



**SOUTH KONKAN EDUCATION SOCIETY'S
RPD DEGREE COLLEGE OF ARTS AND COMMERCE
(AUTONOMOUS)
BELAGAVI-590006, KARNATAKA**



**RE-ACCREDITED AT 'A' GRADE (3.16 CGPA) BY NAAC (in 4th CYCLE)
AFFILIATED TO KITTURU RANI CHANNAMMA UNIVERSITY, BELAGAVI**

DEPARTMENT OF COMMERCE



**CURRICULUM FRAMEWORK
COURSE STRUCTURE & SYLLABUS
FOR
BACHELOR OF COMMERCE
(UNDER GRADUATE COURSE)
(SEP)
(AUTONOMOUS)**

**BCOM (5TH) FIFTH SEMESTER COURSE STRUCTURE AND SYLLABUS
FOR ACADEMIC YEAR 2026-27**

(w.e.f 2026-27 onwards)

**(APPROVED BY BOARD OF STUDIES IN COMMERCE MEET OF DEPT. COMMERCE)
(PRESENTED BEFORE ACADEMIC COUNCIL MEETING FOR APPROVAL)**



COURSE STRUCTURE (B.COM. 5TH SEM- AY 2026-27)
KITTURU RANI CHANNAMMA UNIVERSITY, BELAGAVI



COURSE CODE	PAPERS	MARKS		TOTAL MARKS	TTH	TOT AL CREDI TS
		IA	TEE /SE E		PER WEEK	
PART -I DISCIPLINE SPECIFIC COURSE						
5.1	Income Tax Law and Practice - I	20	80	100	5	5
5.2	Cost Accounting-I	20	80	100	5	5
5.3	Principles and Practice of Auditing	20	80	100	5	5
Total		60	240	300	15	15
PART -II SPECIALIZATION						
GROUP A -ACCOUNTING AND TAXATION						
5.4 (A)	Accounting for Business Decisions	20	80	100	5	4
5.5 (A)	Goods and Service Tax	20	80	100	5	4
Total		40	160	200	10	8
GROUP -B ACCOUNTING AND FINANCE						
5.4 (B)	Accounting for Business Decisions	20	80	100	5	4
5.5 (B)	Financial Services and Instruments	20	80	100	5	4
Total		40	160	200	10	8
GROUP C - BANKING AND INSURANCE						
5.4 (C)	Regulatory Aspects of Banking	20	80	100	5	4
5.5 (C)	Principles and Practice of Life Insurance	20	80	100	5	4
Total		40	160	200	10	8
GROUP D - MARKETING AND HUMAN RESOURCE						
5.4 (D)	Services Marketing	20	80	100	5	4
5.5 (D)	Human Resource Management	20	80	100	5	4
Total		40	160	200	10	8
GROUP E - STATISTICS AND OPERATIONS RESEARCH						
5.4 (E)	Descriptive Statistics	20	80	100	5	4
5.5 (E)	Operation Research	20	80	100	5	4
Total		40	160	200	10	8
PART III- SKILLS ENHANCEMENT COURSE						
5.6	Basics of Business Research	10	40	50	3	2
Total		10	40	50	3	2
TOTAL	PART I, II AND III	120	480	550	28	25



DEPARTMENT OF COMMERCE



COURSE STRUCTURE FOR B.COM 5TH SEM (AUTONOMOUS)- AY 2026-27

COURSE CODE	TITLE OF THE PAPERS	MARKS		TOTAL MARKS	TTH	TOTAL CREDITS
		IA	TEE/SEE		PER	
					WEEK	
PART -I DISCIPLINE SPECIFIC COURSE (DSC)						
5. 1	Income Tax Law and Practice - I	20	80	100	5	5
5. 2	Cost Accounting-I	20	80	100	5	5
5. 3	Principles and Practice of Auditing	20	80	100	5	5
Total						
PART -II SPECIALIZATION (S.E)						
GROUP D - MARKETING AND HUMAN RESOURCE						
5.4 (D)	Services Marketing	20	80	100	5	4
5.5 (D)	Human Resource Management	20	80	100	5	4
Total						
PART III- SKILLS ENHANCEMENT COURSE (SEC)						
5.6	Basics of Business Research	10	40	50	3	2
TOTAL	PART I, II AND III	110	480	550	28	25

NOTE:

TEE/SEE	- Term End Exam/Semester End Exam
TTH	- Total Teaching Hours
S.E	- Specialization Elective
SEC	- Skill Enhancement Course
DSC-	- Discipline specific Course

ADD ON COURSE:

CC- Certificate Course

Computer Certificate Course for B.Com Students is compulsory for all 5th SEM students. (Computer Application in Business)



DEPARTMENT OF COMMERCE
EXAMINATION & COURSE CODES FOR COURSE STRUCTURE
FOR B.COM 5TH SEM
(AUTONOMOUS)- AY 2026-27

SL NO	PROGRAM NAME	COURSE TYPE	DEPT	COURSE CODE	QP CODE	PAPER	PAPER TITLE	TOTAL CREDIT	TEACHING HRS	SEE/TEE	IA	Tot. Marks	Duration of Exam
	BCOM	(DSC/AECC/OEC/SEC/COMPLSORY)				(THEORY/PRACT)				(MAX MARKS)	(MAX MARKS)		(Hours)
1		DSC-Part I-5.1	COMMERCE	2531	42531	Both (Thr&Pract)	Income Tax Law and Practice - I	5	5	80	20	100	3
2		DSC-Part I-5.2		2532	42532	Both (Theory & Pract.)	Cost Accounting - I	5	5	80	20	100	3
3		DSC-Part I-5.3		2533	42533	Both (Theory &Application base)	Principles & Practice of Auditing	5	5	80	20	100	3
4		Spec-Part II (Group D)-5.4		2534	42534	Theory	Service Marketing	4	5	80	20	100	3
5		Spec-Part II (Group D)-5.5		2535	42535	Theory	Human Resource Management	4	5	80	20	100	3
6		SEC-Part III-5.6		6531	46531	Both (Theory &Application base)-MCQ	Basics of Business Research	2	3	40	10	50	1
								25	28	440	110	550	16

Note:

- DSC - Discipline Specific Subject
 AECC - Ability Enhancement course
 OEC - Open Elective
 SEC - Skill Enhancement Course
 IA - Internal Assessment
 (TEE
 SEE) - Term End Exam/Semester End Exam



SOUTH KONKANI EDUCATION SOCIETY'S
RPD DEGREE COLLEGE OF ARTS AND COMMERCE
(AUTONOMOUS)
DEPARTMENT OF COMMERCE
MEMBERS OF BOARD OF STUDIES IN COMMERCE



SL.NO	NAME OF BOS MEMBER	NOMINATION /DESIGNATION
1.	PROF. MRS. POOJA D. PATIL HOD & COORDINATOR DEPARTMENT OF COMMERCE RANI PARVATI COLLEGE OF ARTS AND COMMERCE, AUTONOMOUS, BELAGAVI, KARNATAKA	CHAIRPERSON BOS IN COMMERCE
2.	PROF. DR. B.S. NAVI CHAIRMAN, DEPT. OF POSTGRADUATE STUDIES IN COMMERCE AND SPECIAL OFFICER, KITURU RANI CHANNAMMA UNIVERSITY, VIDYASANGAMA, N.H. 48, BHOTARAMANAHATTI, BELAGAVI - 591156, KARNATAKA.	VC NOMINEE (KRCUB)
3.	PROF. SRINIVAS NARGUND ASSOCIATE PROFESSOR, S.R. NARASAPUR ARTS & M.B.SHIRUR, COMMERCE, COLLEGE, BAGALKOT, KARNATAKA	EXPERT FROM OUTSIDE PARENT UNIVERSITY
4.	PROF. MRS. GIRIJA NAVADAGI ASSOCIATE PROFESSOR, BASAVESHWARA COMMERCE COLLEGE, BAGALKOT- 587101 KARNATAKA	EXPERT FROM OUTSIDE PARENT UNIVERSITY
5.	DR. VIDYA M. JIRAGE ASSOCIATE PROFESSOR, GFGC KHANAPUR, DIST. BELAGAVI, KARNATAKA	MEMBER OF MERITORIOUS COLLEGE ALUMNA
6.	SHRI. SUDHIR SHANBHAG PEREGRINE APEX INDUSTRIES, MACCHE INDUSTRIAL ESTATE, BELAGAVI, KARNATAKA	MEMBER TO REPRESENT INDUSTRY ACADEMIA EXPERT
7.	MR. NILESH KALE FACULTY DEPARTMENT OF COMMERCE RANI PARVATI COLLEGE OF ARTS AND COMMERCE, AUTONOMOUS, BELAGAVI, KARNATAKA	FACULTY MEMBER
8.	MR. SHUBHAKERTI RAO FACULTY DEPARTMENT OF COMMERCE RANI PARVATI COLLEGE OF ARTS AND COMMERCE, AUTONOMOUS, BELAGAVI, KARNATAKA	FACULTY MEMBER
9.	MISS RUTUJA GHATAGE FACULTY DEPARTMENT OF COMMERCE RANI PARVATI COLLEGE OF ARTS AND COMMERCE, AUTONOMOUS, BELAGAVI, KARNATAKA	FACULTY MEMBER



**SOUTH KONKAN EDUCATION SOCIETY'S
RANI PARVATI DEVI COLLEGE OF ARTS & COMMERCE,
BELAGAVI.**

(AUTONOMOUS)

Affiliated to Kitturu Rani Channamma University, Belagavi.

PROGRAMME TITLE: BACHELOR OF COMMERCE (B.COM)

DISCIPLINE SPECIFIC COURSE (DSC)

PART I - COURSE CODE: 2531

TITLE OF THE PAPER 5.1: INCOME TAX LAW AND PRACTICE – I

Contact Hours:	60 Hours	Semester End Examination:	80 marks (3Hrs)
Weekly Hours:	05 Hours	Internal Assessment:	20 Marks
Course Credit:	05 Points	Maximum Marks:	100 Marks

Course Objectives:

- To develop conceptual knowledge of the Indian income-tax system and applicable statutory legislation & provisions as per IT Act 1961, amendment Act 2025. (w.e.f. April 1st 2026)
- To enable students to determine residential status and taxable income of individual assesses.
- To develop competence in computation of income, deductions, exemptions, and tax liability.
- To familiarise students with tax planning, assessment, compliance, and e-filing procedures.
- To develop the ability to interpret and apply tax provisions to practical situations.

Course Outcomes (COs):

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

- CO1: Explain the fundamental concepts, terminology, statutory framework, and key provisions of the Income-tax Act, 1961, including applicable amendments effective from 1 April 2026.
- CO2: Determine residential status, identify exempt income, and assess the scope of taxable income under applicable tax provisions.
- CO3: Compute taxable income under Salary, House Property, and PGBP by applying relevant tax rules, deductions, and statutory provisions.
- CO4: Calculate Income from House Property by applying Annual Value, Municipal Taxes, Standard Deduction, Interest on Borrowed Capital, and permissible deductions.
- CO5: Compute PGBP, Gross Total Income, Total Income, and Tax Liability by applying relevant tax provisions and computation rules.

UNIT	TOPICS	NO OF PERIODS
I	Introduction to Income Tax:	10
	Meaning of Tax, Types of Taxes, Canons of Taxation, History of Indian Income Tax, Income Tax Act 1961, Definitions - Person, Assessee, Assessment Year, Previous Year, Income, Causal Income, Gross Total Income, Total Income, Meaning of Finance bill and Finance Act. Introduction to Income Tax Act 2025.	
II	Residential Status & Exempted Incomes:	12
	Meaning of residential status, rules for determination of residential status	

	applicable to individual assessee, Incidence of tax and residential status of individuals, incidence of tax liability applicable to individuals. Exempted income – meaning and exempted incomes under Sec 10 as applicable to individual assessee, gratuity, commuted pension and encashment of leave salary. (Theory and Problems).	
III	Income from Salary:	14
	Basis of charge, Brief introduction – Income from Salary – Definition; Characteristics of Salary Income; Computation of Salary Income – Basic Salary – Advance salary – Arrears of salary; Allowances – Perquisites (Valuation of RFA, Motor car, Benefits provided to specified employees) - Deduction from Gross Salary u/s 16 – Computation of income from salary both from old and new regime (Theory and Problems).	
IV	Income from House Property:	12
	Basis of charge, meaning – Types of House Properties - Annual value Determination in different situations - Meaning of Fair Rent, Municipal Value, Standard Rent, Actual Rent, Unrealized Rent, Vacancy and its treatment - Deductions u/s 24 for LOP and SOP - Annual Value of Self Occupied House Property, Deemed LOP - Computation of Income from House Property both from old and new regime (Theory and Problems).	
V	Income from Business and Profession:	12
	Basis of charge, Meaning of Business, Depreciation and other permissible deductions, allowable expenses u/s 30 to 37. Disallowable expenses, Computation of Income from Business and practical problems. Income from Profession: Meaning of profession, Vocation, Computation of Income from Profession of Lawyers, Doctors, Chartered Accountants and Architects, Practical problems based on receipts and payments account and income and expenditure a/c. Practical use of Income Tax Portal.	

PEDAGOGY:

- Interactive Lectures and Concept-Based Discussions
- Learner-Led Classroom Seminars
- PowerPoint-Based Instruction
- Tax Computation Problem-Solving
- Case-Based Tax Analysis
- Digital Tax Portal Demonstrations
- Group Activities and Tax Case Analysis
- Practical Tax Computation Exercises

STANDARD/PREScribed ESSENTIAL REFERENCE BOOKS:

- Vinod K. Singhania, & Monica Singhania. (2024). Students' Guide to Income Tax (Latest ed.). Taxmann Publications.
- V. K. Singhania. (2024). Direct Taxes Law and Practice (Latest ed.). Taxmann Publications.
- T. N. Manoharan. (2023). Direct Taxes (Latest ed.). Snow White Publications.

- Girish Ahuja, & Ravi Gupta. (2024). Systematic Approach to Income Tax (Latest ed.). Bharat Law House.
- B. B. Lal. (2022). Income Tax Law and Practice (Latest ed.). Pearson Education.
- Institute of Chartered Accountants of India. (2024). Study Material for Direct Tax Laws (Latest ed.). ICAI Publications.
- H. C. Mehrotra, & S. P. Goyal. (2023). Income Tax Law and Accounts (Latest ed.). Sahitya Bhawan Publications.
- V. S. Datey. (2023). Indirect Taxes Law and Practice (Relevant ed.). Taxmann Publications.
- R. K. Jain. (2022). Income Tax Law and Practice (Latest ed.). SBPD Publications.
- Income Tax Department of India. (2024). Income Tax Rules and Act (Bare Act) (Latest ed.). Government Publications.
- Gaur, V. P. & Narang, D. B. – Income Tax Law and Practice, Kalyani Publishers.
- **NOTE: LATEST EDITION TEXT BOOKS SHOULD BE PREFERRED.**

ADDITIONAL REFERENCES:

- Dr. H. C. Mehrotra & Dr. S. P. Goyal – Income Tax Law and Practice, Sahitya Bhawan Publications.
- V. K. Singhanian & Kapil Singhanian – Direct Taxes: Law and Practice, Taxmann Publications.
- Gaur & Narang – Income Tax Law and Practice, Kalyani Publishers.
- T. N. Manoharan – Income Tax, Snow White Publications.
- B. B. Lal – Income Tax Law and Practice, Pearson/related academic editions.

AUTHORITATIVE WEBSITES/WEB SOURCES:

- Income Tax Department, Government of India
- Income Tax Department – Acts, Rules and Notifications
- Ministry of Finance, Government of India
- Central Board of Direct Taxes (CBDT)

E-RESOURCES:

- Income-tax Acts, Rules, notifications, circulars and related statutory material through the Income Tax Department portal.
- CBDT circulars, notifications and tax policy resources.
- Income-tax return and compliance resources through the official e-filing portal.
- Taxmann and other recognized academic databases for tax law updates and case-law reference.



**SOUTH KOKAN EDUCATION SOCIETY'S
RANI PARVATI DEVI COLLEGE OF ARTS & COMMERCE,
BELAGAVI.
(AUTONOMOUS)**

Affiliated to Kitturu Rani Channamma University, Belagavi.

**PROGRAMME TITLE: BACHELOR OF COMMERCE (B.COM)
DISCIPLINE SPECIFIC COURSE (DSC)
PART I - COURSE CODE: 2532
TITLE OF THE PAPER 5.2: COST ACCOUNTING-I**

Contact Hours:	60 Hours	Semester End Examination:	80 marks (3Hrs)
Weekly Hours:	05 Hours	Internal Assessment:	20 Marks
Course Credit:	05 Points	Maximum Marks:	100 Marks

Course Objectives:

- To understand the concepts, objectives, scope, and significance of Cost Accounting. understanding Cost accounting standards
- To classify and analyse the elements and behaviour of costs.
- To develop competence in cost ascertainment and preparation of cost statements.
- To apply costing techniques for cost control, cost reduction, and efficiency improvement.
- To analyse cost information for planning, control, and managerial decision-making.
- To develop practical skills in applying Cost Accounting principles to organisational situations.

Course Outcomes (COs):

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

- CO1: Explain the concepts, objectives, scope, significance, and Cost Accounting Standards and prepare cost sheets and statements of cost.
- CO2: Classify and analyse material costs and apply appropriate methods of material recording, valuation, control, and cost ascertainment.
- CO3: Analyse and compute employee costs by applying labour remuneration, incentive schemes, and labour costing techniques.
- CO4: Analyse and apply methods of overhead classification, allocation, apportionment, and absorption for accurate cost determination and control.
- CO5: Reconcile cost and financial accounts, analyse causes of differences, and apply cost information for cost control, cost reduction, efficiency improvement, and managerial decision-making.

UNIT	TOPICS	NO OF PERIODS
I	Introduction to Cost Accounting:	14
	Introduction to Cost Accounting: Meaning – Nature – Objectives – Functions – Significance – Difference between Cost Accounting and Financial Accounting – Various Elements of Cost and Classification of Cost – cost object – Cost unit – Cost driver –Cost Centre; Limitations of Cost Accounting; Meaning and importance of Cost Accounting Standards - Cost Sheet: Meaning and Preparation of cost sheet– Problems on Cost Sheet – Tenders and Quotations;	

II	Material Cost:	12
	Materials Cost: Meaning - Importance and Types of Materials – Direct and Indirect Material; Materials procurement; Procedure for procurement of materials; Material Storage and Records: Duties of Store keeper, Store records; Various Stock Levels; Material Issues and Valuation: Procedure for material issues - Valuation of material issues - preparation of Stores Ledger / Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems, EOQ, ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control - KANBAN, JIT (concepts only).	
III	Employee Cost	8
	Employee Cost: Meaning – Components – Classification and Importance of Employee (Labour) Cost in Organizations; Time Keeping and Time booking – Idle time – Causes and Treatment of Normal and Abnormal Idle time – Overtime – Causes and Treatment (Theory Only); Causes and effects of Employee Turnover – Methods of Remuneration (Payment of Wages and Incentives) Problems on calculation of earnings under Time Rate (Straight Time Rate, Halsey and Rowan Methods) and Piece Rate Systems (Straight Piece Rate and Taylor's Differential Piece Rate Only)	
IV	Overheads:	14
	Overheads: Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collections, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.	
V	Reconciliation of Cost and Financial Accounts	12
	Reconciliation of Cost and Financial Accounts: Reasons for differences in profits under Financial and Cost Accounts; Procedure for Reconciliation - Ascertainment of Profits as per Financial Accounts and Cost Accounts Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.	

PEDAGOGY:

- Interactive Lectures and Concept-Based Discussions
- Learner-Led Classroom Seminars
- PowerPoint-Based Instruction
- Cost Accounting Problem-Solving
- Case-Based Cost Analysis
- Digital Costing Demonstrations
- Group Activities and Cost Case Analysis
- Spreadsheet-Based Cost Computation
- Practical Cost Sheet Preparation.

STANDARD/PREScribed ESSENTIAL REFERENCE BOOKS:

- S. P. Jain, & K. L. Narang. (2023). Cost Accounting: Principles and Practice (Latested.). Kalyani Publishers.
- V. A. Patil & B. S. Navi; Cost Accounting-I, S. Chand & Co. Ltd. New Delhi.
- M. N. Arora. (2024). Cost Accounting: Principles and Practice (Latest ed.). Vikas Publishing House.
- B. K. Bhar. (2022). Cost Accounting: Methods and Problems (Latest ed.). Academic Publishers.
- Jawahar Lal. (2023). Cost Accounting (Latest ed.). McGraw Hill Education.
- V. K. Saxena, & C. D. Vashist. (2023). Cost Accounting (Latest ed.). Sultan Chand & Sons.
- P. V. Ratnam. (2022). Cost Accounting (Latest ed.). Kitab Mahal.
- Tulsian. (2023). Cost Accounting (Latest ed.). S. Chand Publishing.
- Institute of Cost Accountants of India. (2024). Study Material on Cost Accounting (Latest ed.). ICAI Publications.
- R. K. Rajput. (2022). Cost Accounting (Latest ed.). SBPD Publications.
- Nigam B. M., & Sharma G. L. (2023). Cost Accounting: Principles and Practice (Latest ed.). Himalaya Publishing House.
- **NOTE: LATEST EDITION TEXT BOOKS SHOULD BE PREFERRED.**

ADDITIONAL REFERENCES:

- Khan, M. Y. & Jain, P. K. – Cost Accounting, McGraw Hill.
- Arora, M. N. – Cost Accounting: Principles and Practice, Vikas Publishing House.
- Jain, S. P. & Narang, K. L. – Cost Accounting, Kalyani Publishers.
- Maheshwari, S. N. & Mittal, S. N. – Cost Accounting: Theory and Problems, Mahavir Book Depot.
- Banerjee, B. – Cost Accounting: Theory and Practice, PHI Learning.

AUTHORITATIVE WEBSITES/WEB SOURCES:

- The Institute of Cost Accountants of India (ICMAI)
- Cost Accounting Standards Board – ICAI
- The Institute of Chartered Accountants of India (ICAI)
- Ministry of Corporate Affairs, Government of India

E-Resources

- ICAI study material and learning resources. ICAI provides structured material covering Cost Accounting and related professional subjects.
- ICAI Cost Accounting Standards (CAS) and related guidance notes.
- ICAI publications and accounting resources.
- Ministry of Corporate Affairs statutory and corporate reporting resources.



**SOUTH KOKAN EDUCATION SOCIETY'S
RANI PARVATI DEVI COLLEGE OF ARTS & COMMERCE,
BELAGAVI.
(AUTONOMOUS)**

Affiliated to Kitturu Rani Channamma University, Belagavi..

PROGRAMME TITLE: BACHELOR OF COMMERCE (B.COM)

DISCIPLINE SPECIFIC COURSE (DSC)

PART I - COURSE CODE: 2533

TITLE OF THE PAPER 5.3: PRINCIPLES AND PRACTICES OF AUDITING

Contact Hours:	60 Hours	Semester End Examination:	80 marks (3Hrs)
Weekly Hours:	05 Hours	Internal Assessment:	20 Marks
Course Credit:	05 Points	Maximum Marks:	100 Marks

Course Objectives:

- To understand the concepts, objectives, scope, principles, and significance of auditing.
- To understand audit planning, internal control, internal check, and internal audit.
- To apply vouching procedures for the verification of business transactions.
- To apply verification and valuation procedures for assets and liabilities.
- To understand audit evidence, audit documentation, and working papers.
- To prepare audit reports in accordance with applicable auditing standards and professional requirements.

Course Outcomes (COs):

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

- CO1: Explain the concepts, objectives, scope, principles, and significance of auditing and the role and responsibilities of an auditor, inclusion of AI tools in auditing
- CO2: Analyse audit planning, internal control, internal check, and internal audit procedures for effective audit execution.
- CO3: Apply vouching procedures to verify cash, revenue, purchases, sales, and other business transactions using appropriate audit evidence.
- CO4: Apply verification and valuation procedures to determine the existence, ownership, accuracy, and valuation of assets and liabilities.
- CO5: Prepare audit reports by applying relevant reporting principles, audit findings, disclosures, and professional standards.

UNIT	TOPICS	NO OF PERIODS
I	Introduction to Auditing:	14
	Meaning and Definition – Objectives – difference between accountancy and auditing. Types of audits. Preparation before commencement of new audit – Audit note book, Working papers, audit programme, recent trends in auditing. Nature and significance of GST Audit, cost audit, tax audit and Management audit. Auditor – Meaning, Definition, Qualification, Qualities and duties of Auditor. Use of	

	AI in audit.	
II	Internal Control and Internal Check:	10
	Internal control – Meaning, definition, Internal check – Meaning, objectives and fundamental principles. Internal check as regard – wage payment, cash sales, cash purchase. Internal Audit – Meaning, Advantages and disadvantages, differences between internal check and internal audit.	
III	Vouching:	12
	Vouching: Meaning, Definition, Importance, Routine checking and vouching – Voucher – Types of vouchers, vouching of receipts – Cash sales receipts from debtors. Proceeds of sale of investments. Vouching of payment – cash purchase, Payment to creditors. Revenue Expenditure.	
IV	Verification And Valuation of Assets and Liability:	12
	Meaning and objectives of verification and valuation of Assets- Land and Building, Plant and Machinery, Goodwill, investment, stock in trade. Liabilities Bills Payable, Sundry Creditors, Contingent Liability. Errors in Audit.	
V	Audit Report Writing:	12
	Meaning, Structure, Types of Audit Reports – Qualified and Clean Audit Report, routine reports and special reports, Auditors opinion, Professional Ethics of Auditors. Introduction to XBRL.	

PEDAGOGY

- Interactive Lectures and Concept-Based Discussions
- Learner-Led Classroom Seminars
- PowerPoint-Based Instruction
- Audit Procedure-Based Problem Solving
- Case-Based Audit Analysis
- Audit Report Drafting Exercises
- Digital Audit Resource Demonstrations
- Group Activities and Audit Case Analysis on AI in audit and XBRL

STANDARD/PREScribed ESSENTIAL REFERENCE BOOKS:

- Tandon B. N., Sudharsanam S., & Sundharabahu S. (2023). A Handbook of Practical Auditing (Latest ed.). S. Chand Publishing.
- B. S. Navi: Principles and Practice of Auditing, R. Chand and Co. New Delhi.
- Kamal Gupta, & Ashok Gupta. (2022). Contemporary Auditing (Latest ed.). McGraw Hill Education.
- Ravinder Kumar, & Virender Sharma. (2023). Auditing: Principles and Practice (Latest ed.). PHI Learning.
- Saxena R. G. (2022). Principles and Practice of Auditing (Latest ed.). Himalaya Publishing House.
- Pagare Dinkar. (2023). Principles and Practice of Auditing (Latest ed.). Sultan Chand & Sons.
- Institute of Chartered Accountants of India. (2024). Auditing and Assurance Standards and Study Material (Latest ed.). ICAI Publications.
- Basu S. K. (2022). Fundamentals of Auditing (Latest ed.). Pearson Education.

- Spicer & Pegler. (2021). Practical Auditing (Latest ed.). LexisNexis.
- K. L. Kohli, & K. K. Kohli. (2023). Auditing: A Comprehensive Study (Latest ed.). Atlantic Publishers.
- V. K. Agrawal. (2022). Auditing (Latest ed.). SBPD Publications
- **NOTE: LATEST EDITION TEXT BOOKS SHOULD BE PREFERRED.**

ADDITIONAL REFERENCES:

- Gupta, Kamal – Contemporary Auditing, McGraw Hill.
- Kumar, Ravinder & Sharma, Virender – Auditing: Principles and Practice, PHI Learning.
- Jha, Aruna – Auditing, Taxmann Publications.
- Ghatalia, S. V. – Practical Auditing, Allied Publishers.
- Tandon, B. N., Sudharsanam & Sundharabahu – A Handbook of Practical Auditing, S. Chand Publishing.

AUTHORITATIVE WEBSITES/WEB SOURCES:

- The Institute of Chartered Accountants of India (ICAI)
- ICAI – Auditing and Assurance Standards Board
- ICAI Publication Portal
- Ministry of Corporate Affairs
- Securities and Exchange Board of India (SEBI)

E-RESOURCES:

- Standards on Auditing (SAs) issued through ICAI resources.
- ICAI Auditing & Assurance Standards Board publications and implementation guides.
- ICAI digital publication repository containing audit guidance and technical publications.
- Corporate governance and statutory compliance resources through MCA.
- SEBI regulations, listing requirements and corporate disclosure resources.



**SOUTH KOKAN EDUCATION SOCIETY'S
RANI PARVATI DEVI COLLEGE OF ARTS & COMMERCE,
BELAGAVI.**

(AUTONOMOUS)

Affiliated to Kitturu Rani Channamma University, Belagavi..

**PROGRAMME TITLE: BACHELOR OF COMMERCE (B.COM)
SPECIALISATION (MARKETING AND HUMAN RESOURCE
(GROUP D) PART II - COURSE CODE: 2534
TITLE OF THE PAPER 5.4 (D): SERVICES MARKETING**

Contact Hours:	60 Hours	Semester End Examination:	80 marks (3Hrs)
Weekly Hours:	05 Hours	Internal Assessment:	20 Marks
Course Credit:	04 Points	Maximum Marks:	100 Marks

Course Objectives:

- To understand the concepts, characteristics, scope, and significance of services marketing.
- To analyse & understand customer behaviour and decision-making in service contexts. service development, service delivery, and service design.
- To develop knowledge of service quality, customer satisfaction, and relationship management & examine sector-specific marketing strategies across diverse service industries.
- To understand emerging trends, digital technologies, and contemporary practices in services marketing.
- To develop the ability to apply services marketing principles and strategies in modern business environments.

Course Outcomes (COs):

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

- CO1: Explain the concepts, characteristics, scope, significance, and fundamentals of Services Marketing.
- CO2: Analyse consumer behaviour, service expectations, perceived value, customer satisfaction, and purchase decisions in service markets.
- CO3: Apply service development, service design, service quality, and quality management principles to enhance customer value.
- CO4: Develop and evaluate marketing strategies and the 7Ps of Services Marketing across diverse service industries.
- CO5: Analyse emerging trends, digital technologies, service innovation, and contemporary practices in Services Marketing. (with Practical Exposure)

UNIT	TOPICS	NO OF PERIODS
I	Introduction to Services Marketing:	12
	Concept of Services – Meaning and Definition; Contribution and Reasons for the Growth of the Services Sector; Difference between Goods and Services in Marketing; Characteristics of Services. Concept of Service Marketing Triangle;	

	Service Marketing Mix (7Ps); GAP Model of Service Quality.	
II	Consumer Behaviour in Service Markets:	12
	Search, Experience and Credence Properties of Services; Consumer Expectations of Services – Two Levels of Expectations and Zone of Tolerance. Factors Influencing Customer Expectations of Services. Customer Perception of Services – Factors Influencing Perception; Service Encounters; Customer Satisfaction; Strategies for Influencing Customer Perception.	
III	Service Development and Quality Management:	12
	Introduction to New Service Development; Types of New Services; Stages in New Service Development. Service Costs Incurred by Service Providers. Service Blueprinting; Need and Importance of Service Development as a Measure of Competitive Advantage. Service Quality Dimensions; Service Quality Measurement and Service Mapping. Improving Service Quality and Service Delivery; Service Failure and Recovery Strategies.	
IV	Marketing Strategies in Service Industries:	12
	Introduction and Overview of Different Service Sectors. Marketing of Banking Services; Insurance Services; Education Services; Tourism and Airlines Marketing; Hospitality Services; Healthcare Marketing; Social Services by NGOs; Marketing of Online Services; Marketing of Professional Services.	
V	Emerging Trends in Service Marketing:	12
	Emerging trends in services marketing including e-commerce and online service delivery platforms, e-marketing and digital promotion tools for customer engagement, Application of AI in services marketing, service marketing research for global and rural markets, innovations in services marketing through technology adoption. (with Practical Exposure)	

PEDAGOGY:

- Interactive Lectures and Concept-Based Discussions
- Learner-Led Classroom Seminars
- Group Activities & PowerPoint-Based Instruction
- Consumer Behaviour Case Analysis
- Service Marketing Problem-Solving Exercises
- Service Quality Assessment Activities
- Industry-Based Case Studies
- Digital Marketing and Service Innovation Demonstrations
- Field-Based Learning and Industry Exposure

STANDARD/PREScribed ESSENTIAL REFERENCE BOOKS:

- Zeithaml, v. A., bitner, m. J., & gremler, d. D. (2018). Services marketing: integrating Customer focus across the firm (7th ed.). McGraw hill education.
- Lovelock, c., & wirtz, j. (2016). Services marketing: people, technology, strategy (8th Ed.). Pearson education.

- Hoffman, k. D., & bateson, j. E. G. (2017). Services marketing: concepts, strategies & Cases (5th ed.). Cengage learning.
- Payne, a., & frow, p. (2013). Services marketing (latest ed.). Routledge.
- Verma, harsh v. (2012). Services marketing: text and cases (2nd ed.). Pearson Education india.
- Shankar, ravi (2010). Services marketing: the indian perspective (2nd ed.). Excel Books.
- Jha, s. M. (2017). Services marketing (latest ed.). Himalaya publishing house.
- Rao, k. Rama mohana (2011). Services marketing (latest ed.). Pearson education.
- Nargundkar, rajendra (2010). Services marketing: text and cases (latest ed.). Tata Mcgraw hill.
- Woodruffe, helen (1995). Services marketing (latest ed.). Macmillan education.
- **NOTE: LATEST EDITION TEXT BOOKS SHOULD BE PREFERRED.**

ADDITIONAL REFERENCES:

- Wirtz, J., Lovelock, C. H. & Chew, P. – Essentials of Services Marketing, Pearson.
- Wirtz, J., Lovelock, C. H. & Chatterjee, J. – Services Marketing: People, Technology, Strategy, Pearson.
- Zeithaml, V. A., Bitner, M. J., Gremler, D. D., Mende, M. & Shainesh, G. – Services Marketing: Integrating Customer Focus Across the Firm, McGraw Hill.
- Palmer, A. – Principles of Services Marketing, McGraw Hill.
- Shankar, R. – Services Marketing: The Indian Perspective, Excel Books.

AUTHORITATIVE WEBSITES/WEB SOURCES:

- American Marketing Association (AMA)
- Reserve Bank of India
- Insurance Regulatory and Development Authority of India (IRDAI)
- Ministry of Tourism, Government of India
- Department for Promotion of Industry and Internal Trade (DPIIT)

E-RESOURCES:

- Marketing research and contemporary marketing resources through AMA.
- RBI publications and reports for banking and financial services marketing.
- IRDAI reports and regulations for insurance-sector applications.
- Ministry of Tourism reports for tourism and hospitality services.
- Industry reports and case studies relating to digital services, customer experience and service innovation.



**SOUTH KOKAN EDUCATION SOCIETY'S
RANI PARVATI DEVI COLLEGE OF ARTS & COMMERCE,
BELAGAVI.**

(AUTONOMOUS)

Affiliated to Kitturu Rani Channamma University, Belagavi.

**PROGRAMME TITLE: BACHELOR OF COMMERCE (B.COM)
SPECIALISATION (MARKETING AND HUMAN RESOURCE
(GROUP D) PART II - COURSE CODE: 2535
TITLE OF THE PAPER 5.5 (D): HUMAN RESOURCE MANAGEMENT**

Contact Hours:	60 Hours	Semester End Examination:	80 marks (3Hrs)
Weekly Hours:	05 Hours	Internal Assessment:	20 Marks
Course Credit:	04 Points	Maximum Marks:	100 Marks

Course Objectives:

- To understand the concepts, objectives, functions, and significance of Human Resource Management. & develop knowledge of human resource planning and workforce forecasting.
- To understand recruitment, selection, placement, and induction processes, to develop knowledge of training and development, career development, and skill enhancement.
- To understand performance management, performance appraisal, and employee evaluation.
- To examine compensation management, incentives, rewards, and benefits.
- To understand employee engagement, motivation, retention, and workplace relations. & develop practical competencies for human resource management and organizational administration.

Course Outcomes (COs):

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

- CO1: Explain the concepts, objectives, functions, scope, and significance of Human Resource Management.
- CO2: Apply human resource planning, recruitment, selection, and staffing practices to organisational requirements.
- CO3: Analyse induction, training, development, compensation, and reward management practices.
- CO4: Evaluate performance appraisal, promotion, transfer, and employee performance management systems.
- CO5: Analyse employee engagement, psychological contract, employee commitment, and retention strategies.

UNIT	TOPICS	NO OF PERIODS
I	Introduction to HRM:	12
	Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Integration with technology: Trends	

	influencing HR practices.	
II	Human Resource Planning, Recruitment and Selection:	14
	Human Resource Planning: Meaning, Importance, Process of HRP; HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting; Succession Planning –Meaning and Features; Job Analysis- Meaning, uses, Process of Job Analysis; Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only); Recruitment – Meaning, Sources, Methods & Factors affecting Recruitment; Selection – Meaning, Steps in Selection Process, Psychometric tests for Selection, Barriers to effective Selection, Making Selection effective; Placement, Gamification – Meaning and Features.	
III	Induction, Training and Compensation:	12
	Induction: Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning. Training: Need and Benefits of training, Methods of Training and Development; Kirkpatrick Model; Career Development. Compensation: Direct and Indirect forms of Compensation (Concept Only), Compensation Structure as per new norms.	
IV	Performance Appraisal, Promotion and Transfer:	14
	Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal. Promotion: Meaning and Definition of Promotion, Purpose of Promotion, Basis of promotion. Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing.	
V	Employee Engagement and Psychological Contract:	10
	Employee Engagement: Meaning, Types, Drivers, Measurement, Benefits, welfare measures of Employee engagement. Psychological contract: Meaning and features.	

PEDAGOGY:

- Interactive Lectures and Concept-Based Discussions
- Learner-Led Classroom Seminars
- PowerPoint-Based Instruction
- HR Case Study Analysis
- Recruitment and Selection Simulations
- Role Play and Interview Exercises
- Group Discussions and Collaborative Learning
- Industry-Based HR Case Analysis
- Digital HR Tools and Resource Demonstrations

STANDARD/PREScribed ESSENTIAL REFERENCE BOOKS:

- Dessler, Gary (2020). Human Resource Management (16th ed.). Pearson Education.

- Aswathappa, K. (2021). Human Resource Management: Text and Cases (9th ed.). McGraw Hill Education.
- Subba Rao, P. (2018). Essentials of Human Resource Management and Industrial Relations (Latest ed.). Himalaya Publishing House.
- Rao, V. S. P. (2017). Human Resource Management: Text and Cases (Latest ed.). Excel Books.
- Chhabra, T. N. (2014). Human Resource Management: Concepts and Issues (Latest ed.). Dhanpat Rai & Co.
- Mamoria, C. B., & Gankar, S. V. (2016). Personnel Management / Human Resource Management (Latest ed.). Himalaya Publishing House.
- DeCenzo, David A., Robbins, Stephen P., & Verhulst, Susan L. (2019). Fundamentals of Human Resource Management (12th ed.). Wiley India.
- Armstrong, Michael (2020). Armstrong's Handbook of Human Resource Management Practice (15th ed.). Kogan Page.
- Pattanayak, Biswajeet (2020). Human Resource Management (Latest ed.). PHI Learning.
- **NOTE: LATEST EDITION TEXT BOOKS SHOULD BE PREFERRED.**

ADDITIONAL REFERENCES:

- Dessler, G. & Varkkey, B. – Human Resource Management, Pearson India.
- Aswathappa, K. & Dash, S. – Human Resource Management: Text and Cases, McGraw Hill.
- Rao, P. Subba – Human Resource Management, Himalaya Publishing House.
- Mamoria, C. B. & Gankar, S. V. – Human Resource Management, Himalaya Publishing House.
- Prasad, L. M. – Human Resource Management, Sultan Chand & Sons.

AUTHORITATIVE WEBSITES/WEB SOURCES:

- Ministry of Labour & Employment, Government of India
- International Labour Organization (ILO)
- Society for Human Resource Management (SHRM)
- National Skill Development Corporation (NSDC)
- National Career Service

E-RESOURCES:

- ILO reports, conventions, labour standards and employment resources.
- Ministry of Labour & Employment notifications and labour-policy resources.
- NSDC occupational standards and skill-development resources.
- SHRM research and contemporary HRM resources.
- National Career Service resources relating to employability and career development.



**SOUTH KOKAN EDUCATION SOCIETY'S
RANI PARVATI DEVI COLLEGE OF ARTS & COMMERCE,
BELAGAVI.**

(AUTONOMOUS)

Affiliated to Kitturu Rani Channamma University, Belagavi.

**PROGRAMME TITLE: BACHELOR OF COMMERCE (B.COM)
SKILL ENHANCEMENT COURSE (SEC)
PART III - COURSE CODE: 6531
TITLE OF THE PAPER 5.6 : BASICS OF BUSINESS RESEARCH**

Contact Hours:	42 Hours	Semester End Examination:	40 marks (1Hrs)
Weekly Hours:	03 Hours	Internal Assessment:	10 Marks
Course Credit:	02 Points	Maximum Marks:	50 Marks (MCQ)

Course Objective:

- To understand the concepts, scope, and significance of business research, IKS in research
- To formulate research problems, objectives, questions, and hypotheses.
- To apply appropriate research designs, sampling methods, and data collection techniques.
- To analyse and interpret research data using appropriate statistical techniques.
- To independently prepare and present minor research projects and research reports.

Course Outcomes (COs):

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

- CO1: Explain the concepts, nature, scope, significance, and research process of business research with reference to Indian Knowledge Systems (IKS).
- CO2: Apply appropriate research designs, methods, and procedures by incorporating relevant Indian approaches to knowledge, inquiry, and systematic observation.
- CO3: Design measurement scales, research instruments, sampling plans, and data collection procedures with sensitivity to Indian socio-cultural contexts and indigenous knowledge practices.
- CO4: Prepare and present research reports using appropriate data analysis, interpretation, referencing, and ethical research practices, including documentation of indigenous knowledge sources.

UNIT	TOPICS	NO OF PERIODS
I	Introduction :	9
	Introduction: Meaning of business research, Nature and Scope of Business Research. Introduction to Indian Knowledge system, IKS in Research, Research Process, Basic approaches and Terminologies used in Research, Defining Research Problem and Framing Hypothesis.	
II	Research Design:	8
	Research Design: Understanding Research Design, Qualitative and Quantitative Research, Primary and Secondary Methods of Data Collection - Surveys, Observation and Experimentation and Others.	
III	Measurement, Scaling, Instrument Designing and Sampling:	15
	Measurement, Scaling, Instrument Designing and Sampling: Measurement and	

	Scaling, commonly used scales in business research, Reliability and Validity of scales. Designing Instrument for data collection, testing the instrument. Sampling Concepts, methods, procedure and sample size decisions.	
IV	Research Report writing:	10
	Meaning of Research Report, Importance, Format of Report, Components of research report. Types of Research Reports, Research Report Writing.	

PEDAGOGY:

- Interactive Lectures and Concept-Based Discussions
- Research Problem Identification Exercises
- Research Design Workshops
- Measurement and Scaling Exercises
- Research Instrument Design Activities
- Sampling and Data Collection Exercises
- Case-Based Research Analysis
- IKS-Based Research Activities
- Data Analysis and Interpretation Exercises
- Research Report Writing Workshops
- Learner-Led Research Presentations
- Group-Based Mini Research Projects
- Digital Research Tools and Database Demonstrations

STANDARD/PRESCRIBED ESSENTIAL REFERENCE BOOKS:

- C. R. Kothari, & Gaurav Garg. (2023). Research Methodology: Methods and Techniques (Latest ed.). New Age International Publishers.
- Uma Sekaran, & Roger Bougie. (2022). Research Methods for Business (Latest ed.). Wiley India.
- Donald R. Cooper, & Pamela S. Schindler. (2023). Business Research Methods (Latest ed.). McGraw Hill Education.
- Mark N. K. Saunders, Philip Lewis, & Adrian Thornhill. (2022). Research Methods for Business Students (Latest ed.). Pearson Education.
- Krishnaswami O. R., & Ranganatham M. (2021). Methodology of Research in Social Sciences (Latest ed.). Himalaya Publishing House.
- Deepak Chawla, & Neena Sondhi. (2023). Research Methodology: Concepts and Cases (Latest ed.). Vikas Publishing House.
- K. N. Krishnaswami, & Appa Iyer Sivakumar. (2022). Management Research Methodology (Latest ed.). Pearson Education.
- William G. Zikmund. (2021). Business Research Methods (Latest ed.). Cengage Learning.
- Alan Bryman, & Emma Bell. (2022). Business Research Methods (Latest ed.). Oxford University Press.
- Indian Council of Social Science Research. (2024). Research Methodology Guidelines (Latest ed.). ICSSR Publications.
- **NOTE: LATEST EDITION TEXT BOOKS SHOULD BE PREFERRED.**

ADDITIONAL REFERENCES:

- Sekaran, U. & Bougie, R. – Research Methods for Business: A Skill-Building Approach, Wiley.
- Kothari, C. R. & Garg, G. – Research Methodology: Methods and Techniques, New Age International.
- Panneerselvam, R. – Research Methodology, PHI Learning.
- Chawla, D. & Sondhi, N. – Research Methodology: Concepts and Cases, Vikas Publishing House.
- Zikmund, W. G., Babin, B. J., Carr, J. C. & Griffin, M. – Business Research Methods, Cengage Learning..

AUTHORITATIVE WEBSITES/WEB SOURCES:

- INFLIBNET Centre
- Shodhganga – Indian Electronic Theses and Dissertations Repository
- Google Scholar
- DOAJ – Directory of Open Access Journals
- National Digital Library of India

E-RESOURCES:

- **Shodhganga** – doctoral theses and dissertations from Indian universities.
- **Google Scholar** – scholarly literature, journal articles, books and citations.
- **INFLIBNET** – academic library and information resources.
- **DOAJ** – open-access peer-reviewed journals.
- **National Digital Library of India** – digital academic resources.
- Wiley companion resources for Research Methods for Business, including cases, datasets, videos and instructional resources.



**SOUTH KOKAN EDUCATION SOCIETY'S
RANI PARVATI DEVI COLLEGE OF ARTS & COMMERCE,
BELAGAVI.**

(AUTONOMOUS)

Affiliated to Kitturu Rani Channamma University, Belagavi..

CERTIFICATE COURSE

COURSE TITLE: ADVANCED EXCEL FOR BUSINESS APPLICATIONS

DURATION: 30 HOURS

ELIGIBILITY: UNDERGRADUATE STUDENTS

Contact Hours (Course Duration): 30 Hours (Theory: 10 Hours + Practical: 20 Hours)

Course Objectives & Outcomes:

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

- Apply advanced Excel functions for business and financial data.
- Analyze large datasets efficiently.
- Create Pivot Tables, Pivot Charts, and interactive dashboards.
- Perform business forecasting using What-If Analysis.
- Prepare professional MIS reports.
- Automate repetitive tasks using basic Macros.

The syllabus emphasizes business reporting, lookup functions, PivotTables, dashboards, What-If Analysis, Power Query, and automation, which are widely recognized as core Advanced Excel skills.

UNIT	TOPICS	NO OF PERIODS
I	Module 1: Advanced Excel Functions	06
	Topics: • Logical Functions: IF, Nested IF, IFS, IFERROR • Lookup Functions: VLOOKUP, HLOOKUP, XLOOKUP, INDEX & MATCH • Text Functions: LEFT, RIGHT, MID, LEN, TRIM, UPPER, LOWER, PROPER, CONCAT, TEXTJOIN • Date & Time Functions: TODAY, NOW, DATEDIF, EOMONTH • Statistical Functions: COUNTIF, COUNTIFS, SUMIF, SUMIFS, AVERAGEIFS Practical Exercises: • Employee Salary Sheet • Sales Commission Calculator • Student Result Management	
II	Module 2: Data Management & Analysis	06
	Topics: • Excel Tables and Data Management • Advanced Sorting and Filtering • Data Validation and Drop-down Lists • Conditional Formatting	

	• Data Cleaning Techniques (Remove Duplicates, Text to Columns, Flash Fill) Practical Exercises: • Customer Database Management • Inventory Management • Product Sales Analysis	
III	Module 3: Pivot Tables & Charts	06
	Topics: • Pivot Tables and Pivot Charts • Data Grouping and Calculated Fields • Slicers, Timelines, and Sparklines • Interactive Reports and Data Visualization Practical Exercises: • Regional Sales Report • Student Performance Analysis • Monthly Expense Summary	
IV	Module 4: What-If Analysis & Dashboards	06
	Topics: • What-If Analysis (Goal Seek, Scenario Manager, Data Tables) • Financial Functions (PMT, NPV, IRR) • Advanced Charts and Dashboard Design • KPI Dashboard Development Practical Exercises: • Loan EMI Calculator • Break-even Analysis • Sales and Profit Dashboard	
V	Module 5: Power Query & Automation	06
	Topics: • Power Query for Data Import and Transformation • Data Merging, Appending, and Refreshing • Introduction to Macros and Macro Recording • Macro Automation and Button Assignment Practical Exercises: • Sales Data Import and Transformation • Monthly MIS Report • Attendance and Invoice Automation	
	Suggested Practical Assignments 1. Employee Payroll Management 2. Student Result Management 3. Sales Analysis Dashboard 4. Inventory Management System 5. Loan EMI Calculator 6. Customer Database 7. Financial Budget Report 8. Business Profit Analysis 9. Attendance Management 10. Interactive MIS Dashboard Assessment Pattern	

- | | |
|--|---|
| | <ul style="list-style-type: none"> • Attendance 10 Marks • 5 Assignments 20 Marks (5X4=20) • Online MCQ Test 20 Marks Total: 50 Marks |
|--|---|

Teaching Methodology

- Interactive Demonstration
- Hands-on Computer Lab Sessions
- Business Case Studies
- Weekly Practical Assignments



**SOUTH KOKAN EDUCATION SOCIETY'S
RANI PARVATI DEVI COLLEGE OF ARTS & COMMERCE,
BELAGAVI.**

(AUTONOMOUS)

Affiliated to Kitturu Rani Channamma University, Belagavi..

DEPARTMENT OF COMMERCE

FORMATIVE ASSESSMENT FOR THEORY & PRACTICAL (DSC & SPE. ELE.)- PART I/II

Assessment Type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	05
Classroom Activities	05
Total	20
Formative Assessment as per the guidelines prescribed by examination norms	

FORMATIVE ASSESSMENT FOR SKILL ENHANCEMENT COURSE (SEC) PAPER- PART III

Assessment Type	Marks
Internal Assessment Test 1 (1 Test Of 20 Marks Each Reduced To 5) MCQ Base	05
Classroom Activities/ Assignments	05
Total	10



**SOUTH KOKAN EDUCATION SOCIETY'S
RANI PARVATI DEVI COLLEGE OF ARTS & COMMERCE,
BELAGAVI.**

(AUTONOMOUS)

Affiliated to Kitturu Rani Channamma University, Belagavi.

QUESTION PAPER PATTERN FOR THEORY & Practical

DURATION: 3 HOURS

MAX.MARKS: 80

SECTION A		
QUESTION NO. 1 1 to 12 (12 questions)	Short 2 questions from each unit and all sub questions to be theory questions (Answer any ten)	10 x 2 marks = 20 marks
SECTION B		
QUESTION NO. 13,14,15,16,17	In case of practical or problem-oriented papers, three problem-oriented questions to be asked and two theory questions. Out of five questions three have to be answered. (One Question from each unit)	3 x 5 marks = 15 marks
SECTION C		
QUESTIONS NO. 18,19,20,21,22	In case of practical or problem-oriented papers, three problem-oriented questions to be asked and two theory questions. Out of five questions three have to be answered. (One Question from each unit)	3 x 10 marks = 30 marks
SECTION D		
QUESTION NO. 23,24	In case of theory paper case study shall be asked and in case of problem-oriented paper, practical problem shall be asked. (Two Question from any unit)	1 x 15 marks = 15 marks
TOTAL		80 MARKS

Note: Proportionate weightage shall be given to each unit based on number of hours Prescrib