



**ADIKAVI SRI MAHARSHI VALMIKI UNIVERSITY, RAICHUR**

**SYLLABUS**

**Commerce**

**With Effect from 2024-25**

**DISCIPLINE SPECIFIC CORE COURSE (DSC) FOR SEM I - VI, SKILL  
ENHANCEMENT COURSE (SEC) FOR SEM IV/V/VI and ELECTIVE  
COURSES FOR SEM V AND VI**

**AS PER N E P (Revised): 2024**

## Scheme of Teaching and Evaluation of III and IV Semester

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	IA	Total Marks	Credits
1	Lang.1.1	Language - I	LC	3+1+0	80	20	100	3
2	Lang.1.2	Language – II	LC	3+1+0	80	20	100	3
3	B.Com.3.1	Corporate Accounting	DSC	3+1+0	80	20	100	4
4	B.Com.3.2	Business Statistics	DSC	3+1+0	80	20	100	4
5	B.Com.3.3	Cost Accounting	DSC	3+1+0	80	20	100	4
6	B.Com.3.4	Elective -I	DSE	3+1+0	80	20	100	4
7	B.Com.3.5	Computer Skills in Business	DSC	2+0+2	80	20	100	3
<b>Sub -Total</b>					<b>560</b>	<b>140</b>	<b>700</b>	<b>25</b>

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	IA	Total Marks	Credits
1	Lang.1.1	Language - I	LC	3+0+0	80	20	100	3
2	Lang.1.2	Language – II	LC	3+0+0	80	20	100	3
3	B.Com.4.1	Advanced Corporate Accounting	DSC	3+1+0	80	20	100	4
4	B.Com.4.2	Costing Methods & Techniques	DSC	3+1+0	80	20	100	4
5	B.Com.4.3	Corporate Governance	DSC	3+1+0	80	20	100	4
6	B.Com.4.4	Elective-II	DSE	3+1+0	80	20	100	4
7	B.Com.4.5	Entrepreneurial Skills	DSC	3+1+0	80	20	100	3
8	B.Com.4.6	Personality Development	C3(Compulsory subject)	2+0+2	40	10	50	2
<b>Sub -Total</b>					<b>600</b>	<b>150</b>	<b>750</b>	<b>27</b>

## Elective Groups and Courses:

Discipline Specific Elective – III & IV semester (3.4/4.4)								
Sl. No	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources
01	A1	Indian Accounting Standards-I	F1	Security Analysis & Portfolio Management	M1	Marketing Research	H1	Cultural Diversity at Work Place
02	A2	Indian Accounting Standards-II	F2	BASICS OF STOCK MARKET	M2	Services Marketing	H2	Human Resource Development

### Note:

1. Under DSE Specialization to be offered, students should choose **any one elective** group in 3<sup>rd</sup> semester. same elective should be continued in the 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> semester also.

## INTERNAL ASSESSMENT AND SEMESTER END EXAMINATION

As per the SEP, the Internal Assessment (IA) and Semester End Examination (SEE) carry weights of 20% and 80% respectively, totaling 100 marks. The evaluation system for the course is comprehensive and continuous throughout the semester.

Sl.No.	Particulars	Marks	
	Parameters of the Evaluation	4 Credits	2 Credits
1	Attendance *	05 Marks	2.5 Marks
2	Skill Development Activities/ Assignments/ Seminars	05 Marks	2.5 Marks
3	Internal Assessment Tests (IAT)	10 Marks	5.0 Marks
	<b>Total of IA</b>	<b>20 Marks</b>	<b>10 Marks</b>
4	Semester End Examination (SEE)	80 Marks	40
	<b>Total of IA &amp; SEE</b>	<b>100 Marks</b>	<b>50 Marks</b>

### \*Distribution of Marks for Attendance

Sl. No.	% of Attendance	Marks to be Awarded For 4 & 2 Credits
1	75-80	1
2	80-85	2
3	85-90	3
4	90-95	4
5	95-100	5

**QUESTION PAPER PATTERN W.E.F. 2024-25 ONWARDS**

**SEMESTER END EXAMINATIONS**

**B.COM. PROGRAM**

**Name of the Course: .....**

**Time: 03 Hrs.**

**Max. Marks: 80**

**SECTION - A**

Answer any ten sub questions of the Following. Each Question Carry Two Marks. **(10x02=20)**

1. a)
- b)
- c)
- d)
- e)
- f)
- g)
- h)
- i)
- j)
- k)
- l)

**SECTION - B**

Answer any Six Questions of the Following. Each Question Carry Five Marks. **(06x05=30)**

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.

**SECTION - C**

Answer Any Three Questions of the Following. Each Question Carry Ten Marks. **(03x10=30)**

- 10.
- 11.
- 12.
- 13.
- 14.

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**Note:** Kindly ensure that questions are asked appropriately from all the modules.

## Curriculum of III Semester Courses

3.1 Corporate Accounting

3.2 Business Statistics

3.3 Cost Accounting

3.4 Elective-I \*

3.5 Computer Skills in Business

### \* Elective Groups and Courses:

*Discipline Specific Elective – I 3 <sup>rd</sup> semester (3.4)								
Sl. No	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources
01	A1	Indian Accounting Standards-I	F1	Sesurity Analysis & Portfolio Management	M1	Marketing Research	H1	Cultural Diversity at Work Place

Note:

1.Under DSE Specialization to be offered, students should choose **any one elective** group in 3<sup>rd</sup> semester. same elective should be continued in the 4<sup>th</sup>,5<sup>th</sup> and 6<sup>th</sup> semester also.

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.3.1 <b>Name of the Course:</b> Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Understand the treatment of underwriting of shares.</li> <li>Comprehend the computation of profit prior to incorporation.</li> <li>Know the valuation of intangible assets.</li> <li>Know the valuation of shares.</li> <li>Prepare the financial statements of companies as per companies act, 2013.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Underwriting of Shares</b>		<b>12</b>
Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.		
<b>Module No. 2: Profit Prior to Incorporation</b>		<b>12</b>
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.		
<b>Module No. 3 Valuation of Intangible Assets</b>		<b>12</b>
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems. Brand valuation and Intellectual Property Rights (IPR).		
<b>Module No. 4: Valuation of Shares</b>		<b>12</b>
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.		
<b>Module 5: Financial Statements of Companies</b>		<b>12</b>
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.		

**Skill Development Activities:**

1. Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures
4. Collect financial statement of a company and calculate intrinsic value of an equity share.
5. Collect annual report of a Company and List out its assets and Liabilities.
6. Collection of latest financial statements of a company and find out the intrinsic value of shares
7. Collect the annual reports of company and calculate the value of goodwill under

different methods

8. Any other activities, which are relevant to the course.

**Text Books:**

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

**Note: Latest edition of text books may be used.**



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 3.2 <b>Name of the Course:</b> Business Statistics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Familiarizes statistical data and descriptive statistics for business decision-making.</li> <li>Comprehend the measures of variation and measures of skewness.</li> <li>Demonstrate the use of probability and probability distributions in business.</li> <li>Validate the application of correlation and regression in business decisions.</li> <li>Show the use of index numbers in business.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Statistical Data and Descriptive statistics.</b>		<b>12</b>
Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, Properties and applications. Positional Averages -Mode and Median (including graphic determination).		
<b>Module No. 2: Measures of Variation: and Skewness</b>		<b>12</b>
Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; concept of Kurtosis.		
<b>Module No. 3: Probability Distributions</b>		<b>12</b>
Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal distribution: Probability distribution function, Properties of normal curve, Simple problems.		
<b>Module No. 4: Correlation and Regression Analysis</b>		<b>12</b>
<b>Correlation Analysis:</b> Meaning of Correlation: - types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. linear and Non-linear correlation and Scatter diagram, Pearson's co-efficient of Correlation; Correlation and		

Probable error; Spearman's Rank Correlation co-efficient. -problems.

**Regression Analysis:** meaning and definition- regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients- problems.

**Module 5: Index Numbers**

**12**

Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.

**Skill Development Activities:**

1. Application of MS Excel Functions in statistical decision making and students should submit output of the same.
2. Collect the age statistics of 10 new married couples calculate Correlation coefficient.
3. Recall the use of probability theory in business.
4. Identify the applicability of correlation and regression in business decision making.
5. Construct consumer price indices with imaginary figures.
6. Any other activities, which are relevant to the course.

**Text Books:**

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

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 3.3 <b>Name of the Course:</b> Cost Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Understand concepts of cost accounting &amp; Methods of Costing.</li> <li>Outline the Procedure and documentations involved in procurement of materials &amp; compute the valuation of Inventory.</li> <li>Make use of payroll procedures &amp; compute idle and over time.</li> <li>Discuss the methods of allocation, apportionment &amp; absorption of overheads.</li> <li>Prepare cost sheet &amp; discuss cost allocation under ABC.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Cost Accounting</b>		<b>12</b>
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.		
<b>Module No. 2: Material Cost</b>		<b>12</b>
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.		
<b>Module No. 3: Employee Cost</b>		<b>12</b>
Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment - Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system-problems.		
<b>Module No. 4: Overheads Cost</b>		<b>12</b>

Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.

**Module No. 5: Reconciliation of Cost and Financial Accounts**

12

Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

**Skill Developments Activities:**

1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.
2. Draw the format of five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads.
5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Jawahar Lal, Cost Accounting., McGraw Hill Education
3. Madegowda J, Cost Accounting, HPH.
4. Rajiv Goel, Cost Accounting, International Book House
5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
8. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
9. Mariyappa B Cost Accounting, HPH

**Note: Latest edition of text books may be used.**

**Text Books:**

1. Laura P Hartman, T, Perspectives in Business Ethics, Tata McGraw Hill.
2. B. H. Agalgatti & R. P. Banerjee, Business Ethics –Concept & Practice, NiraliPublication.
3. R. P. Banerjee, Ethics in Business & Management, Himalaya Publication
4. Crane, Business Ethics, Pub. By Oxford Press
5. C S V Murthy, Business Ethics, Himalaya Publishing House

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 3.5 <b>Name of the Course:</b> Computer Skills in Business		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>2+0+2 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classroom Lectures, Case Studies, Hands-on Lab Sessions, Demonstrations, Group Discussions, Problem-solving Tasks, Mini Projects, Seminars, Quizzes & Self-Assessments, and Blended Learning (use of online tools, video tutorials, and learning platforms).		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>a) Understand the basics of computer systems and operating environments.</li> <li>b) Create and format business documents and presentations using MS Office tools.</li> <li>c) Perform data entry, analysis, and visualization using spreadsheets.</li> <li>d) Communicate effectively using digital communication and collaboration tools.</li> <li>e) Demonstrate awareness of e-business models and cybersecurity practices.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Basics of Computers and Operating Systems</b>		<b>10</b>
<ul style="list-style-type: none"> <li>a) Components of a Computer System: Input, Output, CPU, Storage Devices</li> <li>b) Types of Computers (Desktop, Laptop, Mobile Devices)</li> <li>c) Introduction to Operating Systems (Windows, Linux, macOS)</li> <li>d) File Management: Creating, Saving, Organizing Files and Folders</li> <li>e) Introduction to Cloud Storage (Google Drive, OneDrive)</li> <li>f) Computer Viruses, Anti-virus, and Safe Computing Practices</li> </ul>		
<b>Module No. 2: Office Productivity Tools - MS Word &amp; MS PowerPoint</b>		<b>07</b>
<ul style="list-style-type: none"> <li>a) <b>MS Word:</b> Creating Business Documents, Formatting, Tables, Templates, Mail Merge</li> <li>b) <b>MS PowerPoint:</b> Creating Business Presentations, Slide Design, Charts, SmartArt, Animations</li> <li>c) Document Layout for Reports, Proposals, Letters, Circulars</li> <li>d) Practical Business Use Cases: Resumes, Letters, Proposals, Reports</li> </ul>		
<b>Module No. 3: Spreadsheet Applications - MS Excel</b>		<b>08</b>
<ul style="list-style-type: none"> <li>a) Basic Functions: SUM, AVERAGE, COUNT, IF, VLOOKUP, HLOOKUP</li> <li>b) Sorting, Filtering, and Formatting Data</li> <li>c) Charts and Graphs for Business Analysis</li> <li>d) Pivot Tables and Business Dashboards</li> <li>e) Practical Applications: Payroll, Budgeting, Sales Analysis</li> </ul>		
<b>Module No. 4: Digital Communication &amp; Business Tools</b>		<b>10</b>
<ul style="list-style-type: none"> <li>a) Email Communication: Etiquette, Attachments, Signature, Group Emails</li> <li>b) Introduction to Collaboration Tools: Google Workspace (Docs, Sheets, Meet), Microsoft Teams, Zoom</li> <li>c) Digital Calendar, Task Management (Google Calendar, Trello, Notion)</li> <li>d) Basics of Online Forms and Surveys (Google Forms)</li> <li>e) Basics of Video Conferencing Tools: Scheduling, Screen Sharing, Recording</li> </ul>		
<b>Module 5: E-Business, Internet Usage &amp; Cybersecurity</b>		<b>10</b>
<ul style="list-style-type: none"> <li>a) Introduction to E-Business and E-Commerce Platforms (Amazon, Flipkart, Shopify Basics)</li> <li>b) Digital Payments: UPI, Net Banking, Payment Gateways, Wallets</li> <li>c) Understanding Websites, URLs, Browsers, and Online Research</li> <li>d) Introduction to Cybersecurity: Password Safety, Phishing, Cyber Laws in India</li> </ul>		

e) Importance of Data Privacy and Ethical Use of IT in Business

**Skill Development Activities:**

1. Prepare a formatted business report using MS Word.
2. Create a business presentation with charts and animations.
3. Analyze and visualize sales data using Excel with formulas and charts.
4. Conduct a mock online meeting with shared tasks via Google Meet or Zoom.
5. Design an online feedback form using Google Forms.
6. Simulate an e-commerce transaction and explain digital payment steps.
7. Quiz on cybersecurity and phishing detection.
8. Any other activities, which are relevant to the course.

**Reference Books:**

1. Ramesh Bangia – *Learning Computer Fundamentals, MS Office and Internet*, Khanna Publishing.
2. V. Rajaraman – *Introduction to Information Technology*, PHI Learning.
3. Ron Mansfield – *Working in Microsoft Office*, Tata McGraw-Hill.
4. Sanjay Saxena – *MS Office for Every One*, Vikas Publishing.
5. Douglas E. Comer – *The Internet Book*, Pearson Education.
6. Sushila Madan – *Introduction to Computers*, Taxmann Publications.
7. P.K. Sinha & P. Sinha – *Computer Fundamentals*, BPB Publications.

**Note: Latest edition of Reference books may be used.**

<b>Name of the Programme: Bachelor of Commerce</b> <b>( B.Com) Course Code: 3.4 COM A1</b> <b>Name of the Course: Indian Accounting Standards-1</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> <li>Understand the need and benefits of accounting standards.</li> <li>Prepare the financial statements as Indian Accounting standards.</li> <li>Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements</li> <li>Understand the Accounting Standards for Items that do not Appear in Financial Statements</li> </ol>		
<b>Syllabus</b>		<b>Hours</b>
<b>Module No. – 1 Introduction to Indian Accounting Standards.</b>		<b>12</b>
Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India.		
<b>Module No. 2 Preparation of Financial Statements (Ind AS 1)</b>		<b>12</b>
Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013.		
<b>Module No. – 3 Provision under Accounting Standard for Items Appear in Financial Statements.</b>		<b>12</b>
Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) – objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.		
<b>Module No.- 4 Provisions under Accounting Standards for Items that do not Appear in Financial Statements.</b>		<b>12</b>
Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34).		
<b>Module No. - 5 Liability Based Indian Accounting Standards.</b>		<b>12</b>
Provisions, Contingent liabilities and contingent assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and		



contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements.

**Skill Development Activities:**

1. Explain the structure and functions of Indian Accounting Standards Board
2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
3. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.
4. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18
5. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.

**Books for Reference:**

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
4. Dr.A.L.Saini IFRS for India, , Snow white publications.
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

**Note:** Latest edition of books may be used

<b>Name of the Programme: Bachelor of Commerce ( B.Com)</b> <b>Course Code: 3.4 COM F1</b> <b>Name of the Course: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>		
<b>Course Credits</b>	<b>Course Credits</b>	<b>Course Credits</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> <li>Define the concept of investment;</li> <li>Differentiate between the investor and the speculator;</li> <li>Describe the process of investment;</li> <li>Analyse the securities and portfolio;</li> <li>Construct portfolio by using different models and evaluate the performance of portfolio.</li> </ol>		
<b>Syllabus</b>		<b>Hours</b>
<b>Module No. – 1 Investments.</b>		<b>12</b>
Investments: Meaning, Financial Investment and Economic Investment, Avenues of Financial Investment, Characteristics of Investment, Types of Investors– Individual Investors and Institutional Investors, Speculators, Sources of Financial Information, Investment Process, Concept of Return and Risk, Return – Expected Return and Holding Period Return, Elements of Risk– Systematic Risk– Interest Rate Risk, Market Risk and Purchasing Power Risk, Unsystematic Risk–Business Risk and Financing Risk, Measurement		
<b>Module No. 2 - Analysis of Securities</b>		<b>12</b>
Analysis of Securities: Concept, Approaches to Security Analysis – Fundamental Analysis – Economic Analysis, Industry Analysis, Industry Life Cycle, Company Analysis- Important Ratios for analysis of financial statements, and Technical Analysis– Concept, Charts– LineChart,BarChart,PointandFigureChart,CandlestickCharts,BasicsofDowTheory,Support and Resistance, Head and Shoulders, Moving Average Analysis, Moving Average Convergence and Divergence, Relative Strength Index, Market Breadth Analysis; Difference between Fundamental Analysis and Technical Analysis; Efficient Market Theory : Random Walk Theory, the Efficient Market Hypothesis, Forms of Market Efficiency, EMHVs Fundamental and Technical Analysis.		
<b>Module No. – 3 Portfolio Construction, Analysis and Selection</b>		<b>12</b>
Portfolio Construction, Analysis and Selection: Concept, Need for Creation of Portfolio, Measurement of Return and Risk of Portfolio, Importance of Correlation Coefficient of return of securities in reduction of risk, Portfolio of more than two securities, Harry Markowitz's Modern Portfolio Theory and Sharpe's Single Index Model. (All the Models shall be supported by numerical problems).		
<b>Module No.- 4 Asset Pricing Theories and Portfolio Revision:</b>		<b>12</b>
Asset Pricing Theories and Portfolio Revision: Capital Asset Pricing Model (CAPM)and Arbitrage Pricing Theory (APT); Concept of revision of portfolio, Reasons for revision of portfolio, Strategies for revision of portfolio, Formula Plans For Revision of Portfolio. (Numerical problems)		
<b>Module No. - 5 Performance Evaluation of Portfolio.</b>		<b>12</b>

Performance Evaluation of Portfolio: Need of Performance Measurement and Evaluation, Measurement of Performance of Portfolio – Absolute Measure and Risk- adjusted Return Measure, Models for Performance Evaluation of Portfolio – Sharpe’s Ratio, Treynor’s Ratio, Jensen Measure and Fama’s Net Selectivity Measure. (Numerical problems)

**Skill Development Activities:**

6. Explain the structure and functions of Indian Accounting Standards Board
7. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
8. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.
9. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18
10. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.

**Books for Reference:**

7. Study material of the Institute of Chartered Accountants of India
8. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
9. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
10. Dr.A.L.Saini IFRS for India, Snow white publications.
11. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
12. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

**Note:** Latest edition of books may be used

<b>Name of the Programme: Bachelor of Commerce ( B.Com)</b> <b>Course Code: 3.4 COM M1</b> <b>Name of the Course: MARKETING RESEARCH</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> <li>The purpose of this course is to enable the students learn the process tools and techniques of marketing research</li> </ul>		
<b>Syllabus</b>		<b>Hours</b>
<b>Module No. – 1 The Role of Marketing Research:</b>		<b>12</b>
The Role of Marketing Research: The Marketing Concept; Customer Orientation; Long-run Profitability; A Cross-Functional Effort; Keeping Customers and Building Relationships; Marketing Research: A Means for Implementing the Customer Concept		
<b>Module No. 2 Marketing Intelligence</b>		<b>12</b>
Marketing Intelligence; Components of Marketing Intelligence; Need for Marketing Intelligence. Marketing Information System		
<b>Module No. – 3 The Managerial Value of Marketing Research for Strategic Decision – Making</b>		<b>12</b>
The Managerial Value of Marketing Research for Strategic Decision –Making. Identifying and Evaluating Opportunities; Analyzing and Selecting Target markets; Planning and Implementing a Marketing Mix; Analyzing Marketing Performance.		
<b>Module No.- 4 Marketing Research Process</b>		<b>12</b>
Marketing Research Process; Stages in Research Process; Alternatives in the Research Process, Defining the Research Objectives. Selection of Basic Research Method, Sampling, Gathering Data; Processing and Analyzing Data. Drawing Conclusions and Preparing a Report		
<b>Module No. - 5 The Human Side of Marketing Research</b>		<b>12</b>
The Human Side of Marketing Research: Organisational and Ethical Issues: Organisational Structure of Marketing Research, Marketing Research jobs; Cross- functional Teams. Ethical issues in Marketing Research.		
<b>References:</b> <ol style="list-style-type: none"> <li>1. Marketing Research by Ramanuj Majumdar</li> <li>2. Marketing Research by Mishra</li> <li>3. Marketing Research by MV Kulkarni</li> <li>4. Marketing Research by DM Sarawte.</li> <li>5. Research for Marketing Decisions by Paul Green, Donald Tull.</li> <li>6. Marketing Research-Rajendra Nargundkar(Tata Mc)</li> <li>7. Business research Methods-Donald R.Cooper. 8. Market research-G.C.Beri</li> </ol>		

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> 3 . 4 COM H1 <b>Name of the Course:</b> Cultural Diversity at Work Place		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	3+2 Hrs	60 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> a) Understand, interpret question reflect upon and engage with the notion of "diversity". b) Recall the cultural diversity at work place in an organization. c) Support the business case for workforce diversity and inclusion. d) Identify diversity and work respecting cross cultural environment. e) Assess contemporary organizational strategies for managing workforce diversity and inclusion.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Diversity</b>		<b>12</b>
Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, identifying characteristics of diversity, Scope- Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.		
<b>Module No. 2: Exploring Differences</b>		<b>12</b>
Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.		
<b>Module No. 3: Visions of Diversity and Cross-Cultural Management</b>		<b>12</b>
Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaars' Dimensions, Schwartz Value Survey, GLOBE study.		
<b>Module No. 4: Skills and Competencies</b>		<b>12</b>
Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations.		
<b>Module 5: Recent Trends in Diversity Management</b>		<b>12</b>
Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.		
<b>Skill Development Activities:</b> 1. Visit any MNCs, identify and report on the cultural diversity in an organization. 2. Interact and list out the ways in which dehumanization done in public/ private sector organization.		

3. Interact with HR Manager of any MNCs, explore and report on cross cultural management.
4. Explore the benefits of multi-cultural organizations.
5. Examine and report on diversity management in select IT organizations.
6. Any other activities, which are relevant to the course.

**Books for Reference:**

1. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.
2. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.

**Note: Latest edition of text books may be used.**