MANGALORE   **UNIVERSITY**

MANGALAGANGOTRI

Syllabus

Bachelor of Commerce

(BCOM Regular)

As per the resolutions of BOS in Commercefrom the Academic Year 2024-25

Department of Studies in Commerce
(Faculty of Commerce)
Mangalore University
Mangalagangotri

Bachelor of Commerce (Regular)

Programme Outcomes (PO) of BCom Degree Programme

TheBachelorofCommerce(BCom) programmehasthe core objectiveofpreparing employable and resourceful graduates. With this positive outlook, the **programme outcomes** of BCom would be as follows:

a. To provide students with the knowledge, skills, attitudes and values that will help them take decisions for their lives.

b. Hands on tools to help them in the world of business and commerce with in depth awareness of the contents of different courses under the Programme.

c. Holisticdevelopmentofthepersonalityto understand and actively participate in the well-being of the society.

d. Workcollaborativelyandproductivelyinteams. Criticallyevaluatenewideas,researchfindings,methodologiesand theoretical frameworkintheir chosen elective field.

e. Courses like Financial Accounting, Quantitative Techniques, and Foundation of Commerce will built the basics of the field and help a student choose electives in the 3rd& 4th Semester. Corporate Accounting course will help a student build confidence in the accounting knowledge of the corporate world, Business and Corporate Law will strengthen the legal aspects of the business, Financial Management, Direct Tax, Cost & Management Accounting & GST will help in all round growth of a learner about the working of any business.

Programme Objectives of BCom Degree

a. To create Employable and resourceful Graduates ready to seek either fruitful employment or build in confidence to pursue entrepreneurship.

b. Demonstrate leadership skills in all walks of life, be it personal or professional.

c. Become academically brilliant and inculcate research skills to add to the existing stock of knowledge in the public domain.

d. Create an unfulfilling urge to become enriching global citizens and

e. Overall a constructive citizens of our country.

Scheme of Teaching and Evaluation for BCom Programme

SI. No.	CourseCode	TitleoftheCourse	Category of Courses	Teaching Hours perWeek	SEE	IA	Total Marks	Credits
		SemesterI						
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	BCom 1.1	Quantitative Techniques – I	Core	5	80	20	100	5
4	BCom 1.2	Foundation of Commerce – I	Core	5	80	20	100	5
5	BCom 1.3	Financial Accounting – I	Core	5	80	20	100	5
6.	B.Com 1.4	Individual and Team Management / Fundamentals of Business Analytics	Optional	4	80	20	100	3
7		Constitutional values	Compulsory	3	40	10	50	2
		Sub–Total		30				26

Note:All Core Courses, Electives, Skill Enhancement and Optional courses under B.Com Programme should be taught by Commerce Faculty members only

I Semester BCom:

Course content:

1.1: Quantitative Techniques – I
1.2: Foundation of Commerce – I (HR, Marketing & Finance)
1.3: Financial Accounting – I
1.4: Individual and Team Management
or
Fundamentals of Business Analytics

QUANTITATIVE TECHNIQUES-I

5 Hours per week   **60 Hours**

COURSE OUTCOMES:

After completing the course, the student will be able to

1. Study concerning metrics of dispersion, mean, median, and mode.
2. Connect a formal quantitative approach to problem solving and decision-making.
3. Utilize the idea of index numbers to comprehend current market conditions
4. Compute the ratios, proportions, discounts, and percentages that are utilized in business.

COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	**Introduction and Basic Concepts** Introduction to Statistics: Meaning and Definitions (Singular and Plural), Types of Data and Variables, Measures of Central Tendency-Arithmetic Mean-Properties (Combined Mean Included), Median and Mode.	**12**
Module 2	**Descriptive Statistics of Univariate Distribution** Measures of dispersion, Absolute and Relative Measures, Types-Range, Quartile deviation, Mean deviation, Standard Deviation. Coefficient of Variation and Variance	**12**
Module 3	**Index Numbers** Meaning and Uses of Index Numbers, Steps in the Construction of Index Numbers, Construction of Index Numbers: Simple and Weighted Average of Price Relatives, Weighted Aggregative Method: Laspeyres's, Paasche's, and Fisher's Index Numbers Tests of consistency of index number, time reversal, and factor reversal. Consumer Price Index Number: Aggregative Expenditure Method and Family Budget Method.	**12**

Module 4	**Number System and Indices** Introduction- Natural Numbers, Whole Numbers, Integers-Prime numbers -Rational and Irrational Numbers (simple Problems on sum of Natural numbers…….)Real Number- HCF and LCM calculations. Indices and Laws of Indices: Problems	**12**
Module 5	**Commercial Arithmetic** Concept of Percentages- problems on Profit/Loss,, Simple Interest, Compound Interest, Nominal and Effective Rate of Interest, Cash Discount and Trade Discount.	**12**

Skill Development Activities

1. Visit the college office and collect data regarding student strength, results, etc. and analyze the same using statistical techniques.
2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans
3. Use consumer price data to create and interpret index values in order to analyze inflation and economic trends.
4. Any other Activities which are relevant to the course

Books for Reference:

1. Business Statistics- S.C. Gupta
2. Business Mathematics- D.C. Sanchete & V.K. Kapoor, Sulthan Chand and sons
3. Business Statistics- S.P. Gupta, S.E. Gupta, B.N. Gupta
4. Business Mathematics-Madappa and Sridhara Rao, Shubhash Publications
5. Business Mathematics, S. N Doraira, United Publication
6. Financial Mathematics, A Lenin Jyothi, Himalaya Publications,Mumbai
7. Business Statistics & Mathematics, Vittal
8. Business Mathematics – S.P Gupta
9. Business Mathematics – Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain, Himalaya Publications
10. Business Mathematics – Kashyap Trivedi, Chirag Trivedi, Pearson Publications
11. Comprehensive Statistical Methods – P.N. Arora, Sumeet Arora & S.Arora, Chand Publications

Foundation of Commerce – I

5 Hours per week   **60 Hours**

COURSE OUTCOMES:

After completing the course, the student will be able to
1. Create awareness of how HR works in organization and its role and functions.
2. Understand the basic concepts of Marketing, Marketing Management and Market Segmentation
3. Understand the basic concepts of Financial Management and the decisions involved in finance

COURSECONTENTS:

Module	Particulars	Noof Hrs
Module 1	**Introduction to Human Resource Management** Introduction, concept and meaning of Human Resource, Human Resource Management –Meaning - Characteristics, Objectives and scope, Significance of HRM, Personnel Management V/s. HRM, Paradigm shift in HRM, Significance of HRM, Human Resource Manager –Qualities of HR manager - changing role of HR manager, Human Resource Information System – Benefits of HRIS.	**12**
Module 2	**Dimensions of Human Resource Management** Human Resource Planning – meaning, characteristics and importance, Job Analysis – meaning and objectives, Recruitment and Selection –meaning, features and objectives, Training and Development – meaning, features and importance, Leadership - meaning, objectives and importance, Communication - meaning, objective and importance, Motivation - meaning, objectives and importance.	**12**
Module 3	**Introduction to Marketing** Introduction, Meaning and Definition of Market, Marketing, Nature/ Features of Marketing , Scope of Marketing/ Marketing Entities, Importance of Marketing, Core Concepts of Marketing , Approaches to the study of Marketing, Marketing Philosophies, Marketing Management – Meaning, features, importance	**12**
Module 4	**Market Segmentation** Meaning and Definition, Need, Criteria of Effective	**12**

	Segmentation, Bases, Target Market Selection-Positioning Concept (STP Model) –Importance, Product Differentiation vs. Market Segmentation. Marketing Mix- Meaning, Elements (4 Ps/ 7 Ps/ 4 Cs)	
Module 5	**Fundamentals of Financial Management** Meaning of Business Finance – Meaning and definition of Financial Management - Objectives of Financial management: Profit maximization and wealth maximization –Financial Decisions: Financing decision, Investment decisions and Dividend decisions – Organisation of Structure of Finance Department - Functions of a Finance Manager	**12**

Skill Development Activities:

1. Visit the nearby industry or startup and evaluate the hiring process and make study on relevance of human resource in the organisation.
2. Analyze the marketing environment of your locality and identify need, wants & purchasing power of customers.
3. Students can collect and present the organization chart of Finance Section of any business firm.

Books for Reference:

1. Human Resource Management by P.Subba Rao, Himalaya Publishing house, Mumbai.
2. Personnel management by P.Subba Rao, Himalaya Publishing house, Mumbai.
3. Human Resource Management by K Ashwathappa, Mc Graw Hill Publication
4. Human Resource Management by Suman Shetty N and Ravi M.N., Professional Books Publishers, Hyderabad.
5. Philip Kotler (2015), Principles of Marketing. 13th edition.Pearson Education.
6. SaxenaRajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
7. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
8. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
9. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
10. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
11. Chhabra, T.N., and S. K. Grover. Marketing Management.Fourth Edition. Note: Latest edition of text books may be used.
12. Financial Management: Text, Problems and Cases" by M.Y. Khan and P.K. Jain.
13. Financial Management: I.M.Pandey
14. Financial Management Theory and Practice: ShashiK.Gupta and R.K.Sharma

15. Financial Management: Ravi M Kishore.

Financial Accounting - I

5 Hours per week   **60 Hours**

COURSE OUTCOMES:
After completing the course, the student will be able to
1. Understand the need of maintaining proper books of records of financial nature for an organisation.
2. Prepare financial statements of a sole trader to assess the financial position and results.
3. Understand the meaning and financial records of a non-trading concerns.

COURSE CONTENTS:

Module	Particulars	No of Hrs
Module 1	**Introduction to Accounting:** Meaning of Accounting – Basic Terms in Accounting – Entity, Business Transaction, Capital, Drawings, Assets, Liability, Debtor, Creditor, Stock, Purchases and Sales.Accounting Concepts – Meaning – Types (Business Entity, Money Measurement, Going Concern, Accounting Period, Cost, Dual Aspect, Revenue Recognition, Matching, Accrual, Objective Evidence) Accounting Conventions – Conservatism, Consistency, Full Disclosure and Materiality. Basis of Accounting – Cash & Accrual, Systems of Accounting – Single & Double Entry. Rules of Debit & Credit as per American Approach - Accounting Equation Accounting Cycle – Journal, Ledger & Trial Balance	**12**
Module 2	**Depreciation Accounting:** Meaning of depreciation and amortisation, Causes, Factors determining economic life of the asset – Methods of charging depreciation Accounting treatment for charging depreciation under Straight Line Method & Written Down Value Method - Change in Method of Depreciation	**12**
Module 3	**Final Accounts of Sole Trading Concerns:** Preparation of Trading & Profit & Loss Account and Balance Sheet of a Sole Trader. Adjustments – Closing Stock, Outstanding & Prepaid Expenses, Accrued Incomes & Incomes Received in Advance, Bad Debts & Provisions for Doubtful Debts, Provision for discount on Debtors, Depreciation, Interest on Capital & Drawings, Manager's Commission, Goods Sent on Sale or Return	**12**

	basis, Treatment of deferred revenue expenditure.	
Module 4	**Final Accounts of Not for Profit Organisations:** Meaning & Characteristics of Non- Profit Organisations Meaning of Capital & Revenue Income & Expenditure – Deferred Revenue Expenditure Meaning of Receipts & Payment Account, Income & Expenditure Account and Balance Sheet. Differences between Income & Expenditure Account and Receipt and Payments Account. Preparation of Income & Expenditure and Balance Sheet when Receipts & Payment Account is given with adjustments for existing and new organisations.	**12**
Module 5	**Bank Reconciliation Statement:** Meaning & Reasons for difference between Cash book and Pass book Balance Problems on preparation of BRS (problems when cash book and pass extract is given to be included)	**12**

Skill Development:
1. Visit minimum three Sole Trading Concern and examine its accounting practices.
2. Identify a non-trading concern and assist them in preparing its financial statements.
3. Apply deprecation methods to real life scenarios.
   Develop numerical, analytical and decision-making abilities

Books for Reference:
1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting
2. SP Iyengar, Advanced Accounting, Sultan Chand & Sons, Vol. 1
3. Advanced Accounting Shukla M.C., Grewal T.S., S Chand, Vol. 1
4. Advanced Accounting, Gupta R.L., Sultan Chand & Sons, Vol. 1
5. Advanced Accounting Jain & Narang, Kalyani Publishers, Vol. 1
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. B.S. Raman, Financial Accounting Vol. I & II, United Publishers & Distributors.
   Note: Latest edition of text books may be used.

Individual and Team Management

4 Hours per week   **48 Hours**

COURSE OUTCOMES:

After studying this course the students can

1. Become effective in their day to day transactions.
2. Develop interpersonal skills
3. Enhance individual resourcefulness in all walks of life and thereby improve the quality of their thinking and become self-motivated in their personal dealings.

COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	**Managerial Effectiveness and Inter-Personal Skills:** Meaning of Managerial Effectiveness, Essentials for Managerial Effectiveness and Importance of ME for an organization. Meaning of Inter- personal skills – Importance, Essentials IP skills – communication, clarity, empathy, etc., developing IP Skills – Assertiveness, Responsibility, Managing conflicts & factors hampering IP Skills, self-development goals & its relevance in the present time	12
Module 2	**Stress & Time Management:** Meaning of Stress, Sources of stress – Internal, external and types, Effects of stress & burnout – effect on environment and personal life. Strategies for coping with Stress – Avoiding and fighting stress, maintaining Work life balance – its importance and benefits. Importance of Time Management, Analysis of Time – time logs, Time wasters & time Abusers, Planning Time and Resources – Need & strategies for planning time – Matrix of Time Management, Setting Goals and objectives – Advantages and setting SMART goals and planning to achieve goals – Scheduling, Delegating and controlling time-wasters.	12
	Creativity & Emotional Intelligence in Management: Meaning of Creativity & Innovation, Stage of Creativity, Importance of Creativity, Barriers to Creative thinking, Developing Creativity and techniques of enhancing creativity – Brainstorming, Six Thinking Hats & Mind Mapping.	

Module 3	Nature of Emotional Intelligence (EI), Definition of emotions – empathy, fear, anger and depression, Components of Emotional Intelligence, analysing the importance of emotions in the workplace – Negative and Positive emotions and Characteristic features of people with High IQ or High EQ.	12
Module 4	**Working in Teams:** Meaning of Team & Team work, Importance of teamwork, Challenges of working in a Team, Characteristics of a successful team, Team dynamics vs Group dynamics, Employee engagement, 5C's & 4P's of Team building, Collaboration – meaning, benefits and tips to improve workplace collaboration.	12

Skill development:
1. Collecting the list of Best practices of enhancing managerial effectiveness of a few corporates.
2. Analysing the different techniques used by corporates in promoting work life balance amongst its employees.
3. Preparing a Time log of 24 hours for every student and providing feedback as to its improvement for better productivity
4. Application of Creativity techniques in a learners day to day social transactions
5. Team building games can be conducted on specific characteristics of a successful Team.

Books & Materials for Reference: (Text Books and Websites for additional reading)
1. The Effective Executive: Peter Drucker – Harper Collins
2. Workplace Stress – Concepts and Cases: Gopal V V – ICFAI University Press
3. Managing Time: David Fontana – BPS Books, New Delhi
4. The Seven Habits of Highly Effective People: Stephen R Covey – Simon & Schuster
5. The On-time, On Target Manager: Ken Blanchard and Steve Gottry – Harper Collins
6. Getting Things Done – The Art of Stress Free Productivity: David Allen – Penguin Books
7. Lifelong Creativity – An Unending Quest: Pradip N Khandwalla, Tata McGraw Hill.
8. Emotional Intelligence: Why It Can Matter More Than IQ: Daniel Goleman, Bantam Books.
9. How to Win Friends and Influence People: Dale Carnegie – Simon & Schuster
10. https://www.sessionlab.com/blog/team-building-activities/
11. https://asana.com/resources/team-building-games
12. https://teambuildinghub.com/team-building/activities-games/quick-team-building/
13. https://teambuilding.com/blog/team-building-games

Fundamentals of Business Analytics

4 Hours per week   **48 Hours**

COURSE OUTCOMES:

After studying this course the students should be able to,

1. Understand analytical applications inpractice.
2. Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real timeproblems.
3. Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real timeproblems.
4. Become aware about the emerging trends in the world ofanalytics

COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	**Introduction to Business Analytics:** Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics - Types of Analytics- Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.	7
Module 2	**Technology of Big Data:** Overview of DBMS, Data Warehousing: Concepts, Need, Objectives– Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System-Features of HDFS- MapReduce-Features of MapReduce.	12
Module 3	**Data Scientists and Data Visualization:** Data Scientists-New Era of Data Scientists -Data Scientist model-Sources of Data scientists- Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing-Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation	12
	Practices of Analytics and Emerging Trends in Big Data:	

Module 4	Predictive Analytics- Target Definition-Linear Regression - Logistic Regression -Decision Trees - Neural Networks -Support Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis- Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier- Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing – Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft- Kaggle- Facebook-Amazon. Data for Big Data-Enterprise orientation for Big data –leadership –Targets-Analysts- Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio- demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL)- Emerging trends of analytics in Education, Government, Finance & Supply Chain Management.	17	

Skill development:
Course teacher can identify and give the skill development activities.

Books & Materials for Reference:
1. Big Data Black Book, DT Editorial Services, Dreamtech Press,2015.
2. BigDataatWork,ThomasH.Davenport,HarvardBusinessReviewPress,Boston, Massachusetts,2014.
3. AnalyticsinaBigDataWorld,JohnWiley&Sons,Inc.,Hoboken,New Jersey,2014.
4. BigDataand InternetofThings:A Roadmapfor smartEnvironments,NikBessisCiprian Dobre Editors, Springer International Publishing Switzerland2014.

Question Paper Pattern

<u>**Internal Exams**</u>

Total Marks: 30

Time: 1 hour

Section A

Answer any one of the following   4 * 1= 4

1. XXXX
2. XXXX
3. XXXX

Section B

Answer any one of the following   10 * 1 = 10

4. XXXX
5. XXXX
6. XXXX

Section C

Answer any one of the following   16* 1 = 16

7. XXXX
8. XXXX

Question Paper Pattern

<u>**Semester End Exams**</u>

Total Marks: 80

Time: 3 hours

Section A

Answer any four of the following   4*4 =16

1. XXXX

2. XXXX

3. XXXX

4. XXXX

5. XXXX

6. XXXX

Section B

Answer any four of the following   8* 4 = 32

7. XXXX

8. XXXX

9. XXXX

10. XXXX

11. XXXX

12. XXXX

Section C

Answer any two of the following   16*2 = 32

13. XXXX

14. XXXX

15. XXXX

16. XXXX