06

References

1. RBI Financial Education Handbook
2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
3. NSE Academy Certification in Financial Markets (NCFM) Modules:
 - a. Macroeconomics for Financial Markets
 - b. Financial Markets (Beginners Module)
 - c. Mutual Funds (Beginners Module)
 - d. Technical Analysis

Text Books

1. Prasanna Chandra, Financial Management. McGraw Hill Education.
2. Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc.
3. Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxmann Publications.
4. Fischer & Jordan, Security Analysis & Portfolio Management, Prentice Hall.

Websites

1. www.sebi.gov.in
2. www.nseindia.com
3. www.amfiindia.com

Note: Latest edition of text books may be used.

Scheme of Teaching and Evaluation B.Com (Basic/Hons)

Fourth Semester								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
27	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
28	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
29	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
30	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
31	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
32	B.Com.4.4	India & Indian Constitution	AECC	3+0+0	60	40	100	3
33	B.Com.4.5	Artificial Intelligence	SEC-SB	1+0+2	30	20	50	2
34	B.Com.4.6	Physical Education Sports/NCC/NSS/R&R (S&G)/Other Course prescribed by University	SEC-VB	0+0+4		50	50	2
Sub –Total (D)					390	310	700	25

Acronyms Used

○ AECC : Ability Enhancement Compulsory Course	○ OEC : Open Elective Course
○ DSC : Discipline Specific Core (Course)	○ SEE : Semester End Examination
○ SEC-SB : Skill Enhancement Course-Skill Based	○ CIE : Continuous Internal Evaluation
○ SEC-VB : Skill Enhancement Course-Value Based	○ L+T+P : Lecture + Tutorial + Practical(s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 4.1		
Name of the Course: Advanced Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a. Know the procedure of redemption of preference shares. b. Comprehend the different methods of Mergers and Acquisition of Companies c. Understand the process of internal reconstruction. d. Prepare the liquidators final statement of accounts. e. Understand the recent developments in accounting and accounting standards. 		
Syllabus		Hours
Module No. 1: Redemption of Preference Shares		10
Meaning – legal provisions – premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption out of divisible profits and fresh issue – Journal entries – Preparation of Balance sheet (Schedule III to Companies Act 2013) after redemption.		
Module No. 2: Accounting for Mergers and Acquisition of Companies		18
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method – Total Payment Method, Accounting for Amalgamation (Problems on purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet (Schedule III to Companies Act 2013).		
Module No. 3: Internal Reconstruction of Companies		10
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Journal Entries, Preparation of Capital Reduction Account and Balance sheet (Schedule III to Companies Act 2013).		
Module No. 4: Liquidation of Companies		12
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court / tribunal. Order of payments in the event of Liquidation. Liquidator’s Statement of Account. Liquidator’s remuneration. Problems on Preparation of Liquidator’s Statement of Account (Voluntary Winding up).		
Module No. 5: Recent Developments in Accounting and Accounting standards.		06
Human Resource Accounting – Meaning, importance, Methods, Problems on HR accounting. Environmental Accounting – Meaning and Types, Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting – Meaning and Importance.		

Skill Development Activities

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
4. List out legal provisions in respect of internal reconstruction.
5. List out any five Indian Accounting Standards.
6. Any other activities, which are relevant to the course.

Text Books

1. Arulanandam & Raman, Corporate Accounting-II, HPH.
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa.B, Advanced Corporate Accounting, HPH.
3. Venkataraman. R, Advanced Corporate Accounting.
4. S.N. Maheswari , Financial Accounting, Vikas publishing, New Delhi.
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. RL Gupta, Advanced Accountancy, Sultan Chand & Sons.
7. K.K Verma, Corporate Accounting, Excell Books.
8. Jain and Narang, Corporate Accounting, Kalyani Publishers
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. Srinivas Putty, Advanced Corporate Accounting, HPH.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.2 Name of the Course: Costing Methods and Techniques		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> The method of costing applicable in different industries. Determination of cost by applying different methods of costing. Prepare flexible and cash budget with imaginary figures Analyse the processes involved in standard costing. Familiarize with the Activity Based Costing and its applications. 		
Syllabus		Hours
Module No. 1: Job and Contract Costing		12
Job Costing: Meaning, prerequisites, Job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- problems. Contract Costing: Meaning, features, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing, Treatment of profit on incomplete contracts-Problems.		
Module No. 2: Process and Service Costing		15
Process costing: Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts. Service costing: Introduction to service costing - Transport Costing: Meaning and objectives, operating cost sheet, computation of vehicle kilometers and passenger kilometers—Problems. Transport services, hospitals and educational institutions- problems		
Module No. 3: Activity Based Costing		05
Introduction - Weakness of conventional costing system – concept of ABC – Characteristics of ABC - Kaplan and Cooper’s Approach – cost drivers and cost pools – allocation of overheads under ABC — Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC.		
Module 4: Marginal Costing		12
Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. Problems on CVP analysis.		
Module 5: Budgetary Control and Standard Costing		12
Budgetary Control Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only. Standard Costing Introduction – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.		

Skill Development Activities:

1. Naming the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.
2. List out the modern costing tools in accounting field.
3. Prepare flexible Budget and cash budget with imaginary figures
4. Narrate the steps involved in standard costing. System.
5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.
6. Explain ABC. Illustrate how ABC can be applied.

Note: Any other activities in addition to the above, which are relevant to the course.

Reference Books:

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

Note: Latest edition of Reference books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.3 Name of the Course: Business Regulatory Framework		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field worketc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Recognize the laws relating to Contracts and its application in business activities. Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. Distinguish the partnership laws, its applicability and relevance. Rephrase the cyber law in the present context. 		
Syllabus		Hours
Module No. 1: Indian Contract Act, 1872		18
Introduction – Definition of Contract, Classification of Contract, Essentials of Valid Contract, Legality of the object, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a Contract, Breach of Contract and Remedies to Breach of Contract		
Module No. 2: The Sale of Goods Act, 1930		08
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions - Unpaid seller, rights of an unpaid seller against the goods and against the buyer		
Module No. 3: Competition and Consumer Laws		10
The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. Consumer Protection Act 1986 – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.		
Module No. 4: Economic Laws		10
WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions. FEMA 1999 – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.		
Module 5: Environment and Cyber Laws		10
Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.		

Skill Development Activities:

1. Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. Discuss any one case law relating to minor.
4. State the procedure for getting patent for ‘inventions’ and / or ‘non-inventions’.
5. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
6. List out any top upcoming jobs in cyber security and examine the skills required for the same.
7. Any other activities, which are relevant to the course.

Text Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. K. Aswathappa, Business Laws, HPH
5. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
6. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
7. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
8. Sushma Arora, Business Laws, Taxmann Publications.
9. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
10. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
11. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
12. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
13. N.D. Kapoor, Business Laws, Sultan Chand Publications
14. Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
15. Chanda.P.R, Business Laws, Galgotia Publishing Company

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 4.4 (AECC)

Name of the Course: India & Indian Constitution

INDIA AND INDIAN CONSTITUTION

(This is a compulsory 3-credit course for all Undergraduate Programs)

Ability Enhancement Compulsory Courses (AECC)	
Course Title: INDIA AND INDIAN CONSTITUTION	
Total Contact Hours: 45	Course Credits: 3
No. of Teaching Hours/Week: 3	Duration of ESA/Exam: 2 Hours
Formative Assessment Marks: 40	Summative Assessment Marks: 60+40=100

Course Objective:

The purpose of the course is to help students to learn and explain the journey of India as a republic. They will, through this paper appreciate the varied perspective of describing India, its political culture, essence of its traditions, values and ideals of freedom struggle, sacrifices made and the constitution as India's conscience. It will help them determine the role and responsibilities of citizens as enshrined in the constitution giving insights in to the world of knowledge system India has had, The course also covers the goals and policies framed under the constitution for the national well-being. This will enable the students to demonstrate how vibrant is our constitution and the various institutions that are functional under it.

Learning Outcomes:

After completing this course students will be able to-

- Explain the philosophy of the Constitution and its structure.
- Measure the powers and functions of various offices under the Constitution.
- Demonstrate the Indian values, ideals and the role of Constitution in a Democracy

Unit	Contents of Course:	45 Hours
Unit-1	Understanding India:	15 Hours
	Chapter 1: India in its historical perspective: India as a nation-discourses: Marxist, Orientalist, Nationalist and subaltern.	(04 Hours)
	Chapter- 2: Political Culture of India - Origin and Growth: Revivalism (Vivekananda, Dayananda Saraswati,) , Communalism (Sir Syed Ahmed Khan and Savarkar) and Secularism (Gandhi and Nehru)	(05 Hours)

	Chapter- 3: Religions and Dharma- Semitic Religions and Way of Life: Mathas (Traditions)- Shaiva, Vaisnava, Jaina, Bouddha, Veerashaiva Lingayata, and Sikh; Understanding Castes and Traditions (M.N Srinivas).	(06 Hours)
Unit-II	Indian freedom struggle- Ideals, Values and Contributions:	15 Hours
	Chapter 4: Indian Freedom Struggle: British Rule in India and Indian Freedom Struggle: Early Phase, Moderates, Extremists and Gandhian Phase; Subaltern (Peasants, Tribals and Artisans) Response to Colonial Rule.	(05 Hours)
	Chapter 5: Indian Ideals and Values: Swatantra (Dharampal), Swarajya, Swadeshi, Patriotism, Voluntarism- Shramadhan, Bhoodan, (Gandhi, Vinoba Bhave, Deen Dayal Upadhyay).	(05 Hours)
	Chapter 6: Regional Contributions: Sangolli Rayanna, Kittur Rani Chennamma, Rani Abbakka Devi, Hardekar Manjappa, Kambali Siddappa; Regional Struggles: Madikeri Peasants, Halagali Bedas, Isuru, Vidurashwatha and Nagara Struggles.	(05 Hours)
Unit- III	Constitutional Values and Role of Citizens:	15 Hours
	Chapter 7: Making of Indian Constitution: Constituent Assembly-Composition; Salient features of the Indian Constitution, Preamble Fundamental Rights, Fundamental Duties, Citizenship, Directive Principles, Union and State Governments.	(06 Hours)
	Chapter 8: Role and Responsibilities of Citizens (Ecological and Environmental Awareness, National Wellbeing, Respect to National Anthem and National Symbols); Goals and Policies of National Development (Goals: Eradication of Poverty andHunger, Gender Equity, Empowerment, Sustainable Development; Policies: Swachh Bharat, Pradhan Mantri Awas Yojana, Gram Jyoti Yojana).	(05 Hours)
	Chapter 9: Indian Knowledge System: Evolution, Ancient Universities (Takshashila, Nalanda etc.), Gurukula and Oral Traditions, Vocational Education in India, Role of teachers and students in Nation Building, Obligation (Vrutti Dharma) towards Institution and Society.	(04 Hours)

Exercise:

- Department can debate on the role of Constitution in the development of India.
- Students can empirically evidence the effectiveness of concepts like –Freedom, Equality, Justice, Rights and Duties by conducting empirical studies.
- Can invite experts to deliver special lectures Indian freedom struggle ideals and values, contributions made by others

Suggested Readings:

1. Aiyangar K.R. 1941. "Ancient Indian Polity". Oriental Bokks Agency. Poona.
2. Altekar A.S. 1949. "State and Government in Ancient India". Motilal Banarsidass Chowk, Banaras.
3. Andre Beteille, 1965. Caste, class, and Power. University of California Press, Berkley.
4. Arora & Mukherji, 1992. Federalism in India, Origin and Developments. Vikas Publishing House, New Delhi.
5. Bakshi, 1999. P.M Constitution of India, Universal Law Publishing House, New Delhi.
6. Balagangadhar, S.N. 2021. "What Does it mean to be 'Indian' Notion Press, Indica Academy. Chennai.
7. Basu, D. D. 2022 "Introduction to the Constitution of India" 26th Edition, LexisNexis, New Delhi
8. Bhandarkar D.D. 1940. "Some Aspects of Ancient Indian culture". University of Madras.
9. Bhargava, Rajeev. ed. 1998. *Secularism and Its Critics*, Oxford University Press, New Delhi.
10. Chandra Bipan. 1979. "Nationalism and Colonialism in India". Orient. Lang.
11. Constitution of India (Full Text). India.gov.in., National Portal of India, https://www.india.gov.in/sites/upload_files/npi/files/coi_part_full.pdf
12. Desai, A R. 2016. Social Background of Indian Nationalism. Los Angeles: PapularPrakashan.
13. Durga Das Basu. 2018 (23rd edn.) Introduction to the Constitution of India, Lexis Nexis Gurgaon.
14. Gandhi, M.K. "Hind Swaraj", http://www.mkgandhi.org/ebks/hind_swaraj.pdf
15. Goshal U.N. 1923. "History of Hindu Political Theory". Oxford University Press, Culcutta.
16. Granville Austin, 2000, The Indian Constitution: Cornerstone of a Nation. Oxford University Press, Melbourne.
17. Gupta, D. C. 1975. Indian Government and Politics, Vikas publishing House, New Delhi.
18. Hanson and Douglas, 1972, India's Democracy. W W Norton & Co Inc., New York city.
19. Harish Ramaswamy and S. S. Patagundi (Ed.) 2007. *Karnataka- Government and Politics*. Concept Publishing Company, Delhi.
20. J.N. Pandey, 2018 (55th edn.) The Constitutional Law of India, Central Law Agency, Allahabad.
21. Jayaswal K.P. 1943. "Hindu Polity". Bangalore Printing and Publishing Co. LTD, Bangalore.
22. Jha, S. N. 2005. Indian Political System.: Historical Developments, Ganga Kaveri Publishing House, Varanasi.
23. Johari, J.C., 1974. Indian Government and Politics. Vishal Publications, New Delhi.
24. Kapoor, Kapil (Ed), 2005, Indian Knowledge System-Vol-1, D K PrintworldLTD., New Delhi.
25. Kapoor, Kapil, 1994, Texts of the Oral Tradition, Language, Linguistics and Literature : The Indian Perspective, Academic Foundation, Delhi.

26. Kosambi D.D. 1965, "The Culture and Civilization of Ancient India and Historical Outline", Vikas Publishing House Pvt. Ltd, Noida.
27. Krishana Rao, M.& G.S.Halappa, 1962, *History of Freedom Movement in Karnataka*, Mysore: Government of Mysore.
28. Kumarapa J.C 1948, "Swaraj for the Masses", Hind Kitab Ltd, Bombay.
29. Merunandan, K.B. 2015. *Bharatada Samvidhana Ondu Parichaya*, MeraguPublications, Bangalore.
30. Nagel, Stuart, 2017. *India's Development and Public Policy*. UK: Routledge.
31. Patham and Thomas Patham. 1986. "Political Thought in Modern India." SagePublications, United States.
32. Pylee, M.V. 2017 (16th edn.) *India's Constitution*, S. Chand Pub., New Delhi.
33. Rajni Kothari. 1995. *Caste in Indian Politics*. Orient Blackswan, Telangana.
34. Rghavendra Rao, K. 2000. *Imagining Unimaginable Communities*. Prsranga, Kannada University, Hampi.
35. Sai Deepak, J. 2021, "India that is Bharat" Coloniality, Civilization, Constitution" Bloomsbury Publications, New Delhi.
36. Said Edarard. 1978. "Orientalism". Pantheon Books, USA.
37. Sharma, K. 2002. *Introduction to the Constitution of India*, Prentice Hall of India, New Delhi.
38. Sharma, R.S. 1991. "Aspects of Political Ideas and Institutions in Ancient India". Motilal Banarsidass, Delhi.
39. ಚಿತ್ತ, ಎಂ.ಎಸ್. (ಸಂ) 2022. "ಪರಂಪರಾಗತ ಅಭಿಪ್ರಾಯ ದರ್ಶನ: ಧರ್ಮಶಾಸ್ತ್ರ ವ್ಯಕ್ತಿ" ರಾಜೇಶ್ವರಿಪುಸ್ತಕ ಸಂಸ್ಥೆ, ಬೆಂಗಳೂರು.
40. ಗಾಂಧಿ, ಎಚ್. ಕೆ. 2009. *ಓಂತ್ ಸ್ವರಾಜ್ಯ*, ಕರ್ನಾಟಕ ಗಾಂಧೀ ಸ್ಮಾರಕ ಟ್ರಸ್ಟ್, ಬೆಂಗಳೂರು.
41. ಧರ್ಮಶಾಸ್ತ್ರ, 2001. "ಭಾರತ ಚರಿತ್ರೆ" (ಅನು) ಎಸ್. ಆರ್. ರಾಮಸ್ವಾಮಿ. ರಾಜೇಶ್ವರಿಪುಸ್ತಕ ಸಂಸ್ಥೆ, ಬೆಂಗಳೂರು.
42. ಧರ್ಮಶಾಸ್ತ್ರ, 2003. "ಸ್ವರಾಜ್ಯ ಮತ್ತು ಭಾರತೀಯತೆ", (ಅನು) ಚಕ್ರವರ್ತಿ, ಸ್ವರಾಜ್ಯ ಪ್ರಕಾಶನ ಸಮೂಹ, ಬೆಂಗಳೂರು.
43. ಧರ್ಮಶಾಸ್ತ್ರ, 2009. ಭಾರತೀಯ ಚಕ್ರ, ಮಾನಸಿಕತೆ, ಕಾಲು, (ಅನು) ಎಸ್. ಆರ್. ರಾಮಸ್ವಾಮಿ, ರಾಜೇಶ್ವರಿಪುಸ್ತಕ ಸಂಸ್ಥೆ, ಬೆಂಗಳೂರು.
44. ರಾಜಗೋಪಾಲ, ಎಸ್. ಎಸ್., 2010. *ಪೂರ್ವಪರಿಚಯ*, (ಸಂ) ಕೆ. ಎಸ್. ಸರಾಸಂದ ಮತ್ತು ರಾಜಾರಾಮ ಪೆಗ್ಗೆ ಅಧಿನವ ಪ್ರಕಾಶನ, ಬೆಂಗಳೂರು.
45. ಪಾಪೆ, ವಿನೋಬಾ. 1954. *ಸ್ವರಾಜ್ಯ ಪಾತ್ರ*, ಸರ್ವಸೇವಾ ಸಂಘ ಪ್ರಕಾಶನ, ಬೆಂಗಳೂರು.
46. ಪಾಪೆ, ವಿನೋಬಾ. 1958. *ಭೂದಾನ ಗಂಗೆ*, ಸರ್ವಸೇವಾ ಸಂಘ ಪ್ರಕಾಶನ, ಬೆಂಗಳೂರು.
47. ಪಾಪೆ, ವಿನೋಬಾ. 1974. *ಸ್ವರಾಜ್ಯ ಪಾತ್ರ*, ಸರ್ವಸೇವಾ ಸಂಘ ಪ್ರಕಾಶನ, ಬೆಂಗಳೂರು.
48. ಪಾಪೆ, ವಿನೋಬಾ. 1954. *ಪ್ರಮುದಾನ*, ಸರ್ವಸೇವಾ ಸಂಘ ಪ್ರಕಾಶನ, ಬೆಂಗಳೂರು.
49. ರಾಜಾರಾಮ ಪೆಗ್ಗೆ ಮತ್ತು ಸರಾಸಂದ ಕೆ.ಎಸ್. (ಸಂ) 2016 "ಪೂರ್ವಪರಿಚಯ", ಪರಂಪ್ರಕಾಶನ, ಬೆಂಗಳೂರು.
50. ರಾಜಾರಾಮ ಪೆಗ್ಗೆ (ಸಂ) 2004. "ಭಾರತೀಯ ಇತಿಹಾಸ, ಸಮಾಜ ಮತ್ತು ಸಂಸ್ಕೃತಿ" ಕರ್ನಾಟಕ ಗಾಂಧೀ ಅಕಾಡೆಮಿ, ಬೆಂಗಳೂರು.
51. ರಾಮಚಂದ್ರನ್, ಕೆ. ಎಸ್. 2002. "ಪೂರ್ವಪರಿಚಯ" ಬೆಂಗಳೂರು: ಕರ್ನಾಟಕ ಗಾಂಧೀ ಅಕಾಡೆಮಿ
52. ಪಂಚರಾಜರಾಯ್ ಎಸ್.ಎ. (ಸಂ) 2020. "ಪರಂಪರಾಗತ ಅಭಿಪ್ರಾಯ: ಏಕಾತ್ಮ ಮಾನವತೆ" ರಾಜೇಶ್ವರಿಪುಸ್ತಕ ಸಂಸ್ಥೆ, ಬೆಂಗಳೂರು.
53. ರಾಜಾರಾಮ ಪೆಗ್ಗೆ. 2021. *ಪಶ್ಚಿಮಾಯನ*: ಪಂಚರಾಜ ಓಪ್ಪರ ಮತ್ತು ಕನ್ನಡ ಜಗತ್ತು, ಅಧಿನವ ಪ್ರಕಾಶನ, ಬೆಂಗಳೂರು.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.5(SE-SB) Name of the Course: Artificial Intelligence		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	1+2 Hrs	30 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Appraise the theory of Artificial intelligence and list the significance of AI. Discuss the various components that are involved in solving an AI problem. Illustrate the working of AI Algorithms in the given contrast. Analyze the various knowledge representation schemes, Reasoning and Learning techniques of AI. Apply the AI concepts to build an expert system to solve the real-world problems. 		
Syllabus		Hours
Theory Models		15
Module No. 1: Azure AI Fundamentals (AI-900)		07
AI-900 pathway consists of 5 courses and 2 reading material: <ol style="list-style-type: none"> Introduction to AI on Azure Use visual tools to create machine learning models with Azure Machine Learning Explore computer vision in Microsoft Azure Explore natural language processing Explore conversational AI Tune Model Hyperparameters - Azure Machine Learning (Reading) Neural Network Regression: Module Reference – Azure Machine Learning (Reading) 		
Module No. 2: Data Analyst Associate (DA-100)		08
DA-100 pathway consists of 5 courses and 2 reading material: <ol style="list-style-type: none"> Get started with Microsoft data analytics Prepare data for analysis Model data in Power BI Visualize data in Power BI Data analysis in Power BI Manage workspaces and datasets in Power BI Key Influencers Visualizations Tutorial - Power BI Smart Narratives Tutorial - Power BI Microsoft Docs 		
Practical Modules		30 Hrs
For Module No. 1		
<ol style="list-style-type: none"> Prepare the data Model the data Visualize the data Analyse the data Deploy and maintain deliverables 		15
For Module No. 2		
<ol style="list-style-type: none"> Describe Artificial Intelligence workloads and considerations Describe fundamental principles of machine learning on Azure 		15

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|---|--|
| iii. Describe features of computer vision workloads on Azure | |
| iv. Describe features of Natural Language Processing (NLP) workloads on Azure | |

References To Learning Resources:

1. The Learning Resources Made Available For The Course Titled “Azure Ai Fundamentals (Ai-900) And Data Analyst Associate (Da-100).” On Future Skills Prime Platform Of Nasscom.

References

1. Peter Norvig , Paradigms of AI Programming: Case Studies in Common Lisp.
2. Tom Taulli. Artificial Intelligence Basics – A Non-technical Introduction.
3. Neil Wilkins, Artificial Intelligence: An Essential Beginner’s’ Guide to AI, Machine Learning, Robotics, The Internet of things, Neural Networks, Deep Learning, Reinforcement Learning, and Our future.
4. Deepak Kemani, A First Course in Artificial Intelligence.
5. Stuart J. Russell and Peter Norvig. Artificial Intelligence: A Modern Approach
6. Artificial Intelligence by Example, Denis Rothman.

Website: <https://indiaclass.com/artificial-intelligence-reference-books>

**Open Elective Courses (OEC) offered in the
2nd Year (3rd or 4th Semester) of B.Com Programme**

Course Code	Title of the Course
OEC	Advertising Skills
	Entrepreneurial Skills
	Business Ethics
	Corporate Governance

Note: The above Open Elective Courses (OEP) will be offered to BA., BVA., B.Sc., BSW., B.Sc. FAD., BCA., and BBA as per their 2nd year Programme structure.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. OEC Name of the Course: Advertising Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Familiarize with advertising concepts. Able identify effective media choice for advertising. Develop ads for different media. Measure the advertising effectiveness. Analyse the role of advertising agency. 		
Syllabus		Hours
Module No. 1: Introduction to Advertising		10
Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods. Communication Process; Advertising as a tool of communication;		
Module No. 2: Advertising Media Decisions		07
Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
Module No. 3: Advertising Content Development		08
Advertising appeals, Advertising copy and elements, Preparing ads for different media, Attention, Interest, Desire, and Action model (AIDA),		
Module No. 4: Measuring Advertising Effectiveness		10
Evaluating communication and sales effects; Pre- and Post-testing techniques, DAGMAR		
Module No. 5: Advertising Agency		07
<ol style="list-style-type: none"> Advertising Agency: Role, types and selection of advertising agency. Social, ethical and legal aspects of advertising in India. 		
Skill Development Activities: <ol style="list-style-type: none"> Analyze the audience feedback on advertisement of FMCG. List out any ten products/services advertised through internet. Design any two ads for print media. Examine the legal aspects of advertising in India and submit the report. Any other activities, which are relevant to the course. 		

Text Books:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion .An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
- a. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
6. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
7. Chunawala and Sethia, Advertising, Himalaya Publishing House
8. Ruchi Gupta, Advertising, S. Chand & Co.
9. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: OEC Name of the Course: Entrepreneurship Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Discover their strengths and weaknesses in developing the entrepreneurial mind-set. Identify the different Government Institutions/Schemes available for promoting Entrepreneurs. Understand the various aspects to set-up an Enterprises. Familiarise Mechanism of Monitoring and maintaining an Enterprises. Know the various features for successful/unsuccessful entrepreneurs. 		
Syllabus		Hours
Module No. 1: Introduction		10
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model.		
Module No. 2: Promoting Entrepreneur		08
Introduction-Different Government institutions / schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
Module No. 3: Enterprise Set-up		08
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
Module No. 4: Monitoring and Maintaining an Enterprise		10
Introduction – Day to day monitoring mechanism for maintaining an enterprise- Different Government Schemes supporting entrepreneurship.		
Module No. 5: Caselets Discussion		06
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,		

Skill Development Activities:

1. List out the discovery and evaluation of viable business ideas for new venture creation.
2. Practice critical talents and traits required for entrepreneurs such as problemsolving, creativity, communication, business math, sales, and negotiation
3. List out practical issues in setting-up of different enterprises.
4. Analyze the impact of various Government schemes in promotion of entrepreneurs.
5. Any other activities, which are relevant to the course.

Text Books:

1. Hisrich, Peters and Shepherd, Entrepreneurship - Starting, Developing, and Management a new Enterprise, Irwin.
2. Alian Fayolle, Entrepreneurship and New Value Creation: The Dynamic of the Entrepreneurial Process. Cambridge, Cambridge University Press
3. Hougard S. (2005) The Business Idea: The Early Stages of Entrepreneurship, Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. OEC		
Name of the Course: Business Ethics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a. Explain the concepts of business ethics and its approaches. b. Examine the business and organisational ethics in the present context. c. Analyse the ethical aspects in marketing and HR areas. d. Analyse the ethical aspects in finance and IT areas. e. Examine the impact of globalisation on business ethics. 		
Syllabus		Hours
Module No. 1: Business Ethics		08
Introduction – Meaning, Definition, importance and need for Business ethics. Values and morals. Management and ethics, Normative Theories, – Gandhian Approach, Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory.		
Module No. 2: Business & Organisational Ethics		10
The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organisation culture, Types of Organization, Corporate code of ethics–Formulating, Advantages, implementation Professionalism and professional ethics code.		
Module No. 3: Ethical Aspects in Organization - I		08
Ethical issues in Marketing, Criticisms in Marketing ethics. Ethics in HRM: Selection, Training and Development – Ethics at work place – Ethics in Performance Appraisal.		
Module No. 4: Ethical Aspects in Organization - II		08
Ethics in Finance: Insider trading-Ethical investment-Combating Frauds. Ethical issues in Information Technology: Information Security and Threats-Intellectual Property Rights-Cybercrime.		
Module No. 5: Globalization and Business Ethics		08
Growth of Global Corporations, Factors facilitating Globalisation, Impact of globalization on Indian corporate and social culture, Advantages and disadvantages of MNC’s to the Host Country, International codes of Business Conduct, Whistle blowing and its codes.		
Skill Development Activities:		
<ul style="list-style-type: none"> 1. The students may be asked to conduct the survey of any two organizations to study the ethical practices. 2. List out any five most ethical rating of Indian companies. 3. Collect the information on unethical practices in marketing and HR area. 4. Collect the information on unethical practices in finance and IT area. 5. Analyse and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects. 6. Any other activities, which are relevant to the course. 		
Text Books:		
<ul style="list-style-type: none"> 1. Laura P Hartman, T, Perspectives in Business Ethics, Tata McGraw Hill. 2. B. H. Agalgatti & Banerjee, Business Ethics –Concept & Practice, Nirali Publication. 3. R. P. Banerjee, Ethics in Business & Management, Himalaya Publication 4. Crane, Business Ethics, Pub. By Oxford Press 5. C S V Murthy, Business Ethics, Himalaya Publishing House 		
Note: Latest edition of text books may be used.		

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. OEC Name of the Course: Corporate Governance		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Identify the importance of corporate governance. Know the rights, duties and responsibilities of Directors. Analyse the legal & regulatory framework of corporate governance. Outline the importance and role of board committee. Understand the major expert committees' Reports on corporate governance. 		
Syllabus		Hours
Module No. 1: Corporate Governance (CG)		10
Introduction: Meaning, Definition, Principles and need of CG. OECD Principles of CG. Theories of CG-Agency theory and stewardship theory. Models of CG around the world, Evolution of CG (Ancient and Modern). Generation of Value from Performance - Principles of CG.		
Module No. 2: Corporate and Board Management		10
Corporate Business Ownership Structure - Board of Directors – Role, Composition. Types of Directors- Promoter, Nominee, Shareholder, Independent. Rights, Duties and Responsibilities of Directors. Role of Directors and Executives – Responsibility for Leadership, Harmony between Directors and Executives. Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.		
Module No. 3: Legal and Regulatory Framework of Corporate Governance		08
Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws - Legal Provisions relating to Investor Protection.		
Module No. 4: Board Committees and Role of Professionals		08
Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee. Need, Functions and Advantages of Committees. Constitution and Scope of Board Committees. Board Committees' Charter - Terms of Reference and Accountability and Performance Appraisals. Independence of Members of Board Committees. Role of Company Secretaries in compliance of Corporate Governance.		
Module No. 5: Corporate Governance - Codes and Practices		06
Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.		

Skill Development Activities:

1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.
2. Collect any two companies Board of Directors names and find out their nature of directorship.
3. Prepare report on the applicability of different models of Corporate Governance.
4. Critically compare the recommendations of various corporate governance committees.
5. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.