



Syllabus

Bachelor of Commerce

(BCOM Regular)

As per the resolutions of BOS in Commerce from the Academic Year 2024-25

**Department of Studies in Commerce
(Faculty of Commerce)
Mangalore University
Mangalagangotri**

Bachelor of Commerce (Regular)

Programme Outcomes (PO) of BCom Degree Programme

The Bachelor of Commerce(BCom) programme as the core objective of preparing employable and resourceful graduates. With this positive outlook, the **programme outcomes** of BCom would be as follows:

- a. To provide students with the knowledge, skills, attitudes and values that will help them take decisions for their lives.
- b. Hands on tools to help them in the world of business and commerce with in depth awareness of the contents of different courses under the Programme.
- c. Holistic development of the personality to understand and actively participate in the well-being of the society.
- d. Work collaboratively and productively in teams. Critically evaluate new ideas, research findings, methodologies and theoretical framework in their chosen elective field.
- e. Courses like Financial Accounting, Quantitative Techniques, and Foundation of Commerce will build the basics of the field and help a student choose electives in the 3rd & 4th Semester. Corporate Accounting course will help a student build confidence in the accounting knowledge of the corporate world, Business and Corporate Law will strengthen the legal aspects of the business, Financial Management, Direct Tax, Cost & Management Accounting & GST will help in all round growth of a learner about the working of any business.

Programme Objectives of BCom Degree

- a. To create Employable and resourceful Graduates ready to seek either fruitful employment or build in confidence to pursue entrepreneurship.
- b. Demonstrate leadership skills in all walks of life, be it personal or professional.

- c. Become academically brilliant and inculcate research skills to add to the existing stock of knowledge in the public domain.
- d. Create an unfulfilling urge to become enriching global citizens and
- e. Overall a constructive citizens of our country.

Scheme of Teaching and Evaluation for BCom Programme

Semester I								
Sl. No.	CourseCode	TitleoftheCourse	Category of Courses	Teaching Hours perWeek	SEE	IA	Total Marks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	BCom 1.1	Quantitative Techniques – I	Core	5	80	20	100	5
4	BCom 1.2	Foundation of Commerce – I	Core	5	80	20	100	5
5	BCom 1.3	Financial Accounting – I	Core	5	80	20	100	5
6.	B.Com 1.4	Individual and Team Management / Fundamentals of Business Analytics	Optional	4	80	20	100	3
7		Constitutional values	Compulsory	3	40	10	50	2
Sub–Total				30				26
Semester II								
Sl. No.	CourseCode	TitleoftheCourse	Category of Courses	Teaching Hours perWeek	SEE	IA	Total Marks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	BCom 2.1	Quantitative Techniques – II	Core	5	80	20	100	5
4	BCom 2.2	Foundation of Commerce – II	Core	5	80	20	100	5
5	BCom 2.3	Financial Accounting – II	Core	5	80	20	100	5
6.	B.Com 2.4	Fundamentals of Organisational Behaviour/Strategic Management/Foreign Exchange Markets	Optional	4	80	20	100	3
		Environmental Studies	Compulsory	3	40	10	50	2
Sub–Total				30				26

I Semester BCom:

Course content:

- 1.1: Quantitative Techniques – I
 - 1.2: Foundation of Commerce – I (HR, Marketing & Finance)
 - 1.3: Financial Accounting – I
 - 1.4: Individual and Team Management
- or
- Fundamentals of Business Analytics

QUANTITATIVE TECHNIQUES-I

5 Hours per week

60 Hours

COURSE OUTCOMES:

After completing the course, the student will be able to

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

COURSE CONTENTS:

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

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

Skill Development Activities

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

Books for Reference:

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

Foundation of Commerce – I

5 Hours per week

60 Hours

COURSE OUTCOMES:

After completing the course, the student will be able to

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

COURSE CONTENTS:

Module	Particulars	Noof Hrs
Module 1	Introduction to Human Resource Management Introduction, concept and meaning of Human Resource, Human Resource Management –Meaning - Characteristics, Objectives and scope, Significance of HRM, Personnel Management V/s. HRM, Paradigm shift in HRM, Significance of HRM, Human Resource Manager –Qualities of HR manager - changing role of HR manager, Human Resource Information System – Benefits of HRIS.	12
Module 2	Dimensions of Human Resource Management Human Resource Planning – meaning, characteristics and importance, Job Analysis – meaning and objectives, Recruitment and Selection –meaning, features and objectives, Training and Development – meaning, features and importance, Leadership - meaning, objectives and importance, Communication - meaning, objective and importance, Motivation - meaning, objectives and importance.	12
Module 3	Introduction to Marketing Introduction, Meaning and Definition of Market, Marketing, Nature/ Features of Marketing , Scope of Marketing/ Marketing Entities, Importance of Marketing, Core Concepts of Marketing , Approaches to the study of Marketing, Marketing Philosophies, Marketing Management – Meaning, features, importance	12
Module 4	Market Segmentation	12

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

Skill Development Activities:

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

Books for Reference:

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

14. Financial Management Theory and Practice: ShashiK.Gupta and R.K.Sharma

15. Financial Management: Ravi M Kishore.

Financial Accounting - I

5 Hours per week

60 Hours

COURSE OUTCOMES:

After completing the course, the student will be able to

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

COURSE CONTENTS:

Module	Particulars	No of Hrs
Module 1	Introduction to Accounting: Meaning of Accounting – Basic Terms in Accounting – Entity, Business Transaction, Capital, Drawings, Assets, Liability, Debtor, Creditor, Stock, Purchases and Sales. Accounting Concepts – Meaning – Types (Business Entity, Money Measurement, Going Concern, Accounting Period, Cost, Dual Aspect, Revenue Recognition, Matching, Accrual, Objective Evidence) Accounting Conventions – Conservatism, Consistency, Full Disclosure and Materiality. Basis of Accounting – Cash & Accrual, Systems of Accounting – Single & Double Entry. Rules of Debit & Credit as per American Approach - Accounting Equation Accounting Cycle – Journal, Ledger & Trial Balance	12
Module 2	Depreciation Accounting: Meaning of depreciation and amortisation, Causes, Factors determining economic life of the asset – Methods of charging depreciation Accounting treatment for charging depreciation under Straight Line Method & Written Down Value Method - Change in Method of Depreciation	12
Module 3	Final Accounts of Sole Trading Concerns: Preparation of Trading & Profit & Loss Account and Balance Sheet of a Sole Trader. Adjustments – Closing Stock, Outstanding & Prepaid Expenses, Accrued Incomes & Incomes Received in Advance, Bad Debts & Provisions for Doubtful Debts, Provision for discount on Debtors, Depreciation, Interest on	12

	Capital & Drawings, Manager's Commission, Goods Sent on Sale or Return basis, Treatment of deferred revenue expenditure.	
Module 4	Final Accounts of Not for Profit Organisations: Meaning & Characteristics of Non- Profit Organisations Meaning of Capital & Revenue Income & Expenditure – Deferred Revenue Expenditure Meaning of Receipts & Payment Account, Income & Expenditure Account and Balance Sheet. Differences between Income & Expenditure Account and Receipt and Payments Account. Preparation of Income & Expenditure and Balance Sheet when Receipts & Payment Account is given with adjustments for existing and new organisations.	12
Module 5	Bank Reconciliation Statement: Meaning & Reasons for difference between Cash book and Pass book Balance Problems on preparation of BRS (problems when cash book and pass extract is given to be included)	12

Skill Development:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

Individual and Team Management

4 Hours per week

48 Hours

COURSE OUTCOMES:

After studying this course the students can

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

COURSE CONTENTS:

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

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

Skill development:

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

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

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

Fundamentals of Business Analytics

4 Hours per week

48 Hours

COURSE OUTCOMES:

After studying this course the students should be able to,

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

COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	Introduction to Business Analytics: Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics - Types of Analytics- Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.	7
Module 2	Technology of Big Data: Overview of DBMS, Data Warehousing: Concepts, Need, Objectives– Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System- Features of HDFS- MapReduce-Features of MapReduce.	12
Module 3	Data Scientists and Data Visualization: Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization- Weights of Evidence Coding-Variable Selection-Segmentation	12
	Practices of Analytics and Emerging Trends in Big Data:	

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

Course teacher can identify and give the skill development activities.

Books & Materials for Reference:

1. Big Data Black Book, DT Editorial Services, Dreamtech Press,2015.
2. Big Data at Work,ThomasH.Davenport,Harvard Business Review Press,Boston, Massachusetts,2014.
3. Analytics in a Big Data World, John Wiley & Sons,Inc.,Hoboken,New Jersey,2014.
4. Big Data and Internet of Things:A Roadmap for smart Environments,NikBessisCiprian Dobre Editors, Springer International Publishing Switzerland2014.

Notes:

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

Question Paper Pattern**Internal Exams**

Total Marks: 30
Time: 1 hour

Section A

Answer any one of the following

4 * 1 = 4

1. XXXX
2. XXXX
3. XXXX

Section B

Answer any one of the following

10 * 1 = 10

4. XXXX
5. XXXX
6. XXXX

Section C

Answer any one of the following

16 * 1 = 16

7. XXXX
8. XXXX

Question Paper Pattern

Semester End Exams

Total Marks: 80

Time: 3 hours

Section A

Answer any four of the following

$4 \times 4 = 16$

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

Section B

Answer any four of the following

$8 \times 4 = 32$

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

Section C

Answer any two of the following

$16 \times 2 = 32$

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

II Semester BCom:

Course content:

- 1.1: Quantitative Techniques – II
 - 1.2: Foundation of Commerce – II (Insurance, Banking & Finance)
 - 1.3: Financial Accounting – II
 - 1.4: Fundamentals of Organisational Behaviour
- or
- Strategic Management
- Or
- Foreign Exchange Markets

QUANTITATIVE TECHNIQUES – II

5 Hours per week

60 Hours

COURSE OUTCOMES:

After completing the course, the student will be able to

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

COURSE CONTENTS:

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

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

Skill Development Activities

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

Books for Reference:

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

Foundation of Commerce – II

5 Hours per week

60 Hours

COURSE OUTCOMES:

After completing the course, the student will be able to

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

COURSE CONTENTS:

Module	Particulars	No of Hrs
Module 1	Basics of Insurance: Concept of Risk, Assurance and Insurance – Meaning – Definition – Functions – Need and Importance, Principles of Insurance Contract – Insurance Industry in India – IRDAI- Insurance Sector reforms – Bank assurance. Claims management – Claim settlement – legal frame- work – Third Party Administration.	12
Module 2	Types of Insurance: Life Insurance – Features – Principles – Life Insurance Products – Policy Conditions – Application and Acceptance – Assignment – Nomination – Surrender – Re-Insurance in life Insurance. Marine Insurance – Features – Policy Conditions – Clauses and covers. Fire Insurance – Motor vehicle Insurance. Health Insurance – Clauses – Health Insurance Frauds – Personal accident Insurance – Group Insurance.	12
Module 3	Basics of Banking: Origin – Evolution of banking – Definition of term bank and banking – Commercial Banks. Functions – Primary and subsidiary functions. Co-operative Banking – Primary – Central and State Co-operatives. Banks – Functions and Features. Principles of Investment Policy- Basic and allied principles. Financial Inclusion-Meaning, need and Importance. Cheques - Meaning and definition - features - Types and Crossing of Cheques. Paying Banker and Collecting	12

	Banker (Meaning only) Dishonour of Cheques-Reasons for Dishonour.	
Module 4	Innovative and Digital Banking: ATM – Debit Cards – Credit Cards – Smart Cards – Internet Banking – Mobile Banking – Wallet Banking – Digital Cash – Core Banking System – NEFT – RTGS – IFSC – UPI – IMPS – AEPS - CIBIL-CTS – ECS – MICR.	12
Module 5	Basic Financial concepts: Introduction to Risk & Return: Meaning of Risk and Return, Measurement of return- Return on Investment, Types of Risk- systematic & unsystematic risk, Risk analysis- Expected return, Standard deviation and Coefficient of Variation. Risk -Return trade off.	12

Skill development activities:

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

Reference Books:

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

Financial Accounting - II

5 Hours per week

60 Hours

COURSE OUTCOMES:

After completing the course, the student will be able to

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

COURSE CONTENTS:

Module	Particulars	No of Hrs
Module 1	Accounting Standards and Recent Developments in Accounting: Accounting Standards - Meaning, Procedure to issue – Applicability Indian Accounting Standards – Meaning – Applicability Recent Trends in Accounting –Computerised Accounting - Big data Analytics, Cloud Computing in Accounting, Accounting with drones.	12
Module 2	Conversion of Single Entry into Double Entry System: Introduction – Meaning – Limitation of Single-Entry System – Differences between Single Entry & Double Entry System Problems on Conversion of Single Entry into Double Entry (preparing Opening Statement of Affairs, Cash Book, Total Debtors Account, Total Creditors Account, Trading & Profit & Loss Account and Balance Sheet).	12
Module 3	Hire Purchase Accounting: Introduction, Meaning of Hire Purchase, Features Terms used – Hire Purchaser, Hire Vendor, Cash Price, Hire Purchase Price, Total Interest, Down Payment & Net Cash Price Accounting for Hire Purchase transactions in the books of Hire Purchaser (when Cash Price and Rate of Interest is given) under Accrual System only. Repossession – Complete & Partial	12
Module 4	Departmental Accounts: Meaning, Types of Departments, Advantages, Basis of Allocation of common expenses and income among various departments Departmental Accounts – Columnar Trading & Profit & Loss Account, General Profit & Loss Account and Consolidated Balance Sheet Treatment of Inter Departmental Transfers at Cost and Selling Price.	12
Module 5	Royalty Accounts: Meaning – Types of Royalty. Terminologies – Lessor, Lessor, Minimum Rent, Short working – Recoupment of Short working. Accounting Treatment in the	12

	books of Lessee with opening Minimum Rent Account.	
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Skill Development:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

Fundamentals of Organisation Behaviour

4 Hours per week

48 Hours

COURSE OUTCOMES:

After completing the course, the student will be able to

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

COURSE CONTENTS:

Module	Particulars	No of Hrs
	Introduction to Organisational Behaviour: Meaning of Organizations –Importance of organizations- contributing disciplines to the Organizational Behavior- definitions and meaning of	

Module 1	Organization Behaviour - Nature and characteristics of Organizational Behaviour- scope/ key elements of organizational behavior- OB Models- Importance of OB- role of managers in OB – Interpersonal, Informational, decisional roles, challenges & opportunities for OB- Limitations of organizational behavior.	12
Module 2	Foundations of Individual Behavior: Factors affecting Individual Behavior. Personality- Characteristics of Personality- Determinants of personality- Personality traits influencing OB. Attitudes -Features of Attitude- components of attitude- attitude formation- major types of work-related attitudes. Job Satisfaction- Ways to Measure Job Satisfaction- Causes & Impacts of job satisfaction.	12
Module 3	Emotions, Perception and Learning: Emotions & Moods- Basic Set of Emotions- Sources of Emotions and Moods- Emotional Labor- Emotional Intelligence - Elements of Emotional Intelligence- OB Applications of Emotions and Moods. Perception- Factors influencing perception - Perceptual Process- Importance of Perception in OB-Perception and Individual Decision Making- Group Organisational decision-making Learning- Nature of learning- Factors affecting learning- components of learning process.	12
Module 4	Motivation and Group Dynamics: Motivation: Concept, importance and theories of motivation. Maslow's Theory of hierarchical needs, Hertzberg's two-factor Theory, McClelland's Theory of Needs, Vroom's Theory of Expectancy. Group Dynamics: Meaning of groups and group dynamics, Formation, Characteristics and Types of groups, Group cohesiveness - Factors influencing group cohesiveness - Group decision making process.	12

Skill Development:

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

Reference Books:

1. Organisation Behaviour An Evidence Approach – Fred Luthans McGraw Hill

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

STRATEGIC MANAGEMENT

4 Hours per week

48 Hours

COURSE OUTCOMES:

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

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

COURSE CONTENTS:

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

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

Skill Development Activities:

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

Reference Books:

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

13. Strategic Management and Organisational Behaviour - Chandrashekara .K and Dr. Parameshwara- New United Publishers

FOREIGN EXCHANGE MARKETS

Course Duration: 48 Hours

Course Objectives:

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

MODULE 1: INTRODUCTION TO FOREIGN EXCHANGE MARKETS (12 Hours)

Foreign Exchange Markets- types of markets (spot, forward, futures, options)-Exchange Rate Systems: Fixed, floating, and managed float systems- Foreign Exchange Market Participants: Central banks, commercial banks, corporations, and individual investors-Exchange Rate Determination: Purchasing Power Parity (PPP), Interest Rate Parity (IRP).

MODULE 2: EXCHANGE RATE THEORIES AND MODELS (12 Hours)

Theories of Exchange Rate Determination: The monetary approach, portfolio balance approach- Exchange Rate Forecasting: Fundamental analysis, technical analysis, and market-based models-Speculation and Arbitrage: The role of speculators and arbitrageurs in the foreign exchange market

MODULE 3: FOREIGN EXCHANGE RISK MANAGEMENT (12 Hours)

Types of Foreign Exchange Risks: Transaction risk, translation risk, and economic risk-Risk Management Techniques: Forward contracts, futures, options, and swaps-Hedging Strategies: Corporate hedging, natural hedging-Multinational Corporations (MNCs) and Exchange Rate Risk: Managing risks in global operations

MODULE 4: INTERNATIONAL FINANCIAL INSTITUTIONS AND FOREIGN EXCHANGE MARKETS (12 Hours)

International Monetary Fund (IMF): Role and impact on foreign exchange stability-World Bank and Foreign Exchange-Bank for International Settlements (BIS): Role in international banking and foreign exchange markets-European Central Bank (ECB) and Exchange Rates: Influence on Eurozone and global foreign exchange markets-Global Financial Crises: Impact on foreign exchange markets

REFERENCES:

- Caves, R. E., Frankel, J. A., & Jones, R. W. (2022). World trade and payments: An introduction (10th ed.). Pearson.
- Copeland, L. S. (2022). Exchange rates and international finance (6th ed.). Pearson.
- Eichengreen, B. (2023). Globalizing capital: A history of the international monetary system (4th ed.). Princeton University Press.
- Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2020). Multinational business finance (15th ed.). Pearson.
- Eun, C. S., & Resnick, B. G. (2021). International financial management (9th ed.). McGraw-Hill Education.
- Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2023). International economics: Theory and policy (12th ed.). Pearson.
- Madura, J., & Fox, R. (2021). International financial management (14th ed.). Cengage Learning.

Mussa, M. (2021). The role of the IMF: Issues and challenges (2nd ed.). International Monetary Fund.

Pilbeam, K. (2023). International finance (5th ed.). Palgrave Macmillan.

Sarno, L., & Taylor, M. P. (2021). The economics of exchange rates (2nd ed.). Cambridge University Press.

Shapiro, A. C. (2020). Multinational financial management (11th ed.). Wiley.

Stiglitz, J. E., & Charlton, A. (2022). The economics of international policy (3rd ed.). W.W. Norton & Company

World bank and IMF report.

Notes:

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

Question Paper Pattern

Internal Exams

Total Marks: 30

Time: 1 hour

Section A

Answer any one of the following

$4 * 1 = 4$

- 9. XXXX
- 10. XXXX
- 11. XXXX

Section B

Answer any one of the following

$10 * 1 = 10$

- 12. XXXX
- 13. XXXX
- 14. XXXX

Section C

Answer any one of the following

$16 * 1 = 16$

- 15. XXXX
- 16. XXXX

Question Paper Pattern

Semester End Exams

Total Marks: 80

Time: 3 hours

Section A

Answer any four of the following

$4 * 4 = 16$

- 10. XXXX
- 11. XXXX
- 12. XXXX
- 13. XXXX

14. XXXX

15. XXXX

Section B

Answer any four of the following

$$8 * 4 = 32$$

16. XXXX

17. XXXX

18. XXXX

10 .XXXX

11 XXXX

12 XXXX

Section C

Answer any two of the following

$$16 * 2 = 32$$

13. XXXX

14. XXXX

15. XXXX

16. XXXX