


Final Copy

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 17th March, 2026)



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


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Davangere 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	60
2	Discipline Elective/Optional Courses	DEC	16	11
3	Two Languages Courses	LC	24	16
4	Practical and Skill Enhancement Courses/ Research Methodology Courses	SEC	12	08
5	Constitutional Moral Values Courses	CVC	07	05
	Total		147	100

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

Year	Semester	Credits	Total Credits
1	I	24	51
	II	27	
2	III	24	48
	IV	24	
3	V	24	48
	VI	24	
Total		147	147


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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 - I	CVC	3	40	10	50	2
		Sub -Total (A)		27	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	Indian Constitution - II	CVC	3	40	10	50	2
15	B.Com.2.6	Environmental Studies	CVC	4	80	20	100	3
		Sub -Total (B)		31	600	150	750	27


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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
16	Lang. 3.1	Language - I Kannada/Hindi/Urdu/ Sanskrit	LC	4	80	20	100	3
17	Lang. 3.2	Language - II English	LC	4	80	20	100	3
18	B.Com.3.1	Corporate Accounting	DCC	4	80	20	100	4
19	B.Com.3.2	Business Statistics	DCC	4	80	20	100	4
20	B.Com.3.3	Accounting Standards - I	DCC	4	80	20	100	4
21	B.Com.3.4	Elective - 1	DEC	4	80	20	100	4
22	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
23	Lang. 4.1	Language - I Kannada/Hindi/Urdu/ Sanskrit	LC	4	80	20	100	3
24	Lang. 4.2	Language - II English	LC	4	80	20	100	3
25	B.Com.4.1	Cost Accounting	DCC	4	80	20	100	4
26	B.Com.4.2	Basics of Business Research	DCC	4	80	20	100	4
27	B.Com.4.3	Accounting Standards - II	DCC	4	80	20	100	4
28	B.Com.4.4.	Elective - 2	DEC	4	80	20	100	4
29	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
30	B.Com.5.1	Financial Management	DCC	4	80	20	100	4
31	B.Com.5.2	Principles of Auditing	DCC	4	80	20	100	4
32	B.Com.5.3	Business Regulatory Framework	DCC	4	80	20	100	4
33	B.Com.5.4	Income Tax Law & Practice -I	DCC	4	80	20	100	4
34	B.Com.5.5.	Elective - 3	DEC	4	80	20	100	4
35	B.Com.5.6	Business and Corporate Etiquettes	SEC	2	40	10	50	2
36	B.Com.5.7	Internship/Socio-Economic 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

Note: A faculty member guiding 25 students will be given 2 teaching hours of workload. Workload may also be granted when the number of students is between 15 and 24. If the number of students is less than 15, they may be distributed among other faculty members or considered separately for workload by the competent authority.

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

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Semester VI

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
37	B.Com.6.1	GST and Customs Law	DCC	4	80	20	100	4
38	B.Com.6.2	Startups Ecosystem	DCC	4	80	20	100	4
39	B.Com.6.3	Management Accounting	DCC	4	80	20	100	4
40	B.Com.6.4	Income Tax Law & Practice -II	DCC	4	80	20	100	4
41	B.Com.6.5.	Elective - 4	DEC	4	80	20	100	4
42	B.Com.6.6	Investing in Stock Markets	SEC	2	40	10	50	2
43	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				158	3120	780	3900	147

Note: A faculty member guiding 25 students will be given 2 teaching hours of workload. Workload may also be granted when the number of students is between 15 and 24. If the number of students is less than 15, they may be distributed among other faculty members or considered separately for workload by the competent authority.

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 Banking 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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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. 5.1 Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand financial management concepts and financial decision-making processes. Analyse capital structure and leverage decisions. Apply capital budgeting techniques for investment evaluation. Understand dividend policy theories and their implications. Estimate and manage working capital requirements effectively. 		
Syllabus:		Hours
Module No. 1: Introduction to Financial management		12
Introduction- meaning of Finance, meaning of Finance function- organization of finance function, Meaning and Definition of Financial Management, objectives of Financial Management, Functions of Financial Management, and Financial goals: profit maximization vs wealth maximization, Role of Finance manager in India. Financial planning-Meaning, Importance, Principles of a sound financial plan. Time value of money - Simple problems on compounding technique and Discounting techniques.		
Module No. 2: Capital Structure Decisions		12
Introduction- Meaning of Capital Structure-Factors influencing on capital structure, computation and Analysis of EBIT, EBT, EPS. Leverages-Meaning and definition-Types of leverages-operating, financial and Combined leverages, Problems thereon. Cost of Capital: Problems on Cost of equity, Cost of Preference shares, Cost of debt & WACC.		
Module No. 3: Investment Decisions		16
Introduction-Meaning and Definition of Capital Budgeting, Importance of Capital budgeting, Process of Capital budgeting, Techniques of capital budgeting: Payback period, Discounted payback period - Accounting rate of return - Net present value - Internal rate of return - Profitability index - Capital rationing. Problems thereon.		
Module No. 4: Dividend decisions		12
Introduction-Meaning, Types of dividends, Types of Dividend Policies, Determinants of dividend policy-Dividend theories-Theories of Relevance- Walter's Model and Gordon's Model and Theories of Irrelevance-The Miller-Modigliani (MM) Hypothesis-Problems thereon.		
Module 5: Working capital Management		12


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Introduction-Meaning of working capital- Types of working capital, operating cycle, Determinants of working capital, Sources of working capital finance, problems on estimation of working capital requirements, Dangers of excess and inadequate working capital, merits of adequate working capital.

Skill Development Activities:

- 1) Prepare a simple financial plan for a hypothetical business showing sources of finance, expected expenses, and financial objectives.
- 2) Calculate operating, financial, and combined leverage using imaginary company data and interpret risk implications.
- 3) Evaluate an investment proposal using Payback Period and NPV methods with assumed cash flows.
- 4) Study the dividend history of any listed company (annual report or website) and identify its dividend policy trend.
- 5) Prepare an operating cycle chart and estimate working capital needs using assumed business data.
- 6) Any other activities which are relevant to the course.

Reference books:

1. I.M. Pandey, Financial Management, Vikas Publication, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. S.N. Maheshwari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
4. Ravi M Kishore, Financial Management, Taxmann Publications.
5. Chandra and Chandra D Bose, Fundamentals of Financial Management, PHI, 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. 5.2 Name of the Course: Principles of Auditing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand the conceptual framework of auditing. Examine the risk assessment and internal control in auditing Comprehend the Verification and Valuation of Assets and Liabilities. Examine the company audit and the procedure involved in the audit of different entities. Understand audit reporting practices and professional ethics applicable to professional accountants. 		
Syllabus:		Hours
Module No. 1: Introduction to Auditing		10
Introduction - Meaning - Definitions - Objectives - Scope - Types - Merits and Demerits of Audit - Relationship of audit with other disciplines - Preparation before commencement of new audit - Working Papers - Audit Notebook, Audit Programme - Qualities of an Auditor - Audit Planning - Audit Documentation - Audit Evidence - Written Representation.		
Module No. 2: Risk Assessment and Internal Control		12
Introduction - Audit risk - Assessment of risk - Internal control - Evaluation of internal control - Testing of internal control - Internal control & IT environment - Internal Audit - Internal audit standards - Fraud - Role of the Auditor & Forensic accountant in Fraud Detection and Reporting.		
Module No. 3: Verification and Valuation of Assets and Liabilities		12
Introduction- Meaning and objectives of verification and valuation - Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock-in-Trade. Liabilities - Bills payable, Sundry Creditors and Contingent liabilities.		
Module No. 4: Company Audit and Audit of other Entities		13
Company Audit: Introduction - Eligibility, Qualification and Disqualification of an auditor - Appointment of auditor - Rotation of auditor - Provisions on audit committee - Auditors remuneration - Removal of auditor - Powers, Rights, and Duties of the Auditor - Company Audit Reporting and Disclosure Requirements. Other Entities: Audit Procedure of NGOs - Charitable institutions - Sole trader - firm - Educational institutions - State Government local bodies - Cooperative societies - hotels - hospitals - clubs & Banks.		

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Module 5: Audit Report & Professional Ethics	13
<p>Introduction - Meaning and Importance - Elements of Audit Report - Types of Audit Report - Independent Auditor's Report (Illustrative Format) - Introduction to IT Audit - Audit in a Computerised Accounting Environment- Basics of Computer Assisted Audit Techniques (CAATs).</p> <p>Professional Ethics: Code of Ethics - Fundamental Principles of Professional Ethics - Role of Professional Accountants in Public Practice and Business.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1) Visit a Chartered Accountant's office and document types of audits conducted. 2) Design a sample internal control procedure for an organisation. 3) Analyse verification and valuation procedures for selected assets and liabilities. 4) Visit an NGO or organisation and prepare a brief audit observation report. 5) Collect and analyse independent auditors' reports of any two companies. 6) Any other course-relevant practical activity. 	
<p>Reference books:</p> <ol style="list-style-type: none"> 1. Study material of the Institute of Chartered Accountants of India on Auditing and Assurance. 2. B. N. Tandon, Principles of Auditing, S. Chand Publishing. 3. T. R. Sharma, Auditing: Principles and Problems, Sahitya Bhawan. 4. J. M. Manjunatha et al., Auditing and Assurance, Himalaya Publishing House. 5. Gupta Karnal, Contemporary Auditing, Tata McGraw-Hill. 6. R. G. Saxena, Principles of Auditing. <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. 5.3 Name of the Course: Business Regulatory Framework		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand contract laws and their application in business transactions. b) Explain specific contracts including indemnity, bailment, guarantee, and agency. c) Analyse provisions of the Sale of Goods Act relating to buyers and sellers. d) Examine partnership and LLP laws and their business relevance. e) Understand cyber law and IT regulations in the contemporary business environment. 		
Syllabus:		Hours
Module No. 1: The Indian Contract Act, 1872: General Principles of Contract		12
Introduction - Contract - Meaning - Characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects - Void agreements - Discharge of a contract - modes of discharge, breach and remedies against breach of contract- Contingent contracts - Quasi contracts. E-contracts and digital agreements in business, Capacity and consent issues in online contracts.		
Module No. 2: Specific Contracts & Consumer Protection		12
Introduction - Contract of Indemnity and Guarantee - Contract of Bailment - Contract of Agency. Overview of Consumer Protection Act, 2019: Consumer Rights, Consumer Redressal Mechanism, and E-commerce provisions.		
Module No. 3: The Sale of Goods Act, 1930		14
Introduction - Contract of sale, Meaning and difference between sale and agreement to sale - Conditions and warranties - Transfer of ownership in goods including sale by a non-owner - Performance of contract of sale - Unpaid seller - meaning, rights of an unpaid seller against the goods and the buyer. E-commerce sales and online goods transactions, Risk, delivery and insurance aspects in goods movement.		
Module No. 4: Partnership Laws		14
Introduction - The Partnership Act, 1932: Nature and Characteristics of Partnership - Registration of a Partnership Firms - Types of Partners - Rights and Duties of Partners - Implied Authority of a Partner - Incoming and outgoing Partners - Mode of Dissolution of Partnership. The Limited Liability Partnership Act, 2008: Salient Features of LLP - Differences between LLP and Partnership, LLP and Company - LLP Agreement - Partners and Designated Partners -Incorporation Document - Incorporation by Registration - Partners and their Relationship.		

Module 5: Cyber Law and Intellectual Property Rights	12
<p>Cyber Law / IT Act, 2000: Introduction, objectives, scope, Key definitions, Salient features, Computer-related offences and penalties, Cyber appellate mechanism, Data protection and privacy basics, Cybersecurity compliance in business, Legal issues in digital payments and e-commerce.</p> <p>Intellectual Property Rights (IPR): Meaning and importance of Intellectual Property Rights, Types of IPR: Patents, Trademarks, Copyrights, Designs, Geographical Indications, Relevance of IPR in business and commerce.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1) Analyse any business legal dispute case and identify the legal issues involved. 2) Collect legal documents (affidavit, power of attorney, gift deed, sale deed) and study their components. 3) Analyse a sale agreement and identify essential clauses. 4) Visit a partnership firm and analyse the partnership deed. 5) Identify emerging cyber security careers and required legal awareness. 6) Any other course-relevant activity. 	
<p>Reference books:</p> <ol style="list-style-type: none"> 1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 2. Avtar Singh, Business Law, Eastern Book Company, Lucknow. 3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning 4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi. 5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi 6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House 7. Sushma Arora, Business Laws, Taxmann Publications. 8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed. 9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education 10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi <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. 5.4 Name of the Course: Income Tax Law and Practice - I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Note: The course shall be taught and examined as per the provisions of the latest Finance Act applicable to the relevant Assessment Year.		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand the basic concepts of income tax and determine the residential status and tax incidence of an individual. Compute taxable income under the head "Salaries." Calculate income from House Property. Compute income from Business and Profession, including basic presumptive taxation provisions. Prepare the Total Income and tax liability of an individual assessee applying relevant deductions and tax provisions. 		
Syllabus:		Hours
Module No. 1: Basic Concepts of Income Tax		12
Introduction to taxation: meaning of tax, types of taxes. Brief history of the Indian tax system and legal framework of direct taxation in India. Introduction, objectives and salient features of the Income-tax Act, 2025. Important definitions under the Income-tax Act, 2025 such as Assessee, Person, Income, Casual Income, Gross Total Income, Total Income, Agricultural Income, Residential Status and Tax Year. Scheme of taxation, scope and basis of charge, heads of income, concept of exemptions, and exempt incomes applicable to individuals under the relevant provisions of the Income-tax Act, 2025. Overview of the Old and New Tax Regimes, rebate provisions applicable to resident individuals, standard deduction, and basic introduction to PAN, Aadhaar linkage.		
Module No. 2: Residential Status and Incidence of Tax		12
Meaning and importance of residential status; types of residential status—Resident, Resident but Not Ordinarily Resident (RNOR), and Non-Resident. Determination of residential status of an individual as per statutory provisions and recent amended stay conditions. Incidence of tax based on residential status and scope of total income. Practical problems on determination of residential status of individual assessee.		
Module No. 3: Income from Salary		16
Meaning of Salary and basis of charge under Section 15. Definitions of Salary, Perquisites and Profits in lieu of Salary. Provident Funds (Statutory, Recognized, Unrecognized and		


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Public Provident Fund) and their tax treatment. Allowances and their taxability. Valuation of perquisites as per relevant rules. Deductions from Salary including standard deduction and professional tax. Practical problems on computation of taxable salary under both tax regimes.

Module No. 4: Income from House Property

12

Basis of charge under the head Income from House Property. Deemed owners. Types of house property: self-occupied and let-out property. House property incomes exempt from tax. Determination of Annual Value including Gross Annual Value, Municipal Value, Fair Rent and Standard Rent. Treatment of unrealized rent and arrears of rent. Deductions under Section 24 including interest on borrowed capital with applicable limits. Computation of income from self-occupied and let-out properties. Practical problems on computation of income from house property.

Module No. 5: Profits and Gains of Business and Profession

12

Meaning and definition of Business, Profession and Vocation. Basis of charge. Revenue and capital receipts. Expenses expressly allowed and expressly disallowed. Allowable losses and expenses allowed on payment basis. Introduction to depreciation under Section 30 to 37 (basic concept). Computation of income from business of a sole trading concern. Computation of income from profession with reference to Medical Practitioners, Advocates and Chartered Accountants. Basic overview of TDS provisions applicable to business and professionals under New Income Tax Act, 2025.

Skill Development Activities:

1. Prepare a comparative slab rate chart for different categories of individual assessee under the Old and New Tax Regimes.
2. Compute tax liability of a salaried employee and a small business/professional using hypothetical data and prepare a structured tax computation statement.
3. Prepare a chart showing taxability of various allowances, perquisites, and retirement benefits.
4. Identify and compile a checklist of documents required for filing an individual's Income Tax Return and draft a sample computation sheet using spreadsheet tools.
5. Visit a Chartered Accountant's office (or conduct an interaction with a tax practitioner) and document the procedure involved in computation of income and filing of an Income Tax Return.
6. Any other activity relevant to the course as assigned by the instructor.

Reference books:

1. Lal B.B., Direct Taxes, Kalyani Publications.
2. Mehrothra H.C. and S.P. Goyal, Direct Taxes, Sahitya Bhawan, Agra.
3. Vinod K. Singhania and Kapil Singhania, Direct Taxes - Law and Practice,
4. Taxmann Publications (P) Ltd., New Delhi.


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5. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.

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. 5.5.B&I Name of the Course: Banking and Insurance Company Accounts		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand the accounting framework of banking and insurance companies. Prepare final accounts of banking companies as per statutory requirements. Prepare revenue accounts and financial statements of insurance companies. Apply regulatory norms in banking and insurance accounting. Analyse contemporary developments and emerging trends in financial sector accounting. . 		
Syllabus:		Hours
Module No. 1: Banking Company Accounts - I		12
Meaning and features of banking companies, Legal framework – Banking Regulation Act, 1949, Role of Reserve Bank of India, Books and registers maintained by banks, Concept of NPA and asset classification. Solve problems on: Rebate on bills discounted, Interest on advances, Interest on deposits, Provision for doubtful debts and NPA classification and provisioning calculation.		
Module No. 2: Banking Company Accounts - II		12
Format of Profit & Loss Account, Format of Balance Sheet, Schedules as per statutory requirements, Income recognition norms and Introductory Basel norms. Preparation of: Profit and Loss Account (with adjustments), Balance Sheet with Schedules, Treatment of bad debts and provisions, Asset classification adjustments.		
Module No. 3: Insurance Company Accounts - I		16
Meaning and types of insurance, Regulatory framework under IRDA, Insurance Act provisions, Accounting principles of insurance. Preparation of: Revenue Account (Life Insurance), Profit and Loss Account, Balance Sheet and Valuation of policy liabilities (basic level)		
Module No. 4: Insurance Company Accounts - II		12
General insurance accounting principles, Solvency margin (introductory), Claims management. Preparation of: Revenue Account (General Insurance), Profit and Loss Account, Balance Sheet, Calculation of Reserve for Unexpired Risk and Claims outstanding adjustments		
Module 5: Recent Trends in Banking and Insurance Company Accounts		16
Banking: Ind AS applicability (overview), Accounting for stressed assets (basic idea), Digital banking and fintech (introductory)		

Insurance: Ind AS / IFRS developments (overview), ULIPs (basic concept), Insurtech (introductory)

General: Risk management and reporting (basic), Technology in accounting systems (overview).

Skill Development Activities:

- 1) Preparation of bank final accounts with adjustments.
- 2) NPA classification and provisioning exercise.
- 3) Preparation of insurance company revenue accounts.
- 4) Analysis of annual reports of banks and insurance companies.
- 5) Case study on recent banking or insurance reforms.
- 6) Any other activities which are relevant to the course.


Reference books:

1. Advanced Accountancy - S.N. Maheshwari & S.K. Maheshwari
2. Advanced Accounting - Shukla & Grewal
3. Banking and Insurance - M.N. Mishra
4. Annual Reports of banks regulated by the Reserve Bank of India
5. Annual Reports of insurance companies regulated by the Insurance Regulatory and Development Authority of India

Note: Latest edition of Reference books/online resources may be used.


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Name of the Programme: Bachelor of Commerce (B.Com)		
Course Code: B.Com 5.5.F		
Name of the Course: Financial Environment		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Describe the key features and challenges of the Indian economy. b) Explain the working of monetary policy and its tools. c) Analyse fiscal policy and government budgeting process. d) Interpret major financial and economic indicators. e) Assess contemporary issues influencing India's financial environment. 		
Syllabus:		Hours
Module No. 1 : Indian Economic Environment		12
Introduction, Nature and features of Indian economy, Sectoral composition- primary, secondary and tertiary, Structural changes in Indian economy (pre- and post-liberalisation), Role of public and private sectors in growth of economy, Demographic dividend and labour market dynamics- meaning, link between population, employment and growth, Challenges of Indian economy. Economic planning evolution & Current growth trends.		
Module No. 2: Monetary Policy Framework in India		12
Introduction, Meaning and objectives of monetary policy, qualitative and quantitative measures of credit control, Instruments of monetary policy: Bank Rate, Repo, Reverse Repo, CRR, SLR, Liquidity Adjustment Facility (LAF), Monetary Policy Committee (MPC)-structure and role, Impact of monetary policy on business, banking, and investment.		
Module No. 3: Fiscal Policy and Public Finance		14
Introduction, Meaning and objectives of fiscal policy, difference between fiscal policy and monetary policy, Public revenue: tax and non-tax sources, Public expenditure: revenue and capital expenditure, Fiscal deficit, revenue deficit, and primary deficit, Types of Fiscal Policy, Budgetary policy and its impact on economic growth, Role of Ministry of Finance in Fiscal Policy.		
Module No. 4: Financial and Economic Indicators		14
National income indicators: GDP, GNP, NNP, Per Capita Income- methods of measurement: product, income and expenditure method, uses and limitations of National income indicators; Inflation indicators: meaning and significance-CPI, WPI; Interest rate indicators: meaning and role, yield curve, Balance of Payments-meaning and components, foreign exchange indicators; Business and financial indicators: IIP, PMI,		


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credit growth and its significance. Financial market indicators (Sensex/Nifty meaning), External debt indicators.

Module 5: Contemporary Financial Environment in India

12

Financial sector reforms in India- Banking reforms, Digital economy- meaning, digital payment system, its advantages and challenges, Financial inclusion and inclusive growth- meaning, significance and measures to enhance financial inclusion, External sector and global economic linkages, Sustainable development and green finance- meaning and initiatives. Financial system structure & Financial stability and risk.

Skill Development Activities:

- 1) Interpretation of RBI monetary policy statements.
- 2) Analysis of Union Budget highlights of recent year.
- 3) Collect and analyse last 10 years' inflation and GDP trends using official data
- 4) Identify the recent financial sector reforms in India.
- 5) Collect 5 years data of economic indicators and prepare a short reports.
- 6) Any other activities which are relevant to the course.

Reference books:

1. V K Puri and S K Mishra, Indian Economy, Himalaya Publishing House
2. Datt & Sundharam, Indian Economy, S. Chand
3. Ramesh Singh, Indian Economy, McGraw-Hill Education
4. Bhole, L.M. - Public Finance, Tata McGraw-Hill Education
5. Khan and Jain, Financial Services, McGraw-Hill Education
6. Government of India - Economic Survey (latest edition)
7. RBI - Report on Currency and Finance

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. 5.5..M

Name of the Course: Digital Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.

Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.

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

- Understand digital marketing concepts and digital consumer behaviour.
- Design basic SEO and paid search campaigns.
- Develop content and social media campaigns aligned with brand objectives.
- Analyse digital marketing performance and interpret key metrics for decision-making.
- Formulate integrated digital marketing strategies incorporating emerging technologies.

Syllabus:

Hours

Module No. 1: Foundations of Digital Marketing & Digital Ecosystem

12

Evolution of Digital Marketing, Traditional vs Digital Marketing, Digital Marketing Mix (7Ps in digital context), Consumer Behaviour in Digital Environment, Customer Journey (AIDA, Touchpoints, Funnel Strategy), Website Fundamentals: Domain, Hosting, CMS (WordPress basics), UX/UI basics and Landing Page Optimization, E-Commerce Models & Payment Gateways.

Module No. 2: Search Engine Optimization (SEO) & Search Engine Marketing (SEM)

12

How Search Engines Work (Crawling, Indexing, Ranking), Keyword Research & Search Intent, On-Page SEO (Meta tags, Headers, Internal linking), Off-Page SEO (Backlinks, Local SEO, Google Business Profile), Technical SEO basics (XML sitemap, Mobile optimization), Introduction to Google Ads, Campaign Structure & Keyword Match Types, Display Ads & Remarketing, Budgeting & ROI basics.

Module No. 3: Content Marketing, Email Marketing & Social Media Marketing

14

Content Marketing Strategy & Content Calendar, Blogging, Video Marketing, Short-form Content, Brand Storytelling & Content Distribution, Email Marketing Strategy & Automation, A/B Testing & Campaign Metrics, Social Media Strategy & Platform Selection, Meta Ads Manager basics, Influencer Marketing fundamentals, Online Reputation Management.

Module No. 4: Web Analytics, Performance Marketing & Marketing Automation

13

Introduction to Google Analytics 4 (GA4), Metrics & Dimensions, Traffic Source Analysis, Conversion Tracking & Goal Setting, UTM Parameters, Attribution Models,


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Performance Marketing KPIs, Marketing Dashboards, Introduction to Marketing Automation & CRM Integration.

Module 5: Emerging Trends & Integrated Digital Marketing Strategy

13

AI & Machine Learning in Marketing, Chatbots & Conversational Marketing, Voice Search Optimization, Influencer & Affiliate Marketing, Privacy-first Marketing & Data Protection (GDPR overview), Blockchain & Programmatic Advertising (Introductory), Integrated Digital Marketing Strategy Framework, Budget Allocation & Multi-channel Planning, Digital Marketing Ethics.

Skill Development Activities:

- 1) Conduct a digital audit of a local business website and analyse its customer journey and online presence.
- 2) Create a keyword strategy and design a mock Google Ads campaign with budget allocation and expected ROI.
- 3) Develop a one-month social media and email marketing plan for a selected product including content calendar and campaign objectives.
- 4) Prepare a sample analytics report interpreting website traffic data and recommending optimization strategies.
- 5) Develop a comprehensive integrated digital marketing strategy for a startup including multi-channel plan and budget allocation.
- 6) Any other activities which are relevant to the course.

Reference books:

1. Digital Marketing: Strategy, Implementation and Practice - Dave Chaffey & Fiona Ellis-Chadwick, Pearson
2. Understanding Digital Marketing - Damian Ryan & Calvin Jones, Kogan Page
3. The Art of Digital Marketing - Ian Dodson
4. Digital Marketing Analytics - Chuck Hemann & Ken Burbary
5. Google Skillshop Resources (Free Certification Modules)
6. Internet Marketing: a practical approach By Alan Charlesworth
7. Social Media Marketing: A Strategic Approach By Melissa Barker, Donald I. Barker, Nicholas F. Bormann, Krista E Neher

Recommended Tools and Platforms for Hands-on Practice:

1. Google Analytics 4, Google Ads, Google Tag Manager, Google Search Console
2. Facebook Ads Manager, Meta Business Suite
3. SEMrush, Ahrefs, Moz (trial/student versions)
4. Canva, Adobe Express for content creation
5. Mailchimp, HubSpot (free tier)
6. Hootsuite, Buffer for social media management
7. WordPress, Wix for website basics
8. ChatGPT, Jasper.ai for AI-assisted content
9. Hotjar, Microsoft Clarity for analytics

Note: Latest edition of Reference books may be used.


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**B O S Dept. of Studies in Commerce
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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 5.5.H Name of the Course: New Age Leadership Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand how leadership has evolved in the digital and globalised business world. Able to differentiate leadership theories and apply appropriate leadership styles in business situations. Develop emotional intelligence and interpersonal leadership skills. Understand how leaders build, manage and motivate high-performance teams. Recognise the importance of ethical and sustainable leadership in contemporary business. 		
Syllabus:		Hours
Module No. 1: Leadership in the 21st Century		12
Meaning, nature and importance of leadership, Leadership vs Management, Changing business environment and need for New Age Leadership, Digital transformation and leadership challenges, Entrepreneurial leadership & startup ecosystem, Inclusive leadership and diversity, Essential leadership competencies: Vision, Accountability, Courage, Humility. Global and cross-cultural leadership challenges.		
Module No. 2: Leadership Theories and Styles		14
Evolution of leadership theories, Trait and Behavioural theories (Ohio & Michigan studies), Blake and Mouton's Managerial Grid, Contingency theories (Fiedler & Situational Leadership - overview), Transformational and Transactional Leadership, Servant Leadership, Lewin's Leadership Styles, Adaptive and Agile Leadership (introductory).		
Module No. 3: Emotional Intelligence and Personal Leadership Skills		12
Concept of Emotional Intelligence (EI), Self-awareness, Self-regulation, Motivation, Empathy, Social skills, Communication skills for leaders, Conflict management and negotiation skills, Decision-making and problem-solving skills, Leadership presence and personal branding. Stress management for leaders, Resilience and adaptability.		
Module No. 4: Team Building and Leadership in Modern Organisations		14
Groups vs Teams, Stages of Team Development (Tuckman model), Group dynamics and cohesion, Leadership role in team effectiveness, Virtual teams and remote leadership, Leadership in startups and innovation-driven teams, Ginnett's Team Effectiveness Model (overview). Psychological safety in teams, Role of leadership in innovation culture.		


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Module No. 5: Ethical, Sustainable and Responsible Leadership

12

Ethics in leadership, Organisational culture and values, Moral reasoning and ethical decision-making, Corporate governance and responsible leadership, ESG (Environmental, Social and Governance) leadership, Sustainability and stakeholder approach, Leadership in crisis situations.

Skill Development Activities:

- 1) Conduct an interview (physical/virtual) with a business leader or entrepreneur and analyse their leadership approach in the present context.
- 2) Prepare a case-based analysis identifying the leadership style adopted in a well-known company.
- 3) Self-assessment of Emotional Intelligence using a structured tool and preparation of a personal leadership development plan.
- 4) Design a team-building strategy for a startup or new business venture including leadership roles and team norms.
- 5) Analyse a real corporate case involving ethical leadership or crisis management and present findings in class.
- 6) Any other activities, which are relevant to the course.

Reference books:

1. Leadership: Theory and Practice - Peter G. Northouse
2. Leadership: Enhancing the Lessons of Experience - Hughes, Ginnett & Curphy
3. Leadership in Organizations - Gary Yukl
4. Primal Leadership - Daniel Goleman
5. Start with Why - Simon Sinek
6. Hughes, Ginnett, Curphy (2010) - Leadership, Enhancing the Lessons of Experience (Tata Mc Graw Hill, 5th Ed.)
7. Peter G. Northouse, "Leadership", 2010, Sage. Lussir, "Effective Leadership", 2009, Cengage.
8. Halder U (2010) - Leadership and Team Building (Oxford University Press, 2nd Ed.)
9. Yukl G (2007) - Leadership in Organisations (Pearson Education Ltd., 6th Ed.)

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. 5.5.I Name of the Course: Basics of Spreadsheets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand spreadsheet interface, structure, and data handling techniques. b) Apply formulas and functions for business and financial calculations. c) Analyze and interpret business data using charts, sorting, filtering, and Pivot Tables. d) Use financial and logical functions for business decision-making. e) Develop spreadsheet-based reports and simple business models. 		
Syllabus:		Hours
Module No. 1: Introduction to Spreadsheets		12
Introduction to Spreadsheet Software (MS Excel / Google Sheets), Features and Applications, Workbook and Worksheet Concepts, Data Entry and Formatting, Cell Referencing - Relative, Absolute and Mixed References, Basic Arithmetic Operations, Saving, Printing and File Management.		
Module No. 2: Formulas and Functions		14
Introduction to Formulas, Order of Operations, Basic Functions - SUM, AVERAGE, COUNT, MAX, MIN, Logical Functions - IF, AND, OR, Text Functions - LEFT, RIGHT, CONCAT, Date and Time Functions, Error Handling in Spreadsheets.		
Module No. 3: Data Analysis Tools		14
Sorting and Filtering, Conditional Formatting, Data Validation, Charts and Graphs (Bar, Line, Pie, Column), Pivot Tables and Pivot Charts, Introduction to Dashboard Creation.		
Module No. 4: Financial and Statistical Applications		12
Financial Functions - PMT, NPV, IRR (basic level), Loan and EMI Calculations, Budget Preparation, Break-even Analysis, Basic Statistical Functions - Mean, Median, Standard Deviation, What-if Analysis - Goal Seek and Scenario Manager.		
Module 5: Business Applications		12
Sales Analysis, Payroll Preparation, Inventory Management Sheet, MIS Reporting, Introduction to Macros (Basic Concept), Spreadsheet Security and Protection.		
Skill Development Activities:		
<ol style="list-style-type: none"> 1) Prepare a monthly sales report using formulas and charts. 2) Create a loan repayment calculator using financial functions. 3) Develop a Pivot Table-based performance analysis report. 4) Design a business budget template. 		


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- 5) Create a simple dashboard for sales or marketing data.
- 6) Any other activities relevant to the course.

Reference books:

1. Walkenbach, John - Excel Bible, Wiley.
2. Frye, Curtis - Microsoft Excel Step by Step, Microsoft Press.
3. Winston, Wayne - Microsoft Excel Data Analysis and Business Modeling, Microsoft Press.
4. Powell & Baker - Management Science: The Art of Modeling with Spreadsheets, Wiley.
5. Latest online documentation of Microsoft Excel / Google Sheets.

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. 5.6 Name of the Course: Business and Corporate Etiquettes		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	2 Hrs.	32 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand professional etiquette in business and corporate settings. Demonstrate appropriate workplace behaviour and communication skills. Apply digital and cross-cultural etiquette in professional environments. Develop presentation, networking, and interpersonal skills. Exhibit professionalism, ethical awareness, and employability readiness. 		
Syllabus:		Hours
Module No. 1: Foundations of Business & Corporate Etiquette		08
<ul style="list-style-type: none"> • Meaning, concept, and importance of business etiquette • Types of etiquette: workplace, communication, meeting, networking (overview only) • ABC of etiquette (Appearance, Behaviour, Communication) • Cultural diversity and ethical conduct in business 		
Module No. 2: Workplace Behaviour & Professional Presence		06
<ul style="list-style-type: none"> • Grooming, dress code, and professional appearance • Body language: posture, gestures, eye contact • Workplace professionalism and attitude • Basic dining etiquette (brief overview only) • Emotional intelligence and conflict management (intro level) 		
Module No. 3: Communicative & Digital Etiquette		06
<ul style="list-style-type: none"> • Email etiquette: structure, tone, professionalism • Telephone & mobile etiquette • Netiquette and digital behaviour • Social media professionalism (overview, e.g., LinkedIn) • Virtual meeting etiquette (Zoom / Teams - basic practices) 		
Module No. 4: Corporate Culture & Networking		06
<ul style="list-style-type: none"> • Corporate culture, values, and workplace ethics • Cross-cultural etiquette (basic understanding) • Networking etiquette and professional relationships • Meeting etiquette: agenda, participation, minutes (basic idea) • Time management and workplace discipline 		
Module 5: Presentation Skills & Employability		06


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- Presentation skills: preparation and delivery
- Public speaking basics and confidence
- Resume writing and interview etiquette
- Group discussion and elevator pitch (basic practice)
- 1-2 real-life workplace scenarios (only key situations)

Skill Development Activities:

- 1) Mock interview practice focusing on communication and professional behaviour.
- 2) Analysis of a corporate culture case study.
- 3) Conduct of a professional meeting simulation.
- 4) Participation in a virtual meeting demonstrating digital etiquette.
- 5) Presentation and elevator pitch by students.
- 6) Any other course-relevant activity.

Reference books:

1. Business Etiquette: A Guide for the Indian Professional, Shital Kakkar Mehra, HarperCollins India, 2012
2. The Etiquette Advantage in Business: Personal Skills for Professional Success, Peggy Post & Peter Post, Harper Business, 1999
3. The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success, Barbara Pachter, McGraw Hill, 2013
4. Corporate Grooming & Etiquette, Corporate Grooming & Etiquette, Sonal Ambani, Jaico Publishing House, 2011.
5. Barbara Pachter, Marjorie Brody. Complete Business Etiquette Handbook. Prentice Hall, 2015.
6. Koneru, Aruna. Professional Communication. Delhi: McGraw, 2008.
7. Nancy Mitchell. Etiquette Rules: A Field Guide to Modern Manners. Wellfleet Press, 2015.
8. Raghu Palat, Indian Business Etiquette, Jaico Books, 2015.
9. Tengse, Ajay R. Soft Skills: A Textbook for undergraduates, Orient Black Swan, 2015.

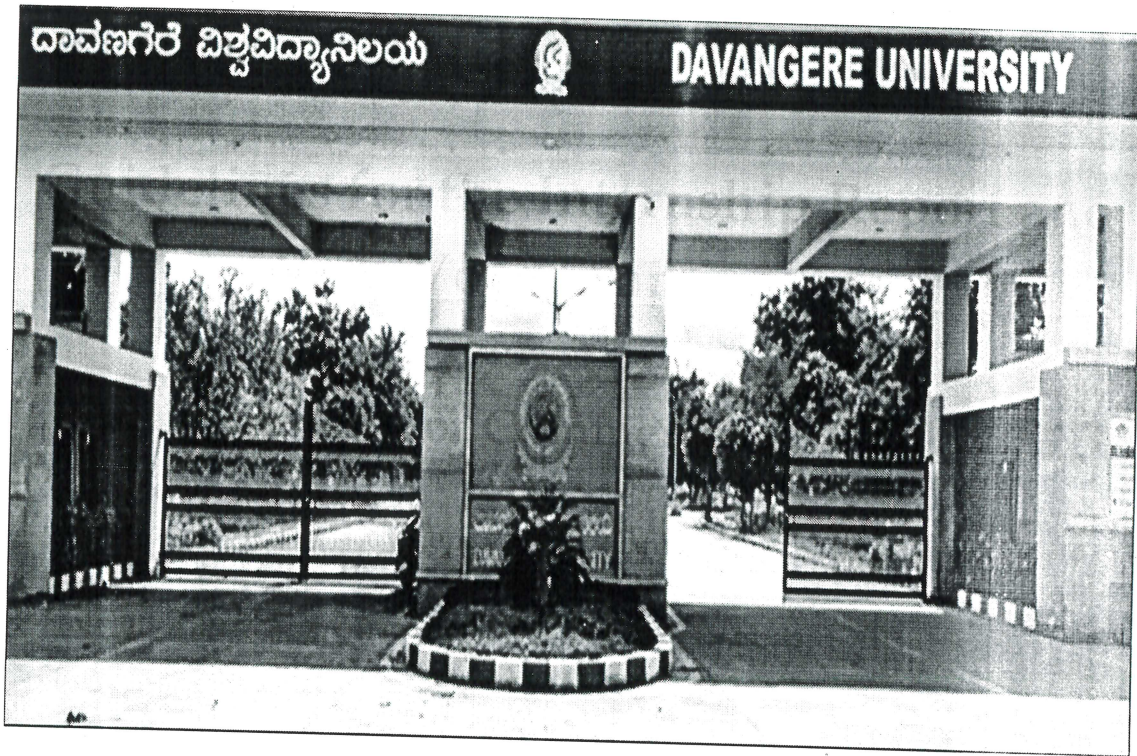
Note: Latest edition of Reference books may be used.


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 Chairman
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Guidelines for the Internship Report and Viva Voce Examination

Bachelor of Commerce (B.Com.)

{W.e.f. 2026-27 Onwards}



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Guidelines for the Internship Report and Viva Voce Examination for Bachelor of Commerce (B.Com.)

20UGIR 1.0	An Overview of the Internship
	<p>The Internship Study shall form an integral component of the Undergraduate (UG) Programme. It is designed to bridge the gap between academic learning and professional practice by providing students with practical exposure to real work environments and facilitating the application of theoretical knowledge.</p> <p>The Internship Study enables students to understand the discipline, responsibilities, and expectations of professional practice in both form and substance. It aims to develop technical, analytical, interpersonal, and communication skills, while fostering professional ethics, commitment, quality consciousness, and integrity.</p> <p>Students shall undertake the Internship Study with sincerity, dedication, and a high standard of professionalism.</p>
20UGIR 1.1	Objectives of the Internship
	<p>Primary Objective:</p> <ol style="list-style-type: none"> 1) The primary objective of the Internship Study is to fulfill the academic requirements for the award of the Degree of Bachelor of Commerce (B.Com.). <p>Secondary Objective:</p> <ol style="list-style-type: none"> 2) To extend the learning and evaluation process beyond the classroom environment of the University. 3) To familiarize students with the structure, functioning, and operations of business organizations. 4) To enable students to apply theoretical knowledge to practical situations, examine organizational issues, identify opportunities and problems, and suggest appropriate corrective measures. 5) To provide exposure to various departments within the organization and understand their roles and interrelationships. 6) To develop and assess intellectual ability, professional judgment, decision-making skills, integrated critical thinking, and an interdisciplinary approach. 7) To enhance skills in data handling, written and oral communication, analytical interpretation, and to cultivate a sense of responsibility and professional ethics.
20UGIR 1.2	Eligible Organizations for Internship


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	<p>Students may undertake the Internship Study in any of the following organizations, subject to approval by the concerned Department/Institution:</p> <ol style="list-style-type: none"> 1. Micro, Small, Medium, and Large-Scale Enterprises (Manufacturing, Service, or Trading). 2. Sole Proprietorships and Partnership Firms having a minimum of four functional departments. 3. Companies registered under the Companies Act (Private Limited, Public Limited, or One Person Company). 4. Non-Governmental Organizations (NGOs) and Non-Profit Organizations (NPOs). 5. Development Agencies and International Organizations. 6. Government Departments, Public Sector Undertakings (PSUs), Statutory Bodies, and Local Self-Government Institutions. 7. Financial Institutions, Banks, Insurance Companies, and Cooperative Societies. 8. Educational Institutions, Research Organizations, and Consultancy Firms (where relevant to the programme). 9. Any other organization having a structured system with a minimum of four functional departments, as approved by the Head of the Department.
20UGIR 2.0	Commencement of the Internship
20UGIR 2.1	<ol style="list-style-type: none"> 1. Students of the V Semester shall undertake the Internship Study after the completion of the IV Semester End Examination, in accordance with the Calendar of Events issued by the Head of the Department. 2. The Internship Study shall carry Two (02) Credits during the V Semester of the Programme. 3. Upon selection of the Organization, the student shall submit a duly filled-in Internship Registration Form to the Faculty Guide. The format of the Registration Form is provided in Appendix I. The approved Registration Forms shall be maintained by the Head of the Department, Department of Commerce. 4. The student shall submit the Internship Proposal as per the prescribed format and within the stipulated time schedule. The format of the Proposal is provided in Appendix II. 5. The student and the Faculty Guide shall maintain regular interaction throughout the Internship period. An Internship Work Diary shall be maintained to record the progress of work and learning outcomes. The format of the Work Diary is provided in Appendix III.
20UGIR 2.2	Role and Responsibilities of Guides:
	A. Internal Guide / Faculty Guide (College Guide)

	<ol style="list-style-type: none"> 1. A Faculty Member possessing M.Com. and MBA, or any other equivalent postgraduate qualification shall be eligible to guide students for the Internship Study. 2. The Faculty Guide shall monitor and supervise the progress of the student from the selection of the organization until the submission of the Internship Report. 3. The Faculty Guide shall provide academic guidance, ensure adherence to the prescribed format, and maintain quality standards in the Internship Study. 4. The Faculty Guide shall be authorized to recommend revision or reject the Internship Report if it does not meet the prescribed academic standards and guidelines. <p>B. External Guide / Company Guide (Organization Mentor)</p> <ol style="list-style-type: none"> 1. The Company Guide shall facilitate an induction programme to familiarize the student with the organizational structure, hierarchy, policies, and work environment. 2. The Company Guide shall provide necessary training and guidance regarding assigned tasks, data collection, and preparation of the Internship Report. 3. The Company Guide shall periodically review the performance of the student and provide feedback on the progress and conduct during the Internship period. 4. The Company Guide shall conduct regular assessments (preferably weekly) to evaluate the student's learning, performance, and level of engagement. 5. The Company Guide shall maintain professional communication and coordination with the Faculty Guide, wherever necessary, to ensure effective integration of academic knowledge and practical exposure, thereby enhancing the overall learning outcomes of the Internship Study.
20UGIR 3.0	Report Writing:
20UGIR 3.1	<p>The following are the preliminary pages of the internship Study Report. Students shall strictly follow the sequence given below:</p> <ol style="list-style-type: none"> a) Cover Page and Title Page (Format - Appendix IV) b) Certificate from the Company c) Declaration by the Student (Format - Appendix V) d) Certificate of Originality by the Guide (Format - Appendix VI) e) Acknowledgements f) Table of Contents (Format - Appendix VII) g) List of Tables (Format - Appendix VIII) h) List of Graphs / Charts (Format - Appendix IX) i) Executive Summary


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20UGIR 3.2

Contents of the Chapters:

This section provides an indicative framework to guide students regarding the contents of each chapter in the internship Study Report.

Chapter 1: Introduction

This chapter shall include:

- Significance and relevance of the Internship
- Objectives of the Study
- Scope of the Study
- Research Methodology (Sources of Data - Primary and Secondary)
- Tools and Techniques Used (if any)
- Period of Study
- Limitations of the Study

Chapter 2: Industry Profile and Company Profile

A) Industry Profile

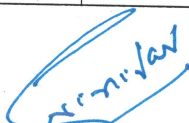
- Brief background of the Industry
- Growth and development of the Industry
- Current trends and future prospects
- Regulatory framework (if applicable)
- Major players in the Industry

B) Company Profile

- Background and Inception of the Company
- Nature of Business
- Mission, Vision, Values
- Goals and Objectives
- Quality Policy
- Product / Service Profile
- Area of Operation (Global / National / Regional)
- Ownership Pattern
- Competitor Information
- Infrastructural Facilities
- Achievements and Awards
- Strategic Perspective Plans (if any)
- Financial Highlights (brief overview of recent performance)

Chapter 3: Internship Structure

- Organizational Structure (with organization chart)
- Hierarchy and Reporting Relationships
- Main Offices / Branches


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- Nature of Internship Work Assigned
- Roles and Responsibilities Undertaken
- Observations and Comments on the Organizational Structure

Chapter 4: Departmental Study / Functional Areas

Students shall study at least four departments of the organization.

Each department should include:

- Structure of the Department
- Functions and Responsibilities
- Processes and Workflow
- Inter-departmental Coordination

Indicative departments:

- a) Production / Operations Department
- b) Human Resource Department
- c) Finance and Accounts Department
- d) Marketing Department
- e) Research and Development
- f) MIS / IT Department

(Note: Depending on the nature of the organization, relevant departments may be selected.)

Chapter 5: SWOT Analysis and Interpretation

- Strengths
- Weaknesses
- Opportunities
- Threats

Students shall provide analysis and interpretation based on observations and data collected during the internship.

Chapter 6: Summary of Findings, Suggestions, and Conclusion

- Major Findings
- Practical Suggestions / Recommendations
- Conclusion

Learning Experience Students shall explain:

- Practical knowledge gained
- Skills developed

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	<ul style="list-style-type: none"> • Challenges faced • Overall learning outcomes <p>Bibliography (Format - Appendix X): References shall be arranged in a standard format (Books, Journals, Websites, Annual Reports, etc.).</p> <p>Appendices / Annexures (If Any): Appendices may include:</p> <ul style="list-style-type: none"> • Questionnaires • Organizational Charts • Financial Statements (Extracts) • Photographs (if permitted) • Additional supporting documents <p>Appendices contain material relevant to the study but not forming an integral part of the main report.</p> <p>Note: Students shall refer to:</p> <ul style="list-style-type: none"> • Latest Annual Reports • Financial Statements • Chairman's Report • AGM Report • Official Company Website
20UGIR 3.3	Presentation of the Report:
	<p>The Internship Study Report shall be prepared in accordance with the following guidelines:</p> <p>a) The report shall be typed on one side only of A4-size paper.</p> <p>b) Margins shall be maintained as follows:</p> <ul style="list-style-type: none"> • Left margin: 1.75 inches • Right margin: 1 inch • Top margin: 1 inch • Bottom margin: 1 inch <p>c) Font Specifications:</p> <ul style="list-style-type: none"> • Chapter Headings: 14-point size (Bold, Capital Letters) • Sub-headings: 12-point size (Bold) • Running text: 12-point size <p>d) The font style to be used throughout the report shall be Times New Roman.</p>


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	<p>e) Line spacing for the main text shall be 1.5 lines. Quotations, footnotes, and endnotes shall be typed in single-line spacing.</p> <p>f) Chapter headings shall be written in capital letters, bold, and centered.</p> <p>g) All tables, graphs, charts, and diagrams shall be properly numbered and provided with appropriate titles/captions and sources.</p> <p>h) The body of the report (main text excluding preliminary pages and appendices) shall be in the range of 15 to 25 pages.</p> <p>i) Pagination:</p> <ul style="list-style-type: none"> • Preliminary pages (Title Page, Acknowledgement, Table of Contents, etc.) shall be numbered in lowercase Roman numerals (i, ii, iii, iv...). • The main text shall be numbered in Arabic numerals (1, 2, 3,) placed at the bottom centre of the page. <p>j) Numbering of chapters, divisions, and subdivisions shall be done using Arabic numerals only. Example: Sub-division 2 under Division 4 of Chapter 3 shall be numbered as 3.4.2.</p> <p>k) Tables and Figures appearing in the main text shall carry chapter-wise numbering. Example: The third table in Chapter 2 shall be numbered as Table 2.3. Tables and Figures shall be placed at the centre of the page.</p> <p>l) Endnotes shall be numbered consecutively either within each chapter or throughout the entire report. Citations in the main text shall follow the author-year format, for example:</p> <ul style="list-style-type: none"> • Sharma (2011) • (Sharma, 2011) <p>The complete reference shall be provided in the Bibliography section.</p>
20UGIR 3.4	Plagiarism:
	<p>a) Copying of material from any source without proper acknowledgement and referencing shall constitute plagiarism. In such cases, the College and the University shall initiate appropriate disciplinary action as per the prevailing UGC rules and regulations.</p> <p>b) All materials, documents, data, and supporting evidence relating to the internship Study shall be submitted to the Guide for verification and shall be retained by the student until the University declares the final results. Students are advised not to dispose of any such materials</p>

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	after submission of the report, as they may be required to produce them during the Viva Voce examination or at any time as directed by the Institution/ University.
20UGIR 4.0	Submission of the Report:
	<ul style="list-style-type: none"> a) Each student shall submit two hardbound copies (normal binding) of the report – one copy for evaluation and one copy to be retained by the student for presentation during the Viva Voce examination. b) The student shall also submit a soft copy (PDF format) of the report to the Head of the Department (HoD), Department of Commerce, of the concerned College. c) The Head of the Department, Department of Commerce, of the concerned College shall consolidate the soft copies (PDF format) of all students' reports and submit the same to the University for record purposes, in accordance with the prescribed academic calendar.
20UGIR 5.0	Evaluation of the Report and Viva Voce Examination
	<ul style="list-style-type: none"> a) After the successful submission of the report by the student, the concerned Guide shall evaluate the report for 40 marks in accordance with the prescribed Evaluation Format (Appendix XI). b) The Head of the Department (HoD), Department of Commerce, of the concerned College shall constitute an external panel of examiners to conduct the Viva Voce examination for 10 marks, as per the prescribed Viva Voce Format (Appendix XII). c) It shall be the responsibility of the Head of the Department, Department of Commerce, of the concerned College to consolidate the marks (Report Evaluation and Viva Voce) and submit the final marks to the University in accordance with the academic calendar notified by the University.
20UGIR 6.0	Miscellaneous
20UGIR 6.1	The guidelines shall be read and interpreted as a whole for the purpose of any clarification or interpretation
20UGIR 6.2	Wherever the words "he", "him", or "his" occur in these regulations, they shall be deemed to include "she", "her", or "hers".
20UGIR 6.3	In the event of any doubt, difficulty, or ambiguity in the interpretation or implementation of these guidelines, the matter shall be referred to the Vice-Chancellor. The decision of the Vice-Chancellor shall be final and binding.
20UGIR 6.4	The University reserves the right to amend, modify, or change these guidelines at any time. Such amendments or modifications shall be applicable to all students with effect from the date notified by the University.

Shivani
Chairman

26UGIR 7.0

Appendixes:

**Appendix I
Registration Form**

1. Name of the Student :
2. Name of the Guide :
3. Name of the Company :
4. Write a brief note on your company: (Minimum 150 to 200 words)

Student Signature

Guide Signature with date

Appendix II

Format of Proposal:

- The Proposal should not exceed 2 -4 pages
- The cover page of the Proposal
- The content of the Proposal:
 - a) Name of the company
 - b) Objectives of the Organizational study
 - c) Scope of the study
 - d) Methodology
 - e) Data collection
 - f) Plan of Analysis, and
 - g) Chapter Scheme


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Appendix III
Internship Work Diary

Sl.No.	Topics discussed	Progress as on date	Date of the meeting	Signature of the faculty

Note: The Guide and students are expected to meet at least once in a week i.e. on Saturday.

Signature of the Student


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Appendix IV: Sample

COVER PAGE & TITLE PAGE

Title < Font size Arial Narrow 18-All caps & Bold>

Internship Report submitted in partial fulfillment of the requirements for the
award of the Degree of

BACHELOR OF COMMERCE

of

DAVANGERE UNIVERSITY

< Font size Arial Narrow 14-All caps & Bold>



By (Font Size 14-Italic)

Name<Font size Arial Narrow 14-Title Case)

Reg. No. ...

Under the guidance of

Name of guide. <Font size Arial Narrow 14-Title Case)

Designation of guide<Font size Arial Narrow 12-Title Case)

Davangere University <Font size Arial Narrow 20-All caps& Color Bold)

DAVANGERE UNIVERSITY

2026-2027 (Font Size 14)

[NOTE: Cover page should not contain any page number]


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Shivagotri Davangere-7

Appendix V

DECLARATION (BY THE STUDENT)

I hereby declare that the Organisational Study entitled "Title of the Report", submitted to the Department of Commerce, College Name, affiliated to Davangere University, Davangere, is a record of original work carried out by me under the guidance of "Name of the Guide, Designation, Department, Institution/University".

This Internship Report is submitted in partial fulfilment of the requirements for the award of the Bachelor of Commerce (B.Com.) Degree by Davangere University, Davangere.

I further declare that this report is the outcome of my own efforts and has not been submitted to any other University or Institution for the award of any degree, diploma, certificate, or any other academic qualification.

Place:

Name :

Date:

Register Number:


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Davangere University
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Appendix VI

CERTIFICATE OF ORIGINALITY

(To be given by Guide and Department)

This is to certify that the Internship Report entitled "_____ " is a record of original work carried out by Mr./Ms. _____, bearing University Register Number _____, in partial fulfilment of the requirements for the award of the Bachelor of Commerce (B.Com.) Degree of Davangere University, Davangere.

To the best of my knowledge, this report has not been submitted earlier to this University or to any other University/Institution for the award of any degree, diploma, certificate, or for the fulfilment of any course of study.

Signature of the Guide

Signature of the HoD

Date:

Date:



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Shivagangotri Davangere-7

Appendix VII
Table of Contents

Report Structure

CONTENTS		
Chapter No.	INDEX	Page No.
1	Introduction	
2	Industry Profile & Company Profile	
3	Organisation Structure	
4	Department Study	
5	SWOT Analysis	
6	Summary of Findings, Suggestions and Conclusion	
	Learning Experience	
	Bibliography	
	Annexure	

Appendix VIII
List of Tables

Table Number	Table Name	Page Number
1.1		
1.2		

Appendix IX
List of Figures

Figure Number	Figure Name	Page Number
1.1		
1.2		


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Appendix X

Bibliography (Style of Referencing is APA format):

Books

Abraham, K. (2026). The dynamics of economic reforms: Economic liberalization and political transformation. McGraw-Hill Education.

Edited Volume

Aharoni, Y. (2026). On measuring the success of privatisation. In R. Ramamurti & R. Vernon (Eds.), Privatization and control of state-owned enterprises (pp. xx-xx). World Bank.

Journals

Boardman, A. E., & Vining, A. R. (2026). Ownership in competitive environments: A comparison of the performance of mixed, private, and state-owned enterprises. *Journal of Law and Economics*, 32(1), 1-33. <https://doi.org/xxxxx>

Reports and Gazettes

Asian Development Bank. (2026). India: Statistical abstract 2026. <https://www.adb.org>

Newspapers and Magazines

Ahluwalia, M. (2026, September). Some of the criticism directed at the IMF is not valid. *D+C Development and Cooperation*, 30, xx-xx

Websites

Ministry of Finance. (2026). Privatization. Retrieved November 6, 2026, from <http://www.mof.in/~epa/Privatise/index.html>

Ram Mohan, T. T. (2026). Privatisation in China: Softly, softly does it. Indian Institute of Management Ahmedabad. Retrieved October 2, 2026, from <http://www.iimahd.ernet.in/publications/public/Fulltext.jsp?wp-no=2004-09-04>


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Appendix XI

Internship Study Report Evaluation format for 40 Marks by the Concerned Guide

Sl. No.	Registration No.	Name of the Students	40 Marks						Total Marks Secured
			Introduction (5 Marks)	Industry Profile & Company Profile (5 Marks)	Organisation Structure (5 Marks)	Department Study (10 Marks)	SWOT Analysis (10 Marks)	Summary of Findings, Suggestions and Conclusion (5 Marks)	

Appendix XII

Internship Study Viva Voce Examination format for 10 Marks by Panel of External Examiners appointed by the HOD

Sl. No.	Registration No.	Name of the Students	10 Marks					Total Marks Secured
			Self-Introduction (2 Marks)	Confidence (2 Marks)	Communication Skills (2 Marks)	Question and Answer on reports (2 Marks)	Learning Experience (2 Marks)	


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**Guidelines for Preparation and Evaluation of the Socio-
Economic Scheme Analysis Report and Viva Voce**

BACHELOR OF COMMERCE (B.Com.)

{W.e.f. 2026-27 Onwards}



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


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

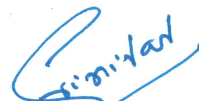
Index

Sl. No.	Clause	Title	Page No.
1.	26UGSE 1.0	An Overview of the Socio-Economic Scheme Analysis Report	2-3
2.	26UGSE 2.0	Commencement of the Socio-Economic Scheme Analysis Report	3
3.	26UGSE 3.0	Writing the Socio-Economic Scheme Analysis Report	3-7
4.	26UGSE 4.0	Submission of the Socio-Economic Scheme Analysis Report	7
5.	26UGSE 5.0	Evaluation of the Report and Viva Voce Examination	7
6.	26UGSE 6.0	Miscellaneous	7-8
7.	26UGSE 7.0	Appendices	8-15


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26UGSE 1.0	An Overview of the Socio-Economic Scheme Analysis Report
	<p>The Socio-Economic Scheme Analysis Report shall form an integral component of the Undergraduate (UG) Programme. It is designed to promote analytical, research, and managerial competencies among students by enabling them to study, analyse, and evaluate socio-economic schemes implemented by Governments and other organizations, with specific reference to commerce, business, finance, and economic development.</p> <p>The report enables students to understand the objectives, financial structure, implementation mechanisms, economic impact, and managerial challenges of such schemes. It aims to develop analytical thinking, research aptitude, data interpretation, and professional reporting skills, while fostering ethical values and a practical understanding of policy impact on business and the economy.</p>
26UGSE 1.1	Objectives of the Socio-Economic Scheme Analysis Report
	<p>a) To identify and examine socio-economic schemes relevant to commerce, business, finance, and economic development.</p> <p>b) To assess the economic and business impact of such schemes on beneficiaries, enterprises, and markets.</p> <p>c) To analyse challenges in implementation, financial accessibility, and managerial execution of schemes.</p> <p>d) To develop a structured analytical report integrating theoretical and practical perspectives.</p> <p>e) To propose policy and managerial recommendations for improving efficiency and effectiveness.</p> <p>f) To evaluate the sustainability and long-term economic implications of such schemes.</p>
26UGSE 1.2	Selection of the Socio-Economic Scheme
	<p>Students shall select any one socio-economic scheme or initiative implemented by the Central Government, State Government, or other recognized agencies for the purpose of analysis. The selected scheme must have a clear relevance to commerce, business, finance, management practices, or economic development.</p> <p>The analysis should focus on aspects such as financial inclusion, entrepreneurship development, business environment, employment generation, market expansion, public finance, or economic policy impact on industries and enterprises.</p> <p>The indicative list includes schemes related to:</p> <ul style="list-style-type: none"> • Financial inclusion and banking (e.g., Pradhan Mantri Jan-Dhan Yojana) • Entrepreneurship and MSME development (e.g., Pradhan Mantri Mudra Yojana, Startup India) • Employment and skill development with industry linkage (e.g., Skill India Mission)


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	<ul style="list-style-type: none"> • Digital economy and taxation reforms (e.g., Goods and Services Tax, Digital India) • Industrial and trade promotion policies (e.g., Make in India, export promotion schemes) • Agribusiness and rural enterprise development schemes • Corporate social responsibility (CSR) initiatives with measurable business impact <p>Students may also choose any other relevant scheme with clear linkage to commerce, management, or business outcomes, subject to the approval of the faculty guide.</p>
26UGSE 2.0	Commencement of the Socio-Economic Scheme Analysis Report
26UGSE 2.1	<ol style="list-style-type: none"> 1. Students of the V Semester shall undertake the Socio-Economic Scheme Analysis Report after completion of the IV Semester End Examination, in accordance with the Calendar of Events issued by the Head of the Department. 2. The Socio-Economic Scheme Analysis Report carries Two (02) Credits during the V Semester of the Programme. 3. Upon selection of the socio-economic scheme, the student shall submit a duly filled Registration Form to the Faculty Guide. The format of the Registration Form is provided in Appendix I. Approved forms shall be maintained by the Head of the Department, Department of Commerce. 4. The student shall submit the Report Proposal in the prescribed format and within the stipulated schedule. The format of the Proposal is provided in Appendix II. 5. The student and Faculty Guide shall maintain regular interaction throughout the course of the Report. A Work Diary shall be maintained to record progress and learning outcomes. The format of the Work Diary is provided in Appendix III.
26UGSE 2.2	Role and Responsibilities of Guides:
	<ol style="list-style-type: none"> a) Faculty members possessing an M.Com., and MBA, or an equivalent postgraduate qualification are eligible to guide students in the preparation of the Socio-Economic Scheme Analysis Report. b) The faculty guide shall monitor and supervise the progress of students at all stages, from the selection of the scheme to the submission of the final report. c) The guide is authorized to review and, if necessary, reject any report that does not meet the prescribed academic standards and guidelines. d) As the analysis is based on primary and/or secondary data, students shall ensure that the data collected and used is relevant, reliable, adequate, and ethically sourced.
26UGSE 3.0	Writing the Socio-Economic Scheme Analysis Report
26UGSE 3.1	<p>The following are the preliminary pages of the Socio-Economic Scheme Analysis Report. Students shall strictly follow the sequence given below:</p> <ol style="list-style-type: none"> a) Cover Page and Title Page (Format - Appendix IV) b) Declaration by the Student (Format - Appendix V) c) Certificate of Originality by the Guide (Format - Appendix VI)

Chandran
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	<p>d) Acknowledgements e) Table of Contents (Format - Appendix VII) f) List of Tables (Format - Appendix VIII) g) List of Graphs / Charts (Format - Appendix IX) h) Executive Summary</p>
26UGSE 3.2	<p>Content of the Socio-Economic Scheme Analysis Report</p> <p>This section provides an indicative framework for students regarding the content of the chapters in the Socio-Economic Scheme Analysis Report:</p> <p>Chapter One: Overview of the Scheme</p> <p>a) Introduction to the Scheme: Briefly describe the scheme, its objectives, and target beneficiaries. b) Conceptual Framework: Present relevant theoretical foundations, models, or policy frameworks related to the scheme. c) Historical Context: Discuss the origin, evolution, and key policy changes of the scheme over time. d) Implementation Strategy: Outline the implementation process, including key stakeholders, roles, and operational mechanisms. e) Relevance to Economic and Business Needs: Explain the importance and significance of the scheme for it serves. f) Financial Structure of the Scheme (Budget, Funding Pattern) g) Business/Economic Relevance</p> <p>Chapter Two: Results and Discussion</p> <p>a) Methodology: Describe the research design, sampling method, sample size, data collection techniques, and analysis methods. b) Profile of Respondents: Include demographic details (age, gender, socioeconomic status, etc.) and other relevant background information. c) Impact Assessment: Present the findings on the scheme's impact on beneficiaries, enterprises, and economic activity using both quantitative and qualitative data:</p> <ul style="list-style-type: none"> • Quantitative Data: Represent survey results using charts, tables, or graphs (e.g., satisfaction levels, income changes, access to services). • Qualitative Insights: Include quotes, case studies, or themes from open-ended responses that illustrate community experiences. <p>d) Discussion: Analyze the results in the context of existing literature, policy objectives, and theoretical frameworks, highlighting key trends, patterns, or anomalies. e) Cost-benefit analysis (if applicable)</p>

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- f) Impact on employment, income, or business growth
- g) SWOT Analysis of the Scheme

Chapter Three: Summary, Conclusions, and Recommendations

- a) **Summary of Key Findings:** Recap the major results from Chapter Two.
- b) **Conclusions:** Draw overarching conclusions regarding the effectiveness, impact, and relevance of the scheme.
- c) **Recommendations:** Provide actionable suggestions for improving the scheme, which may include:
 - Enhancements in implementation strategies.
 - Policy-level recommendations.
 - Areas for further research or exploration.
- d) **Implications for Future Schemes:** Discuss lessons learned that could inform similar initiatives or welfare programs.
- e) **Managerial Implications**
- f) **Policy and Business Recommendations**

Learning Experience:

- **Reflections on the Learning Process:** Personal insights, challenges faced, and observations during the analysis.
- **Skill Development:** Skills gained through research, data collection, analysis, and report writing.
- Application of commerce, finance, and management concepts in real-world policy analysis

Bibliography: Follow the prescribed format (Appendix IX).

Appendices / Annexures (If Any)

- **Supporting Materials:** Additional data, charts, or documents relevant to the analysis.
- **Documentation of Issues:** Record any problems encountered during the research that may help future students or improve scheme implementation.

26UGSE 3.3

Presentation of the Report:

The Socio-Economic Scheme Analysis Report shall be prepared in accordance with the following guidelines:

- a) The report shall be typed on one side only of A4-size paper.
- b) Margins shall be maintained as follows:

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- Left margin: 1.75 inches
- Right margin: 1 inch
- Top margin: 1 inch
- Bottom margin: 1 inch

c) **Font Specifications:**

- Chapter Headings: 14-point size (Bold, Capital Letters)
- Sub-headings: 12-point size (Bold)
- Running text: 12-point size

d) The font style to be used throughout the report shall be Times New Roman.

e) Line spacing for the main text shall be 1.5 lines. Quotations, footnotes, and endnotes shall be typed in single-line spacing.

f) Chapter headings shall be written in capital letters, bold, and centered.

g) All tables, graphs, charts, and diagrams shall be properly numbered and provided with appropriate titles/captions and sources.

h) The body of the report (main text excluding preliminary pages and appendices) shall be in the range of 15 to 25 pages.

i) **Pagination:**

- Preliminary pages (Title Page, Acknowledgement, Table of Contents, etc.) shall be numbered in lowercase Roman numerals (i, ii, iii, iv).
- The main text shall be numbered in Arabic numerals (1, 2, 3,) placed at the bottom centre of the page.

j) Numbering of chapters, divisions, and subdivisions shall be done using Arabic numerals only.

Example: Sub-division 2 under Division 4 of Chapter 3 shall be numbered as 3.4.2.

k) Tables and Figures appearing in the main text shall carry chapter-wise numbering.

Example: The third table in Chapter 2 shall be numbered as Table 2.3. Tables and Figures shall be placed at the centre of the page.

l) Endnotes shall be numbered consecutively either within each chapter or throughout the entire report.

Citations in the main text shall follow the author-year format, for example:

- Sharma (2011)

	<ul style="list-style-type: none"> (Sharma, 2011)
	The complete reference shall be provided in the Bibliography section.
26UGSE 3.4	Plagiarism:
	<p>a) Copying of material from any source without proper acknowledgement and referencing shall constitute plagiarism. In such cases, the College and the University shall initiate appropriate disciplinary action as per the prevailing UGC rules and regulations.</p> <p>b) All materials, documents, data, and supporting evidence relating to the Socio-Economic Scheme Analysis Report shall be submitted to the Guide for verification and shall be retained by the student until the University declares the final results. Students are advised not to dispose of any such materials after submission of the report, as they may be required to produce them during the Viva Voce examination or at any time as directed by the Institution/University.</p>
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	<p>a) After the successful submission of the report by the student, the concerned Guide shall evaluate the report for 40 marks in accordance with the prescribed Evaluation Format (Appendix XI).</p> <p>b) The Head of the Department (HoD), Department of Commerce, of the concerned College shall constitute an external panel of examiners to conduct the Viva Voce examination for 10 marks, as per the prescribed Viva Voce Format (Appendix XII).</p> <p>c) It shall be the responsibility of the Head of the Department, Department of Commerce, of the concerned College to consolidate the marks (Report Evaluation and Viva Voce) and submit the final marks to the University in accordance with the academic calendar notified by the University.</p>
26UGSE 6.0	Miscellaneous
26UGSE 6.1	The guidelines shall be read and interpreted as a whole for the purpose of any clarification or interpretation
26UGSE 6.2	Wherever the words "he", "him", or "his" occur in these regulations, they shall be deemed to include "she", "her", or "hers".


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26UGSE 6.3	In the event of any doubt, difficulty, or ambiguity in the interpretation or implementation of these guidelines, the matter shall be referred to the Vice-Chancellor. The decision of the Vice-Chancellor shall be final and binding.
26UGSE 6.4	The University reserves the right to amend, modify, or change these guidelines at any time. Such amendments or modifications shall be applicable to all students with effect from the date notified by the University.

26UGSE 7.0: Appendices

**Appendix - I
Registration Form**

1. Name of the Student :
2. Name of the Guide :
3. Proposed Scheme for the Study :
4. Write a brief note on Scheme: (Minimum 150 to 200 words)

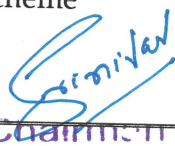
Student's Signature:

Guide's Signature with date

Appendix II

Format of Proposal:

- The Proposal should not exceed 2 -4 pages
- The cover page of the Proposal
- The content of the Proposal:
 - a) Name of the Scheme
 - b) Objectives of the study
 - c) Scope of the study
 - d) Methodology
 - e) Data collection
 - f) Plan of Analysis, and
 - g) Chapter Scheme

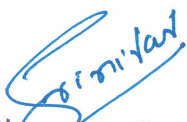

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Appendix III
Internship Work Diary

Sl.No.	Topics discussed	Progress as on date	Date of the meeting	Signature of the faculty

Note: The Guide and students are expected to meet at least once in a week i.e. on Saturday.

Signature of the Student


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Appendix IV

COVER PAGE & TITLE PAGE

Title < Font size Arial Narrow 18-All caps & Bold>

Socio-Economic Scheme Analysis Report submitted in partial fulfillment of the
requirements for the

award of the Degree of

BACHELOR OF COMMERCE

of

Name of the University

< Font size Arial Narrow 14-All caps & Bold>



Example

By (Font Size 14-Italic)

Name

Reg. No. ...

Under the guidance of

Name of guide.

Designation of guide

Name of the University

Name of the University

2026-2027 (Font Size 14)

[NOTE: Cover page should not contain any page number]

Srinivas
U. Srinivas

Appendix V

DECLARATION (BY THE STUDENT)

I hereby declare that the Socio-Economic Scheme Analysis entitled "Title of the Report", submitted to the Department of Commerce, College Name, affiliated to Davangere University, Davangere, is a record of original work carried out by me under the guidance of "Name of the Guide, Designation, Department, Institution/University".

This Socio-Economic Scheme Analysis Report is submitted in partial fulfilment of the requirements for the award of the Bachelor of Commerce (B.Com.) Degree by Davangere University, Davangere.

I further declare that this report is the outcome of my own efforts and has not been submitted to any other University or Institution for the award of any degree, diploma, certificate, or any other academic qualification.

Place:

Name :

Date:

Register Number:


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Appendix VII
Table of Contents

Report Structure

CONTENTS		
Chapter No.	INDEX	Page No.
1	Overview of the Socio-Economic Scheme	
2	Results and Discussion	
3	Summary of Findings, Conclusion and Suggestions	
	Learning Experience	
	Bibliography	
	Annexures	

Appendix VIII
List of Tables

Table Number	Table Name	Page Number
1.1		
1.2		

Appendix IX
List of Figures

Figure Number	Figure Name	Page Number
1.1		
1.2		


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Appendix X

Bibliography (Style of Referencing is APA format):

Books

Abraham, K. (2026). The dynamics of economic reforms: Economic liberalization and political transformation. McGraw-Hill Education.

Edited Volume

Aharoni, Y. (2026). On measuring the success of privatisation. In R. Ramamurti & R. Vernon (Eds.), Privatization and control of state-owned enterprises (pp. xx-xx). World Bank.

Journals

Boardman, A. E., & Vining, A. R. (2026). Ownership in competitive environments: A comparison of the performance of mixed, private, and state-owned enterprises. *Journal of Law and Economics*, 32(1), 1-33. <https://doi.org/xxxxx>

Reports and Gazettes

Asian Development Bank. (2026). India: Statistical abstract 2026. <https://www.adb.org>


Newspapers and Magazines

Ahluwalia, M. (2026, September). Some of the criticism directed at the IMF is not valid. *D+C Development and Cooperation*, 30, xx-xx

Websites

Ministry of Finance. (2026). Privatization. Retrieved November 6, 2026, from <http://www.mof.in/~epa/Privatise/index.html>

Ram Mohan, T. T. (2026). Privatisation in China: Softly, softly does it. Indian Institute of Management Ahmedabad. Retrieved October 2, 2026, from <http://www.iimahd.ernet.in/publications/public/Fulltext.jsp?wp-no=2004-09-04>


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Appendix XI

Socio-Economic Scheme Analysis Report Evaluation format for 40 Marks by the Concerned Guide

Sl. No.	Registration No.	Name of the Students	40 Marks			
			Conceptual & Economic Understanding of Scheme (10 Marks)	Data Analysis & Business/Economic Impact (20 Marks)	Summary of Findings, Suggestions and Conclusion (10 Marks)	Total Marks Secured


Appendix XII

Socio-Economic Scheme Analysis Report Viva Voce Examination format for 10 Marks by Panel of External Examiners appointed by the HOD

Sl. No.	Registration No.	Name of the Students	10 Marks					
			Self-Introduction (2 Marks)	Confidence (2 Marks)	Communication Skills (2 Marks)	Question and Answer on reports (2 Marks)	Learning Experience (2 Marks)	Total Marks Secured


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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.6.1 Name of the Course: GST and Customs Law		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to a) Explain the structure and constitutional framework of GST in India. b) Apply provisions relating to registration, supply, and time & place of supply. c) Compute taxable value and GST liability under CGST, SGST, and IGST. d) Determine Input Tax Credit and understand GST compliance procedures. e) Explain basic provisions of Customs Law and compute customs duty.		
Syllabus:		Hours
Module No. 1: Introduction to GST		12
Meaning, objectives, features, merits & demerits, Concept of destination-based tax, Taxes subsumed under GST, Dual GST model: CGST, SGST, IGST, UTGST, Constitutional framework (101st Amendment), GST Council: composition, powers, functions, Overview of GSTN, Basic understanding of GST Acts and interrelationship. Recent GST reforms (including compliance changes, technology integration such as e-invoicing, and simplified return mechanisms).		
Module No. 2: GST Registration and Taxable Event		12
GST Registration: Threshold limits, Persons liable / not liable, Compulsory registration, Composition scheme, Procedure for registration, Amendment, cancellation & revocation of registration. Taxable Event - Supply: Meaning and scope of supply, Types: taxable, exempt, zero-rated, composite, mixed. Continuous supply, Reverse Charge Mechanism (RCM), Time of Supply (goods & services), Place of Supply (basic problems). Distinction between goods and services (basic understanding).		
Module No. 3: Valuation of Goods and Services under GST		16
Meaning of consideration, Transaction value, Inclusions and exclusions, Treatment of discounts, Valuation in special cases (related party, non-monetary consideration) , Concept of pure agent, Computation of GST liability (CGST, SGST, IGST) , Practical problems. Value of supply in case of composite and mixed supply (basic treatment).		
Module No. 4: Input Tax Credit (ITC), GST Compliance and Assessment		12
Input Tax Credit (ITC): Meaning, objectives, Eligibility conditions, Apportionment, Blocked credits, ITC reversal (basic), ITC under RCM.		


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GST Compliance: Tax invoice, credit note, debit note, GST Returns: GSTR-1, GSTR-3B (practical overview), Annual return (basic), Matching concept (GSTR-2A/2B), E-way bill, E-invoicing (basic), QRMP scheme (overview).

GST Assessment: Self-assessment, scrutiny assessment, Audit (intro), Anti-profiteering (basic). Due dates of GST returns (basic awareness)

Module 5: Customs Law

12

Meaning and objectives of customs duty, Types: BCD, IGST on imports, Social Welfare Surcharge, Classification of goods (basic), Valuation under Customs Law, computation of assessable value, Computation of customs duty (practical problems), Import-export procedures (basic), Baggage rules, Faceless assessment, Role and powers of customs authorities. Import-export documentation (basic overview)

Skill Development Activities:

1. Prepare GST invoice, credit note, and debit note
2. Compute GST liability with ITC adjustment
3. Simulate GSTR-1 / GSTR-3B filing (basic format)
4. Prepare GST registration flowchart
5. Compute customs duty using practical data
6. Interaction with GST practitioner / CA
7. Case study on real GST compliance issue.
8. Any other activities which are relevant to the course.

Reference books:

1. Datey, V. S., Goods and Services Tax, Taxmann Publications.
2. Mehrotra, H. C. and Goyal, S. P., Goods and Services Tax, Sahitya Bhawan.
3. Khatoon, Ghousia et al., Goods and Services Tax, Himalaya Publishing House.
4. Saha, R. G. et al., Fundamentals of GST and Customs Act, Himalaya Publishing House.
5. Datey, V. S., Customs Law: Practice and Procedure, Taxmann Publications.
6. The Institute of Chartered Accountants of India (ICAI), Study Material on GST and Customs Law.

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.6.2

Name of the Course: Startups Ecosystem

Course Credits

No. of Hours per Week

Total No. of Teaching Hours

4 Credits

4 Hrs.

64 Hrs.

Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.

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

- Explain the role and significance of entrepreneurship and startups in economic development and the startup ecosystem in India.
- Develop a business plan using appropriate tools such as Business Model Canvas, SWOT analysis, and basic financial projections.
- Evaluate various sources of startup financing and select suitable funding options based on business requirements.
- Analyse major startup policies and schemes of the Government of India and Government of Karnataka.
- Examine selected startup case studies to identify key success factors, challenges, and entrepreneurial insights.

Syllabus:

Hours

Module No. 1: Introduction to Entrepreneurship and Startups

12

Introduction - Meaning and importance of startups - Startup ecosystem in India - Role of Startup India and DPIIT recognition - Growth of unicorn startups in India - Digital, social, women and sustainable entrepreneurship - Opportunities and challenges of startups in India - Factors influencing success and failure of startups - Overview of startup statistics in India - Meaning and basic characteristics of an entrepreneur - Entrepreneurial competencies and role of entrepreneurship in economic development.

Module No. 2: Business Plan for Startups

12

Introduction - Meaning and objectives of a business plan - Idea generation, screening and validation - Market research and target market identification - Business Model Canvas - Lean startup approach and Minimum Viable Product (MVP) - SWOT analysis - Basic feasibility analysis (market, technical and financial) - Break-even analysis and financial projections - Preparation of business plan and pitch deck - Test marketing and exit strategy.

Module No. 3: Financing for Startups

12

Introduction - Need for startup finance - Sources of finance: seed funding, angel investment, venture capital, crowdfunding and bootstrapping - Overview of bank finance and NBFCs - Role of incubators and accelerators - Government financial support - Basic understanding of startup valuation - Funding stages (Series A, B, C) - Exit options including IPO.


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Module No. 4: Government Schemes and Policy Support for Startups	15
Introduction - Need for government support - Startup policy framework in India - Major initiatives such as Startup India, Stand Up India and Atal Innovation Mission - MSME and credit guarantee schemes - Tax incentives and financial assistance - Digital initiatives supporting startups - Overview of Karnataka Startup Policy including Elevate 100 and Idea2PoC schemes.	
Module 5: Success Stories and Case Studies of Indian Startups	13
Introduction - Growth of startup culture in India - Detailed case studies of selected startups such as Flipkart, Zomato, Ola, Zoho and Razorpay - Key success factors and challenges - Lessons from startup failures - Future prospects of startups in India.	
Skill Development Activities:	
<ol style="list-style-type: none"> 1) Collect and analyse state-wise statistics of startups in India. 2) Prepare a detailed business plan for an innovative startup idea. 3) Prepare a startup pitch presentation. 4) Conduct a case study analysis of a successful Indian startup. 5) Interview a local entrepreneur and prepare a report. 6) Analyse major Government schemes supporting startups. 7) Any other activity relevant to the course. 	
Reference books:	
<ol style="list-style-type: none"> 1. S.S. Khanka, Entrepreneurial Development, S. Chand & Co. Ltd, New Delhi. 2. Michael Schaper, Entrepreneurship and small business, Wiley India Pvt Ltd., New Delhi. 3. Eric Ries, The Lean Startup, Crown Business 4. https://www.startupindia.gov.in/ 5. https://startup.karnataka.gov.in/ 6. Business Journals 	
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. 6.3

Name of the Course: Management Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.

Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.

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

- Explain the nature, scope and tools of Management Accounting.
- Analyse and interpret financial statements using ratios and comparative techniques for decision making.
- Apply marginal costing and CVP analysis for managerial decisions.
- Prepare functional and flexible budgets and evaluate budgetary performance.
- Examine the role of management audit and analyse corporate governance and management reports.

Syllabus:

Hours

Module No. 1: Introduction to Management Accounting

12

Management Accounting - Meaning, Nature and Scope - Limitations of Financial Accounting - Evolution and Functions of Management Accounting - Financial Accounting vs Management Accounting - Cost Accounting vs Management Accounting - Tools and Techniques of Management Accounting - Role of Management Accountant in modern business - Overview of Strategic Management Accounting - Introduction to Management Information Systems (MIS) and ERP in accounting.

Module No. 2: Analysis & Interpretation of Financial statements

16

Techniques of Financial Statement Analysis - Comparative Financial Statements - Common Size Financial Statements - Trend Analysis - Ratio Analysis - Significance and Limitations of Ratio Analysis - **Liquidity Ratios:** Current Ratio, Quick Ratio - **Profitability Ratios:** Gross Profit Ratio, Net Profit Ratio, Return on Assets (ROA), Return on Equity (ROE), Return on Capital Employed (ROCE), Earnings Per Share (EPS), Price Earnings Ratio (P/E Ratio) - **Turnover Ratios:** Inventory Turnover Ratio, Debtors Turnover Ratio, Debt Collection Period, Creditors Turnover Ratio, Credit Payment Period, Working Capital Turnover Ratio - **Solvency Ratios:** Proprietary Ratio, Debt-Equity Ratio, Interest Coverage Ratio - Cash Flow Ratios - DuPont Analysis (Basic Introduction) - Interpretation of Ratios for Managerial Decision Making - Practical Problems.

Module No. 3: Marginal Costing and CVP Analysis

12

Marginal Costing - Meaning and Concept - Contribution - Profit-Volume Ratio - Break-Even Analysis - Break-Even Chart - Margin of Safety - Cost-Volume-Profit (CVP) Analysis - Key or Limiting Factor - Make or Buy Decision - Shut Down Point - Profit


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Planning - Pricing Decisions under Marginal Costing - Application of Marginal Costing in Managerial Decision Making - Practical Problems.

Module No. 4: Budgetary Control

12

Budget and Budgetary Control - Objectives - Advantages and Limitations - Organisation for Budgetary Control - Classification of Budgets - Functional Budgets - Cash Budget - Flexible Budget - Preparation of Budgets - Budgetary Control in organisations - Introduction to Zero-Based Budgeting and Performance Budgeting - Practical Problems.

Module 5: Management Audit and Reports

12

Management Audit - Meaning, Nature, Objectives and Importance - Difference between Financial Audit and Management Audit - Steps in conducting Management Audit - Overview of Corporate Governance under the Companies Act, 2013 - Introduction to Board's Report and Management Discussion & Analysis (MD&A) - Basic concepts of CSR and ESG reporting.

Skill Development Activities:

- 1) Prepare comparative and common size financial statements of a selected company.
- 2) Calculate and interpret key financial ratios using annual reports of a listed company.
- 3) Prepare a break-even analysis statement for a manufacturing concern.
- 4) Prepare a flexible budget based on given data.
- 5) Analyse the Corporate Governance Report of a company.
- 6) Any other activity relevant to the course.

Reference books:

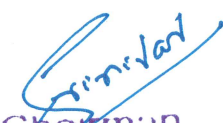
1. Study Materials of Institute of Chartered Accountants of India on Management Accounting (Updated)
2. Study Materials of Institute of Cost Accountants of India on Management Accounting
3. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
4. Arora, M.N. Cost Accounting - Principles and Practice. Vikas Publishing House, New Delhi.
5. J Madegowda - Management Accounting

Note: Latest edition of Reference books may be used.

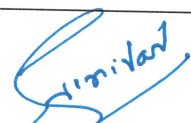


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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 6.4 Name of the Course: Income Tax Law and Practice - II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Note: The course shall be taught and examined as per the provisions of the latest Finance Act applicable to the relevant Assessment Year.		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Compute income under the head "Capital Gains" including applicable exemptions and tax rates. Compute income under the head "Income from Other Sources." Apply deductions under Chapter VI-A and compute tax liability including TDS and Advance Tax. Apply provisions relating to set-off and carry forward of losses. Prepare computation of Total Income and understand the assessment procedure including e-filing and tax authorities 		
Syllabus:		Hours
Module No. 1: Income from Capital Gains		16
Basis of charge under the head "Capital Gains" under New Income Tax Act, 2025; meaning and types of Capital Assets including exclusions; Short-Term and Long-Term Capital Assets; determination of period of holding; transfer of capital asset and transactions regarded as transfer; computation of Capital Gains including full value of consideration, cost of acquisition, cost of improvement and expenses on transfer; indexation benefit; treatment of capital gains on equity shares and relevance of Securities Transaction Tax (basic concept); bond washing transactions (basic concept); tax rates applicable to Short-Term and Long-Term Capital Gains. Computation of taxable Capital Gains and tax liability through practical problems.		
Module No. 2: Income from Other Sources		12
Basis of charge under the head "Income from Other Sources" under the provisions of the Income-tax Act, 2025; incomes chargeable under this head including interest income, dividend income (taxable in the hands of shareholders), income from sub-letting, winnings from lotteries, crossword puzzles, horse races, card games and other casual incomes; gifts taxable under the relevant provisions relating to taxation of gifts under the Income-tax Act, 2025; interest on compensation and enhanced compensation; deductions allowable under the relevant provisions relating to income from other sources; and amounts not deductible under the Income-tax Act, 2025. Computation of taxable income from other sources through practical problems.		


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Module No. 3: Deductions under Chapter VI-A and Deduction of Tax at Source (TDS)	12
<p>Deductions available to individuals under Chapter VI-A including Sections 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U; basic understanding of deductions not available under the New Tax Regime under Section 115BAC; conditions and limits for claiming deductions as per latest updates; computation of total deductions.</p> <p>Deduction of Tax at Source (TDS): meaning, objectives and important provisions relating to TDS under New Income Tax Act, 2025 including TDS on salaries and other specified payments; filing of TDS returns (basic concept).</p>	
Module No. 4: Set-off and Carry Forward of Losses and Computation of Total Income	14
<p>Set-off of losses including intra-head and inter-head adjustments; order of set-off; carry forward and set-off of losses under different heads of income; time limits for carry forward; restrictions on set-off of losses including loss from house property; practical computation of Gross Total Income and Total Income after set-off and deductions; computation of tax liability of an individual under both Old and New Tax Regimes (practical problems).</p>	
Module 5: Assessment Procedure and Income Tax Authorities	10
<p>Assessment: meaning and types of assessment under the Income-tax Act, 2025 including self-assessment, summary assessment and scrutiny assessment (basic overview); due dates for filing returns of income; types of returns including original, belated and revised returns; e-filing of returns and basic procedure for filing Income-tax Return (ITR) forms; Annual Information Statement (AIS), and understanding of Form 16 and Form 26AS. Consequences of non-filing or delayed filing of returns; rectification of mistakes (basic concept) under the relevant provisions of the Income-tax Act, 2025.</p> <p>Income-tax Authorities: structure and powers of Income-tax Authorities under the Income-tax Act, 2025 including the Central Board of Direct Taxes, Chief Commissioner of Income-tax, Commissioner of Income-tax and Assessing Officer.</p> <p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1) Compute capital gains in different practical scenarios including exemptions. 2) Prepare a deduction eligibility chart under Chapter VI-A comparing Old and New Tax Regimes. 3) Compute Advance Tax liability and prepare instalment schedule. 4) Prepare a complete computation of Total Income of an individual including set-off of losses. 5) Visit a Chartered Accountant's office (or conduct practitioner interaction) and document the procedure for filing ITR and responding to e-notices. 6) Any other activities which are relevant to the course. 	
Reference books:	


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1. Lal B.B., Direct Taxes, Kalyani Publications.
2. Mehrothra H.C. and S.P. Goyal, Direct Taxes, Sahitya Bhawan, Agra.
3. Vinod K. Singhania and Kapil Singhania, Direct Taxes - Law and Practice,
4. Taxmann Publications (P) Ltd., New Delhi.
5. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.

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.6.5. B&I		
Name of the Course: Emerging Trends in Banking and Insurance		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand digital transformation and technological innovations in banking and insurance sectors.		
b) Explain the FinTech ecosystem and emerging financial technologies in the financial services industry.		
c) Analyse key trends and innovations in the insurance sector and their impact on business operations.		
d) Evaluate basic risk management, sustainability (ESG), and governance practices in financial institutions.		
e) Assess global trends and future developments in banking and insurance, including career opportunities.		
Syllabus:		Hours
Module No. 1: Digital Transformation in Banking		12
Evolution of digital banking - Core banking solutions - Mobile banking and UPI ecosystem - Digital payment systems in India - Role of National Payments Corporation of India - Neo-banks - Overview of blockchain in banking - Introduction to open banking and API banking - Cybersecurity challenges in digital banking - Digital lending platforms - Regulatory sandbox (basic concept) - Overview of Artificial Intelligence (AI) and Machine Learning (ML) in banking operations.		
Module No. 2: FinTech Ecosystem and Financial Innovation		12
Meaning and growth of FinTech - Peer-to-peer lending platforms - Crowdfunding models - Robo-advisory services - RegTech and SupTech - Cryptocurrency (concept only) and Central Bank Digital Currency (CBDC) (basic concept) - Financial inclusion through technology - Digital credit scoring models - Embedded finance - Challenges and regulatory concerns in FinTech ecosystem.		
Module No. 3: Emerging Trends in Insurance Sector		12
InsurTech innovations - Digital insurance distribution channels - Usage-based insurance - Micro-insurance - Health-tech integration - Overview of telematics and parametric insurance - Customer analytics in insurance - Digital claims processing - Basic understanding of global insurance trends and reforms.		
Module No. 4: Risk Management, Sustainability and Governance		14
Enterprise Risk Management (ERM) in banks and insurance companies - Overview of Basel III framework - Capital adequacy (basic concept) - ESG practices in financial		

institutions – Green banking initiatives – Sustainable insurance – Climate risk disclosures – Corporate governance in financial institutions – Fraud risk and cyber risk management.

Module 5: Global Developments and Future of Financial Sector

14

Overview of international banking trends – Role of global financial institutions (basic understanding) – Cross-border banking (introductory) – Financial stability and crisis management (conceptual) – Role of financial sector in economic development – Digital rupee and future of money – AI-driven financial reporting (basic idea) – Future skills and career opportunities in banking and insurance sectors.


Skill Development Activities:

- 1) Case study analysis on digital banking platforms, FinTech companies, or InsurTech startups.
- 2) Preparation of a report on digital payment systems and financial inclusion initiatives in India.
- 3) Analysis of ESG disclosures from annual reports of selected banks or insurance companies.
- 4) Group presentation on emerging technologies such as blockchain, AI, or CBDC in financial services.
- 5) Mini project on recent innovations or reforms in banking or insurance sectors.
- 6) Any other activity relevant to emerging trends in banking and insurance.

Reference books:

1. S. S. S. S. Rustagi – Banking and Financial Services Management
2. Dr. S. Gurusamy – Management of Banking and Financial Services
3. John C. Hull – Risk Management and Financial Institutions
4. S. S. Bhat – Banking Law and Practice in India
5. Parameswaran & R. Madhumathi – Financial Services in India: Concepts and Application
6. R. Srinivasan & Seema Khanna (Eds.) – FinTech: Digital Banking and Financial Innovation
7. KPMG / Deloitte / EY Reports on Banking & Insurance
8. Annual Reports & Sustainability Reports of Banks and Insurance Companies
9. Institute of Banking Personnel Selection (IBPS) / RBI Publications
10. Official Publications by NPCI, IRDAI & RBI

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.6.5.F		
Name of the Course: Investment Analysis and Portfolio Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Understand investment concepts, financial markets, and the risk-return relationship. b) Analyse securities using basic fundamental and technical analysis techniques. c) Evaluate macro, industry, and company factors affecting investment decisions. d) Apply portfolio concepts and basic asset pricing models in investment decisions. e) Construct and evaluate a simple investment portfolio using risk and return measures. 		
Syllabus:		Hours
Module No. 1: Introduction to Investments		12
Meaning and objectives of investment - Investment versus speculation and gambling - Types of investors - Investment avenues (financial and non-financial assets) - Factors influencing investment decisions - Concept of risk and return (basic understanding). Overview of financial markets: money market and capital market; primary and secondary markets; trading mechanism of stock exchanges - Financial instruments such as equity shares, preference shares, debentures and bonds - Role of Securities and Exchange Board of India and other regulatory authorities.		
Module No. 2: Risk and Return Relationship		12
Concept of risk and return - Risk-return trade-off - Types of risk: systematic and unsystematic - Measurement of risk using standard deviation and expected return - Basic understanding of variance and probability distribution of returns - Relationship between risk and return - Investor risk preferences (introductory).		
Module No. 3: Fundamental and Technical Analysis		14
Meaning and scope of security analysis - Investment process - Fundamental vs technical analysis (basic comparison). Fundamental analysis: Overview of EIC approach (economic, industry and company analysis) - Basic macro factors affecting investments - Industry analysis (life cycle and competitive factors) - Company analysis using financial statements, ratio analysis and cash flow analysis - Basic introduction to valuation concepts. Technical analysis: Basic assumptions - Trend analysis - Support and resistance - Charting techniques (candlestick focus, line and bar overview) - Moving averages (basic) - Volume analysis (introductory) - Advantages and limitations.		
Module No. 4: Capital Market Theories and Asset Pricing Models		12
Concept of diversification and portfolio risk - Introduction to Modern Portfolio Theory (conceptual) - Efficient frontier (basic idea).		

Capital Asset Pricing Model (CAPM): meaning, assumptions and significance - Risk-free rate, beta and market return - Security Market Line (concept) - Basic numerical application of CAPM - Identification of overvalued and undervalued securities. Overview of Arbitrage Pricing Theory (APT) - Basic understanding of Efficient Market Hypothesis (EMH) and Random Walk Theory. Portfolio performance measures: Sharpe Ratio (focus), Treynor Ratio and Jensen's Alpha (basic concept).

Module 5: Portfolio Management

14

Meaning and objectives of portfolio management - Types of portfolios - Portfolio risk and return - Diversification and risk reduction - Portfolio construction process - Asset allocation strategies (basic) - Portfolio revision and rebalancing - Active and passive portfolio management - Role of portfolio managers - Ethical considerations - Basic practical approach to portfolio evaluation and review.

Skill Development Activities:

- 1) Students analyse a selected company using basic fundamental indicators and ratios.
- 2) Students compute expected return and standard deviation using simple data.
- 3) Students identify trends, support, and resistance using stock charts.
- 4) Students create a small portfolio using selected stocks/mutual funds to understand diversification.
- 5) Students analyse investment decisions or market scenarios and present findings.
- 6) Students track stock indices and major economic indicators for a short period.
- 7) Students use Excel or financial websites for basic investment analysis.

Reference books:


1. Punithavathy Pandian. (2013). Security analysis and portfolio management (2nd ed.), Vikas Publishing House.
2. Mukherjee, S. (2021). Security analysis and portfolio management. Vikas Publishing.
3. Desai, J. M., & Joshi, N. A. (2015). Investment management (security analysis & portfolio management). Wiley India.
4. Kevin, S. (2022). Security analysis and portfolio management (3rd ed.). PHI Learning Pvt. Ltd.
5. Thomas, S. (2013). Security analysis and portfolio management. PHI Learning Pvt. Ltd.
6. Singh, S., & Yadav, S. S. (2021). Security analysis and portfolio management: A primer. Springer.
7. Fischer, D. E., Jordan, R. J., & Pradhan, A. K. (2018). Security analysis and portfolio management (7th ed.). Pearson.

Note: Latest edition of Reference books may be used.


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**B O S Dept. of Studies in Commerce
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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.6.5.M Name of the Course: Consumer Behavior		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand concepts and importance of consumer behaviour in traditional and digital environments. b) Analyse key psychological, social, and cultural factors influencing consumer behaviour. c) Explain the consumer decision-making process in offline and online contexts. d) Evaluate post-purchase behaviour, consumer satisfaction, and feedback mechanisms. e) Understand consumerism, ethical consumption, and basic organizational buying behaviour.		
Syllabus:		Hours
Module No. 1: Introduction to Consumer Behaviour		12
Meaning and scope of consumer behaviour - Importance in marketing - Characteristics of Indian consumers in the digital era - Individual determinants of consumer behaviour: motivation, personality and self-concept, perception, learning, and attitude - Basic understanding of consumer behaviour in online environments - Role of social media and digital platforms in influencing consumer preferences.		
Module No. 2: Influences on the Consumer		12
Consumer needs and motives - Reference groups and opinion leaders (including digital influencers) - Family and social influences - Social class, culture and sub-culture - Basic understanding of cross-cultural behaviour - Diffusion of innovation (basic concept) - Role of online reviews, ratings, and electronic word-of-mouth (e-WOM) in purchase decisions.		
Module No. 3: Consumer Decision Making		12
Meaning and importance of consumer decision-making - Basic models of decision-making (overview only) - Types of buying behaviour (extensive, limited, routine) - Consumer decision process (need recognition to post-purchase) - Consumer journey in digital environment (basic idea) - Role of search engines, online platforms, and mobile commerce - Behavioural biases in consumer decisions (introductory).		
Module No. 4: Post Purchase Behaviour		13
Meaning and importance of post-purchase behaviour - Consumer satisfaction (basic concepts) - Cognitive dissonance - Consumer complaints and grievance handling -		


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Online feedback systems and impact of reviews and ratings - Customer relationship management (CRM) - Brand loyalty and customer retention.

Module 5: Consumerism and Organizational Buying Behaviour

13

Consumerism - Rights and responsibilities of consumers - Overview of consumer protection in India (including digital context) - Sustainable and ethical consumption - Green marketing (basic concept).

Organizational buying behaviour - Meaning and characteristics - Comparison with consumer buying - Buying roles and process (basic understanding) - Introduction to digital procurement and B2B platforms.

Skill Development Activities:

1. Conduct a simple survey on consumer buying behaviour and present findings.
2. Analyse the role of social media or influencers in consumer decisions.
3. Apply the consumer decision process to a recent purchase.
4. Study online reviews of a product and evaluate customer satisfaction.
5. Identify examples of ethical or sustainable consumption practices.
6. Any other relevant activity.

Reference books:

1. Michael R. Solomon, Consumer Behavior: Buying, Having and Being, Latest Edition, Pearson Education.
2. Leon G. Schiffman and Joseph L. Wisenblit, Consumer Behavior, Latest Edition, Pearson.
3. Roger D. Blackwell, Paul W. Miniard & James F. Engel, Consumer Behavior, Latest Edition, Cengage Learning.
4. Suja R. Nair, Consumer Behaviour in Indian Perspective, Himalaya Publishing House, Latest Edition.
5. Wayne D. Hoyer, Deborah J. MacInnis & Rik Pieters, Consumer Behavior, Cengage Learning, Latest Edition.
6. Harish Bijoor, Brand and Consumer Management in Digital India, (for Indian digital perspective).
7. Relevant articles from Harvard Business Review, Journal of Consumer Research, and Economic & Political Weekly (latest issues).

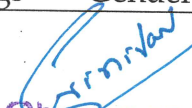
Note: Latest edition of Reference books may be used.



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Davangere University
Shivangotri Davangere-7

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.6.5.H Name of the Course: Cultural Diversity at Work Place		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand the concept and importance of cultural diversity in the workplace. Identify the impact of culture and diversity on communication and workplace behaviour. Analyse cross-cultural differences and basic workplace conflicts. Evaluate diversity management practices and inclusion strategies in organizations. Apply cultural sensitivity and inclusive behaviour in professional environments. 		
Syllabus:		Hours
Module No. 1: Introduction to Diversity		12
Meaning and importance of cultural diversity in organizations - Types and dimensions of diversity (primary and secondary) - Evolution and need for diversity management - Benefits of diversity in organizations - Basic understanding of Diversity, Equity and Inclusion (DEI) - Challenges in managing diversity - Overview of legal and ethical aspects of diversity in India - Diversity in global organizations (introductory).		
Module No. 2: Understanding Differences and Workplace Behaviour		12
Personal and social identity - Sources of identity (culture, gender, class, etc.) - Concepts of prejudice, stereotypes and discrimination - Basic idea of unconscious bias and microaggressions - Impact of bias on workplace decisions - Psychological safety in organizations - Strategies to promote inclusive behaviour and reduce bias.		
Module No. 3: Cross-Cultural Management		14
Meaning and importance of cross-cultural management - Overview of cultural frameworks (Hofstede and Trompenaars) - Cultural intelligence (CQ) - Cross-cultural communication - Managing multicultural and virtual teams - Cultural conflicts and adaptation - Challenges in global work environments.		
Module No. 4: Managing Diversity at Workplace		13
Skills for managing diversity - Inclusive leadership - Emotional intelligence - Communication in diverse teams - Conflict resolution and collaboration - Role of HR in diversity management - Basic idea of diversity policies and practices - Employee engagement and inclusion.		
Module 5: Contemporary Issues in Workplace Diversity		13
Emerging trends: remote and hybrid work, gig economy - Work-life balance in diverse settings - Gender diversity and inclusion of persons with disabilities - Basic		


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understanding of diversity in modern organizations – Role of technology in workplace diversity (introductory) – Future challenges and opportunities in diversity management.

Skill Development Activities:

- 1) Case study on diversity practices in organizations.
- 2) Group discussion or role play on cross-cultural communication.
- 3) Study and presentation on inclusion practices of selected companies.
- 4) Observation of diversity practices in local workplaces.
- 5) Design a simple diversity awareness activity or program.
- 6) Any other relevant activity.

Reference books:

1. Harvey, C. P. & Allard, M. J. Understanding and Managing Diversity: Readings, Cases, and Exercises.
2. Ferdman, B. M. & Deane, B. R. (Eds.), Diversity at Work: The Practice of Inclusion.
3. Mor Barak, M. E. Managing Diversity: Toward a Globally Inclusive Workplace.
4. Shen, J., Chanda, A., D'Netto, B. & Monga, M. Managing Diversity through Human Resource Management.

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.6.5.I Name of the Course: Emerging Business Technologies		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, case studies, tutorial sessions, group discussions, seminars, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand digital transformation and emerging technologies in business. Explain applications of Artificial Intelligence (AI), Machine Learning (ML), and IoT in business. Analyse the role of blockchain, cloud computing, and cybersecurity in organizations. Evaluate automation and smart technologies in business operations. Assess ethical, legal, and sustainability issues related to emerging technologies. 		
Syllabus:		Hours
Module No. 1: Digital Transformation and Industry 4.0		12
Digital economy - Digital transformation in business - Industry 4.0 - Platform business models - Cloud computing (SaaS, PaaS, IaaS) - Digital innovation and disruption.		
Module No. 2: Artificial Intelligence and Machine Learning		14
Introduction to AI and ML - Basic types of machine learning - Business applications of AI - Chatbots and virtual assistants - Predictive analytics - AI applications in marketing, finance, HR, and operations.		
Module No. 3: Internet of Things (IoT) and Automation		12
Concept of IoT - Smart devices and connected systems - IoT applications in business and supply chain - Smart manufacturing (overview) - Robotic Process Automation (RPA) - Basic examples of smart systems.		
Module No. 4: Blockchain and Cybersecurity		14
Basic concept of blockchain and distributed ledger technology - Smart contracts (introductory) - Business applications of blockchain - Cybersecurity threats - Data privacy - Digital security practices.		
Module 5: Future Technologies and Ethical Issues		12
Overview of big data analytics - Basic idea of AR and VR - Introductory concept of quantum computing - Green technology and sustainability - ESG concepts - Ethical and legal issues in emerging technologies.		
Skill Development Activities:		
<ol style="list-style-type: none"> Case study on digital transformation of a company. Presentation on AI applications in business sectors. Report on IoT use in logistics or manufacturing. Study cybersecurity risks in e-commerce platforms. 		

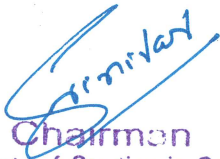

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- 5) Analyze ethical challenges in AI and automation.
- 6) Any other activities which are relevant to the course.

Reference books:

1. Rogers, David L. - The Digital Transformation Playbook, Columbia Business School Publishing.
2. Marr, Bernard - Artificial Intelligence in Practice, Wiley.
3. Schwab, Klaus - The Fourth Industrial Revolution, World Economic Forum.
4. Gates, Paul - Emerging Technologies and Business Strategy, Kogan Page.
5. Venkatesan & Kannan - Cloud Computing and Emerging Technologies, Pearson.
6. Latest industry reports from McKinsey, WEF, Gartner, and Deloitte.


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.6.6 Name of the Course: Investing in Stock Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	2 Hrs.	32 Hrs.
Pedagogy: Classroom lectures, case studies, practical demonstrations, spreadsheet applications, trading simulations, group discussions, seminars, and experiential learning through Demat exposure.		
Course Outcomes: On successful completion of the course, Students will be able to <ol style="list-style-type: none"> Understand basic investment concepts, risk-return relationship, and the structure of the securities market. Explain the functioning of stock exchanges and basic trading procedures in the Indian stock market. Apply basic fundamental analysis using financial statements and key investment ratios. Perform simple technical analysis using charts, trends, and indicators. Select suitable stocks and mutual fund options based on basic analysis. 		
Syllabus:		Hours
Module No. 1: Basics of Investing & Market Overview		06
<ul style="list-style-type: none"> • Meaning of investment and investment environment • Risk and return (basic concepts) • Types of investments: Equity shares, mutual funds, ETFs (overview) • Structure of Indian securities market: primary & secondary market • Role of Securities and Exchange Board of India • Basic idea of behavioural biases in investing 		
Module No. 2: Fundamental Analysis		08
<ul style="list-style-type: none"> • Introduction to fundamental analysis • EIC approach (basic understanding only) • Financial statement basics (income, balance sheet, cash flow) • Key ratios for investors: • P/E ratio • Price to Book Value • ROE • Basic understanding of annual report & red flags 		
Module No. 3: Technical Analysis		06
<ul style="list-style-type: none"> • Concept of technical analysis • Trend, support & resistance • Charts: candlestick (focus), line (brief) • Indicators: Moving Average, RSI (basic use) 		


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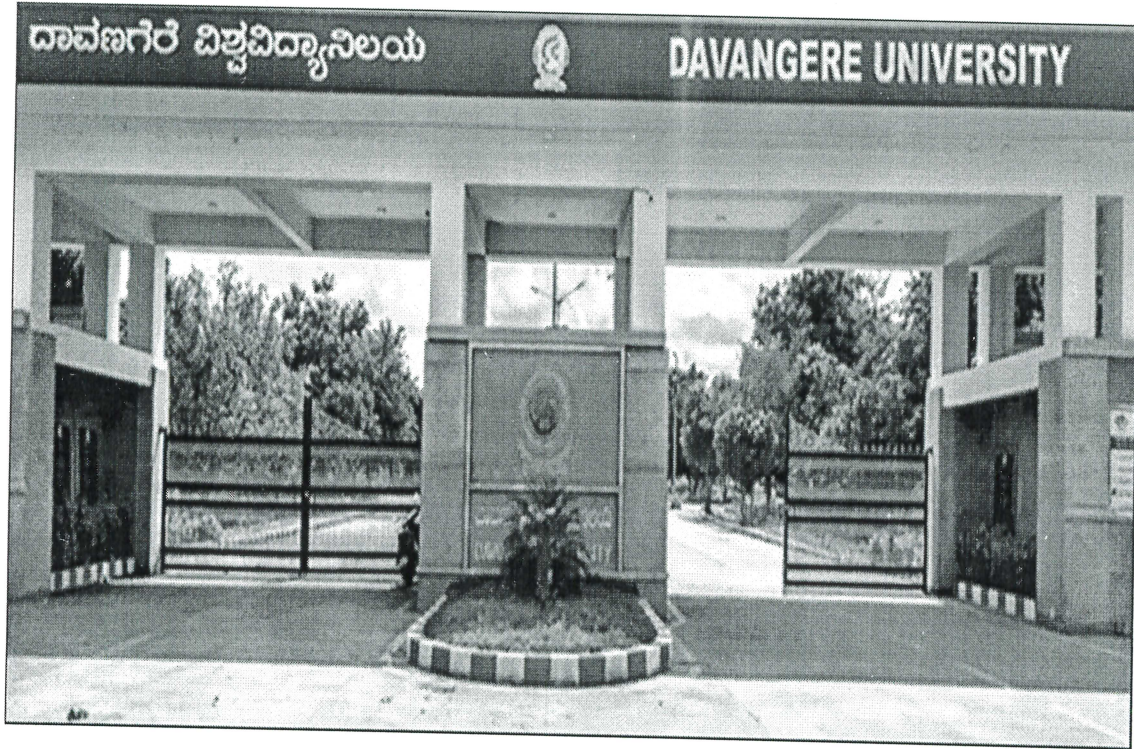
<ul style="list-style-type: none"> • Basic trading discipline & risk management 	
Module No. 4: Stock Market Operations	06
<ul style="list-style-type: none"> • Stock exchanges: • Bombay Stock Exchange • National Stock Exchange of India • Demat account & KYC • Types of orders (market, limit) • T+1 settlement (basic idea) • Online trading platforms (practical demo) 	
Module 5: Mutual Fund Investing	06
<ul style="list-style-type: none"> • Meaning and types of mutual funds • SIP, STP, SWP (basic understanding) • NAV and expense ratio • Riskometer (basic idea) • Role of Association of Mutual Funds in India • Basics of selecting mutual funds 	
Skill Development Activities: <ol style="list-style-type: none"> 1. Students track the price movement of selected stocks and record basic observations. 2. Students analyse a company using simple ratios (P/E, ROE, etc.) from annual reports or websites. 3. Students identify trend, support, and resistance using basic stock charts. 4. Students learn the process of opening a Demat account and placing basic orders. 5. Students compare 2-3 mutual funds based on NAV, risk, and returns. 6. Any other course-relevant activity. 	
Reference books: <ol style="list-style-type: none"> 1. Chandra, Prasanna. Investment Analysis and Portfolio Management, Tata McGraw Hill (Latest Edition). 2. Kevin, S. Security Analysis and Portfolio Management, PHI Learning (Latest Edition). 3. Damodaran, Aswath. Investment Valuation, Wiley (Latest Edition). 4. Study Material of National Institute of Securities Markets. 5. Publications and Investor Awareness Materials of Securities and Exchange Board of India. 6. Educational Resources of National Stock Exchange of India. 7. Publications of Association of Mutual Funds in India. 	
Note: Latest edition of Reference books may be used.	


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Guidelines for Project Report and Viva Voce Examination

Bachelor of Commerce (B.Com.)

{W.e.f. 2026-27 Onwards}



Department of Studies in Commerce

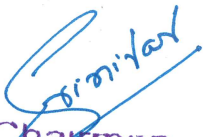
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26UGPW 1.0	An Overview of the Project work
	<p>Every student is required to undertake a project in their area of specialization and prepare a comprehensive project report under the guidance of a Faculty Supervisor. This process not only reinforces theoretical knowledge but also fosters essential skills such as technical proficiency, analytical thinking, effective communication, and teamwork.</p> <p>Students are expected to approach their projects with a strong commitment to quality and academic integrity. This includes conducting thorough research, adhering to ethical standards, and engaging in critical analysis of their findings. The project work is designed to prepare students to address real-world challenges and enhance their readiness for professional careers and future academic pursuits.</p>
26UGPW 1.1	Objectives of the Project Work
	<ol style="list-style-type: none"> 1) To provide students with practical experience that complements their academic learning and enhances their understanding of real-world applications. 2) To enable students to demonstrate their understanding of the opportunities and challenges faced by industries, thereby illustrating their ability to connect theory with practice. 3) To assess students' capabilities in collecting, analyzing, interpreting, and synthesizing information and data, thereby fostering critical thinking and problem-solving skills. 4) To ensure that students can effectively communicate their findings in a structured and coherent manner, highlighting their ability to convey complex information clearly and succinctly.
26UGPW 1.2	Criteria for Topic Selection
	<p>a) Relevance to Specialization: The topic should focus on contemporary issues in business, management, organizations, or other commerce-related areas relevant to the student's specialization.</p> <p>b) Diverse Research Methods: The project may adopt descriptive, analytical, or exploratory research approaches. Students are encouraged to employ a variety of methodologies, including case studies, applied problem-solving techniques, experimental methods, and other appropriate research strategies.</p> <p>c) Capstone Projects: Capstone projects are encouraged, as they enable students to integrate their learning and demonstrate a comprehensive understanding of their field of study.</p>

	<p>d) Live Projects: Students may undertake live projects, which provide practical exposure and valuable insights into real-world business challenges.</p> <p>e) Organization-Specific Issues: Topics may address specific issues within an organization, allowing for in-depth analysis and the development of practical solutions.</p> <p>f) Broad Scope within Commerce: Any other topic related to the field of commerce is acceptable, provided it aligns with the objectives of the project work and contributes meaningfully to the student's academic and professional development.</p>
26UGPW 2.0	Commencement of Project Work
26UGPW 2.1	<p>a) Students in the VI Semester, upon completing the V Semester End Examination, are required to undertake project work as per the Calendar of Events issued by the Head of the Department.</p> <p>b) This project work carries two (02) credits during the VI Semester of the program.</p> <p>c) Once a project title is chosen, students must submit a duly filled Registration Form to their assigned guide. The format of the Registration Form is provided in Appendix I, and it will be retained by the Office of the Head of the Department of Commerce.</p> <p>d) Project work should preferably address issues or problems within organizations or involve freelance projects.</p> <p>e) The titles of the project work must be distinct for each student. If there are similar titles, students must ensure that the objectives of their research studies are entirely different.</p> <p>f) Students shall submit the synopsis of their project work according to the scheduled timeline and the prescribed format to the Office of the HOD, Department of Commerce, through their guide. The format for the synopsis is provided in Appendix II.</p> <p>g) Students and their guides should engage in regular interaction throughout the project. A Project Work Diary must be maintained by the respective guides to enhance the quality of the project work. The format for the Project Work Diary is provided in Appendix III.</p>
26UGPW 2.2	Role and Responsibilities of Guides:
	<p>1. Internal Guides/Faculty Guide (College guides):</p> <p>a) Faculty guides must hold an M.Com. & MBA, or any other equivalent degree to supervise students during their project work.</p> <p>b) The guide shall oversee the students' progress from the selection of the report title to the final submission of the report.</p> <p>c) Guides are authorized to reject reports that do not meet the expected standards of quality as outlined in the guidelines.</p>


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	<p>d) Guides should encourage students to select contemporary, current, and industry-relevant topics for their dissertations.</p> <p>e) Guides should promote the collection of primary data wherever feasible. In cases where secondary data is used, students must ensure its relevance, adequacy, and reliability.</p> <p>2. External Guides (Company guides):</p> <p>a) The company guide must arrange induction programs to familiarize students with the organizational hierarchy of the company.</p> <p>b) The company guide is responsible for training students in data collection methods and the presentation of their reports.</p> <p>c) The company guide shall assess students by objectively evaluating the targets achieved and the reports submitted.</p> <p>d) A weekly assessment should be established to review students' progress and satisfaction with their project work.</p> <p>e) The company guide is expected to establish a professional rapport with the faculty/internal guide. This collaboration is essential, as the faculty guide contributes theoretical knowledge, while the company guide provides corporate and practical insights. When these two areas are perfectly synchronized, the overall output will be significantly enhanced.</p>
26UGPW 3.0	Project Report Writing:
26UGPW 3.1	<p>The following are the required preliminary pages for the project work report. Students must adhere to this sequence:</p> <p>a) Cover Page and Title Page (Format - Appendix IV)</p> <p>b) Certificate from the Company</p> <p>c) Declaration by the students (Format - Appendix V)</p> <p>d) Certificate of Originality by the Guide (Format-Appendix VI)</p> <p>e) Acknowledgements</p> <p>f) Table of Contents (Format- Appendix VII)</p> <p>g) List of Tables (Format - Appendix VIII)</p> <p>h) List of Graphs (Format - Appendix IX)</p> <p>i) Executive Summary</p>
26UGPW 3.2	<p>Contents of the Chapters: This section provides an indicative framework for students regarding the contents of the chapters in the project work:</p> <p>1. Chapter One: Introduction</p> <ul style="list-style-type: none"> • Background of the Topic • Research Design • Statement of the Problem • Need for the Study • Objectives of the Study • Hypotheses for the Study • Scope of the Study • Operational Definitions of Key Concepts

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	<ul style="list-style-type: none"> • Methodology <ul style="list-style-type: none"> a) Data Collection b) Sampling c) Plan of Analysis • Limitations of the Study • Chapter Scheme <p>2. Chapter Two: Conceptual Framework of the topic An in-depth theoretical framework of the topic will be presented.</p> <p>3. Chapter Three: Review of Literature: Minimum 50 reviews.</p> <p>4. Chapter Four: Data analysis and Interpretation: Systematic analysis of primary or secondary data collected, presented with appropriate headings, data tables, and visual aids.</p> <p>5. Chapter Five: Summary of findings, Conclusions and Suggestions. A summary of findings and suggestions should be presented in alignment with the objectives of the study.</p> <p>Learning Experience: Reflection on the learning experience gained throughout the project.</p> <p>Bibliography (Format: See Appendix X for guidelines)</p> <p>Appendices / Annexures (If Any): This section contains supplementary material of interest to the reader that is not integral to the main report. It may also include documentation of any issues encountered during the project that may be useful for future reference.</p>
26UGPW 3.3	Presentation of the Report:
	<p>a) Paper Format: Typing/Writing should be done on one side of A4 size paper.</p> <p>b) Margins:</p> <ul style="list-style-type: none"> • Left margin: 1.75 inches • Right, top, and bottom margins: 1 inch each. <p>c) Font Settings:</p> <ul style="list-style-type: none"> • Font: Times New Roman • Chapter Heading: 14 pt, Centered, Capitalized • Sub-heading: 12 pt, Bold • Body Text: 12 pt <p>d) Line Spacing:</p> <ul style="list-style-type: none"> • Main text: 1.5 line spacing • Quotations and footnotes: Single line spacing. <p>e) Page Numbers:</p> <ul style="list-style-type: none"> • Main text pages should carry Arabic numerals centered at the bottom. • Title page, Acknowledgment, Table of Contents, etc., should be numbered using lowercase Roman numerals. <p>f) Chapter and Subdivision Numbering:</p> <ul style="list-style-type: none"> • Use Arabic numerals only for numbering chapters, divisions, and sub-divisions. • For example, sub-division 2 under division 4 of chapter 3 should be numbered as 3.4.2.

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	<p>g) Tables, Graphs, and Diagrams:</p> <ul style="list-style-type: none"> • Each should have a respective number, caption, and source. • Tables and figures should be centered on the page. <p>h) Endnotes and Citations:</p> <ul style="list-style-type: none"> • Endnotes should be numbered consecutively within each chapter or throughout the entire report. • Citations in the main text should include the author(s) name and year, e.g., Sharma (2011) or (Sharma, 2011) as applicable. • Full references for citations must be included in the Bibliography.
26UGPW 3.4	Plagiarism:
	<p>a) Copying of material from any source without proper acknowledgement and referencing shall constitute plagiarism. In such cases, the College and the University shall initiate appropriate disciplinary action as per the prevailing UGC rules and regulations.</p> <p>b) All materials, documents, data, and supporting evidence relating to the internship Study shall be submitted to the Guide for verification and shall be retained by the student until the University declares the final results. Students are advised not to dispose of any such materials after submission of the report, as they may be required to produce them during the Viva Voce examination or at any time as directed by the Institution/University.</p>
26UGPW 4.0	Submission of the Report:
	<p>a) Each student shall submit two hardbound copies (normal binding) of the report – one copy for evaluation and one copy to be retained by the student for presentation during the Viva Voce examination.</p> <p>b) The student shall also submit a soft copy (PDF format) of the report to the Head of the Department (HoD), Department of Commerce, of the concerned College.</p> <p>c) The Head of the Department, Department of Commerce, of the concerned College shall consolidate the soft copies (PDF format) of all students' reports and submit the same to the University for record purposes, in accordance with the prescribed academic calendar.</p>
26UGPW 5.0	Evaluation of the Report and Viva Voce Examination:
	<p>a) After the successful submission of the report by the student, the concerned Guide shall evaluate the report for 40 marks in accordance with the prescribed Evaluation Format (Appendix XI).</p> <p>b) The Head of the Department (HoD), Department of Commerce, of the concerned College shall constitute an external panel of examiners to conduct the Viva Voce examination for 10 marks, as per the prescribed Viva Voce Format (Appendix XII).</p> <p>c) It shall be the responsibility of the Head of the Department, Department of Commerce, of the concerned College to consolidate</p>

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	the marks (Report Evaluation and Viva Voce) and submit the final marks to the University in accordance with the academic calendar notified by the University.
26UGPW 6.0	Miscellaneous
26UGPW 6.1	The guidelines shall be read and interpreted as a whole for the purpose of any clarification or interpretation
26UGPW 6.2	Wherever the words "he", "him", or "his" occur in these regulations, they shall be deemed to include "she", "her", or "hers".
26UGPW 6.3	In the event of any doubt, difficulty, or ambiguity in the interpretation or implementation of these guidelines, the matter shall be referred to the Vice-Chancellor. The decision of the Vice-Chancellor shall be final and binding.
26UGPW 6.4	The University reserves the right to amend, modify, or change these guidelines at any time. Such amendments or modifications shall be applicable to all students with effect from the date notified by the University.

26UGPW 7.0: Appendixes:

**Appendix I
Registration Form**

1. Name of the Student :
2. Name of the Guide :
3. Proposed Research Area : Banking & Insurance/Finance/Marketing/HR/IT & Any other
4. Proposed Research Topic :
5. Write a brief note on your topic: (Minimum 150 to 200 words)

Student's Signature:

Guide's Signature with date


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Davangere University
Sivagangotri, Davangere-7**

Appendix II

Format of Synopsis:

Notes:

- The synopsis should not exceed 05 pages
- The cover page of the synopsis shall be the same as the cover page of the dissertation

The contents of the synopsis:

1. Introduction
2. Literature Review
3. Statement of the Problem
4. Need for the study
5. Objectives of the Study
6. Hypotheses for the Study (if any)
7. Scope of the study
8. Methodology
9. Sampling
10. Data collection
11. Plan of Analysis, and
12. Chapter Scheme

Appendix III

Project Work Diary

Sl.No.	Topics discussed	Progress as on date	Date of the meeting	Signature of the faculty

Note: The Guide and students are expected to meet at least once in a week.

Signature of the Student


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Appendix IV

COVER PAGE & TITLE PAGE

Title < Font size Arial Narrow 18-All caps & Bold>

Project Report submitted in partial fulfillment of the requirements for the
award of the Degree of

BACHELOR OF COMMERCE

of

DAVANGERE UNIVERSITY

< Font size Arial Narrow 14-All caps & Bold>



Example

By (Font Size 14-Italic)

Name

Reg. No. ...

Under the guidance of

Name of guide.

Designation of guide

Name of the University

Name of the University

2024-2025 (Font Size 14)

[NOTE: Cover page should not contain any page number]


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Shivagangotri Davangere - 7

Appendix V

DECLARATION (BY THE STUDENT)

I hereby declare that the Organisational Study entitled "Title of the Report", submitted to the Department of Commerce, College Name, affiliated to Davangere University, Davangere, is a record of original work carried out by me under the guidance of "Name of the Guide, Designation, Department, Institution/University".

This Internship Report is submitted in partial fulfilment of the requirements for the award of the Bachelor of Commerce (B.Com.) Degree by Davangere University, Davangere.

I further declare that this report is the outcome of my own efforts and has not been submitted to any other University or Institution for the award of any degree, diploma, certificate, or any other academic qualification.

Place:

Name :

Date:

Register Number:


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Davangere University
Shivagangotri Davangere-7

**Appendix VII
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Report Structure

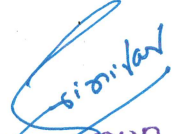
CONTENTS		
Chapter No.	INDEX	Page No.
1	Introduction	
2	Conceptual Framework - topic name	
3	Review of Literature	
4	Data analysis and Interpretation	
5	Summary of Findings, Conclusion and Suggestions	
	Learning Experience	
	Bibliography	
	Annexure	

**Appendix VIII
List of Tables**

Table Number	Table Name	Page Number
1.1		
1.2		

**Appendix IX
List of Figures**

Figure Number	Figure Name	Page Number
1.1		
1.2		


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 Davangere University
 Shivagangotri Davangere-7

Appendix X

Bibliography (Style of Referencing is APA format):

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Aharoni, Y. (2026). On measuring the success of privatisation. In R. Ramamurti & R. Vernon (Eds.), Privatization and control of state-owned enterprises (pp. xx-xx). World Bank.

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Boardman, A. E., & Vining, A. R. (2026). Ownership in competitive environments: A comparison of the performance of mixed, private, and state-owned enterprises. *Journal of Law and Economics*, 32(1), 1-33. <https://doi.org/xxxxx>

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Ram Mohan, T. T. (2026). Privatisation in China: Softly, softly does it. Indian Institute of Management Ahmedabad. Retrieved October 2, 2026, from <http://www.iimahd.ernet.in/publications/public/Fulltext.jsp?wp-no=2004-09-04>


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Appendix XI


Project Report Evaluation format for 40 Marks

Sl. No.	Registration No.	Name of the Students	40 Marks					Total Marks Secured
			Introduction (05Marks)	Conceptual framework (10Marks)	Review of Literature (10Marks)	Data Analysis and Interpretation (10 Marks)	Summary of Findings, Suggestions and Conclusion (05 Marks)	

Appendix XII

Project work Viva Voce Examination format for 10 Marks by Panel of External Examiners appointed by the HOD

Sl. No.	Registration No.	Name of the Students	10 Marks				Total Marks Secured
			Self-Introduction (02 Marks)	Confidence (02Marks)	Communication Skills (02 Marks)	Question and Answer on reports (02 Marks)	


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