NEW EDUCATION POLICY INITIATIVES

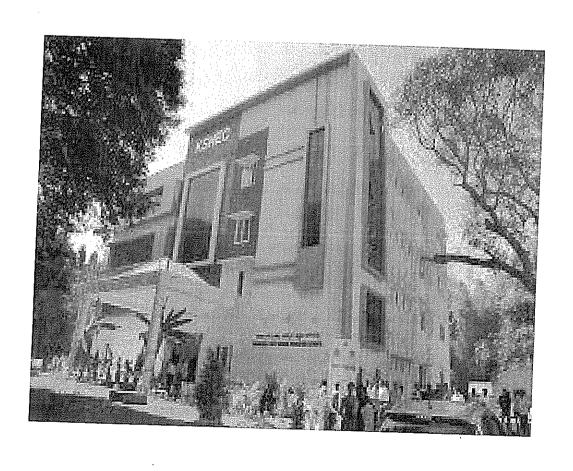
A REPORT

ON

CURRICULUM FRAMEWORK FOR FOUR-YEAR UNDER-GRADUATE PROGRAM IN COMMERCE

{COMMON FRAMEWORK FOR ALL B.COM. AND BBA PROGRAMS}

BY EXPERT COMMITTEE



KARNATAKA STATE HIGHER EDUCATION COUNCIL
30, Prasanna Kumar Block, Bengaluru Central University Campus,
Y Ramachandra Road, Gandhinagara, Bengaluru, Karnataka - 560009
May, 2022

Curriculum Framework and Scheme of Teaching & Evaluation to be introduced from the Academic Year 2021-22 Onwards

Based on NATIONAL EDUCATION POLICY 2020 GUIDELINES

Four Year Undergraduate Programs

Bachelor of Commerce (B.Com.)

Program Structure and Course Contents for I, II, III & IV Semesters

Program Structure

Scheme of Teaching & Evaluation for B.Com. (Basic/Hons.) with Commerce as Core subject

| | | | Semester I | | | | | |
|------------|--|--|-----------------------|---|-----|-----|----------------|---------|
| Sl. No. | Course Code | Title of the Course | Categoryof Courses | Teaching Hoursper Week (L+T+P) | SEE | CIE | Total Marks | Credits |
| 1 | Lang.1.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 2 | Lang.1.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 3 | B.Com.1.1 | Financial Accounting | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 4 | B.Com.1.2 | Management Principles and Applications | DSC | 4+0+0 | 60 | 40 | 100 | 4 |
| 5 | B.Com.1.3 | Principles of Marketing | DSC | 4+0+0 | 60 | 40 | 100 | 4 |
| 6 | B.Com.1.4 | Environmental Studies | AECC | 3+0+0 | 60 | 40 | 100 | 3 |
| 7 | B.Com.1.5 | Health & Wellness and Yoga | SEC - VB | 1+0+2 | - | 50 | 50 | 2 |
| 8] | STATE OF THE PARTY | Business Organization Accounting for Everyone Financial Literacy | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| | - n n= -n = | Sub -Total (A) | | | 420 | 330 | 750 | 26 |

| | | S | emester II | | | | | |
|------------|------------|--|-----------------------|---|-----|-----|----------------|---------|
| Sl. No. | CourseCode | Title of the Course | Categoryof Courses | Teaching Hoursper Week (L+T+P) | SEE | CIE | Total Marks | Credits |
| 9 | Lang.2.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 10 | Lang.2.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 11 | B.Com.2.1 | Advanced Financial Accounting | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 12 | B.Com.2.2 | Business Mathematics | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 13 | B.Com.2.3 | Law & Practice of Banking | DSC | 4+0+0 | 60 | 40 | 100 | 4 |
| 14 | | Sports/NCC/NSS/R&R(S&G)/ Cultural | SEC-VB | 0+0+4 | - | 50 | 50 | 2 |
| 15 | B.Com.2.5 | Digital Fluency | SEC-SB | 1+0+2 | 30 | 20 | 50 | 2 |
| 16 | B.Com.2.6 | Retail Management Financial Environment Investing in Stock Markets | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| | | Sub –Total (B) | | | 390 | 310 | 700 | 25 |

EXIT OPTION WITH CERTIFICATION - with ability to solve well defined problems

Dr. Laxmana. P.

Professor, De Commerce

Registrar
Davangere University
Shivagangotri, Davangere

Davangere University
DAVANGERE-2.

| | | S | emester III | | | | | |
|------------|------------|---|-----------------------|--|-----|-----|----------------|---------|
| SI. No. | CourseCode | Title of the Course | Categoryof Courses | Teaching Hours per Week (L+T+P) | SEE | CIE | Total Marks | Credits |
| 17 | Lang.1.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 18 | Lang.1.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 19 | B.Com.3.1 | Corporate Accounting | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 20 | B.Com.3.2 | Business Statistics | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 21 | B.Com.3.3 | Cost Accounting | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 22 | B.Com.3.4 | Sports/NCC/NSS/R&R(S&G) /Cultural | SEC-VB | 0+0+4 | - | 50 | 50 | 2 |
| 23 | B.Com.3.5 | Financial Education and Investment Awareness | SEC - SB | 1+0+2 | 30 | 20 | 50 | 2 |
| 24 | B.Com.3.6 | Advertising Skills Entrepreneurial Skills | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| | 1 Etc. | Sub -Total (C) | ary terk | | 390 | 310 | 700 | 25 |

| | - 2 | S | emester IV | 1-1-1-1- | | Marie | | |
|------------|------------|--------------------------------------|-----------------------|---------------------------------|-----|-------|----------------|---------|
| SI. No. | CourseCode | Title of the Course | Categoryof Courses | Teaching Hours per Week (L+T+P) | SEE | CIE | Total Marks | Credits |
| 25 | Lang.1.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 26 | Lang.1.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 27 | B.Com.4.1 | Advanced Corporate Accounting | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 28 | B.Com.4.2 | Costing Methods & Techniques | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 29 | B.Com.4.3 | Business Regulatory Framework | DSC | 4+0+0 | 60 | 40 | 100 | 4 |
| 30 | B.Com.4.4 | Constitution of India | AECC | 3+0+0 | 60 | 40 | 100 | 3 |
| 31 | B.Com.4.5 | Sports/NCC/NSS/R&R(S&G)/ Cultural | SEC - VB | 0+0+4 | - | 50 | 50 | 2 |
| 32 | B.Com.4.6 | Artificial Intelligence | SEC - SB | 1+0+2 | 30 | 20 | 100 | 2 |
| | | Sub –Total (D) | | | 390 | 310 | 700 | 25 |

EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.

Dr. Laxmana. P

Professor, Decompartment of Commerce
Davangere University
DAVANGERE-2.

Registrar
Davangere University
Shivagangotri, Davangere

| Na | me of the Program: Bachelor of C | ommerce (R Com) | · |
|--|---|---|--|
| 146 | Course Code: B.Com.3. | ` ' | |
| | Name of the Course: Corporate . | | |
| Course Credits | No. of Hours per Week | Total No. of Teach | ning Hours |
| 4 Credits | 3+2 Hrs | 56 Hrs | |
| Pedagogy: Classroon Seminar & field worl | lectures, Case studies, Tutorial C c etc., | lasses, Group discuss | sion, |
| a) Understand tb) Comprehend | n successful completion of the country in successful completion of the country in successful computation of profit prior to uation of intangible assets. uation of shares. | hares. | be able to |
| e) Prepare the fi | nancial statements of companies a | as per companies act | , 2013. |
| Syllabus: | *************************************** | | Hours |
| Module No. 1: Under | writing of Shares g of Underwriting – SEBI regu | | 10 |
| Module No. 2: Profit Introduction - Meaning of capital and revenu | g – calculation of sales ratio – time r ne expenditure – Ascertainment o by preparing statement of Profit | of pre-incorporation | and post- |
| | ion of Intangible Assets | | 10 |
| Introduction - Valuativaluation of goodwil Capitalization of aver Profit Method, and Property Rights (IPR) | ion of Goodwill -factors influence I- Methods of Valuation of Good age Profit Method, Super Profit M Annuity Method-Problems. Bran | dwill: Average Profit Iethod, Capitalizatior | Method, of Super itellectual |
| Module No. 4: Valuat | | | 10 |
| of Valuation: Intrinsic | ng – Need for Valuation – Factors o Value Method, Yield Method, E ots Issue and Valuation of Rights I | Earning Capacity Met | hod, Fair |
| Module 5: Financial S | Statements of Companies | | 16 |
| Statutory Provisions r schedule III of compa 1educted at source – Interest on debentures | egarding preparation of financial nies act, 2013 and IND AS-1 - To Advance payment of Tax - Pro- s - Dividends - Rules regarding pa tion of Statement of profit and los | eatment of Special It vision for Tax – Depr ayment of dividends | nies as per ems – Tax eciation – |

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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
- Collect the annual reports of company and calculate the value of goodwill under different methods

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

Text Books:

- J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, NewDelhi.
- 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 PublishingHouse, 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 HillEducation
- 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.

| Naı | ne of the Program: Bachelor of Co | , | |
|--|--|---|------------|
| | Course Code: B.Com. 3 | | |
| | Name of the Course: Business | | |
| Course Credits | No. of Hours per Week | Total No. of Teach | ning Hours |
| 4 Credits | 3+2 Hrs | 56 Hrs | |
| Pedagogy: Classroom Seminar & field work | lectures, Case studies, Tutorial C cetc., | lasses, Group discussi | ion, |
| | successful completion of the coutatistical data and descriptive stati | | |
| - | the measures of variation and me | asures of skewness. | |
| | he use of probability in business. | | |
| | pplication of correlation in busine | ss decisions. | |
| | of index numbers in business. | | ** |
| Syllabus: | | | Hours |
| Module No. 1: Statist | ical Data and Descriptive statistic | S. | 14 |
| Nature and Classificat | tion of data: Univariate, bivariate a | ınd multivariate data; | Measures |
| of Central Tendency: | Mathematical averages includi | ng arithmetic mean, l | Properties |
| and applications. Po | ositional Averages -Mode and | d Median (including | g graphic |
| determination). | | | |
| Module No. 2: Measu | res of Variation: and Skewness | | 12 |
| Measures of Variati | on: absolute and relative. Rar | ige, quartile deviati | on, mean |
| deviation, standard | deviation, and their coefficie | nts, Properties of | standard |
| deviation/variance. | | | |
| Skewness: Meaning, | Measurement using Karl Pear | rson and Bowley's | measures; |
| concept of Kurtosis. | | | |
| Module No. 3: Theor | y of Probability | , | 10 |
| Calculation of event (Proof not required); (| y of Probability. Approaches to Probabilities. Addition and mu Conditional probability and Bayes ance of a random variable - Prob | ltiplication laws of p s' Theorem (Proof not | robability |
| Module No. 4: Correla | ition Analysis | | 12 |
| Meaning of Correlati | on: - types of correlation- Posit | tive and negative co | rrelation- |
| simple, partial, and m | ultiple correlation. Linear and No | n-linear correlation ar | nd Scatter |
| diagram, Pearson's c | o-efficient of Correlation; Cor | relation and Probal | ole error; |
| Spearman's Rank Corr | elation co-efficient –Problems. | | |
| Module 5: Index Nun | ıbers | | 8 |
| Meaning and uses of | index numbers; Construction of | index numbers: Fish | er's ideal |
| _ | Time Reversal and Factor Rev | | Į. |
| | TT 1 A 41 TT T1 | .1 1 1 7 77 -77 | I |

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 studentsshould 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 in business decisionmaking.
- 5. Construct consumer price indices with imaginary figures.

Note: 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. DN Elhance Fundamentals of statistics
- 6. Sen Chetty and Kapoor Mathematical statistics

| Nar | ne <mark>of the Program:</mark> Bachelor of G | Commerce (B.Com.) |
|---------|---|-----------------------------|
| | Course Code: B.Com | . 3.3 |
| | Name of the Course: Cost A | Accounting |
| Credits | No. of Hours per Week | Total No. of Teaching Hours |
| Credits | 3+2 Hrs | 56 Hrs |

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to

- a) Understand concepts of cost accounting & Methods of Costing.
- b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.
- c) Make use of payroll procedures & compute idle and over time.
- d) Discuss the methods of allocation, apportionment & absorption of overheads.
- e) Prepare cost sheet & discuss cost allocation under ABC.

| Syllabus: | Hours |
|---|-------|
| Module No. 1: Introduction to Cost Accounting | 12 |

Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); 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.

Module No. 2: Material Cost

Course

12

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, Simple Average Price and Weighted Average Price Methods – Problems.

Module No. 3: Employee Cost

10

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.

Module No. 4: Overheads Cost

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

10

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 date and prepare the cost sheet.

Note: 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

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

Course Code: B.Com. 3.5 (SEC)

Name of the Course: Financial Education and InvestmentAwareness

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|----------------|--------------------------|-----------------------------|
| 2 Credits | 2 Hrs | 30 Hrs |

Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,

Course Outcomes: On successful completion of the course, the students will be able to

- a. To provide the foundations for financial decision making.
- b. Create awareness about various saving and investment alternatives available for a common man.
- c. Understand the overview of stock markets and stock selection.
- d. Learning about mutual funds and the criteria for selection.

| Syllabus: | Hours |
|---------------------------------------|--------|
| Theory Modules | 15 Hrs |
| Module No. 1: Foundations for Finance | 04 |

Introduction to Basic Concepts: Understand the need for financial planning – basic concepts – life goals and financialgoals – format of a sample financial plan for a young adult; Economics: Meaning – scope – key concepts influencing decision making both micro & macro; Banking in India: Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI; Orientation to Financial Statements: financial terms and concepts, model for reading financial statements, basic ratios forevaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting.

Module No. 2: Investment Management

08

Investment Goals: Basic investment objectives – Investmentgoals – time frame – assessing risk profile – concept of diversification – risk measurement tools; Investment and Saving Alternatives for a Common Investor:Insurance – Health, Life and Other General Insurance (VehicleInsurance, Property Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal; Stock Markets: Primary Market and Secondary Market, StockExchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants; Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Stock Return and Risk: Analysing risk and returns trade off-relationship-investment risk.

Module No. 3: Mutual Funds and Financial Planning Essentials

03

Mutual Funds: Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value; Criteria for

| | dule One ations for Finance | |
|---------|---|----|
| | ations for Financo | |
| 9 | ations for Finance | 07 |
| | Spreadsheet Modelling: | |
| | • IF Function | |
| | • SUM Function | |
| | AVERAGE Function | |
| | INDEX, MATCH and VLOOKUP Function | |
| | RANK Function | |
| | • SUMPRODUCT Function | |
| | MAX & MIN Function | |
| | ERRORS in Modeling (#VALUE!, #NAME?, #DIV/0!, #REF!, #NUM!, | |
| | #NA) | |
| | PRESENT VALUE Functions | |
| | • FUTURE VALUE Functions | |
| | ANNUITY Functions | |
| | • PERPETUITY Functions | |
| | Statistical Functions in Excel | |
| | Financial Statements in Excel | |
| For M | odule Two | 17 |
| Investr | nent Management | |
| | Administering Risk Tolerance Tool | |
| | Group Presentations on Investment Alternatives(Advantages, | |
| | Suitability and Limitations) | |
| 6 | Demonstration of Stock Trading | |
| 9 | Economy Analysis (<u>www.tradingeconomics.com</u>) | |
| 9 | Industry Analysis (<u>www.ibef.org</u>) | |
| | Company Analysis (<u>www.valueresearchonline.com</u>) | |
| | Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, | |
| | Free Cash Flow and Relative Valuation) | |
| 8 | Demonstration of Technical Analysis and Exercises (NSE – | |
| | TAME) | |
| 9 | Spreadsheet Modelling for calculating Stock Return, Riskand Beta | |
| | dule Three | 06 |

- Demonstration of Mutual Fund Fact Sheet
- Exercises on reading performance measures and selection of Mutual Funds
- Preparation of Financial Plan

References:

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

Text Books:

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

Websites:

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

| 1401 | me of the Program: Bachelor of (| Commerce (B Com) | |
|---|---|--|----------------------------------|
| | me of the Program: Bachelor of C Course Code: B.Com. 3.6.1 | • | |
| | Name of the Course: Adverti | | |
| Course Credits | No. of Hours per Week | Total No. of Te | aching Hours |
| 3 Credits | 3 Hrs | 42 Hr | 8 |
| Pedagogy: Classroom | s lecture, Case studies, Group di | scussion & Seminar | etc., |
| Course Outcomes: Or | n successful completion of the co | urse, the students wi | ll be able to |
| a. Familiarize wi | th advertising concepts. | | |
| b. Able identify | effective media choice for adver- | tising. | |
| - | for different media. | | |
| | dvertising effectiveness. | | |
| | ole of advertising agency. | | 1 |
| Syllabus: | | | Hours |
| Module No. 1: Introd | uction | | 10 |
| and importance of | cess; Advertising as a tool of c advertising; Types of adver tting of advertising budget: Dete | rtising; Advertising | g objectives. |
| Module No. 2: Media | <u> </u> | <u>, </u> | 07 |
| | | | |
| demerits; Factors inf | their characteristics, internet as a luencing media choice; media he Internet-media devices. | • | |
| demerits; Factors inf Advertising through t | luencing media choice; media he Internet-media devices. | • | |
| demerits; Factors inf Advertising through t Module No. 3: Messa | luencing media choice; media he Internet-media devices. ge Development | selection, media | scheduling, |
| demerits; Factors inf Advertising through t Module No. 3: Messa Advertising appeals, A | luencing media choice; media he Internet-media devices. | selection, media | scheduling, |
| demerits; Factors inf Advertising through the Module No. 3: Messa Advertising appeals, A Module No. 4: Measu | luencing media choice; media he Internet-media devices. ge Development dvertising copy and elements, Pro | selection, media | o8 ent media. |
| demerits; Factors inf Advertising through the Module No. 3: Messa Advertising appeals, And Module No. 4: Measu Evaluating communication | luencing media choice; media he Internet-media devices. ge Development Advertising copy and elements, Pro- aring Advertising Effectiveness ation and sales effects; Pre- and Po | selection, media | o8 ent media. |
| demerits; Factors inf Advertising through the Module No. 3: Messa Advertising appeals, A Module No. 4: Measu Evaluating communica Module No. 5: Adve | luencing media choice; media he Internet-media devices. ge Development Advertising copy and elements, Pro- aring Advertising Effectiveness ation and sales effects; Pre- and Po | selection, media eparing ads for differ est-testing techniques | oscheduling, 08 ent media. 10 |
| demerits; Factors inf Advertising through the Module No. 3: Messa Advertising appeals, A Module No. 4: Measu Evaluating communication Module No. 5: Advertising Agent | luencing media choice; media he Internet-media devices. Ige Development Advertising copy and elements, Propring Advertising Effectiveness ation and sales effects; Pre- and Potentising Agency | selection, media eparing ads for differ est-testing techniques devertising agency. | oscheduling, 08 ent media. 10 |
| demerits; Factors inf Advertising through the Module No. 3: Messa Advertising appeals, A Module No. 4: Measu Evaluating communication Module No. 5: Advertising Agent | luencing media choice; media he Internet-media devices. Ige Development advertising copy and elements, Propring Advertising Effectiveness ation and sales effects; Pre- and Poertising Agency Cy: Role, types and selection of a legal aspects of advertising in Ir | selection, media eparing ads for differ est-testing techniques devertising agency. | oscheduling, 08 ent media. 10 |

Text Books:

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

| Na | ame of the Program: Bachelor of Co | ommerce (B.Com.) | |
|--------------------------------|--------------------------------------|----------------------|---------------|
| | Course Code: B.Com. 3.6.2 | | |
| | Name of the Course: Entreprener | | |
| Course Credits | No. of Hours per Week | Total No. of Tea | aching Hours |
| 3 Credits | 3 Hrs | 42 Hrs | 3 |
| Pedagogy: Classroon | ns lecture, Case studies, Group disc | cussion & Seminar | etc., |
| Course Outcomes: O | n successful completion of the cou | rse, the Students wi | ll be able to |
| a. Discover their mind-set. | r strengths and weaknesses in dev | eloping the entrepr | eneurial |
| b. Identify the d | ifferent Government Institutions/ | 'Schemes available | for |
| promotingEn | trepreneurs. | | |
| c. Understand th | ne various aspects to set-up an Ente | erprises. | |
| d. Familiarise M | echanism of Monitoring and main | taining an Enterpri | ses. |
| e. Know the var | ious features for successful/unsucc | essful entrepreneu | rs. |
| Syllabus: | | | Hours |
| Module No. 1: Introd | luction | | 10 |
| Need of becoming | entrepreneur- ways to become | a good entreprene | ur-Enabling |
| _ | ole to become an entrepreneur. So | | i i |
| Idea Evaluation-Feas | sibility analysis- Finding team-Pre | paration of busines | s model. |
| Module No. 2: Promo | oting Entrepreneur | | 08 |
| Introduction-Differe | nt Government institutions/sche | emes promoting en | trepreneurs: |
| Gramin banks, PMI | MY-MUDRA Loan, DIC, SIDA, S | SISI, NSIC, and SI | DO, etc., |
| Module No. 3: Enter | prise Set-up | | 08 |
| T | s to set up an enterprise and c | l:(C | |

Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,

Module No. 4: Monitoring and Maintaining an Enterprise

10

Introduction - Day to day monitoring mechanism for marinating an enterprise-DifferentGovernment Schemes supporting entrepreneurship.

Module No. 5: Caselets Discussion

06

Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,

Skill Development Activities:

- 1. List out the discovery and evaluation of viable business ideas for new venturecreation.
- Practice critical talents and traits required for entrepreneurs such as problemsolving, creativity, communication, business math, sales, and

negotiation

- 3. List out practical issues in setting-up of different enterprises.
- 4. Analyze the impact of various Government schemes in promotion of entrepreneurs.

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

Text Books:

- 1. Entrepreneurship Starting, Developing, and Management a new Enterprise -Hisrich and -Peters-Irwin
- 2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, CambridgeUniversity Press
- 3. Hougaard S. (2005) The business idea. Berlin, Springer
- 4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

Curriculum of IV Semester Courses

- 4.1 Advanced Corporate Accounting
- 4.2 Costing Methods & Techniques
- 4.3 Business Regulatory Framework
- 4.4 Constitution of India
- 4.5 Sports/NCC/NSS/R&R(S&G)/Cultural
- 4.6 Artificial Intelligence

| Na | me of the Program: Bachelor of C | • | |
|--|--|--|--|
| | Course Code: B.Com. 4 | | |
| | ame of the Course: Advanced Co | ·/· | |
| Course Credits | No. of Hours per Week | Total No. of Te | eaching Hours |
| 4 Credits | 4 Credits 3+2 Hrs 56 Hrs | | |
| Pedagogy: Classroon | n lectures, Case studies, Group di | scussion & Semina | r etc., |
| a) Know the pro b) Comprehend c) Understand t d) Prepare the I | n successful completion of the councedure of redemption of preferent the different methods of Mergers the process of internal reconstruction iquidators final statement of accounted the recent developments in accounternal recent developments in accounternal statement. | ice shares. s and Acquisition o on. unts. | f Companies |
| Syllabus: | | | Hours |
| Module No. 1: Reder | nption of Preference Shares | | 10 |
| | | | |
| for the purpose of red - issue of bonus shares | n Reserve Account–Fresh issue of sl lemption – minimum number of sl s – preparation of Balance sheet (Sch | hares to be issued fo | or redemption |
| for the purpose of red - issue of bonus shares after redemption. | lemption – minimum number of sl | hares to be issued for nedule III to Compa | or redemption |
| for the purpose of red issue of bonus shares after redemption. Module No. 2: Merge Meaning of Amal Amalgamation in the Methods of Calculatio Payment Method, Acmethod and purchase Transferor Company | lemption – minimum number of sl s – preparation of Balance sheet (Sch | hares to be issued for hedule III to Compared on the nature of Amalgion in the nature of AS 103), Net asset Moderns on pooling edger Accounts in the oks of Transferee | or redemption nies Act2013) 16 gamation - of Purchase - fethod - Net g of interest the Books of Company - |
| for the purpose of red- issue of bonus shares after redemption. Module No. 2: Merge Meaning of Amalg Amalgamation in the Methods of Calculatio Payment Method, Acmethod and purchase Transferor Company Preparation of Balance | lemption – minimum number of sleep of Companies of Sleep of Acquisition – see nature of Merger – Amalgamation of Purchase Consideration (Index counting for Amalgamation (Presented) – Journal Entries and Leep of Sleep of | hares to be issued for hedule III to Compared on the nature of Amalgion in the nature of AS 103), Net asset Moderns on pooling edger Accounts in the oks of Transferee | or redemption nies Act2013) 16 gamation - of Purchase - fethod - Net g of interest the Books of Company - |
| for the purpose of red- issue of bonus shares after redemption. Module No. 2: Merge Meaning of Amalg Amalgamation in the Methods of Calculatio Payment Method, Ac method and purchase Transferor Company Preparation of Balanc Module No. 3: Intern Meaning of Capital Re of Share Capital under Reduction. Problems of and Balance sheet after | lemption – minimum number of sleep preparation of Balance sheet (Schers and Acquisition of Companies gamation and Acquisition – e nature of Merger – Amalgamation of Purchase Consideration (Indecounting for Amalgamation (Preparation) – Journal Entries and Least and Journal Entries in the body and Journal Entries in the body and Reconstruction of Companies eduction; Objectives of Capital Redecompanies Act, 2013. Forms of Ren passing Journal Entries, preparation reduction (Schedule III to Companies enduction). | hares to be issued for hedule III to Compared on the nature of AS 103), Net asset Modern and the color of Capital Reduction of Capital Reduction. | 16 gamation - of Purchase - fethod - Net g of interest the Books of Company - t 2013). 10 or Reduction g for Capital |
| for the purpose of red- issue of bonus shares after redemption. Module No. 2: Merge Meaning of Amalg Amalgamation in the Methods of Calculatio Payment Method, Amethod and purchase Transferor Company Preparation of Balance Module No. 3: Internation Meaning of Capital Resolution Meaning of Capital Resolution Reduction. Problems on And Balance sheet after Module No. 4: Liquid | lemption – minimum number of sleep preparation of Balance sheet (Schers and Acquisition of Companies gamation and Acquisition – a nature of Merger – Amalgamation of Purchase Consideration (Indecounting for Amalgamation (Preparation) – Journal Entries and Least and Journal Entries in the book as Sheet after Merger. (Schedule III al Reconstruction of Companies eduction; Objectives of Capital Reduction; Objectives of Capital Reduction of Companies are reduction (Schedule III to Companies ation of Companies | Types of Amalgion in the nature of AS 103), Net asset Mobilems on pooling edger Accounts in the Companies Accounts in the Companies Accounting and accounting a | 16 gamation - of Purchase - fethod - Net g of interest the Books of Company - t 2013). 10 or Reduction g for Capital tion Account |
| for the purpose of red- issue of bonus shares after redemption. Module No. 2: Merge Meaning of Amalg Amalgamation in the Methods of Calculatio Payment Method, Ac method and purchase Transferor Company Preparation of Balanc Module No. 3: Intern Meaning of Capital Red of Share Capital under Reduction. Problems of and Balance sheet after Module No. 4: Liquid Meaning of Liquidation Vinding up and windies event of Liquidation. | lemption – minimum number of sleep preparation of Balance sheet (Schers and Acquisition of Companies gamation and Acquisition – e nature of Merger – Amalgamation of Purchase Consideration (Indecounting for Amalgamation (Preparation) – Journal Entries and Least and Journal Entries in the body and Journal Entries in the body and Reconstruction of Companies eduction; Objectives of Capital Redecompanies Act, 2013. Forms of Ren passing Journal Entries, preparation reduction (Schedule III to Companies enduction). | Types of Amalgion in the nature of AS 103), Net asset Mobilems on pooling edger Accounts in the Companies Accounts in the Companies Accounts in the Companies Accounting the Companies Accounting on of Capital Reduction of Capital Reduction Accounting the Companies Act 2013). | 16 gamation - of Purchase - fethod - Net g of interest the Books of Company - t 2013). 10 or Reduction g for Capital tion Account 12 Voluntary ents in the |

Human Resource Accounting – Environmental Accounting Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

Skill Development Activities:

- 1. List out legal provisions in respect of Redemption of Preference shares.
- 2. Calculation of Purchase consideration with imaginary figures.
- 3. List any five cases of amalgamation in the nature of merger or acquisition of JointStock Companies.
- 4. List out legal provisions in respect of internal reconstruction.
- 5. List out any five Indian Accounting Standards.

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

Text Books:

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

| Name o | of the Program: Bachelor of Co | mmerce (B.Com.) | |
|---|---------------------------------|----------------------|-------------|
| | Course Code: B.Com. | 4.2 | |
| Name | of the Course: Costing Metho | ods and Techniques | ; |
| Course Credits | | | aching |
| 4 Credits | 3+2 Hrs | 56 Hrs | |
| Pedagogy: Classroo | om lectures, Case studies, Grou | ap discussion & Sen | ninar etc., |
| Course Outcomes: (| On successful completion of th | e course, the Studen | ts will be |
| able to | | | , |
| a) Understand | the application of contract cos | ting. | |
| b) Evaluate the | | | |
| c) Examine the importance and apply of service costing. | | | |
| d) Know the application of marginal costing. | | | |
| e) Prepare flexible and cash budget with imaginary figures & Analyze the | | | |
| processes involved in standard costing. | | | |
| | | | Hours |
| | | | 12 |
| Introduction - Meaning, features of contract costing, applications of contract costing, | | | |
| similarities and dissimilarities between job costing and contract costing, recording of | | | |
| contract costs, meaning of terms used in contract costing; treatment of profit on | | | |
| incomplete contracts-Problems. | | | |
| Module No. 2: Process Costing 12 | | | 12 |

Introduction - Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts – Problems.

Module No. 3: Service Costing

10

Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors - Problems.

Module 4: Marginal Costing

12

Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing - P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.

10

Budgetary Control Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets - Problems on Flexible budget and Cash budget only. Standard Costing Introduction – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.

Skill Development Activities:

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

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

Text Books:

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

| | me of the Program: Bachelor o | | |
|---|---|--|---|
| 3.7 | Course Code: B.Com | | |
| Nam | e of the Course: Business Reg | | |
| Course Credits | No. of Hours per Week | Total No. of Teach | ning Hours |
| 4 Credits | 4 Hrs | 56 Hrs | |
| Pedagogy: Classroom worketc., | lectures, Case studies, Group | discussion, Seminar & f | ield |
| a) Recognize the activities. b) Acquire know contractual relaction c) Comprehend to and aseller. | successful completion of the collaws relating to Contracts and ledge on bailment and indemptionship and role of agents. The rules for Sale of Goods and partnership laws its applicable partnership laws its applicable. | its application in busine unification of goods in d rights and duties of a | ess a |
| | e partnership laws, its applical ober law in the present context | | |
| Syllabus: | your Man the present context | | Hours |
| Module No. 1: Indian | Contract Act, 1872 | | 16 |
| contract, Breach of Co | ual capacity, free consent. Cla ontract and Remedies to Breach ale of Goods Act, 1930 | | 10 |
| Varranties, Transfer o | on of Contract of Sale, Essentials of ownership in goods include | ling sale by a non- o | |
| xceptions- Performangainst the goods and | against the buyer. | _ | oaid seller |
| gainst the goods and | | _ | paid seller |
| gainst the goods and a fodule No. 3: Competition Act 20 CAT, Offences and Pena consumer Protection applicability, Definition Infair Trade Practices, a Structure of District For Central Consumer protects and Consumer protects and Consumer protects. | against the buyer. tition and Consumer Protection 002 – Objectives of Competition Ilties under the Act, Competition Act 2019 – Introduction, New Is of the terms – Consumer, Contain and Services, Rights of Consumer rum, State Commission and Nataection authority-E-filing of com | n Act Act, Features of Compe Commission of India. d for the new act - Consumer Dispute, Defect, I er - Consumer Redressaltional Commission - Med | 12 tition Act, Deficiency, Agencies liation cell |
| gainst the goods and a fodule No. 3: Competition Act 20 CAT, Offences and Penal Consumer Protection applicability, Definition Infair Trade Practices, a Structure of District For Central Consumer protections | against the buyer. tition and Consumer Protection 002 – Objectives of Competition Ilties under the Act, Competition Act 2019 – Introduction, New Is of the terms – Consumer, Contain and Services, Rights of Consumer rum, State Commission and Nataection authority-E-filing of com | n Act Act, Features of Compe Commission of India. d for the new act - Consumer Dispute, Defect, I er - Consumer Redressaltional Commission - Med | 12 tition Act, Deficiency, Agencies liation cell |

-

Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.

Skill Development Activities:

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

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

Text Books:

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

| N | ame of the Program: Bachelor o Course Code: B.Com. 4 | 4.6 (SEC) | |
|---|--|--|----------------------|
| Course Credits | Name of the Course: Artifici No. of Hours per | Total No. of Te | aching Hour |
| | Week | 10.01110.0110 | acamb Hour |
| 2 Credits | 2 Hrs | 30 Hr | |
| | ms lecture, Case studies, Group | | |
| a. Appraise the b. Discuss the c. Illustrate the d. Analyze the and Learning e. Apply the Al | On successful completion of the of the of the ore theory of Artificial intelligence a various components that are involved to a successful that are invo | and list the significance of the contract of the contrast. On schemes, Reasoning | e of AI. problem. |
| problems. Syllabus: | | | Hours |
| Theory Modules | | | 15 Hrs |
| Module No. 1: Azur | e AI Fundamentals(AI-900) | | 07 |
| Learning iii. Explore comp iv. Explore natur v. Explore conve vi. Tune Model H | ols to create machine learning mo uter vision in Microsoft Azure al language processing ersational AI Hyperparameters - Azure Machir ork Regression: Module Referenc | ne Learning(Reading) | |
| | Analyst Associate (DA-100) | e - Azurewiacimie Leai | 08 |
| DA-100 pathway cor 1. Get started wi 2. Prepare data for the starte data in the starte data 4. Visualize data 5. Data analysis in | Power BI in Power BI n Power BI spaces and datasets in Power BI | | |
| Key Influencer | s Visualizations Tutorial - Powe ves Tutorial - Power BI Microso | | 30 Hrs |

| Prepare the data | 10 |
|---|----|
| Model the data | |
| Visualize the data | |
| Analyse the data | |
| Deploy and maintain deliverables | |
| For Module Two | 10 |
| | |
| Describe Artificial Intelligence workloads and considerations | |
| Describe fundamental principles of machine learning on | · |
| Azure | |
| Describe features of computer vision workloads on Azure | |
| Describe features of Natural Language Processing (NLP)workloads | |
| on Azure | |

References to learning resources:

1. The learning resources made available for the course titled "Azure AI Fundamentals (AI-900) and Data Analyst Associate (DA-100)." on Future Skills Prime Platform of NASSCOM.

References:

INDIACLASS

1. Paradigms of Artificial Intelligence Programming: Case Studies in Common Lisp,

Peter Norvig

- 2. Artificial Intelligence Basics: A Non-Technical Introduction, Tom Taulli
- 3. Artificial Intelligence: An Essential Beginner's Guide to AI, Machine Learning, Robotics, The Internet of Things, Neural Networks, Deep Learning, Reinforcement Learning, and Our Future, Neil Wilkins
- 4. A First Course in Artificial Intelligence, Deepak Khemani
- 5. Artificial Intelligence: A Modern Approach (3rd Edition), Stuart Russell and Peter Norvig
- 6. Artificial Intelligence by Example, Denis Rothman

https://indiaclass.com/artificial-intelligence-reference-books/

Guidelines for Continuous Internal Evaluation (CIE) and Semester End Examination (SEE)

The Members of the Committee deliberated on the framework of Continuous Internal Evaluation (CIE) as well Semester End Examination (SEE) for the courses. The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100/200 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

| SI. No. | Parameters for the Evaluation | Percentage | Marks |
|---------|--|------------|-----------|
| 1 | Continuous Internal Evaluation (CIE) (A) | 40 | 40 Marks |
| | i. Continuous & Comprehensive Evaluation (CCE) | | |
| | Assignment (s) | 05 | 05 Marks |
| | Seminar (s) | 05 | 05 Marks |
| | Practical Activities | 05 | 05 Marks |
| 2 | i. Internal Assessment Tests (IAT) | 20 | 20 Marks |
| | ii. Attendance * | 05 | 05 Marks |
| 3 | Semester End Examination (SEE) (B) | 60 | 60 Marks |
| 4 | Total of CIE and SEE (A + B) | 100 | 100 Marks |

* Attendance

| Up to 74.99 | 0 Mark |
|----------------|----------|
| 75-79.99 | 01 Mark |
| 80-84.99 | 02 Marks |
| 85-89.99 | 03 Marks |
| 90-94.99 | 04 Marks |
| 95 and above - | 05 Marks |

- a.Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 15 % weightage (15 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of four of the following assessment methods with four marks each:
 - i. Individual Assignments
 - ii. Seminars/Class Room Presentations/ Quizzes
 - iii. Group Discussions / Class Discussion/ Group Assignments
 - iv. Case studies/Case lets
 - v. Participatory & Industry-Integrated Learning/Filed visits
 - vi. Practical activities / Problem Solving Exercises
 - vii. Participation in Seminars/ Academic Events/Symposia, etc.
 - viii. Mini Projects/Capstone Projects
 - ix. Any other academic activity

b. Internal Assessment Tests (IAT): The IAT will carry a maximum of 20 % weightage (20 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 20 marks each and thesame is to be scaled down to 10 marks each. Question paper pattern is given below.

Note: In case of 100 percent of CIE weightage courses, faculty members can choose assessments methods accordingly for the required marks as mentioned above.

Suggestive Template for IAT

Internal Assessment Test: Bachelor of Commerce (B.Com.)

Course Code: Duration: 1 Hours Name of the Course: Total Marks: 24

SECTION-A

Answer any two of the following questions. Questions are asked on Remembering. $(3 \times 2 = 06)$

- 1.
- 2.
- 3.

SECTION-B

Answer any one of the following questions. Questions are asked on <u>Understanding</u>. $(06 \times 1=06)$

4.

5.

SECTION- C

Answer any One of the following questions. Questions are asked on <u>Understanding</u> and <u>Applying.</u>

 $(12 \times 1 = 12)$

6.

7.

Note: Internal Test question papers format is prepared based on Revised Bloom's Taxonomy.

(https://www.apu.edu/live_data/files/333/blooms_taxonomy_action_verbs.pdf)

Semester End Examination (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms. The Members of the Committee also deliberated on the framework of Semester End Examination (SEE) and suggested to give autonomy to Board of Studies (BOS) of University to have their own Framework. The BOS of the University shall prepare the SEE Framework by considering the 'Revised Bloom's Taxonomy', since the courses are designed based on Outcome Based Education.

Instructions for Question Paper Setters:

1. The question paper setter shall use <u>Revised Bloom's Taxonomy Action Verbs</u>, since the students answers are assessed based on course outcomes. (As a part of O_DE).

- 2. The question paper setter shall set the two/three questions from each module as per the pattern.
- 3. Each module can have sub-questions with option of 2 marks, 5 marks and 10 marks.
- 4. While setting sub-questions, question paper setters can assign the weightage of the marks as per the need/importance of the questions, but it should not exceed the maximum marks of the module.

DAVANGERE UNIVERSITY QUESTION PAPER PATTERN W.E.F. 2021-22 ONWARDS SEMESTER END EXAMINATIONS B.COM. PROGRAM

Name of the Course:

Time: 03 Hrs.

Max. Marks: 60

Note: Answer any FIVE full questions, choosing one full question from each module.

Module No. 01

| 1. | | 12 Marks |
|-----|---------------|--------------------------------|
| | OR | |
| 2. | | 12 Marks |
| | Module No. 02 | |
| 3. | | 12 Marks |
| | OR | |
| | UK | |
| 4. | | 12 Marks |
| | Module No. 03 | |
| 5. | | 12 Marks |
| | OR | |
| | | |
| 6. | | 12 Marks |
| | Module No. 04 | |
| 7. | | 12 Marks |
| 2 | OR | |
| 8. | | 12 Marks |
| / | Module No. 05 | Control Service Company of the |
| 9. | | 12 Marks |
| | OR | 2 |
| | | |
| 10. | 9 | 12 Marks |

Dr. Laxmana. P.

Professor, Deartment of Commerce
Davangere University
DAVANGERE-2.

Registrar Davangere University Shivagangotri, Davangere