



**MANGALAGANGOTRI**

## **Syllabus**

### **Bachelor of Commerce**

#### **BCOM(Accounting and Finance)**

**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 (Accounting and Finance)

## Programme Objectives:

- To enhance employability skills of the learners
- To motivate the learners for higher education besides enabling them prepare for competitive and professional examinations.
- To inculcate entrepreneurial skills and motivate students to start entrepreneurship.
- To develop research culture among students.
- To provide practical exposure in the field of accounting and finance.
- To develop professional skills among students and build a strong foundation in Accounting, Finance and Ethics which will benefit themselves as well as the society.

## Programme Outcomes :

- Make students industry ready and develop various finance and accounting skills for better opportunities.
- Develop an attitude and personality with communication, research, analytical skills in accounting, finance and related areas required for workplace and higher studies.
- Enhance the capability of decision making at personal and professional level.
- Face global challenges and be exposed to newer avenues in the field of accounting, finance, and allied fields.
- Apply the knowledge and skills in accounting and finance to cater to the needs of enterprise and society.

## Scheme of Teaching and Evaluation for BCom(Accounting and Finance) Programme

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	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	Fundamentals of Financial Accounting	Core	5	80	20	100	5
5	BCom 1.3	Fundamentals of Financial Management-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

<b>Sub–Total</b>				<b>30</b>				<b>26</b>
<b>Semester II</b>								
<b>Sl. No.</b>	<b>CourseCode</b>	<b>TitleoftheCourse</b>	<b>Category of Courses</b>	<b>TeachingH ours perWeek</b>	<b>SEE</b>	<b>IA</b>	<b>TotalM arks</b>	<b>Credits</b>
1		<b>Language–I</b>	<b>Lang</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
2		<b>Language–II</b>	<b>Lang</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
3	<b>BCom 2.1</b>	<b>Quantitative Techniques - II</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
4	<b>BCom 2.2</b>	<b>Financial Accounting</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
5	<b>BCom 2.3</b>	<b>Fundamentals of Financial Management-II</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
6.	<b>B.Com 2.4</b>	<b>Fundamentals of OrganisationalBehaviour /Strategic Management</b>	<b>Optional</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
		<b>Environmental studies</b>	<b>Compulsory</b>	<b>3</b>	<b>40</b>	<b>10</b>	<b>50</b>	<b>2</b>
<b>Sub–Total</b>				<b>30</b>				<b>26</b>

<b>Semester III</b>								
<b>Sl. No.</b>	<b>Course Code</b>	<b>TitleoftheCourse</b>	<b>Category of Courses</b>	<b>TeachingHo urs perWeek</b>	<b>SEE</b>	<b>IA</b>	<b>TotalM arks</b>	<b>Credits</b>
1		<b>Language–I</b>	<b>Lang</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
2		<b>Language–II</b>	<b>Lang</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
3	<b>BCom 3.1</b>	<b>Advanced Financial Accounting</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
4	<b>BCom 3.2</b>	<b>Funds Management</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
5	<b>BCom 3.3</b>	<b>Direct Tax – I</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
6	<b>B.Com 3.4</b>	<b>HR/ Marketing/ Finance/ Accounting/ Analytics</b>	<b>Elective1</b>	<b>3</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>2</b>
7	<b>B.Com 3.5</b>	<b>Digital Marketing</b>	<b>Compulsory</b>	<b>3</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>2</b>
<b>Sub–Total</b>				<b>29</b>				<b>25</b>

<b>Semester IV</b>								
<b>Sl. No.</b>	<b>CourseCode</b>	<b>TitleoftheCourse</b>	<b>Category of Courses</b>	<b>TeachingHo urs perWeek</b>	<b>SEE</b>	<b>IA</b>	<b>TotalM arks</b>	<b>Credits</b>
1		<b>Language–I</b>	<b>Lang</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
2		<b>Language–II</b>	<b>Lang</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
3	<b>BCom 4.1</b>	<b>Corporate Accounting-I</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
4	<b>BCom 4.2</b>	<b>Financial Services</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
5	<b>BCom 4.3</b>	<b>Direct Tax – II</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
6	<b>B.Com 4.4</b>	<b>HR/ Marketing/ Finance/ Accounting/ Analytics</b>	<b>Elective 2</b>	<b>3</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>2</b>
7	<b>B.Com 4.5</b>	<b>Personal InvtMgt/Real Estate Mgt/Logistics/ Travel &amp; Tourism</b>	<b>Skill Enhancement</b>	<b>3</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>2</b>
<b>Sub–Total</b>				<b>29</b>				<b>25</b>

<b>Semester V</b>								
<b>Sl. No.</b>	<b>CourseCode</b>	<b>TitleoftheCourse</b>	<b>Category of Courses</b>	<b>TeachingHours perWeek</b>	<b>SEE</b>	<b>IA</b>	<b>TotalMarks</b>	<b>Credits</b>
1	BCom 5.1	Corporate Accounting-II	Core	6	80	20	100	5
2	BCom 5.2	Security Analysis and Portfolio Management-I	Core	6	80	20	100	5
3	BCom 5.3	Direct Tax – III	Core	6	80	20	100	5
4	B.Com 5.4	Business Law	Core	4	80	20	100	3
5	B.Com 5.5	Auditing & Assurance	Core	4	80	20	100	3
6	B.Com 5.6	Professional Communication/ Entrepreneurial Skills/Life Skills/Ecommerce/ Internship	Skill Enhancement	3	80	20	100	2
<b>Sub–Total</b>				<b>29</b>				<b>23</b>

<b>Semester VI</b>								
<b>Sl. No.</b>	<b>CourseCode</b>	<b>TitleoftheCourse</b>	<b>Category of Courses</b>	<b>TeachingHours perWeek</b>	<b>SEE</b>	<b>IA</b>	<b>TotalMarks</b>	<b>Credits</b>
1	BCom 6.1	Corporate Accounting-III	Core	6	80	20	100	5
2	BCom 6.2	Security Analysis and Portfolio Management-II	Core	6	80	20	100	5
3	BCom 6.3	GST & Customs Duty	Core	6	80	20	100	5
4	B.Com 6.4	Corporate Law	Core	4	80	20	100	3
5	B.Com 6.5	Employability Skills	Core	4	80	20	100	3
6	B.Com 6.6	ResearchMethodology	Skill Enhancement	3	80	20	100	2
<b>Sub–Total</b>				<b>29</b>				<b>23</b>

# **I Semester BCom (Accounting and Finance):**

## **Course content:**

- 1.1: Quantitative Techniques – I
- 1.2: Fundamentals of Financial Accounting
- 1.3: Fundamentals of Financial Management-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:**

<b>Module</b>	<b>Particulars</b>	<b>No of hours</b>
<b>Module 1</b>	<b>Introduction and Basic Concepts</b> 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.	<b>12</b>
<b>Module 2</b>	<b>Descriptive Statistics of Univariate Distribution</b> Measures of dispersion, Absolute and Relative Measures, Types-Range, Quartile deviation, Mean deviation, Standard Deviation. Coefficient of Variation and Variance	<b>12</b>
	<b>Index Numbers</b> 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 Aggregate	

<b>Module 3</b>	Method: Laspeyres's, Paasche's, and Fisher's Index Numbers Tests of consistency of index number, time reversal, and factor reversal. Consumer Price Index Number: Aggregative Expenditure Method and Family Budget Method.	<b>12</b>
<b>Module 4</b>	<b>Number System and Indices</b> 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	<b>12</b>
<b>Module 5</b>	<b>Commercial Arithmetic</b> Concept of Percentages- problems on Profit/Loss,, Simple Interest, Compound Interest, Nominal and Effective Rate of Interest, Cash Discount and Trade Discount.	<b>12</b>

### 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

## FUNDAMENTALS OF FINANCIAL ACCOUNTING

5 Hours per week

60 Hours

### COURSE OUTCOMES:

After the completion of this course, learners can

1. Understand the framework of Accounting and Accounting Concepts.
2. Make accounting entries and prepare cash book and other accounts necessary for running a business.
3. Identify the main causes for difference between the bank statement balance and the Cash book balance.
4. Understand the concept of depreciation.

### COURSE CONTENTS:

Module	Particulars	No of hours
1	<b>Introduction to Financial Accounting</b> Introduction-Meaning and Definition-Objectives-Functions-Limitations of Accounting-Accounting Cycle-Accounting Principles- Accounting Concepts and Accounting Conventions (Meaning Only). Accounting Standards-Meaning- Indian Accounting Standards. ( AS-02, AS-10, AS-16, AS-26)	12
2	<b>Recording of Transactions</b> Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit (Indian and American System) Double Entry System, journalizing transactions; Preparation of Ledger and Trial Balance, Subsidiary Books and its preparation.	12
3	<b>Cash Book</b> Single Column Cash Book, Two Column Cash Book with cash and bank columns, Three Column Cash Book with cash, bank and discount columns.	12
4	<b>Bank Reconciliation Statement</b> Bank Reconciliation Statement: Meaning and Need-Preparation of Bank Reconciliation Statement-Reason for Difference between Cash Book and Pass Book balance.	10
5	<b>Depreciation Accounting</b> Meaning, Methods of depreciation-Straight Line Method-meaning, features, and problems. Written Down Value Method-meaning, features, and	14

	problems. Sinking Fund Method- meaning, features and problems.	
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### **Skill Developments Activities:**

1. List out the Accounting Concepts and Conventions.
2. Prepare Bank Reconciliation Statement with imaginary figures.
3. Collect the Financial Statement of a Proprietary Concern and Record it.
4. Any other Activities, which are relevant to the Course.

### **Books for Reference:**

1. Jain and Narang, Advanced Accountancy.
2. R.L Guptha and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons.
3. S.N .Maheshwari, Advanced Accountancy.
4. Asok K. Nadhan, Tally ERP 9 Training Guide, BPB Publications; 4<sup>th</sup> Edition, 2018.
5. Yogesh Patel, Free Accounting with free Software, Skylark Publications ( UK); 1<sup>st</sup> Edition, 2011.
6. Advanced Accounting – B.S Raman



## FUNDAMENTALS OF FINANCIAL MANAGEMENT-I

5 Hours per week

60 Hours

### COURSE OUTCOMES:

After the completion of this course, learners can

1. Understand the concept of financial management
2. Apply the concept of time value of money in assessing investment decisions
3. Apply the concept of risk and return in investments
4. Know the concept of capital structure
5. Articulate the concept of leverages

### COURSE CONTENTS:

Module	Particulars	No of hours
1	<b>Introduction to Financial Management:</b> Meaning and Definition of Financial Management, Scope of Financial Management under Traditional Approach and Modern Approach, Objectives of Financial Management, Organisation of Finance Function, Role of Chief Financial Officer in the light of growing needs of a modern organization	12
2	<b>Time Value of Money:</b> Concept of Time Value of Money, Significance, Techniques – Compounding and Discounting, Annuities- Present and Future Values, Period of doubling, Practical Application of Compounding and Present Value Techniques - Case Studies	12
3	<b>Risk and Return:</b> Meaning and Measurement of Return - Return on Investment (ROI), Expected Rate of Return (Probability). Meaning and Measurement of Risk – Standard Deviation and Co-efficient of Variation, Sensitivity Analysis and Range, Risk – Return Trade Off – Beta Factor, Alpha Factor.	12
4	<b>Capital Structure I:</b> Concept of Capital Structure, Forms/Patterns of Capital Structure, Debt and Equity – Features, Merits and Demerits, Computation of Debt Equity Ratio, Zero Debt Capital Structure, Trading on Equity. Optimum Capital Structure - Computation  Theories of Capital Structure - Net Income Approach, Net Operating Income Approach, The Traditional Approach, Modigliani and Miller Approach	12
5	<b>Capital Structure II:</b>	

	Preparation of Income Statement, Meaning and Types of Leverages, Operating, Financial and Combined Leverages – Meaning, significance and computation. EBIT-EPS Analysis.	12
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#### **Skill Development Activities:**

- Identify the Organisation of Financial Function of any company of your choice
- Prepare a chart of Maturity values of different principal amounts at different interest rates.
- Calculate Beta/Aplha of BSE 30 Stocks using Excel
- Analyse the ROI of selected Companies
- Identify the pattern of Capital Structure of selected Companies
- Analyse the EBIT and EPS of 10 listed companies

#### **References:**

1. I M Pandey, Financial Management, Vikas Publication.
2. Shashi Gupta, R.K Sharma, Financial Management, Kalyani Publishers
3. S N Maheshwari, Financial Management, Sulthan Chand
4. Khan and Jain, Financial Management, TMH
5. Prasanna Chandra, Financial Management, TMH
6. Dr. V Rajeshkumar and Nagaraju V, Financial Management, MH India
7. Dr. Aswhathanarayana T, Vikas Publishing House
8. G. Sudarshan Reddy, Financial Management, Himalaya Publishing House
9. K. Venkataramana, Financial Management, SHBP

## 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 hours
Module1	<b>Managerial Effectiveness and Inter-Personal Skills:</b> 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	<b>Stress &amp; Time Management:</b> 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
	<b>Creativity &amp; Emotional Intelligence in Management:</b> Meaning of Creativity & Innovation, Stage of Creativity, Importance of Creativity, Barriers to Creative thinking, Developing Creativity and techniques of enhancing creativity – Brainstorming,	

Module 3	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	<b>Working in Teams:</b> 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 hours
<b>Module 1</b>	<b>Introduction to Business Analytics:</b> 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.	<b>7</b>
<b>Module 2</b>	<b>Technology of Big Data:</b> 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.	<b>12</b>
<b>Module 3</b>	<b>Data Scientists and Data Visualization:</b> 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	<b>12</b>

<p><b>Module 4</b></p>	<p><b>Practices of Analytics and Emerging Trends in Big Data:</b></p> <p>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.</p> <p>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 &amp; Supply Chain Management.</p>	<p><b>17</b></p>
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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. BigDataatWork,ThomasH.Davenport,HarvardBusinessReviewPress,Boston, Massachusetts,2014.
3. AnalyticsinaBigDataWorld,JohnWiley&Sons,Inc.,Hoboken,New Jersey,2014.
4. BigDataand InternetofThings:A Roadmapfor smartEnvironments,NikBessisCiprian Dobre Editors, Springer International Publishing Switzerland2014.

## II Semester B.Com:

### Course content:

- 1.1: Quantitative Techniques – II
  - 1.2: Financial Accounting
  - 1.3: Fundamentals of Financial Management – II
  - 1.4: Fundamentals of Organisational Behaviour
- or
- Strategic Management

### 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 hours
1	<b>Descriptive Analysis of Bivariate Data:</b> 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
2	<b>Regression Analysis:</b> Regression Analysis- Principle of Least Squares and Regression lines, Regression equations and estimation. Properties of Regression Coefficients.	12
3	<b>Time Series Analysis and Theory of Probability:</b> 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

4	<b>Ratios and Proportions and Theory of Equations:</b> 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
5	<b>Permutation and Combinations:</b> 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. 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 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



## FINANCIAL ACCOUNTING

5 Hours per week

60 Hours

### COURSE OUTCOMES:

After the completion of this course, learners can

1. Understand the procedure of rectifying the errors committed and to set right the accounting records.
2. Understand and compute the amount of claims for loss of stock and loss of profit.
3. Prepare Final Accounts of Professionals.
4. Know the features of accounting treatment of Joint Ventures.

### COURSE CONTENTS:

Module	Particulars	No of hours
1	<b>Final Accounts of Proprietary Concerns</b> Preparation of Statement of Profit and Loss and Balance Sheet of a Proprietary Concern with special adjustments like depreciation, outstanding and prepaid expenses, outstanding income and income received in advance, provision for doubtful debts, drawing and interest on capital.	14
2	<b>Rectification of Errors</b> Types of Errors – Rectification of Errors – Before preparing the Trial Balance – After preparing the Trial Balance – Suspense Account – After preparing the Final Account	12
3	<b>Fire Insurance Claims</b> Introduction-Meaning of Fire-Computation of Claim for loss of Stock- Computations of claim for loss of profit –Average clause.	10
4	<b>Accounting for Professionals</b> Meaning – Need for Accounting by professionals – Various Books of Accounts maintained by professionals – Preparation of Final Accounts of Professionals.	12
5	<b>Joint Venture Accounts</b> Meaning and Characteristics of Joint Venture – Problems on Joint Venture; Recording Joint Venture Transactions in a separate set of Books with a joint Bank Account.	12

**Skill Developments Activities:**

- 1) Preparation of Imaginary Financial Statement of Professionals.
- 2) Identify the procedure and documentations involved in the Insurance Claims.
- 3) Preparation of Joint Venture A/c and Co-Venturer's Personal Account with imaginary figures.
- 4) Prepare a Financial Statement of Professionals using Tally Software
- 5) Any other Activities, which are relevant to the Course.

**Books for Reference:**

1. Jain and Narang, Advanced Accountancy.
2. R.L Guptha and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons.
3. S.N .Maheshwari, Advanced Accountancy.
4. Rajesh Chheda, Learn Tally.ERP 9 with GST and E-way bill, Ane Books; 3<sup>rd</sup> Edition, 2018.
5. Parag Joshi, Tally.ERP 9 with GST with solved problems, Dnyansankool Prakashan; First Edition, 2017.
6. Advanced Accounting – B.S Raman

## FUNDAMENTALS OF FINANCIAL MANAGEMENT-II

5 Hours per week

60 Hours

### COURSE OUTCOMES:

After the completion of this course, learners can

1. Estimate the working capital requirement of the firm
2. Understand the significance of cost of capital
3. Apply the concept of capital budgeting
4. Analyse risk in capital budgeting
5. Know the determinants of dividend policy

### COURSE CONTENT:

Module	Particulars	No of hours
1	<b>Working Capital Management:</b> Concepts of Working Capital, Factors Determining the Working Capital Requirements, Concept of Operating Cycle – Gross and Net, Estimation of Working Capital Requirement under – Components of Working Capital Method, Percentage of Sales Method and Operating Cycle Method.	12
2	<b>Cost of Capital:</b> Meaning, Concept and Definition, Significance, Classification of Cost, Computation of Cost of Capital – Cost of Equity Shares, Cost of Retained Earnings, Cost of Preference Shares and Cost of Debt. Weighted Average Cost of Capital.	12
3	<b>Capital Budgeting:</b> Meaning and nature of Capital Budgeting, Capital Budgeting Process, Techniques of Capital Budgeting: Traditional Techniques – Pay -Back Period Method, Accounting Rate of Return. Modern Techniques – Net Present Value, Internal Rate of Return, Profitability Index and Discounted Pay Back Period. Capital Rationing. Limitations of Capital Budgeting.	12
4	<b>Risk Analysis in Capital Budgeting:</b> Risk Vs Uncertainty, Risk in Capital Budgeting, Techniques of Risk Analysis in Capital Budgeting, Probability approach, Variance and Standard Deviation Approach, Risk Adjusted Discount Rate Approach, Certainty Equivalent Approach, Scenario Analysis and Decision Tree Approach	12
5	<b>Dividend Decision:</b> Meaning, Determinants of Dividend Policy, Forms of Dividend- Cash Dividend and Stock Dividend, SEBI Guidelines, Benefits and Limitations. Dividend Decisions and Valuation of Firms – The Theory of Relevance – Walter's Approach and Gordon's Approach, The Bird-in-the-Hand	12

**Skill Development Activities:**

- Make a comparative study on the working capital management of any two sectors
- Analyse the cost of capital of any 10 companies
- Study the impact of dividend distribution on the stock prices
- Analyse the impact of stock dividends on stock prices
- Any other activity relevant to the course.

**References:**

1. I M Pandey, Financial Management, Vikas Publication.
2. Shashi Gupta, R.K Sharma, Financial Management, Kalyani Publishers
3. S N Maheshwari, Financial Management, Sulthan Chand
4. Khan and Jain, Financial Management, TMH
5. Prasanna Chandra, Financial Management, TMH
6. Dr. V Rajeshkumar and Nagaraju V, Financial Management, MH India
7. Dr. Aswhathanarayana T, Vikas Publishing House
8. G. Sudarshan Reddy, Financial Management, Himalaya Publishing House
9. K. Venkataramana, Financial Management, SHBP

## 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 Hours
<b>Module 1</b>	<b>Introduction to Organisational Behaviour:</b> Meaning of Organizations –Importance of organizations- contributing disciplines to the Organizational Behavior- definitions and meaning of 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.	<b>12</b>
<b>Module 2</b>	<b>Foundations of Individual Behavior:</b> Factors affecting Individual Behavior. Personality- Characteristics of Personality- Determinants of personality- Personality traits influencing OB. <b>Attitudes</b> -Features of Attitude- components of attitude- attitude formation- major types of work-related attitudes. <b>Job Satisfaction</b> - Ways to Measure Job Satisfaction- Causes & Impacts of job satisfaction.	<b>12</b>
<b>Module 3</b>	<b>Emotions, Perception and Learning:</b> <b>Emotions &amp; Moods</b> - Basic Set of Emotions- Sources of Emotions and Moods- Emotional Labor- Emotional Intelligence - Elements of Emotional Intelligence- OB Applications of Emotions and Moods. <b>Perception</b> - Factors influencing perception - Perceptual Process- Importance of Perception in OB-Perception and Individual Decision Making- Group	<b>12</b>

	Organisational decision-making <b>Learning-</b> Nature of learning- Factors affecting learning- components of learning process.	
<b>Module 4</b>	<b>Motivation and Group Dynamics:</b> <b>Motivation:</b> Concept, importance and theories of motivation. Maslow's Theory of hierarchical needs, Herzberg's two-factor Theory, McClelland's Theory of Needs, Vroom's Theory of Expectancy. <b>Group Dynamics:</b> Meaning of groups and group dynamics, Formation, Characteristics and Types of groups, Group cohesiveness - Factors influencing group cohesiveness - Group decision making process.	<b>12</b>

#### **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. Robbins Timothy 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 hours
<b>Module 1</b>	<b>Introduction to Strategy:</b> 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).	<b>12</b>
<b>Module 2</b>	<b>Strategic Management:</b> 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.	<b>12</b>
<b>Module 3</b>	<b>Environmental Analysis:</b> Meaning of Business-features, Concept of Business Environment, Features of 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	<b>12</b>

	<p>Internal analysis.</p> <p>External Environment analysis, Micro Environment – employees, suppliers, Customers, Shareholders, General public. Macro Environment – Economic Environment – economic systems, economic policies &amp; economic conditions,</p> <p>Political and legal, environment - Democracy and totalitarian, constitutional</p> <p>environment- Socio-Cultural Environment. Meaning of Culture, elements of culture, ethics and impact of culture on business – Technological Environment. SWOC and SOAR Analysis</p>	
<b>Module 4</b>	<p><b>Strategy Formulation and Implementation:</b></p> <p>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 BusinessUnit (SBU) - BCG Matrix.</p>	<b>12</b>

#### **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 the 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 OrganisationBehaviour- Dr. Suman Shetty N, Hyderali, Dr. Ravi M .N and Umesh Shetty, Professional Books Publishers, Hyderabad.
10. Strategic Management and OrganisationBehaviour- K.S Adiga
11. Strategic Management and OrganisationBehaviour - Dr Herald Monis
12. Strategic Management and OrganisationalBehaviour – Dr Udayachandra P and Dr Praveen KC - Himalaya Publishing House



**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 & 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\*4 =16

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

#### **Section B**

Answer any four of the following

8\* 4 = 32

7. XXXX
8. XXXX
9. 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