

## B.Com REGULAR-SEP- 2025-26 onwards

Name of the Program: BACHELOR OF COMMERCE (REGULAR)		
Course Code. 3.1		
Name of the Course: CORPORATE ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> <li>Understand the treatment of underwriting of Shares &amp; Debentures</li> <li>Comprehend the computation of profit prior to incorporation.</li> <li>Know the valuation of Goodwill.</li> <li>Know the valuation Shares.</li> <li>Prepare the financial statements of Companies as per the New Companies Act 2013.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Underwriting of Shares and Debentures</b>		<b>12</b>
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of Underwriting – Firm Underwriting, Open Underwriting - Marked and Unmarked Applications –Determination of Liability in respect of Underwriting Contracts – when shares and debentures are fully and partially underwritten, with and without firm underwriting - Problems relating to Underwriting of Shares and Debentures of Companies only.		
<b>Unit- 2: Profit Prior to Incorporation</b>		<b>10</b>
Meaning, Calculation of Sales Ratio, Time Ratio, Weighted Ratio, Treatment of Capital and Revenue Expenditure; Ascertainment of Pre-Incorporation and Post Incorporation profits by preparing Statement of Profit and Loss and Preparation of Balance Sheet (Vertical Format) as per schedule III of Companies Act, 2013.		
<b>Unit-3: Valuation of Goodwill</b>		<b>10</b>
Meaning and Factors influencing Goodwill; Valuation of Goodwill; Circumstances under which Goodwill is valued; Methods of Valuation of Goodwill- Average Profit Method, Capitalization of Average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average)		
<b>Unit- 4: Valuation of Shares</b>		<b>10</b>
Meaning and Need for Valuation; Methods of Valuation - Intrinsic Value Method, Yield Method, Fair Value Method; Valuation of Preference Shares - Problems.		
<b>Unit- 5: Financial Statements of Companies</b>		<b>14</b>
Statutory Provisions regarding Preparation of Financial Statements of Companies as per schedule III of New Companies Act 2013 and IND AS-1; Treatment of Special Items – Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on Debentures, Dividends; Rules regarding payment of dividends – Transfer to Reserves; Preparation of Statement of profit and loss and Balance Sheet.		

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### **Skill Development Activities:**

1. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
2. Prepare the format of 'Statement of Profit and loss' with imaginary figures.
3. Prepare Balance Sheet with imaginary figures.
4. Calculate the intrinsic value of shares under Net Asset Method.

### **Books for References:**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
2. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
3. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
4. S. P. Jain and K. L. Narang – Corporate Accounting
5. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.
6. S P Iyengar, Advanced Accountancy, Sultan Chand
7. R L Gupta, Advanced Accountancy

<b>Name of the Program: BACHELOR OF COMMERCE (REGULAR)</b> <b>Course Code: 3.2</b> <b>Name of the Course: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS - I</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to a. Understand the basics of Quantitative Analysis. b. Demonstrate the skill of Collecting Quantitative Data and utilizing it for Presentations and Analysis. c. Demonstrate the skills to use the tools and techniques of data analysis for Business d. Understand the development & use of Quantitative Techniques for Business decisions.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Statistics</b>		<b>10</b>
<b>Introduction-</b> Meaning, Functions, Uses and Limitations of Statistics; <b>Collection of Data</b> –Sources of Data; Methods of Data Collection; Technique of data collection- Census and Sampling Techniques- Methods of Sampling (Concepts).		
<b>Unit-2: Classification and Tabulation of Data</b>		<b>10</b>
<b>Classification:</b> Meaning, objectives and methods of classification of data, <b>Tabulation:</b> Meaning, Parts of a Table – Simple problems on Tabulation; <b>Diagrammatic Presentation:</b> One-dimensional Diagrams – Simple Bars, Multiple Bars, Percentage Sub-Divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram		
<b>Unit-3: Measures of Central Tendency</b>		<b>12</b>
<b>Measures of Central Tendency:</b> Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series- Problems		
<b>Unit-4: Measures of Dispersion and Skewness</b>		<b>14</b>
<b>Measures of Dispersion:</b> Meaning, Absolute and Relative measures of dispersion – Range, Mean Deviation, Standard Deviation - Problems on the above in Individual, Discrete and Continuous Series. <b>Measures of Skewness:</b> Meaning of Skewness - Tests of Skewness, Measures of Skewness - Calculation of Karl Pearson's Co-efficient of Skewness only- Problems		
<b>Unit-5: Index Numbers</b>		<b>10</b>
Meaning, Uses, Classification, Construction of Index Numbers; Methods of constructing Index Numbers – Simple Aggregate Method, Simple Average of Price Relatives Method, Weighted Index numbers, Fisher's Ideal Index (including Time and Factor Reversal tests); Consumer Price Index – Problems.		
<b>Skill Development Activities:</b> 1. Draw a blank table showing different attributes 2. Draw a Pie chart with imaginary figures 3. Select 05 components of CPI and collect base year quantity, base year price, and current year price and calculate Consumer Price Index. 4. Suggest the best average to be used for the following studies a. Average size of shoes b. Average rainfall per day c. Average wages of employees d. Average share price		

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e. Average size of shirts

**Books for References:**

1. S P Gupta: Statistical Methods- Sultan Chand, Delhi
2. Dr. B N Gupta: Statistics, Sahitya Bhavan, Agra.
3. R.S Bhardwaj: Business Statistics, Excel Books
5. S C Gupta, Statistical Methods
6. Chikkodi and Sathyaprasad, Quantitative Analysis for Business decisions
7. Sancheti and Kapoor, Statistical Methods and Techniques

Name of the Program: BACHELOR OF COMMERCE (REGULAR)		
Course Code: 3.3		
Name of the Course: COST ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to a. Demonstrate an understanding of the concepts of costing and cost accounting. b. Demonstrate the ability to prepare a Cost Statement. c. Prepare material related documents, understand the management of stores and issue procedures. d. Demonstrate the ability to Calculate Wages and Bonus. e. Classify, allocate, and apportion overheads and Calculate Overhead absorption rates.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit.1: Introduction to Cost Accounting</b>		<b>8</b>
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting.		
<b>Unit-2: Cost Sheet</b>		<b>12</b>
Cost Sheet - Meaning and Cost heads in a Cost Sheet, Preparation of Cost Sheet - Problems on Cost Sheets (including Unit costing and Tenders & Quotations).		
<b>Unit-3: Material Cost</b>		<b>10</b>
<b>Material Cost:</b> Meaning, Importance of Material cost; Types of Materials – Direct and Indirect Materials; <b>Procurement-</b> Procedure for procurement of materials and documentation involved in materials accounting; <b>Material Storage:</b> Duties of Store keeper; <b>Issue of Materials-</b> Pricing of material issues, Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. <b>Materials control.</b> - Techniques of Inventory Control - Problems on Level Setting and EOQ.		
<b>Unit-4: Labour Cost</b>		<b>12</b>
<b>Labour Cost:</b> Meaning and Types of Labour Cost –Attendance Procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time; Labour Turnover: Meaning, Causes and Effects of labour turnover; (theory only). <b>Methods of Wage Payment:</b> Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan, Taylor's differential piece rate and Merrick's multiple piece rate system, –problems based on calculation of wages and earnings.		
<b>Unit-5: Overheads</b>		<b>08</b>
<b>Overheads:</b> - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads; Collection, Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; <b>Problems</b> on Primary and Secondary overheads		

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distribution 'using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); **Absorption of Overheads:** Meaning and Methods of Absorption of Overheads (Concept only); **Machine Hour Rate-** Meaning and Problems on calculation of Machine Hour Rate.

**Skill Development Activities:**

1. Mention the causes of labour turnover in manufacturing organizations.
2. Name any five documents used for material accounting.
3. Prepare a dummy Payroll with imaginary figures.
4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each).

**Books for References:**

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
2. Arora, M.N. Cost Accounting – Principles and P r a c t i c e, Vikas Publishing House, New Delhi.
3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.
4. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
5. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
6. Jawahar Lal, Cost Accounting., McGraw Hill Education
7. Made Gowda J, Cost Accounting, HPH.
8. Rajiv Goel, Cost Accounting, International Book House
9. Mariyappa B Cost Accounting, HPH

<b>Name of the Program: BACHELOR OF COMMERCE (REGULAR)</b> <b>Course Code: B.Com Elective-MKT. 3.4</b> <b>Name of the Course: CONSUMER BEHAVIOUR</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to: <ol style="list-style-type: none"> <li>Explain the fundamental principles and psychological aspects of buyer behaviour.</li> <li>Analyse consumer motivation, personality, perception, and their implications for marketing strategies.</li> <li>Evaluate the impact of cultural and social factors on buyer decision-making.</li> <li>Apply consumer decision-making models to real-world marketing scenarios.</li> <li>Critically assess consumer rights, protection laws, and ethical considerations in consumerism.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit.1: Introduction to Consumer Behaviour</b>		<b>8</b>
<b>Consumer Behaviour</b> –Meaning of Consumer Behaviour, Need to study Consumer Behaviour; Theories of Consumer Behaviour- Howard Seth model, Nicosia Model, Economic Model.		
<b>Unit.2: Individual Determinants of Consumer Behaviour</b>		<b>12</b>
<b>Individual determinants of consumer behaviour:</b> Consumer Motivation and Needs (Maslow’s Hierarchy of Needs); Personality and Self-concept- Personality traits and consumer behaviour, Extended self, Altering self; Consumer Perception and positioning- (Consumer Perceptual Process, Perceptual Biases); Learning (Classical Conditioning, Instrumental conditioning); Attitudes (Attitude Formation, Attitude Change).		
<b>Unit.3: Environmental Determinants of Consumer Behaviour</b>		<b>14</b>
<b>Environmental Determinants of Consumer Behaviour:</b> Cultural Influences and consumer behaviour: (Culture, Sub-culture, social class and Cross-Cultural influences); Social Class and consumer behaviour- nature of social class, symbols of status, social class categories; The Role of Family in Consumer behaviour; Family life cycle stages and Consumer behaviour; Reference Groups- Types of reference groups and Consumer behaviour; Opinion Leaders- characteristics of opinion leaders; Innovation and Diffusion of Innovation- Diffusion process, Types of Innovation, Product features that affect the adoption, Adoption Process.		
<b>Unit.4: Consumer's Decision-Making Process</b>		<b>14</b>
<b>Consumer Decision Making Process-</b> Need Recognition, Information Search, Evaluation of Alternatives; Purchase Decision, Post-Purchase Behaviour.		
<b>Organisation Buyer Behaviour</b> – Organisational Buyer characteristics, Factors influencing Organizational Buyer Behaviour, Organizational Buying Decision Process.		

<b>Unit.5: Contemporary Issues in Consumer Behavior</b>	<b>8</b>
<b>Contemporary Issues-</b> The Role of Technology and Social Media in Consumer Behaviour; Consumer Behaviour in the Digital Age (Online Shopping, E-commerce, Mobile Marketing); Consumerism, Green Consumerism and Ethical Consumption; Consumer Behaviour in Developing Markets including India.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"><li>1. List the principles of consumer perception applied to the marketing campaign of a brand.</li><li>2. Draw the buyer decision-making process chart of any one consumer durable product.</li><li>3. Write a note on Howard-Sheth Model of Consumer behaviour.</li><li>4. Analyse the impact of culture on consumer buying behaviour with examples from the Indian market.</li></ol>	
<b>Books for References:</b> <ol style="list-style-type: none"><li>1. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi .</li><li>2. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi</li><li>3. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi .</li><li>4. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi .</li><li>5. Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi</li></ol>	

<b>Name of the Program: BACHELOR OF COMMERCE (REGULAR)</b> <b>Course Code: B.Com Elective -HR. 3.4</b> <b>Name of the Course: EMPLOYEE PERFORMANCE MANAGEMENT</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to a. Understand the fundamentals of Employee Performance Management. b. Explore various Performance Appraisal Methods and their Applications. c. Analyse the impact of Employee Performance Management on Organizational Growth and Employee Development. d. Develop practical insights into performance-linked incentives and employee benefits. e. Examine recent trends in Employee Performance Management.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Employee Performance Management</b>		<b>14</b>
<b>Employee Performance Management:</b> Meaning. Purpose and Importance, Process of Performance Management (8 Step Model); Organizational functions of Performance Management System, Advantages of an Effective Performance Management System and Challenges in Implementing Performance Management Systems; Ethical and Legal Issues in Performance Management; Key Performance Indicators (KPIs) and Balanced Scorecard;		
<b>Unit-2: Employee Performance Appraisal and Feedback Mechanisms</b>		<b>12</b>
<b>Performance Appraisal:</b> Meaning, purpose and importance (Organizational and Individual Level); Process of Performance Appraisal, Appraisal Tools- Work standards, Essay, Ranking, Trait Based Scale, 360 Degree Feedback, Critical Incident Method, BARS, Role of HR in Performance Appraisal; Types of Performance Feedback and Counselling; Process of Handling Poor Performance and Performance Improvement Plans (PIP); Use of Technology and AI in Performance Appraisal.		
<b>Unit-3: Employee Performance based Incentives and Rewards</b>		<b>14</b>
Definition and Importance of Performance-Based Incentives, Types of Performance Incentives: Individual and Group Incentives, Profit Sharing and Gain Sharing; Linking Performance with Rewards- Importance and Process, Impact of Incentives on Employee Motivation and Productivity, Best Practices in Performance-Based Reward Systems.		
<b>Unit-4: Strategic Employee Performance Management</b>		<b>08</b>
Aligning Individual Goals with Organizational Strategy, Competency Mapping- Meaning, Purpose, Types and Process; Performance Measurement- Meaning and Importance; Role of Leadership in Performance Management, Employee Engagement and Performance Management; Key drivers of Employee Engagement in Performance Management;		
<b>Unit-5: Emerging Trends in Employee Performance Management</b>		<b>08</b>
Role of AI and HR Analytics in Performance Management, Benefits and Challenges of Data Analytics for Performance Optimization, Gamification in Performance Management, Challenges in Remote Performance Management, Impact of Globalization on Performance Standards.		

**Skill Development Activities:**

1. A sales executive in your organization has been consistently missing targets. Prepare a Performance Improvement Plan (PIP), outlining the specific areas for improvement, training needs, timeline and evaluation metrics.
2. A company wants to shift from an annual appraisal system to a more dynamic and continuous performance evaluation method. Suggest a suitable approach and justify your choice.
3. Design a basic Balanced Scorecard model with relevant performance measures for a Healthcare organization.
4. List out any 5 Technological Trends in reshaping the Employee Performance Management system.

**Books for References:**

1. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: People, Performance & Pay – Free Press.
2. Aguinis Herman, Performance Management, 2nd Edition, 2009 Pearson Education, New Delhi.
3. Aziz A, Performance Appraisal: Accounting and Quantitative Approaches, 1993, Pointer.
4. Bhatia S.K, Performance Management: Concepts, Practices and Strategies for Organisation Success, 2007, Deep & Deep, New Delhi.
5. BD Singh, Compensation & Reward Management, Excel Books
6. Cardy R.L, Performance Management: Concepts, Skills and Exercises, 1st Edition, 2008, PHI, New Delhi.
7. Goel Dewkar, Performance Appraisal and Compensation Management: A Modern Approach, 2nd Edition, 2008, PHI, New Delhi.
8. Sarma A.M, Performance Management System, 1st Edition, 2008, Himalaya Pub, Mumbai.

<p>Name of the Program: <b>BACHELOR OF COMMERCE (REGULAR)</b>                  Course Code: <b>B.Com SEC 3.5</b>                  Name of the Course: <b>CORPORATE COMMUNICATION SKILLS</b></p>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
2 CREDITS	3 HOURS	30 HOURS
<p><b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Review of Journals and Books etc.</p>		
<p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> <li>Identify the importance of Business correspondence</li> <li>understand the different types of Business Communication</li> <li>Learn different types of communication skills</li> <li>Understand and write the different types of Business Letters</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: FUNDAMENTALS OF COMMUNICATION</b>		<b>08</b>
<p>Introduction - Meaning of Communication; Purpose or Objectives of Communication; Process or Stages of Communication; Principles of Effective Communication; Barriers to Effective Communication; Types of Communication (Meaning &amp; Features) – Interpersonal, Intrapersonal, Internal, External, Upward, Downward, Lateral, One-way, Two-way, Verbal and Non-verbal communication, Formal &amp; Informal, Cross Cultural Communication; Scope of Communication; Limitations of Communication.</p>		
<b>Unit-2: COMMUNICATION SKILLS</b>		<b>12</b>
<p><b>Reading skills</b> – Meaning; Importance of Reading Skills; Reading comprehension skills – Literal, Evaluative, Inferential; Types of Reading Techniques – Skimming, Scanning, Intensive, Extensive and Guidelines for improving Reading Skills.  <b>Listening skills</b> – Meaning; Importance of Listening; Types of listening (Meaning and Benefits of each type of Listening) – Attentive, Reflective, Discriminative, Comprehension, Critical, Biased, Evaluative, Appreciative, Sympathetic &amp; Empathetic; Barriers to listening; Overcoming barriers to listening.  <b>Note taking skills</b> – Meaning and Importance; Methods – Outline Method, Cornell Method, Mapping Method, Charting Method, Box &amp; Bullet Method.  <b>Presentation skills</b> – Meaning of Presentation in Business Communication; Importance of Presentation Skill in Business; Types of Presentations (Meaning, Pros &amp; Cons of each type) – Informative, Instructional, Progress Reporting, Persuasive, Decision making, Problem Solving.</p>		
<b>Unit-3: BUSINESS LETTERS</b>		<b>10</b>
<p>Types of Business letters- Enquiries &amp; replies, Offers and Quotation, Orders and their execution, Complaints &amp; ATRs, Remittance letters, Sales letters, Follow-up letters, Circular letters, Agency letters, Status enquiries, Collection letters. AI tools in Business Communication</p>		
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>Draft a Quotation with imaginary content.</li> <li>List out the various parts of Business Letter.</li> <li>List any 5 AI tools used for Business Communication.</li> <li>Identify at least three barriers to listening you experience daily and propose</li> </ol>		