

DAVANGERE



UNIVERSITY

**Scheme of Teaching and Evaluation
For
Bachelor of Commerce (B.Com.) in Human Resource
Operations (HRO)**

{Apprenticeship-Embedded Degree Programme}

With effect from the Academic Year 2026-27



Department of Studies in Commerce

Shivagangothri Campus, Davangere University, Davangere – 577 007

[Signature]

Chairman

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

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Registrar

**Davangere University
Shivagangothri, Davangere**

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 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 for the Bachelor of Commerce (B.Com.) in Human Resource Operations (HRO) Programme

Sl. No.	Subject Category		No. of Credits	% of Total Credits
1	Discipline Core Courses	DCC	66	45
2	Two Languages Courses	LC	24	16
3	Practical and Skill Enhancement Courses/ Apprenticeship	SEC	50	34
4	Constitutional Moral Values Courses	CVC	07	05
	Total		147	100

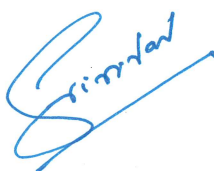
Semester-wise Allocation of Credits

Bachelor of Commerce (B.Com.) in Human Resource Operations (HRO) Programme

Year	Semester	Credits	Total Credits
1	I	26	55
	II	29	
2	III	26	52
	IV	26	
3	V	20	40
	VI	20	
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.HRO 1.1	Human Resource Management	DCC	4	80	20	100	4
4	B.Com.HRO 1.2	Principles of Management	DCC	4	80	20	100	4
5	B.Com.HRO 1.3	Statistics for Business Decisions	DCC	4	80	20	100	4
6	B.Com.HRO 1.4	Basics of Accounting	DCC	3	80	20	100	3
7	B.Com.HRO 1.5	Business Communication - I	SEC	3	80	20	100	3
8	B.Com.HRO 1.6	Indian Constitution - I	CVC	2	40	10	50	2
Sub -Total (A)				28	600	150	750	26

Semester II

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
9	Lang. 2.1	Language - I Kannada/Hindi/Urdu/ Sanskrit	LC	4	80	20	100	3
10	Lang. 2.2	Language - II English	LC	4	80	20	100	3
11	B.Com.HRO 2.1	Talent Acquisition and Employee Development	DCC	4	80	20	100	4
12	B.Com.HRO 2.2	Organizational Behaviour	DCC	4	80	20	100	4
13	B.Com.HRO 2.3	Human Resource Development	DCC	4	80	20	100	4
14	B.Com.HRO 2.4	Corporate Accounting	DCC	3	80	20	100	3
15	B.Com.HRO 2.5	Business Communication-II	SEC	3	80	20	100	3
16	B.Com.HRO 2.6	Indian Constitution - II	CVC	3	40	10	50	2
17	B.Com.HRO 2.7	Environmental Studies	CVC	4	80	20	100	3
Sub -Total (B)				32	680	170	850	29

Semester III

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
18	Lang. 3.1	Language - I Kannada/Hindi/Urdu/ Sanskrit	LC	4	80	20	100	3
19	Lang. 3.2	Language - II English	LC	4	80	20	100	3
20	B.Com.HRO 3.1	Compensation Management	DCC	4	80	20	100	4
21	B.Com.HRO 3.2	Corporate Law	DCC	4	80	20	100	4
22	B.Com.HRO 3.3	Cultural Diversity at Workplace	DCC	4	80	20	100	4
23	B.Com.HRO 3.4	Cost Accounting	DCC	3	80	20	100	3
24	B.Com.HRO 3.5	Income Tax	DCC	3	80	20	100	3
25	B.Com.HRO 3.6	Personality Development	SEC	2	40	10	50	2
Sub -Total (C)				28	600	150	750	26

Semester IV

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
26	Lang. 4.1	Language - I Kannada/Hindi/Urdu/ Sanskrit	LC	4	80	20	100	3
27	Lang. 4.2	Language - II English	LC	4	80	20	100	3
28	B.Com.HRO 4.1	Human Resource Accounting and Auditing	DCC	4	80	20	100	4
29	B.Com.HRO 4.2	Labour Relations and Employee Welfare	DCC	4	80	20	100	4
30	B.Com.HRO 4.3	Human Resource Analytics and MS Office for HR Professionals	DCC	4	80	20	100	4
31	B.Com.HRO 4.4	Financial Management	DCC	3	80	20	100	3
32	B.Com.HRO 4.5	Goods and Services Tax	DCC	3	80	20	100	3
33	B.Com.HRO 4.6	Computer Skills in Business	SEC	2	40	10	50	2
Sub -Total (D)				28	600	150	750	26

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	No. of Hours	SEE	IA	Total Marks	Credits
34	B.Com.HRO 5.1	Apprenticeship *	SEC	-	400	-	400	20
		Sub -Total (E)		-	400	-	400	20

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	No. of Hours	SEE	IA	Total Marks	Credits
35	B.Com.HRO 6.1	Apprenticeship *	SEC	-	400	-	400	20
		Sub -Total (F)		-	400	-	400	20
		Grand Total (A+B+C+D+E+F)		-	3280	620	3900	147

***Note:** The apprenticeship shall be evaluated by the Industry Supervisor, Faculty Mentor, College Committee, and Industry Expert(s) in accordance with the applicable UGC and University guidelines. The concerned college shall coordinate the apprenticeship evaluation process with all the evaluators.

*The apprenticeship shall be undertaken for a minimum period prescribed under the applicable UGC Apprenticeship-Embedded Degree Programme Guidelines and University Regulations.


 Chairman
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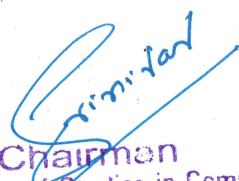
Internal Assessment (IA) and Semester End Examination (SEE)

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	3/4 Credits	2 Credits
1	Attendance *	05 Marks	2.5 Marks
2	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 Awarded For 3/4 Credits	Marks 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 (With Effect from the Academic Year 2026-27)

SEMESTER END EXAMINATIONS

B.Com. in Human Resource Operations (HRO) Programme

Name of the Course:

Time: 03 Hours

Max. Marks: 80

SECTION - A

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

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

SECTION - B

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

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

SECTION - C

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

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

Note: The question paper shall ensure adequate representation of all the modules prescribed in the syllabus.

Question Paper Pattern (With Effect from the Academic Year 2026-27)

SEMESTER END EXAMINATIONS

B.Com. in Human Resource Operations (HRO) Programme

Name of the Course:

Time: 02 Hours

Max. Marks: 40

SECTION - A

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

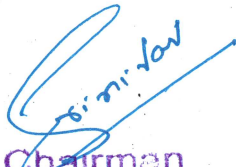
1. a)
- b)
- c)
- d)
- e)
- f)
- g)

SECTION - B

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

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

Note: The question paper shall ensure adequate representation of all the modules prescribed in the syllabus.

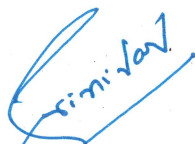


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Name of the Program: Bachelor of Commerce (B.Com.) in Human Resource Operations Course Code: B.Com.HRO 1.1 Name of the Course: Human Resource Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, tutorials, group discussions, seminars, case studies, fieldwork, role plays, presentations, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to a) Explain the meaning, nature, scope, objectives, significance, and functions of Human Resource Management and distinguish HRM from traditional Personnel Management. b) Describe the role and significance of the HR Department, HR policies, and career opportunities in HRM and explain their relevance in small and large organisations. c) Apply the principles and process of Human Resource Planning to assess organisational manpower requirements and address barriers to effective HR planning. d) Prepare basic Job Descriptions and Job Specifications using Job Analysis data and explain various approaches to Job Design, including Job Rotation, Job Engineering, Job Enlargement, and Job Enrichment. e) Explain and apply the principles, procedures, and techniques of Job Evaluation and assess their importance, advantages, and limitations in organisations.		
Syllabus:		Hours
Module No. 1: Introduction to Human Resource Management		12
Introduction – Meaning and Definition of Human Resource, Management and Human Resource Management – Nature and Scope of Human Resource Management – Objectives and Significance of Human Resource Management – Functions of Human Resource Management – Difference between HRM and Personnel Management – Qualities of Human Resource Manager – Role of HR Manager – Challenges of HR Managers – Emerging role of HR Manager in the changing business environment.		
Module No. 2: Organisation for Human Resource Development		12
Role and significance of HR Department in an organisation – Human Resource Management in small-scale and large-scale organisations – Organisation of HR Department – HR Policies: Meaning and Definition – Nature and Importance of HR Policies – Coverage of HR Policies – Sources of content for formulating HR Policies – Types of HR Policies – Essentials of sound HR Policies – Job and career opportunities in HRM.		
Module No. 3: Human Resource Planning		12



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Concept and Meaning of Human Resource Planning – Nature and Objectives of HR Planning – Importance and Significance of HR Planning – Process of Human Resource Planning – Implementation of HR Planning – Guidelines for effective Human Resource Planning – Barriers in the implementation of Human Resource Planning – Role of HR Planning in organisational effectiveness.

Module No. 4: Job Analysis and Job Design

16

Job Analysis – Meaning, Nature, Objectives and Importance – Process of Job Analysis – Job Design: Meaning and Significance – Methods of Job Design – Job Design Approaches – Job Rotation – Job Engineering – Job Enlargement – Job Enrichment – Job Description – Meaning and Contents – Job Specification – Meaning and Contents – Difference between Job Description and Job Specification – Preparation of Job Description and Job Specification.

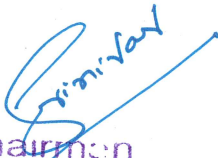
Module No. 5: Job Evaluation

12

Job Evaluation – Meaning and Definition – Objectives of Job Evaluation – Essentials of Job Evaluation – Principles of Job Evaluation – Procedure of Job Evaluation – Techniques of Job Evaluation – Advantages of Job Evaluation – Problems and Limitations of Job Evaluation – Role of Job Evaluation in determining internal equity and rational compensation structures.

Skill Development Activities:

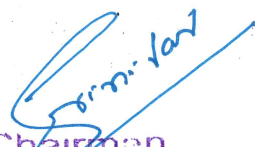
- 1) Prepare a basic organisational chart showing the position of the HR Department in a small-scale and large-scale organisation.
- 2) Draft a simple HR Policy for a hypothetical organisation on any one area such as attendance, leave, work-from-home, employee conduct, or workplace discipline.
- 3) Prepare a basic Human Resource Plan for a hypothetical organisation based on its present and future manpower requirements.
- 4) Conduct a Job Analysis of any selected job and prepare a Job Description and Job Specification based on the information collected.
- 5) Prepare a comparative chart showing Job Rotation, Job Enlargement, Job Enrichment, and Job Engineering with suitable examples.
- 6) Conduct a simple Job Evaluation exercise by assigning suitable points or ranks to selected jobs and interpret the results.
- 7) Prepare a career map showing various job and career opportunities available in Human Resource Management.
- 8) Conduct a case study on any contemporary HR challenge and present the findings through a group discussion or seminar.
- 9) Visit the HR Department of any organisation and prepare a brief report on its structure, functions, HR policies, and practices.
- 10) Any other activities which are relevant to the course.


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Reference books:

1. Ashwathappa, K., *Human Resource Management: Text and Cases*, McGraw Hill Education (India) Pvt. Ltd., New Delhi.
2. Flippo, Edwin B., *Personnel Management*, McGraw-Hill Book Company.
3. Gupta, C. B., *Human Resource Management*, Sultan Chand & Sons, New Delhi.
4. Khanka, S. S., *Human Resource Management: Text and Cases*, S. Chand Publishing, New Delhi.
5. Memoria, C. B., *Personnel Management*, Himalaya Publishing House Pvt. Ltd., Mumbai.
6. Rao, P. Subba, *Human Resource Management: Text and Cases*, Himalaya Publishing House Pvt. Ltd., Mumbai.
7. Rao, V. S. P., *Human Resource Management: Text and Cases*, Excel Books, New Delhi.
8. Singh, N. K., *Human Resource Management*, Excel Books, New Delhi.
9. Tripathi, P. C., *Personnel Management and Industrial Relations*, Sultan Chand & Sons, New Delhi.
10. Yoder, Dale, *Personnel Management and Industrial Relations*, Prentice-Hall of India, New Delhi.

Note: Latest edition of Reference books may be used.


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Name of the Program: Bachelor of Commerce (B.Com.) in Human Resource Operations Course Code: B.Com. HRO 1.2 Name of the Course: Principles of Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, tutorials, group discussions, seminars, case studies, fieldwork, role plays, presentations, and experiential learning activities.		
a) Explain the concepts, nature, importance, functions, principles, and evolution of management and describe major approaches to management thought. b) Apply planning techniques and decision-making processes to address business problems and achieve organisational objectives. c) Analyse organisational structures, principles of organising, delegation, centralisation, decentralisation, departmentation, and span of management for effective organisational functioning. d) Explain and apply the principles of directing, motivation, and leadership to improve employee performance and organisational effectiveness. e) Evaluate the process of controlling and examine emerging trends in management.		
Syllabus:		Hours
Module No. 1: Introduction to Management		12
Meaning, Definition, Nature and Importance of Management - Management as an Art, Science and Profession - Characteristics and Objectives of Management - Functions of Management - Levels of Management - Managerial Roles (Mintzberg) - Evolution of Management Thought - Scientific Management (F.W. Taylor) - Administrative Theory (Henri Fayol) - Bureaucratic Theory (Max Weber) - Human Relations Approach (Elton Mayo) - Behavioural Approach - Systems and Contingency Approaches - Principles of Management - Challenges of Modern Managers.		
Module No. 2: Planning and Decision Making		12
Planning: Meaning and Importance - Nature and Characteristics - Types of Plans - Planning Process - Limitations - Planning Tools and Techniques - Management by Objectives (MBO): Meaning, Features and Steps - Decision Making: Meaning and Importance - Types of Decisions - Decision-Making Process - Techniques of Decision Making.		
Module No. 3: Organising		12
Organising: Meaning, Nature and Purpose - Principles of Organisation - Organising Process - Organisation Structure - Formal and Informal Organisation - Types of Organisation Structure: Line, Functional, Line and Staff and Matrix Organisation - Delegation of Authority - Centralisation and Decentralisation - Departmentation: Meaning - Span of Management.		
Module No. 4: Directing		12

Directing: Meaning and Significance of Directing – Motivation: Meaning, Importance and Basic Theories – Maslow's Need Hierarchy Theory – Herzberg's Two-Factor Theory – Leadership: Meaning and Importance.

Module No. 5: Controlling and Emerging Trends in Management

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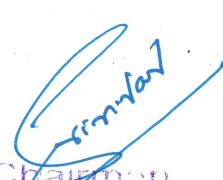
Controlling: Concept and Process of Control in the Organisation – Control and Performance – Direct and Preventive Control – Reporting – Recent Trends in Management: Digital Transformation – Artificial Intelligence in Management – Total Quality Management (TQM) – Six Sigma – Green Management – Corporate Social Responsibility (CSR) – Innovation Management – Change Management – Knowledge Management – Diversity, Equity and Inclusion (DEI).

Skill Development Activities:

- 1) Prepare a chart showing the different levels of management and managerial roles with suitable examples from a business organisation.
- 2) Conduct a case study on Scientific Management, Administrative Theory, or Human Relations Approach and present the findings through a seminar or group discussion.
- 3) Prepare a simple plan for a hypothetical business by identifying objectives, types of plans, activities, and timelines.
- 4) Apply a suitable decision-making technique to solve a hypothetical business problem and present the alternatives and final decision.
- 5) Prepare an organisational structure for a hypothetical business showing delegation, centralisation/decentralisation, departmentation, and span of management.
- 6) Conduct a role play demonstrating different leadership and motivational approaches in an organisation.
- 7) Prepare a simple control report for a hypothetical organisation by comparing planned performance with actual performance and identifying deviations.
- 8) Conduct a case study on the application of Artificial Intelligence, digital transformation, TQM, Six Sigma, Green Management, CSR, or Innovation Management in a business organisation.
- 9) Compare the management practices of a traditional business and a digital business and present the findings.
- 10) Any other activities which are relevant to the course.

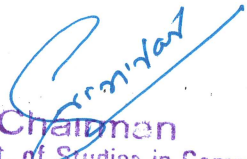
Reference books:

1. C. B. Gupta, Business Organization and Management, Sultan Chand & Sons.
2. K. Aswathappa, Principles of Management, Himalaya Publishing House.
3. Koontz, Harold, Weihrich, Heinz & Cannice, Mark V., Essentials of Management, McGraw-Hill.
4. L. M. Prasad, Principles and Practice of Management, Sultan Chand & Sons.
5. P. C. Tripathi & P. N. Reddy, Principles of Management, McGraw Hill Education India.


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6. R. Srinivasan & S. A. Chunawalla, Management Principles and Practice, Himalaya Publishing House.
7. R. K. Sharma & Shashi K. Gupta, Principles of Management, Kalyani Publishers.
8. Robbins, Stephen P. & Coulter, Mary, Management, Pearson.
9. T. R. Ramaswamy, Principles of Management, Himalaya Publishing House.
10. Y. K. Bhushan, Fundamentals of Business Organization and Management, Sultan Chand & Sons.

Note: Latest edition of Reference books may be used.


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Name of the Program: Bachelor of Commerce (B.Com.) in Human Resource Operations Course Code: B.Com. HRO 1.3 Name of the Course: Statistics for Business Decisions		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, tutorials, group discussions, seminars, case studies, fieldwork, role plays, presentations, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to a) Explain the fundamental concepts, scope, functions, and limitations of statistics and demonstrate methods of collecting, classifying, and presenting business data. b) Apply appropriate sampling methods and basic probability concepts to business and managerial situations. c) Compute and interpret measures of central tendency and positional measures to summarise and analyse business data for decision-making. d) Calculate and analyse measures of dispersion and assess the variability and consistency of business data. e) Analyse relationships between business variables using correlation and regression techniques and apply statistical findings for forecasting and managerial decision-making.		
Syllabus:		Hours
Module No. 1: Introduction to Statistics		12
Statistics - Definition and Functions - Scope and Limitations of Statistics - Collection of Data - Classification of Data - Formulation of Frequency Distribution - Diagrammatic Presentation of Data - Bar Graphs and Pie Charts - Graphical Presentation of Frequency Distribution - Histograms - Ogive Curves.		
Module No. 2: Sampling and Probability		12
Introduction to Sampling - Concept of Population - Sampling - Probability Sampling - Non-Probability Sampling - Basic Probability - Conditional Probability - Applications of Probability.		
Module No. 3: Measures of Central Tendency		12
Introduction to Measures of Central Tendency - Arithmetic Mean and its Properties - Methods of Calculating Mean - Weighted Arithmetic Mean - Correcting Incorrect Mean - Median and Mode - Significance of Median and Mode - Relationship among Mean, Median and Mode - Partition Values - Quartiles.		
Module No. 4: Measures of Dispersion		12
Introduction to Dispersion - Range - Interquartile Range (IQR) - Quartile Deviation - Methods of Calculating Mean Deviation - Methods of Calculating Standard Deviation - Coefficient of Variation. .		

Meaning and Concept of Correlation – Basic Linear Correlation (Two Variables) – Karl Pearson's Correlation Coefficient – Spearman's Rank Correlation Coefficient – Simple Linear Regression – Multiple Linear Regression – Problems based on Correlation and Regression – Applications of Correlation and Regression in Forecasting and Business Decision-Making.

Skill Development Activities:

- 1) Collect primary data from a group of students on any selected topic such as monthly expenditure, study hours, digital payment usage, or spending habits and prepare a frequency distribution.
- 2) Present collected business or survey data using suitable tables, bar graphs, pie charts, histograms, and ogive curves.
- 3) Conduct a mini survey among 30-50 students on spending habits and calculate suitable measures of central tendency.
- 4) Calculate Arithmetic Mean, Weighted Arithmetic Mean, Median, and Mode using assumed or collected business data and interpret the results.
- 5) Calculate Range, Interquartile Range, Quartile Deviation, Mean Deviation, Standard Deviation, and Coefficient of Variation for a selected dataset and compare the results.
- 6) Prepare a simple sampling plan for a hypothetical business survey by identifying the population, sample size, and suitable sampling method.
- 7) Solve simple business-related problems involving basic and conditional probability and explain their practical applications.
- 8) Calculate Karl Pearson's Correlation Coefficient and Spearman's Rank Correlation Coefficient using business-related data and interpret the relationship between variables.
- 9) Prepare a simple regression model using business data and use it for forecasting and managerial decision-making.
- 10) Prepare a short statistical report based on collected data using tables, charts, graphs, and appropriate statistical measures.
- 11) Any other activities which are relevant to the course.

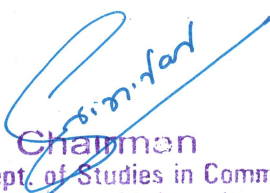
Reference books:

1. Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J., Statistics for Business and Economics, 14th ed., Cengage Learning.
2. Gupta, C. B., An Introduction to Statistical Methods, Sultan Chand & Sons, New Delhi.
3. Gupta, S. C., & Kapoor, V. K., Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi.
4. Gupta, S. P., Statistical Methods, Sultan Chand & Sons, New Delhi.
5. Hooda, R. P., Statistics for Business and Economics, Macmillan India Ltd.


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6. Levin, R. I., Rubin, D. S., Rastogi, S., & Siddiqui, M. H., Statistics for Management, 8th Indian ed., Pearson Education.
7. Sancheti, D. C., & Kapoor, V. K., Business Statistics, Sultan Chand & Sons, New Delhi.
8. Sharma, J. K., Business Statistics, 4th ed., Pearson Education India.

Note: Latest edition of Reference books may be used.


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Name of the Program: Bachelor of Commerce (B.Com.) in Human Resource Operations Course Code: B.Com. HRO 1.4 Name of the Course: Basics of Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	48 Hrs.
Pedagogy: Classroom lectures, tutorials, group discussions, seminars, case studies, fieldwork, role plays, presentations, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to a) Explain the meaning, objectives, users, basic terms, accounting concepts, conventions, accounting equation, types of accounts, and systems of accounting. b) Apply the rules of debit and credit under the double-entry system and prepare journal entries for general business and HR-specific transactions such as salary, advances, reimbursements, and recruitment fees. c) Post journal entries into ledger accounts, balance ledger accounts, and prepare a trial balance to verify the arithmetical accuracy of accounting records. d) Prepare Trading Account, Profit and Loss Account, and Balance Sheet by incorporating appropriate adjustments. e) Interpret employee benefit expenses in financial statements and examine recent trends in accounting.		
Syllabus:		Hours
Module No. 1: Introduction to Accounting		10
Meaning of Accounting – Meaning of Accountancy – Need and Objectives of Accounting – Users of Accounting – Basic Terms in Accounting: Entity, Business Transaction, Capital, Drawings, Assets, Liability, Debtor, Creditor, Stock, Purchases and Sales – Accounting Principles and Concepts – Accounting Conventions – Accounting Equation: Assets = Liabilities + Capital – Types of Accounts: Real, Personal and Nominal – Systems of Accounting: Single Entry and Double Entry.		
Module No. 2: Recording Transactions		10
Double Entry System – Rules of Debit and Credit – Journal – Meaning and Importance of Journal – Passing of Journal Entries – Journal Entries for HR Transactions: Salary, Advances, Reimbursements and Recruitment Fees.		
Module No. 3: Ledger and Trial Balance		10
Ledger – Meaning and Need – Posting of Journal Entries to Ledger – Balancing of Ledger Accounts – Preparation of Trial Balance – Purpose and Importance of Trial Balance – Verification of Arithmetical Accuracy of Accounting Records.		
Module No. 4: Final Accounts		10
Final Accounts – Meaning and Need – Preparation of Final Accounts – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments: Outstanding Wages, Prepaid		

Expenses, Outstanding Expenses, Incomes Received in Advance, Closing Stock, Depreciation, Bad Debts, Provision for Bad Debts and Provision for Gratuity – Employee Benefit Expenses and their Treatment in Financial Statements.

Module No. 5: Accounting Standards and Emerging Trends in Accounting

08

Accounting Standards – Meaning and Objectives – Indian Accounting Standards (Ind AS): Meaning, Objectives, Benefits/ Advantages, Procedure to Issue and Applicability – Recent Trends in Accounting – Computerised Accounting – Big Data Analytics – Cloud Computing.

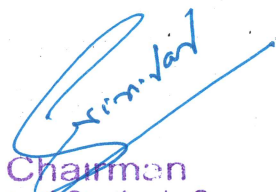
Skill Development Activities:

- 1) Prepare a basic accounting equation for a hypothetical business using a set of business transactions and explain the effect of each transaction on assets, liabilities, and capital.
- 2) Identify and classify different business transactions into Real, Personal, and Nominal Accounts and apply the appropriate rules of debit and credit.
- 3) Prepare journal entries for general business transactions and HR-related transactions such as salary, advances, reimbursements, and recruitment fees.
- 4) Post the journal entries into ledger accounts, balance the ledger accounts, and prepare a Trial Balance.
- 5) Prepare Trading Account, Profit and Loss Account, and Balance Sheet from a given set of transactions with suitable adjustments.
- 6) Prepare accounting adjustments relating to outstanding wages, prepaid expenses, outstanding expenses, incomes received in advance, closing stock, depreciation, bad debts, and provision for bad debts.
- 7) Prepare a simple accounting statement showing employee benefit expenses, including provision for gratuity, and explain their impact on financial statements.
- 8) Prepare a comparative note on manual and computerised accounting systems and identify the benefits of using accounting software.
- 9) Conduct a brief study of the use of cloud computing and big data analytics in modern accounting practices and present the findings.
- 10) Any other activities which are relevant to the course.

Reference books:

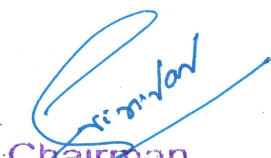
1. Jain, S. P. & Narang, K. L., *Advanced Accountancy*, Vol. I & II, Kalyani Publishers.
2. R. L. Gupta & M. Radhaswamy, *Advanced Accountancy*, Vol. I & II, Sultan Chand & Sons.
3. S. N. Maheshwari & S. K. Maheshwari, *Advanced Accountancy*, Vol. I & II, Vikas Publishing House.
4. Shukla, M. C., Grewal, T. S. & Gupta, S. C., *Advanced Accounts*, S. Chand Publishing.

Note: Latest edition of Reference books may be used.



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Name of the Program: Bachelor of Commerce (B.Com.) in Human Resource Operations Course Code: B.Com. HRO 1.5 Name of the Course: Business Communication-I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	48 Hrs.
Pedagogy: Classroom lectures, tutorials, group discussions, seminars, case studies, fieldwork, role plays, presentations, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to a) Explain the concepts, principles, process, types, channels, and barriers of business communication and suggest appropriate measures to overcome communication barriers. b) Demonstrate effective managerial communication, listening and feedback skills, presentation skills, professional etiquette, and ethical communication practices in organisational settings. c) Prepare various forms of business correspondence and official documents. d) Prepare management reports by applying appropriate report writing processes, structures, formats, and executive summaries for business and organisational purposes. e) Apply modern digital communication tools and practices.		
Syllabus:		Hours
Module No. 1: Fundamentals of Business Communication		10
Meaning and Definition of Communication – Importance of Communication – Objectives and Functions of Business Communication – Communication Process – Types of Communication: Upward, Downward, Horizontal and Diagonal Communication – Internal and External Communication – Verbal, Non-verbal, Written and Visual Communication – Formal and Informal Communication – Grapevine Communication – Channels of Communication – Principles (7 Cs) of Effective Communication – Barriers to Communication and Measures to Overcome Them.		
Module No. 2: Managerial and Organisational Communication		10
Meaning and Importance of Managerial Communication – Listening Skills and Effective Feedback – Meetings and Group Communication – Presentation Skills – Business Etiquette and Professional Ethics – Cross-cultural Communication and Workplace Diversity.		
Module No. 3: Business Correspondence		10
Essentials of Business Writing – Parts of Business Letter – Layout and Formats of Business Letters – Drafting Emails, Letters, Notices and Reports in Workplaces – Preparing Meeting Agendas, Minutes and Presentations – Employment Communication – Resume and Job Application – Calling for Interview – Appointment Order – Termination Letter.		

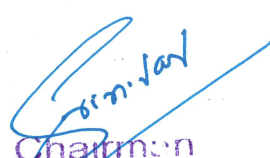


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Module No. 4: Management Reports	08
Meaning, Importance and Types of Reports - Structure and Format of Management Reports - Report Writing Process - Executive Summary - Preparation of Management Reports for Business and Organisational Purposes.	
Module No. 5: Modern Business Communication	10
Digital Business Communication - E-mail Etiquette - Video Conferencing - Virtual Meetings - Communication through Social Media in Business - Collaborative Communication Tools: Microsoft Teams, Google Workspace and Zoom - Responsible Use of AI Tools in Business Communication - Application of Modern Communication Tools in Business and Workplace Communication.	
Skill Development Activities: 1) Identify different types and channels of communication used in a selected organisation and prepare a communication flow chart. 2) Conduct a role play demonstrating effective upward, downward, horizontal, and diagonal communication in an organisation. 3) Identify common barriers to communication in a given business situation and suggest suitable measures to overcome them. 4) Conduct a group activity to develop listening, feedback, presentation, and interpersonal communication skills. 5) Prepare and deliver a short business presentation using appropriate verbal and non-verbal communication techniques. 6) Draft business letters, emails, notices, meeting agendas, and minutes using appropriate formats. 7) Prepare a professional Resume and Job Application and conduct a mock interview involving calling for an interview and issuing an appointment order. 8) Draft a suitable termination letter for a hypothetical organisational situation using appropriate professional language and format. 9) Prepare a management report based on a given business situation, including an executive summary, findings, and recommendations. 10) Conduct a virtual meeting using any suitable digital communication platform and prepare the agenda and minutes of the meeting. 11) Prepare a comparative note on the use of Microsoft Teams, Google Workspace, and Zoom for workplace communication and collaboration. 12) Demonstrate the responsible use of an AI tool for preparing or improving a business communication document while maintaining accuracy, professionalism, confidentiality, and ethical standards. 13) Any other activities which are relevant to the course	
Reference books: 1. Bhushan, Y. K., <i>Report Writing and Correspondence</i>, Sultan Chand & Sons, New Delhi.	

2. Doctor, R., & Doctor, E., *Business and Managerial Communication*, Himalaya Publishing House, Mumbai.
3. Gulshan, S. S., & Shukla, G., *Report Writing and Correspondence*, S. Chand & Company Pvt. Ltd., New Delhi.
4. Kaul, Asha, *Business Communication*, PHI Learning Pvt. Ltd., New Delhi.
5. Pal, Rajendra, & Korlahalli, J. S., *Essentials of Business Communication*, Sultan Chand & Sons, New Delhi.
6. Raj Kumar, *Basic Business Communication: Concepts, Applications and Skills*, Excel Books, New Delhi.
7. Raman, Meenakshi, & Singh, Prakash, *Business Communication*, Oxford University Press, New Delhi.
8. Ramesh, M. S., Pattanshetti, C. C., & Kulkarni, Madhumati M., *Business Communication*, S. Chand & Company Pvt. Ltd., New Delhi.
9. Sehgal, M. K., & Khetarpal, Vandana, *Business Communication*, Excel Books, New Delhi.
10. Sinha, K. K., & Mohindra, Ruchi Sehgal, *Business Communication*, Taxmann Publications.
11. Steve Mandel, *Effective Presentation Skills: A Practical Guide to Better Speaking*, Viva Books Pvt. Ltd., New Delhi.

Note: Latest edition of Reference books may be used.


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Name of the Program: Bachelor of Commerce (B.Com.) in Human Resource Operations Course Code: B.Com.HRO 2.1 Name of the Course: Talent Acquisition and Employee Development		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, tutorials, group discussions, seminars, case studies, fieldwork, role plays, mock interviews, presentations, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to a) Explain the meaning, objectives, factors affecting recruitment, sources, and techniques of recruitment and select appropriate recruitment sources and techniques for different job roles. b) Describe the selection process, selection tests, types and steps of interviews, placement, and socialisation and apply appropriate guidelines for conducting effective interviews. c) Explain the meaning, objectives, importance, and methods of induction and training and recommend suitable on-the-job and off-the-job training methods for different employee groups. d) Explain the meaning, objectives, types, criteria, and policies relating to transfer, promotion, and demotion and distinguish between different forms of employee separation such as layoff, retrenchment, dismissal, and suspension. e) Explain and apply the performance appraisal process and essentials of effective appraisal and compare traditional and modern methods of performance appraisal, including MBO and 360-degree appraisal.		
Syllabus:		Hours
Module No. 1: Recruitment		12
Recruitment – Meaning and Definition – Objectives of Recruitment – Factors Affecting Recruitment – Sources of Recruitment – Internal Sources and External Sources – Techniques of Recruitment – Selection of Appropriate Recruitment Sources and Techniques for Different Job Roles. AI-enabled Recruitment and Applicant Tracking Systems (ATS)		
Module No. 2: Selection and Interview		12
Selection – Meaning and Definition – Steps in Selection Process – Selection Tests – Interview – Meaning and Definition – Types of Interview – Steps in Interview – Limitations of Interview – Guidelines for Making an Effective Interview – Placement – Meaning and Importance – Socialisation – Meaning and Importance.		
Module No. 3: Induction and Training		12

Induction – Meaning and Objectives – Training – Meaning and Objectives – Importance of Training – Methods of Training – On-the-Job Training – Off-the-Job Training – Selection of Suitable Training Methods for Different Employee Groups.

Module No. 4: Transfer, Promotion, Demotion and Separations

12

Transfer – Meaning and Definition – Objectives of Transfer – Types of Transfer – Transfer Policies – Promotion – Meaning – Basis and Criteria of Promotion – Benefits of Promotion – Promotion Policies – Demotion – Meaning – Separations – Meaning and Types of Separation – Layoff – Retrenchment – Dismissal – Suspension.

Module No. 5: Performance Appraisal

16

Performance Appraisal – Meaning and Definition – Objectives of Performance Appraisal – Process of Performance Appraisal – Merits and Demerits of Performance Appraisal – Essentials of Effective Performance Appraisal – Methods of Performance Appraisal – Traditional Methods – Modern Methods of Performance Appraisal – Management by Objectives (MBO) – 360-Degree Performance Appraisal.

Skill Development Activities:

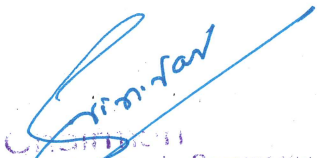
1. Prepare a Job Description for a selected HR-related position and identify suitable internal and external sources of recruitment.
2. Design a recruitment advertisement for a hypothetical organisation and identify suitable recruitment techniques for the specified job role.
3. Prepare a selection process flow chart showing the major stages from application screening to final selection and placement.
4. Conduct a mock interview for a selected job role and evaluate the effectiveness of the interview using suitable criteria.
5. Prepare a list of suitable selection tests for different job positions and explain their relevance in employee selection.
6. Design a simple induction programme for newly recruited employees of a hypothetical organisation.
7. Prepare a comparative chart of on-the-job and off-the-job training methods and recommend appropriate methods for different categories of employees.
8. Analyse a case study involving transfer, promotion, demotion, or employee separation and suggest an appropriate HR decision.
9. Prepare a simple performance appraisal format for a selected job role and identify suitable performance criteria.
10. Conduct a mock performance appraisal exercise using MBO or 360-degree appraisal and prepare a brief report on the findings.
11. Any other activities which are relevant to the course.

Reference books:

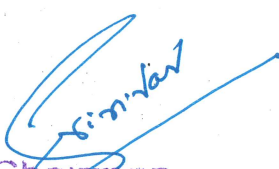
1. Ashwathappa, K., *Human Resource Management: Text and Cases*, McGraw Hill Education (India) Pvt. Ltd., New Delhi.
2. Flipppo, Edwin B., *Personnel Management*, McGraw-Hill Book Company.
3. Gupta, C. B., *Human Resource Management*, Sultan Chand & Sons, New Delhi.

4. Khanka, S. S., *Human Resource Management: Text and Cases*, S. Chand Publishing, New Delhi.
5. Memoria, C. B., *Personnel Management*, Himalaya Publishing House Pvt. Ltd., Mumbai.
6. Rao, P. Subba, *Human Resource Management: Text and Cases*, Himalaya Publishing House Pvt. Ltd., Mumbai.
7. Rao, V. S. P., *Human Resource Management: Text and Cases*, Excel Books, New Delhi.
8. Singh, N. K., *Human Resource Management*, Excel Books, New Delhi.
9. Tripathi, P. C., *Personnel Management and Industrial Relations*, Sultan Chand & Sons, New Delhi.
10. Yoder, Dale, *Personnel Management and Industrial Relations*, Prentice-Hall of India, New Delhi.

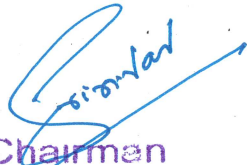
Note: Latest edition of Reference books may be used.


O S Dept. of Studies in Commerce
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Name of the Program: Bachelor of Commerce (B.Com.) in Human Resource Operations Course Code: B.Com. HRO 2.2 Name of the Course: Organizational Behaviour		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, tutorials, group discussions, seminars, case studies, role plays, behavioural simulations, fieldwork, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to a) Explain the concepts, nature, scope, significance, and challenges of Organisational Behaviour and understand the contribution of behavioural sciences to organisational effectiveness. b) Analyse the influence of personality, perception, attitudes, and learning on individual behaviour and workplace performance. c) Evaluate group behaviour, team dynamics, group development, and group decision-making techniques for improving organisational performance. d) Identify different forms of organisational conflict and workplace stress and apply suitable behavioural strategies for conflict resolution and stress management. e) Apply Organisational Behaviour concepts to analyse workplace situations and improve interpersonal relationships, teamwork, communication, and overall organisational effectiveness.		
Syllabus:		Hours
Module No. 1: Introduction to Organisational Behaviour and Personality		12
Organisational Behaviour - Definition, Nature and Scope - Need for Studying Organisational Behaviour - Contributing Disciplines to Organisational Behaviour - Models of Organisational Behaviour - Challenges and Opportunities of Organisational Behaviour. Personality - Meaning and Definitions - Determinants of Personality - Personality Traits Influencing Organisational Behaviour - Theories of Personality: Intra-Psychic Theory of Sigmund Freud - Carl Jung's Introvert and Extrovert Theory - Sheldon's Physiognomy Theory - Big Five Personality Traits (OCEAN Model)-Carl Roger's Self Theory.		
Module No. 2: Perception, Attitudes and Learning		12
Perception - Meaning and Definition - Perception Process - Factors Influencing Perception - Improving Perception - Errors in Perception: Halo Effect, Stereotype and Projection. Attitudes - Meaning and Definition - Components of Attitude - Functions of Attitude - Job-related Attitudes. Personality Development - Determinants of Personality - Personality Traits. Learning - Meaning and Definition - Theories of Learning: Classical Conditioning,		


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Operant Conditioning, Social Learning Theory - Principles of Learning and their application in organisational situations.	
Module No. 3: Groups and Teams	12
Group - Definition and Meaning - Types of Groups - Group Development - Group Norms - Group Cohesiveness. Group Decision Making - Meaning and Process - Techniques of Group Decision Making: Brainstorming, Nominal Group Technique and Delphi Technique - Social Loafing - Groupthink. Teams - Meaning and Definition - Difference between Groups and Teams - Types of Teams - Role of Teams in Organisational Effectiveness.	
Module No. 4: Conflict Management	12
Conflict - Meaning and Definition - Types of Conflict - Intrapersonal Conflict: Meaning and Reasons - Interpersonal Conflict: Meaning and Reasons - Intergroup Conflict - Causes of Conflict. Transactional Analysis - Life Positions - Johari Window - Resolution of Different Types of Conflicts - Behavioural Strategies for Effective Conflict Management.	
Module No. 5: Stress Management and Application of Organisational Behaviour	16
Stress - Meaning and Definition - Causes of Stress - Work Stress. Stress Management - Individual Strategies and Organisational Strategies for Stress Management. Emotional Intelligence (EI). Application of Organisational Behaviour Concepts in Organisations - Improving Communication and Interpersonal Relationships - Effective Teamwork - Decision Making - Workplace Behaviour - Enhancing Organisational Effectiveness.	
Skill Development Activities: 1. Conduct a personality assessment activity and analyse how personality traits influence workplace behaviour. 2. Prepare a case study on the impact of perception errors such as Halo Effect, Stereotyping, and Projection in organisational decisions. 3. Conduct a group activity to understand group formation, group norms, cohesiveness, and team behaviour. 4. Demonstrate group decision-making techniques such as Brainstorming, Nominal Group Technique, and Delphi Technique through classroom activities. 5. Conduct a role play on interpersonal conflict situations and suggest suitable conflict resolution strategies. 6. Prepare a Johari Window analysis to understand self-awareness and interpersonal relationships. 7. Conduct a stress assessment exercise and identify individual and organisational strategies for managing workplace stress. 8. Analyse a workplace case study and apply Organisational Behaviour concepts for improving employee effectiveness.	

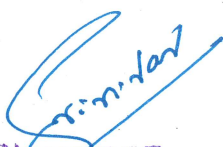

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9. Conduct behavioural simulations or role plays to improve communication, teamwork, and leadership skills.
10. Any other activities which are relevant to the course.

Reference books:

1. Appanniah, H. R., *Management and Behavioural Process*, Himalaya Publishing House.
2. Aquinas, P. G., *Organisational Behaviour: Concepts, Realities and Challenges*, Excel Books.
3. Ashwathappa, K., *Organisational Behaviour*, Himalaya Publishing House.
4. Gupta, C. B., *A Textbook of Organisational Behaviour (With Text and Cases)*, S. Chand Publishing.
5. Khanka, S. S., *Organisational Behaviour*, S. Chand Publishing.
6. Luthans, Fred, *Organizational Behavior: An Evidence-Based Approach*, McGraw-Hill Education.
7. Memoria, C. B., & Rao, V. S. P., *Personnel Management (Text and Cases)*, Himalaya Publishing House.
8. Rao, V. S. P., *Organisational Behaviour*, Excel Books.
9. Robbins, Stephen P., Judge, Timothy A., & Vohra, Neharika, *Organizational Behaviour*, Pearson Education.
10. Sharma, R. K., & Gupta, S. K., *Management and Behavioural Process*, Kalyani Publishers.

Note: Latest edition of Reference books may be used.


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

Name of the Program: Bachelor of Commerce (B.Com.) in Human Resource Operations Course Code: B.Com. HRO 2.3 Name of the Course: Human Resource Development		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	64 Hrs.
Pedagogy: Classroom lectures, tutorials, group discussions, seminars, case studies, fieldwork, role plays, presentations, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to a) Explain the concepts, objectives, mechanisms, and significance of Human Resource Development and evaluate its role in improving organisational effectiveness. b) Design effective HRD programmes by identifying HRD needs and applying suitable HRD interventions and training methods for employee development. c) Evaluate the effectiveness of HRD programmes using appropriate evaluation models and explain career development and employee socialisation practices. d) Analyse employee counselling, wellness initiatives, and management development practices for improving employee performance and organisational effectiveness. e) Examine contemporary HRD practices including performance improvement strategies, workforce diversity, globalisation, expatriate and repatriate development, and sustainable organisational development.		
Syllabus:		Hours
Module No. 1: Conceptual Analysis of Human Resource Development		12
Introduction to Human Resource Development – Meaning and Definition of HRD – Need and Importance of HRD – Multiple Goals of HRD – HRD Department and its Tasks – HRD for Organisational Effectiveness – HRD in the Indian Context – HRD Mechanisms – Employee Empowerment – HRD as a Motivational Factor – Concerns of Trade Unions.		
Module No. 2: Framework of Human Resource Development		12
HRD Processes – Assessing HRD Needs – HRD Model – Designing Effective HRD Programmes – HRD Interventions – Creating HRD Programmes – Implementing HRD Programmes – Training Methods: Self-paced Training, Computer-based Training, Company-sponsored Training, On-the-job Training and Off-the-job Training – Brainstorming – Case Studies – Role Plays – Simulations – T-Groups – Transactional Analysis.		
Module No. 3: Evaluation of HRD Programmes and Career Development		12
Evaluation of HRD Programmes – Meaning and Importance – Models and Framework of Evaluation – Assessing the Impact of HRD Programmes – Human Resource Development Applications – Fundamental Concepts of Socialisation – Realistic Job Review – Career Management and Development.		



Module No. 4: Management Development, Employee Counselling and Wellness

12

Management Development - Meaning and Importance - Employee Counselling and Wellness Services - Counselling as an HRD Activity - Counselling Programmes - Issues in Employee Counselling - Employee Wellness and Health Promotion Programmes - Organisational Strategies for Employee Development.

Module No. 5: HR Performance and Contemporary HRD Practices

16

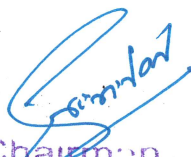
HR Performance - Introduction - Workforce Reduction, Realignment and Retention - HR Performance and Benchmarking - Impact of Globalisation on HRD - Diversity of Workforce - HRD Programmes for Diverse Employees - Expatriate and Repatriate Support and Development - Contemporary HRD Practices for Sustainable Organisational Development.

Skill Development Activities:

1. Prepare a report explaining the role and importance of HRD practices in improving organisational effectiveness.
2. Identify HRD needs of a hypothetical organisation and design a suitable HRD programme.
3. Prepare a training plan for a selected employee group by identifying objectives, methods, and evaluation criteria.
4. Compare on-the-job and off-the-job training methods and recommend suitable methods for different categories of employees.
5. Prepare a case study analysis on the effectiveness of an HRD intervention implemented by an organisation.
6. Design an employee career development plan showing career goals, development activities, and progression opportunities.
7. Conduct a role play on employee counselling and identify appropriate counselling strategies for workplace issues.
8. Prepare a wellness programme for employees covering physical, mental, and workplace well-being initiatives.
9. Analyse the impact of globalisation and workforce diversity on HRD practices in organisations.
10. Prepare a report on expatriate and repatriate development practices followed by multinational organisations.
11. Any other activities which are relevant to the course.

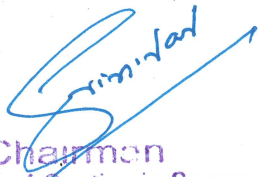
Reference books:

1. Aswathappa, K., *Human Resource Management: Text and Cases*, McGraw Hill.
2. Flippo, Edwin B., *Personnel Management*, McGraw-Hill Book Company.
3. Gupta, C. B., *Human Resource Management*, Sultan Chand & Sons.
4. Gupta, Shashi K. & Rosy Joshi, *Human Resource Management*, Kalyani Publishers.
5. Khanka, S. S., *Human Resource Management*, S. Chand Publishing.
6. Memoria, C. B., *Personnel Management*, Himalaya Publishing House Pvt. Ltd., Mumbai.


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7. Prasad, L. M., *Human Resource Management*, Sultan Chand & Sons.
8. Rao, T. V., *Human Resource Development: Experiences, Interventions, Strategies*, Sage Publications.
9. Rao, V. S. P., *Human Resource Management: Text and Cases*, Excel Books.
10. Singh, N. K., *Human Resource Management*, Excel Books, New Delhi.
11. Subba Rao, P., *Essentials of Human Resource Management and Industrial Relations*, Himalaya Publishing House.
12. Tripathi, P. C., *Personnel Management and Industrial Relations*, Sultan Chand & Sons, New Delhi.
13. Yoder, Dale, *Personnel Management and Industrial Relations*, Prentice-Hall of India, New Delhi.

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.) in Human Resource Operations Course Code: B.Com.HRO 2.4 Name of the Course: Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	48 Hrs.
Pedagogy: Classroom lectures, tutorials, problem-solving exercises, case studies, analysis of annual reports, group discussions, seminars, and experiential learning activities.		
Course Outcomes: On successful completion of the course, the Students will be able to a) Explain the nature, objectives, regulatory framework, and accounting principles relating to corporate accounting under the Companies Act, 2013 and applicable Accounting Standards. b) Prepare corporate financial statements including Statement of Profit and Loss, Balance Sheet, Cash Flow Statement, and relevant disclosures as per Schedule III of the Companies Act, 2013. c) Analyse and interpret corporate financial performance using comparative statements, common-size statements, trend analysis, and ratio analysis for managerial decision-making. d) Determine the value of goodwill and shares by applying appropriate valuation methods for investment and corporate decision-making. e) Prepare accounting records relating to internal reconstruction of companies and evaluate restructuring measures adopted for corporate revival.		
Syllabus:		Hours
Module No. 1: Introduction to Corporate Accounting and Regulatory Framework		10
Nature and Objectives of Corporate Accounting – Meaning and Importance of Corporate Financial Reporting – Difference between Financial Accounting and Corporate Accounting. Regulatory Framework: • Companies Act, 2013 • Schedule III of the Companies Act, 2013 • Overview of Accounting Standards applicable to Companies • Indian Accounting Standards (Ind AS) – Introduction and Applicability Components of Corporate Financial Statements – Importance of Corporate Disclosures.		
Module No. 2: Preparation of Corporate Financial Statements		10
Corporate Financial Statements: • Statement of Profit and Loss • Balance Sheet		

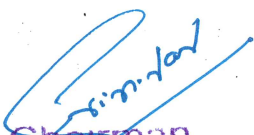
• Cash Flow Statement (Overview) • Statement of Changes in Equity (Overview) • Notes to Accounts and Disclosures Preparation of Final Accounts of Companies as per Schedule III of the Companies Act, 2013 – Practical Problems.	
Module No. 3: Analysis and Interpretation of Corporate Financial Statements	10
Meaning, Objectives and Limitations of Financial Statement Analysis – Types of Financial Analysis. Techniques of Financial Statement Analysis: • Comparative Financial Statements • Common-size Financial Statements • Trend Analysis • Ratio Analysis Interpretation of Financial Ratios for Managerial Decision-making – Practical Problems.	
Module No. 4: Valuation of Goodwill and Shares	10
Meaning and Need for Valuation of Goodwill and Shares – Factors Affecting Valuation of Goodwill and Shares. Valuation of Goodwill: • Average Profit Method • Super Profit Method • Capitalisation Method Valuation of Shares: • Net Assets Method • Yield (Earnings) Method • Fair Value Method Practical Problems on Valuation of Goodwill and Shares.	
Module No. 5: Internal Reconstruction of Companies	08
Meaning and Objectives of Internal Reconstruction – Legal Provisions Relating to Internal Reconstruction – Forms of Internal Reconstruction. Alteration and Reduction of Share Capital – Reorganisation of Assets and Liabilities – Accounting Treatment for Internal Reconstruction – Preparation of Capital Reduction Account – Preparation of Balance Sheet after Reconstruction – Practical Problems.	
Skill Development Activities: 1. Study the annual report of a listed company and identify the major components of corporate financial statements. 2. Prepare corporate financial statements of a hypothetical company as per Schedule III of the Companies Act, 2013. 3. Analyse the financial performance of a selected company using comparative and common-size financial statements.	

4. Calculate financial ratios of a listed company and prepare a report interpreting its financial performance.
5. Conduct trend analysis of revenue, expenses, and profitability of a selected company using annual report data.
6. Calculate goodwill using different valuation methods and compare the results.
7. Determine the value of shares using Net Assets Method, Yield Method, and Fair Value Method.
8. Prepare journal entries relating to internal reconstruction of a company.
9. Prepare Capital Reduction Account and Balance Sheet after internal reconstruction.
10. Analyse a corporate restructuring case and discuss its impact on organisational performance.
11. Any other activities which are relevant to the course.

Reference books:

1. Arulanandam, M. A., & Raman, K. S., *Corporate Accounting*, Himalaya Publishing House.
2. Gupta, R. L., & Gupta, V. K., *Corporate Accounting*, Sultan Chand & Sons.
3. Gupta, R. L., & Radhaswamy, M., *Corporate Accounting*, Sultan Chand & Sons.
4. Hanif, M., & Mukherjee, A., *Corporate Accounting*, McGraw Hill Education (India).
5. Jain, S. P., & Narang, K. L., *Corporate Accounting*, Kalyani Publishers.
6. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, Sharad K., *Corporate Accounting*, Vikas Publishing House.
7. Monga, J. R., *Corporate Accounting*, Mayur Paperbacks.
8. Shukla, M. C., Grewal, T. S., & Gupta, S. C., *Advanced Accounts (Vol. II)*, S. Chand Publishing.
9. Tulsian, P. C., & Tulsian, Bharat, *Corporate Accounting*, S. Chand Publishing.

Note: Latest edition of Reference books may be used.


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

Name of the Program: Bachelor of Commerce (B.Com.) in Human Resource Operations
Course Code: B.Com. HRO 2.5

Name of the Course: Business Communication-II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	48 Hrs.

Pedagogy: Classroom lectures, tutorials, group discussions, seminars, case studies, role plays, mock interviews, presentations, experiential learning activities, and digital communication exercises.

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

- Prepare professional resumes, cover letters, job applications, and digital professional profiles and demonstrate workplace communication etiquette for career development.
- Demonstrate interpersonal communication skills, group discussion techniques, negotiation skills, teamwork, and decision-making abilities in business situations.
- Apply effective interview techniques, professional grooming, verbal and non-verbal communication skills, and employment communication practices for career opportunities.
- Use contemporary digital communication tools, AI-enabled communication platforms, virtual collaboration tools, and social media communication practices for professional purposes.
- Analyse and apply emerging trends in business communication including digital networking, cross-cultural communication, data privacy, and ethical workplace communication.

Syllabus:

Hours

Module No. 1: Career Communication and Professional Employability

10

Resume and Professional Profile:

- Meaning and Importance of Resume (CV)
- Types of Resumes
- Components of an Effective Resume
- Preparing Cover Letter and Job Application
- Preparing LinkedIn and Digital Professional Profile
- Professional Email Etiquette
- Workplace Communication Etiquette
- Personal Branding and Employability Skills

Module No. 2: Interpersonal Communication and Group Communication Skills

10

Group Communication:

- Meaning, Objectives, and Importance of Group Discussion
- Types of Group Discussions

- Stages and Process of Group Discussion
- Do's and Don'ts in Group Discussion
- Leadership and Team Communication

Negotiation Skills:

- Meaning and Importance of Negotiation
- Principles and Stages of Negotiation
- Negotiation Strategies and Tactics

Decision-Making:

- Meaning and Importance of Decision-Making
- Steps in Decision-Making Process
- Individual and Group Decision-Making
- Decision-Making in Business Situations

Module No. 3: Interview Skills and Employment Communication

10

Interview Skills:

Meaning and Objectives of Interview

Types of Interviews:

- Face-to-Face Interview
- Panel Interview
- Telephonic Interview
- Virtual/Online Interview
- Stress Interview

Interview Preparation:

- Frequently Asked HR Questions
- Verbal and Non-verbal Communication during Interview
- Body Language and Professional Grooming
- Interview Etiquette
- Post-Interview Follow-up

Module No. 4: Digital Business Communication and AI-enabled Communication

10

Emerging Trends in Business Communication:

- Digital Business Communication
- Communication using Artificial Intelligence (AI)
- Chatbots and AI-powered Communication Tools
- Virtual Meetings and Video Conferencing
- Communication through Collaboration Platforms
- Professional Use of Digital Communication Tools
- Social Media Communication for Business
- Digital Networking

- Cross-cultural Business Communication
- Importance of Cultural Awareness in Global Business
- Data Privacy and Digital Communication Ethics
- Responsible Use of Digital Communication Platforms
- Future Trends in Business and Workplace Communication
- Role of Technology in Transforming Business Communication
- Professional Communication Practices in Digital Workplaces

Skill Development Activities:

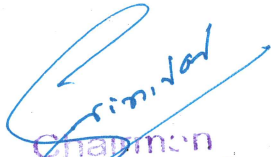
1. Prepare a professional resume and cover letter for a selected job position.
2. Create and analyse a digital professional profile using LinkedIn or similar professional networking platforms.
3. Conduct a group discussion on a current business issue and evaluate participation, leadership, and communication skills.
4. Conduct negotiation role plays based on business situations and analyse negotiation strategies used.
5. Prepare a decision-making case study and present alternative solutions for a business problem.
6. Conduct mock interviews involving face-to-face, panel, and virtual interview formats.
7. Prepare a list of frequently asked HR interview questions and develop suitable responses.
8. Demonstrate effective verbal and non-verbal communication skills through interview simulations.
9. Conduct practical exercises using AI writing assistants for improving business communication while maintaining accuracy and ethics.
10. Organise a virtual meeting using digital collaboration platforms and prepare agenda and minutes.
11. Analyse social media communication practices of organisations and prepare a report on digital branding strategies.
12. Any other activities which are relevant to the course.

Reference books:

1. Asha Kaul, *Effective Business Communication*, PHI Learning.
2. Barun K. Mitra, *Personality Development and Soft Skills*, Oxford University Press.
3. C.S.G. Krishnamacharyulu & Lalitha Ramakrishnan, *Business Communication*, Himalaya Publishing House.
4. Erica Dhawan, *Digital Body Language*, St. Martin's Press.
5. K. Alex, *Soft Skills: Know Yourself and Know the World*, S. Chand Publishing.
6. Matt Abrahams, *Think Faster, Talk Smarter*, Simon & Schuster.
7. Meenakshi Raman & Prakash Singh, *Business Communication*, Oxford University Press.

8. P.C. Pardeshi, *Managerial Communication*, Nirali Prakashan.
9. P.D. Chaturvedi & Mukesh Chaturvedi, *Business Communication: Concepts, Cases and Applications*, Pearson India.
10. Rajendra Pal & J.S. Korlahalli, *Essentials of Business Communication*, Sultan Chand & Sons.
11. S. Hariharan, N. Sundararajan & S.P. Shanmugapriya, *Soft Skills*, MJP Publishers.
12. Sanjay Kumar & Pushp Lata, *Communication Skills*, Oxford University Press.

Note: Latest edition of Reference books may be used.


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