

I Semester – B.Com
Subject – Financial Accounting-I

UNIT	Content	Hours Allotted
I	Introduction to Financial Accounting: Accounting- Introduction, meaning and definitions, Objectives, Functions, Accounting Concepts, Conventions and standards.	6
II	Final accounts of Sole Trading Concerns: Sole trading concerns meaning, definition, features, Advantages and disadvantages, Suitability of Sole Trading Concerns, Financial Statements- Trial Balance, Problems final accounts of manufacturing concerns	12
III	Consignment Accounts: Meaning of Consignment, Consignor, Consignee, and Goods invoiced at cost price and invoice price and its differences, Goods Invoiced at cost price and Selling price, Normal and Abnormal loss, Valuation of stock reserve- Methods, Problems.	16
IV	Accounting for Joint ventures: joint ventures- Meaning, Objectives, Distinction between joint venture and consignment, Distinction between Joint venture and Partnership, Problems on Maintenance of Accounts when separate set of books are maintained and When separate set of books are not maintained,	15
V	Final accounts of Non-Profit organisations: Non-Profit organisation: Meaning, Need for maintaining accounts, Financial statements of Non-Profit organisations- Capital and revenue items, Receipts and payments account, Income and expenditure account, Balance sheet.	15

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To give an exposure to acquire conceptual knowledge of basics of accounting
CO-2	Equip the knowledge of accounting process and preparation of final accounts of Sole Trading Concerns
CO-3	To make them aware and Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment
CO-4	To give an exposure to distinguish between joint venture, consignment and partnership and to learn the methods of maintaining records under Joint Venture
CO-5	Enable the students to gain an idea about Final accounts of Non-Profit organizations

I SEM – B.Com
Subject – Business Environment and Government Policy

UNIT	Content	Hours Allotted
I	Introduction to Business Environment: Meaning, Objectives of Business, Features of Business, Business Environment, Internal and External Environment - Economic Environment, Social Environment, Cultural Environment, Demographic Environment, Legal Environment, Technological Environment, and Emerging Scenario and Business Policy.	14
II	Business Ethic: Principles of Business Ethics, Unethical Practices and Good Ethics of Business; Social Responsibility of Business, Doctrine of Social Responsibility, Rational of Social Responsibility and Unfair Trade Practices.	13
III	Technology in Business: Introduction, Need and Importance, Technological Factors influencing Business, Benefits and Limitations of Modern Technology to Business.	12
IV	Business and Government: Introduction, Government Intervention and Economic Growth, Regulatory Growth, Promotional Growth, Inter Personal Growth and Planning Growth.	12
V	Business Policy: Importance of Business Policy, Essentials of Business Policy, Classifications of Business Policy, Production Policy, Personal Policy, Financial Policy and Marketing Policy.	13

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To introduce the students learn the importance of business economics.
CO-2	To understand the different concepts of economics such as demand, supply, utility etc.
CO-3	To applies economic analysis in the formulation of business policies.
CO-4	To understanding the students uses the economic reasoning to problems of business.
CO-5	To appreciate key concepts from business ethic and technology in business.

I SEMESTER – B.Com
Subject – Principles of Business Management

UNIT	Content	Hours Allotted
I	Nature and Functions of Management: Meaning and Definition, Functions and Scope of Management, Levels of Management, Management vs Administration; Scientific Management, Evolution of Management Thought, Contributions of F W Taylor, Henry Fayol, Elton Mayo, and C.K Prahlad; and Management as Science and art.	14
II	Planning and Decision Making: Nature and Importance of Planning, Types, Steps involved in Planning, Planning Premises, Planning Process. Decision Making - Meaning, Role, Steps involved in Decision Making Process, Significance of Decision Making, and Guidelines for effective Decision Making.	14
III	Organizing : Nature, Principles, Types, Structure of Organization, Line and Staff Organization, Formal vs Informal Organization, Delegation of Authority, Principles of Delegation, Barriers to effective Delegation, Guidelines for Making effective Delegation, Span of Control, Authority and Responsibility, Authority vs Power, and Forms of Organization Structure	16
IV	Directing, Motivation and Control: Meaning, Nature, Significance and Techniques of Directing: Motivation - Meaning and Importance; Control - Meaning, Steps in Control, Features of effective Control System, Controlling Tools and Techniques, and Essentials of Effective Control	10
V	Leadership and Modern Management Techniques: Meaning of Leadership, Leadership Styles and Importance of Leadership: Modern Management Techniques - MBO, MBE, TQM, ISO, Stress Management (only meaning of modern management techniques).	10

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To comprehend the basic concepts of management, levels of management and different theories of management.
CO-2	To understand the essence of planning and the steps involved in effective decision making.
CO-3	To assess the flow of organization structure and to inculcate the guidelines required for effective delegation.
CO-4	To improve the students methods on motivation, directing and effective tools of controlling.
CO-5	To transport the qualities of leader and the styles of leadership to meet the dynamic business environment.

I SEM – B.Com
Subject – Market Behaviour and Cost Analysis

UNIT	Content	Hours Allotted
I	Firms and Decisions: Firms - Meaning and Goals, Profit Maximization vs Wealth Maximization Dynamics, Decision Making – Features, Process, Strategy, Tactical and Operational Decisions, Game Theory, and Problems.	14
II	Market Forces: Demand - Meaning, Law of Demand, Nature of Elasticity of Demand, Determinants of Elasticity of Demand, Derived Demand Relations. Demand Forecasting - Meaning and Methods (Problems on Trend Projection by Method Least Squares); Supply - Law of Supply, and Determinants of Supply.	12
III	Production and Cost Analysis: Production Function – Concept & Importance, Cost Analysis - Meaning of Short-run and Long-run Costs, Fixed and Variable Costs, Explicit and Implicit Costs, Opportunity Cost & Incremental Costs (concepts only). Total Cost, Average Cost & Marginal Cost Behavior in Short-run & Long-run (including problems). CVP Analysis – Assumptions, Uses, P/V Ratio, BEP, BE Chart, Margin of Safety & Problems.	16
IV	Pricing Practices and Strategies: Price – Pricing, Pricing Policy, Objectives & Determinants of Pricing Policy, Pricing Methods - Marginal Cost Pricing, Target Rate Pricing, Product Line Pricing, Administered Pricing, Competitive Bidding, Dual Pricing, Transfer Pricing; Price Discrimination - Requirements, Types and Dumping Strategies; Pricing over Product Life Cycle - Skimmed Pricing, Penetration Pricing, Product Line Pricing and Price Leadership; Linear Programming Problems – Problems on Profit Maximization and Cost Minimization using Graphic Method with two Variables.	12
V	Location of a Firm: Locating the Firm, Basic Principles, Selecting an Industrial Location, Primary and Secondary Factors; Sources of Capital, Internal and External Sources; Risk and Uncertainty – Concepts, and Investment Decisions under Uncertainty (Models).	10

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To define the importance of profit and wealth maximization and business decision making.
CO-2	To outline the key factors of demand & supply and demand and supply analysis.
CO-3	To apply & calculate various costs & analyzing the Ratios & its influence on the business.
CO-4	To examine the various pricing practices to be adopted by business and its calculations

CO-5	To appraise the various principles and factors necessary for locating a business by analyzing the risk and return strategies.
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II SEM – B.Com
Subject – Advanced Financial Accounting - II
Syllabus

UNIT	Content	Hours Allotted
I	Hire Purchase System : Meaning of Hire Purchase and Installment Purchase System; Differences between Hire Purchase and Installment Purchase, Important Definitions – Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges, Net Hire Purchase Price, Net Cash Price; Calculation of Interest, Calculation of Cash Price; and Journal Entries and Ledger Accounts in the books of Hire Purchase and Hire vendor (Asset Accrual Method only)	16
II	Departmental Accounts : Meaning, Objectives, Basis of Allocation of Expenses, Trading and Profit and Loss Account in Columnar Form and Balance Sheet.	08
III	Branch Accounts : Introduction, Meaning, Objectives, Types of Branches - Dependent Branches, Features; Supply of Goods at Cost Price and Invoice Price; Branch Account in the books of Head Office, Debtors System only and Problems.	14
IV	Fire Insurance Claims : Introduction, Need, Steps for ascertaining Fire Insurance Claim, Treatment of Salvage, Average Clause, Treatment of Abnormal Items, Computation of Fire Insurance Claims and Problems on Loss of Stock.	10
V	Royalty Accounts : Meaning and Definition, Technical Terms – Royalty, Landlord, Tenant, Minimum Rent, Short Workings, Recoupment of Short Working, Recoupment within the life of the Lease, Treatment of Strike and Stoppage of Work, Accounting Treatment in the books of Lessee and Lessor, and Journal Entries and Ledger Accounts including Minimum Rent Account.	16

Statements of Course Outcomes (COs)

CO-1	To introduce the system of Hire Purchasing and Difference between instalment and hire purchase
CO-2	To understand the Scope of departmental accounting
CO-3	To familiarize the concept of Branch account and its system.
CO-4	To learn the objectives, procedures and terms & conditions for claiming the fire insurance in accounting.
CO-5	To provide knowledge about the technique for preparing different accounts in royalties.

II SEM – B.Com
Subject – Human Resources Management
2018-19 Syllabus

UNIT	Content	Hours Allotted
I	Introduction to Human Resource Management: Meaning and Definition of HRM, Evolution of HRM in India, Scope, Objectives, Concepts, Functions and its Strategic Role, and Recent trends in HRM and HRD.	12
II	Employment and Development: Human Resource Planning, Job Analysis and Job Design, and Recruitment and Selection Process including E-Recruitment and Selection.	12
III	Executive Development: Meaning of Training, Need for Training, Importance, Steps in Training Programme, Methods of Training. Performance. Appraisal – Terminology Used, Evaluation Process, Methods and Problems	14
IV	Compensation Management (14 hours): Meaning, Nature and Purpose, Wage Level and Structures, Wage Determination Process, Theory of Wages, Principles and Factors influencing Wage and Salary Structure and Administration, Rewards and Incentives.	14
V	Human Relations (12 hours): Meaning, Importance, Objectives, Motivation Theories, Employee Morale, Communication, Leadership, Employee Welfare, Health and Safety, Maintenance of HR Data Base, Challenges and Opportunities in Globalized Era and Outsourcing of HR Functions.	12

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To introduce the basics concepts of human resource management.
CO-2	To impart the skills to manage various functions of human resource management in order to provide the professional approach and outlook.
CO-3	To make the student understand the basic concept and significance of organizational behavior.
CO-4	To understanding of Principles and Factors influencing Wage and Salary Structure and Administration, Rewards and Incentives.
CO-5	To understand the values, importance and dimensions of human relations.

II SEM – B.Com

Subject – Mathematics for Business

UNIT	Content	Hours Allotted
I	Theory of Indices: Introduction, Meaning of Index, Basic Laws of Indices (statement only), Definition of Zero Index, Fractional Index and Negative Index and Problems on Simplification.	6
II	Progressions: Arithmetic Progression, Finding the nth Term of AP and Sum to nth Term of AP; Insertion of Arithmetic Mean; Geometric Progression – Finding the nth Term of GP and Sum to nth Term GP and Insertion of Geometric Mean.	8
III	Mathematics of Finance, Ratios, Proportions and Variations: Simple Interest, Problems on Simple Interest, Compound Interest, Annuities, Present and Future Value of Annuity, Discounting Bills of Exchange (Present Worth, Future Face Value, Trade Discount and Banker Discount, Bankers Gain and Amount Receivable); Equality of Ratios; Proportions – Fourth Proportional – Third Proportional and Mean Proportional – Continued Proportion, Direct and Inverse Proportions, Problems; Variations - Problems on Speed, Time and Work Completion.	14
IV	Theory of Sets: Meaning, Elements of a Set, Methods of Describing a Set, Types of Sets and Operations, Demorgan's Laws Venn Diagram and their Application to Theory of Sets.	10
V	Theory of Equations: Simple Linear Equations, Simultaneous Linear Equation (Elimination, Substitution and Cross Multiplication Methods only), Quadratic Equation, Pure Quadratic, General Form of Quadratic Equations, Factorization and Sridharacharya's Methods and Problems.	14
VI	Matrices and Determinants: Meaning of Matrix, Types of Matrices, Operations of Addition, Subtraction and Multiplication of Matrices, Problems, Transpose of A Matrix, Determinants of a Square Matrix, Minor of an Element, Co-Factor of an Element, Ad Joint of a Square Matrix, Singular and Non-singular of a Square Matrix, Inverse of a Square Matrix. Solutions of System of Linear Equations in two Variables using Cramer's Rule and Problems.	12

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To define the usage of rules/laws for solving index problems.
CO-2	To demonstrate and outline the methods of solving progressions and its application in business.
CO-3	To develop and study to construct the techniques for solving simple and compound interest, bills of exchange, ratios and proportions.

CO-4	To analyze the solutions for mathematical problems using sets and venn-diagrams.
CO-5	To appraise the students with mathematical techniques for solving equations.
CO-6	To improve the students knowledge for solving various business problems using matrix and determinants.

II SEMESTER – B.Com
Subject – Indian Financial System

UNIT	Content	Hours Allotted
I	Introduction to Financial System: Meaning, Role and Classification of Financial System, Organizational Structure of Indian Financial System, Major Components - Financial Institutions, Intermediaries and Financial Instruments.	12
II	Financial Markets in India: Capital Market, Role and Importance, Development Initiatives and Reforms – Narasimham Committee Reports 1991 and 1998; Primary Market - Meaning, Instruments, Players and Problems; Secondary Market – Meaning, Function; Stock Exchange, Listing of Securities and Benefits, Types of Securities, Types of Dealings. Indian Stock Exchange (BSE, NSE, OTCET) Online Trading, and Demat Accounting.	16
III	Money Market and Regulatory Institutions: Meaning, Features, Organized and Unorganized Money Market Instruments – Treasury Bills, Certificate of Deposits, Commercial Papers, Call Money, Commercial Bills; Emerging Structure of Indian Money Market; Reserve Bank of India (RBI) - Objectives and Functions; Monetary Policy of RBI, SEBI and IRDI – Role and Functions.	12
IV	Co-operative Banking and Non-Banking Financial Institutions: Evaluation of Co-operative as Financial Institutions in India, Structure, Role and Importance of Co-operative Banks, Agricultural and Non-agricultural Co-operative Banks, NBFIs – Importance, Role and Types of NBFIs In India, IDBI, ICICI, SFCs ,SIDCs, LIC And NABARD	12
V	Financial Services: Meaning, Importance of Financial Services, Insurance, Mutual Funds, Lease Finance, Merchant Banking, Venture Capital Financing, Factorizing, Credit Rating Agencies, Micro Finance and Self Help Groups, Financial Inclusion Programs in India.	12

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To be familiarize the structure and working of financial system.
CO-2	To understand the role and functions of financial markets.
CO-3	To learn the various money market instruments.

CO-4	To explain the recent developments in financial institutions.
CO-5	To be aware about the financial services.

III Semester – B.Com
Subject – Corporate Accounting-I

UNIT	Content	Hours Allotted
I	Profit Prior to Incorporation: Pre and Post Incorporation Profit/ Loss, Calculation of Time Ratio, Sales Ratio and Weighted Ratios, Treatment of Capital and Revenue Expenditure, Ascertainment of Pre-incorporation and Post-incorporation Profit by preparing Profit and Loss Account and Balance Sheet.	10
II	Valuation of Shares: Meaning, Need for Valuation of Shares, Factors affecting Valuation of Shares, Methods of Valuation of Shares- Net Assets Method, Yield Method, Earning Capacity Method and Fair Value Method, Problems on Valuation of Shares	8
III	Valuation of Goodwill: Meaning, Circumstances of Valuation of Goodwill, Factors influencing the Value of Goodwill, Methods of Valuation of Goodwill - Average Profit Method, Super Profit Method, Capitalization of Average Profit Method, Capitalization of Super Profit Method, and Annuity Method, Problems on Valuation of Goodwill	8
IV	Company Final Accounts: Introduction to Company Accounts, Statutory Provisions regarding preparation of Company Final Accounts, Treatment of Special Items: Tax Deducted at Source, Advance Payment of Tax, Provision for Tax, Depreciation, Interest on Debentures; Dividends – Rules regarding payment of Dividends, Transfer to Reserves, Problems on Final Accounts of Company.	20
V	Underwriting of Shares and Debentures: Meaning, Definition, Underwriting Commission, Underwriter–Functions, Advantages of Underwriting, Types of Underwriting, Marked and Unmarked Applications and Problems on Underwriting of Shares and Debentures.	12
VI	Recent Trends in Company Accounts: Buy Back of Shares: Features, Advantages, Disadvantages, Bonus Shares: Advantages, Limitations, Conditions for Issue of Bonus Shares, Right Issue: Benefits & Legal Provisions and Problems.	6

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To give an exposure to the Pre and Post Incorporation of Profit and Prepare financial statements accordingly.
CO-2	To provide knowledge on Goodwill Valuation
CO-3	To make them aware about Valuation of Shares

CO-4	To give an exposure to the company final accounts
CO-5	Enable the Students to gain an idea about Underwriting of Shares and Debentures.
CO-6	Keep them aware about Buy Back of Share, Bonus Shares and Right Issue.

III SEMESTER – B.Com
Subject – Marketing Management

UNIT	Content	Hours Allotted
I	Introduction to Marketing: Meaning and Definition, Goals, Concepts of Marketing, Approaches to Marketing and Functions of Marketing	10
II	Marketing Environment (Macro) : Meaning, Demographic, Economic, Natural, Technological, Political, Legal, and Socio-Cultural Environment	10
III	Marketing Mix : Meaning, Elements, Product, Product Mix, Product Line, Product Lifecycle, Product Planning, New Product Development, Failure of new Product; Branding, Packing and Packaging; Pricing – Objectives, Factors influencing Pricing Policy and Methods of Pricing; Physical Distribution – Meaning, Factors affecting Channel Selection, Types of Marketing Channels; Promotion – Meaning and Significance of Promotion, Personal Selling and Advertising	22
IV	Market Segmentation and Consumer Behavior : Meaning and Definition, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behaviour – Factors influencing Consumer Behaviour and Buying Decision Process	10
V	Customer Relationship Management and Recent Trends in Marketing : Meaning and Definition, Role of CRM, Advantages and Disadvantages, Consumer Protection Act 1986 and Recent Trends in Marketing; e-Business – Tele-Marketing, M-Business, Green Marketing, Relationship Marketing; Retailing – Concept Marketing and Virtual Marketing	12

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To introduce the concept of marketing, evolution and approaches of Marketing.
CO-2	To understand the dynamics of national and international level marketing environment.
CO-3	To comprehend the concepts of marketing mix in general and in particular about 4P's of marketing
CO-4	To envisage the need for market segmentation and to understand the behavioural pattern of consumers.
CO-5	To be aware of the contemporary issues of marketing and the recent trends in marketing.

III SEM –B.Com
Subject – Small Business Management

UNIT	Content	Hours Allotted
I	Introduction: Meaning of Small Business, Small Business Management, Importance, Role, Characteristics and Types of Small Business, Scope and Role of Government in promoting Micro, Small Scale Industries.	10
II	Woman Entrepreneurs: Concept, Types of Woman Entrepreneurs, Suitability of Business, Problems faced by Woman Entrepreneurs in India, Measures taken by the Governments for the development of Woman Entrepreneurs.	12
III	Rural Entrepreneurs: Definitions, Risk faced by Rural Entrepreneurs, Strategies for development of Rural Entrepreneurship, and Scope Of Rural Entrepreneurship.	10
IV	Project Identification and Formulation: Meaning of Project, Project Identification and Project Reports, Importance of Project Report, Contents of Project Report, and General Format of Project Report.	12
V	Problems of Small Scale Industries: Types of Problems, Causes and Remedies, Sickness in Small Scale Industries, Symptoms, Reasons for Sickness and Remedial Measures.	12
VI	Institutions engaged in Financing Small Business: SIDBI, ICICI, DICs, IDBI, KSFC, RRBs, NABARD, Commercial Banks and their Functions.	08

Statements of Course Outcomes (COs)

CO-1	To develop the knowledge of business, management principles, financial concepts used in making business decision.
CO-2	Understand the process of establishing woman as entrepreneurs, their business plan and the institutional facilities available to an entrepreneur in India.
CO-3	Gain the knowledge on starting rural industries, legal aspects and government policy relating to rural entrepreneurship.
CO-4	To understand the need of identifying effective projects and development and various methods of project identification.
CO-5	It provides exposure to the students to the various entrepreneurial problems and how effectively manages their own small units.
CO-6	Explain the various financial institutions associated with the providing financial assistance.

III SEM – B.Com
Subject – Corporate Administration

UNIT	Content	Hours Allotted
I	Introduction to Indian Companies Act, 1956: Company –Definition and Characteristics, Kinds of Companies - Private, Public Company, Statutory Company, Foreign Company, Holding Company, Subsidiary Company, and Licensed Companies, Government Company, Foreign Company, Global Company, Listed Company, Body Corporate, Corporate Veil and Lifting of Corporate Veil.	12
II	Formation of a Company: Promoter - Meaning, Functions, Fiduciary Position and Remuneration, Stages Involved in formation (in brief), Basic Documents of a Company - Memorandum Association, Articles of Association, Prospectus, and Statement in Lieu of Prospectus, and Misleading Prospectus and its Consequences.	14
III	Corporate Administration: Company Secretary – Meaning and Definition of Company Secretary, Legal Position, Qualification and Appointment, Duties, Rights and Liabilities of a Company Secretary; Managing Director - Qualification, Powers, Duties and Liabilities.	8
IV	Shares and Membership of a Company Equity: Shares, Kinds of Shares - Equity Shares, (including Sweat Equity Shares) and Preferences Shares Issue and Allotment of Shares, Legal Rules for Allotment of Shares, Essentials of Valid Allotment, Shares Certificate – Physical Form and Electronic Form, Buyback of Shares – Legal Provisions Relating to Buy Back of Shares; Transfer and Transmission of Shares – Distinction, Electronic Transfer, Demat Account, Membership - Member and Share Holder – Distinction, Mode of Acquiring Membership, and Register of Members - Contents And Closer.	8
V	Corporate Meetings: Meetings and Types – Statutory Meeting, Board Meetings, Annual General Meeting, Extra-Ordinary General Meeting – Statutory Requirements of Valid Meeting - Notice of a Meeting, Agenda, Quorum, Proxy, Resolutions–Ordinary and Special Resolutions, and Distinction Between Ordinary and Special Resolutions; and Meaning of Minutes and its Contents.	14
VI	Highlights of Company Act 2013: New Concepts – One-man Company, Women Director, Corporate Social Responsibility and Other Amendments (brief).	4

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To be able to define and understand different types of Companies and be aware of the Companies Act.
CO-2	To summarize the various stages involved in the formation of company and to know the importance of various documents necessary for the formation of the company.
CO-3	To build the essentiality of Company Secretary to manage the affairs of the company to determine his roles and responsibilities, powers and qualifications.
CO-4	To analyze the importance of shares and company membership and their provisions.

CO-5	To assess the Proceedings and etiquettes of corporate meetings.
CO-6	To discuss the highlights of companies Act 2013.

III SEM – B.Com
Subject – Environmental Studies

UNIT	Content	Hours Allotted
I	The Multidisciplinary Nature of Environmental Studies: Definition, scope and importance Need for public awareness.	2
II	Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems. (a) Forest resources: Use and over-exploitation, deforestation, Case Studies. Timber extraction, mining, dams and their effects on forests and tribal people. (b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. (c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. (d) Food resources: World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. (e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies. (f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable life styles.	8
III	Ecosystems: Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramid, Introduction, types, characteristic features, structure and function of the following ecosystem: (a) Forest ecosystem (b) Grassland ecosystem (c) Desert ecosystem (d) Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, Estuaries).	6
IV	Bio-diversity and its Conservation: Introduction, Definition: genetic, species and ecosystem diversity, Bio-geographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, national and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.	8
V	Environmental Pollution: Definition, Causes, effects and control measures of: (a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards. Solid waste management : Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: floods, earthquake, cyclone and	8

	landslides.	
VI	Social Issues and the Environment: From Unsustainable to Sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people: its problems and concerns. Case studies. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and Control of Pollution) Act. Wildlife Protection Act. Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness.	7
VII	Human Population and Environment: Population growth, variation among nations. Population explosion. Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in Environment and human health. Case Studies.	6
VIII	Human Population and Environment: Population growth, variation among nations. Population explosion. Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in Environment and human health. Case Studies.	6

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
CO-2	To appreciate concepts and methods from ecological and physical sciences and their application in environmental problem solving.
CO-3	To appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
CO-4	To reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
CO-5	To understand core concepts and methods from ecological and physical sciences and their application in environmental problem-solving.
CO-6	To appreciate key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
CO-7	To appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
CO-8	To appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
CO-9	To reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

IV Semester – B.Com
Subject – Corporate Accounting-II

UNIT	Content	Hours Allotted
I	Liquidation of Companies: Meaning, Types of Liquidation, Order of Payment, Calculation of Liquidator's Remuneration, and Preparation of Liquidators Final Statement of Account.	08
II	Banking Company Final Accounts: Business of Banking Companies, Some Important Provisions of Banking Regulation Act of 1949 – Minimum Capital and Reserves, Restriction on Commission, Brokerage, Discounts, Statutory Reserves – Cash Reserves, Books of Accounts, Special features of Bank Accounting, Final Accounts - Balance Sheet and Profit and Loss Account – Interest on Doubtful Debts – Rebate on Bill Discounted, Acceptance, Endorsement and other Obligations and Problems as per New Provisions.	16
III	Life Insurance Company Final Accounts: Meaning of Life Insurance, Accounting Concepts relating to Insurance Companies, Preparation of Final Accounts of Life Insurance Companies – Revenue Account and Balance Sheet, and Calculation of Profit by preparing Valuation Balance Sheet.	20
IV	General Insurance Company Final Accounts: Meaning of General Insurance, Differences between Life Insurance and General Insurance – Fire Insurance, Marine Insurance and Accident Insurance; and Preparation of Revenue Account, Profit and Loss Account and Balance Sheet (vertical format).	14
V	Social Responsibility Accounting: Meaning and Definition, Features and Objectives of Social Responsibility Accounting (theory only).	6

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To enable the students to gain an idea of Liquidation of Companies.
CO-2	To make them aware about Accounts of Banking Companies.
CO-3	To keep them aware about accounts of Life Insurance Companies.
CO-4	To keep them aware about accounts of General Insurance Companies.
CO-5	To enable the students to gain an idea about Social Responsibility Accounting.

IV SEM – B.Com
Subject – Management of Banking Operations

UNIT	Content	Hours Allotted
I	Banker and Customer: Introduction, Meaning and Definition of Banker and Customer, General and Special relationship between Banker and Customer, Special types of Customers – Minor, Joint Account, Partnership, Joint Stock Company, Trustee, Clubs and Associations.	16
II	Types of Accounts and Lending of Fund: Savings Bank Account, Current Account and Fixed Deposit Account – Features, Procedure for opening these Accounts; Lending of Funds – Different types of Loans, Overdrafts, Discounting of Bills, Cash Credit and Principles of Bank Lending.	14
III	Negotiable Instruments: Introduction, Meaning and Definition, Features, Kinds of Negotiable Instruments - Meaning, Definition and Features of Promissory Notes, Bills of Exchange and Cheques; Crossing of Cheques, Types of Crossing, Material Alteration, Endorsements - Meaning, Essentials and Kinds of Endorsement	14
IV	Banking Operations: Collecting Banker – Meaning, Duties and Responsibilities of Collecting Banker, Holder for Value, Holder in Due Course, Statutory Protection to Collecting Banker; Paying Banker – Meaning, Precautions, Statutory protection to the Paying Banker, Dishonor of Cheques, Grounds for Dishonor, and Consequences of wrongful Dishonor of Cheques.	12
V	Banking: New Technology in Banking, e-Services, Debit and Credit Cards, Internet Banking, ATM, Electronic Fund Transfer, MICR, RTGS, NEFT, DEMAT. E– Banking, Core Banking and Mobile Banking.	8

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To make the student understand the basic concepts of relationship between banker and customer.
CO-2	To provide necessary knowledge of types of bank accounts and lending of funds.
CO-3	To make use of various banking operations: collecting banker and paying banker.
CO-4	To understand the functioning of crossing of cheques and dishonor of cheques.
CO-5	To introduce recent trends in new technology in banking.

IV SEM – B.Com
Subject – Computer Applications in Business

UNIT	Content	Hours Allotted
I	Introduction - Meaning and Definition, Characteristics of Computers, Types of Computers, Application of Computers in Business Operating System – Meaning and Functions of Operating System; Introduction to Windows OS, Computer Memory – Primary and Secondary, RAM and ROM.	10

II	Tally ERP 9.0 - Introduction, Features, Advantages, Basic Rules - Real, Personal and Nominal Accounts, Assets and Liabilities, Debtors and Creditors, Menus in Tally, Company Creation, Company Info Menu, Creating Inventory of Products, Company Features (F11) and Configuration of Tally (F12), Gateway of Tally Menu, Master, Transaction, Import and Report.	14
III	Software Support for GST - Introduction, Features, Concept, Supporting Software, GST Working Principles in Tally, Power and Functions, GST Group Creation in Tally, GST adapting in Goods or Stock Creation Section, Creating CGST, SGST, IGST, Ledgers, and GST Entry System in Tally.	08
IV	Accounting Ledger and Vouchers - Predefined Accounting Groups, Primary Groups and Sub Groups, Steps for Creating - Alter and Delete Ledgers and Groups, Types of Ledgers, Types of Vouchers, Rules of Vouchers Entry, Balance Sheet, Profit and Loss Account, Trial Balance, Stock Summary, Computation of GST and TDS, and Exercises for making Voucher Entries.	12
V	Introduction to ORACLE - SQL Meaning, Concepts, Commands, Data Definition Commands, Data Manipulation Commands, SQL*Plus Editing Commands, Create Table, Insert Integrity Constraints, Primary Key, Secondary Key, Aggregate Functions, Select, Delete Form, and Update Order Commands	14
VI	SQL *Plus Reports - Additional Operators: Like Between, in, Referential Integrity, on Delete Cascade, Join Operation - Inner Join, Outer Join, Alter Table, SQL Clauses - Where Clause, Order By, Group by Clause, Having Clause, Sub Queries, Introduction to PL/SQL, and Simple Programs.	06

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To recall the computer basics related to hardware and software.
CO-2	To extend the practical knowledge about Tally ERP 9.
CO-3	To apply Tally ERP 9 in business.
CO-4	To categorize the accounting ledgers and vouchers with reference to Tally ERP 9.
CO-5	To explain the application of oracle.
CO-6	To discuss the practical introduction to SQL *Plus Reports.

IV SEM – B.Com Subject – Business Regulations

UNIT	Content	Hours Allotted
I	Introduction to Business Laws: Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Laws.	08
II	Contract Laws: Indian Contract Act, 1872 - Definition of Contract, Essentials of a Valid Contract, Classification of Contracts, Discharge of	18

	Contracts, Remedies for Breach of Contract; Indian Sale of Goods Act, 1930 - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warrantees, Rights and Duties of Buyer, and Rights of an Unpaid Seller.	
III	Competition and Consumer Laws: 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 - Definition of the Terms Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices and Services; Rights of the Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, and National Commission.	14
IV	Economic Laws: Indian Patent Laws and WTO Patent Rules - Meaning of IPR, Invention and Non-Invention, Procedure to get Patent, Restoration and Surrender of Lapsed Patent, Infringement of Patent; FEMA 1999 - Objects of FEMA, Salient Features of FEMA, Definition of Important Terms - Authorized Person, Currency, Foreign Currency, Foreign Exchange, Foreign Security, Offences and Penalties	12
V	Environmental Law: Environment Protection Act, 1986 - Objects of the Act, Definitions of Important Terms - Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, and Rules and Powers of Central Government to Protect Environment in India.	08

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To make the students understand about the concepts business law.
CO-2	To develop knowledge on contract law and various types of contracts and the concept of sale of goods
CO-3	To understand the meaning and the importance of competition and competition Laws and the consumer protection act 1982 and how to pursue the consumer rights under consumer protection act 1982
CO-4	The students will possess knowledge, enrich and make more meaningful the study of the Economic laws
CO-5	To gain an understanding of the concepts fundamental to environmental laws, environmental problems including their causes and consequences

IV SEM – B.Com
Subject – Indian Constitution

UNIT	Content	Hours Allotted
I	Framing of the Constitution and Major Features: Constituent Assembly at Work, Preamble and Salient Features, Citizenship, Fundamental Rights, Directive Principles of State Policy, and Fundamental Duties.	14
II	Union and State Legislatures: Composition, Powers and Functions; Presiding Officers, Law Making Process, Committees of Parliament, Decline of Legislatures, and Reforms.	16
III	Union and State Executive: President and Vice-President – Elections, Powers and Functions; Prime Minister and Council of Ministers – Powers and Functions; Governor, Chief Minister and Council of Ministers – Powers and Functions; and Debate over Parliamentary and Presidential Forms of Government.	16
IV	Judiciary: Supreme Court and High Courts – Composition, Jurisdiction and Functions; and Judicial Activism.	14

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To Recall the structure of constitution, to list the fundamental rights, features Fundamental duties and Preamble and directive principles of Constitution
CO-2	To Illustrate the powers and functions of various committees framed by Indian constitution.
CO-3	To Identify the organizational structure of Indian constitution, the roles and functions of ministerial committees
CO-4	To Distinguish the roles, powers and functions of Judiciary.

V SEMESTER – B.Com
Subject – Financial Management

UNIT	Content	Hours Allotted
I	Introduction to Financial Management: Introduction – Meaning of Finance, Business Finance, Finance Function, Aims of Finance Function; Organization Structure of Finance Department, Financial Management, Goals of Financial Management, Financial Decisions, Role of Financial Manager, Financial Planning - Steps in Financial Planning, Principles of sound Financial Planning, and Factors influencing sound Financial Plans.	10
II	Time Value of Money: Introduction – Meaning and Definition, Need, Future Value (Single Flow – Uneven Flow and Annuity), Present Value (Single Flow	12

	– Uneven Flow and Annuity), Doubling Period, Concept of Valuation - Valuation of Bonds, Debentures and Shares and Simple Problems.	
III	Capital Structure: Introduction – Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure, Computation and Analysis of EBIT, EBT, EPS, Leverages and Simple Problems.	12
IV	Capital Budgeting: Introduction – Meaning and Definition of Capital Budgeting, Features, Significance, Process, Techniques - Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index, and Simple Problems.	16
V	Dividend Policy: Introduction – Meaning and Definition, Determinants of Dividend Policy, Types of Dividends, Bonus Share, Dividend Theories - M.M Model, Walter’s Model and Gordon’s Model and Problems.	08
VI	Working Capital Management: Introduction, Concept of Working Capital, Significance of adequate Working Capital, Evils of excess or inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital and Problems on determination of Working Capital.	06

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To understand types of finance, financial plans and will be able to make financial planning
CO-2	To calculate time value of money and valuation of Bonds, Debentures and Shares
CO-3	To understand different capital structures, computation of leverages etc
CO-4	To be able to understand different techniques of capital budgeting and prepare capital budgeting.
CO-5	To comprehend the concept of theories of dividend policy and dividend payout decisions.
CO-6	To determine working capital and identify the factors to be considered while determining working capital.

V SEM – B.Com Subject – Income Tax -I

UNIT	Content	Hours Allotted
I	Brief History of Income Tax (12 hours): Basic Concepts - Assessee, Person, Income, Casual Income, Assessment Year, Previous Year, Agricultural Income, Gross Total Income, Total Income, and Exempted Incomes under Section 10.	12

II	Residential Status (14 hours): Determination of Residential Status of an Individual and Incidence of Tax on the basis of Residential Status of Individual; Computation of Total Income of an Individual on the basis of Residential Status.	14
III	Computation of Income under the head ‘Salary’ (24 hours): Meaning of Salary, Features, Allowances – Perquisites and their Valuation, Provident Funds and their Income Tax Provisions, Retirement Benefits – Gratuity, Earned Leave and Commutation of Pension.	24
IV	Deductions (10 hours): Under Sections 80C to 80U - 80C, 80CCD, 80D, 80DD, 80E, 80G and 80U; Problems on 80C and 80 G only, and Computation of Total Income based on Salary Income only.	10
V	Income Tax Authorities and their Powers (4 hours)	04

Statements of Course Outcomes (COs)

CO-1	To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
CO-2	To make aware about agriculture income, residential status and incidence/charge of tax.
CO-3	To understand the various benefits, allowances and deductions available for individuals under the head of ‘salary’.
CO-4	To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.
CO-5	To make aware about the power and responsibilities of Tax authorities.

V SEMESTER – B.Com Subject – Business Statistics - I

UNIT	Content	Hours Allotted
I	Introduction to Statistics: Meaning, Definitions, Functions, Scope and Limitations of Statistics and Distrust of Statistics.	10
II	Data and its Collection: Types of Data – Primary and Secondary Data – Methods for Collection of Primary Data – Sources of Secondary Data – Classification – Meaning and Types; Tabulation – Meaning, Rules for Construction of Tables, Parts of Statistical Table and Problems on Tabulation	12

III	Diagrammatic and Graphic Representation of Statistical Data: Meaning, Types of Diagrams, Simple, Multiple, Subdivided and Percentage, Histogram – Location of Mode through Histogram and Frequency Polygon; and Ogive Curves – Location of Median and Quartiles through Ogive Curves.	14
IV	Measures of Central Tendency: Meaning and Definition, Types of Averages – Arithmetic Mean (Simple and Weighted), Median, Mode (excluding missing Frequency problems).	16
V	Measures of Dispersion: Meaning, Absolute and Relative Measures of Dispersion, Types of Dispersion – Range, Quartile Deviation, Standard Deviation, and Co-Efficient of each Method.	06
VI	Skewness: Meaning, Types of Skewness, Measures of Skewness, Absolute and Relative Measures of Skewness, Karl Pearson's Coefficient of Skewness and Bowley's Coefficient of Skewness.	06

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	Enable the students to understand about the statistics.
CO-2	To keep them aware about the concepts of data, methods for collection of data, classification of and preparation of tabulation.
CO-3	Enable the students to understand about diagrams and to prepare graphical representation of statistical data.
CO-4	To familiarize the students about exposure on calculation of measures of average and to solve problems on Mean, Median and Mode.
CO-5	To keep them aware about obtaining the solutions of Measures of Dispersion.
CO-6	To keep them aware about Skewness and measure of Skewness.

V SEM – B.Com Subject – Cost Accounting

UNIT	Content	Hours Allotted
I	Introduction to Cost Accounting: Meaning and Definition of Cost, Costing, Cost Accounting and Cost Accountancy, Objectives, Scope, Advantages and Limitations of Cost Accounting, Differences between Financial Accounting and Cost Accounting, Methods and Techniques of Cost Accounting	8
II	Elements of Cost: Cost Unit, Cost Centre, Classification of Costs, Problems on Cost Sheet (including Job and Batch Cost Sheet), Tenders and quotations	12

III	Material Cost Control: Materials - Meaning and Types, Material Cost Control - Meaning and Objectives, Purchase of Materials – Centralized and Decentralized Purchasing, Purchase Procedure, Stores Control - Meaning and Techniques, Fixation of Stock Levels, EOQ, ABC Analysis, VED Analysis, Just in Time, Perpetual Inventory System, Bin Card, Stores Ledger, Pricing of Material Issues - FIFO, LIFO, Simple Average and Weighted Average Methods, and Problems thereon	12
IV	Labour Cost Control: Labour - Meaning and Types; Cost Control, Time Keeping and Time Booking, Treatment of Idle Time and Over Time, Labour Turnover, Methods of Wage Payment - Time Rate, Piece Rate and Incentives Plans - Halsey Plan, Rowan Plan, Emerson’s Efficiency Plan; Statement of Wage Sheet, and Problems thereon	12
V	Overhead Cost Control: Meaning, Classification of Overheads, Allocation and Apportionment of Overheads, Primary Overhead Distribution Summary, Secondary Overhead Distribution Summary, Re-apportionment of Overheads - Direct Distribution, Step Ladder Method; Absorption of Overheads – Methods of Absorption - Problems on Allocation, Apportionment, Re-apportionment and Absorption of Overhead Expenses including Machine Hour Rate	12
VI	Reconciliation of Cost and Financial Accounts: Meaning of Reconciliation, Need for Reconciliation, Reasons for differences in Profit or Loss shown by Cost Accounts and Financial Accounts, and Problems on Reconciliation Statement including Memorandum Reconciliation Account	8

Statements of Course outcomes (COs)

By the end of the course, the student will be able

CO-1	Understand the concepts of cost accounting and to expose them to a broad range of cost accounting concepts and their terminology.
CO-2	To gather knowledge on preparation of cost sheet in its practical point of view.
CO-3	To facilitate the idea and meaning of material control with different methods and to know the methods of calculating stock consumption.
CO-4	To develop the knowledge about remuneration and incentives plans.
CO-5	To understand the concept of overhead cost and to understand the classification of overheads & methods of absorption
CO-6	Understand the reasons for differences in profits reported by cost accounting and financial accounting.

V SEMESTER – B.Com
Subject – Advanced Accounts

UNIT	Content	Hours Allotted
I	Mergers and Acquisitions: Meaning of Amalgamation and Acquisition, Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net Asset Method - Net Payment Method, Accounting for Amalgamation - Entries and	22

	Ledger Accounts in the Books of Transferor Company and Transferee Company and Preparation of New Balance Sheet (Vertical Format).	
II	Internal Reconstruction: Meaning – Objective – Procedure – Form of Reduction – Passing of Journal Entries – Preparation of Reconstruction Accounts – Preparation of Balance Sheet after Reconstruction (Vertical Format) and Problems	10
III	Holding Company Accounts: Meaning of Holding Company and Subsidiary Companies – Concepts of Minority Interest – Majority Interest – Capital Profit – Revenue Profit – Cost of Control – Unrealized Profit included in Stock and Problems on Holding Company Accounts (excluding Cross and Chain Holding).	16
IV	Investment Accounting: Introduction – Classification of Investment – Cost of Investment – Cum-Interest and Ex-Interest – Securities – Bonus Shares - Right Shares – Disposal of Investment – Valuation of Investments – Procedures of Recording Shares and Problems.	12
V	Human Resources Accounting: Meaning, Objectives, Methods, Advantages and Limitations and problems thereon.	04

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To enable the students to understand the concepts of Amalgamation, Acquisition, Ledger Accounts and Preparation of New Balance Sheet in the Vertical Format.
CO-2	To enable the students to understand internal reconstruction and Preparation of Reconstruction Accounts & also Balance Sheet after Reconstruction.
CO-3	Make familiarize the students about knowledge regarding Holding Company Accounts.
CO-4	Keep them aware about Investment Accounting and preparation of Investments Accounts.
CO-5	To familiarize the students about Human Resource Accounting.

VI SEM – B.Com Subject – Goods and Services Tax

UNIT	Content	Hours Allotted
I	Introduction to Goods and Services Tax (GST) : Introduction to GST, Meaning and Definition, Objectives and basic scheme of GST, Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State/Union Territory, GST – Integrated GST; GST Council - Structure, Powers and Functions, and provisions for amendments	18

II	Goods and Services Act, 2017 : CGST Act, SGST Act (Karnataka State), and IGST Act - Salient features of CGST Act, SGST Act (Karnataka State), IGST Act. Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual Taxable Person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal Supply, Place of Supply, Supplier, Goods, Input Service Distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person; Export of goods or services, Import of goods or services, Intermediary, Location of supplier of service, Location of recipient of service and simple problems on Composite Supply and Mixed Supply	8
III	Procedure and Levy under GST: Registration under GST, Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons; Exempted goods and services, Rates of GST. Procedure relating to Levy (CGST and SGST): Scope of supply, Tax liability on Mixed and supply, Time of supply of goods and services Value of taxable supply, Computation of taxable value and tax liability on Goods and Services. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability; Input tax Credit - Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit and simple problems on utilization of input tax credit.	32
IV	Assessment and Returns : Meaning, types of assessment - First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return and Problems on Assessment of tax and tax liability.	10
V	GST and Technology : GST Network: Structure, Vision and Mission, Powers and Functions; Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system; and GSP Eco System. (Theory only).	6

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	Enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period.
CO-2	Understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development
CO-3	Distinguish the earlier indirect tax system and present indirect tax system

CO-4	Explain the structure of GST
CO-5	Analyze the benefits of GST
CO-6	Describe the functions, powers and structure of GST Council and GSTN
CO-7	Define basic concepts and terms under CGST Act and IGST Act
CO-8	Explain the provisions of levy and collection of GST
CO-9	Describe the provisions of Reverse Charge Mechanism and composition scheme of levy
CO-10	Explain the concept of time, place and value of supply
CO-11	Explain importance and benefits of Input Tax Credit
CO-12	Describe the provisions ,types and procedures of Registration
CO-13	Outline the provisions concerned with payment of Tax, interest, IDS, TCS , Refund and returns
CO-14	Explain various types of Assessment under CGST Act
CO-15	Describe provisions of Audit, Search & Seizure
CO-16	Explain various Appellate Authorities under GST regime and its powers

V SEMESTER – B.Com
Subject – Quantitative Techniques - I

UNIT	Content	Hours Allotted
I	Arithmetic and Geometric Progression : Arithmetic Progression, Geometric Progression, Some of nth Term of Arithmetic Progression and Geometric Progression, Arithmetic Mean and Geometric Mean.	08
II	Matrices and Determinants Matrices : Matrices, Types of Matrices; Operation of Addition, Subtraction and Multiplication of Matrix with Special Application to Business; Transpose of Matrix, Determinants of Square Matrix, Cramer’s Rule with Two and Three Unknown Properties, Adjoint of a Square Matrix, and Inverse of a Square Matrix (excluding Matrix Method).	13
III	Differential Calculus: Variables and Constant, Function, Real/Valued Function, Limits of Function, Methods of Evaluating Limits, Differentiation of Linear Function, Finding Maxima and Minima of a Function, Application of Differential to Commerce, (excluding Derivations).	13
IV	Linear Programming : Linear Inequalities, Linear Programming, Formation of Linear Programming Problems, Mode/Solutions to Linear Programming Problems by Graphic and Simplex Method (problems to be restricted to two variables).	14

V	Theory of Probability: Introduction, Random Experiments, Sample Space and Probability, Theory of Expectations, Random Variables, Problems related to Probability based on Combination, Law of Probability, Events, and Compound Events.	10
VI	Theoretical Distribution : Introduction, Binomial Distribution, Poisson Distribution, Normal Distribution, and Problems	06

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	Enable the students to understand Arithmetic and Geometric progression and to solve the problems on them.
CO-2	Make familiarize the students about Matrices and Determinants and to solve problems.
CO-3	Make familiarize the students about Differential Calculus
CO-4	Enable the students to understand Linear Programming and to solve problems on Graphical and Simplex method.
CO-5	Give an exposure to Theory of Probability, random experiments, sample space and predict the values.
CO-6	Keep them aware about theoretical distribution to solve the problems on Binomial, Poisson and Normal Distribution.

V SEMESTER – B.Com

Subject: 508- Logical and Analytical Reasoning

UNIT	Content	Hours Allotted
I	Logical Reasoning: Venn Diagram, Logical Sufficiency and Seating Arrangement.	6
II	Intellectual Reasoning: Blood Relations, D Calendar, Series, Coding and Decoding	7
III	Verbal and Non-verbal Reasoning: Verbal Alphabetical Analogy, Puzzles and Abstract Reasoning.	4
IV	Analytical Reasoning: Cause and Effective Conclusions, Statement and Arguments and Statement and Assumptions.	5
V	Mathematical Reasoning: Problems related to Wages, Speed – Distance, Percentage and Average, Ratio and Proportion.	6
VI	Data Interpretation: Problems on Tables and Graph.	4

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To understand the concepts of Venn diagram and problems on seating arrangements.
CO-2	To solve problems on blood relations, coding and decoding.
CO-3	To solve puzzles and reasoning questions
CO-4	To improve the skills on analytical reasoning like identifying the cause and effect.
CO-5	To solve the mathematical problems like speed, distance, percentages etc
CO-6	To analyzing the data and presenting in table and graph format

VI SEMESTER – B.Com

Subject: 601: International Financial Reporting Standards

UNIT	Content	Hours Allotted
I	Introduction to IFRS: Meaning and Scope of IFRS, Need for IFRS, GAAP Vs IAS, IAS Vs IFRS, Nature and Operations of IASB and IFRIC, Status and use of IFRS around the World.	8
II	Profit Presentation: Presentation of Financial Statements (IAS - 1) Revenue (IAS - 18) and Accounting Policies, Changes in Accounting Estimates and Errors (IAS - 8)	8
III	Group Accounting: Consolidated Financial Statements and Accounting for Investment in Subsidiaries (IAS - 27), Accounting for Investments in Associates (IAS - 28), Joint Ventures (IAS - 31), and Business Combinations (IFRS - 3)	12
IV	Disclosure: Related Party Disclosures (IAS - 24), Earning per Share (IAS - 33) and Interim Financial Reporting (IAS - 34), and First Time Adoption of IFRS (IFRS - 1)	14
V	Asset Recognition and Measurement: Property, Plant and Equipment (IAS - 16), Intangible Assets (IAS - 38), Investment Property (IAS - 40), Inventories (IAS - 2), and Leases (IAS - 17).	14
VI	Accounting for Liabilities: Share Based Payment (IFRS - 2), Provisions, Contingent Assets and Contingent Liabilities (IAS - 37), and Events after the Reporting Period (IAS - 10).	8

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To know the various accounting standards, boards and its nature and operations.
CO-2	To understand in preparing of the financial statements in accordance with companies act 2013.
CO-3	To understand the computation of goodwill, non controlling interest and preparation of consolidated financial statements.
CO-4	To understand the computation of basic and diluted EPS in accordance with Ind AS33.
CO-5	To understand the valuation and measurement of asset as per Ind AS.
CO-6	To know how to treat adjustable and non-adjustable events as per Ind AS.

VI SEM – B.Com Subject – Income Tax- II

UNIT	Content	Hours Allotted
I	Income from House Property: Basis of Charge – Deemed Owners – Exempted Incomes from House Property – Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss Due to Vacancy – Deductions from Annual Value and Problems on Income from House Property.	14
II	Profits and Gains of Business and Profession (Individual Assesse: Meaning and Definition of Business, Profession – Vocation - Expenses expressly Allowed – Allowable Losses – Expenses expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.	16
III	Capital Gains: Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains –Exemptions U/S 54, 54B, 54D, 54EC, 54F and Problems on Capital Gains.	12
IV	Income from other Sources: Incomes – Taxable under the head ‘Other Sources’ – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions and Problems on Income from Other Sources.	10
V	Set-off and Carry Forward of Losses, Computation of Total Income and Tax Liability: Meaning – Provision for Set-off and Carry Forward of Losses (theory only); Computation of Total Income and Tax Liability of an Individual Assessee (excluding Salary Income).	08

VI	Filing of Returns and Assessment Procedure: PAN, TAN, E-Filing and IT Challan.	04
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Statements of Course Outcomes (COs)

CO-1	To helps to build an idea about income from house property as a concept.
CO-2	It gives more idea about the income from business or profession.
CO-3	To develop an idea about capital gain among students.
CO-4	To enlighten the concept of income from other source.
CO-5	To make the students to handle different types of income computations to arrive at the taxable income.
CO-6	Familiarise the students about the tax assessment measures for different perspectives in income calculations.

VI SEMESTER – B.Com
Subject: 603: Business Statistics – II

UNIT	Content	Hours Allotted
I	Correlation Analysis: Meaning – Methods of Studying Correlation, Karl Pearson’s Co-efficient of Correlation (Simple Correlation and Table Correlation) and Probable Error.	14
II	Regression Analysis: Meaning - Correlation Vs Regression, Determination of Regression Co-efficient, Framing Regression Equations, Simple Regression and Regression for Grouped Data.	18
III	Index Numbers :Meaning and Definition – Uses – Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted Index Method – Fisher’s Ideal Method (including TRT and FRT) – Consumer Price Index and Problems.	12
IV	Interpolation and Extrapolation: Meaning – Utility – Algebraic Methods – Binomial and Newton’s Methods only.	12
V	Association of Attributes: Meaning – Correlation Vs Association of Attributes, Methods of Studying Association – Yule’s Method only	4
VI	Statistical Quality Control: Meaning – Objectives – Control Charts and their Uses, Types of Control Charts, Construction Charts, Construction of Mean and Range Charts only	4

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	Enable the students to understand Correlation analysis. Predict values and extent of relationship between variables using Karl Person’s co-efficient of Correlation and its probable error.
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CO-2	Enable the students to understand the concept of Regression Co-efficient, Regression Line, Equations and Predict values co-efficient of Correlation using b_{xy} and b_{yx} .
CO-3	Make familiarize the students about Index number and solve problems on consistency test and cost of living index numbers.
CO-4	Keep them aware about Interpolation and Extrapolation: Predict values using - Binomial and Newton's Methods.
CO-5	Enable them to understand Association of Attributes Association – Yule's Method
CO-6	Give an exposure to Statistical Quality control and Construction of Mean and Range Charts.

VI SEM – B.Com
Subject –Cost Accounting Methods & Techniques

UNIT	Content	Hours Allotted
I	Contract Costing: Meaning, Nature and Types of Contract, Difference between Contract Costing and Job Costing, Concepts of Escalation Clause, Retention Money, Profit on Incomplete Contracts and Problems.	10
II	Process Costing: Meaning, Nature and Applicability, By-Products and Joint Products and Problems on Process Costing including Joint Products and By-Products	12
III	Operating Costing: Meaning and Applicability of Operating Costing, Operating Cost and its Classification, Problems on Preparation of Operating Cost Sheet (only Transport Undertakings).	10
IV	Marginal Costing: Meaning, Basic Concepts, Assumptions, Marginal Cost Statements, Contribution, BE Analysis, P/V Ratio, BEP, Margin Of Safety and Problems.	14
V	Standard Costing: (10 hours): Meaning, Definitions, Differences between Standard Costing and Budgetary Control, Analysis of Variances, Problems on Material Cost Variance - Material Price Variance, Material Usage Variance; Labour Cost Variance, Labour Rate Variance, and Labour Efficiency Variance.	10
VI	Activity Based Costing and Learning Curve Theory: Concept of Activity Based Costing, Cost Drivers and Cost Pools, Allocation of Overheads under ABC – Characteristics, Implementation and Benefits of ABC; Concept and Phases of Learning Curve, Graphical Representation, Learning Curve Applications and Factors affecting Learning Curve (theory only)	8

Statements of Course outcomes (COs)

By the end of the course, the student will be able,

CO-1	To understand the concept of contract costing and Accumulate total cost of a contract assigned.
CO-2	To comprehend various aspects of process costing along and to Define the process to compute total cost of a product belong to various production processes.

CO-3	To know the concept of operating costing and to ascertain the cost of transportation undertaking.
CO-4	To be aware of the concept of marginal costing and define the terms with regard to BEP analysis.
CO-5	To identify with the concept of standard costing and Define the terms with regard to variance analysis.
CO-6	To interpret Activity Based Costing concepts like cost drivers, cost pools etc and also will be able to learning curve concepts and phrases

VI SEM – B.Com
Subject – Management Accounting

UNIT	Content	Hours Allotted
I	Management Accounting: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting – Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting and Limitations of Management Accounting.	10
II	Analysis of Financial Statements : Meaning and Definition of Financial Statements – Financial Analysis – Types of Financial Analysis, Techniques of Financial Analysis - Common Size Statements, Comparative Statements and Trend Analysis and Problems..	10
III	Ratio Analysis : Meaning and Objectives – Types of Ratios – Re-arrangement of Income Statements and Balance Sheet – (A) Profitability Ratios – GP Ratio, NP Ratio, Operating Ratio – Operating Profit Ratio - Return on Capital Employed Ratio – EPS; (B) Turnover Ratios – Debtors Turnover Ratio – Creditors Turnover Ratio; (C) Financial Ratios, Current Ratio - Liquidity Ratio, Debt-Equity Ratio, Capital Generating Ratio and Advantages and Limitations of Ratios.	14
IV	Fund Flow Analysis : Meaning, Concepts of Funds – Meaning and Definition of Fund Flow Statements – Uses and Limitations – Procedure for Preparation of Funds Flow Statement – Statement of Changes in Working Capital, Statement of Funds from Operations, and Statements of Sources and Application of Funds.	10
V	Cash Flow Statements (10 hours): Meaning, Definition, Uses and Limitations- Differences between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statements (Ind AS - 7): Direct Method and Indirect Method	10
VI	Budgetary Control (10 hours): Meaning of Budget, Budgeting and Budgetary Control, Types of Budgets, Limitations of Budgetary Control,	10

	Problems on Sales Budget and Flexible Budget.	
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Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To explain the application of management accounting and the various tools used.
CO-2	To make inter-firm and inter-period comparison, of financial statements.
CO-3	To analyse the financial statement using various ratios.
CO-4	To prepare Fund Flow Statement and Cash Flow Statement.
CO-5	To prepare different budgets for the business.

VI SEMESTER – B.Com

606: Principles and Practice of Auditing

UNIT	Content	Hours Allotted
I	Introduction to Auditing : Meaning, Definition, Objectives, Types of Audit, Advantages and Disadvantages of Audit, Preparation before Commencement of New Audit, Audit Note, Audit Working Paper, Audit Programme, Recent Trends in Auditing, Nature and Significance of Tax Audit, Cost Audit and Management Audit.	12
II	Internal Check : Meaning, Objectives, Fundamental Principles, Internal Check as Regards Wage Payment, Cash Book, Purchases, Cash Sales; Merits of Internal Check, Differences between Internal Check and Internal Audit.	10
III	Vouching : Definition, Importance, Objectives, Routine Checking and Vouching - Types of Vouchers, Vouching Receipts, Cash Sales, Receipts from Debtors, Proceeds of Sales, Sale of Investment, Vouching of Payments, Cash Purchase and Payment to Creditors.	14
IV	Verification and Valuation of Assets and Liabilities: Meaning and Objectives of Verification and Valuation - Position of an Auditor as regards the Valuation of Assets - Verification and Valuation of different Items - Land and Building, Plant and Machinery, Goodwill – Investments - Stock in Trade, Bills Payable and Sundry Creditors.	14
V	Company Audit and Others: Company Auditor – Appointment – Qualifications - Powers – Duties and Liabilities; Types of Audit Report - Clean and Qualified Report, Audit of Educational Institutions, Audit of Insurance Company and Audit of Cooperative Societies	10
VI	Audit Standards : Audit of Computerized Accounts - Audits in an EDP -	4

	General EDP Controls, EDP Application Controls and Computer Assist Auditing Techniques	
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Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To understand basic concepts pertaining to Auditing and significance of auditing
CO-2	To make out the difference between internal and external check
CO-3	To understand basic concepts and different types of vouchers
CO-4	To make verification and valuation of different items
CO-5	To understand different types of audit reports
CO-6	To understand different audit techniques like computer assist auditing techniques

VI SEMESTER – B.Com

Subject: 607E- Quantitative Techniques – II

UNIT	Content	Hours Allotted
I	Games and Strategies : Introduction to Games, Two-Person Zero-Sum Games, Some Basic Terms, the Maxi-min– Mini-max Principle, Games without Saddle Points - Mixed.	10
II	Assignment Problems :Introduction, Mathematical Function of the Problems, Assignment Cases in Assignment Problems, Typical Assignment Problem, and Travelling Salesman Problem	10
III	Transportation Problems : Introduction, General Transportation Problem, Transportation Table, Duality in Transportation Problem, Loops in Transportation Problem, LP Formulation of the Transportation Problem, Solution of a Transportation Problem, Finding an Initial Basic Feasible Solution, and Test for Optimality	12
IV	Decision Analysis Introduction, Decision Making Problem, Decision Making Process, Decision Making Environment, Decision under Uncertainty, Decisions under Risk, and Decision Tree Analysis.	10
V	Simulation : Introduction, Why Simulation, Methodology of Simulation, Simulation Models, Event-Type Simulation; Generation of Random Numbers; Monte-Carlo Simulation, Simulation of Inventory Problems, Simulation of Queuing System, Simulation of Maintenance Problems, Simulation of Investment and Budgeting, Simulation of Job Sequencing, Advantages and Limitations of Simulation.	12
VI	Project Management (10 hours): Introduction, Basic Concepts of Network Analysis, Time Estimates in Vertical Path Analysis, PERT and CPM, Simple	10

	Problems on PERT and CPM.	
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Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	To enable the students to understand the concept of Game theory and to solve problems on game using various methods.
CO-2	To keep them aware about Assignment Problem and enable the students to solve assignment problems.
CO-3	To enable the Students to gain an idea about Transportation Concepts to solve the problems to find the Initial Basic Feasible Solution.
CO-4	To keep them aware about Decision theory analysis- Decision making under uncertainty.
CO-5	To familiarize the students about Simulation, Queuing System to solve the problems.
CO-6	To give an exposure to Project Management-Network Analysis, Network Diagrams and to find Critical Path also estimation of Time.

VI SEMESTER – B.Com

Subject: 608: Soft Skills

UNIT	Content	Hours Allotted
I	Elements of Communication: Meaning, Importance, Objectives and Principles of Communication, Types and Forms of Communication, Process, Impediments of Effective Communication, and Strategies for Effective Communication.	4
II	Non-verbal Communication: Body Language, Gestures, Postures, Facial Expressions, Dress Codes, Cross Cultural Dimensions of Business Communication, Listening and Speaking, Techniques of Eliciting Response, Probing Questions, Observation, Business and Social Etiquettes.	8
III	Public Speaking: Principles of Effective Speech and Presentations, Technical Speeches and Non-Technical Presentations, Speech of Introduction of a Speaker - Speech of Vote of Thanks - Occasional Speech - Theme Speech; Moderating Programs and Use of Technology	8
IV	Interview Techniques: Importance of Interviews, Art of Conducting and Giving Interviews, Placement Interviews - Discipline Interviews - Appraisal Interviews and Exit Interviews.	6
V	Meetings: Importance, Meetings Opening and Closing Meetings Participating and Conducting Group Discussions, Brain Storming, and E- Meetings, Career Counseling, and Resume Preparation.	6

Statements of Course Outcomes (COs)

By the end of the course, the student will be able

CO-1	Know basic necessities for effective communication and Strategies for Effective Communication.
CO-2	Use different types of communication modes and improve their listening skill and communication skill
CO-3	Make public speeches with the usage of different technologies
CO-4	Face different types of interviews and will improve their writing and interview attending skills
CO-5	Know different types of meetings and its importance
CO-1	Know basic necessities for effective communication and Strategies for Effective Communication.