

ಮಂಗಳೂರು
MANGALORE



ವಿಶ್ವವಿದ್ಯಾನಿಲಯ
UNIVERSITY

ಕ್ರಮಾಂಕ/No: MU/ACC/CR 7/2024-25/A8

ಕುಲಸಚಿವರ ಕಛೇರಿ

ಮಂಗಳಗಂಗೋತ್ರಿ- 574 199

Office of the Registrar

Mangalagangothri – 574 199

ದಿನಾಂಕ/Date: 09/07/2026

NOTIFICATION

Sub: Syllabi of UG Programmes under the Faculty of Commerce as per the SEP guidelines reg.

Ref: Decision of the Academic Council meeting dated: 29.06.2026

Pursuant to the above the syllabi of following UG programmes, prepared in accordance with the guidelines of the SEP commission and approved by the Academic Council at its meeting held on 29.06.2026 are hereby notified for implementation with effect from the academic year 2026-27.

Sl.No.	UG Programmes
1.	B.Com (V -VI sem)
2.	B.Com(Voc)(Office Management & Secretarial Practice) (V -VI sem)
3.	B.Com(Voc)(Tax Procedure & Practice) (V -VI sem)
4.	B.Com(Voc)(Computer Applications) (V -VI sem)
5.	B.Com (Voc) (Accounting & Finance) (V -VI sem)
6.	B.Com (Business Data Analytics) (V-VI sem)
7.	B.Com (Business Data Analytics) (III-IV sem)(Revised)
8.	B.Com(Voc)(Tax Procedure & Practice) (III-IV sem) (Revised)
9.	B.Com (Voc) (Office Management & Secretarial Practice) – (III-IVsem)(Revised)
10.	B.Com(Voc)(Computer Applications) (III-IV sem) (Revised)
11.	AEDP Programme-B.Com in Banking Financial Services and Insurance-(III-IV sem)(Revised)
12.	AEDP Programme-B.Com in Banking Financial Services and Insurance-(I-II sem) (Revised)
13.	B.Com (Voc) (Accounting & Finance) (III-IV sem)

	(Revised)
14.	AEDP Programme-B.Com in Retail Operations- (III-IV sem)
15.	AEDP Programme-B.Com in Retail Operations- (I-II sem)(Revised)
16.	B.Com (I-II sem)(Revised)
17.	B.Com (III-IV sem)(Revised)
18.	B.Com (Voc) (Accounting & Finance) (I-II sem) (Revised)
19.	BBA Logistics (V -VI sem)

Copy of the syllabi shall be downloaded from the Mangalore University website
www.mangaloreuniversity.ac.in


 REGISTRAR.

To:

- 1) The Registrar(Evaluation),Mangalore University.
- 2) The Chairpersons, U.G BOS in concerned subjects, Mangalore University.
- 3) The Director, College Development Council, Mangalore University.
- 4) The Principal's of all affiliated/Constituent colleges of Mangalore University.
- 5) The Director, computer centre, Mangalore University.
- 6) The Assistant Registrar/The superintendent, Academic section, O/O the Registrar, Mangalore university.
- 7) Guard file.

V and VI Semester B.Com (Business Data Analytics) – 2026-2027

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	B.Com. 5.1	Financial management - I	Core	5	80	20	100	5
2	B.Com. 5.2	Business& Artificial Intelligence	Core	5	80	20	100	5
3	B.Com. 5.3	Income Tax - III	Core	5	80	20	100	5
4	B.Com. 5.4	Business Law	Core	4	80	20	100	3
5	B.Com. 5.5	Employability skills	Core	4	80	20	100	3
6	B.Com. 5.6	Artificial Intelligence Lab - II	Skill Enhancement	3	40	10	50	2
Sub Total				26				23

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	B.Com. 6.1	Financial management - II	Core	5	80	20	100	5
2	B.Com. 6.2	R Programming	Core	5	80	20	100	5
3	B.Com. 6.3	GST and Customs Duty	Core	5	80	20	100	5
4	B.Com. 6.4	Corporate Law	Core	4	80	20	100	3
5	B.Com. 6.5	Auditing and Assurance	Core	4	80	20	100	3
6	B.Com. 6.6	R Programming Lab	Skill Enhancement	3	40	10	50	2
Sub Total				26				23

Note:

1. All Core Courses, Electives, Skill Enhancement, Employability Skills and Optional courses under B.Com Programme should be taught by Commerce Faculty members only.
2. Strategic Managerial Economics and Foreign Exchange Markets papers may be taught by MA Economics Faculty in case of workload shortage for permanent faculty. It is a workload of Commerce Department.

V Semester B.Com(Business Data Analytics):

Course content:

5.1: Financial Management - I

5.2: Business & Artificial Intelligence

5.3: Income Tax - III

5.4: Business Law

5.5: Employability Skills

5.6: Artificial Intelligence Lab - II

FINANCIAL MANAGEMENT- I			
Course Code	B.Com. 5.1	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	05 Hours	Duration	3 Hours
Total Hours	60 Hours	Credits	05
Course Learning Objectives: The objective of the course is to • To provide students with a fundamental understanding of concepts in financial management financial services. • To develop knowledge regarding financial planning, capital structure, and sources of finance. • To Apply capital budgeting techniques to evaluate and select investment projects • To equip learners with financial decision-making skills through practical problem-solving and case analysis. • To prepare learners for effective financial decision-making in business organizations.			
Module-1 FUNDAMENTALS OF FINANCIAL MANAGEMENT 12 Hours			
Introduction : Meaning and Objectives of Financial Management , Sources of Capital: Short-term, Medium-term, and Long-term Sources; Owned and Borrowed Capital. Capitalization: Meaning, Overcapitalization and Undercapitalization – Causes, Effects, and Remedies. Time Value of Money: Concept, compounding, discounting and Annuities			
Module-2 CAPITAL STRUCTURE AND LEVERAGE 12 Hours			
Capital structure- Capital structure decision- factors determining capital structure- Debt-equity Ratio, Preparation of statement of Income, Trading on Equity, Measurement of Leverages - Operating , Financial and combined Leverage – Effects of Operating , Financial and combined Leverage on Profit – Analyzing Alternate Financial Plans (EBIT-EPS analysis).			

Module-3 COST OF CAPITAL AND CAPITAL STRUCTURE THEORIES12 Hours	
Meaning and definition - Significance of cost of capital – Computation of cost of capital - Specific Cost of capital : Cost of debt, Cost of preference shares and cost of Equity Shares. Computation of Weighted average cost of capital . Theories of capital structure : The Net Income Approach - The Net Operating Income Approach - Traditional and MM Hypothesis.	
Module-4	CAPITAL BUDGETING 12 Hours
Capital budgeting – meaning-importance – steps in capital budgeting process- Techniques of Capital Budgeting: Traditional methods- Payback period , Accounting rate of return. Discounted cash flow methods : Net present value, Profitability Index, Internal rate of return.	
Module-5	FINANCIAL SERVICES AND STOCK MARKET OPERATIONS 12 Hours
Introduction to Financial services and Markets: meaning of Financial Services, types of Financial Services-Venture capital financing, Angel Financing, Leasing, Factoring, Credit rating, Mutual Funds. Stock market operations-Trading procedure- market participants, Public issue of shares-Book Building-Private placement-Merchant Banking, Depository services-NSDL,CDSL, Basics of online trading. Securities exchange board of India (SEBI)- Role of SEBI- SEBI Guidelines.	

Course Outcomes: At the end of the course the student will be able to:	
CO-1	Explain the basic concepts, objectives of financial management and the essence of time value of money
CO-2	Analyze the sources of finance and determine an appropriate capital structure for business organizations
CO-3	Apply capital budgeting techniques to evaluate and select investment projects
CO-4	Examine the cost of capital and their influence on firm investment decision making.
CO-5	Demonstrate analytical and problem-solving skills in handling practical financial management issues.

References

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
1	Financial Management	Ravi M Kishore	TaxMann publishers	9 th edition, 2023
2	Financial Management	M. Y. Khan and P. K. Jain	Tata MC Graw Hill	8 th edition, 2018
3	Financial Management	Dr. S. N. Maheshwari	Sultan Chand & Sons	2019
4	Financial Management	I M Pandey	Pearson	12 th Edition, 2024
5	Management of Financial services	V.K. Bhalla	Anmol Publications	

6	Financial Management	B. V Raghunandan	Shushrutha Publishers	2016
7	Financial Management	Dr.Roshni Yeshawanth &Dr.Avinash	Professional book publisher	2023
8	Advanced Financial Management	Dr.Roshni Yeshawanth, Dr.Avinash& Ms Sharmila Kunder	Professional book publisher	2024

BUSINESS & ARTIFICIAL INTELLIGENCE			
Course Code	B.Com. 5.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	05 Hours	Duration	3 Hours
Total Hours	60 Hours	Credits	05
Course outcomes: - Students will acquire a foundational understanding of Business Intelligence. - The role of AI in driving digital transformation in businesses, enhancing customer experience, and optimizing internal process. - Ability to analyze AI applications and their impact on business processes. - Integrate AI technologies into business strategies, offering valuable insights into how AI can create efficiencies and competitive advantages in a variety of business domains.			
Module-1: Business Intelligence an Introduction 12 Hours			
Introduction , Definition , History and Evolution ,Business Intelligence Segments , Difference between Information and Intelligence , Defining Business Intelligence Value Chain , Factors of Business Intelligence System, Real time Business Intelligence , Business Intelligence Applications.			
Module-2: Introduction to Artificial Intelligence 12 Hours			
What is Artificial Intelligence, Foundation of AI, Types of AI, Categories of AI Systems Based on Thinking and Acting, History and Evolution of AI. Applications of AI- Natural Language Processing (NLP), Text Classification and Information Retrieval, Speech Recognition, Image processing and computer vision, Robotics			
Module-3: Introduction to Machine Learning 12 Hours			
What is Machine Learning? Difference between AI and Machine Learning (ML), Forms/Types of Learning- Supervised Learning, Unsupervised learning, Semi-supervised learning, Reinforcement Learning, Applications of ML.			
Module-4: Introduction to Cyber Security 12 Hours			
Defining Cyberspace and Cyber security, Standards of Good Practice for Information Security, Common Cyber Threats and Attacks- Virus, Worm, Trojan Horse (Trojan), Phishing, Ransomware, Denial of Service (DoS) Attack, SQL Injection, Man-in-the-Middle (MitM) Attack.			
Module-5: Introduction to Power BI 12 Hours			
Introduction to Power BI, Power BI – Advantages ,disadvantages , Key Components of Power BI Architecture Scalable Options, Power BI Architecture and Data Access.			

Text Books:

1. Rajiv Sabherwal, Irma Becerra-Fernandez: "Business Intelligence: Practices, Technologies, and Management", 2nd Wiley & Sons, 2011
2. Stuart Russel, Peter Norvig: Artificial Intelligence A Modern Approach, 2nd Edition, Pearson Education, 2003

3. William Stallings, Effective Cyber Security: A Guide to Using Best Practices and Standards, Addison-Wesley Professional, ISBN-13: 978-0134772806.
4. Kumar, U.D.: Business Analytics – The Science of Data-Driven Decision Making, Wiley.
5. Dr. Anil Maheshwari, Data Analytics Made Accessible, Publisher: Amazon.com

References

1. Cindi Howson, “Successful Business Intelligence”, 2nd McGraw-Hill & Osborne Media, 2007
2. Tom Mitchell, “Machine Learning”, 1st Edition, McGraw-Hill, 2017
3. Elaine Rich, Kevin Knight, Shivashankar B. Nair: Artificial Intelligence, Tata McGraw Hill 3rd edition
4. Nina Godbole & Sunit Belapure, Cyber Security, Wiley India, 2012, ISBN: 9788126521791.
- Gert, H.N., Thorlund, L. and Thorlund, J: Business Analytics for Managers – Taking Business Intelligence Beyond Reporting, Wiley.**
5. Data Analytics: Principles, Tools, and Practices: A Complete Guide for Advanced Data Analytics Using the Latest Trends, Tools, and Technologies by Dr. Gaurav Arora (Author), Chitra Lele (Author).

INCOME TAX - III			
Course Code	B.Com. 5.3	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	05 Hours	Duration	3 Hours
Total Hours	60 Hours	Credits	05
Course Learning Objectives: The objective of the course is to - To familiarize the students with the Assessment Procedure and Filing of Income Tax Returns. - To provide the students a comprehensive understanding of deductions, tax rates and the laws governing them. - To equip the learners with the skills to apply relevant rules as amended from time to time by Finance Acts passed in the Parliament in relation to taxation. - To apply the knowledge of taxation in practical field.			
Module-1: COMPUTATION OF TOTAL INCOME OF AN INDIVIDUAL			12 Hours
Set off of losses and Carry Forward and Set Off of Losses, Clubbing of Income. Deductions from Gross Total Income U/s 80 (As applicable under Old Tax Regime & New Tax Regime u/s 115BAC): 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80TTB, 80QQB, 80RRB, and 80U. Problems on Computation of Total Income.			
Module-2: ASSESSMENT OF INDIVIDUALS			15 Hours
Rates of Income Tax (Old & New Tax Regime); Rebate u/s 87A and provisions relating to Marginal Relief. Computation of Total Income and Tax Liability (Old & New Tax Regime) (including Partial Integration of Agricultural Income) - Taxability of share of income from HUF and from Firm/ AOP. Assessment Procedure: Meaning and Types of assessment, Filing of income tax return - Types of IT returns – Documents required for filing IT Returns - Persons exempt from filing of returns – Significance of Form 26AS – Exposure to E-filing of IT Returns on Income Tax Portal & Online Verification – Income tax rules relating to Advance Tax and Tax Deduction at Source (TDS) (Theory Only).			
Module-3: ASSESSMENT COOPERATIVE SOCIETIES 9 Hours			
Meaning and Characteristics, Deductions U/s 80P, Computation of Total income and Tax Liability			
Module-4: ASSESSMENT OF PARTNERSHIP FIRM U/S 184			12 Hours
Introduction - Definition of Partnership, Firm and Partners – Assessment of Firms (Sec. 184) – IT provisions relating to Partner's remuneration u/s 40b, Interest on Partner's Capital and loan - Presumptive Taxation u/s 44AD & u/s 44ADA (Theory & Problems) - Computation of Firm's Total Income and tax liability – Computation of individual income of partners from Firm taxable u/s 28.			
Module-5: ASSESSMENT OF COMPANIES			12 Hours
Introduction – Meaning & Definition of Company – Types of Companies under Income Tax Act - Computation of Total Income; Computation of Book Profits and Tax liability (applicability of Minimum Alternate Tax: MAT u/s 115JB)			

Course Outcomes: At the end of the course the student will be able to:	
CO-1	The procedure for calculation of total income and tax liability
CO-2	The income tax laws, procedures and regulations from time to time.
CO-3	The knowledge in filing IT returns

Reference Books:

Sl.No	Title of the Book	Name of the Author/s	Name of the Publisher
1	Direct Taxes Law & Practice with Special Reference to Tax Planning	Dr. Vinod KSinghania&KapilSinghania	Taxmann's Publications.
2	Income Tax Law and Practice	Dr. H.C.Mehrotra and Dr. S.P.Goyal,	SahithyaBhavan Publication.
3	Students Hand Book on Taxation	T.N. Manoharan	Snow White Publications.
4	Practical Approach to Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.
5	Direct Tax Laws and International Taxation	T. N. Manoharan et al	Snow White Publications
6	Income Tax Law and Practice	V. P. Gaur, D. B. Narang et. al	Kalyani Publishers
7	Income Tax - III	Dr. Ravi M.N. and Dr. Suman Shetty N. and Dr. Bhanupraksh B.E.	Professional book publisher

BUSINESS LAW			
Course Code	B.Com. 5.4	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	04 Hours	Duration	3 Hours
Total Hours	48 Hours	Credits	03
Course Learning Objectives: The objective of the course is to 1. To familiarize students with the fundamental principles of the Indian Contract Act 1872, so they can identify legally valid contracts and assess contractual obligations in business situations. 2. To understand the legal principles governing the sale of goods, rights and duties of buyers and sellers, and remedies available in commercial transactions. 3. To provide with a comprehensive understanding of the legal framework surrounding competition and consumer protection in India. 4. To familiarize students with Intellectual Property Rights, patent laws, industrial designs, and basic cyber laws in the digital environment.			
Module-1 INDIAN CONTRACT ACT -1872 12 Hours			
Introduction- Definition of a Contract, Essentials of a Valid Contract, offer and Acceptance, Consideration, Contractual Capacity, Free Consent, Contractual Capacity, Free Consent, Classification of Contract, Breach of Contract and Remedies to Breach of Contract.			
Module – 2 THE SALE OF GOODS ACT -1930 12 hours			
Introduction – Definition of Contract of Sale, Essentials of a Contract of Sale, Conditions and Warranties, Transfer of Ownership in Goods including Sale by a Non-owner and Exceptions, Performance of Contract of Sale, Unpaid Seller, Rights of an Unpaid Seller against the Goods and against the Buyer.			
Module-3 COMPETITION AND CONSUMER LAWS 12 Hours			
The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. Consumer Protection Act 2019 – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission			
Module – 4 ECONOMIC LAWS AND CYBER LAWS 12 Hours			
Indian Patent Act, 1970- Meaning and scope of Intellectual Property Rights (IPR), Procedure to get a patent for inventions and non-inventions, Rights of a patentee and enforcement, Designs Act, 2000-Provisions and rules governing industrial designs. Cyber law: Definition, introduction to Indian Cyber law, cyberspace and cyber security- consumer protection in the digital age- Digital signature certificates			

Course Outcomes: At the end of the course the student will be able to:	
CO1	Understand the essentials of a valid contract and apply the provisions relating to offer, acceptance, consideration, capacity, free consent, and remedies for breach to analyze simple business case scenarios under the Indian Contract Act 1872.
CO2	Develop an understanding of the legal provisions governing contracts of sale, transfer of ownership of goods, and the rights, duties, and liabilities of buyers and sellers in commercial transactions
CO3	Identify unfair trade practices and understand the procedural steps for seeking redressal through District, State, and National Consumer Redressal Agencies
CO4	Understand Patent procedures, IPR protection, Industrial Design laws, and the legal aspects of Cyber Security, and Digital Signatures.

Reference Books :

Sl. No.	Title of the Book
1.	Business Law – N.D. Kapoor, Published by Sultan Chand & Sons
2.	Business Law – P.C. Tulsian, Published by S. Chand Publishing House.
3.	SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
4.	Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Edition
5.	Law Relating to Intellectual Property Rights by Dr. V.K. Ahuja, Lexisnexis Publisher,
6.	Handbook on Intellectual Property Rights in India, published by the Department of Science and Technology
7.	Cyber Crimes & Laws by Sushma Arora & Raman Arora, Taxmann Publications

EMPLOYABILITY SKILLS			
Course Code	B.Com. 5.5	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	04 Hours	Duration	3 Hours
Total Hours	48 Hours	Credits	03
Course Learning Objectives: The objective of the course is to • Articulate quantitative, logical, and analytical problem-solving skills effectively. • Analyse various real-life situations using reasoning and data interpretation techniques. • Apply mathematical aptitude and logical reasoning in competitive and professional contexts. • Develop digital literacy, communication skills, and employability competencies required for career success.			
Module-1 QUANTITATIVE APTITUDE		14 Hours	
1.1-Percentages, Profit & Loss, Discount, 1.2-Partnership, 1.3-Time, Speed & Distance (including problems on trains and boats), 1.4- Simple & Compound Interest, 1.5- Ratio, Proportion & Averages, 1.6-Problem on Ages, 1.7- Permutations and Combinations, 1.8-Probability.1.9-Mensuration (Circle, Triangle, Square and Rectangle).			
Module-2 LOGICAL REASONING		12 Hours	
2.1- Coding-Decoding, 2.2- Direction Sense Test, 2.3- Blood Relations, 2.4-Problems on Calendars, 2.5-Problem on Clocks, 2.6 - Number & Letter Series, 2.7- Seating Arrangement (Linear & Circular), 2.8-Ranking & Order.			
Module-3 ANALYTICAL REASONING AND DATA INTERPRETATION		12 Hours	
3.1- Statements & Conclusions, 3.2- Statements & Assumptions, 3.3- Statements and Arguments, 3.4- Venn Diagrams, 3.5- Syllogisms, 3.6-Data Interpretation (Bar, Pie and Table Charts), 3.7- Pattern Completion and Images, 3.8- Analogy.			
Module-4 DIGITAL LITERACY AND FINISHING SCHOOL TECHNIQUES		10 Hours	
4.1-Digital Office Skills : MS Word, MS Excel (Only layout, basic operations and shortcut keys) and MS PowerPoint, 4.2 - Basics of internet usage and online safety 4.3- Professional Email Writing, 4.3 – Writing Covering letters, 4.4 – Building Resume, 4.5 – Basic Techniques of Group Discussion 4.6 – Succeeding at Interviews			

Course Outcomes: At the end of the course the student will be able to:	
CO-1	Apply mathematical concepts such as percentages, ratio, interest, and probability to solve quantitative problems.
CO-2	Analyze and solve problems involving coding-decoding, series, seating arrangements, and logical relationships.
CO-3	Interpret data and evaluate statements using analytical reasoning techniques and data representation tools.

CO-4	Demonstrate proficiency in basic computer applications, professional communication, and interview skills.
CO-5	Integrate aptitude, reasoning, and communication skills to enhance performance in competitive exams and career opportunities.

Reference Books

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
1	Quantitative Aptitude for Competitive Examinations	R.S. Aggarwal	S.Chand Publishers	Revised Edition 2021
2	AptiNova	Abhilash Kshatriya & Louis Manoj	Shobha Book Publishing House	Latest Edition 2026
3	A Modern Approach to Verbal & Non-Verbal Reasoning	R.S. Aggarwal	S.Chand Publishers	Revised Edition 2022
4	<i>Analytical Reasoning</i>	M. K. Pandey	BSC Publishing Co. Pvt. Ltd.	Latest Edition, 2020
5	<i>Objective Computer Awareness</i>	Arihant Experts	Arihant Publications	Latest Edition, 2022

Web links and Video Lectures (e-Resources):

- <https://www.indiabix.com>
- <https://testbook.com>

Practical 1	BCom5.6 ARTIFICIAL INTELLIGENCE LAB	32 Hours
Week: :3Hrs Credit:2		IA: 10 Exam:40

PART A

1.	Write a simple program to create a chatbot that responds to "hi", "how are you", and "bye".
2.	Write a Python program to categorize customers based on age.
3.	Write a program to analyze and print sentiment polarity score of text.
4.	Write a Python program using matplotlib to plot a bar graph.

PART B

1.	Write a Python program to perform sentiment analysis using TextBlob..
2.	Write a simple Python program to count word frequency in a sentence.
3.	Write a Python program where AI guesses a number using binary search based on user feedback.
4.	Write a Python program to create GUI that changes the window color based on user input using Tkinter.

Assessment Criteria		
Program-1	PART-A Writing:7Marks Execution:8Marks	15Marks
Program-2	PART-B Writing:10Marks Execution:10Marks	20Marks
Practical Record		05Marks
Total		40Marks

VI Semester B.Com(Business Data Analytics):

Course content:

6.1: Financial Management - II

6.2: R Programming

6.3: GST and Customs Duty

6.4: Corporate Law

6.5: Auditing and Assurance

6.6: R Programming lab

FINANCIAL MANAGEMENT- II			
Course Code	B.Com. 6.1	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	05 Hours	Duration	3 Hours
Total Hours	60 Hours	Credits	05
Course Learning Objectives: The objective of the course is to • To enhance understanding of risk and return relationships in financial decision-making. • To familiarize students with working capital management and liquidity management practices. • To introduce students to dividend policies, profit planning, and wealth maximization concepts. • To develop skills in financial statement analysis and interpretation for managerial decisions. • To equip learners with financial decision-making skills through practical problem-solving and case analysis. • To prepare learners for effective financial decision-making in business organizations keeping in mind the recent developments in the area of financial management.			
Module-1 RISK EVALUATION IN CAPITAL BUDGETING		12 Hours	
Risk and Uncertainty- Objectives of risk management, steps in Risk management process. Risk analysis techniques in capital budgeting: Statistical techniques, Conventional techniques- Risk adjusted discount rate, Certainty Equivalent Technique, Other techniques- Scenario analysis, Sensitivity Analysis, Decision tree Analysis			
Module-2 WORKING CAPITAL MANAGEMENT		14 Hours	
Meaning and Definition, Types of working capital, Operating cycle, Determinants of working capital requirement – Estimation of working capital requirements with illustrations. Dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Concept of Cash Management, Receivable Management, and Inventory Management.			
Module-3 DIVIDEND DECISIONS AND DIVIDEND THEORIES		12 Hours	

Meaning of Dividend Decisions, Types of Dividends, Dividend Policies – Significance of Stable Dividend Policy, Determinants of Dividend Policy, Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model with illustrations and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis with illustrations.
Module-4FINANCIAL STATEMENT ANALYSIS10 Hours
Financial Statement- Meaning & Types. Financial Analysis- Meaning, Need, Types & Techniques- Common Size Statement, Comparative Financial Statement Analysis & Trend Analysis.
Module-5RECENT TRENDS IN FINANCIAL MANAGEMENT 12 Hours
Key Trends in Financial Management-Digital Transformation in Financial Management, Artificial Intelligence in Financial Management, Fintech revolution, Blockchain & Cryptocurrency, Green Finance, Sustainability and ESG Focus, Big Data and Financial Analytics, Embedded finance and Cloud based Financial Management. Challenges to recent trends in Financial Management

Course Outcomes: At the end of the course the student will be able to:	
CO-1	Evaluate risk and return relationships in financing and investment decisions.
CO-2	Assess working capital requirements and manage cash, inventory, and receivables efficiently.
CO-3	Examine dividend policies and their influence on firm value and shareholder wealth.
CO-4	Analyse the financial statements for efficient financial decision-making.
CO-5	Apply financial management concepts in real-world business and corporate situations.

References

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
1	Financial Management	Ravi M Kishore	TaxMann publishers	9 th edition, 2023
2	Financial Management	M. Y. Khan and P. K. Jain	Tata MC Graw Hill	8 th edition, 2018
3	Financial Management	Dr. S. N. Maheshwari	Sultan Chand & Sons	2019
4	Financial Management	I M Pandey	Pearson	12 th Edition, 2024
4	Financial Management	B. V Raghunandan	Shushrutha Publishers	2016
5	Financial Management	Dr.Roshni Yeshawanth &Dr.Avinash	Professional book publisher	2023
6	Advanced Financial Management	Dr.Roshni Yeshawanth, Dr.Avinash& Ms Sharmila Kunder	Professional book publisher	2024

R PROGRAMMING			
Course Code	B.Com. 6.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	05 Hours	Duration	3 Hours
Total Hours	60 Hours	Credits	05
Course Outcomes: - Understand the basics of Fundamentals of R. - Understands the loading, retrieval techniques of data. - Understand how data is analyzed and visualized using statistic functions.			
Module -1: Introduction to Rlanguage12 Hours			
Evolutionof Rlanguage,features of R programming, Introductionto R: What is R? – Why R? – Advantages of R over Other Programming Languages, R environmentsetup,Rbasicsyntax.Rdatatypes:vectors,list,matrices,arrays, factors, data frames.R-Variables:Variableassignment,DatatypesofVariable			
Module 2 : ROperators12 Hours			
ArithmeticOperators,RelationalOperators, Logical Operator, Assignment Operators, Miscellaneous Operators – RDecisionMaking:ifstatement,if –elsestatement,if–elseifstatement,switch statement – R Loops: repeat loop, while loop, for loop - Loop control statement: break statement, next statement.			
Module-3: R Functions12 Hours			
Function definition, function component, built in function, user defined function, calling a function. R-string: rules applied in string construction,stringmanipulation.R-vector:creation,accessingvectorelements, vector manipulation, R-list: creating a list, naming, manipulating, accessing, merging list.			
Module-4:DataFrames12 Hours			
CreateDataFrame,DataFrameAccess,UnderstandingDatain Data Frames: dim(), nrow(), ncol(), str(), Summary(), names(), head(), tail(), edit() .			
Module-5:Descriptive Statistics		12 Hours	
Data Range, Frequencies, Mode, Mean and Median. Median - Mode - Standard Deviation – Correlation - Spotting Problems in Data with Visualization: visually Checking Distributions for a single Variable - R –Pie Charts: Pie Chart title and Colors – Slice Percentages and Chart Legend, 3D Pie Chart–RHistograms–DensityPlot–R–BarCharts:BarChartLabels,Titleand Colors.			

Text books:

1. Sandip Rakshit, R Programming for Beginners, McGraw Hill Education (India), 2017.
2. Seema Acharya, Data Analytics using R, McGraw Hill Education (India), 2018.
3. Tutorials Point (I) simply easy learning, Online Tutorial Library (2018), R Programming, Retrieved from https://www.tutorialspoint.com/r/r_tutorial.pdf.
4. Andrie de Vries, Joris Meys, R for Dummies A Wiley Brand, 2nd Edition, John Wiley and Sons, Inc,

References Books:

1. Cotton, R., Learning R: a step by step function guide to data analysis. 1st edition. O'reilly Media Inc.
2. Gardener, M. (2017). Beginning R: The statistical programming language, WILEY.
3. Lawrence, M., & Verzani, J. (2016). Programming Graphical User Interfaces in R. CRC press. (ebook)

GST & CUSTOMS DUTY			
Course Code	B.Com. 6.3	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	05 Hours	Duration	3 Hours
Total Hours	60 Hours	Credits	05
Course Learning Objectives: The objective of the course is to			
• To familiarize the students with Legal Provisions and Procedural aspects of GST& Customs Act. • To provide the students a comprehensive understanding of concepts,valuation rules, tax rates and the laws governing them. • To familiarize the students with the GSTand Customs Procedures. • Toequip the learners with the skills to apply relevant rules as amended from time to time in the Parliament in relation to GST and Customs. • To apply the knowledge of GST and Customspractically.			
Module - 1: INTRODUCTION TO GST ACT - 2017		12 Hours	
Meaning, Objectives and salient Features of GST; Genesis of GST: Taxes subsumed and not subsumed under GST; Structure of GST (Dual Model) - Types of GST (CGST, SGST/UTGST and IGST); Benefits and Limitations of GST – Relevance of Articles 246A, 269A, No 366 and 279A of Indian Constitution; GST Council – Structure, Composition, Powers and Functions. GST Act, 2017 – Salient features and Important Definitions. E-way Bill,Reverse Charge Mechanism, Foreign Diplomatic Mission. Supply - Types of supply.Rates of GST.			
Module-2:REGISTRATIONUNDER GST		12 Hours	
Registration procedure,persons liable, persons not liable, compulsory registration, Deemed registration, Documents required for registration, Goods and Service Tax Identification Number (GSTIN) and Unique Identification Number (UIN), Special provisions for casual taxable persons and non-resident taxable persons. Aggregate Turnover - inclusions & exclusions.Composition Scheme: Conditions and GST Provisions– problems on computation of turnover for the purpose of registration and applicability of Composition Levy. Taxable Turnover under CGST, SGST and IGST.			
Module-3:PROCEDURE AND INCIDENCE OF TAX UNDER GST12 Hours			
Provisions and procedure relating to levy of GST. Documents: Tax Invoice, Credit and Debit Notes.HSN/SAC codes – meaning, source and identification;Scope of supply, tax liability on mixed and composite supply. Time of Supply of Goods and Services; Place of Supply of Goods and Services; Valuation of Taxable Supply: Valuation rules - Transaction Value – Inclusions and Exclusions - Computation of taxable value and tax liability.			
Module-4:INPUT TAX CREDIT12 Hours			
Output Tax and Input Tax, Input Tax credit. Eligibility and conditions for claiming Input tax credit,			

Documents required for claiming Input Tax Credit; Utilization of Input tax credit; apportionment of credit and blocked credits, availability of credits under special circumstances under section 18, Input tax credit on capital goods, distribution of credit by Input Service Distributor (ISD), transfer of Input Tax Credit. E-Liability Register, E-Credit Ledger, E-Cash Ledger (Meaning); Problems on computation of Output Tax, Input Tax Credit and Net GST.

Module-5: CUSTOMS DUTY 12 Hours

Definitions, types of customs duties – prohibition of importation and exportation of goods, Treatment of imports and exports under GST, methods of valuation for customs – problems on computation of assessable value and customs duty

Course Outcomes: At the end of the course the student will be able to:

CO-1	The procedure for Valuation of Supply, calculation of Output Tax, Input Tax Credit and Net GST.
CO-2	The GST and Customs laws, procedures and regulations time to time.
CO-3	The knowledge in filing of GST returns.

Reference Books:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	GST Law & Practice	CA Ashok & CA Raj Jaggi	Bharath Books
2	GST Ready Reckoner	CA Pankal Goel	Commercial Law Publishers (India) Pvt. Ltd.
3	Systematic Approach to Taxation containing Income Tax & GST	Dr. Girish Ahuja and Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.
4	Indirect Tax Laws	Dr. Vinod K Singhania	Taxmann's Publication
5	Indirect Tax Laws	Dr. Yogendra Bangar & Dr. Vandana Bangar	Bangar's Publication
6	Students Hand Book on Taxation	T.N. Manoharan	Snow White Publications.
7	Direct Tax Laws and International Taxation	T. N. Manoharan et al	Snow White Publications
8	Students Guide to Income Tax (including GST)	Dr. Vinod K Singhania & Dr. Monica Singhania	Taxmann's Publication
9	GST and Customs Duty	Dr. Ravi M.N. and Dr. Suman Shetty N. and Dr. Bhanupraksh B.E.	Professional book publisher

CORPORATE LAW			
Course Code	B.Com. 6.4	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	04 Hours	Duration	3 Hours
Total Hours	48 Hours	Credits	03
Course Learning Objectives: The objective of the course is to 1. To acquaint students with the meaning, features, and highlights of the Companies Act 2013 and enable them to distinguish between various kinds of companies in the Indian corporate context. 2.To enable students to understand the legal procedures, documentation, and various stages involved in the formation, incorporation, and commencement of companies, including global companies, under corporate law 3. To familiarize with the roles, responsibilities, and legal requirements of Key Managerial Personnel and specialized committees within a corporate structure. 4.To familiarize students with Intellectual Property Rights, patent laws, industrial designs, and basic cyber laws in the digital environment			
Module-1:INTRODUCTION TO COMPANIES ACT 201312 Hours			
Introduction - Meaning and Definition – Features -Lifting of Corporate Veil, Highlights of Companies Act 2013 Kinds of Companies – One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.			
Module-2 FORMATION OF COMPANIES12 Hours			
Introduction –Promotion Stage: Meaning of Promoter, Functions of Promoter. - Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Doctrine of Indoor Management ,Certificate of Incorporation, - Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, - Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business,- Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration.			
Module-3 COMPANY ADMINISTRATION 12 Hours			
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights,			

Duties, Liabilities & Removal or dismissal.

Module 4: WINDING UP OF COMPANY, INSOLVENCY AND BANKRUPTCY CODE, LLP ACT **12 Hours**

Introduction, Modes of winding up, circumstances in which a company may be wound up, company liquidators-powers and duties, consequences of winding up, defunct company (meaning,)- Insolvency and Bankruptcy Code, 2016- Provisions, objectives and applicability. The Limited Liability Act, 2008- Introduction, nature and scope, Essential features, Characteristics of LLP.

Course Outcomes: At the end of the course the student will be able to:

CO1	Understand the framework of Companies Act of 2013 and different kind of companies
CO2	Understand the stages of company formation, the legal formalities involved in the incorporation and commencement of companies, including global companies
CO3	Understand legal procedures for appointing and removing company officers, such as Directors and Company Secretaries, and describe their specific duties and liabilities under the law.
CO4	understand the procedures of winding up, provisions of the Insolvency and Bankruptcy Code, functionality ofLLPs.

Reference Books:

Sl.No.	Title of the Book
1.	N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand
2.	Company Law – Avtar Singh, Published by Eastern Book Company
3.	S.N Maheshwari, Elements of Corporate Law, HPH.
4.	K. Venkataramana, Corporate Administration, SHBP.
5.	ICSI Study material
6.	Elements of Company Law (by N.D. Kapoor): Published by Sultan Chand & Sons

AUDITING AND ASSURANCE			
Course Code	B.Com. 6.5	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	04 Hours	Duration	3 Hours
Total Hours	48 Hours	Credits	03
Course Learning Objectives: The objective of the course is to 1. Articulate the basic concepts and principles of auditing and assurance. 2. Analyze financial records and audit procedures. 3. Apply auditing knowledge in practical situations. 4. Develop professional and ethical auditing skills.			
Module-1	INTRODUCTION TO AUDITING	12 Hours	
Definition and meaning of Auditing, Difference between Accountancy and Auditing Features of Auditing, Objectives of auditing, Types of Audit, advantages of Auditing, Appointment, Qualifications and Disqualification of an Auditor.			
Module-2	INTERNAL CHECK AND COMPANY AUDIT	12 Hours	
Internal Control- Meaning, and features. Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment and cash. Test checking and routine checking, Audit planning, Audit strategy, Audit Engagement, Audit Evidence, Written Representation (Meaning only).Appointment, Rights,Duties and Liabilities of an Company Auditor. Audit Report - Types of Audit Report.			
Module-3	AUDIT PROCEDURE AND EVIDENCE	12 Hours	
Vouching-Meaning, objectives and importance- vouching of cash receipts and vouching of cash payments.Recent trends in vouching (Digital vouching, E-vouching, Audit trial vouching, ERP based vouching, AI data analytics in vouching, cloud accounting verification, GST compliance, E-invoice authentication, forensic vouching)-meaning only. Verification of assets and liabilities. Audit Risks - Types. Computerised Audit -Auditing in EDP System.			
Module-4	INTRODUCTION TO ASSURANCE	12 Hours	
Assurance vs Auditing -Types of Assurance Services - Elements of an Assurance Engagement - Assurance Risk-Assurance Standards and Ethical Requirements, Assurance Reporting. Role of Assurance in Corporate Governance.			

Course Outcomes: At the end of the course the student will be able to:	
CO-1	Understand the concept, nature, and scope of assurance services
CO-2	Differentiate between auditing and assurance engagements and Identify various types of assurance services.

CO-3	Understand the elements and levels of assurance engagements and appreciate the role of assurance in corporate governance.
CO-4	Prepare and evaluate audit reports with professional ethics and standards.
CO-5	Analyze internal control systems and identify errors and frauds in financial records.

Reference Books

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
1	Auditing	T. R. Sharma	Sahithya Bhavan Publications (India)	Varies(Common Editions from early 2000s and newer printage)
2	Auditing Principles and Practices	Dinkar Pagare	Sultan Chand & Sons	Regularly revised
3	Auditing, Assurance and Accounting Standards	B. N. Tandan	Sultan Chand and Son's	Latest Revised Editions
4	Auditing and Assurance	Kamal Gupta, Ashok Arora	Publisher: Tata McGraw-Hill Education	Regularly updated to reflect current auditing standards
5	Auditing and Assurance Services	R. G. Saxena	Himalaya Publishing House (India)	Periodically revised to reflect current auditing standards
6	Auditing	Aruna Jha	Taxman Publication	2010(Latest revised Editions)

Web links and Video Lectures (e-Resources):

1. <https://www.icaai.org/post/auditing-and-assurance-standards>
2. https://vipss.yolasite.com/resources/PCC_BOOKS/Auditing%20and%20Assurance.pdf
3. YouTube <https://share.google/N7d20IbNw18xYedI2>
4. <https://www.youtube.com/live/BWFiUmDrTsU?si=bhHL5Hz-fyiYxvZV>
5. <https://www.cpaaustralia.com.au/-/media/project/cpa/corporate/documents/tools-and-resources/audit-assurance/guide-understanding-audit-assurance.pdf?rev=640c3a0d94834a30a162e6b13ed280ee>

Practical	BCom6.6 R Programming Lab	32 Hours
Week:3 Hrs Credit:2		IA: 10 Exam:40

PART A

1	Write a program to calculate Mean, Median, and Mode.
2	Write a program to find the Minimum and Maximum values from a numeric vector.
3	Write a program using a for loop to calculate the sum of the first n natural numbers.
4	Write a program to create and display a Histogram for a given set of numeric data.

PART B

1	Write a program to calculate the correlation between two numeric values.
2	Write a program to create a data frame of students with their marks and add a new column to assign grades.
3	Write a program to visualize the market share distribution of different smart phone brands using a pie chart. The chart should represent the percentage of market share held by each brand.
4	Write a program to visualize the number of employees in different departments of a company using a bar chart.

Assessment Criteria		
Program-1	PART-A Writing:7Marks Execution:8Marks	15Marks
Program-2	PART-B Writing:10Marks Execution:10Marks	20Marks
Practical Record		05Marks
Total		40Marks