

School of Management Studies and Research

Curriculum and Syllabus

2023-2026 Batch

Bachelor of Commerce-Hons (General/IFA)

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Vision and Mission Statements of the KLE Technological University

Vision

KLE Technological University will be a national leader in Higher Education –recognised globally for innovative culture, outstanding student experience, research excellence and social impact.

Mission

KLE Technological University is dedicated to teaching that meets highest standards of excellence, generation and application of new knowledge through research and creative endeavors.

The three-fold mission of the University is:

- To offer undergraduate and post-graduate programs with engaged and experiential learning environment enriched by high quality instruction that prepares students to succeed in their lives and professional careers.
- To enable and grow disciplinary and inter-disciplinary areas of research that build on present strengths and future opportunities aligning with areas of national strategic importance and priority.
- To actively engage in the Socio-economic development of the region by contributing our expertise, experience and leadership, to enhance competitiveness and quality of life.

As a unified community of faculty, staff and students, we work together with the spirit of collaboration and partnership to accomplish our mission.

Vision and Mission Statements of School of Management Studies and Research

Vision

A business school of national repute by achieving excellence through teaching–learning, research and impacting society.

Mission

- To impart quality management education that caters to socio-economic development of the region
- To provide scholarly learning environment that enables students and staff to achieve personal and professional growth
- To contribute to the body of knowledge in management science
- To positively impact the society by upholding the values of KLE Society.

Consolidated View of Program Educational Objectives (PEOs) /Program Outcomes (POs)

Program Educational Objectives (PEO)	Program Outcomes (PO)
Apply commerce concepts and frame works to make effective decisions in complex.	Capability of executing comprehensive domain knowledge.
Apply appropriate quantitative and qualitative techniques in solving business problems.	Demonstrate skills in leadership, cooperation, interpersonal relations, and communication.
Acquire the ability to engage in independent and life – long learning in the context of profession and community	Having the ability to showcase creativity and exhibit critical thinking skills.
Practice social, ethical and moral principles in professional and personal life.	An ability to use Information Technology
Prepare a global perspective, understanding international commerce and cultural diversity job ready or Pursue advance studies	The ability to empathize by utilizing moral and ethical principles.
	Research Orientation
	The ability to learn for a lifetime
	Demonstrate knowledge of the impact of foreign business practices on local and global economies.

B.Com-Hons (General/IFA): Curriculum Structure -Overall

Course with course code	I	II	III	IV	V	VI	VII	VIII
	Content Publishing and Data Processing (23MBCC101)	Marketing Management (23MBCC106)	Banking Operations Management (23MBCC201)	Legal aspects of business 23MBCC204	Data and Decisions for Manager (23MBCC301)	Introduction to Fintech (23MBCC304)	Financial Derivatives (23MBCC401)	Personal and Behavioral Finance (23MBCC405)
	English – I (23MBCC102)	Organization Behavior (23MBCC107)	Social Media Analytics (23MBCC202)	Investment in stock markets (23MBCC205)	Company Law and Secretarial Practice (23MBCC302)	Modern Financial Management (23MBCE307)	Cyber security (23MBCC402)	Climate change and sustainability (23MBCC406)
	Business Economics (23MBCC103)	English –II (23MBCC108)	Corporate Accounting (23MBCC203)	Business Research Methods (23MBCC206)	Start up and Entrepreneurship Management (23MBCC303)	Advanced Financial Management (23MBCE308)	Advanced Cost Management (23MBCC403)	Business Ethics (23MBCC407)
	Indian Financial System (23MBCC104)	Aptitude Skill Development (23MBCC109)	Principles and Practice of Audit (23MBCE201)	Foreign Exchange Management (23MBCC207)	Strategic Business Leadership (23MBCE301)	Professional communication (23MBCE301)	Forensic Accounting and Fraud Detection (23MBCC404)	Internship in Audit Firm/Company (23MBCE403)
	Introduction to Statistics (23MBCC105)	Cost and Management Accounting (23MBCE103)	Audit and Assurance (23MBCE202)	Indian Constitution (23MBCC208)	Strategic Business Leader (23MBCE302)	Project(23MBCE302)	Self-Development (23MBCE401)	--
	Emerging Technologies in Business (23MBCE101)	Management Accounting(23MBCE104)	Financial Reporting for Managers (23MBCE203)	Business Performance Management (23MBCE207)	Strategic Financial Reporting (23MBCE303)	--	Research Experience (23MBCE402)	--
	Business and Technology (23MBCE102)	Financial Accounting for Managers (23MBCE105)	Financial Reporting (23MBCE204)	Performance Management (23MBCE208)	Strategic Business Reporting (23MBCE304)	--	--	--
	Adalitha Kannada/23MBCE101	Financial Accounting (23MBCE106)	Fundamentals of Financial Management (23MBCE205)	Tax Laws and Practice (23MBCE209)	Modern Performance Management (23MBCE305)	--	--	--
	Balake Kannada 23MBCE102	Corporate and Commercial Law (23MBCE107)	Financial Management (23MBCE206)	Taxation (23MBCE210)	Advanced Performance Management (23MBCE306)	--	--	--
	--	Corporate and Business Law (23MBCE108)	Social Awareness (23MBCE201)	Industry Readiness (24MBCE202)	--	--	--	--
	--	Tally Prime (23MBCE103)	Professional Aptitude (24MBCE201)	--	--	--	--	--
Credits	23	24	24	24	21	19	21	20

B.Com-Hons (General/IFA) Curriculum Structure- Semester- I

No.	Code	Course	Category	L-T-P	Credits	Contact Sessions	ISA Marks	ESA Marks	Total Marks	Exam Duration
1	23MBCC101	Content Publishing and Data Processing		2-0-1	3	4	100	--	100	--
2	23MBCC102	English – I		3-0-0	3	3	50	50	100	3 hours
3	23MBCC103	Business Economics		4-0-0	4	4	50	50	100	3 hours
4	23MBCC104	Indian Financial System		4-0-0	4	4	50	50	100	3 hours
5	23MBCC105	Introduction to Statistics		2-0-0	2	2	50	50	100	3 hours
6	23MBCE101	Emerging Technologies in Business		4-0-0	4	4	50	50	100	3 hours
	23MBCE102	Business and Technology	ACCA	4-0-0	4	4	30	70	100	3 hours
7	23MBCP101	Adalitha Kannada/		2-0-1	3	4	100	--	100	--
	23MBCP102	Balake Kannada		2-0-1	3	4	100	--	100	--
Total				21-0-2	23					

B.Com-Hons (General/IFA) Curriculum Structure- Semester- II

No.	Code	Course	Category	L-T-P	Credits	Contact Sessions	ISA Marks	ESA Marks	Total Marks	Exam Duration
1	23MBCC106	Marketing Management		3-0-0	3	3	50	50	100	3 hours
2	23MBCC107	Organization Behavior		3-0-0	3	3	50	50	100	3 hours
3	23MBCC108	English –II		2-0-0	2	2	50	50	100	3 hours
4	23MBCC109	Aptitude Skill Development		1-0-1	2	3	100	--	100	--
5	23MBCE103	Cost and Management Accounting		4-0-0	4	4	50	50	100	3 hours
	23MBCE104	Management Accounting	ACCA	4-0-0	4	4	30	70	100	3 hours
6	23MBCE105	Financial Accounting for Managers		4-0-0	4	4	50	50	100	3 hours
	23MBCE106	Financial Accounting	ACCA	4-0-0	4	4	30	70	100	3 hours
7	23MBCE107	Corporate and Commercial Law		4-0-0	4	4	50	50	100	3 hours
	23MBCE108	Corporate and Business Law	ACCA	4-0-0	4	4	30	70	100	3 hours
8	23MBCE103	Tally Prime		0-0-2	2	4	100	--	100	--

Total	21-0-3	24					
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B.Com-Hons (General/IFA) Curriculum Structure- Semester- III

No.	Code	Course	Category	L-T-P	Credits	Contact Sessions	ISA Marks	ESA Marks	Total Marks	Exam Duration
1	23MBCC201	Banking Operations Management		3-0-0	3	3	50	50	100	3 hours
2	23MBCC202	Social Media Analytics		3-0-0	3	3	50	50	100	3 hours
3	23MBCC203	Corporate Accounting		3-0-0	3	3	50	50	100	3 hours
4	23MBCE201	Principles and Practice of Audit		4-0-0	4	4	50	50	100	3 hours
	23MBCE202	Audit and Assurance	ACCA	4-0-0	4	4	30	70	100	3 hours
5	23MBCE203	Financial Reporting for Managers		4-0-0	4	4	50	50	100	3 hours
	23MBCE204	Financial Reporting	ACCA	4-0-0	4	4	30	70	100	3 hours
6	23MBCE205	Fundamentals of Financial Management		4-0-0	4	4	50	50	100	3 hours
	23MBCE206	Financial Management	ACCA	4-0-0	4	4	30	70	100	3 hours
7	23MBCP201	Social Awareness		0-0-2	2	4	100		100	--
8	24MBCP201	Professional Aptitude		0-0-1	1	2	100		100	--
Total				21-0-3	24					

B.Com-Hons (General/IFA) Curriculum Structure- Semester- IV

No.	Code	Course	Category	L-T-P	Credits	Contact Sessions	ISA Marks	ESA Marks	Total Marks	Exam Duration
1	23MBCC204	Legal aspects of business		3-0-0	3	3	50	50	100	3 hours
2	23MBCC205	Investment in stock markets		3-0-0	3	3	50	50	100	3 hours
3	23MBCC206	Business Research Methods		2-0-1	3	4	50	50	100	3 hours
4	23MBCC207	Foreign Exchange Management		4-0-0	4	4	50	50	100	3 hours
5	23MBCC208	Indian Constitution		2-0-0	2	2	50	50	100	3 hours
6	23MBCE207	Business Performance Management		4-0-0	4	4	50	50	100	3 hours
	23MBCE208	Performance Management	ACCA	4-0-0	4	4	30	70	100	3 hours
7	23MBCE209	Tax Laws and Practice		4-0-0	4	4	50	50	100	3 hours
	23MBCE210	Taxation	ACCA	4-0-0	4	4	30	70	100	3 hours
8	24MBCP202	Industry Readiness		0-0-1	1	2	100	--	100	--
		Total		22-0-2	24					

B.Com-Hons (General/IFA) Curriculum Structure- Semester-V

No.	Code	Course	Category	L-T-P	Credits	Contact Sessions	ISA Marks	ESA Marks	Total Marks	Exam Duration
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1	23MBCC301	Data and Decisions for Manager		2-0-1	3	4	50	50	100	3 hours
2	23MBCC302	Company Law and Secretarial Practice		3-0-0	3	3	50	50	100	3 hours
3	23MBCC303	Start up and Entrepreneurship Management		3-0-0	3	3	50	50	100	3 hours
5	23MBCE301	Strategic Business Leadership		4-0-0	4	4	50	50	100	3 hours
	23MBCE302	Strategic Business Leader	ACCA	4-0-0	4	4	30	70	100	3 hours
6	23MBCE303	Strategic Financial Reporting		4-0-0	4	4	50	50	100	3 hours
	23MBCE304	Strategic Business Reporting	ACCA	4-0-0	4	4	30	70	100	3 hours
7	23MBCE305	Modern Performance Management		4-0-0	4	4	50	50	100	3 hours
	23MBCE306	Advanced Performance Management	ACCA	4-0-0	4	4	30	70	100	3 hours
Total				20-0-1	21					

B.Com-Hons (General/IFA) Curriculum Structure- Semester-VI

No.	Code	Course	Category	L-T-P	Credits	Contact Sessions	ISA Marks	ESA Marks	Total Marks	Exam Duration
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1	23MBCC304	Introduction to Fintech		3-0-0	3	3	50	50	100	3 hours
2	23MBCE307	Modern Financial Management		4-0-0	4	4	50	50	100	3 hours
	23MBCE308	Advanced Financial Management	ACCA	4-0-0	4	4	30	70	100	3 hours
3	23MBCP301	Professional communication		0-0-2	2	4	100	--	100	--
4	23MBCP302	Project		0-0-10	10	20	100	--	100	--
Total				7-0-12	19					

B.Com-Hons (General/IFA) Curriculum Structure- Semester-VII

No.	Code	Course	Category	L-T-P	Credits	Contact Sessions	ISA Marks	ESA Marks	Total Marks	Exam Duration
1	23MBCC401	Financial Derivatives		4-0-0	4	4	50	50	100	3hours
2	23MBCC402	Cyber security		3-0-0	3	3	50	50	100	3hours
3	23MBCC403	Advanced Cost Management		4-0-0	4	4	50	50	100	3hours
4	23MBCC404	Forensic Accounting and Fraud Detection		4-0-0	4	4	50	50	100	3hours
5	23MBCP401	Self-Development		0-0-2	2	4	100	--	100	--
6	23MBCP402	Research Experience		0-0-4	4	8	100	--	100	--
Total				15-0-6	21					

No.	Code	Course	Category	L-T-P	Credits	Contact Sessions	ISA Marks	ESA Marks	Total Marks	Exam Duration
1	23MBCC405	Personal and Behavioural Finance		4-0-0	4	4	50	50	100	3 hours
2	23MBCC406	Climate change and sustainability		3-0-0	3	3	50	50	100	3 hours
3	23MBCC407	Business Ethics		2-0-1	3	4	50	50	100	3 hours
4	23MBCP403	Internship in Audit Firm/Company		0-0-10	10	20	100	--	100	--
Total				9-0-11	20					

B.Com- Hons (General /IFA): Curriculum Content- Course-wise

Semester-I

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Content Publishing and Data Processing</u>		Course Code: 23MBCC101
L-T-P: 2-0-1	Credits: 3	Contact Hours:05 Sessions/week
ISA Marks: 100	ESA Marks:-	Total Marks:100
Teaching Hours:28hrs	Examination Duration:-	
Module:1 Information Technology: Introduction, New Developments, Information Systems, Software and data, Application of IT in Business. MS - Word: Creating and editing files, basic formatting and text enhancement, block operations, printing, file management global searches & substitutions, special print features merging files with mail merge, checking spelling with spell star, index & table of contents . MS - PowerPoint: Creation of new slides; Slides from templates; Animation effects; Inserting objects in the slides; Creating hyperlinks; embedding audio/video files, MS- Access		
Module 2: MS - Excel: Concepts of spreadsheet, building a spreadsheet application using formulae, conditional calculations and inbuilt functions; printing worksheets; using graph plotting Capabilities of spreadsheet package to display and print graphs; database management & interfacing spreadsheets with database systems; writing macros and creating customized menus with macros.		
Reference Book: <ul style="list-style-type: none"> •Joseph A. Brady and Ellen F Monk, (2007) Problem Solving Cases in Microsoft and Excel, Fourth Annual Edition, Thomson Learning. •Rajaraman, V., (2009) Introduction to Information Technology, Prentice Hall of India. •ITL, ESL, (2005) Introduction to Infotech, 1st edition, Pearson Education. •Goyal, Anita, (2010) Computer Fundamentals, 1st Edition, Pearson Education 		

Program: B.Com –Hons (General/IFA)		
Course Title: <u>English – I</u>	Course Code: 23MBCC102	
L-T-P: 3-0-0	Credits: 3	Contact Hours:03 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 40	Examination Duration:- 3Hrs	
Module-1: Fundamentals of Communication: The importance of Communication-Helping you, Helping the organization- The basic forms of communication; Non-Verbal Communication, Verbal Communication. - The Process of Communication- Barriers to Communication; - Dealing with Communication Barriers. Interpersonal skills-Negotiations-I - Group Communication- Making Presentations-Verbal and Nonverbal dimensions of presentation.		
Module-2: Non -Verbal Communication: Characteristics of Non-Verbal Communication: Non- Verbal Communication -Body Language, Gestures, Postures, Facial Expressions, Dress Code. The Cross-Cultural Dimensions of Business Communication. Statement of the problem-Methodology-conducting research /investigation/findings, Conclusions and Recommendations-Bibliography-Acknowledgements-quotations.		
Module-3: Gainful Employment and Life Skills, Listening: Understanding role of life skills for increasing employability and entrepreneurship, meaning and significance of good work. –The importance of Listening -Purpose of Listening, Listening to Conversation (Formal and Informal) -Active Listening- an Effective Listening Skill- Benefits of Effective Listening - Barriers to Listening -Listening to Announcements- (railway/ bus stations/ airport /sports announcement/ commentaries etc.) Listening Skills- Academic Listening (Listening to Lectures - Listening to Talks and Presentations -Note Taking Tips.		
Module-4: Intra-Personal Skills: Stress Management-Time management- Problem Solving - Critical Thinking- interpersonal skills and societal skills - Grammar and composition - Articles-Concord-Subject-Verb Agreement-Tenses-linking devices-Reading Comprehension- Introduction-Description-Narration.		
Module-5: Mindfulness for effective communication: Writing about the unpleasant-Writing to persuade-communication for employment-Resume and Application Letter-Writing effective memos and E-mails - Meaningfulness and Mindfulness; Understanding personal and organizational outcomes of meaningfulness and mindfulness. Qualities of a good leader-leadership styles-Decision Making-Case study.		
Text Book: ●Bovee, Courtland, John Thill & Mukesh Chaturvedi. Business Communication Today: Dorling kindersley, Delhi Reference Books: ●Kaul, Asha: Business Communication: Prentice-Hall of India, Delhi ●Monippally, Matthukutty M. Business Communication Strategies. Tata McGraw Hill Publishing Company Ltd., New Delhi ●Business Communication-ICFAI Centre for Management Research-ISBN 81-7881-674-1 ●Study material compiled by Department of English Web Resources: ● https://www.mindtools.com/pages/article/newLDR_84.htm		

- https://www.researchgate.net/publication/303893422_Communication_Skills_Students_Coursebook/link/575ac86108ae414b8e466
- <https://ncert.nic.in/vocational/pdf/kees101.pdf>
- https://www.researchgate.net/publication/325546150_WRITING_RESEARCH_REPORT
- <https://egyankosh.ac.in/bitstream/123456789/39238/1/>

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Business Economics</u>		Course Code: 23MBCC103
L-T-P: 4-0-0	Credits: 3	Contact Hours:03 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 40	Examination Duration:- 3Hrs	
Module-1: Thinking like an Economist : General Foundations of Managerial Economics - Economic Approach - Scientific decision-making process - Circular Flow of Income/Output - Demand and Supply Model- Normal, Inferior and Luxury Goods - Exceptions to the law of demand - Shifts in demand and supply - Demand Forecasting - Individual, Market and Firm demand - Determinants of demand - Factors of Production and PPF.		
Module-2: Consumer Behavior : Utility - Cardinal and Ordinal Utilities - Total and Marginal Utilities - Indifference Curves - Cardinal approach to utility - Budget line - Law of diminishing marginal utility - Bandwagon and Snob effects - Complements and Substitutes - Elasticity - Ty-- - Factors - Point and Arc Elasticities		
Module-3: Production and Cost function : Law of Variable Proportions - Theory of the Firm - Production Functions in the Short and Long Run - Cost Functions – Determinants of Costs – Cost Forecasting - Short Run and Long Run Costs –Type of Costs - Breakeven production and analysis - Returns to Scale and Scope - Isoquants and Iso-costs Analysis of Risk and Uncertainty - Consumer and Producer Surplus.		
Module-4: Market structure : Product Markets - Determination Under Different Markets - Market Structure – Perfect Competition - Profit Maximization – Monopoly - Barriers to entry– Monopolistic Competition – Duopoly - Oligopoly - Pricing and Employment of Inputs Under Different Market Structures – Price Discrimination - Degrees of Price Discrimination - Market Failure - Information Asymmetry - Externalities - Tragedy of commons and its implication to the industry.		
Module-5: National Incomes : Introduction to National Income – National Income Concepts - Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges – Fiscal and Monetary Policies- Business and Government. Business Cycles - Phases. Balance of Payments - Inflation - Real and Nominal Prices - Purchasing Power Parity.		
Text Book: ●Managerial Economics, H. L. Ahuja, S Chand Publishing; 13th edition (2019), ISBN-10: 9789352837366 Reference Book: ●Microeconomics, Global Edition, 9th Edition, Robert Pindyck and Daniel Rubinfeld, Pearson, ISBN 13: 978-1-292-21331-6 ●Managerial Economics, D M Mithani, Himalaya Publications, ISBN: 978-93-5262-330-3 Edition 2020. ●Managerial Economics, D. N Dwivedi, Vikas Publishing House, ISBN: 978-9325986688 Web Resources: ● https://search.ebscohost.com ● https://www.jstor.org/ ● https://www.springerpub.com/journals.html		

●<https://www.iupindia.in/>

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Indian Financial System</u>		Course Code: 23MBCC104
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 50	Examination Duration:- 3Hrs	
Module-1: Introduction to Financial System: An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1990-91. Formal and Informal Financial Sectors, Financial Instruments, Multiplicity of Financial Instruments, New Financial Instruments. Narasimhan Committee Report.		
Module-2: Financial Institutions: Central bank – Commercial Banks – Cooperative Banks – Development Banks – Merchant Banks – Hire purchase finance companies – Finance companies – Leasing companies - Factoring companies – Mutual funds. Introduction to BASEL Norms. Problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion. Money Laundering – Layers of Money Laundering – Financial Crimes.		
Module-3: Financial Markets: Financial Markets: Money Market – functions, organization and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection. OTCEI (over the counter exchange of India).		
Module-4: Financial Instruments: Negotiable Instruments: Cheque. Bill of exchange and promissory note – Commercial paper – Bill of Lading – Letter of credit – Travelers' cheques. Mutual Funds – Introduction and their role in capital market development. Ty-- of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs. Non-banking financial companies (NBFCs). Laws related to Negotiable instruments.		
Module-5: Introduction to Financial Services: Overview of financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to Merchant Banking in India. Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services, Credit Rating, Financial Advisory and Portfolio Management Services. Innovation in finance – Fintech – Insuretech – Regtech - Treds Platform- Distributed Ledger Technology/Artificial Intelligence in financial service – Regulatory Sandbox of RBI and IRDAI - Automated wealth management/Robo- advisors.		
Text Books ●Gordon & Natarajan. (2016), Financial Markets and Services, Himalaya Publishing House. India.		
Reference Books: ●Shashi K. Gupta &Nisha Agarwal. (2015). Financial Services. Kalyani Publishing. India ●M Y Khan (2017). Financial services. India: Tata McGraw-Hill Education India		
Web Resources:		

<https://search.ebscohost.com;> [https://www.istor.org/;](https://www.istor.org/)
<https://www.springerpub.com/journals.html;> <https://www.iupindia.in/>

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Introduction to Statistics</u>		Course Code: 23MBCC105
L-T-P: 2-0-0	Credits: 2	Contact Hours:02 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 28	Examination Duration:- 3Hrs	
Module 1: Introduction to Statistics: Origin, meaning, and purpose of statistics, Scope, and limitations of statistics, Science or Art and sit rust of statistics, Collection and presentation of data, Sources and methods of data collection.		
Module 2: Data collection and tabulation : Introduction, Objectives, statistical units to be used, sources of information, methods of data collection, choices between primary and secondary data, drafting or framing of questionnaire, precautions to be used in data filtering. Tabulation: Introduction to organization of data, classifications, rules for classification, basis for classification. Practical exercises		
Module 3: Measures of Dispersion and Sample tests: Measures of Dispersion -Range - Quartile Deviation - Mean Deviation - Standard Deviation and Co-efficient of Variation. Skewness: Karl Pearson Co-efficient -Sample tests: Sample Test: t-Distribution - Properties and Applications - Testing for One and Two Means - Paired t-test. Analysis of Variance: One Way and Two Way ANOVA (with and without Interaction).Chi-Square distribution: Test for a specified Population variance - Test for Independence of Attributes.		
References Books : <ul style="list-style-type: none"> •Lewin and David S Rubin, Statistics for Management, 7th edition, Pearson. •ND Vohra, “Business Statistics”, TMH Publication, 2017 •JK Sharma, “Business Statistics”, Pearson Publication,2017, •SC Gupta, Fundamentals of statistics, Himalaya Publishing house, 7th edition 		

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Emerging Technologies in Business</u>		Course Code: 23MBCE101
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 50	Examination Duration:- 3Hrs	
Module-1: The business organisation, its stakeholders and the external environment: The purpose and types of business organization, Stakeholders in business organisations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors.		
Module-2: Business organisational structure, functions and governance : The formal and informal business organization, Business organisational structure and design, Organisational culture in business, Committees in business organisations, Governance and social responsibility in business.		
Module-3: Accounting and reporting systems, compliance, control, technology and security : The relationship between accounting and other business functions, Accounting and finance functions within business organisations, Principles of law and regulation governing accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorisation, security of data and compliance within business, Fraud and fraudulent behaviour and their prevention in business, including money laundering, The impact of Financial Technology (Fintech) on accounting systems.		
Module-4: Leading and managing individuals and teams : Leadership, management and supervision, Recruitment and selection of employees, Individual and group behaviour in business organisations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance, the application and impact of Financial Technology (FinTech) in accountancy and audit.		
Module-5: Personal effectiveness and communication : Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, Communicating in business. Professional ethics in accounting and business: Fundamental principles of ethical behaviour, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas.		
Reference Books:		

Business and Technology -Kaplan Publications
 Business And Technology- BPP Publications

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Business and Technology</u>		Course Code: 23MBCE102
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:-70	Total Marks:100
Teaching Hours: 50	Examination Duration:- 3Hrs	
Module-1: The business organisation, its stakeholders and the external environment: The purpose and types of business organization, Stakeholders in business organisations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors.		
Module-2: Business organisational structure, functions and governance : The formal and informal business organization, Business organisational structure and design, Organisational culture in business, Committees in business organisations, Governance and social responsibility in business.		
Module-3: Accounting and reporting systems, compliance, control, technology and security : The relationship between accounting and other business functions, Accounting and finance functions within business organisations, Principles of law and regulation governing accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorisation, security of data and compliance within business, Fraud and fraudulent behaviour and their prevention in business, including money laundering, The impact of Financial Technology (Fintech) on accounting systems.		
Module-4: Leading and managing individuals and teams : Leadership, management and supervision, Recruitment and selection of employees, Individual and group behaviour in business organisations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance, the application and impact of Financial Technology (FinTech) in accountancy and audit.		
Module-5: Personal effectiveness and communication : Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, Communicating in business. Professional ethics in accounting and business: Fundamental principles of ethical behaviour, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas.		
Reference Books:		

Business and Technology -Kaplan Publications
 Business And Technology- BPP Publications

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Adalitha Kannada</u>	Course Code: 23MBCP101	
L-T-P: 2-0-1	Credits: 3	Contact Hours:03 Sessions/week
ISA Marks: 100	ESA Marks:-	Total Marks:100
Teaching Hours: 28	Examination Duration:- --	
<ol style="list-style-type: none"> 1. ವರ್ಣಮಾಲೆ 2. ಸಂಯುಕ್ತಾಕ್ಷರ, ತತ್ಸಮ - ತತ್ಸಮ – ತದ್ಭವ 3. ಕನ್ನಡ ಭಾಷೆ - ಸಂಕ್ಷಿಪ್ತ ವಿವರಣೆ 4. ಸಮಾನಾರ್ಥಕ, ನಾನಾರ್ಥಗಳು 5. ಭಾಷಾ ಪ್ರಯೋಗದಲ್ಲಾಗುವ ಲೋಪದೋಷಗಳು ಮತ್ತು ಅವುಗಳ ನಿವಾರಣೆ 6. ಲೇಖನ ಚಿಹ್ನೆಗಳು 7. ಜೀವನ ಚರಿತ್ರೆ / ಕಥೆ 8. ನುಡಿಗಟ್ಟು, ದ್ವಿರುಕ್ತ, ಜೋಡುನುಡಿ 9. ಜೀವನ ಚರಿತ್ರೆ ವರಕವಿ ದ ರಾ ಬೇಂದ್ರೆ 10. ಪದ್ಯ (ಹಾಚ್ಚೇವು ಕನ್ನಡದ ದೀಪ) 11. ಚಟುವಟಿಕೆಗಳು 12. ವಯಕ್ತಿಕ ಪತ್ರಗಳು 		

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Balake Kannada</u>	Course Code: 23MBCP102	
L-T-P: 2-0-1	Credits: 3	Contact Hours:03 Sessions/week
ISA Marks: 100	ESA Marks:-	Total Marks:100
Teaching Hours: 28	Examination Duration:- --	
<p>1. ವರ್ಣಮಾಲೆ - Introducing each other Personal Pronouns, Possessive, forms Interrogative words. □. ನಾವು ಮತ್ತು ಭಾಷೆ ಬ. ಅಕ್ಷರಗಳಿಂದ ಪದಗಳು</p> <p>2. Introducing each other personal Pronouns Possessive forms, Yes/No Type Interrogative.</p> <p>3. About Ramayana. Possessive forms of nouns debitive question, Relative nouns</p> <p>4. Helping verbs “Iru and Iralla” corresponding future and negative verbs</p> <p>5. Enquiring about college Qualitative and quantitative adjectives.</p> <p>6. Vegetable Market Dative Case. Case, basic numerals.</p> <p>7. In a cloth shop Color Adjectives, defective verbs.</p> <p>8. Plan to go for a picnic Imperative, permissive and hortative</p> <p>9. Enquiring about one’s family Verb iru and corresponding negation</p> <p>ಕನ್ನಡ ಚಿತ್ರಪಟಗಳಲ್ಲಿನ ಅಕ್ಷರಗಳನ್ನು ಗುರುತಿಸಿ ಓದಿ. ದಿನಪತ್ರಿಕೆ ಓದುವ ಹವ್ಯಾಸ ಸಂವಹನ ಮಾಧ್ಯಮದ ಭಾಗ್ಯ ಪರಿಚಯ.</p> <p>10. ಅಕ್ಷರ ಜ್ಞಾನದಿಂದ ಪದಸಂಪತ್ತು ಹೆಚ್ಚಿಸಿ (ಸ್ನೇಹಿತ, ತರಕಾರಿ, ದೋಸೆ, ತಿಂಡಿ, ನಿದ್ರೆ, ಬಿಸಿ ಬೇಳೆ, ಆಕಾಶ, ಓದು ಇತ್ಯಾದಿ ನಿತ್ಯ ಬಳಕೆಯ ಪದಗಳಿಂದ ವಾಕ್ಯರಚನೆ ಮತ್ತು ೨೫ ರಿಂದ ೫೦ ಪದಗಳ ಕಿರು ಲೇಖನ ರಚನೆ)</p> <p>11. Do’s and Don’ts in learning kannada language</p> <p>ಸಂಭಾಷಣೆಯಲ್ಲಿ ದಿನೋಪಯೋಗಿ ಕನ್ನಡ ಪದಗಳು.</p>		

Semester-II

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Marketing Management</u>	Course Code: 23MBCC106	
L-T-P: 3-0-0	Credits: 3	Contact Hours:03 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 40	Examination Duration:- 03hrs	
Module 1: Overview of Marketing, Origin of Marketing, Definition, nature & scope of Marketing. Need for marketing. Types of markets. Demand & supply Need & its types. Marketing Management – Marketing Concept – Production concept, Selling concept, Societal, Marketing concept. Selling Vs marketing – Mix, Porters five force model, marketing mix, Promotion – Mix.		
Module 2: Buyer behavior – Factors influencing buyer behavior – Buying Motives – Stages of buying decision process - Market segmentation – Need and basis of Segmentation – Concept of Marketing Mix – Marketing Strategy. Targeting & positioning. Product. Product concept. Types of products. PLC – Product life cycle.		
Module 3: Pricing – Objectives – Pricing Policies and Procedures – Factors influencing pricing decisions – New product pricing – Psychological aspects in pricing. Physical distribution – Channels of distribution – Types of Channels – Channel Policy – Wholesalers, Retailers and Middle men and their functions.		
Module 4: Promotion – Advertising – Personal Selling – Sales Promotion – Publicity- Recent Trends in Marketing: E-marketing, Relationship marketing, Mobile marketing.		
Module 5: Emerging Trends in Marketing: Societal marketing, Green Marketing. International Marketing: Concept & factors for becoming Global Player. Rural Marketing.		
Reference Books: <ul style="list-style-type: none"> •Gupta C.B. Nair N. Rajan, (2020), Marketing Management - Text & Cases,19th edition, Sultan Chand & Sons, New Delhi. •Philip Kotler &Kevin Lane Keller, (2016), Marketing Management, 15th Edition, Pearson Education India, Noida •V S Ramaswamy& S Namakumari, (2010), Marketing Management, 4th Edition, Om Books International, New Delhi. •S.A. Sherlekar & R. Krishnamoorthy (2015), Principles of Marketing, Himalaya Publishing House Pvt. Ltd., - Mumbai 		

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Organisation Behaviour</u>		Course Code: 23MBCC107
L-T-P: 3-0-0	Credits: 3	Contact Hours:03 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 40	Examination Duration:- 03hrs	
Module-1: Introduction to Organizational Behaviour: Introduction-Organizational behaviour– nature and scope, contribution from other disciplines, basic organization behaviour model and Framework of OB.		
Module-2: Personality and Values: Definition, Concepts of personality, Determinants of personality, Big Five Personality Model, Myers and Briggs Type Indicator, Theories of personality – Erickson’s Eight developmental stages, Trait theory. Values- Importance, Ty-- of values- Allport Values, Rokeach Values		
Module-3: Attitude and Learning: Attitude- Meaning, characteristics, components and formation of attitudes, relation between attitude and behaviour- Cognitive dissonance theory, measuring of attitudes, changing attitude. Learning- Meaning of learning, learning process, learning theory of organizational behaviour: Classical, Operant conditioning, cognitive, observation.		
Module-4: Perception and Group Dynamics: Perception: Meaning and definition of perception, factors influencing perception, understanding perception and judgment-attribution theory, perception errors. Group Behaviour- Meaning, Process of Group formation, characteristics and functions of groups. Ty-- of groups in the organization.		
Module-5: Leadership and Motivation: Leadership- Concept, Importance, Leader vs Manager, leadership style, Leadership theories – Ohio State University studies, Managerial grid, Fidler's Contingency model, Path goal theory. Motivation- Meaning, Theories of motivation- Maslow’s hierarchy of needs, two factor theory, Alderfer's ERG Theory, McGregor Theory X and Y Process Theory		
Text Books: <ul style="list-style-type: none"> ●Organization Behaviour, Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, 18th Edition, PHI Learning / Pearson Education, ISBN-10 : 9353067030, 2018 Reference Book: <ul style="list-style-type: none"> ●Organization Behaviour, Fred Luthans, 12th Edition, Mc-Graw Hill,ISBN-10 : 1259097439, 2017. ●Organizational Behavior: Managing People and Organizations, 13E, Ricky W. Griffin, Jean M. Phillips, Stanley M. Gully, CENGAGE, ISBN: 9781337680691, Edition :13, Year 2020. 		

Program: B.Com –Hons (General/IFA)		
Course Title: <u>English-II</u>		Course Code: 23MBCC108
L-T-P: 2-0-0	Credits: 2	Contact Hours:02 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 50	Examination Duration:- 03hrs	
Module-1: Report Writing: Format of Report Writing-Types of Reports – Information Reports; Analytical Reports; Press Reports.		
Module-2: Creative Writing: Tag Lines- Short Stories		
Module-3: Job Application & Interview Skills: Curriculum Vitae- Group Discussion- Interview.		
Module-4: Basics of Business Presentations: Making Effective Business Presentations- Effective Use of Illustrations.		

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Aptitude and Skill Development</u>		Course Code: 23MBCC109
L-T-P: 1-0-1	Credits: 2	Contact Hours:02 Sessions/week
ISA Marks: 100	ESA Marks:---	Total Marks:100
Teaching Hours: 14	Examination Duration:---	
Module 1 – 1. Problems on: Numbers & Series, Problems on Numbers and Ages. 2. Problems on: Percentage and Average. 3. Problems on: Blood Relation & Seating Arrangement. 4. Problems on: Resume Writing 5. Revision and Worksheet on Reasoning 6. Group Discussions		
Books Recommended: <ul style="list-style-type: none"> •A Modern Approach to Logical Reasoning by R.S. Aggarwal, S Chand Publishers. •Quantitative Aptitude for Competitive Examinations by R.S. Aggarwal, S Chand Publishers. •A Modern Approach to Verbal & Non-Verbal Reasoning by R.S. Aggarwal, S. Chand Publishers. •Quantitative Aptitude for Competitive Examinations, 7th Edition, by Abhijit Guha, McGraw Hill Publications. •Word Power Made Easy by Norman Lewis, authorized by Penguin edition. 		

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Cost and Management Accounting</u>		Course Code: 23MBCE103
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 50	Examination Duration:- 03hrs	
Module 1 - Information for management: Sources of data (internal & external) – concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres- Data analysis and statistical techniques.		
Module 2 - Accounting for costs – Material & labour: Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios.		
Module 3 - Accounting for costs – Overheads: Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs.		
Module 4 - Methods of costing: Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing.		
Module 5 - Budgeting & standard costs: Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards.		
Text Book: <ul style="list-style-type: none"> •Management Accounting, Kaplan Publications •Management Accounting, BPP Publications Reference Books: <ul style="list-style-type: none"> •Advanced Cost Accounting and Cost Systems Ravi Kishor - Taxman's Allied Service Pvt. Ltd., New Delhi. •Cost Accounting Principles and Practice, S.P. Lyengar - Sultan Chand & Sons Accounting Taxman's, New Delhi. •Students Guide to Cost Accounting Ravi Kishor -Taxman's – New Delhi. 		

- Cost Accounting Principles and Practice M.N. Arora - Vikas Publishing House Pvt. Ltd., New Delhi.

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Management Accounting</u>		Course Code: 23MBCE104
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:-70	Total Marks:100
Teaching Hours: 50	Examination Duration:- 03hrs	
Module 1 - Information for management: Sources of data (internal & external) – concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres- Data analysis and statistical techniques.		
Module 2 - Accounting for costs – Material & labour: Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios.		
Module 3 - Accounting for costs – Overheads: Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs.		
Module 4 - Methods of costing: Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing.		
Module 5 - Budgeting & standard costs: Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards.		
Text Book: <ul style="list-style-type: none"> • Management Accounting, Kaplan Publications • Management Accounting, BPP Publications Reference Books: <ul style="list-style-type: none"> • Advanced Cost Accounting and Cost Systems Ravi Kishor - Taxman's Allied Service Pvt. Ltd., New Delhi. • Cost Accounting Principles and Practice, S.P. Lyengar - Sultan Chand & Sons Accounting Taxman's, New Delhi. • Students Guide to Cost Accounting Ravi Kishor -Taxman's – New Delhi. 		

- Cost Accounting Principles and Practice M.N. Arora - Vikas Publishing House Pvt. Ltd., New Delhi.

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Financial Accounting for Managers</u>		Course Code: 23MBCE105
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 50	Examination Duration:- 3Hrs	
Module 1 - The context and purpose of financial reporting: The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, the main elements of financial reports, the regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged With governance.		
Module 2 - The qualitative characteristics of Financial Information: The use of double-entry and accounting Systems, Double-entry book-keeping principles including the maintenance of accounting records and Sources of accounting information, Ledger accounts, books of prime entry and Journals		
Module 3 – Recording transactions and events: Sales and purchases, Cash, Inventory tangible non-current assets, depreciation, Intangible non-current assets and amortization, Accruals and prepayments, receivables and payables, Provisions and contingencies. Capital structure and finance costs		
Module 4 – Preparing a trial balance: Trial balance, Correction of errors, Control accounts and reconciliations, Bank reconciliations, Suspense accounts., Preparing basic financial statements: Statements of financial position, Statements of profit or loss and other Comprehensive income, Disclosure notes, Events after the reporting period, Statements of cash flows, incomplete records, preparing simple consolidated financial Statements: Subsidiaries, Associates		
Module 5 – Interpretation of financial statements: Importance and purpose of analysis of financial Statements, Ratios, analysis of financial statements.		
Text Book • Financial Accounting – BPP or Kaplan Publications, the latest publication.		
Reference Books • Mukharjee and Hanif (2013), Financial Accounting, New Delhi: Tata Mc-Graw Hill • Maheswari S.N & Maheshwari S.K (2010), Introduction to Financial Accounting, New Delhi: Vikas Publishing House.		

•Tulsian P.C (2011),Financial Accounting, Volume I and Volume II,New Delhi: Pearson Education.

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Financial Accounting</u>		Course Code: 23MBCE106
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:-70	Total Marks:100
Teaching Hours: 50	Examination Duration:- 3Hrs	
Module 1 - The context and purpose of financial reporting: The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, the main elements of financial reports, the regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged With governance.		
Module 2 - The qualitative characteristics of Financial Information: The use of double-entry and accounting Systems, Double-entry book-keeping principles including the maintenance of accounting records and Sources of accounting information, Ledger accounts, books of prime entry and Journals		
Module 3 – Recording transactions and events: Sales and purchases, Cash, Inventory tangible non-current assets, depreciation, Intangible non-current assets and amortization, Accruals and prepayments, receivables and payables, Provisions and contingencies. Capital structure and finance costs		
Module 4 – Preparing a trial balance: Trial balance, Correction of errors, Control accounts and reconciliations, Bank reconciliations, Suspense accounts., Preparing basic financial statements: Statements of financial position, Statements of profit or loss and other Comprehensive income, Disclosure notes, Events after the reporting period, Statements of cash flows, incomplete records, preparing simple consolidated financial Statements: Subsidiaries, Associates		
Module 5 – Interpretation of financial statements: Importance and purpose of analysis of financial Statements, Ratios, analysis of financial statements.		
TEXT BOOK		
•Financial Accounting – BPP or Kaplan Publications, the latest publication.		
Reference Books		
•Mukharjee and Hanif (2013), Financial Accounting, New Delhi: Tata Mc-Graw Hill		

- Maheswari S.N & Maheshwari S.K (2010), Introduction to Financial Accounting, New Delhi: Vikas Publishing House.
- Tulsian P.C (2011),Financial Accounting, Volume I and Volume II,New Delhi: Pearson Education.

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Corporate and Commercial Law</u>		Course Code: 23MBCE107
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 50	Examination Duration:- 03hrs	
Module 1 -Essential elements of legal systems: Business, political and legal systems - International trade, international legal regulation and conflict of laws - Alternative dispute resolution mechanisms.		
Module 2 - International business transactions, transportation & payments: Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Incoterms - Obligations of the seller and buyer, and provisions common to both - Transportation documents and means of payment.		
Module 3 - Formation and constitution of business organizations, Capital & Financing of companies: Agency law - Partnerships - Corporations and legal personality - The formation and constitution of a company - Share capital – Loan Capital - Capital maintenance and dividend law.		
Module 4 - Management, administration and the regulation of companies: Company directors - Other company officers - Company meetings and resolutions.		
Module 5 - Insolvency laws and Corporate Frauds: Insolvency and administration - Fraudulent and criminal behaviour.		
Text Book: •UK Law (F4) Kaplan Publications Reference Books: •Corporate and UK Law (F4) BPP Publications E-resources: •www.accaglobal.com		

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Corporate and Business Law</u>	Course Code: 23MBCE108	
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:-70	Total Marks:100
Teaching Hours: 50	Examination Duration:- 03hrs	
Module 1 -Essential elements of legal systems: Business, political and legal systems - International trade, international legal regulation and conflict of laws - Alternative dispute resolution mechanisms.		
Module 2 - International business transactions, transportation & payments: Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Incoterms - Obligations of the seller and buyer, and provisions common to both - Transportation documents and means of payment.		
Module 3 - Formation and constitution of business organizations, Capital & Financing of companies: Agency law - Partnerships - Corporations and legal personality - The formation and constitution of a company - Share capital – Loan Capital - Capital maintenance and dividend law.		
Module 4 - Management, administration and the regulation of companies: Company directors - Other company officers - Company meetings and resolutions.		
Module 5 - Insolvency laws and Corporate Frauds: Insolvency and administration - Fraudulent and criminal behaviour.		
Text Book: •UK Law (F4) Kaplan Publications Reference Books: •Corporate and UK Law (F4) BPP Publications E-resources: •www.accaglobal.com		

Program: B.Com –Hons (General/IFA)		
Course Title: <u>Tally Prime</u>		Course Code:23MBCP103
L-T-P: 0-0-2	Credits: 2	Contact Hours:04 Sessions/week
ISA Marks: 100	ESA Marks:-	Total Marks:100
Teaching Hours: 56	Examination Duration:-	
Module 1 – <ul style="list-style-type: none"> Accounting & Inventory Management Getting Started with Tally ERP 9 & Fundamental Features Creating Masters in Tally ERP 9 Voucher Entry & Invoicing Bill – is Details, Credit Limits Basics of Banking, Interest Calculation, Simple Interest Calculation Cost Centres and Cost Categories Reports in Tally ERP 9 Order Processing & Pre-closure of orders Price Levels & Price Lists Point of Sale (POS) Zero-Valued Entries Different Actual and Billed Quantities Batch-wise Details, Bill of Materials. Essentials of Taxation VAT Service Tax TDS Excise (Dealers) Excise (Manufacturer) Advanced Features. 		