

SINDHI COLLEGE

In Association with

BENGALURU CITY UNIVERSITY

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**BENGALURU CITY UNIVERSITY TEACHERS' COUNCIL OF COMMERCE AND
MANAGEMENT (BCUTCCM)**

B.Com 6th Sem Syllabi Orientation Program on New Syllabus NEP-2020

6th semester B.Com Subject Orientation Academic Year – 2023-24

Date:02-04-2024

Venue: Sindhi College, Bengaluru

Subject: Indian Accounting Standards

Resource Person: Dr. Srihari, Associate Professor, SSMRV College, Jayanagar

Sl.No	Chapter	Topics to be discussed	Section A	Section B	Section C
1.	Introduction to Indian Accounting Standards	Need & Objectives of Accounting Standards - 2 or 5 Benefits and Limitations of Accounting Standards - 2 or 5 Process of Formulation of Accounting Standards in India - 2 or 5 List of Indian Accounting Standards (Ind AS - 2 or 5 Applicability of Ind AS in India. – 2 Need for Convergence Towards Global Standards - 2 International Financial Reporting Standards - 2 or 5 Features and Merits and Demerits of IFRS - 2 or 5 Benefits of Convergence with IFRS. – 2 or 5.	1	1	

2.	Provision under Accounting Standard for Items Appear in Financial Statements.	<p>All 2 marks related topics All 5 marks problems All 12 marks Problems</p> <p>Note: Ind AS 16 & Ind AS 23 is most important</p>	1	1	2
3.	Preparation of Financial Statements as per Ind AS	<p>All 2 marks related topics.</p> <p>5 marks related topics</p> <p>12 marks related problems on preparation of Financial Statement as per Ind AS 1</p> <p>Note: Other Comprehensive income</p>	1	1	1
4.	Provisions under Accounting Standards for Items that do not Appear in Financial Statements	<p>Segment Reporting (Ind AS 108), - 2 or 5 Related Party Discloser (Ind AS 24), - 2 or 5 Events Occurring after Balance Sheet Date (Ind AS 10), - 2 or 5 Interim Financial Reporting (Ind AS 34), - 2 or 5 (Theory Only of the above Ind AS)</p>	1	2	
5.	Consolidated & Separate Financial Statements of Group Entities	<p>All 2 marks related topics:</p> <ul style="list-style-type: none"> • Meaning of Group, Holding and Subsidiary Company • Purpose and benefits of preparing Consolidated Financial Statements • Unrealised profit on stock <p>12 marks related topic: Unrealised profit on fixed assets, and Inter-company dividends</p>	2		1

6.	Skill Development	List out any Indian Accounting Standards (Ind AS). Prepare with imaginary figures Statement of P/L Prepare with imaginary figures Statement of Financial position Prepare with imaginary figures Statement of Other Comprehensive Income. Prepare with imaginary figures Statement of Cash flow. Calculate cost of control with imaginary figures Calculate Non-controlling Interest with imaginary figures			
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6th semester B.Com Subject Orientation Academic Year – 2023-24

Date: 02-04-2024

Venue: Sindhi College, Bengaluru

Subject: Human Resource Management

Resource Person: Dr. Pramod Gonchkar K, Professor, GFGC Domlur

Sl. No	Chapter	Topics to be discussed	Section A	Section B	Section C
1	Conceptual Analysis of Human Resource Development	All 2 marks related topics 5 marks: Needs, Goals & Mechanism of HRD Employment Empowerment 12marks: HRD department and Functions HRD for organizational effectiveness HRD in Indian Context HRD as Motivation factor	1	1	2
2	Frame work of Human Resource Development	All 2 marks related topics 5 marks: Model of HRD Creating & Implementing HRD Program Assessing HRD needs 12marks: HRD interventions Training methods HRD process	1	1	1

3	Human Resource Performance	All 2 marks related topics 5 marks: Impact of globalization on HRD Employee realignment and retention Assessing HRD needs 12marks: Realistic job reviews HRD program for diverse human resource Expatriate and Re-Partite support and development	1	1	2
4	HRD Evaluating Programs	All 2 marks related topics 5 marks: Models and framework of HRD 12marks: Assessing impact of HRD programs	1	1	1
5	Management Development	All 2 marks related topics 5 marks: Issues in employee counseling Discuss counseling as HRD activity 12marks: Organizational strategies based on HR Employee wellness and health program and effects	1	1	1
6	Questions will be from skill development				

6th semester B.Com Subject Orientation Academic Year – 2023-24

Date: 02-04-2024

Venue: Sindhi College, Bengaluru

Subject: Assessment of other than Individuals and E-Filing of ITR

Resource Person: Prof. Gururaj Rao, Associate Professor, Vijaya College

Sl.No	Chapter	Topics to be discussed	Section A	Section B	Section C
1	Depreciation Provision Under IT Act	All 2 marks related topics 5 marks: Calculation of depreciation on block of assets	1	1	
2	Assessment of Partnership firm	All 2 marks related topics 5 marks: Calculation of Admissible remuneration 12marks: Calculation of Total Income and Tax liability	1	1	1
3	Assessment of Companies	All 2 marks related topics 5 marks: Identifying Allowable & Disallowable expense 12marks: Calculation of Tax liability under normal provision and MAT & Ultimate Tax liability	1	1	1

4	Tax Deducted at Source & Provision for TDS	All 2 marks related topics 5 marks: TDS on House property & Salary income 12marks: TDS problems	1	1	1
5	Tax under E-Environment & ITR Filing	All 2 marks related topics 5 marks: Theory of E-Filing	1	1	
6	Questions will be from skill development				

Note: 2 Extra Questions from any topic

6thsemester B.Com Subject Orientation Academic Year – 2023-24

Date: 02-04-2024

Venue: Sindhi College, Bengaluru

Subject: E-commerce

Resource Person:

Dr. Aravinda Reddy M N

Dr. M. Lakshmipathi Naidu

HOD and Associate Professor - Business Analytics and Data Science

Associate Professor, Academic Coordinator, Social Sciences

Ramaiah Institute of Management

M S Ramaiah College of Arts, Science and commerce

Sl.No	Chapter	Topics to be discussed	Section A	Section B	Section C
1	E-commerce and its Technological aspects	All 2 marks related to Topics 5 Marks: <ul style="list-style-type: none">✓ Scope of E-commerce✓ Features / Benefits / Limitations of E-commerce*✓ Architectural framework of Electronic Commerce✓ Web based E-commerce Architecture	2	1	0
2	Consumer Oriented E-commerce	All 2 marks related to Topics 5/12 Marks:	2	1	1

		<ul style="list-style-type: none"> ✓ Traditional Retailing and E-Retailing* ✓ Features / Benefits of E-retailing ✓ Models of E-retailing * ✓ E-services * ✓ B2B Electronic Commerce 			
3	Electronic Data Interchange	All 2 marks related to Topics 5/12 Marks: <ul style="list-style-type: none"> ✓ Electronic data interchange ✓ Electronic payment system * ✓ Secure electronic transaction protocol for credit card payments. ✓ Methods of payments on the Internet* 	1	1	1
4	Security and Threats in E-commerce	All 2 marks related to Topics 5/12 Marks: <ul style="list-style-type: none"> ✓ Cyber Crime ✓ Network Security ✓ Firewall * ✓ Proxy server 	1	1	1
5	Issues in E-commerce	All 2 marks related to Topics 5/12 Marks: <ul style="list-style-type: none"> ✓ Ethical, Social and Political issues in E-commerce* ✓ Ethical Principal Privacy and Information Rights* ✓ Privacy ✓ Legal Protections intellectual Property rights – Types - Governance * 	2	1	1

6	Skills Development	<ul style="list-style-type: none"> • List any six organizations using e-commerce • List any six advantages of e-commerce • List any six electronic payment systems • List any six protections given under IPR for E-commerce firms <p>List any six issues in E-commerce</p>			
(*) Important Topics Unit 05 : 2+2+5+6/12					

6th semester B.Com Subject Orientation Academic Year – 2023-24

Date:02-04-2024

Venue: Sindhi College, Bengaluru

Subject: Income Tax Law & Practice II

Resource Person: Prof. G Venugopal , Principal, VVN Degree College

Sl.No	Chapter	Topics to be discussed	Section A	Section B	Section C
1	Profits and Gains of Business and Profession	<ul style="list-style-type: none">• All 2 marks Questions• Depreciation• Income from business of a sole trading concern• Income from profession: Medical Practitioner - Advocate and Chartered Accountants	2(T)	1(T/P)	1(P)
2	Capital Gains	<ul style="list-style-type: none">• Types of capital assets• Computation of capital gains – Short term capital gain and Long term capital gain• Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.	1((T)	1(T/P)	1(P)
3	Income from other Sources	<ul style="list-style-type: none">• Incomes taxable under Head income other sources• Computation of Income from other Sources.	1(T)	1(P)	1(P)

4	Set Off and Carry Forward of Losses and Deductions from Gross Total Income.	<ul style="list-style-type: none"> Provisions of Set off and Carry Forward of Losses(5marks) Deductions under Sections 80C- 80U as applicable to Individuals 	2(T)	1(T)	-
5	Computation of Total Income and Tax Liability.	<ul style="list-style-type: none"> Computation of Total Income and tax liability of an Individual assessee under Old Regime. 	1(T)	1(P)	-
6	SKILL DEVELOPMENT ACTIVITIES	<ol style="list-style-type: none"> Mention the procedure involved in the computation of income from profession. List-out the different types of capital assets and identify the procedure involved in the computation of tax for the same. List out the steps involved in the computation of income tax from other sources and critically examine the same. List any 6 deductions available under section 80 Prepare a format for computation of taxable income and tax liability of an individual assessee 	2 questions from the topics mentioned in the skill development activities of all the five modules (2 questions x 6 marks)		

6th semester B.Com Subject Orientation Academic Year – 2023-24

Date:02-04-2024

Venue: Sindhi College, Bengaluru

Subject: Management Accounting

Resource Person:

Dr Ravikumar B Minajigi
Principal, GFGC, Hebbal

Prof. Jayashree J Tambad
HOD Dept of Commerce, Sindhi College

Sl.No	Chapter	Topics to be discussed	Section A	Section B	Section C
1	Introduction to Management Accounting	<ul style="list-style-type: none">➤ Meaning and Definition Objectives Nature and Scope➤ Role of Management Accountant➤ Relationship between Financial Accounting and Management Accounting➤ Relationship between Cost Accounting and➤ Management Accounting Advantages and Limitations of Management Accounting.➤ Principles of Good Reporting System	2	1	
2	Analysis of Financial Statements	<ul style="list-style-type: none">➤ Meaning and Importance of Financial Statement➤ Problems on Comparative Statement analysis Common Size Statement analysis and➤ Trend Analysis	1	1	1

3	Ratio Analysis	<ul style="list-style-type: none"> ➤ Uses and Limitations of ratios ➤ Turnover ratio - Liquidity ratios - Profitability ratios and Solvency ratios-Problems 	2	2	
4	Cash flow Analysis	<ul style="list-style-type: none"> ➤ Preparation of cash flow statement under operating, financing and investing activity 	1		1
5	Budgetary Control	<ul style="list-style-type: none"> ➤ Cash budget. ➤ Fixed and Flexible budget 	1	1	1
6	Skill Development	<ul style="list-style-type: none"> ➤ Prepare with imaginary figures a Flexible or Cash budget. ➤ Prepare with imaginary figures comparative statement and analyze the financial position. ➤ Prepare with imaginary figures statements of any one corporate entity, analyze the same by using ratio analysis. ➤ Prepare with imaginary figures cash flow statement ➤ 5. Prepare a Trend analysis statement for three years with imaginary figures. 	2 questions from the topics mentioned in the skill development activities of all the five modules (2 questions x 6 marks)		

6th semester B.Com Subject Orientation Academic Year – 2023-24

Date:02-04-2024

Venue: Sindhi College, Bengaluru

Subject: Customer Relationship Management

Resource Person: Dr Shrimant Tangade, Associate Professor, GFGC, Rajajinagar

Sl.No	Chapter	Topics to be discussed	Section A	Section B	Section C
1	Introduction to customer relationship	Basic Concepts of CRM, Meaning, Common aspects related to CRM to be taught to students even though it is not mentioned in the syllabus. 3 types of CRM, Recent trends – AI, Mobile apps, with examples (practical)	1(each)	1(each)	1(each)
2	CRM Concepts	explain in detail about customer value, customer expectation – 2/3 aspects together, what are the techniques used to retain customers (1 question each	1(each)	1(each)	1(each)
3	Planning for CRM	8 steps in planning, CRM strategy & explain in detail about the development strategy (important for 12 marks),	1(each)	1(each)	1(each)
4	CRM Implementation	IT technology tools in CRM (recent trends in CRM), Metrics of CRM Performance (12 marks)	1(each)	1(each)	1(each)

5	CRM and Marketing Strategy	Sales force means marketing team, campaign (advertisement) management also includes call centers, Role of CRM in consumer markets/ Service sector	1 each	1 each	---
6	Skill Development	<p>No specific question or format so students should explain by their own provided the content is related to the topic asked in the examination. After completing each unit, skill development activity should be conducted. To write any 5-6 points in section D.</p> <p>Note: Skill development topics should not be taught before completing each unit.</p> <p>Section D 6 marks questions will be asked on the skill development activities</p> <p>Assignments should be given to students to prepare on skill development activities and to be explained in the classroom.</p> <p>Activity 1 – negative impact of technology on CRM should be taught.</p> <p>Activity 2- Examples like TV, Refrigerator, prepare a report and analyse it,</p>	<p>2 questions from the topics mentioned in the skill development activities of all the five modules (2 questions x 6 marks)</p>		

6th semester B.Com Subject Orientation Academic Year – 2023-24

Date:02-04-2024

Venue: Sindhi College, Bengaluru

Subject: Advance Financial Management

**Resource Person: Dr. Mahesh KM,
Principal, SBM Jain Evening College,
VV Puram, Bengaluru.**

Sl.No	Chapter	Topics to be discussed	Section A	Section B	Section C
1	Cost of Capital	*Cost of Capital * specific cost (Problems) * WACC (Problems)	1X2=2	1X5=05 (Theory)	1x12=12
2	Capital Structure Theories	All Approaches specified in the syllabus	1x2=02	2x5=10 (One Theory)	
3	Risk Analysis in Capital Budgeting	*Meaning of Risk and uncertainty * Problems on Risk adjusted rate of return, certainty equivalent approach, probability approach, standard deviation and co-efficient of variation * Theory- Sensitivity analysis and Decision Tree Approach.	1X2=02	1x5=05	1x12=12 (Optional)

4	Management of Current Assets	*Theory on Cash management. Receivable management and Inventory management *Problems on Debtors turnover ration, average collection period, creditors turnover ratio, Average payment period.	2x2=04	1X5=05 (Problem)	1X12=12 (Theory)
5	Dividend Decisions and Theories	<ul style="list-style-type: none"> • Meaning of Dividends, types of dividends and dividend policy • Determinants of dividend policy. • Problems on walter's Model, Gordon's Model and Theory of Irrelevance – MM Hypothesis- (problems on both with tax and without tax) 	2X2=04	1x5=05 (Problem)	1x12=12 Marks(optional)
	Skill Development				

6th semester B.Com Subject Orientation Academic Year – 2023-24

Date:02-04-2024

Venue: Sindhi College, Bengaluru

Subject: Investment I Management

Resource Person: Dr. Swamynathan C

Sl.No	Chapter	Topics to be discussed	Section A	Section B	Section C
1	Introduction to investment	First Module Fully Theory- Concepts of Investments: Attributes -Economic v/s Financial Investment -Investment and Speculation -Features of a good investment -Investment Process. Financial Instruments available for investment Money Market Instruments -Capital Market Instruments. Derivatives Types of Derivatives	1	1	
2	Security analysis	Second Module Fully Theory- Fundamental analysis-EIC Frame Work Technical Analysis Concept, Theories Dow Theory, Eliot Wave Theory. Charts-Types, Trend and Trend Reversal Patterns. Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency	2	1	1

3	Risk and Return	Third Module Theory & Problems- Risk and Return Concepts: Concept of Risk - Types of Risk-Systematic risk Unsystematic risk- Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio - Calculation of Portfolio Risk and Return..	1	1	
4	Valuation of Securities	Fourth Module Theory & Problems- Valuation of Bonds-debentures - Preference Shares Equity Shares-(Dividend Capitalization Approach-With and without growth-Earnings Capitalization Approach with and without growth)	1	1	1
5	Portfolio Management	Fifth Module Theory & Problems- . Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Problems on Portfolio Performance)	1	1	1
	Skill Development				