

DAVANAGERE UNIVERSITY

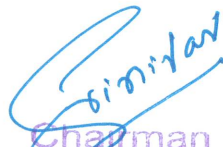
Scheme of Teaching and Evaluation For Bachelor of Commerce (B.Com.) As per State Education Policy (SEP)

W.e.f. 2024 - 25 Academic Year

(As Amended upto 24th April, 2025)



Department of Studies in Commerce
Shivagangothri Campus, Davanagere University, Davangere - 577 007


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B.O.S. Dept. of Studies in Commerce
Davanagere University
Shivagangothri, Davangere-7

Bachelor's Degree Credit Distribution as per State Education Policy

| Sl.No. | Broad Category of Courses | | Minimum No. of Credits | % of Total Credits |
|--------|---|-----|------------------------|--------------------|
| 1 | Discipline Core Credit Courses | DCC | 90 | 70 |
| 2 | Elective/Optional Courses | EC | 04 | 03 |
| 3 | Two Languages Courses | LC | 24 | 19 |
| 4 | Practical and Skill Enhancement Courses/ Research Methodology Courses | SEC | 06 | 05 |
| 5 | Constitutional Moral Values Courses | CVC | 04 | 03 |
| | Total | | 128 | 100 |

Note: As per SEP, total Credits required to award Bachelor's Degree: Minimum 128 and Maximum 150.

Credit Distribution of Bachelor of Commerce (B.Com.) Program of Davangere University

| Sl. No. | Subject Category | | No. of Credits | % of Total Credits |
|---------|---|-----|----------------|--------------------|
| 1 | Discipline Core Credit Courses | DCC | 88 | 61 |
| 2 | Discipline Elective/Optional Courses | DEC | 16 | 11 |
| 3 | Two Languages Courses | LC | 24 | 17 |
| 4 | Practical and Skill Enhancement Courses/ Research Methodology Courses | SEC | 12 | 08 |
| 5 | Constitutional Moral Values Courses | CVC | 04 | 03 |
| | Total | | 144 | 100 |

Semester-wise Allocation of Credits Bachelor of Commerce (B.Com.) Program of Davangere University

| Year | Semester | Credits | Total Credits |
|--------------|----------|------------|---------------|
| 1 | I | 24 | 48 |
| | II | 24 | |
| 2 | III | 24 | 48 |
| | IV | 24 | |
| 3 | V | 24 | 48 |
| | VI | 24 | |
| Total | | 144 | 144 |



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Semester I

| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week | SEE | IA | Total Marks | Credits |
|----------------|-------------|---|---------------------|-------------------------|-----|-----|-------------|---------|
| 1 | Lang. 1.1 | Language - I Kannada/Hindi/Urdu/ Sanskrit | LC | 4 | 80 | 20 | 100 | 3 |
| 2 | Lang. 1.2 | Language - II English | LC | 4 | 80 | 20 | 100 | 3 |
| 3 | B.Com.1.1 | Financial Accounting | DCC | 4 | 80 | 20 | 100 | 4 |
| 4 | B.Com.1.2 | Management Principles and Applications | DCC | 4 | 80 | 20 | 100 | 4 |
| 5 | B.Com.1.3 | Principles of Marketing | DCC | 4 | 80 | 20 | 100 | 4 |
| 6 | B.Com.1.4 | Business Analysis and Market Dynamics | DCC | 4 | 80 | 20 | 100 | 4 |
| 7 | B.Com.1.5 | Indian Constitution | CVC | 2 | 40 | 10 | 50 | 2 |
| Sub -Total (A) | | | | 26 | 520 | 130 | 650 | 24 |

Semester II

| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week | SEE | IA | Total Marks | Credits |
|----------------|-------------|---|---------------------|-------------------------|-----|-----|-------------|---------|
| 8 | Lang. 2.1 | Language - I Kannada/Hindi/Urdu/ Sanskrit | LC | 4 | 80 | 20 | 100 | 3 |
| 9 | Lang. 2.2 | Language - II English | LC | 4 | 80 | 20 | 100 | 3 |
| 10 | B.Com.2.1 | Advanced Financial Accounting | DCC | 4 | 80 | 20 | 100 | 4 |
| 11 | B.Com.2.2 | Human Resource Management | DCC | 4 | 80 | 20 | 100 | 4 |
| 12 | B.Com.2.3 | Business Mathematics | DCC | 4 | 80 | 20 | 100 | 4 |
| 13 | B.Com.2.4 | Corporate Administration | DCC | 4 | 80 | 20 | 100 | 4 |
| 14 | B.Com.2.5 | Environmental Studies | CVC | 2 | 40 | 10 | 50 | 2 |
| Sub -Total (B) | | | | 26 | 520 | 130 | 650 | 24 |


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 ವಾಣಿಜ್ಯ ಮತ್ತು ನಿರ್ವಹಣಾಶಾಸ್ತ್ರ ನಿಕಾಯ
 ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ,
 ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-೦೭.


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Semester III

| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week | SEE | IA | Total Marks | Credits |
|----------------|-------------|---|---------------------|-------------------------|-----|-----|-------------|---------|
| 15 | Lang. 3.1 | Language - I Kannada/Hindi/Urdu/ Sanskrit | LC | 4 | 80 | 20 | 100 | 3 |
| 16 | Lang. 3.2 | Language - II English | LC | 4 | 80 | 20 | 100 | 3 |
| 17 | B.Com.3.1 | Corporate Accounting | DCC | 4 | 80 | 20 | 100 | 4 |
| 18 | B.Com.3.2 | Business Statistics | DCC | 4 | 80 | 20 | 100 | 4 |
| 19 | B.Com.3.3 | Accounting Standards - I | DCC | 4 | 80 | 20 | 100 | 4 |
| 20 | B.Com.3.4 | Elective - 1 | DEC | 4 | 80 | 20 | 100 | 4 |
| 21 | B.Com.3.5 | Personality Development | SEC | 2 | 40 | 10 | 50 | 2 |
| Sub -Total (C) | | | | 26 | 520 | 130 | 650 | 24 |

Instructions for Discipline Elective Courses (DEC):

1. A single elective system shall be followed.
2. Students shall have to opt for any one DEC from the given groups.
3. Students who opt for a DEC in the third semester shall continue with the same DEC for all remaining semesters.

| Sl.No./ DEC | Banking and Insurance | Finance | Marketing | Human Resources | IT in Business |
|--------------------|-----------------------------|-------------------------|-------------------|-----------------------------|--------------------|
| Course Code | B.Com. 3.4.B&I | B.Com. 3.4.F | B.Com. 3.4.M | B.Com. 3.4.H | B.Com. 3.4.I |
| Name of the Course | Law and Practice of Banking | Indian Financial System | Retail Management | Human Resources Development | Business Analytics |


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Semester IV

| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week | SEE | IA | Total Marks | Credits |
|---------|-------------|---|---------------------|-------------------------|-----|-----|-------------|---------|
| 22 | Lang. 4.1 | Language - I Kannada/Hindi/Urdu/ Sanskrit | LC | 4 | 80 | 20 | 100 | 3 |
| 23 | Lang. 4.2 | Language - II English | LC | 4 | 80 | 20 | 100 | 3 |
| 24 | B.Com.4.1 | Cost Accounting | DCC | 4 | 80 | 20 | 100 | 4 |
| 25 | B.Com.4.2 | Basics of Business Research | DCC | 4 | 80 | 20 | 100 | 4 |
| 26 | B.Com.4.3 | Accounting Standards - II | DCC | 4 | 80 | 20 | 100 | 4 |
| 27 | B.Com.4.4. | Elective - 2 | DEC | 4 | 80 | 20 | 100 | 4 |
| 28 | B.Com.4.5 | Computer Skills in Business | SEC | 2 | 40 | 10 | 50 | 2 |
| | | Sub -Total (D) | | 26 | 520 | 130 | 650 | 24 |

| Sl.No./ DEC | Banking and Insurance | Finance | Marketing | Human Resources | IT in Business |
|--------------------|------------------------------------|-----------------------------|-------------------|------------------------|----------------|
| Course Code | B.Com. 4.4.B&I | B.Com. 4.4.F | B.Com. 4.4.M | B.Com. 4.4.H | B.Com. 4.4.I |
| Name of the Course | Principles & Practice of Insurance | Personal Financial Planning | Service Marketing | Labour Laws & Practice | Fintech |


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| Semester V | | | | | | | | |
|------------|-------------|---|---------------------|-------------------------|-----|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week | SEE | IA | Total Marks | Credits |
| 29 | B.Com.5.1 | Financial Management | DCC | 4 | 80 | 20 | 100 | 4 |
| 30 | B.Com.5.2 | Principles of Auditing | DCC | 4 | 80 | 20 | 100 | 4 |
| 31 | B.Com.5.3 | Business Regulatory Framework | DCC | 4 | 80 | 20 | 100 | 4 |
| 32 | B.Com.5.4 | Income Tax Law & Practice -I | DCC | 4 | 80 | 20 | 100 | 4 |
| 33 | B.Com.5.5. | Elective - 3 | DEC | 4 | 80 | 20 | 100 | 4 |
| 34 | B.Com.5.6 | Business and Corporate Etiquettes | SEC | 2 | 40 | 10 | 50 | 2 |
| 35 | B.Com.5.7 | Internship/Socio-Economic Welfare Scheme Analysis & Viva Voce { 40 Marks for Report Evaluation & 10 Marks for Viva Voce} | SEC | 2 | 40 | 10 | 50 | 2 |
| | | Sub -Total (E) | | 24 | 480 | 120 | 600 | 24 |

| Sl.No./ DEC | Banking and Insurance | Finance | Marketing | Human Resources | IT in Business |
|--------------------|--|-----------------------|-------------------|---------------------------|------------------------|
| Course Code | B.Com. 5.5.B&I | B.Com. 5.5..F | B.Com. 5.5..M | B.Com. 5.5.H | B.Com. 5.5.I |
| Name of the Course | Banking and Insurance Company Accounts | Financial Environment | Digital Marketing | New Age Leadership Skills | Basics of Spreadsheets |


S. S. Srinivas
 Chairman
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Semester VI

| Semester VI | | | | | | | | |
|-------------|-------------|---|---------------------|-------------------------|------|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week | SEE | IA | Total Marks | Credits |
| 36 | B.Com.6.1 | GST & Allied Taxes | DCC | 4 | 80 | 20 | 100 | 4 |
| 37 | B.Com.6.2 | Entreprnership Development | DCC | 4 | 80 | 20 | 100 | 4 |
| 38 | B.Com.6.3 | Management Accounting | DCC | 4 | 80 | 20 | 100 | 4 |
| 39 | B.Com.6.4 | Income Tax Law & Practice -II | DCC | 4 | 80 | 20 | 100 | 4 |
| 40 | B.Com.6.5. | Elective - 4 | DEC | 4 | 80 | 20 | 100 | 4 |
| 41 | B.Com.6.6 | Investing in Stock Markets | SEC | 2 | 40 | 10 | 50 | 2 |
| 42 | B.Com.6.7 | Project Work & Viva Voce { 40 Marks for Report Evaluation & 10 Marks for Viva Voce} | SEC | 2 | 40 | 10 | 50 | 2 |
| | | Sub -Total (F) | | 24 | 480 | 120 | 600 | 24 |
| Grand Total | | | | 152 | 3040 | 760 | 3800 | 144 |

| Sl.No./ DEC | Banking and Insurance | Finance | Marketing | Human Resources | IT in Business |
|--------------------|---|--|-------------------|----------------------------------|--------------------------------|
| Course Code | B.Com.6.5. B&I | B.Com.6.5.F | B.Com.6.5.M | B.Com.6.5.H | B.Com.6.5.I |
| Name of the Course | Emerging Trends in Baking and Insurance | Investment Analysis and Portfolio Management | Consumer Behavior | Cultural Diversity at Work Place | Emerging Business Technologies |


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INTERNAL ASSESSMENT AND SEMESTER END EXAMINATION

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

| Sl.No. | Particulars | Marks | |
|--------|---|------------------|-----------------|
| | Parameters of the Evaluation | 4 Credits | 2 Credits |
| 1 | Attendance * | 05 Marks | 2.5 Marks |
| 2 | Skill Development Activities/ Assignments/ Seminars | 05 Marks | 2.5 Marks |
| 3 | Internal Assessment Tests (IAT) | 10 Marks | 5 Marks |
| | Total of IA | 20 Marks | 10 Marks |
| 4 | Semester End Examination (SEE) | 80 Marks | 40 Marks |
| | Total of IA & SEE | 100 Marks | 50 Marks |

*Distribution of Marks for Attendance

| Sl. No. | % of Attendance | Marks to be Awarded For 4 Credits | Marks to be Awarded for 2 Credits |
|---------|-----------------|-----------------------------------|-----------------------------------|
| 1 | 75-80 | 1 | 0.5 |
| 2 | 80-85 | 2 | 1 |
| 3 | 85-90 | 3 | 1.5 |
| 4 | 90-95 | 4 | 2 |
| 5 | 95-100 | 5 | 2.5 |


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

SEMESTER END EXAMINATIONS

B.COM. PROGRAM

Name of the Course:

Time: 03 Hrs.

Max. Marks: 80

SECTION - A

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

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

SECTION - B

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

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

SECTION - C

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

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

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


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ಸಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-೦೭,


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

SEMESTER END EXAMINATIONS

B.COM. PROGRAM

Name of the Course:

Time: 02 Hrs.

Max. Marks: 40

SECTION - A

Answer any five Sub Questions of the Following. Each Question Carry Two Marks. (05x02=10)

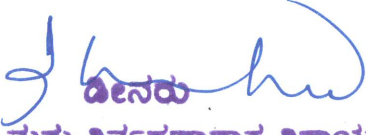
1. a)
- b)
- c)
- d)
- e)
- f)
- g)

SECTION - B

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

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


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


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| | | |
|--|-----------------------|-----------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) | | |
| Course Code: B.Com. 3.1 | | |
| Name of the Course: Corporate Accounting | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand the concept, SEBI regulations, types, and liability determination in underwriting contracts while solving related problems. Compute profit/loss before incorporation, allocate expenses and incomes, and prepare financial statements accordingly. To evaluate shares and goodwill using different valuation methods and analyze influencing factors. Develop the ability to prepare financial statements as per Schedule III of the Companies Act, 2013, with practical applications. Understand the types, process, and legal provisions of liquidation while preparing liquidator's final statements and calculating shareholder adjustments. | | |
| Syllabus: | | Hours |
| Module No. 1: Underwriting of Shares | | 12 |
| Introduction- Meaning of underwriting-SEBI guidelines regarding underwriting-underwriting commission. Underwriter - function -advantages of underwriting, types of underwriting- marked and unmarked application - determination of liability in respect of underwriting contract: Fully underwritten and partially underwritten with and without firm underwriting problems. | | |
| Module No. 2: Profit Prior to Incorporation | | 15 |
| Introduction - Concept of profit prior to incorporation - Procedure for ascertaining profit or loss prior to incorporation - Computation of time ratio - sales ratio - Procedure and basis of allocation of expenses and incomes. Computation of profit prior and post incorporation by preparing statement of profit and loss as per prescribed form. | | |
| Module No. 3: Valuation of Shares and Goodwill | | 12 |
| Introduction- Meaning - Need for valuation - Factors affecting valuation of shares - Methods of Valuation: Intrinsic Value Method - Yield Method - Fair Value Method (Problems) Introduction - Meaning- Nature of Goodwill - Features of Goodwill - Types of Goodwill- Factors to be considered in valuation of Goodwill: - Methods of valuation of Goodwill: Average Profits Method - Super Profits Method - Annuity Method (Problems) | | |
| Module No. 4: Preparation of Financial Statements | | 15 |


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Introduction-Meaning of Financial statements, Provisions regarding Preparation of Financial statement as per schedule III of Companies Act, 2013 -Preparation of statement of Profit and Loss and Balance Sheet (problems)

Module No. 5: Liquidation of Companies

10

Meaning – Need for liquidation – Types of liquidation -Preparation of Liquidator's Final Statement of Account - Legal Provisions – Calculation of Liquidator's Remuneration – Adjustment of Shareholder's rights (Problems)

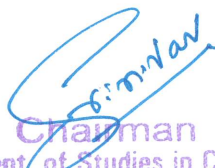
Skill Developments Activities:

1. Compile a list of Indian companies that have issued shares through IPO/FPO in the current financial year.
2. Determine the underwriters' liability in an IPO using hypothetical figures.
3. Prepare the format of the Statement of Profit and Loss, Balance Sheet, and Statement of Changes in Equity with hypothetical figures.
4. Collect the financial statements of a company and calculate the intrinsic value of an equity share.
5. Collect the annual report of a company and list its assets and liabilities.
6. Collect the annual report of a company and calculate the value of goodwill using different valuation methods.
7. Any other activities, which are relevant to the course.

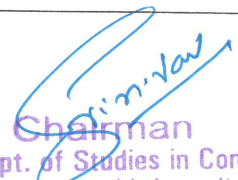
Reference Books:

1. S.N Maheshwari and S.K Maheshwari. Corporate accounting- Vikas publishing house, New Delhi.
2. S.P. Jain and K.L Narang- Corporate Accounting. Kalyani Publishers, New Delhi.
3. Madegowda J. Advanced Corporate Accounting, HPH.
4. M.C Shukla, T.S Grewal and S.C Gupta- Advanced Accounts – Volume II, S Chand and Company, New Delhi.
5. P.C. Tulsian and Bharath Tulsian- Corporate Accounting- S. Chand and company, New Delhi.
6. R.L. Gupta- Advanced accountancy, Sultan Chand and company

Note: Latest edition of Reference books may be used.


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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.2 Name of the Course: Business Statistics | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs. | 64 Hrs. |
| Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Understand statistical data collection, classification, and tabulation for effective business decision-making. b) Represent statistical data effectively using diagrams and graphs for better interpretation and analysis. c) Compute and analyze different measures of central tendency (mean, median, and mode) to summarize business data. d) Evaluate data variability using measures of dispersion such as standard deviation and coefficient of variation. e) Apply correlation and regression techniques to assess relationships and make business predictions. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Statistics | | 13 |
| Introduction, Meaning & Definition, Nature, scope, functions and limitations of Statistics. Collection of data: Primary and secondary data - Methods, merits and demerits of each method. Classifications - types of data and frequency distribution. Tabulation- rules & parts of tabulation. Problems on classification and tabulation. | | |
| Module No. 2: Diagrammatic and graphical representation of statistical data | | 11 |
| Introduction, Meaning and types - Simple, Multiple, Subdivided, Percentage and Rectangle. Graphs: Histogram and location of mode, ogive curves and location of median and quartiles. | | |
| Module No. 3: Measures of Central Tendency (Averages) | | 14 |
| Introduction, Meaning, types - Arithmetic mean -meaning properties, merits and demerits, median & quartiles, mode, geometric mean, Harmonic mean. | | |
| Module No. 4: Measures of Dispersion | | 12 |
| Introduction, Meaning, Properties and types - Range, Quartile deviation, Standard deviation, Co-efficient of each method. | | |
| Module 5: Correlation and Regression Analysis | | 14 |
| Correlation: Meaning & definition, types, degree of correlation methods - Karl Pearsons and Bowley's co-efficient variation. Probable error. | | |


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Regression: Meaning, lines of regression, relation between correlation and regression coefficient, estimation through regression equations. (Univariate table only).

Skill Development Activities:

- 1) Collect and analyze population census data from official sources.
- 2) Collect GDP growth rate data and represent it using appropriate diagrams and graphs.
- 3) Summarize a dataset of your choice using arithmetic mean, median, and mode.
- 4) Evaluate the consistency of two batsmen based on their runs scored in cricket matches using measures of dispersion.
- 5) Take any two variables of your choice and analyze their relationship using correlation techniques and Use regression equations to estimate unknown values in real-world business scenarios.
- 6) Any other activities, which are relevant to the course.

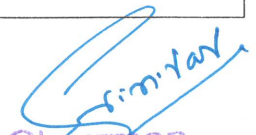
Reference books:

1. S. P Gupta - Statistical Methods
2. S. C Gupta - Statistics
3. Sanchati and Kapoor - Statistics Theory, Methods and Applications.
4. S. S Desai - Business Statistics
5. Chikkodi and Satyprasad - Statistics

Note: Latest edition of Reference books may be used.


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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.3 Name of the Course: Accounting Standards - I | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Understand the concept, objectives, benefits, and applicability of accounting standards in India, including the standard-setting process. b) Analyze the valuation and accounting treatment of inventories, property, plant, equipment, and investments as per accounting standards. c) Evaluate the accounting treatment for borrowing costs, leases, intangible assets, and impairment of assets. d) Apply accounting standards for employee benefits, provisions, contingent liabilities, and contingent assets in financial statements. e) Interpret the principles of revenue recognition and accounting treatment of construction contracts. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction | | 14 |
| Introduction - Concept of accounting standards (AS) - Objectives and benefits of accounting standards - Standard setting process - Status of accounting standards in India- List of Accounting standards (AS) in India - Applicability of accounting standards. | | |
| Module No. 2: Assets based Accounting Standards - I | | 12 |
| Introduction: AS - 2: Valuation of inventories, AS 10 - Property, plant and equipment, AS - 13: Accounting for investments. | | |
| Module No. 3: Assets based Accounting Standards - II | | 12 |
| Introduction: AS - 16: Borrowing costs, AS - 19: Leases, AS - 26: Intangible Assets, AS - 28: Impairment of Assets, | | |
| Module No. 4: Liability based Accounting Standards | | 12 |
| Introduction: AS - 15: Employee benefits, AS -29: Provisions, contingent liabilities and contingent assets. | | |
| Module No. 5: Revenue based accounting standards | | 14 |
| Introduction: AS - 7: Construction contracts; AS - 9: Revenue recognition. | | |
| Skill Developments Activities: | | |


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1. Prepare a report on the standard-setting process in India and list key accounting standards applicable to various industries.
2. Analyze the inventory valuation methods used by a selected company and compare them with AS-2 requirements.
3. Examine a company's financial statements to assess how it accounts for leases and intangible assets.
4. Study an annual report and identify how employee benefits and contingent liabilities are disclosed.
5. Analyze revenue recognition methods used by a real estate or construction company in line with AS-7 and AS-9.
6. Any other activities, which are relevant to the course.

Reference Materials:

1. ICAI Study material – Advanced accounting:

https://boslive.icai.org/sm_module.php?module=3

Note: Latest edition of Reference books may be used.


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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.4 B&I Name of the Course: Law and Practice of Banking | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Summarize and explain the relationship between the banker and customer, including types of banking functions and legal implications. b) Demonstrate the procedure involved in opening and managing different accounts, including understanding the legalities involved for each type of account holder. c) Analyze and evaluate the roles, functions, and duties of both paying and collecting bankers, and their associated risks and legal protections. d) Examine the different types of negotiable instruments, their legal characteristics, and their significance in modern banking transactions e) Analyze current trends in the banking sector and predict future developments, focusing on technological advances and regulatory changes. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Banking | | 15 |
| Introduction- Meaning - Origin of banking- Need - Importance - Primary, Secondary & Modern functions of banks - Banker and Customer Relationship (General and special relationship) - Types of Banks in India- Origin and growth of commercial banks in India - Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions. | | |
| Module No. 2: Special Types of Customers | | 13 |
| Introduction - Types of Customers - Procedure and Practice in opening and operating accounts of special customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family. | | |
| Module No. 3: Negotiable Instruments | | 12 |
| Introduction - Meaning & Definition - Features - Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques - Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement - Rules of endorsement. | | |
| Module No. 4: Paying and Collecting Banker | | 12 |
| Paying banker: Introduction - Meaning - Role - Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques - Grounds of Dishonor - Consequences of wrongful dishonor of Cheques. Collecting Banker: Introduction - | | |


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Meaning - Legal status of collecting banker - Holder for value -Holder in due course -
ties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.

Module No. 5: Recent Developments in Banking

12

Introduction - New technology in Banking - E-services - Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR - RTGS - NEFT -ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms - Basel Norms - Mobile banking-E-payments - E-money.

Skill Development Activities:

1. Refer to the RBI website to identify and analyze the different types of banks operating in India and their respective functions.
2. Visit a public sector bank to interview a branch manager about the role and functions of a paying and collecting banker, and assess the associated risks and responsibilities.
3. Collect and fill out account opening forms for different types of customers and evaluate the specific legal requirements for each type of account holder.
4. Draft specimens of negotiable instruments (bill of exchange, promissory notes, and cheques) and critically examine the legal validity and implications of each instrument.
5. Identify, evaluate, and prepare a report on the pros and cons of recent developments in the banking sector, particularly with regard to technological advancements, regulatory changes, and consumer protection.
6. Any other activities, which are relevant to the course.

Reference Books:

1. Gordon & Natarajan, Banking Theory Law and Practice, HPH.
2. S. P Srivastava, Banking Theory & Practice, Anmol Publications
3. Maheshwari. S.N., Banking Law and Practice, Kalyani Publishers.
4. Shekar. K.C., Banking Theory Law and Practice, Vikas Publication.
5. Dr. Alice Mani, Banking Law and Operation, SBH.


Note: Latest edition of Reference books may be used.


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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.4.F Name of the Course: Indian Financial System | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Explain the structure of the Indian financial system, its key constituents, and the role it plays in the broader economy. b) Evaluate the role of capital markets and money markets in economic development, with a focus on their functions, participants, and instruments. c) Distinguish between the primary and secondary markets, examining their relevance in capital formation and the functioning of the financial system. d) Assess the contribution of development financial institutions to economic development, focusing on their functions and impact on various sectors. e) Identify the different types of Non-Banking Financial Companies (NBFCs) and evaluate their role and contribution to the financial system and the economy. | | |
| Syllabus: | | Hours |
| Module No. 1: Financial System in India | | 10 |
| Introduction – Meaning – Financial concepts - Constituents of financial system – Structure of financial system – Role of financial system- Functions of financial system – Development of financial system and financial sector reforms in India till date - Financial System and Economic development – Weaknesses of Indian financial system. | | |
| Module No. 2: Capital Market & Money Market | | 15 |
| Capital Market: Introduction- Meaning – Importance – Functions – Players in the capital market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Introduction- Meaning- Importance – Functions – Instruments of money market – Recent trends in Money Market. | | |
| Module No. 3: Primary Market & Secondary Market | | 15 |
| Primary Market: Introduction – Meaning -- Methods of floating new issues: Public issue- Offer for sale – Right Issue – Private placement – Problems of Indian primary market. Secondary Market: Introduction – Meaning – History – Methods in Stock Markets – Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCI – Listing of securities – trading & settlement procedure in the stock market - Reforms in secondary Market. Problems of Indian Stock Market. SEBI: History – objectives - functions –Role. | | |
| Module No. 4 Development Financial Institutions | | 12 |


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| Introduction – Origin & History – Management – Role & Functions of EXIM Bank – N. BARD – SIDBI – MUDRA – NHB – LIC & GIC – UTI – SFCs. | |
| Module No. 5: Non – Banking Financial Companies (NBFCs) & Forex Market | 12 |
| Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies – Loan Companies – Investment Companies – Leasing & Hire Purchase – Housing Finance – Chit Funds – Mutual funds – Venture Capital Funds – Factors & Forfeiting – Credit Rating – Depository and Custodial Services. Forex market: Concept – Meaning-Importance-Merits of forex market- Fluctuations in foreign exchange rates- Causes and Effects. | |
| Skill Developments Activities: <ol style="list-style-type: none"> 1. Research and analyze five recent financial sector reforms, evaluating their impact on the Indian financial system and economic development. 2. Collect and compare share application forms from five different companies that have offered IPOs in the last or current financial year, focusing on the process and market reaction. 3. Investigate and report on insider trading and price rigging cases from the last financial year, using data from SEBI and other relevant sources to assess their impact on market integrity. 4. Visit the websites of Development Financial Institutions (DFIs), such as EXIM Bank, NABARD, and SIDBI, and prepare a report on their history, milestones, and contributions to economic development. 5. Research and prepare a report on the different types of venture capital firms operating in Karnataka, detailing their investment strategies, funding patterns, and key contributions to local entrepreneurship. 6. Any other activities, which are relevant to the course. | |
| Reference Books: <ol style="list-style-type: none"> 1. Livingston, Miles; Financial Intermediaries; Blackwell 2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books 3. NitiBhasin; Banking And Financial Markets In India; New Century 4. Indian Financial Systems, Khan M.Y, Tata McGraw Hill New Delhi. 5. E Gordon, k Natarajan, Financial markets and services. Himalaya publishing house, New Delhi 6. Shashi K Guptha, Nisha Aggarwal & Neeti Guptha, financial markets. Kalyani publishers, New Delhi 7. Vasanth Desai, Financial markets and services. Himalaya publishing house. Note: Latest edition of Reference books may be used. | |


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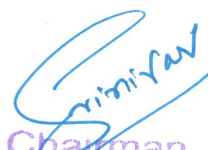
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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.4.M Name of the Course: Retail Management | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Examine the trends, issues, and strategies in retail management, including an understanding of evolving retail formats and multichannel retailing. b) Apply retail planning theories and strategies, including the Wheel of Retailing, retail location strategies, and financial planning techniques. c) Analyze the role and responsibilities of a store manager, and critically examine the techniques of visual merchandising in contemporary retail contexts. d) Evaluate the various factors influencing retail pricing strategies, and prioritize them in the context of competitive retail environments. e) Identify and assess emerging trends in the retail industry, including artificial intelligence, omnichannel experiences, and ethical retailing practices. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Retailing | | 10 |
| Introduction - Meaning - Characteristics - Need of retailing - Types of Retailers - Multichannel Retailing - Role of retailing - Trends in retailing - FDI in Retail - Problems of Indian Retailing - Current Scenario. | | |
| Module No. 2: Theories and Strategies of Retail Planning | | 15 |
| Introduction - Wheel of retailing - The Retail Accordion - Strategy - Financial Strategy - Site & Locations: Size and space allocation - location strategy - factors affecting the location of Retail - Retail location Research, Objectives of Good store Design - Human Resource Management in retailing - Information Systems and supply chain management & Logistics in retail. | | |
| Module No. 3: Store Management and Visual Merchandising | | 15 |
| Store Management: Introduction - Responsibilities of Store Manager - Store Security- Parking Space Problem at Retail Centres, Store Record and Accounting System - Coding System - Material Handling in Stores - Management of Modern retails - Store Layout and Design: Types of Layouts. Visual Merchandising: Introduction - Visual Merchandising Techniques - Controlling Costs and Reducing Inventories Loss - Exteriors & Interiors Customer Service - Planning Merchandise Assortments -Buying systems -Buying merchandise and Retail Communication Mix- Role of Visual Merchandiser. | | |
| Module No. 4: Retail Pricing | | 12 |


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| Introduction – Meaning of Retail Pricing - Factors influencing retail pricing - Retail pricing strategies - Ethical Aspects of Retail Pricing. | |
| Module No. 5: Emerging trends in Retail Industry | 12 |
| Introduction -Artificial intelligence in retailing – Shopping with AR - Hyperlocal in retailing - Product customization - Visual search - Omnichannel experiences - Pop-up shops - Same-day delivery - Social shopping - Private label brands - Ethical and value-based brands - Google Shopping. | |
| Skill Developments Activities: <ol style="list-style-type: none"> 1. Visit a large-scale retail center, identify and analyze common problems faced by retailers, and prepare a report on potential solutions. 2. Interview a retailer to understand the strategies they employ in planning their retail business, and assess the effectiveness of those strategies in the current retail environment. 3. Interview a store manager to gather insights on their roles and responsibilities, and analyze the key challenges they face in day-to-day store management. 4. Visit a retail store that practices visual merchandising, and critically analyze the merchandising techniques employed, including their impact on customer behavior and sales. 5. Interview a retailer to gather information on factors influencing retail pricing decisions, and evaluate how these factors align with current market trends and customer expectations. 6. Any other activities, which are relevant to the course. | |
| Reference Books: <ol style="list-style-type: none"> 1. Sinha, Piyush Kumar & Uniyal, Managing Retailing, Oxford University Press. 2. Chetan Bajaj, Retail Management, Oxford University press. 3. Levy &Weitz , Retail Management, TMH. 4. Dravid Gilbert, Retail Marketing Management, Pearson Education. 5. A. J. Lamba, The Art of Retailing, McGraw Hill. 6. Swapna Pradhan, Retailing Management, TMH. 7. Barry Berman, Joel R. Evans, Retail Management: A Strategic Approach, Pearson Publications. <p>Note: Latest edition of Reference books may be used.</p> | |


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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.4.H Name of the Course: Human Resources Development | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Understand the concept and evolution of Human Resource Development (HRD) and its importance within an organization. b) Demonstrate the key HRD systems, including mechanisms, climate, and culture, and their influence on employee behavior. c) Evaluate the methods and practices for developing human capacity, including leadership, skills, and values, to enhance organizational growth. d) Identify and apply various training and development methods, assess their effectiveness, and their role in improving employee performance. e) Comprehend and critically assess the emerging trends in HRD, including the integration of technology and future challenges in HRD practices. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction: | | 14 |
| Introduction: Definition, Evolution of HRD from Personnel Management - Developmental Perspective of HRD - HRD at macro and micro levels: Outcomes of HRD in the National and Organizational contexts. Qualities and Competencies required in a HRD professional. Importance of HRD in the Present Context. HRD concepts - Subsystems of HRD - Human Resource Planning - Potential - Potential Appraisal - Assessment Center. | | |
| Module No. 2: Human Resource Development System: | | 12 |
| Introduction - HRD Mechanisms - Climate and Culture - Influences of Employee Behaviour - Model of Employee Behaviour - External and Internal Factors Influencing Employee Behaviour. Learning and HRD: Learning Principles - Maximizing Learning - Individual Differences in the Learning Process - Learning Strategies and Styles - Recent Developments in Instructional and Cognitive Psychology. | | |
| Module No. 3: Developing Human Capacity: | | 14 |
| Introduction - Aptitude - Knowledge - Values - Skills of Human Relations - Responsiveness - Loyalty and Commitment - Transparency - Leadership Development. Evaluating HRD: Human Resource Accounting - HR Audit and Benchmarking - Impact Assessment of HRD initiatives on the bottom-line of an organization. | | |
| Module No. 4: Training and Development | | 12 |


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Introduction - Meaning and Scope of training - education and development; Training need analysis - Types of training Internal and external - Outbound Training - Attitudinal training - Principles involved in Selection of Training Method - Techniques of Training at Different Levels - Training effectiveness.

Module 5: Recent Trends in HRD:

12

Introduction - Training for trainers and HRD professionals - Promoting Research in HRD. Creating Awareness and Commitment to HRD, Industrial Relations and HRD, Utilization of HRD Efforts, Future of HRD, International Comparison of HRD. Integrating HRD with technology coaching and mentoring; Competency framework of HRD- Understanding the competency mapping framework, analyzing steps in competency mapping; Balanced score card, appreciative inquiry.

Skill Development Activities:

1. Visit two large-scale organizations to analyze their HRD practices, and present a comparative report on the effectiveness of these practices in the organizational context.
2. Conduct a survey to study how organizational climate and culture influence employee behavior, and prepare a report based on the findings
3. Investigate various HR audit methods and techniques used in organizations, and assess their effectiveness in ensuring HRD success.
4. Conduct a field study in two organizations to collect primary data from employees regarding the efficiency of training methods, and analyze their feedback on the training effectiveness.
5. Research and document the steps involved in competency mapping at major companies like Infosys and Wipro, and present an analysis of the competency frameworks in these organizations.
6. Any other activities, which are relevant to the course.

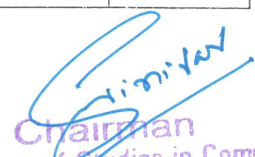
Reference Books:

1. Gibb, S., Human Resource Development: Foundations, Process, Context, 3rd Edition, Palgrave Macmillan.
2. Halder, U.K., Human Resource Development, Oxford University Press India.
3. Mankin, D., Human Resource Development, Oxford University Press USA.
4. McGuire, D. and Jorgensen, K., Human Resource Development, Sage South Asia.
5. Noe, R. and Deo, A., Employee Training and Development, 5th Edition, Tata McGraw-Hill Education.
6. Rishipal, Training and Development Methods, S.Chand.
7. Saks, A., Performance Management through Training and Development, Cengage Learning.
8. Sheikh, A. M., Human Resources Development and Management, S.Chand
9. Werner, J.M. and DeSimone, R.L., Human Resource Development, Cengage Learning.

Note: Latest edition of Reference books may be used.


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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. B.Com. 3.4.I Name of the Course: Business Analytics | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 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 <ul style="list-style-type: none"> a) Explain the concept, types, and components of business analytics, and understand the framework and challenges of data-driven decision-making. b) Understand the data mining process, techniques, and industry-standard models (like CRISP-DM) and recognize their relevance in business data analysis c) Apply basic predictive techniques like regression and forecasting using structured business data and understand their applications in real-life business decisions. d) Explain the characteristics, applications, and ethical aspects of big data analytics, including mobile and social media analytics. e) Identify how analytics is applied across business functions and explore emerging trends like AI, IoT, and machine learning. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction | | 13 |
| Introduction to Business Analytics, Purpose of Business Analytics, Components of Business Analytics – Business Context, Technology and Data Science, Types of Business Analytics – Descriptive Analytics, Predictive Analytics and Prescriptive Analytics. Framework for Data-driven Decision Making, Challenges in Data-driven Decision Making. | | |
| Module No. 2: Data Mining | | 15 |
| Introduction – Meaning of data mining, Evolution of data mining, Data mining process, Knowledge discovery from data (KDD), Cross industry standard process for data mining (CRISP – DM), Data mining techniques, Challenges of data mining. | | |
| Module No. 3: Predictive Analytics | | 14 |
| Introduction to Predictive Analytics, Types of data: Qualitative vs Quantitative, Structured vs unstructured, Importance of data quality, Data sources in business. Predictive Techniques: Regression Analysis (Linear & Logistic), Forecasting methods (e.g., moving average, trend analysis), Classification basics. Applications of predictive analytics in Business. | | |
| Module No. 4: Big Data Analytics | | 12 |
| Introduction to Big data Analytics, Need for Big data, Characteristics of Big data, Structure of Big data, Benefits and barriers of big data analytics, Mobile data analytics, Social media analytics. Ethical and Legal Considerations in Business Analytics. | | |
| Module 5: Areas and Applications of Analytics | | 10 |


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Introduction - Application Fields: Marketing Analytics, HR Analytics, Finance Analytics, Productions and Operations Analytics, Supply chain analytics. Trends in Business Analytics: Machine learning, Artificial Intelligence, Deep learning, Internet of Things (IOT) & Robotics.

Skill Development Activities:

1. Analyze a real-world business (e.g., Amazon, BigBasket) and identify how it uses descriptive, predictive, and prescriptive analytics in its operations.
2. Prepare a visual flowchart of the CRISP-DM process using a hypothetical business scenario (like customer behavior analysis).
3. Use Excel to perform linear regression or moving average forecasting on sales or revenue data.
4. Prepare a short presentation on "Benefits and Barriers of Big Data in Business", with one example from social media or mobile data use.
5. Design a visual chart or infographic on "Emerging Trends in Business Analytics" such as AI, IoT, ML, and Robotics in business.
6. Any other activities, which are relevant to the course.

Reference Books:

1. Albright & Winston, Business Analytics, CENGAGE India.
2. Kumar, Dinesh U, Business Analytics - The science of Data-driven Decision Making, Wiley India.
3. Prasad, and Acharya, Fundamentals of Business Analytics, Wiley India.
4. Levin, et al, Statistics for Management, Pearson India.
5. James, Evans, Business Analytics, Pearson India.
6. Banarjee and Banarjee, Business Analytics - Text and Cases, SAGE Publications.
7. Krishan, Balram et al, Business Analytics, Khanna Publishing.
8. Halady, P, Business Analytics - An Application Focus, Prentice Hall India

Note: Latest edition of Reference books may be used.


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| Name of the Program: Bachelor of Commerce (B.Com.) | | |
| Course Code: B.Com. 3.5 | | |
| Name of the Course: Personality Development | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 2 Credits | 2 Hrs | 32 Hrs |
| Pedagogy: Classroom lectures, case studies, group discussions, seminars, field work, role plays, soft skills games, audio-visual presentations, and use of digital tools such as resume builders, LinkedIn profile creation, and mock interview platforms to ensure experiential and application-oriented learning. etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand personality types, assess their strengths and weaknesses, and apply goal-setting and time management techniques. Monitor their behavior, understand perception and attitude, and develop assertive communication skills. Gain skills in team collaboration, leadership, negotiation, and conflict resolution using practical methods. Improve communication and emotional intelligence, analyze interactions using transactional analysis, and manage stress effectively. Develop professional etiquette, participate in group discussions, and prepare confidently for job interviews. | | |
| Syllabus: | | Hours |
| Module No. 1: Personality, Self-Awareness, SWOT & Goal Setting | | 06 |
| Personality: Definition - Determinants - Personality Traits -Theories of Personality - Importance of Personality Development. Self-Awareness: Meaning - Benefits of Self-Awareness - Developing Self-Awareness - Use of Personality Assessment Tools. SWOT Analysis: Meaning - Importance - Application - Components. Goal Setting: Meaning - Importance - Effective Goal Setting - Principle of Goal Setting - Goal Setting at the Right Level - Time Management Techniques - Overcoming Procrastination & Building Discipline. | | |
| Module No. 2: Self-Monitoring, Perception, Attitude & Assertiveness | | 06 |
| Self-Monitoring: Meaning - High Self-Monitor vs Low Self-Monitor - Advantages and Disadvantages - Self-Monitoring and Job Performance. Perception: Definition - Factors Influencing Perception -Perception Process - Errors in Perception -Avoiding Perceptual Errors - Cognitive Biases in Decision-Making. Attitude: Meaning - Formation of Attitude -Types of Attitude - Measurement of Attitudes - Barriers to Attitude Change - Methods to Attitude Change. Assertiveness: Meaning - Assertiveness in Communication - Assertiveness Techniques - Benefits of Being Assertive - Improving Assertiveness. | | |
| Module No. 3: Team Building, Leadership, Negotiation & Conflict Management | | 06 |
| Team Building: Meaning - Types of Teams - Importance of Team Building - Creating Effective Teams- Role Plays and Gamified Team Activities. | | |



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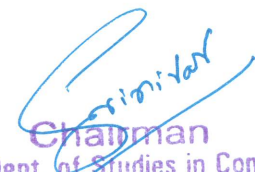
ವಾಣಿಜ್ಯ ಮತ್ತು ನಿರ್ವಹಣಾಶಾಸ್ತ್ರ ಸಿಐಯ
ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.
ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-೦೨.


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| <p>Leadership: Definition - Leadership Styles - Theories of Leadership - Qualities of an Effective Leader - 21st Century Leadership Competencies (Agility, Empathy, Adaptability).</p> <p>Negotiation Skills: Meaning - Principles of Negotiation - Types of Negotiation -The Negotiation Process - Common Mistakes in Negotiation - Collaborative vs Competitive Negotiation Styles.</p> <p>Conflict Management: Definition -Types of Conflict -Levels of Conflict - Conflict Resolution - Conflict Management - Critical Thinking & Problem-Solving Approaches in Conflict Situations.</p> | |
| Module No. 4: Communication, Emotional Intelligence, Stress & Transactional Analysis | 08 |
| <p>Communication: Definition - Importance of Communication -Process of Communication - Communication Symbols -Communication Network - Barriers in Communication - Overcoming Communication Barriers -Cross-Cultural and Global Communication Skills - Digital Communication Etiquette (Email, Video Calls, Chat Platforms).</p> <p>Transactional Analysis: Meaning - EGO States -Types of Transactions - Johari Window - Life Positions.</p> <p>Emotional Intelligence: Meaning - Components of Emotional Intelligence - Significance of Managing Emotional Intelligence - How to Develop Emotional Quotient.</p> <p>Stress Management: Meaning - Sources of Stress - Symptoms of Stress - Consequences of Stress - Managing Stress.</p> | |
| Module 5: Social Graces, Group Discussion, and Interview Skills | 06 |
| <p>Social Graces: Meaning - Social Grace at Work - Acquiring Social Graces - Cyber Etiquette and Online Professionalism (Social media, LinkedIn behavior).</p> <p>Table Manners: Meaning - Table Etiquettes in Multicultural Environment - Do's and Don'ts of Table Etiquettes.</p> <p>Dress Code: Meaning -Dress Code for Selected Occasions - Dress Code for an Interview - Personal Grooming and Branding Basics.</p> <p>Group Discussion: Meaning - Personality Traits Required for Group Discussion - Process of Group Discussion - Group Discussion Topics - Evaluation Rubric for GD Practice.</p> <p>Interview: Definition -Types of Interviews - Skills Required - Employer Expectations - Planning for the Interview - Interview Process - Interview Questions - Critical Interview Questions - STAR Technique for Behavioral Questions - Building a Video Resume - Using AI Tools for Resume & Mock Interview Practice.</p> | |
| <p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Personality tests (MBTI/Big Five), preparing a personal SWOT analysis, SMART goal-setting exercises, time management games, and self-reflection journaling. 2. Self-monitoring questionnaires, perception role-plays, attitude surveys, assertiveness practice sessions, and group activities on bias and behavior. 3. Team-building tasks, leadership style assessments, negotiation role-plays, conflict resolution case studies, and group problem-solving games. | |


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 ವಾಣಿಜ್ಯ ಮತ್ತು ನಿರ್ವಹಣಾಶಾಸ್ತ್ರ ನಿಕಾಯ
 ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ,
 ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-೦೨.



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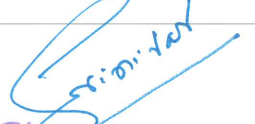
4. Communication activities, digital etiquette practice, emotional intelligence self-tests, stress diary, relaxation techniques, and transactional role-plays.
5. Table etiquette demonstrations, dress code practice, LinkedIn profile building, mock group discussions with feedback, interview rehearsals using STAR technique, and creating a video resume.
6. Any other activities, which are relevant to the course.

Reference Books:

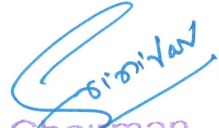
1. Barun K. Mitra – *Personality Development and Soft Skills*, Oxford University Press, New Delhi, 2011.
2. Dr. S. Narayana Rajan et al. – *Personality Development*, Publication Division, Manonmaniam Sundaranar University, Tirunelveli, 2010.
3. Dr. K. K. Ramachandran & Dr. K. K. Karthick – *From Campus to Corporate*, Macmillan Publishers India, New Delhi, 2010.
4. Dr. Shalini Verma – *Development of Life Skills and Professional Practice*, Sultan Chand & Sons, New Delhi, 2016.
5. Prof. M. S. Rao – *Soft Skills: Enhancing Employability and Career Growth*, I.K. International Publishing House, New Delhi, 2011.

Note: Latest edition of Reference books may be used.


ಬಾಣ್ಣಿ ಮತ್ತು ನಿರ್ವಹಣಾಶಾಸ್ತ್ರ ನಿಲಯ
ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.
ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-೦೭.


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|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.1 Name of the Course: Cost Accounting | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 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 <ul style="list-style-type: none"> a) Understand fundamental cost accounting concepts, cost classification, and various methods of costing. b) Explain the procurement procedures, inventory valuation methods, and control techniques for material costs and labour costs. c) Evaluate the methods of allocation, apportionment, and absorption of overheads in cost accounting. d) Prepare a detailed cost sheet and analyze cost components. e) Reconcile cost accounting and financial accounting profits and prepare a reconciliation statement. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Cost Accounting | | 12 |
| Introduction – Meaning, Definition, Objectives of Cost Accounting, Importance of Cost Accounting, Differences between Cost Accounting and Financial Accounting. Cost Concepts and Cost Classification. Recent Cost Accounting Concepts: Activity-Based Costing (ABC), Target Costing, Life Cycle Costing, Just-in-Time (JIT) Costing, Kaizen Costing, Environmental Cost Accounting, Throughput Accounting, Digitalization in Cost Accounting, Lean Costing(Theory Only). | | |
| Module No. 2 Elements of Cost | | 13 |
| Introduction- Material Costing: Procurement, inventory control, pricing of materials, Methods of valuation (FIFO, Specific Identification, Simple average, Weighted Average). Labour Costing: Meaning and Importance of Labour Costing, Labour Cost Control Techniques, Labour Turnover: Causes and Effects, Methods of Wage Payment: a) Time Rate System b) Piece Rate System, c) Incentive Schemes (Halsey and Rowan Plans). Direct Expenses: Definition and examples, Nature of Direct Expenses, Direct vs Indirect Expenses. | | |
| Module No. 3: Overheads – Absorption Costing Methods | | 11 |
| Introduction – Meaning and Classification of Overheads, Allocation, Apportionment, and Absorption of Overheads. Methods of Apportionment: Primary & Secondary Distribution. Methods of Absorption of Overheads. | | |
| Module No. 4: Cost Sheet | | 14 |


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Introduction – Classification of cost- Components of Total Cost –Preparation of Statement of Cost and Profit. Preparation of tenders – quotations and estimations.

Module No. 5: Reconciliation of Cost and Financial Accounts

14

Introduction - Need for Reconciliation, Reasons for Differences between Cost Accounting and Financial Accounting Profits, Methods of Reconciliation, Preparation of Reconciliation Statement.


Skill Developments Activities:

1. Identify and justify the most appropriate costing methods for industries such as Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC, and Hotels.
2. Visit a manufacturing unit, collect details on inventory valuation methods, and understand the procurement process.
3. Create a dummy payroll with imaginary figures, including computation of wages, overtime, and incentives using different wage payment methods.
4. Visit a large-scale organization and identify the techniques used for controlling administrative, selling, and distribution overheads.
5. Collect and analyze a real-time cost sheet from a manufacturing entity, including cost classification and components.
6. Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of Reference books may be used.


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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.2 Name of the Course: Basics of Business Research | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Understand the fundamental framework of the research process and its application in business research. b) Identify research problems, formulate research questions, and recognize research gaps effectively. c) Apply appropriate research designs and data collection methods to facilitate informed decision-making. d) Utilize qualitative and quantitative techniques, including survey construction, data processing, and statistical analysis. e) Demonstrate proficiency in research report writing and presentation following academic and professional standards. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Business Research | | 11 |
| Introduction - Meaning - Objectives - Types of Research - Scope of research - Research process - Criteria of Good Research. | | |
| Module No. 2: Research Problem and Literature Review | | 13 |
| Introduction - Defining and Formulating the Research problem - Literature Review & Identifying research gaps. Hypothesis: Meaning - Definitions - Characteristics of Good Hypothesis - Types of hypothesis - Formulation and Development of working hypothesis. | | |
| Module No. 3: Research Design and Methods of Data Collection | | 16 |
| Introduction - Meaning - Need for Research Design - Importance of Research design - Types of Research Design. Questionnaire: Criteria for Questionnaire Designing - Types of Questionnaire - Types of Questions - Questionnaire design procedure - Pilot test - validity and reliability of Questionnaire. Data Collection: Primary and Secondary data- Evaluation criteria for survey methods - Advantages and limitations of primary and secondary data. Qualitative methods -Focus group method - Personal Interview Method and Projective Techniques. | | |
| Module No. 4: Sampling Techniques and Data Analysis | | 16 |
| Introduction - Sampling - Concept of Sample and Target population - Sample frame - Characteristics of a Good Sample - Sampling design Process; Types - Probability and Non | | |

Probability sampling designs - Determination of sample size - Techniques of Data Collection, Data Collection Instruments. Measurement of Scales - Types of Scale. Data Processing and Analysis. Application of descriptive statistical tools for data analysis.

Module 5: Research Report Writing

08

Introduction - Meaning of Research Report - Types of Research Report - Steps in Report Writing, Format of Research Report - Bibliography - Appendices - Presentation of Report.


Skill Development Activities:

1. Collect a research article from your faculty and classify the type of research methodology used.
2. Review any two research articles, analyze their methodology, and identify research gaps.
3. Construct a questionnaire on consumer satisfaction for a selected product or service, ensuring validity and reliability.
4. Develop hypotheses for a quantitative research problem and analyze those using basic statistical tools.
5. Collect and examine a research report submitted by a committee to the State Government, Central Government, or any other relevant organization.
6. Any other activities, which are relevant to the course.

Reference Books:

1. Pannerselvam, R., Research Methodology, Prentice Hall of India, New Delhi.
2. O.R. Krishnaswamy; Research methodology in Social Sciences, HPH.
3. Donald R Cooper, Pamela S Schindler, JK Sharma, " Business Research Methods", McGraw Hill
4. Torchim W., Donnelly. J., and Arora K. Research Methods: The concise Knowledge Base, Cengage Learning
5. C.R.Kothari, Research Methodology, Vikas publications.
6. J.K. Sachdeva, Business Research Methodology, Himalaya Publishing House.
7. Thakur D, Research Methodology in Social Sciences, Deep and Deep Publications (P) Ltd.

Note: Latest edition of Reference books may be used.


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|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.3 Name of the Course: Accounting Standards - II | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Analyze the impact of contingencies, foreign exchange fluctuations, and income tax adjustments on financial statements based on relevant accounting standards. b) Understand the significance of accounting policy disclosures, cash flow statements, segment reporting, and related party transactions for transparent financial reporting. c) Evaluate financial performance using earnings per share, discounting operations, and interim financial reporting standards. d) Apply accounting standards for government grants and business amalgamations in financial statements. e) Interpret and apply accounting standards for consolidation, investment in associates, and joint ventures in corporate financial reporting. | | |
| Syllabus: | | Hours |
| Module No. 1: Accounting based on items impacting financial statements | | 14 |
| Introduction: AS - 4: Contingencies and events occurring after the balance sheet date, AS - 5: Net profit or loss for the period, prior period items and changes in accounting policies, AS - 11: The effect of changes in foreign exchange rate, AS - 22: Accounting for taxes on Income. | | |
| Module No. 2: Presentation & Disclosure based Accounting Standards - I | | 12 |
| Introduction: AS - 1: Disclosure of accounting policies, AS - 3: Cash flow statements, AS - 17: Segment Reporting, AS - 18: Related party disclosures, | | |
| Module No. 3: Presentation & disclosure based Accounting Standards - II | | 12 |
| Introduction: AS - 20: Earnings per share, AS - 24: Discounting operations, AS - 25: Interim financial reporting | | |
| Module No. 4: Other Accounting Standards | | 12 |
| Introduction: AS - 12: Accounting for government grants, AS - 14: Accounting for amalgamations. | | |
| Module No. 5: Accounting Standards for consolidated financial statements | | 14 |


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Introduction: AS -21: Consolidated financial statements, AS - 23: Accounting for Investment in Associates in Consolidated financial statements, AS - 27: Financial Reporting of interests in joint ventures.

Skill Developments Activities:

1. Analyze annual reports of companies to identify and assess the impact of contingencies and events occurring after the balance sheet date.
2. Prepare a cash flow statement of a selected company based on its financial data.
3. Compute and compare earnings per share (EPS) for two listed companies using financial reports.
4. Examine real-life cases of government grants and business mergers and prepare a brief report on their accounting treatment.
5. Analyze a company's consolidated financial statements and identify the treatment of subsidiaries, associates, and joint ventures.
6. Any other activities, which are relevant to the course.


Reference materials:

1. ICAI Study material – Advanced accounting:

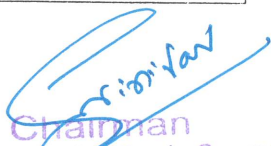
https://boslive.icai.org/sm_module.php?module=3

Note: Latest edition of Reference books may be used.

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.4 B Name of the Course: Principles & Practice of Insurance | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Provide a foundational understanding of insurance, its role in risk management, and the development of the insurance market, particularly in the Indian context. b) Explain various types of life and general insurance products, and their applicability in diverse risk scenarios. c) Equip students with practical knowledge of life insurance operations, from policy issuance to claims settlement. d) Provide hands-on understanding of general insurance practices, including underwriting, rating, and claims processing. e) Develop an understanding of the legal and regulatory framework governing insurance business in India, along with consumer protection mechanisms. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Insurance | | 16 |
| Introduction - Meaning and Importance of Insurance, Objectives and Functions of Insurance, The role of Insurance in the Economy. Risk Management: The Concept of Risk, Risk Identification, Assessment, and Control, Risk Management Strategies (Avoidance, Reduction, Transfer, Retention). The Concept of Insurance and its Evolution: Historical Development of Insurance, Evolution of Insurance Markets Globally and in India, Key Milestones in the Insurance Industry. The Business of Insurance: Overview of the Insurance Industry, The Insurance Value Chain, and Key Players in the Insurance Market (Insurers, Brokers, Agents, and Reinsurers). The Insurance Market: Structure of the Insurance Market in India, Public and Private Sector Insurance Companies, Role of Insurance Intermediaries. Insurance Customers: Understanding Customer Needs, Role of Customer in the Insurance Process, Consumer Protection in Insurance. | | |
| Module No. 2: Classifications of Insurance | | 14 |
| Life Insurance: Features, Benefits, and Applications of Term Life Insurance, Whole Life Insurance, Pure Endowment Policies, Group Insurance and Retirement Schemes. General Insurance: Fire Insurance: Features, Coverage, and Exclusions. Marine Insurance: Types (Hull, Cargo), Risks Covered. Motor Insurance: Third-party vs. Comprehensive Coverage. Personal Accident Insurance: Types and Benefits. Health Insurance: Types (Individual, Family Floater, Critical Illness). Rural and Burglary Insurance: Coverage and Importance. Liability Insurance: Types and Scope. Engineering Insurance: Construction, Machinery Breakdown. | | |


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| Module No. 3: Practice of Life Insurance | 10 |
| Introduction to Life Insurance Organizations, Premiums and Bonuses, Plans of Life insurance, Annuities, Group Insurance, Linked Life Insurance Policies, Applications and Acceptance, Policy Documents, Premium payment, Policy lapse and revival, Assignment, Nomination and Surrender of policy, Policy Claims. | |
| Module No. 4: Practice of General Insurance | 10 |
| Introduction to General Insurance, Policy Documents and forms, General Insurance Products: Fire, Marine, Motor, Liability, Personal Accident and Specialty Insurance. Underwriting, Ratings & Premiums, Claims, Insurance Reserves & Accounting. | |
| Module 5: Regulatory Environment: | 14 |
| Regulation of Insurance Business: Overview of the Regulatory Environment for Insurance, Insurance Act, 1938 and Its Amendments, The Role of IRDAI (Insurance Regulatory and Development Authority of India), Powers, Functions, and Objectives of IRDAI. Key IRDA Regulations on Solvency, Licensing, and Supervision, Regulatory Guidelines on Product Approval and Pricing, Role of Actuaries and Compliance. Consumer Protection and Dispute Resolution: Consumer Rights in the Insurance Sector, Insurance Ombudsman: Role, Jurisdiction, and Procedure, Dispute Resolution Mechanisms: Arbitration, Tribunals, and Courts, Rural and Social Sector Obligations in Insurance. | |
| Skill Development Activities: <ol style="list-style-type: none"> 1. Case study analysis on real-life examples of risk scenarios and insurance solutions offered, including group discussion on how insurance mitigates financial risks. 2. Product mapping exercise – Students will match different insurance products with specific real-world customer needs or business risks using case examples. 3. Role play simulation of a life insurance sales and documentation process, including premium calculation, filling proposal forms, and mock policy issuance. 4. Students will prepare sample claim forms, identify documents required for various general insurance claims, and simulate the claim evaluation and settlement steps. 5. Students will review real-world cases related to insurance disputes, regulations, and decisions of the Insurance Ombudsman or courts, followed by group presentations. 6. Any other activities, which are relevant to the course. | |
| Reference Books: <ol style="list-style-type: none"> 1. M. N. Srinivasan, Principles of Insurance Law, Wadhwa & Co. 2. Rajiv Jain, Insurance Law and Practice, Vidhi Publication Private Limited 3. Taxmann, Insurance Manual, Taxmann Publication Private Limited 4. Bharat, Manual of insurance Laws, Bharat Publication Private limited | |

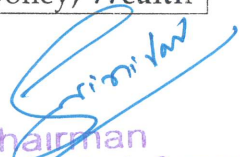

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5. Dr. Avtar Singh, Law of Insurance, Universal Publication Pvt. Limited
6. George E. Rejda, Principles of Risk Management and Insurance
7. Bodia B.S., Insurance Fundamentals, Deep and Deep Publications, New Delhi

Note: Latest edition of Reference books may be used.


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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.4.F Name of the Course: Personal Financial Planning | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Prepare personal financial budget and financial statements: Understand and create a budget, track income and expenses, and analyze cash flow. b) Compose the money management process and set financial goals: Learn to manage money and set short-term and long-term financial goals. c) Choose the best investment channels: Select optimal investment avenues by analyzing risk and return for wealth creation. d) Plan and manage debt wisely: Manage debt effectively and mitigate financial risks. e) Plan retirement and estate planning: Prepare for financial independence through retirement and estate planning strategies. | | |
| Syllabus: | | Hours |
| Module No. 1: Basics of Personal Financial Planning | | 12 |
| Personal Finance: Introduction-Meaning-income: Ordinary income, Portfolio income & Passive Income-expenditure-insurance-investment-savings-borrowings-essential and non-essential expenditure-financial dairy; Assets & Liabilities: Cash flow pattern of an asset & liability-Cash flow pattern of poor class-middle class-rich person- balance sheet and income statement of rich and poor person. Personal Financial Planning: Introduction- Meaning-need-importance-The Process of Personal Financial Planning-Preparation of Personal Budget- Personal Financial Statements - Personal Income Tax Planning-Common Financial Myths and Mistakes. | | |
| Module No. 2: Money Management and Financial Goal Setting | | 12 |
| Money Management: Introduction-meaning-need-importance-money management process- Work to Learn—Don't Work for Money, Financial Goal Setting: Introduction - meaning-need-importance-financial goal setting process. | | |
| Module No. 3: Investment & Wealth Management | | 16 |
| Introduction-meaning-when to start investment- process of investing-investment criteria-risk and return in investment-investment channels: FD, RD, post office small savings, Government and Corporate bonds, debt mutual funds, IPO, stock markets, commodities: oil, gold, silver and other investment schemes. Insurance: Meaning-Need and Purpose-Loss protection-Life& non-life and health-Benefits of Insurance-Term plans-Investment plans-Hybrid plans -ULIP etc.,- Agents, advisors-new policy-revive old policy; Wealth | | |


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Management: Meaning- wealth management process-personal financial planning v/s wealth management.

Module 4: Planning and Managing Debt

11

Introduction- about loan-credit-debt-positive & vicious debt cycle-steps involved in planning and managing debt-debt repayment; Financial Risk Management: types of risks-managing risks.

Module 5: Retirement & Estate Planning

13

Introduction- PPF, EPF, Gratuity, NPS, SCSS-Financial need after retirement-Three Stages -Saving, Accumulating and Dis-saving-Calculation of Corpus required after retirement-Protection from Inflation- Definition of will-Making a will.

Skill Development Activities:

1. Create a financial budget: Prepare a personal or family monthly budget and assess income and expenses.
2. Set financial goals: List and document short-term and long-term financial goals in a financial diary.
3. Analyze investment avenues: Research and evaluate various investment channels (FDs, stocks, bonds, mutual funds) and their pros/cons.
4. Discuss loan procedures: Visit a bank and gather information on the procedure, documentation, and requirements for personal and business loans.
5. Plan for retirement: Identify post-retirement financial needs and create a retirement plan, considering inflation and necessary corpus.

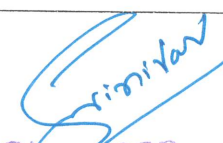
Reference Books:

1. Robert T. Kiyosaki (2011), 'Rich Dad Poor Dad: What the Rich Teach their Kids About Money that the Poor and Middle Class Do Not !, Perseus Books Group; First edition
2. Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, (2010), Personal Finance, Tata McGraw-Hill Publishing Co.Ltd. New Delhi. Eighth edition.
3. K.C. Mishra & Steward Doss (2009), Basics of Personal Financial Planning. Cengage Learning India Pvt Ltd.

References:

1. https://www.rbi.org.in/financialeducation/content/GUIDE310113_F.pdf
2. https://rbidocs.rbi.org.in/rdocs/content/pdfs/FLS140115SB_I.pdf
3. https://www.rbi.org.in/FinancialEducation/content/I%20Can%20Do_RBI.pdf
4. <https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/NSFE016072012.pdf>

Note: Latest edition of Reference books may be used.


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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.4..M Name of the Course: Service Marketing | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Demonstrate a comprehensive understanding of the differences and similarities between service-based and product-based marketing activities, emphasizing the unique challenges in service marketing. b) Display in-depth knowledge of service design, including the 7Ps of Service Marketing, service life cycle, and the development and quality management frameworks (such as SERVQUAL and GAPs model). c) Conduct an investigation into service delivery systems, with a focus on employee and customer roles, service culture, and managing demand and capacity effectively. d) Demonstrate the ability to manage service promises effectively by understanding and implementing integrated service marketing communications, aligning service promises with delivery, and utilizing appropriate pricing strategies. e) Identify and analyze emerging issues in service marketing particularly in global and rural markets. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Services Marketing | | 12 |
| Services: Introduction - Meaning - Characteristics - Difference between Goods & Services- Classification of services - Evolution and growth of service sector and service industries - Meaning of Services Marketing - Services Marketing Triangle - Challenges and issues in Services Marketing. | | |
| Module No. 2: Services Design | | 14 |
| Introduction - 7ps of Service Marketing - Service Life Cycle - New service development - Service Blue Printing - GAPs model of service quality -Service Quality function development - Consumer behaviour in services - Customer Expectations and perceptions of services -Service quality dimensions - SERVQUAL - Marketing research to understand customer expectations - Building customer relationships - Service recovery - Customer defined standards - Services cape. | | |
| Module No. 3: Service Delivery | | 15 |
| Introduction - Employee's role in Service Delivery - Service Culture - Customer's role in service delivery- Strategies for enhancing customer participation - Delivering services | | |


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through intermediaries and electronic channels - Techniques in managing demand and capacity - Measuring service quality - Waiting line strategies.

Module No. 4: Managing Service Promises

12

Introduction - Integrated Services Marketing Communication - Challenges in service communications - Strategies to match service promises and delivery - Pricing of services - Approaches to pricing of services - Pricing Strategies.

Module 5: Emerging issues in Service Marketing

11

Strategic approach in Services Marketing - Service Marketing in e-Commerce and e-Marketing and Telemarketing Services - Service Marketing Research for Global Markets and Rural Markets - Innovations in Services Marketing - Marketing of non-profit services and Ethical Aspects in Service Marketing.

Skill Development Activities:

1. Visit any service organization and collect information about the challenges faced in service marketing. Prepare a report focusing on the service marketing challenges and suggest potential solutions.
2. Visit a medium/large scale hotel and gather information on how they build customer relationships. Critically examine their strategies and suggest improvements based on service marketing concepts.
3. Visit an E-Commerce company and interview employees to understand their roles in service delivery. Prepare a report discussing how e-commerce platforms ensure service quality and customer satisfaction.
4. Visit a transportation organization and identify their pricing strategies. Collect information on how they determine their service prices and prepare a report on the pricing methods used.
5. Identify and analyze the latest developments in the field of service marketing. Prepare a presentation on the impact of these innovations on service delivery and customer experience.
6. Any other activities, which are relevant to the course.

Reference Books:

1. Valarie A Zeithmal & Mary Jo Bitner , Services Marketing- 5/e, TMH.
2. Christopher Lovelock , Services Marketing, Pearson Education.
3. Hoffman & Bateson , Services Marketing, 4/e, Cengage Learning.
4. Ravi Shankar , Services Marketing: The Indian Perspective, Excel Books.
5. Rajendra Nargundkar, Services Marketing, 3/e, TMH.
6. Cengiz Haksever et al , 'Service Management and Operations'; Pearson Education

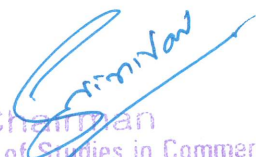
Note: Latest edition of Reference books may be used.


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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.4.H Name of the Course: Labour Laws & Practice | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Lab classes, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Understand constitutional rights and labor laws: Fundamental rights, equality before law, and implications for labor laws. b) Apply welfare and working condition laws: Provisions of laws like the Factories Act, 1948, Contract Labour Act, and more. c) Evaluate industrial relations legislation: Analyze industrial disputes, union roles, standing orders, and discipline laws. d) Comprehend wage laws: Understand wage payment, minimum wages, and bonus regulations. e) Analyze social security legislations: Evaluate the role of laws like ESI, Provident Fund, Gratuity, etc., in protecting employees. | | |
| Syllabus: | | Hours |
| Module No. 1: Constitution and Labour Laws: | | 10 |
| Introduction - Fundamental rights vis-à-vis labour laws - Equality before law and its application in labour laws - Equal pay for equal work - Article 16 and reservation policies - Articles 19, 21, 23, and 24 and their implications - International Labour Organization (ILO): Aims, objectives, cooperation among stakeholders, setting labour standards, developing policies and programmes for decent work. | | |
| Module No. 2: Law of Welfare & Working Condition : | | 15 |
| Introduction - The Factories Act, 1948; Contract Labour (Regulation and Abolition) Act, 1970; The Building and Other Constructions Workers' (Regulation of Employment and Conditions of Service) Act, 1996; The Mines Act, 1952; The Working Journalists and Other Newspapers Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955; The Weekly Holidays Act, 1942; Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013; The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 | | |
| Module No. 3: Law of Industrial Relations : | | 15 |
| Introduction - Industrial Disputes Act, 1947 (downsizing, retrenchment, lay-off, bench employees and termination) & Industrial discipline and domestic inquiry. The Industrial Disputes (Central) Rules, 1957; The Plantation Labour Act, 1951; The Industrial Employment (Standing Orders) Rules, 1946; Industrial Employment (Standing Orders) Act, 1946; The Industrial Employment (Standing Orders) Act, 1946; Indian Trade Union Act, 1926; The Trade Unions (Amendments) Act, 2001. | | |

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| Module No. 4: Law of Wages: | 12 |
| Introduction - Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976. | |
| Module No. 5: Social Security Legislations: | 12 |
| Introduction - Employees' Compensation Act, 1923; Employees Compensation (Amendment) Act, 2017; Employees' State Insurance Act, 1948; Employees' Provident Funds and Miscellaneous Provisions Act, 1952; Payment of Gratuity Act, 1972; Maternity Benefit Act, 1961; Maternity Benefit (Amendment) Act, 2017; The Payment of Gratuity Act, 1972; The Unorganized Workers' Social Security Act, 2008; Apprentices Act, 1961. | |
| Skill Development Activities: <ol style="list-style-type: none"> 1. Visit the ILO website and report on its vision and initiatives for decent work and labour standards. 2. Visit a large-scale factory and survey employee welfare and working conditions; report on compliance with welfare laws. 3. Visit a trade union office to understand union roles in protecting worker interests; prepare a report. 4. Meet daily wage workers and survey their challenges regarding rights, pay, and working conditions. 5. Survey unorganized sector workers to assess awareness of social security measures; report your findings. 6. Analyze factory compliance with the Sexual Harassment of Women at Workplace Act, 2013. 7. Any other relevant activity aligned with course objectives. | |
| Reference Books: <ol style="list-style-type: none"> a) <i>Study Material on Labour Laws and Practice</i>, The Institute of Company Secretaries of India <u>ICSI Study Material (PDF)</u> b) P.L. Malik: <i>Industrial Law</i>, Eastern Book Company, Lucknow. c) N.D. Kapoor: <i>Handbook of Industrial Law</i>, Sultan Chand & Sons, New Delhi. d) S.S. Gulshan & G.K. Kapoor: <i>Economic, Labour and Industrial Laws</i>, Sultan Chand & Sons, New Delhi. e) P.L. Malik: <i>Labour and Industrial Laws (Pocket Edition)</i>, Eastern Book Company, Lucknow. f) H.L. Kumar: <i>Labour Laws</i>, Universal Law Publishing Co. Pvt. Ltd., Delhi. g) <i>Labour & Industrial Laws (Legal Manual)</i>, Universal Law Publishing Co. Pvt. Ltd., Delhi. <p>Note: Latest edition of Reference books may be used.</p> | |

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.4 I Name of the Course: Fintech | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 64 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> a) Understand fintech transformation, infrastructure, and market dynamics. b) Learn about fintech technologies, use cases, and business models in the financial ecosystem. c) Analyze the implications of digital finance, crowdfunding, P2P lending, and ICOs. d) Understand the fundamentals, types, legal implications, and applications of cryptocurrencies. e) Grasp the working principles of blockchain, cryptography, smart contracts, and related technologies. | | |
| Syllabus: | | Hours |
| Module No. 1: Foundation to Fintech | | 10 |
| FinTech: Transformation, Evolution and Infrastructure, Banks Startups Emerging Markets - Collaboration between Financial Institutions and Start-ups -FinTech Typology - Emerging Economics: Opportunities and Challenges - From Too-Small-To-Care to Too-Big-To-Fail - Introduction to Regulation Industry - The Future of RegTech and other Technologies Impacting it. | | |
| Module No. 2: Fintech Landscape | | 12 |
| FinTech Architecture, FinTech Technologies, Applications of FinTech, use cases of FinTech in banks, Fintech unicorns and business models, Robo Advisor, ML/ AI in Robo-advisor, IoT applications, InsurTech innovations in Insurance Services, Using Credit Counsellor Robo/Bot for faster approvals & funding. | | |
| Module No. 3: Digital Finance | | 14 |
| Brief History of Financial Innovation - Digitization of Financial Services - FinTech & Funds- Crowd funding- Charity and Equity - P2P and Marketplace Lending - New Models and New Products -Initial Coin Offering, Importance of ICO in Alternative Finance. | | |
| Module No. 4: Crypto Currencies | | 14 |
| Crypto currencies - Legal and Regulatory Implications of Crypto currencies, Types of cryptocurrencies, Bitcoin and Applications, Digital Crypto Wallets, The Benefits from New Payment Stacks, digital rupee and CBDC. | | |
| Module 5: Blockchain | | 14 |


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Blockchain Foundations and applications, Cryptography, Blocks and Blockchain, the Chain, Nodes and Network, Public Key Cryptography and Signing, Hyperledger Blockchain Technology, Ethereum and Working with Smart Contracts, Use cases of Smart contracts.


Skill Development Activities:

- 1) Study fintech evolution: Research the evolution and infrastructure of fintech in emerging markets and its future impact.
- 2) Explore fintech architecture: Investigate how fintech technologies such as AI, IoT, and robo-advisors are implemented in banks and startups.
- 3) Analyze digital finance models: Explore and report on the crowdfunding process, P2P lending, and ICOs within fintech.
- 4) Survey cryptocurrency regulations: Analyze the legal and regulatory challenges of cryptocurrencies like Bitcoin and digital wallets.
- 5) Hands-on with blockchain: Understand how blockchain works, focusing on cryptography, smart contracts, and real-world use cases.
- 6) Any other activities, which are relevant to the course.


Reference Books:

1. FinTech, Divra Vinay, Notion Press
2. Fintech, Moosa Imad A., Edward Elgar Publishing Ltd.
3. FinTech, Arjunwadkar Parag Y, Taylor & Francis Ltd.
4. FinTech and Digital Banking in India, H B, Jaspal Singh, NC.

Note: Latest edition of Reference books may be used.

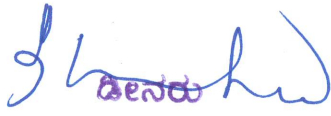

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| Name of the Program: Bachelor of Commerce (B.Com.) | | |
| Course Code: B.Com. 4.5 | | |
| Name of the Course: Computer Skills in Business | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 2 Credits | 2 Hrs | 32 Hrs |
| Pedagogy: Classroom Lectures, Case Studies, Hands-on Lab Sessions, Demonstrations, Group Discussions, Problem-solving Tasks, Mini Projects, Seminars, Quizzes & Self-Assessments, and Blended Learning (use of online tools, video tutorials, and learning platforms). | | |
| Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand the basics of computer systems and operating environments. Create and format business documents and presentations using MS Office tools. Perform data entry, analysis, and visualization using spreadsheets. Communicate effectively using digital communication and collaboration tools. Demonstrate awareness of e-business models and cybersecurity practices. | | |
| Syllabus: | | Hours |
| Module No. 1: Basics of Computers and Operating Systems | | 05 |
| <ol style="list-style-type: none"> Components of a Computer System: Input, Output, CPU, Storage Devices Types of Computers (Desktop, Laptop, Mobile Devices) Introduction to Operating Systems (Windows, Linux, macOS) File Management: Creating, Saving, Organizing Files and Folders Introduction to Cloud Storage (Google Drive, OneDrive) Computer Viruses, Anti-virus, and Safe Computing Practices | | |
| Module No. 2: Office Productivity Tools – MS Word & MS PowerPoint | | 07 |
| <ol style="list-style-type: none"> MS Word: Creating Business Documents, Formatting, Tables, Templates, Mail Merge MS PowerPoint: Creating Business Presentations, Slide Design, Charts, SmartArt, Animations Document Layout for Reports, Proposals, Letters, Circulars Practical Business Use Cases: Resumes, Letters, Proposals, Reports | | |
| Module No. 3: Spreadsheet Applications – MS Excel | | 08 |
| <ol style="list-style-type: none"> Basic Functions: SUM, AVERAGE, COUNT, IF, VLOOKUP, HLOOKUP Sorting, Filtering, and Formatting Data Charts and Graphs for Business Analysis Pivot Tables and Business Dashboards Practical Applications: Payroll, Budgeting, Sales Analysis | | |
| Module No. 4: Digital Communication & Business Tools | | 06 |
| <ol style="list-style-type: none"> Email Communication: Etiquette, Attachments, Signature, Group Emails Introduction to Collaboration Tools: Google Workspace (Docs, Sheets, Meet), Microsoft Teams, Zoom Digital Calendar, Task Management (Google Calendar, Trello, Notion) Basics of Online Forms and Surveys (Google Forms) Basics of Video Conferencing Tools: Scheduling, Screen Sharing, Recording | | |


 ಶೀನರು
 ವಾಣಿಜ್ಯ ಮತ್ತು ನಿರ್ವಹಣಾಶಾಸ್ತ್ರ ನಿಲಯ
 ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.
 ಶಿವಗಂಗೋತ್ರಿ: ದಾವಣಗೆರೆ-02.

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| Module 5: E-Business, Internet Usage & Cybersecurity | 06 |
| a) Introduction to E-Business and E-Commerce Platforms (Amazon, Flipkart, Shopify Basics) b) Digital Payments: UPI, Net Banking, Payment Gateways, Wallets c) Understanding Websites, URLs, Browsers, and Online Research d) Introduction to Cybersecurity: Password Safety, Phishing, Cyber Laws in India e) Importance of Data Privacy and Ethical Use of IT in Business | |
| Skill Development Activities: <ol style="list-style-type: none"> 1. Prepare a formatted business report using MS Word. 2. Create a business presentation with charts and animations. 3. Analyze and visualize sales data using Excel with formulas and charts. 4. Conduct a mock online meeting with shared tasks via Google Meet or Zoom. 5. Design an online feedback form using Google Forms. 6. Simulate an e-commerce transaction and explain digital payment steps. 7. Quiz on cybersecurity and phishing detection. 8. Any other activities, which are relevant to the course. | |
| Reference Books: <ol style="list-style-type: none"> 1. Ramesh Bangia – <i>Learning Computer Fundamentals, MS Office and Internet</i>, Khanna Publishing. 2. V. Rajaraman – <i>Introduction to Information Technology</i>, PHI Learning. 3. Ron Mansfield – <i>Working in Microsoft Office</i>, Tata McGraw-Hill. 4. Sanjay Saxena – <i>MS Office for Every One</i>, Vikas Publishing. 5. Douglas E. Comer – <i>The Internet Book</i>, Pearson Education. 6. Sushila Madan – <i>Introduction to Computers</i>, Taxmann Publications. 7. P.K. Sinha & P. Sinha – <i>Computer Fundamentals</i>, BPB Publications. | |
| Note: Latest edition of Reference books may be used. | |


ದೀನರು
 ವಾಣಿಜ್ಯ ಮತ್ತು ನಿರ್ವಹಣಾಶಾಸ್ತ್ರ ನಿರ್ದೇಶಕರು
 ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ,
 ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-02.


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