ಡಾ. ಮನಮೋಹನ ಸಿಂಗ್
ಬೆಂಗಳೂರು ನಗರ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ

Dr. MANMOHAN SINGH
BENGALURU CITY UNIVERSITY

Office of the Registrar, Central College Campus, Dr. B.R. Ambedkar Veedhi, Bengaluru – 560 001.
PhNo.080-22131385, E-mail: registrar@bcu.ac.in/registrarbcu@gmail.com

No.MSBCU/BoS/Syllabus/Commerce/10< /2026-27 Date:29.06.2026

NOTIFICATION

Sub: Syllabus for the V & VI Semester Under Graduate Courses in the Faculty of Commerce -reg

Ref: 1. Government Order No. ED 166 UNE 2023 Bengaluru dated. 08.05.2024
2. Recommendations of the Boards of Studies in the Faculty of Commerce
3. Approval of the Academic Council in its meeting held on 08.06.2026
4. Orders of Vice-Chancellor dated.29.06.2026

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The Syllabus prepared by the Boards of Studies for the different Programmes of V & VI semester Under Graduate Courses, in the faculty of Commerce based on the Guidelines and Curriculum Structure issued by the Government under ref(1) have been approved by Academic Council meeting held on 08.06.2026.

Accordingly, the CBCS Syllabus for the V & VI Semester Course of UG Courses Faculty of Commerce in respect of following programmes are hereby notified for implementation from the academic year 2026-27.

Sl.No.	Programmes
1.	B.Com– V & VI Semester
2.	B.Com – [Logistics and Supply Chain Management] – V & VI Semester
3.	B.Com –[Accounting and Finance] – V & VI Semester
4.	B.Com – [Business Data Analytics]– V & VI Semester
5.	B.Com – [Travel & Tourism Management]– V & VI Semester
6.	B.Com- [Fintech]– V & VI Semester
7.	B.Com-Retail Operation – AEDP– V & VI Semester
8.	B.Com-BFSI – AEDP– V & VI Semester
9.	BBA– V & VI Semester
10.	BBA [Aviation Management] – V & VI Semester

p.t.o

11.	BBA [Business Analytics] – V & VI Semester
12.	B.Voc. [Accounting and Taxation] – V & VI Semester
13.	B.H.M – V & VI Semester
14.	BTTM– V & VI Semester
15.	B.Com – CMA – I & II

The detailed Syllabi for above subjects are notified in the University Website: www.bcu.ac.in for information of the concerned.

REGISTRAR

Copy to;

1. The Registrar(Evaluation), Dr. Manmohan Singh Bengaluru City University
2. The Dean, Faculty of Commerce, MSBCU.
3. The Principals of the concerned affiliated Colleges of MSBCU- through email.
4. The P.S. to Vice-Chancellor/Registrar/Registrar (Evaluation), MSBCU.
5. Office copy / Guard file / University Website: www.bcu.ac.in

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DR. MANMOHAN SINGH
BENGALURU CITY UNIVERSITY

BACHELOR OF COMMERCE

B.Com (CMA - India)

SYLLABUS AS PER STATE EDUCATION POLICY

CBCS- Scheme

1st and 2nd Semester (2026-27 onwards)

DEPARTMENT OF STUDIES AND RESEARCH IN COMMERCE

Dr MANMOHAN SINGH BENGALURU CITY UNIVERSITY

Prasanna Kumara Block, Palace Road, Bengaluru-. 560 009

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM(FINTECH), B.COM AEDP (BFSI), B.Com AEDP(ROM), B.COM(BDA), B.Com (A&F), B.Com (LSCM), B.Com (CMA), B.VOC(A&T), BBA, BBA(Aviation Management), BBA(Business Analytics), BBA(Digital Marketing), B. A Marketing programmes as per the SEP structure for the Academic Year 2026-27 held on 21st–22nd April and on 18th–19th May 2026, in the Department of Studies and Research in Commerce, PK Block, Dr Manmohan Singh Bengaluru City University, Bengaluru-560009.

The Board approved the course matrix and syllabus for the 5th and 6th semesters and authorized the Chairperson to make necessary modifications wherever required. The Board prepared and discussed the syllabus in detail during the meeting.

Upon deliberation, the Board observed the need for additional Skill Enhancement Courses and accordingly resolved to introduce Course Code 5.6 titled Employability Skills in the 5th semester and Course Code 6.6 titled Soft Skills in the 6th semester. Further, the Board resolved to introduce Finance as an elective option in the 3rd and 4th semesters. The above changes shall be applicable for students from the academic year 2026–27 onwards.

For B.Com AEDP (BFSI) and B.Com AEDP (ROM), students are required to undergo Internship during the 5th and 6th semesters. Hence, no syllabus was submitted for these semesters The Board reviewed and approved the course matrix for the 5th and 6th semesters, along with the syllabus for the 5th and 6th semesters of the above-mentioned courses, including the introduction of the Finance elective for the 3rd and 4th semesters. The Board also authorized the Chairperson to make necessary modifications, wherever required.

MEMBERS:

1.	Prof. Jalaja .K.R	Chairperson , Department Of Studies and Research in Commerce, Dr.MSBCU	Chairperson
2.	Dr. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
3.	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
4.	Dr.Swamynathan.C	Professor & Principal Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
5.	Dr. Mahesh.K.M	Principal, Sri. Bhagawan Mahaveer Jain Evening College, Bengaluru	Member
6	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru-04	Member
7	Prof. H R Padmanabha	Principal, Smt Gangamma Hombegowda First Grade College, Bengaluru.	Member
8	Dr.Nagaraja.C	Associate Professor, Department Of Commerce, GFGC Yalahanka College Bengaluru	Member
9	Dr. Anitha K P	Assistant Professor, Govt. R C College, Bengaluru	Member

10	Dr.K.Ramachandra	Principal, Maharani Cluster University.	Member
11	Dr. Ashok M L	Chairman, Dept. of Studies in Commerce and Research, Mysore University	Member
12	Mr. Deep	Sr. Advisor, CII Institute of Quality, Bengaluru-91	Member
13	Mr. RajkumarJayanth	Chartered Accountant, Rajbabu & Associates, Bengaluru-02	Member

Co-Opted Members

14	Dr. Pawan Kumar D B	Principal, SLN College of Arts and Commerce, Fort, Bengaluru	Member
15	Dr. Savita K	Principal, BEL First Grade College, Bengaluru	Member
16	Mr. H.N Gururaja Rao.	Visiting Faculty, SLN College of Arts and Commerce, Fort, Bengaluru	Member
17	Dr. Srihari	Vice Principal, MEWA Vanguard Business School, Bengaluru-68	Member

Dr. JALAJA. K R, M.COM., MBA., Ph.D
Dean & Chairperson
Department of Commerce
Bengaluru City University

DR MANMOHAN SINGH BENGALURU CITY UNIVERSITY

REGULATIONS PERTAINING TO B.COM- CMA INDIA

As per SEP- CBCS Scheme - 2026-27 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 the students admitted to B.Com (CMA - India) Program in Department of Commerce, BCU, Affiliated Colleges, and Constituent Colleges of Dr Manmohan Singh Bengaluru City University.

Therefore, this regulation will be applicable to all students seeking admission for B.COM (CMA - India) Programme from the academic year 2026-27.

The Board of Studies resolved to provide the regulation for B.Com (CMA - India) 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 develop competent professionals with strong conceptual and practical knowledge in Cost and Management Accounting, Financial Accounting, Taxation and Business Laws.
b) To equip students with analytical, quantitative and managerial skills required for decision-making in manufacturing, service and corporate sectors.
c) To prepare students for professional careers in Cost and Management Accountancy, Financial Management, Auditing, Taxation, Banking and allied areas.
d) To provide strong foundations for pursuing professional qualifications such as CMA, CA, CS, CFA and other national and international certifications.
e) To prepare students for careers as Cost Accountants, Management Accountants, Financial Analysts, Budget Analysts, Business Consultants and ERP Executives in national and multinational organisations.

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 schooling are also eligible to apply for this programme.

4. **DURATION OF THE PROGRAMME:**

The duration of the programme is **THREE** years of Six Semesters. A candidate shall complete his/her degree within **SIX** Academic years from the date of his/her admission to the first semester B.Com. Students successfully completing **THREE** years of the course will be awarded Bachelor's Degree in Commerce CMA – India

5. MEDIUM OF INSTRUCTION

The medium of instruction and examination shall be in English only.

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 periods in each of the courses compulsorily.

A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

8. COURSE MATRIX

(i) Annexure-1 - B.Com (CMA - India)

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 and CMA Qualified professionals, are only eligible to teach and evaluate the courses (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages, IT related courses 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 for 4 or 3 credit papers and 40 marks for 2 credit papers.

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. For 2 credit courses, the IA marks will be 10, of which 5 marks shall be based on one test of 20

Marks, reduced to 5 Marks. The remaining 05 marks of the Internal Assessment shall be based on Attendance.

c. The marks based on attendance shall be awarded as given below:
76% to 80% = 02 marks
81% to 85% = 03 marks
86% to 90% = 04 marks.
91% to 100% = 05 marks.

11. PATTERN OF QUESTION PAPER:

For 4/3 credit papers, 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. All practical / problems oriented question papers shall be provided only in English.

The Question Paper will be as per the following Model:

Section A	Multiple Choice Based Questions	10 x 1 = 10
Section B	Analytical questions (4 questions out of 6)	4 x 5 = 20
Section C	Essay type questions (3 questions out of 5)	3 x 15 = 45
Section D	Skill Based questions (Compulsory Question)	1 x 5 = 05
Total Marks		80

For 2 credit papers, each question paper shall carry 40 marks and the duration of examination is 2 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. 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 (3 questions out of 6)	3 x 2 = 06
Section B	Analytical questions (2 questions out of 3)	2 x 5 = 10
Section C	Essay type questions (2 questions out of 3)	2 x 10 = 20
Section D	Skill Based questions (Compulsory Question)	1 x 4 = 04
Total Marks		40

a) APPEARANCE FOR THE EXAMINATION:

b) A candidate shall apply for all the courses in each semester examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the University.

c) A candidate who has passed any language under Part-1 shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.

d) Further, candidates shall also be eligible to claim exemption from studying and passing in those Commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.

e) A candidate who is permitted to seek admission to this Degree Programme on transfer from any other University, shall have to study and pass the subjects which are prescribed by the University. Such candidates shall however, not be eligible for the award of ranks.

12. MINIMUM FOR A PASS:

(a) A candidate shall be declared to have passed the Semester Examination under each course/paper provided he/she obtains minimum of 35% (i.e. 28/14 marks out of 80/40) 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 (Course Alpha-Sign Grade P) 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, provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B).

(d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade 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 regular 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.

13. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
   i. **First Class**: Those who obtain 60% and above of the total marks.
   ii. **Second Class:** Those who obtain 50% and above but less than 60% of total marks.
   iii. **Pass Class:** Rest of the successful candidates who secure 40% and above but less than 50% of marks.
b. Class shall be declared based on the aggregate marks obtained by the candidates in all the courses of all semesters of this Degree Program.
c. The candidates who have passed each course in the semester end examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified by the University.

14. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a specific course within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

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/Class Description
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	-

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in para 17:

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

l. 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 course as 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 credits of the semester. It is illustrated below with typical examples.

2. Calculation of Cumulative Grade Point Average (CGPA)

The aggregate or cumulative SGPA (CGPA) at the end of the second, fourth and sixth semesters shall be calculated as the weighted average of the semester grade point averages. The CGPA is calculated taking into account all the courses undergone over all the semesters of a programme, i.e. The CGPA is obtained by dividing the total of semester credit weightages by the maximum credits for the programme.

CGPA = ∑ (Ci x Gi) / ∑ Ci

Where Gi is the grade point of the ‘i’th course / paper and Ci is the total number of credits for that course/ paper

CGPA= ∑ (Ci x Si) / ∑Ci

Where Si is the SGPA of the ‘i’th semester and Ci is the total number of credits in that semester.

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 succeeding examinations (Odd/Even). 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 in force 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 Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit

ANNEXURE-1

COURSE MATRIX

I Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Financial Accounting	1.1	4	3	20	80	100	4
	Business Mathematics	1.2	4	3	20	80	100	4
	Business Economics	1.3	4	3	20	80	100	4
	Business Laws	1.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-1		3	1.5	10	40	50	2
	Environmental Studies		3	1.5	10	40	50	2
	Total				**140**	**560**	**700**	**26**

Note: The student shall take up **any one Value- Added Certificate Course of 30 hours**, at Institutional level or any MOOC program under **SWAYAM** portal or through any other recognised training institute. It is compulsory for all students to carry out this course from the beginning of the first semester and before the end of second semester. This will carry **ONE credit**, which will be reflected in the **second semester marks card**. The marks shall be uploaded by the institution, along with IA marks in the II Semester, after obtaining the course completion certificate.

COURSE MATRIX

II Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Cost Accounting	2.1	4	3	20	80	100	4
	Business Statistics	2.2	4	3	20	80	100	4
	Principles of Management	2.3	4	3	20	80	100	4
	Business Communication	2.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-2		3	1.5	10	40	50	2
	Value-Added Certificate Course *		-	-	25	-	25	1*
	Total				**155**	**520**	**675**	**25**

* Follow the note given in the first semester Course Matrix.

Name of the Program: BACHELOR OF COMMERCE - CMA
Course Code: B.Com. CMA 1.1
Name of the Course: FINANCIAL ACCOUNTING

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc

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

1. Understand the conceptual, legal, institutional and regulatory frameworks of accounting.
2. Apply accounting principles, concepts and conventions in recording business transactions.
3. Prepare complete books of accounts from journal entries through to final financial statements.
4. Analyse, identify and rectify errors in accounting records using appropriate techniques.
5. Account for special transactions including consignment, joint venture, bills of exchange and not-for-profit organisations.

SYLLABUS:	**HOURS**
Module 1: Accounting Framework and Fundamentals	**12**

- Meaning, Scope and Importance of Accounting
- Four Frameworks of Accounting:
  - Conceptual Framework — underlying principles and assumptions
  - Legal Framework — Companies Act, Income Tax Act, GST
  - Institutional Framework — ICAI, MCA, SEBI
  - Regulatory Framework — Accounting Standards (AS) and Ind AS overview
- Forms of Business Organisation and their Accounting Implications
- Accounting Principles, Concepts and Conventions
- Capital vs. Revenue — Expenditure, Receipts and Losses
- Introduction to Generally Accepted Accounting Principles (GAAP)

Module 2: Accounting Process and Books of Accounts	**12**

- Accounting Cycle — Source Documents to Financial Statements
- Accounting Equation and its Implications
- Double Entry System — Principles and Application
- Chart of Accounts and Coding Structure (for ERP readiness)
- Books of Original Entry: Journal — Format, Rules and Practical Entries, Subsidiary Books: Purchase Book, Sales Book, Returns Books, Bills Books
- Ledger Posting and Balancing of Accounts
- Distinction between Debit and Credit Balances

Module 3: Cash Book, Bank Reconciliation and Trial Balance	**12**

- Cash Book: Single Column, Double Column and Triple Column Cash Books; Petty Cash Book — Imprest System
- Bank Book and Pass Book
- Bank Reconciliation Statement (BRS): Causes of Difference between Cash Book and Pass Book Balances, Preparation of BRS.
- Trial Balance — Purpose, Preparation and Limitations
- Errors in Accounting: Types of Errors — Errors of Omission, Commission, Principle, Compensating' Rectification of Errors before and after Preparation of Final Accounts-Suspense Account.

Module 4: Adjustments and Accounting Treatments	**12**

- Adjustment Entries: Outstanding Expenses and Prepaid Expenses, Accrued Income and Unearned Income.
- Depreciation: Concept, Causes and Need for Depreciation, Straight Line Method (SLM), Written Down Value / Diminishing Balance Method (WDV), Change of Method and Disposal of Assets
- Bad Debts, Doubtful Debts and Provision for Bad Debts, Reserve vs. Provision — Distinction and Treatment.
- Introduction to Indian Accounting Standards relevant to above topics

Module 5: Final Accounts and Special Transactions	**12**

- Final Accounts of Sole Proprietorship: Trading Account — Purpose and Preparation, Profit & Loss Account — Adjustments and Preparation, Balance Sheet — Marshalling and Presentation.
- Accounting for Not-for-Profit Organisations (NPOs): Receipts and Payments Account, Income and Expenditure Account, Balance Sheet of NPO.
- Special Transactions:
  - Consignment Accounts — Meaning, Accounting by Consignor and Consignee
  - Joint Venture Accounts — Separate Books and Joint Bank Account Methods
  - Bills of Exchange — Meaning, Accounting, Discounting and Dishonour

Skill Development Activities:

1. Preparation of journal entries and ledger accounts for real-life business transactions.
2. Collection and analysis of source documents such as invoices, debit notes, credit notes, vouchers and receipts.
3. Preparation of subsidiary books and trial balance using manual and spreadsheet methods.
4. Practical exercises on preparation of Bank Reconciliation Statement using simulated bank transactions.
5. Case study analysis on rectification of accounting errors and preparation of suspense accounts.

Books for References:

1. S.P. Jain and K.L. Narang – *Financial Accounting*, Kalyani Publishers.
2. R.L. Gupta and V.K. Gupta – *Financial Accounting*, Sultan Chand & Sons.
3. M.C. Shukla, T.S. Grewal and S.C. Gupta – *Advanced Accounts*, S. Chand Publishing.
4. P.C. Tulsian – *Financial Accounting*, Pearson Education.
5. S.N. Maheshwari and S.K. Maheshwari – *Introduction to Accountancy*, Vikas Publishing House.
6. Institute of Chartered Accountants of India (ICAI) – *Study Material on Financial Accounting*.
7. Ministry of Corporate Affairs (MCA) publications on Companies Act and Accounting Standards.
8. Relevant Bare Acts:

- Companies Act, 2013
- Income Tax Act, 1961
- Goods and Services Tax (GST) Act

11. Indian Accounting Standards (Ind AS) and Accounting Standards (AS) issued by ICAI
12. ICMAI – CMA Foundation Study Material: *Fundamentals of Accounting* ICMAI Official Website

Name of the Program: BACHELOR OF COMMERCE - CMA
Course Code: B.Com. CMA 1.2
Name of the Course: BUSINESS MATHEMATICS

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

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

1. Understand and apply mathematical frameworks used in business decision-making.
2. Use arithmetic and algebra for financial calculations, accounting and business analysis.
3. Apply mathematical tools in inventory, marketing and operational problems.
4. Use differential calculus to optimise cost, revenue and profit functions.
5. Develop analytical skills for quantitative problem-solving in business contexts.

SYLLABUS:	HOURS
Module 1: Business Arithmetic	**12**
• Ratios, Proportions and Variations — Types and Business Applications • Percentages — Calculations, Profit/Loss, Discount • Simple Interest — Formula, Applications in Short-term Finance • Compound Interest — Computation, Effective Rate of Interest • Annuities: Ordinary Annuity and Annuity Due, Present Value and Future Value of Annuities. • Applications: EMI Calculations, Loan Repayment, Investment Analysis	
Module 2: Progressions and Business Applications	**12**
• Arithmetic Progression (AP) — nth Term, Sum of n Terms • Geometric Progression (GP) — nth Term, Sum of n Terms • Sum of Infinite GP — Applications in Depreciation and Perpetuities • Applications in Instalments and Hire Purchase • Applications in Population Growth and Business Growth Modelling • Time, Work and Distance — Applications in Logistics and Planning	
Module 3: Algebra for Business	**12**
• Set Theory and Venn Diagrams — Applications in Market Segmentation • Indices and Laws of Indices • Logarithms — Laws, Common and Natural Logarithms, Business Applications • Linear Equations and Simultaneous Equations • Quadratic Equations — Factorisation, Formula Method, Applications • Inequalities — Linear and Quadratic • Permutations and Combinations — Fundamental Principle, nPr, nCr • Applications: Counting Problems, Probability Foundations	
Module 4: Introduction to Calculus — Differential Calculus	**12**
• Concept of a Function — Types and Graphs • Limits — Concept and Basic Evaluation • Derivatives — Concept of Rate of Change and Slope	

- Rules of Differentiation:
    - Sum, Difference, Product and Quotient Rules
    - Chain Rule (Composite Functions)
- Derivatives of Standard Functions (Polynomial, Exponential, Logarithmic)
- Interpretation of Derivatives in Business Context

Module 5: Calculus Applications in Business	**08**

- Revenue, Cost and Profit Functions — Formulation and Interpretation
- Marginal Cost and Marginal Revenue
- Price Elasticity of Demand using Derivatives
- Optimisation Techniques:
    - First Derivative Test — Finding Critical Points
    - Second Derivative Test — Maxima and Minima
- Business Applications:
    - Profit Maximisation
    - Cost Minimisation
    - Optimal Production and Pricing Decisions

Skill Development Activities:

1. Calculate present value and future value of annuities for investment and retirement planning cases.
2. Prepare worksheets on Arithmetic Progression and Geometric Progression using business growth data.
3. Apply permutations and combinations in probability-based business decision situations.
4. Plot and interpret graphs of business-related functions such as cost and revenue functions.
5. Analyse business cases involving profit maximisation and cost minimisation.

Books for References:

1. Sancheti and Kapoor – *Business Mathematics*, Sultan Chand & Sons.
2. Dr. B.M. Aggarwal – *Business Mathematics and Statistics*, Ane Books Pvt. Ltd.
3. V.K. Kapoor – *Business Mathematics*, Sultan Chand & Sons.
4. Qazi Zameeruddin, V.K. Khanna and S.K. Bhambri – *Business Mathematics*, Vikas Publishing House.
5. R.S. Bhardwaj – *Business Mathematics and Statistics*, Excel Books.
6. S.P. Gupta and P.K. Gupta – *Business Statistics and Mathematics*, Sultan Chand & Sons.
7. Navaneetham P.A. – *Business Mathematics and Statistics*, Jai Publishers.
8. M.D. Agrawal – *Business Mathematics*, Sahitya Bhawan Publications.
9. H.K. Dass – *Engineering Mathematics (Selected Topics for Calculus and Algebra)*, S. Chand Publishing.
10. ICAI Foundation Mathematics Modules
11. ICMAI – CMA Foundation Study Material: *Fundamentals of Business Mathematics and Statistics*

Name of the Program: BACHELOR OF COMMERCE - CMA
Course Code: B.Com. CMA 1.3
Name of the Course: BUSINESS ECONOMICS

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

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

1. Understand fundamental economic concepts and their relevance to business decision-making.
2. Analyse demand, supply and consumer behaviour in real-world markets.
3. Evaluate cost, production and pricing decisions under different market structures.
4. Understand the role of money, banking and financial systems in the economy.
5. Apply economic tools to assess the business and macroeconomic environment.

SYLLABUS:	HOURS
Module 1: Foundations of Economics and Demand Analysis	**12**

- Nature, Scope and Significance of Economics
- Micro vs. Macro Economics — Distinction and Business Relevance
- Fundamental Economic Concepts: Utility, Wealth, Scarcity, Choice
- Theory of Demand:
  - Meaning and Determinants of Demand
  - Law of Demand — Assumptions and Exceptions
  - Demand Schedule and Demand Curve
  - Shifts vs. Movement along the Demand Curve
- Elasticity of Demand:
  - Price Elasticity — Types, Measurement, Determinants
  - Income Elasticity and Cross Elasticity
  - Business Applications of Elasticity
- Consumer Behaviour: Utility Analysis (Cardinal and Ordinal approaches — Overview)

Module 2: Supply Analysis and Market Equilibrium	**12**

- Theory of Supply — Meaning, Determinants and Law of Supply
- Supply Schedule and Supply Curve
- Elasticity of Supply — Concept and Determinants
- Market Equilibrium: Interaction of Demand and Supply, Changes in Equilibrium — Demand and Supply Shifts, Government Intervention: Price Floor and Price Ceiling
- Consumer Surplus and Producer Surplus — Concepts

Module 3: Production and Cost Analysis	**12**

- Theory of Production:
  - Factors of Production — Land, Labour, Capital, Enterprise
  - Production Function — Short Run and Long Run
  - Law of Variable Proportions — Stages and Business Implications
  - Returns to Scale — Increasing, Constant and Decreasing
- Cost of Production:
  - Concepts: Fixed, Variable, Total, Average and Marginal Costs
  - Short-Run Cost Curves and their Shapes

- Long-Run Average Cost Curve (Envelope Curve) — Economies of Scale
- Relationship between AC and MC
- Break-even Analysis — Concept and Applications

Module 4: Market Structures and Pricing Strategies	**12**

- Forms of Market:
  - Perfect Competition — Features, Price Determination, Long-run Equilibrium
  - Monopoly — Features, Price and Output Determination, Inefficiency
  - Monopolistic Competition — Product Differentiation, Excess Capacity
  - Oligopoly and Duopoly — Interdependence, Kinked Demand Curve
- Price Discrimination — Types, Conditions and Implications
- Practical Pricing Strategies:
  - Cost-plus Pricing, Penetration Pricing, Skimming, Value-based Pricing
- Role of Non-price Competition

Module 5: Money, Banking and Business Environment	**08**

- Money: Meaning, Functions, Types and Importance
- Banking System:
  - Commercial Banks — Functions, Types of Deposits and Advances
  - Central Bank (RBI) — Functions and Role
  - Credit Creation by Banks
  - Monetary Policy and Instruments of Credit Control
- Overview of Indian Money Market
- Business and Economic Environment:
  - PESTEL Analysis — Political, Economic, Social, Technological, Environmental, Legal
  - VUCAFU Environment — Volatility, Uncertainty, Complexity, Ambiguity, Fear, Unprecedentedness
  - Impact of Economic Policy on Business Decisions
  - Introduction to Global Economic Trends and India's Position

Skill Development Activities:

1. Prepare demand schedules and demand curves using market data.
2. Prepare comparative studies on consumer surplus and producer surplus concepts.
3. Solve practical problems relating to fixed cost, variable cost and break-even analysis.
4. Analyse pricing strategies adopted by companies in competitive markets.
5. Conduct PESTEL analysis for selected industries or companies.

Books for References:

1. H.L. Ahuja – Business Economics, S. Chand Publishing.
2. D.N. Dwivedi – Managerial Economics, Vikas Publishing House.
3. P.L. Mehta – Managerial Economics, Sultan Chand & Sons.
4. Dominick Salvatore – Microeconomics: Theory and Applications, Oxford University Press.
5. K.K. Dewett and J.D. Varma – Elementary Economic Theory, S. Chand Publishing.
6. Reserve Bank of India publications and reports on monetary policy and banking.
7. Economic Survey of India and Union Budget documents for current economic developments.
8. ICMAI – CMA Foundation Study Material: *Fundamentals of Economics and Management*

Name of the Program: BACHELOR OF COMMERCE - CMA
Course Code: B.Com. CMA 1.4
Name of the Course: BUSINESS LAWS

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

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

1. Understand the evolution, structure and sources of the legal system in India.
2. Interpret and apply legal provisions relating to contracts and commercial transactions.
3. Analyse the rights, duties and liabilities of parties under various business laws.
4. Develop the ability to handle practical legal issues in business scenarios.
5. Gain familiarity with digital legal frameworks including e-contracts and e-signatures.

SYLLABUS:	HOURS
Module 1: : Legal Framework in India	**12**

- Nature, Meaning and Importance of Law in Business
- Sources of Law:
    - Statutory Law — Parliamentary and State Legislation
    - Judicial Law — Case Law and Doctrine of Precedent
    - Customary Law — Usage and Trade Practice
- Legislative Process in India — How Laws are Made
- Structure of Courts and Judicial System in India:
    - Supreme Court, High Courts, District Courts, Tribunals
- Primary Legislation vs. Subordinate/Delegated Legislation
- Introduction to Business Laws — Overview and Relevance to Commerce

Module 2: Indian Contract Act, 1872 — Core Principles	**12**

- Meaning and Nature of a Contract
- Essential Elements of a Valid Contract — All 8 Essentials
- Types of Contracts — Express, Implied, Quasi, Void, Voidable, Unenforceable
- Offer and Acceptance:
    - Rules of a Valid Offer, Revocation and Counter Offer
    - Rules of Valid Acceptance
- Consideration:
    - Meaning, Rules and Exceptions
    - Doctrine of Privity of Contract
- Capacity of Parties — Minor, Person of Unsound Mind, Disqualified Persons
- Free Consent:
    - Coercion, Undue Influence, Fraud, Misrepresentation, Mistake
    - Effect on Contract when Consent is not Free
- Legality of Object and Consideration — Unlawful Agreements
- Void, Voidable and Illegal Agreements — Distinction and Consequences

Module 3: Performance and Discharge of Contracts	**12**

- Performance of Contracts:
    - Types of Performance — Actual, Attempted, Tender of Performance
    - By Whom, to Whom and When Performance is to be made
- Contingent Contracts — Conditions and Rules
- Quasi Contracts — Types and Legal Basis

• Discharge of Contracts: ◦ By Performance, Agreement, Lapse of Time ◦ By Impossibility (Doctrine of Frustration) ◦ By Operation of Law • Breach of Contract: ◦ Actual Breach and Anticipatory Breach ◦ Remedies — Rescission, Suit for Damages, Quantum Meruit, Injunction, Specific Performance • Measure of Damages — Remoteness, Hadley v. Baxendale Rule • Introduction to E-Contracts — Formation and Legal Recognition	
Module 4: Special Contracts	**12**
• Contract of Indemnity — Meaning, Rights of Indemnity Holder • Contract of Guarantee: ◦ Nature, Features, Distinction from Indemnity ◦ Rights and Liabilities of Surety, Co-sureties ◦ Discharge of Surety • Bailment — Meaning, Classification, Rights and Duties of Bailor and Bailee • Pledge — Meaning, Rights of Pawnee and Pawnor • Contract of Agency: ◦ Creation of Agency — Express, Implied, Ratification, Necessity, Estoppel ◦ Classification of Agents ◦ Authority of Agent — Express, Implied, Ostensible ◦ Rights and Duties of Agent and Principal ◦ Termination of Agency • E-Signatures — Legal Validity under IT Act, 2000 and Requirements • Contemporary Issues in Digital Contracting	
Module 5: Commercial Laws	**08**
(A) Sale of Goods Act, 1930: ◦ Meaning and Formation of Contract of Sale ◦ Sale vs. Agreement to Sell ◦ Conditions and Warranties — Express and Implied ◦ Transfer of Property (Ownership) and Risk ◦ Performance — Duties of Buyer and Seller ◦ Rights of Unpaid Seller — Lien, Stoppage in Transit, Resale (B) Negotiable Instruments Act, 1881: ◦ Features of Negotiable Instruments ◦ Promissory Note — Essentials and Parties ◦ Bill of Exchange — Essentials, Acceptance, Parties ◦ Cheque — Essentials, Crossing, Types of Crossing ◦ Endorsement — Meaning and Kinds ◦ Negotiation and Holder in Due Course ◦ Dishonour of Cheques — Section 138 and Legal Consequences	
Skill Development Activities: 1. Analyse recent business-related legal cases and identify applicable laws. **2.** Draft simple business contracts incorporating essential elements of valid contracts. **3.** Draft specimen notices relating to breach and termination of contracts. **4.** Analyse banking and insurance cases involving guarantee and indemnity contracts.	

5. Conduct case studies on dishonour of cheques under Section 138 of the Negotiable Instruments Act.

Books for References:

1. N.D. Kapoor – *Business Laws*, Sultan Chand & Sons.
2. M.C. Kuchhal and Vivek Kuchhal – *Business Law*, Vikas Publishing House.
3. P.C. Tulsian and Bharat Tulsian – *Business Law*, McGraw Hill Education.
4. R.K. Bangia – *Mercantile Law*, Allahabad Law Agency Publications.
5. S.S. Gulshan and G.K. Kapoor – *Business Law Including Company Law*, New Age International Publishers.
6. Avtar Singh – *Mercantile Law*, Eastern Book Company.
7. Bare Acts: Indian Contract Act, 1872, Sale of Goods Act, 1930, Negotiable Instruments Act, 1881, Information Technology Act, 2000
8. Taxmann's publications on Business and Commercial Laws.
9. ICAI Study Material on Business Laws and Ethics.
10. Relevant judgments and legal updates published by the Ministry of Law and Justice and legal databases.
11. ICMAI – CMA Foundation Study Material: *Fundamentals of Law and Ethics*

Name of the Program: BACHELOR OF COMMERCE - CMA
Course Code: B.Com. CMA 2.1
Name of the Course: COST ACCOUNTING

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

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

1. Understand the concept, scope and importance of cost accounting and its role in management.
2. Classify and analyse various types of costs for decision-making and control.
3. Apply cost concepts to business situations including material, labour and overhead management.
4. Prepare cost sheets and statements of cost and profit accurately.
5. Develop a foundation for advanced cost and management accounting studies (CMA alignment).

SYLLABUS:	HOURS
Module 1: Introduction to Cost Accounting	**12**

- Meaning, Definition and Scope of Cost Accounting
- Objectives and Importance of Cost Accounting
- Distinction between Cost Accounting, Financial Accounting and Management Accounting
- Role of Cost Accounting in Decision Making and Cost Control
- Cost Accounting Standards (CAS) — Introduction and Overview of CAS 1
- Cost Accounting Records and Reporting

Module 2: Cost Concepts and Classification	**12**

- Key Terminology: Cost, Cost Centre, Cost Unit, Cost Driver, Cost Object
- Classification of Costs:
  - By Nature: Material, Labour and Expenses (Direct and Indirect)
  - By Function: Production, Administration, Selling, Distribution, R&D
  - By Behaviour: Fixed, Variable and Semi-variable Costs
  - By Controllability: Controllable and Uncontrollable Costs
  - By Normality: Normal and Abnormal Costs
  - By Decision Relevance: Relevant, Irrelevant, Sunk, Opportunity Costs
- Product Cost vs. Period Cost
- Direct vs. Indirect Costs — Traceability and Attribution

Module 3: Elements of Cost — Material, Labour and Overheads	**12**

- Material Cost:
  - Classification of Materials — Direct and Indirect
  - Material Procurement and Issue Procedure
  - Stores Documentation: Purchase Requisition, GRN, Material Requisition, BIN Card
  - Inventory Valuation Methods: FIFO, LIFO, Weighted Average
  - Economic Order Quantity (EOQ) — Concept and Formula
  - Stock Levels: Minimum, Maximum, Reorder Level, Danger Level
- Labour Cost:
  - Direct and Indirect Labour Classification
  - Methods of Time Keeping and Time Booking
  - Wage Payment Methods: Time Rate and Piece Rate Systems

◦ Incentive Schemes — Halsey, Rowan (Overview) • Overheads: ◦ Classification: Manufacturing, Office, Selling and Distribution Overheads ◦ Overhead Absorption — Actual, Estimated and Predetermined Rates Under and Over Absorption of Overheads — Treatment	
Module 4: Cost Ascertainment and Cost Sheet	**12**
• Structure of a Cost Sheet: ◦ Prime Cost, Works Cost, Cost of Production, Cost of Goods Sold, Cost of Sales • Preparation of Cost Sheet — Simple and Detailed • Statement of Cost and Profit • Tender and Quotation Pricing — Estimating Selling Price • Reconciliation of Cost Profit with Financial Profit: ◦ Need and Reasons for Differences ◦ Preparation of Reconciliation Statement	
Module 5: Application of Cost Accounting in Decision-Making	**08**
• Costing for Decision Making — Framework and Approach • Marginal Costing vs. Absorption Costing — Concept and Distinction • Contribution and Profit-Volume (P/V) Ratio • Break-even Analysis: ◦ Break-even Point — Formula and Graphical Approach ◦ Margin of Safety ◦ Business Applications of BEP • Make or Buy Decisions (Basic Introduction) • Use of Cost Data in Pricing, Planning and Control • Practical Case Studies — Manufacturing and Service Sectors	
Skill Development Activities: 1. Analyse the role of cost accounting in managerial decision-making through case studies. **2.** Classify various business expenses into direct, indirect, fixed, variable and relevant costs. **3.** Prepare specimen formats of stores documents such as GRN, BIN Card and Material Requisition Note. **4.** Prepare detailed cost sheets for manufacturing concerns using real or hypothetical data. **5.** Prepare break-even charts and interpret margin of safety for business decisions.	
Books for References: • S.P. Jain and K.L. Narang – *Cost Accounting*, Kalyani Publishers. • M.N. Arora – *Cost Accounting: Principles and Practice*, Vikas Publishing House. • Jawahar Lal – *Cost Accounting*, McGraw Hill Education. • Tulsian P.C. – *Cost Accounting*, McGraw Hill Education. • Ravi M. Kishore – *Cost and Management Accounting*, Taxmann Publications. • ICMAI – CMA Foundation/Intermediate Study Material: Fundamentals of Cost and Management Accounting	

Name of the Program: BACHELOR OF COMMERCE - CMA
Course Code: B.Com. CMA 2.2
Name of the Course: BUSINESS STATISTICS

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to
1. Collect, organise and present business data effectively using appropriate tools.
2. Apply statistical measures to analyse and interpret data for business decision-making.
3. Measure and evaluate central tendency and variability in data sets.
4. Understand relationships between variables using correlation and regression techniques.
5. Apply statistical methods in forecasting, risk analysis and business planning.

SYLLABUS:	HOURS
Module 1: Data Collection and Presentation	**12**

- Statistics — Meaning, Scope and Importance in Business
- Types of Data:
  - Primary vs. Secondary Data
  - Qualitative vs. Quantitative Data
  - Cross-sectional, Time Series and Panel Data
- Methods of Data Collection — Surveys, Interviews, Observation
- Classification and Tabulation of Data
- Frequency Distribution — Discrete and Continuous
- Diagrammatic Representation:
  - Bar Diagrams — Simple, Multiple, Subdivided
  - Pie/Sector Diagrams
- Graphical Representation:
  - Histogram, Frequency Polygon and Frequency Curve
  - Less Than and More Than Ogives
  - Reading and Interpreting Graphs for Business Use

Module 2: Measures of Central Tendency	**12**

- Arithmetic Mean:
  - Simple and Weighted Mean
  - Combined Mean
  - Mean from Grouped Data (Direct, Shortcut and Step Deviation Methods)
- Median — Individual, Discrete and Continuous Series
- Mode — Individual, Discrete and Continuous Series, Modal Class
- Geometric Mean and Harmonic Mean — Concept and Uses
- Relationship between Mean, Median and Mode
- Choice of Appropriate Average for Different Business Situations

Module 3: Measures of Dispersion and Skewness	**12**

- Range and Coefficient of Range
- Quartile Deviation and Coefficient of Quartile Deviation
- Mean Deviation and Coefficient of Mean Deviation
- Standard Deviation:
  - Individual, Discrete and Continuous Series
  - Combined Standard Deviation

- Variance and its Significance
- Coefficient of Variation — Comparison of Variability in Business Data
- Skewness:
  - Meaning and Significance
  - Karl Pearson's Coefficient of Skewness
  - Bowley's Coefficient of Skewness

Module 4: Correlation and Regression Analysis	**12**

- Correlation — Meaning, Types and Significance
- Scatter Diagram — Construction and Interpretation
- Karl Pearson's Coefficient of Correlation:
  - Calculation from Raw Data
  - Interpretation of r
- Spearman's Rank Correlation Coefficient
- Probable Error and its Significance
- Regression Analysis:
  - Concept of Regression vs. Correlation
  - Lines of Regression — X on Y and Y on X
  - Regression Equations — Least Squares Method
  - Interpretation and Business Applications
- Uses of Correlation and Regression in Business Forecasting

Module 5: Probability, Index Numbers and Time Series	**08**

- Probability:
  - Basic Concepts — Experiment, Sample Space, Event
  - Classical, Empirical and Axiomatic Probability
  - Addition Theorem and Multiplication Theorem
  - Conditional Probability — Concept
  - Business Applications: Risk Assessment, Decision under Uncertainty
- Index Numbers:
  - Meaning, Uses and Types of Index Numbers
  - Methods of Construction: Laspeyre's, Paasche's, Fisher's Ideal
  - Consumer Price Index (CPI) and Wholesale Price Index (WPI)
  - Limitations of Index Numbers
- Time Series Analysis:
  - Components — Trend, Seasonal, Cyclical, Irregular
  - Trend Analysis: Moving Average Method, Least Squares Method
  - Business Forecasting using Time Series

Skill Development Activities:

1. Prepare frequency distributions and classify business data using statistical tables.
2. Identify suitable averages for different business situations.
3. Prepare graphical interpretation of skewed distributions in business and economics.
4. Prepare regression equations and use them for forecasting sales and demand.
5. Analyse CPI and WPI trends using government statistical reports.

Books for References:

1. S.P. Gupta – *Statistical Methods*, Sultan Chand & Sons.
2. S.C. Gupta and V.K. Kapoor – *Fundamentals of Applied Statistics*, Sultan Chand & Sons.
3. Levin and Rubin – *Statistics for Management*, Pearson Education.
4. J.K. Sharma – *Business Statistics*, Pearson Education.
5. Sancheti and Kapoor – *Business Statistics*, Sultan Chand & Sons.
6. Dr. B.N. Gupta – *Statistics Theory and Practice*, Sahitya Bhawan Publications.
7. Richard I. Levin and David S. Rubin – *Statistics for Management*, Prentice Hall.
8. Ken Black – *Business Statistics*, Wiley India.
9. Anderson, Sweeney and Williams – *Statistics for Business and Economics*, Cengage Learning.
10. Government of India statistical publications:
    - MOSPI Reports
    - RBI Bulletin
    - Economic Survey of India
11. ICMAI – CMA Foundation Study Material: *Fundamentals of Business Mathematics and Statistics*

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Name of the Program: BACHELOR OF COMMERCE - CMA
Course Code: B.Com. CMA 2.3
Name of the Course: PRINCIPLES OF MANAGEMENT

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

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

1. Understand the core concepts, functions and theories of management.
2. Apply management principles to organisational planning and decision-making processes.
3. Analyse leadership, motivation and organisational behaviour in business contexts.
4. Develop skills in communication, coordination and control within organisations.
5. Understand organisational structures and principles of effective delegation of authority.

SYLLABUS:	HOURS
Module 1: Introduction to Management	**12**

- Meaning, Nature and Scope of Management
- Management as Art, Science and Profession
- Functions of Management — Planning, Organising, Staffing, Directing, Controlling
- Levels of Management — Top, Middle and Supervisory
- Roles of a Manager — Mintzberg's Framework
- Evolution of Management Thought:
    - Classical Era — Scientific Management (Taylor), Administrative Theory (Fayol)
    - Behavioural Era — Hawthorne Studies, Human Relations Approach
    - Modern Era — Systems and Contingency Approaches

Module 2: Management Theories and Approaches	**12**

- Classical Theories:
    - Scientific Management — Principles and Contributions of F.W. Taylor
    - Administrative Management — Fayol's 14 Principles
    - Bureaucratic Management — Weber's Model
- Behavioural Theories:
    - Human Relations Movement — Mayo's Hawthorne Studies
    - Maslow's Need Hierarchy and its Management Implications
- Modern Approaches:
    - Systems Approach — Organisation as an Open System
    - Contingency Approach — No One Best Way
- Stewardship Theory and Agency Theory — Brief Overview
- Contemporary Management Practices — Total Quality Management, Lean, Agile

Module 3: Managerial Functions — Planning and Organising	**12**

- Planning:
    - Meaning, Nature and Importance of Planning
    - Types of Plans — Strategic, Tactical, Operational
    - Planning Process — Steps and Approaches
    - Management by Objectives (MBO)
- Decision-Making:
    - Types of Decisions — Programmed and Non-programmed
    - Decision-Making Process — Rational Model

- Decision-Making under Certainty, Risk and Uncertainty
- Organising:
  - Meaning, Nature and Importance of Organising
  - Organisational Structure — Functional, Divisional, Matrix
  - Formal and Informal Organisation
  - Span of Control — Factors Determining Span
- Authority, Responsibility and Accountability — Distinction
- Delegation of Authority:
  - Principles, Process and Barriers to Delegation

Centralisation vs. Decentralisation

Module 4: Staffing, Leadership and Motivation	**12**

- Staffing:
  - Meaning and Importance of Staffing
  - Recruitment and Selection Process
  - Training and Development — Types and Importance
  - Performance Appraisal — Purpose and Methods
- Leadership:
  - Meaning and Importance of Leadership
  - Trait Theory and Behavioural Theories (Ohio State, Michigan Studies)
  - Situational/Contingency Theories — Fiedler, Hersey-Blanchard
  - Transformational vs. Transactional Leadership
- Motivation:
  - Concept and Importance of Motivation
  - Content Theories: Maslow, Herzberg's Two-factor Theory, McClelland
  - Process Theories: Vroom's Expectancy Theory, Equity Theory
  - Monetary and Non-monetary Motivational Tools
- Team Management — Types of Teams, Team Dynamics
- Basics of Organisational Behaviour — Individual and Group Behaviour

Module 5: Controlling, Coordination and Contemporary Challenges	**08**

- Communication in Organisations:
  - Formal and Informal Communication Networks
  - Barriers to Communication and Overcoming Them
- Coordination:
  - Meaning, Importance and Principles of Coordination
  - Techniques of Coordination
- Controlling:
  - Meaning, Nature and Importance of Control
  - Control Process — Setting Standards, Measurement, Comparison, Correction
  - Types of Control — Feedforward, Concurrent, Feedback
- Performance Measurement Tools — Balanced Scorecard (Overview)
- Managerial Challenges in Modern Organisations:
  - Managing in VUCA/VUCAFU Environments
  - Digital Transformation and Its Management Implications
  - Ethics and Corporate Social Responsibility in Management

Skill Development Activities:

1. Analyse managerial roles in organisations using Mintzberg's framework.
2. Prepare reports on contemporary management practices such as TQM, Lean and Agile management.
3. Prepare strategic, tactical and operational plans for hypothetical business situations.
4. Draft recruitment and selection procedures for business organisations.
5. Prepare presentations on digital transformation and management challenges in VUCA/VUCAFU environments.

Books for References:

1. Harold Koontz and Heinz Weihrich – *Essentials of Management*, McGraw Hill Education.
2. L.M. Prasad – *Principles and Practice of Management*, Sultan Chand & Sons.
3. P.C. Tripathi and P.N. Reddy – *Principles of Management*, McGraw Hill Education.
4. Stephen P. Robbins and Mary Coulter – *Management*, Pearson Education.
5. C.B. Gupta – *Business Management*, Sultan Chand & Sons.
6. T.R. Jain and O.P. Khanna – *Principles of Management*, VK Global Publications.
7. Ricky W. Griffin – *Management: Principles and Applications*, Cengage Learning.
8. Drucker Peter F. – *The Practice of Management*, Harper Business.
9. Fred Luthans – *Organisational Behaviour*, McGraw Hill Education.
10. ICMAI and ICAI study materials relating to management and organisational behaviour.
11. Harvard Business Review articles and case studies on leadership, strategy and management practices.
12. ICMAI – CMA Foundation Study Material: *Fundamentals of Economics and Management.*

Name of the Program: BACHELOR OF COMMERCE - CMA
Course Code: B.Com. CMA 2.4
Name of the Course: BUSINESS COMMUNICATION

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to
1. Understand the process, principles and importance of business communication.
2. Develop effective written, verbal and non-verbal communication skills
3. Identify and overcome barriers to communication in professional and organisational settings.
4. Draft professional business documents including letters, reports, proposals and digital communications.
5. Apply communication skills in digital, intercultural and legal contexts.

SYLLABUS:	HOURS
Module 1: Foundations of Business Communication	**12**

- Meaning, Nature and Importance of Communication
- Process of Communication — Shannon-Weaver Model and its Components
- Features of Effective Communication — 7 Cs
- Types of Communication:
  - Formal and Informal Communication
  - Internal and External Communication
  - One-way and Two-way Communication
- Channels of Communication:
  - Vertical Communication (Upward and Downward)
  - Horizontal/Lateral Communication
  - Diagonal Communication
- Communication Networks — Wheel, Chain, Circle, All-Channel

Module 2: Methods and Modes of Communication	**12**

- Verbal Communication:
  - Oral Communication — Conversations, Presentations, Meetings
  - Written Communication — Reports, Letters, Emails
- Non-Verbal Communication:
  - Body Language — Posture, Gestures, Eye Contact
  - Para-language — Tone, Pitch, Pace
  - Space and Time Communication (Proxemics and Chronemics)
- Active Listening Skills — Types and Principles
- Feedback Mechanism — Importance and Types
- Barriers to Communication:
  - Physical, Psychological, Semantic, Organisational and Cultural Barriers
  - Strategies to Overcome Communication Barriers
- Interpersonal Communication Skills
- Emotional Intelligence in Communication

Module 3: Business Writing and Professional Drafting	12

- Principles of Effective Business Writing — Clarity, Brevity, Accuracy
- Business Letters:
  - Format and Layout of Business Letters
  - Types: Inquiry, Quotation, Order, Complaint, Adjustment, Circular
- Memorandum and Office Correspondence
- Report Writing:
  - Types of Reports — Formal and Informal, Short and Long Reports
  - Structure and Layout of a Formal Report
  - Report Writing Process — Data Collection, Analysis, Drafting
- Business Proposals — Types, Structure and Writing Techniques
- Professional Email Writing — Etiquette and Best Practices
- Resume and CV Writing — Formats and Tailoring to Job Requirements
- Cover Letters and Application Letters

Module 4: Digital and Contemporary Business Communication	12

- Internet-Based Communication:
  - Email — Protocols, Attachments, Netiquette
  - Video Conferencing — Platforms, Best Practices, Virtual Meeting Etiquette
  - Collaboration Tools — Slack, Teams, Google Workspace (Overview)
- Social Media Communication:
  - LinkedIn, Twitter, WhatsApp — Professional Usage
  - Do's and Don'ts of Social Media in Business
- Digital Etiquette and Online Professionalism
- Presentation Skills:
  - Designing Effective Presentations — Structure and Visuals
  - Use of Charts, Graphs and Infographics
  - Public Speaking and Delivery Techniques
- Corporate Communication Strategies — Internal and External PR

Module 5: Advanced and Applied Communication	08

- Intercultural Communication:
  - Cultural Dimensions — Hofstede's Model
  - Cross-cultural Communication Challenges and Strategies
  - Global Business Communication Etiquette
- Communication in Teams and Organisations:
  - Communication in Meetings — Agenda, Minutes, Chairmanship
  - Negotiation Communication — Strategies and Techniques
- Leadership Communication — Persuasion and Influence
- Legal Aspects of Business Communication:
  - Defamation, Confidentiality and Data Privacy in Communication
  - E-communication and Legal Validity (IT Act, 2000)
- Crisis Communication — Managing Communication during Adverse Situations
- Case Studies and Practical Applications in Business Communication

Skill Development Activities:

1. Prepare flowcharts explaining communication models and communication channels.
2. Prepare case studies on emotional intelligence and workplace communication.
3. Prepare resumes, CVs and cover letters tailored for different job profiles.
4. Prepare professional LinkedIn profiles and social media communication guidelines.
5. Prepare agendas and minutes for formal organisational meetings.

Books for References:

1. Lesikar, Flatley and Rentz – *Business Communication: Connecting in a Digital World*, McGraw Hill Education.
2. Bovee, Thill and Chatterjee – *Business Communication Today*, Pearson Education.
3. C.S. Rayudu – *Communication*, Himalaya Publishing House.
4. Meenakshi Raman and Prakash Singh – *Business Communication*, Oxford University Press.
5. Rajendra Pal and J.S. Korlahalli – *Essentials of Business Communication*, Sultan Chand & Sons.
6. Kitty O. Locker and Stephen Kaczmarek – *Business Communication: Building Critical Skills*, McGraw Hill Education.
7. Shirley Taylor – *Communication for Business*, Pearson Education.
8. Courtland L. Bovee and John V. Thill – *Excellence in Business Communication*, Pearson Education.
9. Penrose, Rasberry and Myers – *Advanced Business Communication*, Cengage Learning.
10. IT Act, 2000 and related guidelines on e-communication and digital communication practices.
11. Harvard Business Review articles and case studies on corporate communication and leadership communication
12. ICMAI – CMA Foundation Study Material covering Business Communication and Ethics.