TUMKUR UNIVERSITY

SYLLABUS AS PER STATE EDUCATION POLICY
CBCS- Scheme (2024-25 onwards)

BACHELOR OF COMMERCE

B.COM (REGULAR)

DEPARTMENT OF STUDIES AND RESEARCH IN COMMERCE

Dr. Sadananda Maiya School of Commerce & Management

B H Road, Tumakuru, Karnataka - 572103

REGULATIONS PERTAINING TO B.COM PROGRAMME

As per SEP- CBCS Scheme - 2024-25 onwards

1. INTRODUCTION

As per the Government Order No. ED 166 UNE 2023, Bangalore, dated 08.05.2024, all Universities in Karnataka, are required to revise the curriculum of Degree Programs as per the guidelines of the Karnataka State Higher Education Council and State Education Planning Commission, constituted by the government, from the academic year 2024-2025.

In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to students admitted to B.Com (Regular) Program, offered by Tumkur University to its Constituent College and affiliated colleges.

Therefore, this regulation will be applicable to all students seeking admission for B.COM (Regular) Programme from the academic year 2024-25.

The Board of Studies resolved to provide the regulation for B.Com (Regular) Undergraduate Program along with framework and Syllabus for the various Discipline Specific Core Courses and Discipline Specific Elective Courses for each semester.

2. PROGRAM OBJECTIVES:

a) To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills.
b) To cater to the requirements of Industries.
c) To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
d) To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
e) To prepare students to pursue careers in Finance, Marketing, Human Resources and allied functions in the Corporate Sector.
f) To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc.
g) To develop Startups / entrepreneurs.
h) To prepare students for professions in the field of Accountancy, Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks bypassing the respective examinations of the respective professional bodies.

i) To prepare students to fit into the job roles of Business analyst, Financial Analyst, Marketingand HR Associates.

3. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two-year Pre-University Course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into this program. Students who have cleared 2nd PUC Examination directly (through open schoolingare also eligible to apply for this programme. Students who have completed Diploma in Commercial Practice are eligible for lateral entry into 3rd Semester B.Com.

4. DURATION OF THE PROGRAMME:

The duration of the programme is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. Students successfully completing three (03) years of the course will be awardedBachelor's Degree in Commerce (REGULAR) – B.COM- Regular.

5. MEDIUM OF INSTRUCTION

The medium of instruction shall be in English. However, a candidate will be permitted to write the examination completely, either in English or in Kannada.

6. CLASSROOM STRENGTH OF STUDENTS

Maximum number of students in each section shall be 60 or as per University Regulations.

7. ATTENDANCE:

a) For the purpose of calculating attendance, each semester shall be taken as a Unit.
b) A student shall be considered to have satisfied the requirement of attendance for the semester, if he / she has attended not less than 75% in aggregate of the number of working periodsin each of the courses compulsorily.
c) A student who fails to complete the course in the manner stated above shall not be permitted totake the University examination.

8. COURSE MATRIX

Annexure-1 for B.COM-REGULAR

9. TEACHING AND EVALUATION:

M.Com (All Programs) /MBA / MFA / MBS graduates with basic degree in B. Com (All B.Com Programs), B.B.M, BBA & BBS from a recognized University, are only eligible to teach and evaluate the courses (excepting languages, compulsory additional subjects) mentioned in this regulation. Languages and additional courses shall be taught by the Post-graduates as recognized by the respective Board of Studies.

10. SCHEME OF EXAMINATION:

a) There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80 marks.
b) Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each.

11. PATTERN OF QUESTION PAPER:

Each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. The question paper setter shall prepare TWO sets of question papers. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.

The Question Paper will be as per the following Model:

Section A	Conceptual questions (10 questions out of 12)	10 x 2 = 20
Section B	Analytical questions (3 questions out of 5)	3 x 5 = 15
Section C	Essay type questions (3 questions out of 5)	3 x 15 = 45
Total		80 marks

12. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION::

a) In every semester, the student should maintain a Record Book in which the exercises given under each subject are to be recorded. This Record has to be submitted to the concerned faculty for evaluation at least 15 days before the end of each semester.

b) Every student should also submit the practical record book/report/presentation on "Business Skill Development' of every semester and submitted to the concerned faculty for evaluation, at least 15 days before the end of each semester.

c) Students should visit organizations in and around vicinity of the institution or any other place for the purpose of gaining practical exposure and there after submit a report on the student's experience of industrial visit and study tour. This Record has to be submitted to the HOD / concerned faculty for evaluation at least 15 days before the end of each semester.

d) Every college is required to establish a dedicated business lab / computer lab to enable students get practical knowledge of business activities and also enable online learning.

e) The BOE is authorized to make random surprise visits to the colleges and verify record books and validate the internal marks awarded.

13.MINIMUM FOR A PASS:

a) No candidate shall be declared to have passed the Semester Examination as the case may be under each course /paper unless he/she obtains not less than 35% (i.e. 28 marks out of 80) marks in written examination / practical examination and 40% marks in aggregate of written/ practical examination and internal assessment put together. However, there is no minimum marks to pass internal assessment tests including other Internal Assessments such as Viva- Voce, Internship Report, Field Survey Report and similar others.

b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 in aggregate of both internal assessment and semester end examination marks put together in each course of all semesters, such as theory papers/ practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each course.

c) The candidates who pass all the semester examinations in the first attempt are eligible for ranks.

d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and but not for ranking.

e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.

f) If a candidate fails in a subject/course, either in theory or in practicals, he/she shall appear for that subject only at any subsequent examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

g) The minimum total credits that a candidate shall obtain in aggregate in all semesters must be 144 credits (24 credits x 6 semester) out of the total credits allotted for the program, to be declared as pass in the program.

14. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

I. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
    a. **First Class:** Those who obtain 60% and above of the total marks.
    b. **Second Class:** Those who obtain 50% and above but less than 60% of total marks.
    c. **Pass Class:** Rest of the successful candidates who secure 40% and above but less than 50% of marks.
II. Class shall be declared based on the aggregate marks obtained by the candidates in all the courses of all semesters of this Degree Program (excluding Part 3 Courses mentioned in the Course Matrix).
III. The candidates who have passed each course in the semester end examination in the first attempt only shall be eligible for award of ranks.

15. FINAL RESULT / GRADES DESCRIPTION

An alpha-sign grade, the eight-point grading system, as described below shall be adopted for classification of successful candidate. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the six semesters of the programme and the corresponding overall alpha-sign grades.

Final Result / Grades Description

Semester GPA/Program CGPA	Alpha – Sign/Letter Grade	Semester/Program % of Marks	Result/ClassDescription
9.00~10.00	O (Outstanding)	90.00~100	Outstanding
8.00~ <9.00	A+ (Excellent)	80.0~<90.00	First Class Exemplary
7.00~<8.00	A (Very Good)	70.0~<80.00	First Class Distinction
6.00~<7.00	B+ (Good)	60.0~<70.00	First Class
5.50~<6.00	B (Above Average)	55.0~<60.00	High Second Class
5.00~<5.50	C (Average)	50.0~<55.00	Second Class
4.00~<5.00	P (Pass)	40.0~<50.00	Pass Class
Below 4.00	F (Fail)	Below 40	Fail/Re~appear
Ab (Absent)	~	Absent	~

16. COMPUTATION OF SEMESTER GRADE POINT AVERAGE AND CUMULATIVE GRADE POINT AVERAGE

1. Calculation of Semester Grade Point Average (SGPA)

The Grade Points (GP) in a course shall be assigned on the basis of marks scored in that courseas per the Table I. Any fraction of mark in the borderline less than 0.50 be ignored in assigning GP and the fractions of 0.50 or more be rounded off to the next integers. The Credit Points (CP) shall then be calculated as the product of the grade points earned and the credits for the course. The total CP for a semester is the sum of CP of all the courses of the semester. The SGPA for a semester is computed by dividing the total CP of all the courses by the total creditsof the semester.

Table 1: Conversion of Percentage of Marks into Grade Points in a Course/Paper

% Marks in a paper/practical	Grade Point (GP)	% Marks in a paper/practical	Grade Point (GP)
98~100	10	63~67	6.5
93~97	9.5	58~62	6.0
88~92	9.0	53~57	5.5
83~87	8.5	48~52	5.0
78~82	8.0	43~47	4.5
73~77	7.5	40~42	4.0
68~72	7.0	Below 40	0

17. TERMS AND CONDITIONS:

a) A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.

b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.

c) The candidate shall take the examination as per the syllabus and the scheme of examination inforce during the subsequent appearance.

18. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award

19. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the ViceChancellor may in extraordinary circumstances, pass such orders as he may deem fit

B.Com (Regular) Course Matrix ~ ANNEXURE~1
First Semester B.Com

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks IA	Univ. Exam	Total	Credits
Part 1~ Lang	Language~1 ~ Kannada/Hindi/Sanskrit/Urdu/ Additional English		4	3	20	80	100	3
	Language – II English		4	3	20	80	100	3
Part 2~ DSC	Financial Accounting	1.3	4	3	20	80	100	4
	Management Principles and Applications	1.4	4	3	20	80	100	4
	Principles of Marketing	1.5	4	3	20	80	100	4
	Business Mathematics / Corporate Administration	1.6	4	3	20	80	100	4
Part 3~ CC	Constitutional Values		2	1.5	10	40	50	2
	Total				130	520	650	24

Second Semester B.Com

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks IA	Univ. Exam	Total	Credits
Part 1~ Lang	Language~1 ~ Kannada/Hindi/Sanskrit/Urdu/ Additional English		4	3	20	80	100	3
	Language – II English		4	3	20	80	100	3
Part 2~ DSC	Advanced Financial Accounting	1.3	4	3	20	80	100	4
	Human Resource Management	1.4	4	3	20	80	100	4
	Modern Banking	1.5	4	3	20	80	100	4
	Quantitative Methods for Business Decisions	1.6	4	3	20	80	100	4
Part 3~ CC	Environmental Science		2	1.5	10	40	50	2
	Total				130	520	650	24

Name of the Program : Bachelor of Commerce (B.Com)		
First Semester B.Com. (SEP)		
Paper: Part-2. Paper Code: DSC – 1.3		
Name of the Course : **Financial Accounting**		
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,		

Course Objectives:

On Successful completion of the course, students will be able to:

✓ Understand the theoretical framework of accounting as well as Accounting standards.
✓ Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
✓ Prepare Financial Statements from Incomplete records.
✓ Work out the accounting treatments for Consignment transactions.
✓ Learn various methods of Accounting for Hire Purchase transactions.

Syllabus	Hours
Unit - 1 THEORITICAL FRAMEWORK OF ACCOUNTING **Introduction**-Meaning and Scope of Accounting- Objectives of Accounting Importance of Accounting-Function of Accounting-Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis-Branches of Accounting- Principles of Accounting-Concepts and Conventions- Accounting equations. **Accounting Standards**- Introduction to Accounting standards-International Financial Reporting Standards (IFRS)-Accounting Standard Board (ASB)-International Accounting Standard Board (IASB) and The Institute of Chartered Accountants of India (ICAI). Meaning-Need and Objectives of IND AS- List of IND AS.	08
Unit - 2 FINANCIAL STATEMENTS OF SOLE PROPRIETORS Introduction- Meaning of sole proprietor-financial statements of non-manufacturing Entities: Trading account- Income statement / Profit and loss account-Balance sheet-Financial statements of manufacturing entities: manufacturing account-trading account- profit and loss account- Balance sheet- Problems.	12

Unit – 3 CONVERSION OF SINGLE ENTRY IN TO DOUBLE ENTRY SYSTEM Introduction –Meaning- Features- Merits & Demerits-Double Entry System-Meaning-Features-difference- Conversion of Single Entry System into Double Entry System-Need for Conversion- Preparation of Statement of Affairs-Cashbook- Bills Receivable Account -Total Debtors Account – Bills Payable Account -Total Creditors Account- Preparation of Financial Statements: Trading and Profit & Loss and Balance Sheet-Problems.	14
Unit – 4 CONSIGNMENT ACCOUNTS Introduction – Meaning – Consignor – Consignee – consignment v/s sales-proforma invoice- account sales-types of commission-Accounting for consignment transactions and events- Goods Sent at Cost Price – Goods Sent at Invoice Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor-problems.	13
Unit – 5 HIRE PURCHASE SYSTEM Introduction-Meaning of hire purchase agreement- Hire purchaser, Hire seller -hire purchase price- cash price-Calculation of interest-when cash price and the rate of interest are given- when cash price is given but rate of interest is not given- when cash price is not given but rate of interest is given-when Interest excluding from Installments - Calculation of cash price and installment amount-Calculation of Depreciation under straight line method and Reducing balance method- Journal entries and ledger accounts in the books of hire purchaser (asset accrual method only) (excluding default and repossession).	13

Skill Development activities:

Enlisting any Five Indian Accounting Standards

Collect and analyze Annual Reports of sole proprietors and identify the different components.

Prepare a Memorandum Trading Account, Total Debtors Account, Total Creditors & Statement of Affairs with imaginary figures.

Preparation of Pro-form Invoice and Accounts sales with imaginary figures.

Prepare the Hire Purchase table with imaginary figures

Books for References :

1. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
2. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.

3. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
4. S. Anil Kumar, Dr V. Rajesh Kumar and Dr B. Mariyappa (2023) – Financial Accounting, Himalaya Publishing House, New Delhi.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1

Note: Latest edition of textbooks and reference Books may be use

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

Paper: Part-2. Paper Code: DSC – 1.4
Name of the Course : **Management Principles and Applications**
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,

Course Objectives:

On Successful completion of the course, students will be able to:

a. To develop critical thinking and problem-solving skills by analyzing real-world business scenarios.
b. To practice managerial roles and decision-making in a controlled environment.
c. To encourage collaboration and practical application of management principles.
d. To improve written and oral communication skills essential for management roles.
e. To build leadership skills through self-awareness and practice.
f. To expose students to real-world business environments and industry practices through Industry visits and guest lectures.

Syllabus	Hours
Unit – 1 : Introduction to Management Definitions, Objectives, Nature, Scope of Management, Evolution of Management theories – Classical, Neo-Classical and Modern theories. Principles of Management, Management functions: Planning, Organizing, Staffing, Directing, Controlling, Decision making. Management as a science / art / profession, Role of Manager, Managerial skills; Management of innovation; Managing in a global environment, Flexible Systems Management; Social responsibility and managerial ethics; Challenges and opportunities for future managers.	14
Unit – 2 : Planning and organizing **Planning:** Definitions, Objectives, Nature, Scope, Characteristics, Importance and Need for Planning, Types of Plans, Planning process and principles, Challenges in Planning, Tools and techniques of Planning. MBO & MBE (Concepts only) **Organizing:** Definitions, Features, Objectives, organization structures-Functional, Divisional, Matrix and Hybrid, Coordination: Concept, need and techniques of coordination in an organization. Decision Making (Meaning	12

Only)	
Unit – 3 Staffing & Directing **Staffing:** Meaning, Definitions and importance of staffing. **Directing:** Definitions, Objectives, Importance of directing, Principles of directing, and Techniques of directing. Leadership: Definitions, Functions of a leader, essentials of a good leader, Leadership styles and theories. Coordination-meaning and importance.	08
Unit – 4 : Controlling & MIS in Management Controlling & Decision Making, Meaning, Definitions, Nature, Importance and steps in control process, Span of Control **MIS in Management:** Concepts, Definitions and components of MIS, Role of MIS in Management, Security and Ethical issues in MIS, Types of Information systems-TPS, DSS, EIS, ERP (Meaning only) Emerging trends & Future challenges and opportunities of MIS in management.	12
Unit – 5 : Organizational Communication Business Communication- Definitions and its significance in management. Communication process, Types-Verbal, Non-Verbal, Electronic Communications, Business letters –types-Sales enquiry, supply, recovery of dues (simple letters), Presentation skills, Listening skills, Ethics in business communication.	14

Skill Development activities:

1. Identify various case studies, give it as assignment, students analyze cases, identify management issues, suggest findings and solutions for case study, it helps students in analytical thinking, decision making, problem solving communication.
2. Students are assigned Role Play simulations know the different managerial roles in simulate business scenario e.g. CEO, HR Manager, Marketing Manager etc., Students worked in team prepare crisis solving, product launch or a reorganization. It helps to learn leadership, teamwork, communication, decision making and conflict resolution.
3. Group Projects: Form students different groups and assign a project that involves real business problem, to develop solution, business plan, new strategies for the company. Group presents their projects to the class. Students easily learn collaboration, project management and presentation.
4. SWOT analysis: Students conduct a SWOT analysis on a selected company or product and present in a class, it helps to learn strategic analysis, critical thinking, and problem solving skills.
5. Industry visits & Guest lectures: organize visits to local or nearest business, manufacturing units or service organizations to observe management practices

in action. Invite industry professionals for guest lectures on topics of management and collect reports based on this from students. Students got industry awareness, networking, and practical applications of management concepts.

<u>**Books for Reference :**</u>

1. Essentials of Management, Koontz O'Donnell
2. Principle of Management - L.M. Prasad
3. Essential of Management - S.C. Saxena
4. Principle of Management - C.B. Gupta
5. Principle of Management – Davar
6. Principles of Management By P.N.Reddy and H R Appnnaiah
7. Principles of Management by R Mugeshappa, T N Narasimhamurthy, M.Prabhakara murthy and Nagaraju R by Himalaya Publishing House.
8. Business Communication- K C Jayaswamy, Haseeba Khanum, D Krishna, BR Ranjitha by Himalaya Publishing House.

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

Paper: Part-2. Paper Code: DSC – 1.5

Name of the Course : Principles of Marketing

PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial & Markets visits (Where ever is required) etc.,

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,

Course Objectives:

On Successful completion of the course, students will be able to:

- ✓ To conduct a simple market research project on a chosen product or service for individual students or team of students.
- ✓ To prepare a report on brand and analyzing its market positioning
- ✓ To develop a digital marketing campaign for a fictional or real product or service. It includes creating content for social media, designing email marketing templates.
- ✓ To assign role playing scenarios
- ✓ To active participation in Product development workshops
- ✓ To organize debate on ethics in marketing or any other marketing related topics
- ✓ To actively involve study the consumer behavior observation
- ✓ To enable students to create a market plan for launching a new product in any one of the modern marketing tools.

Syllabus	Hours
Unit – 1 : Introduction to Marketing Marketing-Definition, functions, objectives, Scope, concepts of marketing, characteristics and importance of marketing, Core concepts of marketing-Needs, wants, demands, products, value and satisfaction. Marketing Management, Marketing environment-Definitions, External and internal factors of marketing environment, SWOT analysis, Marketing system. Ethics in Marketing – Meaning, importance, role of ethics in marketing, marketing ethics in digital age.	12
Unit – 2 : Market segmentation and Consumer Behavior **Market segmentation**-Definitions, Characteristics, objectives, Bases and Benefits of market segmentation, Criteria for effective segmentation, Targeting and Market Positioning-Objectives, Market positioning strategies, Steps for	10

marketing positioning a product. **Consumer behavior**-Definitions, Importance, Consumer buying process, factors influencing buying decisions, stages in consumer decision process.	
Unit – 3 : Marketing Mix Meaning and Concept, Definitions of Marketing Mix, Components of (Ps) Marketing mix, meaning and elements, **Product**-Concept, Product line, product mix decisions, Product Life Cycle, New product development. Branding, packaging and labelling, Product positioning, differentiation, innovation and diversification. **Pricing:** Meaning, characteristics, objectives, types of pricing, Factors affecting price determination, pricing policies and strategies. **Promotion:** Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix. Online promotion and direct selling, Digital marketing strategies. **Place & Distribution decisions:** Importance of Place, Channels of distribution; Channel management. Supply Chain Management (Meaning only) **People**-Employees & Customers, Brand perception, Impact of social media interaction and customer experience management. Process-role of technology in enhancing service delivery. **Physical evidence-** Tangible and intangible aspects of product or service, online reviews.	16
Unit – 4 : Modern Marketing tools Digital Marketing tools- Search Engine Optimization, Search engine marketing- Introduction to paid search, Google ads, Pay-per-click advertising. Content Marketing-Meaning, role of content in marketing, types of content (Blogs, videos, infographics) and content marketing strategies. E-mail Marketing-Importance, tools (Mail chimp, Constant contact), strategies for effective email campaigns. Social Media Marketing: Overview of key social media platforms (Facebook, Instagram, Twitter, LinkedIn, YouTube), strategies for engagement, and social media analytics.	12
Unit – 5: Ethical and Social Issues in Marketing. Definitions and importance of ethical and social issues in marketing, Principles of ethical marketing. Consumer Privacy and data protection, Advertising ethics, Cross-cultural ethics, AI and automation in marketing, Influencer marketing, Social media ethics, International marketing ethics, ethical dilemmas in emerging markets.	10
<u>Skill Development activities:</u> ✓ Assign market research projects students can learn to collect data, analysis and submit a report. ✓ Invite market professionals to give guest lecture to students. ✓ Students must submit the report on the brand analysis, brand image it helps to	

critical thinking, creativity and strategic thinking.

- ✓ Students understood to the digital marketing, content creation, social media management and strategic planning and prepare report and submit by the students.
- ✓ Students understood the sales techniques, communication, negotiation, persuasion by role playing.
- ✓ Frequently conduct workshops on product development helps creativity, teamwork, product development, strategic thinking among the students.
- ✓ Motivate students to participate in ethics in marketing debates helps on students to learn the skills like ethical reasoning, critical thinking, and public speaking.
- ✓ Students must prepare a report on marketing mix strategies on any product.
- ✓ Students are actively participated in creating a marketing plan, they learn strategic planning, analysis, budgeting writing the content and submit the report.

Books for Reference:

1. Marketing Management Philip Kotler,
2. Principles of Marketing by Philip Kotler, Gary Armstrong and others, 19th edition, by Pearson.
3. Marketing Management J.C.Gandhi.
4. Marketing Management Rajan Suxena, Mc Graw Hill Education (India) Pvt. Ltd., New Delhi.
5. Marketing Management Dr. Ramachandra, Dr. Chandrashekar,.
6. Marketing Management Ramesh and Jayanthi Prasad, I.K. International
7. Marketing Management: C.B. Memoria, R.K. Suri and Sathish Memoria, Kitab Mahal, Ahmedabad.
8. Marketing Management: P.N. Reddy & Appannaiah.
9. Marketing Management: Sontakki. Kalyani Publications.
10. Marketing Management – Dr. Venkataramana, by Seven Hills Book Publications

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 1.6
Name of the Course: Business Mathematics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

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

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

- ✓ Understand the number system and indices applications in solving basic business problems.
- ✓ Apply concept of commercial arithmetic concepts to solve business problems.
- ✓ Make use of theory of equation in solving the business problems in the present context.
- ✓ Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solvingbusiness problems.
- ✓ Apply measurement of solids in solving simple business problems.

Syllabus:	Hours
Module No. 1: Number System and Indices	12
Introduction: Meaning-Natural Numbers-Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon. Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.	
Module No. 2: Commercial Mathematics	12
Introduction - Meaning of Simple and Compound interest and problems thereon, - Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems onspeed, time and work. Equated Monthly Installments (EMI) using reducing and flat interest system. Simple problems	
Module No. 3: Theory of Equation	12
Introduction - Meaning-Problems on Linear equations and solving pure and affected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).	
Module No. 4:Set Theory, Permutations & Combinations and Matrices	12
Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Meaning and problemson permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.	

Module No. 5: Progressions	12
Introduction, Meaning of Arithmetic Progression (A.P.), nth term of an Arithmetic progression GeometricProgression (G.P.), and sum of the number of terms in Arithmetic progression and Geometric progression. Harmonic Progression (H.P.) – Meaning only. Problems on AP and GP only	

Skill Developments Activities:
- ✓ Show the number of ways in which your telephone number can be arranged to get odd numbers.
- ✓ Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
- ✓ Use Matrix principles to implement food requirement and protein for two families.
- ✓ Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.
- ✓ Any other activities, which are relevant to the course.

Text Books:
1. A Lenin Jothi, Financial Mathematics, Himalaya Publications
2. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd.
3. B.H.Suresh, Quantitative Techniques, Chetana Book House.
4. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
5. Madappa and Sridhara Rao, Business Mathematics.
6. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, 2007.
7. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, 2016.
8. Padmalochana Hazarika, Business Mathematics.
9. R. Gupta, Mathematics for Cost Accountants.
10. S. P. Gupta, Business Mathematics.
11. S.N.Dorairaj, Business Mathematics, United Publication.
12. Saha and Rama Rao, Business Mathematics, HPH.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 1.6
Name of the Course: Corporate Administration

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

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

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

- ✓ Understand the framework of Companies Act of 2013 and different kind of companies.
- ✓ Identify the stages and documents involved in the formation of companies in India.
- ✓ Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
- ✓ Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- ✓ Evaluate the role of liquidator in the process of winding up of the company.

Syllabus:	Hours
Module No. 1: Introduction to Company	12
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - - Kinds of Companies – One Person Company-Private Company-Public Company- Company limited by Guarantee-Company limited by Shares- Holding Company- Subsidiary Company-Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.	
Module No. 2: Formation of Companies	12
Introduction - **Promotion Stage:** Meaning of Promoter, Position of Promoter & Functions of Promoter, **Incorporation Stage:** Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, **Subscription Stage** – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, **Commencement Stage** – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities–Administration.	
Module No. 3: Company Administration	12
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.	

Module No. 4: Corporate Meetings	10
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	
Module No. 5: Winding Up	10
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	

Skill Development Activities:

Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same.

Visit any Registrar of the Companies; find out the procedure involved in the formation of the companies.

Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.

Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.

Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.

Any other activities, which are relevant to the course.

Text Books:

1. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
2. N Maheshwari, Elements of Corporate Law, HPH.
3. Balchandran, Business Law for Management, HPH
4. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
5. S.C. Kuchal, Company Law and Secretarial Practice.
6. S.C. Sharm, Business Law, I.K. International Publishers
7. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
8. K. Venkataramana, Corporate Administration, SHBP.

Note: Latest edition of text books may be used.

Paper: Part-2. Paper Code: DSC – 2.1
Name of the Course : **Advanced Financial Accounting**
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,

Course Objectives:
On Successful completion of the course, students will be able to:
Understand & compute the amount of claims for loss of stock & loss of Profit.
Understand and preparing the accounts for converting Partnership Firms to a Limited Companies.
Articulate the Accounting treatment for Royalty Agreements & Transactions.
Demonstrate various accounting treatments for dependent & independent branches.
Deal with the Inter-Departmental Transfers and their Accounting Treatment

Syllabus	Hours
Unit - 1 1 Fire Insurance Claims Introduction – Meaning of fire insurance- Insurer-Insured-under insurance-over insurance-salvage-average clause – Treatment of salvage-cost of extinguishing of fire-Normal loss and abnormal loss – application of average clause – Preparation of statement of claim- Problems (Excluding abnormal line of goods).	12
Unit - 2 SALE OF A FIRM TO A LIMITED COMPANY Meaning-Need for conversion-Purchase Consideration (P.C.)—Methods of calculating Purchase consideration—Mode of discharging of Purchase Consideration- Treatment of assets and liabilities unrecorded and not taken over. Journal entries and ledger accounts in the books of Vendor firm-Incorporating entries in the books of purchasing company and preparation of Balance sheet. Problems.	14
Unit - 3 ROYALTY ACCOUNTS Introduction - Meaning - Definition - Types of Royalty - Terms used in Royalty – Lessor – Lessee – Short Workings – Irrecoverable Short Workings - Recoupment of Short Workings - Methods of Recoupment of Short Workings – Preparation of Royalty Analysis Table (Excluding Government Subsidy) - Journal Entries and Ledger Accounts in the books of Lessee only – i) With Minimum Rent Account ii) Without Minimum Rent Account under fixed and Floating recoupment methods- Problems including Strikes and Lockouts but excluding sub-lease.	12

Unit – 4 4 BRANCH ACCOUNTING Introduction–Types of branches; Dependent branches, Independent branches and foreign branches–Accounting methods– Accounting treatment in the books of head office : under debtors system and final accounts system at cost price and at invoice price- problems on dependent branches only–Techniques for foreign currency transaction (Theory only).	10
Unit – 5 : DEPARTMENTAL ACCOUNTING Meaning and Features of Departmental Undertakings- Differences between Branch accounts and Departmental Accounts Methods of Departmental Accounting- Department Expenses and Incomes- Need and Bases of Apportionment of Expenses and Incomes-Inter Department Transfers at Cost price and Invoice price -Preparation of Statement of Profit in Columnar form, Statement of General Profit/Loss and Balance Sheet (Vertical form only)- Problems.	12

Skill Development activities:
- ✓ Identify the procedure & documentations involved in the insurance claims.
- ✓ Calculate the Purchase Consideration with imaginary figures (Any type).
- ✓ Prepare Royalty Table with imaginary figures
- ✓ Collect the procedure and documentations involved in the establishment of various branches.
- ✓ Identify the common expenditures of an organization among various departments.

Books for Reference:
1. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
2. Dr S. Anil Kumar, Dr V. Rajesh Kumar and Dr B. Mariyappa(2023) –Advanced Financial Accounting, Himalaya Publishing House, New Delhi.
3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
4. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
5. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1

Name of the Program : Bachelor of Commerce (B.Com)
Second Semester B.Com. (SEP)
Paper: Part-2. Paper Code: DSC – 2.4
Name of the Course : Human Resource Management
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial & Administrative offices visit (Where ever is required) etc.,

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,

Course Objectives:

On Successful completion of the course, students will be able to:

a) To introduce students to the fundamental concepts, principles, and functions of Human Resource Management and its importance in achieving organizational goals.

b) To enable students to understand the role of HRM in formulating and implementing organizational strategies and aligning HRM practices with business objectives.

c) To provide students with the knowledge and skills to manage the recruitment and selection process, ensuring the acquisition of the right talent for the organization.

d) To enable students to understand the principles of compensation management, including job evaluation, pay structure design, and the management of employee benefits and incentives.

e) To instill in students the importance of ethical behavior in HRM, including diversity management, corporate social responsibility, and managing ethical dilemmas.

Syllabus	Hours
Unit – 1 : Human Resource Management Meaning, importance, objectives, Scope, functions of HRM, Role of HR managers, EVOLUTION and development of HRM, duties and responsibilities of HR manager, HRM vs. Personnel Management. HR Structure and Strategy; Role of Government and Personnel Environment including MNCs.	10
Unit – 2 : Human Resource Planning Meaning, definition, importance, Need, process, benefits and limitations, requisites/ guidelines for effective HRP. Job Analysis- meaning, objectives, significance, process of job analysis, techniques of job analysis. Job design- Meaning, factors affecting job design, techniques of job design. Job rotation, job description, job specification, job enlargement, job enrichment, grievance,	14

Absenteeism, Layoff, Retrenchment, Labor turnover, Dismissal and suspension. Human resource information system.	
Unit – 3 : Recruitment, Selection, Training & Development Meaning of recruitment, definition, sources of recruitment, process of recruitment. **Selection**-Meaning, steps in selection process, Methods in selection, Interviewing techniques, Onboarding and orientation, **Training**-Meaning, objectives, needs of training, methods of training. Evaluation of training programs, Employee development and career planning. Succession planning. Challenges of employee retention. **Development**- Meaning, Definitions, Recent trends in development	13
Unit – 4 : Performance appraisal, Compensation Management **Performance appraisal**-Meaning, objectives, methods and limitations. **Compensation management:** Components of compensation, Factors influencing compensation, Job evaluation-methods and importance, Designing pay structures, Incentives and benefits, Collective bargaining and workers' participation in management, Employee Morale and **Motivation** (Meaning only), Stress Management - Quality of Work Life.	12
Unit – 5 : Recent trends in HRM Digital transformation in HRM, Role of HR technology and automation, Artificial Intelligence and Machine learning in HR processes, HR Analytics, E-HRM and Self-service portals, Employee experience and Engagement, concept, strategies, employee well-being and Mental health initiatives, Flexible work arrangements-remote work, hybrid models, Sustainability and HRM-Role of HR in corporate social responsibility, Green HRM practices, Employee involvements in sustainability initiatives. Agile HRM-Concept, Principles,	11

<u>Skill Development activities:</u>
   ✓ Prepare a chart showing the functions and sub functions of an organization.
   ✓ Conduct debates on HRM related topics among students.
   ✓ Invite HR Professionals to deliver a special lecture to students.
   ✓ Visit an organization and collect information about the various techniques used to train executives in that organization.
   ✓ Prepare a chart on sources of recruitment.
   ✓ List various E-RECRUITMENT agencies.
   ✓ List out the current trends in training program.
   ✓ Assign HR related Case studies, Group topics, debates on HR related topics, it	

enhances the knowledge of students.
- ✓ Visit any Company or Business administration office to study the HR Practices, Performance appraisal methods adopted by them, and get report from students.
- ✓ Conduct an essay competition on I-HRM and Recent trends in HRM

Books for Reference:
1. Human Resource Management: Stephens Robbins.
2. Human Resource Management - K. Ashwathappa .
   Human Resource Management by P Subba Rao by Himalaya Publishing House
3. Human Resource Management: C.B. Guptha, S. Chand & Sons, New Delhi.
4. Human Resource Management: S.S. Khotla
5. Personnel and Human Resource Management : P. Subba Rao

Name of the Program : Bachelor of Commerce (B.Com)
Second Semester B.Com. (SEP)
Paper: Part-2. Paper Code: DSC – 2.5
Name of the Course : Modern Banking
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Various types Banks & RBI visit (Where ever is required) etc.,

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,

Course Objectives:

On Successful completion of the course, students will be able to:

To provide students with a comprehensive understanding of the historical evolution of banking, from traditional practices to modern digital banking.

To introduce students to various banking products and services, including savings and current accounts, loans, credit cards, and investment products.

To explore the advancements in digital banking, including internet banking, mobile banking, and Fintech innovations, along with sustainable practices in green banking.

To understand the regulatory framework governing banks in India, including the role of the Reserve Bank of India (RBI), Basel norms, and other regulatory bodies.

To critically analyze the ethical and social issues related to banking, including customer privacy, ethical lending, and corporate social responsibility.

Syllabus	Hours
Unit – 1 : Introduction to Banking System Meaning, Definition, Features of Banks, Evolution of Banking System in India, Banker and Customer Relationship (General & Special relationship) Functions of Modern Banks, Role of Banks in Economic Development. Types of Banks-Commercial, RRB's, Foreign Banks, Cooperative Banks. Development Banks-NABARD, SIDBI and EXIM Bank, Non-Banking Financial Companies. (Meaning, Objectives only)	12
Unit – 2 : Paying and Collecting Banker **Paying Banker:** Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; **Collecting Banker:** Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course –Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	10
Unit – 3 : Banking Products **Deposit Products**-Savings, Current, Fixed and Recurring deposits. **Lending**	12

products-various types of loans, Overdrafts and Credit facilities. Retail banking services, Corporate Banking service and operations, Investment Banking role and functions. **Fee-based services**-Bancassurance, Debit Card maintenance fees, dormancy fees, Wealth management and Mutual Fund. **Negotiable Instruments**- Meaning & Definition–Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements- Meaning - Essentials & Kinds of Endorsement.	
Unit – 4 : Green and Digital Banking, Fin-Tech **Green Banking:** Definition, Evolution, importance, Environmental issues in banking sector, Green Banking Products-Loans, Mortgages, Bonds, credit cards, Paperless banking, Branchless Banking, Neo-Banking models, Green ATM's and E-Statements. RBI guidelines on green banking, Global standards and protocols for Green banking. **Digital Banking-** Meaning, merits and demerits, Internet and Mobile Banking-Features and benefits. Electronic Payment Systems-NEFT, RTGS, IMPS, UPI, Digital Wallets and Cryptocurrencies. **Fin-Tech:** Meaning, Importance, Role of Fin-Tech in modern banking. Emerging technologies in Banking- Block-Chain, Artificial Intelligence, & Big Data in Banking, Digital lending & credit.	14
Unit – 6: Regulatory Framework and Risk Management in Banking Banking Regulation Act, 1949-Key highlights, Reserve Bank of India (RBI), Functions of RBI, Monetary Policy tools- REPO rate, Reverse Repo Rate, CRR & SLR. Banking ombudsman scheme, recent regulatory developments in banking. **Risk Management**-Meaning, Types of risks in Banking-Credit, Market, operational and liquidity risks. Risk management strategies and tools. Basel accords-Overview and Impact on banking. Sustainable banking-Meaning & Significance, Non-Performing Assets- Meaning and Causes.	12

Skill Development activities:
- ✓ Invite Bank Professional to deliver guest lecture and get interaction with students.
- ✓ Organize various special lectures by resource persons to explain banking examinations.
- ✓ Students will analyze real-world case studies on innovations in banking, such as the adoption of Block-chain technology, digital wallets, and AI-driven banking services.
- ✓ Students will participate in simulated banking operations, including loan processing, investment advising, and customer relationship management, to gain practical insights.
- ✓ Hands-on workshops will be conducted where students will use various digital banking tools and platforms, including internet banking portals, mobile banking apps, and payment gateways.
- ✓ Through role-playing exercises, students will simulate scenarios involving risk management in banks, allowing them to devise and present risk mitigation

strategies.
- ✓ Students will engage in debates on current regulatory challenges and ethical issues in the banking sector, developing critical thinking and articulation skills.
- ✓ Students assign in a group activity to study the impact of digital banking services.
- ✓ Organizing field visits to local banks where students can interact with banking professionals and observe banking operations first-hand and collect report from them.
- ✓ Students will work in groups to develop a model green banking initiative, presenting their proposals on how banks can contribute to environmental sustainability.
- ✓ Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
- ✓ Collect and fill dummy account opening forms for different types of customer.
- ✓ Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheque.
- ✓ Identify and prepare report on pros and cons of recent development in the field of banking sector.
- ✓ Any other activities, which are relevant to the course.

Books for Reference:
1. B.S. Raman, Law and Practice of Banking, United Publishers, Mangalore.
2. Dr. Alice Mani (2015), Banking Law and Operation, SBH.
3. Gajendra Naidu, S.K. Poddar, Law and Practice of Banking
4. Gordon and Natarajan, Banking Law and Practice, HPH, Mumbai.
5. Kothari N.M., Law and Practice of Banking.
6. Maheshwari S.N., Banking Law and Practice.
7. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition.
8. Nagarajan. G, Sudesh and Raju. G.S (2021); Law and Practice of Banking, Jayvee International Publications, Bangalore.
9. P. Subba Rao, Bank Management.
10. S. P Srivastava (2016),Banking Theory & Practice, Anmol Publications
11. Shekar K.C., Banking Theory Law and Practice.
12. Sheldon H.P. Practice and Law of Banking.
13. Tannan M.L., Banking Law and Practice of Banking in India.
14. V. Iyengar, Introduction to Banking.

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

Paper: Part-2. Paper Code: DSC – 2.6

Name of the Course : Quantitative Methods for Business Decisions

PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work. Data Collection & Analysis (Where ever is required) etc.,

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,

Course Objectives:

On Successful completion of the course, students will be able to:

- ✓ Familiarizes statistical data and descriptive statistics for business decision-making.
- ✓ Comprehend the measures of variation and measures of Skewness.
- ✓ Demonstrate the use of probability and probability distributions in business.
- ✓ Validate the application of correlation and regression in business decisions.
- ✓ Show the use of index numbers in business.

Syllabus	Hours
Unit – 1 : Statistical Data and Descriptive Statistics Introduction to Statistics: Meaning, Definition, Scope, Importance, Limitations and Distrust of Statistics. Classification – Meaning, Objectives and types. Construction of frequency table. Tabulation - Meaning, objectives, parts of table—problems. Measures of Central Tendency: Meaning, types of Statistical averages, Arithmetic mean, Median and Mode – Problems (excluding grouping and analysis table)	14
Unit – 2 : Measures of Variation Measures of Variation: Absolute and relative variation. Range, Quartile Deviation, Mean deviation, Standard deviation, and their coefficients. Problems on standard deviation and Coefficient of Variation.	14
Unit – 3 : Probability Distributions Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution	06

Unit – 4 : Correlation and Regression Analysis Correlation Analysis: Meaning of Correlation, Types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. Linear and Non-linear correlation, Problems on Karl Pearson's co-efficient of Correlation. Probable error. Rank Correlation, Meaning, Problems on Spearman's Rank Correlation. Regression Analysis: Meaning and Definition- Regression lines, Regression equations and estimation; Relationship between Correlation and Regression coefficients – Regression equation X on Y and Y on X.	16
Unit – 5 : Index Numbers Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal Test and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.	10

Skill Development activities:
- ✓ Application of MS Excel Functions in statistical decision making and student should submit output of the same.
- ✓ Collect the age statistics of 08 new married couples calculate Correlation coefficient.
- ✓ Recall the use of probability theory in business.
- ✓ Identify the applicability of correlation and regression in business decision making.
- ✓ Construct consumer price indices with imaginary figures.
- ✓ Any other activities, which are relevant to the course.

Books for Reference:
1. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
2. Gupta, S.P, and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
3. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
4. Business Statistics- B.G. Sathya Prasad, Himalaya Publishing House.
5. CB Gupta, Introduction to Statistical Methods, Vikas Publishing, New Delhi.
6. D N Elhance Fundamentals of Statistics, Kitab Mahal, New Delhi.
7. Quantitative Analysis-I By Nandisha C and Anuprasad K R, HB Publication House
8. Sen Chetty and Kapoor, Mathematical Statistics, Sultan Chand & Sons

9. Statistics, Theory and Practice, R.S.N Pillai, Bagavathi, Published by S.Chand.
10. Theory, Problems & Solutions in Business Statistics, Gupta, Sharma & Murthy, by Himalaya Publishing House.
11. Vohra N. D., Business Statistics, McGraw Hill Education.