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B.Com.(Honours) (CBCS) FACULTY OF COMMERCE, IIMC

B.Com.(Honours)
III & IV Semester Syllabus (CBCS)
(w.e.f. 2025-26)

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Estd : 1973

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INDIAN INSTITUTE OF MANAGEMENT & COMMERCE

Khairatabad, Hyderabad-04, T.S

2025

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B.Com. (Honours) (CBCS) **FACULTY OF COMMERCE, IIMC**

B.COM (Hons)
CBCS COURSE STRUCTURE
w.e.f. 2025-2026

Sl. No.	*Code*	*Course Title*	*HPW*	*Credits*	*Exam Hrs*	*Marks*
(1)	(2)	(3)	(5)	(6)	(7)	(8)
		SEMESTER – I				
1.	AEC1	English (First Language)	4	4	3 hrs	70+30I
2.	MJR101	Financial Accounting-I	5	5	3 hrs	70+30I
3.	MJR102	Business Organization and Management	5	5	3 hrs	70+30I
4.	MJR103	Business Economics	5	5	3 hrs	70+30I
5.	MJR104	Financial Management	5	5	3 hrs	70+30I
		Total	**24**	**24**		
		SEMESTER – II				
6.	AEC2	English (First Language)	4	4	3 hrs	70+30I
7.	MJR201	Financial Accounting-II	5	5	3 hrs	70+30I
8.	MJR202	Business Laws	5	5	3 hrs	70+30I
9.	MJR203	Banking and Financial Services	5	5	3 hrs	70+30I
10.	MJR204	Investment Management	5	5	3 hrs	70+30I
		Total	**25**	**25**		
		SEMESTER – III				
11.	AEC3	English (First Language)	4	4	3 hrs	70+30I
12.	MJR301	Advanced Accounting	5	5	3 hrs	70+30I
13.	MJR302	Business Statistics-I	5	5	3 hrs	70+30I
14.	MJR303	Auditing	5	5	3 hrs	70+30I
15.	MJR304	Marketing Management	5	5	3 hrs	70+30I
		Total	**25**	**25**		
		SEMESTER – IV				
16.	AEC4	English (First Language)	4	4	3 hrs	70+30I
17.	MJR401	Corporate Accounting	5	5	3 hrs	70+30I
18.	MJR402	Business Statistics-II	5	5	3 hrs	70+30I
19.	MJR403	Income Tax	5	5	3 hrs	70+30I
20.	MJR404	Human Resource Management	5	5	3 hrs	70+30I
		Total	**25**	**25**		
		SEMESTER – V				
21.	MJR501	**a)** Cost Accounting/ b) Financial Planning & Performance **c)** International Financial Reporting-I	5	5	3 hrs	70+30I
22.	MJR502	a) Foreign Trade b) Business Ethics & Corporate Governance / **c)** Investment Instruments	5	5	3 hrs	70+30I
23.	MDC503 (Offered to Other Students)	a) Introduction to Accounting b) Principles of Management	4	4	3 hrs	70+30I
24.	SEC1	a) Communication Skills/ b) Professional Development Skills c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I

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25.	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
26.	**VAC1**	) Environmental Science/ b) Cyber Security & Laws	2	2	2 hrs	40U+10I
		Total	**20**	**20**		
		SEMESTER – VI				
27	MJR601	**a)** Management Accounting/ **b)** Financial Control / **c)** International Financial Reporting-II	5	5	3 hrs	70+30I
28	MJR602	**a)** Theory and Practice of GST/ b) Project & Relationship Management/ **c)** Accounting Standards	5	5	3 hrs	70+30I
29	RMP603	Research Methodology/ Internship/Project Report	2T+4PR 4	4	2 hrs	40U+10I 25PR+15IS +10VV
30	SEC3	a) Computerized Accounting b) E-filing of Tax Returns	2	2	2 hrs	40U+10I
31	SEC4 (Dept. specified)	a) Computerized Accounting b) E-filing of Tax Returns	2	2	2 hrs	40U+10I
32	VAC2	a) Cyber Security & Laws/ b) Environmental Science	2	2	2 hrs	40U+10I
		Total	**20**	**20**		
		GRAND TOTAL	132	**132**		

*THPW: Teaching Hour Per Week; **ESED**: End Semester Exam Duration* **AEC**: **A**bility **E**nhancement **C**ourse; **SLS**: Second Language Skill; ***SEC: Skill Enhancement Course; MJR: Major Course ; VAC: Value Added Course; MDC: Multi-disciplinary Course; T**: Theory; **P**: Practical; **I**: Internal Exam **U**: University Exam: **RMP**: Research Methodology & Project Report; **PR**: Project Report; **IS**: Internship; **VV**: Viva-Voce Examination.*

Note: If a student opts for "a" in SEC in V Semester, the student has to opt for "a' only in VI Semester and so is the case with "b" and "c" in the case of Major/MDC papers also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AEC (English Language)	4	4	16
2	SEC	4	2	8
3	MDC	1	4	4
4	VAC	2	2	4
5	RMP	1	4	4
6	MJR	20	5	100
	TOTAL	32		132
	Commerce	22		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

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SEMESTER - III

Paper MJR 301: ADVANCED ACCOUNTING

PAPER CODE: MJR 301 **Max. Marks: 70 +30I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Objective: To enable undergraduate students to acquire comprehensive, advanced accounting knowledge concerning partnership frameworks and joint stock companies. The course is structurally aligned with professional accounting standards in India, preparing students to handle complex partnership transitions, manage corporate equity and debt issuances, and construct company final accounts under Schedule III of the Companies Act, 2013.

Course Objectives:

1. Understand partnership accounting for operational changes and ownership transitions
2. Apply accounting procedures for dissolution, insolvency, and corporate conversion of firms
3. Analyze corporate equity and debt structure including shares and debentures
4. Prepare company final accounts as per statutory requirements
5. Apply valuation techniques for goodwill and shares

Course Outcomes:

1. Record partnership transactions including admission, retirement, death, and adjustments of capital
2. Prepare accounts for dissolution of firms, including insolvency and piecemeal distribution using Garner vs. Murray rule
3. Account for issue, forfeiture, and re-issue of shares and debentures per Companies Act, 2013
4. Prepare Company Final Accounts with Schedule III compliance and allocate profits prior to incorporation
5. Compute goodwill and share values using Average Profits, Super Profits, Capitalization, Net Assets, and Yield methods

UNIT - I: PARTNERSHIP ACCOUNTS - I (OPERATIONAL & OWNERSHIP TRANSITIONS):

Foundations of Partnership: Meaning, Legal Framework of the Indian Partnership Act, 1932; Essential clauses and significance of a Partnership Deed; Maintenance of Capital Accounts — Fixed Capital Method vs. Fluctuating Capital Method; Accounting for Interest on Capital, Interest on Drawings, Salaries, and Commission to partners.

Admission of a Partner: Calculation of New Profit Sharing Ratio and Sacrificing Ratio; Treatment of Goodwill (Premium Method, Revaluation Method, and Memorandum Revaluation Method); Valuation and accounting treatment of accumulated profits, unrecorded assets, reserves, and revaluation of assets and liabilities; Adjustment of Partner Capitals based on new ratios.

Retirement and Death of a Partner: Calculation of New Profit Sharing Ratio and Gaining Ratio; Revaluation of assets/liabilities and treatment of goodwill upon retirement; Accounting treatment for the transfer of a retiring partner's balance to a Loan Account; Accounting for the Death of a Partner: Computation of a deceased partner's share of profit up to the date of dissolution (Excluding Joint Life Policy calculations) *(Theory and Numericals)*.

UNIT - II: PARTNERSHIP ACCOUNTS - II (DISSOLUTION, INSOLVENCY & CORPORATE CONVERSION):

Dissolution of Partnership Firms: Meaning and Legal distinction between the dissolution of a partnership and the dissolution of a firm; Statutory provisions for the settlement of accounts upon dissolution (Section 48 of the Indian Partnership Act); Preparation of Realisation Account, Partner's Loan Account, Partner's Capital Accounts, and Cash/Bank Account.

Insolvency of Partners: Advanced application of the **Garner vs. Murray rule** (Distribution of capital deficiency caused by insolvency among solvent partners); Accounting treatment excluding the case of insolvency of all partners simultaneously.

Piecemeal Distribution & Corporate Sale: Piecemeal distribution of cash assets to partners during gradual liquidation (Maximum Loss Method and Surplus Capital Method); Conversion and sale of an ongoing partnership firm to a Limited Joint Stock Company — Computation of Purchase Consideration and final closing books of accounts of the firm *(Theory and Numericals)*.

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UNIT - III: CORPORATE EQUITY, DEBT ARCHITECTURE & SHARE CAPITAL LOGISTICS

Issue of Shares: Overview of the Share Capital structure of corporate entities; Accounting mechanics for the issue of equity and preference shares at Par and Premium; Strict compliance with Section 52 of the Companies Act, 2013 regarding the statutory utilization of the Securities Premium Account; Pro-rata allotment mechanics, handling of calls-in-arrears and calls-in-advance.

Forfeiture & Capital Optimization: Accounting for the Forfeiture of shares and the Re-issue of forfeited shares under varied conditions; Deletion of discount issuances as per Section 53.

Debentures & Capital Reserve Allocations: Issue of Debentures — Accounting entries for the issue of debentures with explicit conditions of redemption (at par, premium); Underwriting of Shares and Debentures: Statutory provisions, determining underwriters' absolute and contingent liabilities (Gross, Net, and Marked applications); Bonus Shares: Meaning, Purpose, SEBI Guidelines for bonus issues, sources of capitalization, and accounting entry design *(Theory and Numericals)*.

UNIT - IV: COMPANY FINAL ACCOUNTS & PRE-INCORPORATION RESTRUCTURING:

Company Final Accounts Framework: Structure and statutory mandates of the **Companies Act, 2013**; Thorough analysis and application of **Schedule III (Division I)**; General instructions, formats, and structural protocols for the presentation of the Corporate Balance Sheet (Part-I) and the Statement of Profit and Loss (Part-II).

Corporate Financial Reporting: Preparation of standard corporate Final Accounts including comprehensive modern adjustments (Current Corporate Tax provisions, Transfer to statutory Reserves, Managerial Remuneration adjustments, and Dividend Distribution constraints).

Profits Prior to Incorporation: Conceptual understanding of pre-incorporation and post-incorporation trading horizons; Principles governing the allocation of income and expenses between pre- and post-incorporation phases using Time Basis, Turnover Basis, and Specific Weighted Allocation methods; Accounting treatment and balance sheet presentation of pre-incorporation profits/losses *(Theory and Numericals)*.

UNIT - V: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Meaning, features, and corporate/regulatory circumstances necessitating the valuation of goodwill; Comprehensive methods of calculation: Average Profits Method (Simple and Weighted), Super Profits Method, and Capitalization Methods (Capitalization of Average Profits vs. Capitalization of Super Profits).

Valuation of Shares: Fundamental corporate needs for share pricing and asset valuation; Analytical methods of share valuation: Net Assets Method (Intrinsic Value factoring revalued assets), Yield Basis Method (Earning Capacity and Dividend Yield), and Fair Value Method; Interpreting valuation discrepancies between asset-backed and earning-backed assessment models *(Theory and Numericals)*.

SUGGESTED READINGS:

1. R.L. Gupta & V.K. Gupta: Principles and Practice of Accounting:, Sultan Chand & Sons.
2. S.P. Jain & Narang: Advanced Accounting: Kalyani Publishers, Reprinted 2025.
3. BM Agarwal and MP Gupta: Advanced Accountancy: Sultan Chand and Son's Volume -1&2, New Delhi
4. R.L.Gupta&Radhaswamy: Advanced Accountancy: Sultan Chand & Sons.
5. S.N.Maheshwari&V.L.Maheswari: Advanced Accountancy (Vol-II): Vikas Publishers.
6. Dr. G. Yogeshwaran, Julia Allen: Advanced Accountancy - PBP
7. Tulasian: Accountancy–III: Tata McGraw Hill Co.
8. Arulanandam: Advanced Accountancy: Himalaya Publishers.
9. S.P. Jain & K.L Narang: Advanced Accountancy–II: Kalyani Publishers.
10. Prof. Kamatam Srinivas: Advanced Accounting: S Publishers, .
11. Sumera Anwar, B. Sunitha, Y.Venkat Reddy Advanced Accounting, First Edition: SV Publications.
12. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
13. D. G. Sharma: Advanced Accounting (IPCC): Tax Mann Publications.

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SEMESTER - III

Paper MJR 302: BUSINESS STATISTICS -I

PAPER CODE: MJR 302 **Max. Marks: 70 +30I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Objective: *To inculcate analytical and computational ability among the students.*

Course Objectives:

1. Understand basic statistical concepts and methods of data collection
2. Organize and present data using classification, tabulation, diagrams, and graphs
3. Compute and interpret measures of central tendency for different data series
4. Analyze dispersion and shape of distributions using various statistical measures
5. Construct and apply index numbers for economic and business analysis

Course Outcomes:

1. Plan statistical investigations and collect primary and secondary data with awareness of errors
2. Classify, tabulate, and present data using bar diagrams, histograms, frequency curves, and other tools
3. Calculate and compare Mean, Median, Mode, Geometric Mean, and Harmonic Mean across individual, discrete, and continuous series
4. Measure dispersion using Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, and interpret skewness and kurtosis
5. Construct index numbers using Laspeyres', Paasche's, and Marshall–Edgeworth methods, and apply tests of adequacy, base shifting, splicing, and deflating

UNIT I: INTRODUCTION, DATA ORGANIZATION AND PRESENTATION:

Meaning and scope of statistics. Importance and limitations of statistics in business and commerce; Statistical investigation: Planning of a statistical enquiry. Sources of data – primary and secondary data. Methods of collecting data. Census and sampling methods. Errors in statistical investigation and approximation; Organization of data: Classification and tabulation of data. Frequency distribution and grouped frequency tables; Diagrammatic and graphical presentation of data: Bar diagrams, component bar diagrams, pie diagrams and line graphs. Histograms, frequency polygon and frequency curve. Interpretation of statistical diagrams and graphs.

UNIT II: MEASURES OF CENTRAL TENDENCY:

Definition and types of data: Individual series, discrete series and continuous series; Meaning and importance of measures of central tendency; Arithmetic Mean – computation for individual, discrete and continuous series. Combined mean, Weighted Mean; Geometric Mean and Harmonic Mean – meaning, computation and applications.

Partition values – Median , Quartiles, Deciles and Percentiles, and Mode – calculation for different series and graphical location; Comparison of averages – advantages and limitations of different measures of central tendency.

UNIT III: MEASURES OF DISPERSION:

Meaning and significance of dispersion. Characteristics of a good measure of dispersion. Absolute and relative measures of dispersion. Measurement of dispersion through Range, Quartile Deviation, Mean Deviation and Standard Deviation – computation and applications for individual, discrete and continuous series; Relative measures of dispersion – Coefficient of Range, Coefficient of Quartile Deviation and Coefficient of Mean Deviation. Combined Standard Deviation – computation and applications; Applications of dispersion in business and economic analysis. Advantages and limitations of various measures of dispersion.

UNIT IV: RELATIVE DISPERSION AND SHAPE OF DISTRIBUTION:

Coefficient of Variation: Meaning and significance, Relative measure of dispersion, Computation and interpretation, Comparison of consistency and stability of two or more series; Lorenz Curve: Meaning and significance, Construction of Lorenz Curve, Measurement of inequality and concentration, Applications in income, wealth and market-share analysis; Skewness: Meaning and significance, Symmetrical and asymmetrical distributions, Positive and negative skewness, Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness, Interpretation and applications; Kurtosis: Meaning and significance, Types of kurtosis, Interpretation of kurtosis in statistical analysis.

UNIT V: INDEX NUMBERS:

Meaning and importance of index numbers in economic and business analysis. Uses and limitations of index numbers; Problems in the construction of index numbers; Methods of constructing index numbers: Simple index numbers and weighted index numbers – Fisher, Laspeyres', Paasche's and Marshall–Edgeworth methods; Tests of adequacy of index numbers – Unit test, Time Reversal test and Factor Reversal test, Base shifting, splicing and deflating of index numbers.

SUGGESTED READINGS:

1. Levin & Rubin: Statistics for Management: Pearson Publications
2. Gupta S.C: Fundamentals of Statistics: Himalaya Publishers
3. Arun Kumar Singh: Business Statistics: Kalyaniu Publishers, First Edition 2017
4. S. L Aggarwal, S. L. Bhardwaj: Business Statistics: Kalyani Publications
5. E. Narayanan Nadar: Statistics: PHI Learning
6. Dr. Obul Reddy, Dr. D. Shridevi: Business Statstics –I: PBP
7. Dr. J. K. Thukral: Business Statistics: Taxmann Publications
8. Dr. Prashanta Athma, N. Rajyalaxmi: Business Statistics –I: SIA Publishers & Distributors Pvt. Ltd.
9. K. Alagar: Business Statistics: Tata McGraw Hill
10. S. P Gupta: Fundamentals of Statistical: Sultan Chand
11. Dr. Padmaja, K.Kamakshi: Business Statistics-I: SV Publications, First Edition
12. J. K. Sharma: Business Statistics: Vikas Publishers
13. Dr. Nazia Sultana: Business Statistics- 1: S Publishers
14. Kapoor V.K: Statistics-Problems and Solutions: S. Chand
15. Sancheti D.C. & Kapoor: Statistics - Theory, Methods and Applications: V.K
16. S. K. Chakravarty: Business Statistics: New Age International Publishers
17. Andasn,Sweenly,Williams: Statistics: Cingage.

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SEMESTER - III

Paper MJR 303: AUDITING

PAPER CODE: MJR 303 **Max. Marks: 70 +30I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Objective: *to understand meaning and elements of auditing and gain knowledge for execution of audit.*

Course Objectives:

1. Understand the meaning, evolution, objectives, and importance of auditing
2. Examine auditor qualifications, appointment, rights, duties, and liabilities
3. Analyze internal control, internal check, and internal audit systems
4. Apply vouching techniques for trading and cash transactions, including EDP environments
5. Evaluate verification and valuation of assets and liabilities and understand audit reporting

Course Outcomes:

1. Explain concepts, types of audit, and auditing standards issued by AASB
2. Describe the process of auditor appointment, removal, remuneration, and legal liabilities
3. Distinguish between internal control, internal check, and internal audit with their objectives
4. Perform vouching of various transactions and audit procedures in an EDP environment
5. Verify and value different assets and liabilities and understand the role of audit committees and audit reports

UNIT-1 INTRODUCTION TO AUDITING AND AUDITOR:

Auditing: Meaning – Definition – Evolution – Objectives- Advantages and Limitations of Audit-Types of Audit- Standards of Auditing – Procedure for issue of standards by AASB- SA 200 -overall objective of an independent auditor and conduct of an audit in accordance with standards of auditing.

Appointment of an Auditor – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors

UNIT-II -AUDIT ENGAGEMENT, PLANNING AND DOCUMENTATION:

AUDIT ENGAGEMENT:

Commencement of Audit –Engagement Letter-Agreeing the terms of Audit engagement

Audit Planning: Meaning and Objectives of Audit Planning- Nature and Extent of Planning-Audit Strategy- Relationship between Audit Strategy and Audit Plan -Contents of Audit Plan - Audit Programme - Circumstances Requiring Alteration of Audit Programme

Audit Documentation: Meaning and Importance -Permanent and current audit files – Audit Note Book – Audit Workbook/Audit working papers– Audit Markings

UNIT-III : RISK ASSESSMENT, MATERIALITY AND INTERNAL CONTROL:

Understanding the Entity and its Environment- Identifying and Assessing Risks of Material Misstatement at- Financial Statement level & Assertion level

Materiality in Audit- Meaning and significance of materiality-Materiality in Planning and Performing an Audit- Meaning of audit risk - Components of audit risk: Inherent Risk, Control Risk, Detection Risk - Risk of material misstatement -Relationship between materiality and audit risk

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Internal Control: Meaning and Objectives of Internal Control-Component of internal control – Internal Audit: Meaning and Scope of Internal Audit- Functions of Internal Audit- Roles and Responsibilities of Internal Auditor– Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit- Internal Audit Vs External Audit

UNIT-IV AUDIT EVIDENCE AND AUDIT PROCEDURES:

Audit Evidence- Meaning and Definition- Importance- Concepts of Sufficiency and Appropriateness of Audit Evidence- Sources of Audit Evidence: Internal & External - Audit Procedures for Obtaining Evidence- Reliability of Audit Evidence

Auditor's Response to Assessed Risks-Audit Procedures-Test of Control -Substantive procedures: Analytical Procedures & Test of Details- – Vouching- Meaning & Objectives - Verification and Valuation of various Assets and Liabilities

UNIT-V: AUDIT COMPLETION AND AUDIT REPORTING:

Audit Completion Procedures: Subsequent Events- Going Concern Assessment- Written Representations from Management- Evaluation of Audit Findings

Audit Report- Elements of an Audit Report- Types of Audit Opinions- Emphasis of Matter and Other Matter Paragraph

SUGGESTED READINGS:

1. RG Saxena: Principles and Practice of Auditing: Himalaya Publishing House.
2. SK Basu: Auditing and Assurance for CA Integrated Professional Competence: Pearson.
3. Pradeep Kumar: Auditing: Kalyani Publishers, Reprinted 2024
4. Auditing: Jagadish Prasad: Kalyani Publishers, Twelfth Revised Edition, Year of Publication: 1976
5. Mahitha: Auditing : HPH
6. Dr. Nazia Sultana: Auditing: PBP.
7. Aruna Jha: Auditing: Taxmann Publications.
8. Jagdish Prakash, Auditing Principles, Practices & Problems: Kalyani Publishers.
9. R.Vaishnavi, , T. Laxmi Soujanya : Auditing: SV Publications, First Edition
10. Ainapure & Ainapure: Auditing and Assurance: PHI Learning.
11. Dinkar Pagare: Principles and Practice of Auditing: Sultan Chand & Sons.
12. Kamal Gupta and Ashok Arora:Fundamentals of Auditing: Tata McGraw-Hill
13. B.N. Tandon etal. : A Hand Book of Practical Auditing: S. Chand.
14. R.G. Saxena & Premalata: Auditing: Hinalya Publishers

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SEMESTER - III

Paper MJR 304 : MARKETING MANAGEMENT

PAPER CODE: MJR 304 **Max. Marks: 70 +30I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Objective: To provide undergraduate students with a robust conceptual foundation in marketing principles, consumer psychology, and market dynamics. The course is designed to develop practical insights into managing the operational marketing mix (4Ps and 4Cs), logistics, and strategic planning, while integrating modern digital and ethical marketing paradigms.

Course Objectives:

1. Understand core marketing concepts, evolution of marketing philosophies, and modern marketing frameworks
2. Apply STP framework to analyze market segmentation, targeting strategies, and product positioning
3. Examine product and pricing decisions including PLC, branding, and competitive pricing strategies
4. Evaluate promotion mix elements and integrated marketing communications across traditional and digital media
5. Analyze channel management, retailing formats, and strategic marketing with emerging paradigms like AI, digital, and green marketing

Course Outcomes:

1. Explain marketing concepts, 4Ps vs 4Cs, goods vs services using 4Is, and distinguish rural vs urban marketing
2. Segment consumer markets using geographic, demographic, psychographic, and behavioral bases and develop positioning statements with perceptual mapping
3. Formulate product mix decisions, NPD stages, PLC strategies, and apply skimming, penetration, and value-based pricing
4. Design IMC campaigns using advertising, personal selling, sales promotion, PR, and direct marketing with DAGMAR approach
5. Prepare a marketing plan incorporating SWOT analysis, channel conflict resolution, e-commerce, and emerging tools like SEO, AI, and sustainable marketing practices

UNIT - I: FOUNDATIONS OF MARKETING, STP & CONSUMER BEHAVIOUR:

Introduction to Marketing: Core Concepts — Market, Marketing, and Marketing Management; Needs, Wants, and Demands; Role and Significance of Marketing in Modern Business; Core Tasks and Functions of a Marketer.

Evolution of Marketing: Historical Evolution of Marketing Philosophies (Production, Product, Selling, Marketing, and Holistic/Societal Marketing Concepts).

The Marketing Framework: The Traditional Marketing Mix (4Ps — Product, Price, Place, Promotion) vs. The Modern Consumer-Centric Mix (4Cs — Customer Solution, Customer Cost, Convenience, Communication).

Goods vs. Services Marketing: Distinguishing Goods from Services using the 4Is Framework (Intangibility, Inseparability, Inconsistency/Variability, Inventory/Perishability).

Market Dichotomies & Audiences: Rural Marketing vs. Urban Marketing — Characteristics, Opportunities, and Structural Challenges; Conceptual Distinctions: Consumer vs. Customer, Client vs. Target Audience.

The STP Framework (Segmentation, Targeting & Positioning):

Market Segmentation: Meaning, Benefits, and Bases for Segmenting Consumer Markets (Geographic, Demographic, Psychographic, and Behavioural).

Target Marketing: Evaluating and Selecting Target Market Segments; Target Marketing Strategies (Undifferentiated, Differentiated, Concentrated/Niche, and Micro-marketing).

Product Positioning: Concept of Positioning; Differentiation; Developing a Positioning Statement; Perceptual Mapping.

Consumer Behaviour Dynamics: Meaning and Significance of Consumer Behaviour; Major Factors Influencing Consumer Behaviour (Cultural, Social, Personal, and Psychological); The Consumer Decision-Making Process (Need Recognition, Information Search, Evaluation of Alternatives, Purchase Decision, and Post-Purchase Behaviour).

UNIT - II: PRODUCT & PRICE MANAGEMENT:

Product Decisions: Concept of a Product; Levels of Product (Core, Actual, Augmented); Classification of Products (Consumer vs. Industrial goods); Product Mix Decisions (Width, Length, Depth, and Consistency); Product Line Decisions (Stretching and Filling).

Innovation & Lifecycle: New Product Development (NPD) Stages; Product Life Cycle (PLC) — Characteristics, Stages, and Strategic Marketing Responses at each stage; Branding Strategies, Brand Equity, Packaging, and Labelling (Functions, Trends, and Legal/Social considerations). **Pricing Dynamics:** Pricing Concept, Objectives, and its Strategic Role in the Marketing Mix; Internal and External Factors influencing Price Decisions; Pricing under different competitive market structures (Perfect Competition, Monopoly, Monopolistic Competition, and Oligopoly).

Pricing Strategies: New Product Pricing (Skimming vs. Penetration pricing); Comprehensive Pricing Methods: Cost-Based, Demand-Based, Value-Based, and Competition-Based strategies.

UNIT - III: PROMOTION MANAGEMENT:

Integrated Marketing Communications (IMC): Significance of Promotion; Concept of IMC; Core Elements of the Promotion Mix.

Mass Communication & Media: Advertising Objectives (The DAGMAR Approach); Types of Advertising; Measuring Advertising Effectiveness; Budgeting Decisions; Media Selection, Planning, and Media Vehicles.

Sales Dynamics: Personal Selling — Nature, Evolving Role, and the Step-by-Step Professional Selling Process; Sales Promotion — Objectives, Consumer-oriented and Trade-oriented Tools. **Public Relations & Direct Marketing:** Public Relations (PR) and Publicity — Tools, Strategy, and Media Credibility; Direct Marketing — Forms, Growth, and Transition into Modern Interactive Media.

UNIT - IV: CHANNEL MANAGEMENT & RETAILING:

Distribution Logistics: Nature and Significance of Marketing Channels; Channel Levels (Direct vs. Indirect Distribution Channels); Channel Structure and Key Participants.

Intermediary Dynamics: Functions of Marketing Intermediaries (Wholesalers, Retailers, and Agents); Channel Management Decisions (Selection, Motivation, and Evaluation of channels); Channel Conflicts and Resolution Mechanisms.

Modern Retailing & E-Commerce: Retailing — Meaning, Significance, and Emerging Formats (Organized vs. Unorganized Retailing); Introduction to E-Commerce, Omni channel Retail, and Online Marketing Frameworks.

UNIT - V: STRATEGIC MARKETING & EMERGING PARADIGMS:

Corporate & Business Planning: Strategic Planning Process — Corporate Vision, Mission, and Objective formulation; Business Strategic Planning; SWOT Analysis and Goal Formulation.

The Marketing Plan: Strategy and Program Formulation; Marketing Implementation, Feedback, and Control Systems; Nature, Structure, and Contents of a Professional Marketing Plan.

Emerging Areas in Modern Marketing:

Digital Marketing Ecosystems: Search Engine Optimization (SEO), Social Media Marketing, and Influencer Dynamics.

MarTech & Automation: The emerging role of Artificial Intelligence (AI), Machine Learning, and Big Data Analytics in customer segmentation and hyper-personalization.

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Ethical & Green Marketing: Sustainable marketing practices, Corporate Social Responsibility (CSR) in marketing, consumer privacy concerns, and navigating "Green washing."

SUGGESTED READINGS:

1. Philip Kotler: Principles of Marketing: PHI.
2. Ramaswamy&Namakumari: Marketing Management: Tata McGraw Hill
3. K Kaur: Marketing Management: Kalyani Publishers, Year of Publication:2025, First Edition.
4. C.N. Sontakki: Marketing Management: Kalyani Publishers, 2017 Edition.
5. D. Radhika: Marketing Management: SV Publications, First Edition
6. Jain: Marketing Planning and Strategy: Cengage learning.
7. Gandhi IC: Marketing Management: Tata McGraw Hill
8. Me Carthy EJ &. Others: Basic Marketing: Tata McGraw Hill
9. Rosenbloom: Marketing Channels: Cengage learning.
10. Majare: The Essence of Marketing: PHI
11. Ian Chasten: New Marketing Strategies: McGraw Hill
12. RajanSaxena: Marketing Management: Tata McGraw Hill
13. Sharma etal: Marketing: Cengage Learning.

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SEMESTER - IV

Paper MJR 401: CORPORATE ACCOUNTING

PAPER CODE: MJR 401
THPW: 5; Credits: 5

Max. Marks: 70 +30I=100
ESED: 3 hrs

Objective: To provide an advanced understanding of corporate accounting procedures in accordance with current Accounting Standards (AS) and Indian Accounting Standards (Ind AS). The course aims to equip students with the expertise required for complex corporate restructuring, regulatory reporting for specialized sectors (Banking and Insurance), and corporate insolvency resolution.

Course Objectives:
1. Understand corporate insolvency, liquidation procedures, and IBC, 2016 framework
2. Apply accounting standards for amalgamation, absorption, and external reconstruction as per AS-14
3. Examine internal reconstruction schemes and accounting for business acquisitions
4. Prepare financial statements of banking companies per Banking Regulation Act, 1949
5. Understand insurance accounting and compute claims for loss of stock and loss of profit

Course Outcomes:
1. Prepare Statement of Affairs, Deficiency Account, and Liquidator's Final Statement of Account with order of payment
2. Compute purchase consideration and pass journal entries for amalgamation under Pooling of Interest and Purchase methods
3. Account for capital reduction and prepare post-reconstruction balance sheets under Section 66 of Companies Act, 2013
4. Prepare Form A and Form B for banking companies, including treatment of NPA, income recognition, and rebate on bills discounted
5. Prepare Revenue Account and Balance Sheet for life and general insurance, and compute insurance claims with Average Clause

UNIT-I: CORPORATE INSOLVENCY & LIQUIDATION:

Regulatory Framework: The Insolvency and Bankruptcy Code (IBC), 2016 (brief overview); Modes of Winding Up.
Liquidator's Mechanics: Statement of Affairs, Deficiency/Surplus Account; Classification of Creditors (Secured, Preferential, Unsecured); Order of Payment.
Accounting Treatment: Liquidator's Remuneration; Preparation of Liquidator's Final Statement of Account; Distribution of surplus to contributories *(Theory and Numericals)*.

UNIT-II: AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION (AS-14):

Conceptual Framework: Distinguishing between Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase (AS-14).
Purchase Consideration: Advanced methods of calculating consideration (Lump Sum, Net Assets, and Net Payment methods).
Accounting Treatment: Pooling of Interest Method vs. Purchase Method; Journal entries in the books of the Transferor Company (closing entries) and Transferee Company (incorporation entries); Treatment of inter-company holdings, unrealized profits, and debenture conversion *(Theory and Numericals)*.

UNIT-III: INTERNAL RECONSTRUCTION & CORPORATE ACQUISITION:

Internal Reconstruction: Statutory provisions (Section 66 of the Companies Act, 2013); Accounting for Capital Reduction (Reduction of Share Capital, Alteration of Share Capital); Preparation of Reconstruction Schemes and post-reconstruction Balance Sheets.

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Acquisition of Business: Business combinations; Accounting when new books are opened versus when original books are continued; Accounting for debtors/creditors taken over; Vendor's account adjustments and goodwill/capital reserve computation *(Theory and Numericals)*.

UNIT-IV: FINANCIAL REPORTING OF BANKING COMPANIES:

Regulatory Environment: Banking Regulation Act, 1949; Classification of Advances: Performing vs. Non-Performing Assets (NPA) and Income Recognition norms.

Accounting Mechanics: Slip system of posting; Rebate on Bills Discounted (accounting and provision); Preparation of Final Accounts in the prescribed

Form A and Form B (Profit & Loss Account and Balance Sheet); Asset Classification and Provisioning requirements *(Theory and Numericals)*.

UNIT-V: INSURANCE ACCOUNTING & CLAIMS:

Life Insurance: Meaning, regulatory compliance (IRDAI); Preparation of Revenue Account, Net Revenue Account, and Balance Sheet; Valuation Balance Sheet; Determination of Net Surplus and its distribution.

General Insurance: Fire and Marine insurance accounting; Preparation of Revenue accounts for various sub-segments.

Insurance Claims: Computation of claims for Loss of Stock (including Average Clause and abnormal items) and Loss of Profit (Consequential Loss policies) *(Theory and Numericals)*.

SUGGESTED READINGS:

1. S.N.Maheshwari&V.L.Maheswari: Advanced Accountancy (Vol-II): Vikas.
2. Tulasian: Accountancy–III: Tata McGraw Hill Co.
3. S.P. Jain & Narang: Corporate Accounting: Kalyani Publishers, Second Revised Edition, Year of Publication: 2018.
4. BM Agarwal and MP Gupta: Corporate Accounting: Volume 2 Sultan Chand and Son's, New Delhi
5. R.L.Gupta&Radhaswamy: Advanced Accountancy: Sultan Chand & Sons
6. Arulanandam: Advanced Accountancy: Himalaya Publisher
7. S.P. Jain & K.L Narang: Advanced Accountancy–II: Kalyani Publishers
8. Chandra Bose: Advanced Accounting (Vol-II): PHI
9. Shukla and Grewal: Advanced Accountancy: S.Chand& Co
10. Sakshi Vasudeva: Corporate Accounting: Himalaya.
11. K. Phani Chakravarthy, Y.Venkat Reddy: Corporate Accounting: SV Publications First Edition

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SEMESTER - IV

Paper MJR 402: BUSINESS STATISTICS - II

PAPER CODE: MJR 402
THPW: 5; Credits: 5

Max. Marks: 70 +30I=100
ESED: 3 hrs

Objective: *To inculcate analytical and computational ability among the students.*

Course Objectives:

1. Understand correlation concepts and methods to measure relationships between variables
2. Apply regression analysis for estimation, prediction, and business forecasting
3. Analyze time series data and measure trend and seasonal variations
4. Understand probability theory, laws, and their application in decision making
5. Examine probability distributions and their use in business and economic analysis

Course Outcomes:

1. Compute and interpret Karl Pearson's and Spearman's correlation, covariance, and coefficients of determination
2. Derive regression equations, estimate regression coefficients, and use standard error of estimate for forecasting
3. Measure trend using graphic, semi-averages, moving averages, and least squares methods, and compute seasonal variations
4. Apply addition and multiplication theorems, conditional probability, and Bayes' Theorem to business problems
5. Fit and apply Binomial, Poisson, and Normal distributions, and use Central Limit Theorem for practical analysis

UNIT I: CORRELATION:

Meaning and types of correlation – positive, negative, simple, multiple, partial, linear and non-linear correlation. Correlation and causation. Methods of studying correlation: Scatter diagram, Concurrent Deviation Method, Karl Pearson's coefficient of correlation and Spearman's rank correlation coefficient. Covariance and its relationship with Correlation. Standard error and probable error of the coefficient of correlation. Coefficient of determination, coefficient of non-determination and coefficient of alienation. Interpretation, applications and limitations of correlation in business and economic analysis.

UNIT II: REGRESSION ANALYSIS:

Meaning and significance of regression analysis. Difference between correlation and regression. Types of regression – linear and non-linear regression. Lines of regression – regression line of Y on X and regression line of X on Y; Regression equations and regression coefficients – derivation of regression equations, estimation of regression coefficients, properties of regression coefficients, and relationship between correlation coefficient and regression coefficients. Standard Error of Estimate – meaning, computation and interpretation. Prediction and forecasting using regression equations. Applications of regression analysis in business and economic decision-making. Limitations of regression analysis.

UNIT III: TIME SERIES ANALYSIS:

Meaning and importance of time series in business and economic analysis. Components of time series – Trend, Seasonal, Cyclical and Irregular Variations; Measurement of Trend: Graphic Method, Semi-Averages Method (for even and odd number of years/periods), Moving Averages Method (3-year, 4-year, 5-year and 7-year moving averages; centering of moving averages where necessary); Least Squares Method (Linear Trend); Measurement of Seasonal Variations: Simple Averages Method, Ratio-to-Moving Average Method, Link Relative Method, Applications, Uses and Limitations of Time Series Analysis in business and economic studies.

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UNIT IV: PROBABILITY THEORY:

Meaning and importance of probability. Random experiments, sample space and events. Types of events – simple and compound events, mutually exclusive events, collectively exhaustive events and independent events. Basic concepts of set theory relevant to probability. Approaches to probability – classical, empirical and subjective approaches; Laws of probability – Addition Theorem and Multiplication Theorem. Conditional probability and Bayes' Theorem. Applications of probability in business and decision-making.

UNIT V: PROBABILITY DISTRIBUTIONS:

Binomial Distribution: Assumptions and characteristics, Properties of Binomial Distribution, Computation of probabilities, Fitting of Binomial Distribution; Poisson Distribution: Assumptions and characteristics, Properties of Poisson Distribution, Computation of probabilities, Fitting of Poisson Distribution; Normal Distribution: Characteristics and properties of Normal Distribution, Standard Normal Distribution, Computation of probabilities using Normal Distribution tables, Applications of Normal Distribution in business and economics, Central Limit Theorem – concept and significance.

SUGGESTED READINGS:

1. Levin & Rubin: Statistics for Management: Pearson Publications,
2. Gupta S.C: Fundamentals of Statistics: Himalaya
3. Arun Kumar Singla: Business Statistics II: Kalyani Publishers, Year of Publication: 2018, Reprinted 2025.
4. P. N. Jani: Business Statistics: Theory & Application, PHI Learning
5. S. L Aggarwal: Business Statistics II: Kalyani Publications
6. Dr. OBul Reddy, Dr. D. Shridevi: Business Statics – II: PBP
7. Dr. J. K. Thukral: Business Statistics: Taxmann Publications
8. Dr. Prashanta Athma, N. Rajyalaxmi: Business Statistics –II: SIA Publishers & Distributors Pvt. Ltd.
9. K. Alagar: Business Statistics: Tata Mc Graw Hill
10. S. P Gupta: Fundamentals of Statistical: Sultan Chand
11. J. K. Sharma: Business Statistics: Vikas Publishers
12. Vora: Business Statistics: Tata Mc Graw Hill
13. Kapoor V.K: Statistics-Problems and Solutions: S. Chand
14. SanchetiD.C. & Kapoor V.K: Statistics-Teory, Methods and Applications:
15. S. K. Chakravarty: Business Statistics: New Age International Publishers
16. Dr. G.Laxman,Vasudeva Reddy & K.Goud, Business Statistics: TaxmannPublications,Hyderabad.
17. Dr. Nazia Sultana: Business Statistics-II: S Publishers
18. S. Bhagya Laxmi, Gampala Sudhakar: Business Statistics-II: SV Publications, First Edition

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SEMESTER - IV

Paper MJR 403: INCOME TAX

PAPER CODE: MJR 403 **Max. Marks: 70 +30I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Objective: *To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

Course Objectives:
1. Understand the history, concepts, and basic framework of Income Tax Act 1961 and Income Tax Act 2025
2. Compute income from salaries and house property with applicable deductions
3. Determine profits and gains from business or profession including depreciation and presumptive taxation
4. Analyze capital gains and income from other sources and apply relevant exemptions
5. Compute total income of individuals considering clubbing, set-off, carry forward of losses, and deductions

Course Outcomes:
1. Explain canons of taxation, residential status, scope of total income, and compare old and new tax regimes
2. Calculate taxable salary and house property income after considering allowances, perquisites, annual value, and deductions
3. Compute business and professional income by identifying allowable expenses, disallowed expenses, and deemed profits
4. Determine short-term and long-term capital gains and compute income from other sources with applicable deductions
5. Compute gross total income, claim deductions under Chapter VI-A, apply AMT, and calculate tax liability under both regimes

UNIT–I: INTRODUCTION:

Brief History of Income Tax Acts in India with a special reference to Income Tax Act 1961 and Income Tax Act 2025 - Canons of Taxation - Direct and Indirect Taxes – Definitions and Basic Concepts: Assessee – Deemed Assessee – Assessee-in default – Person – Income – Agricultural Income - Rules for Integration of Agricultural and Non Agricultural Incomes - Heads of Income - Gross Total Income – Total Income - Assessment Year - Previous Year Concept of Tax Year as per Income Tax Act 2025 - Incomes Exempt from Tax - Charge of Income Tax -Residential Status - Scope of Total Income - Old Tax Regime and New Tax Regime (Theory Only)

UNIT–II: INCOME FROM SALARIES AND INCOME FROM HOUSE PROPERTY

Definition of Salary – Characteristics of Salary – Allowances - Perquisites - Profits in lieu of Salary – Provident Funds – Deductions – Problems on Computation of Income from Salary.
Definition of House Property – Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Arrears of Rent and Unrealised Rent Received -Property Owned by Co-owners - Deductions – Problems on Computation of Income from House Property.

UNIT– III: PROFITS AND GAINS OF BUSINESS OR PROFESSION

Definition of Business and Profession – Procedure for Computation of Income from Business – Rules – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Deemed Profits – Valuation of Stock – Presumptive Taxation - Proforma of Computation of Professional Income- Chartered Accountant -Advocate - Medical Practitioner - Problems on computation of Income from Business and Profession.

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Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation (Theory only)

UNIT– IV: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transactions not Regarded as Transfer – Determination of Cost of Acquisition – Procedure for Computation of Long-term and Short-term Capital Gains/Losses – Exemptions in Respect of Certain Capital Gains – Problems on Computation of Capital Gains.

Incomes from Other Sources – Interest on Securities – Deductions - Amounts not Deductible - Problems on Computation on Income from Other Sources.

UNIT-V: COMPUTATION OF TOTAL INCOME OF INDIVIDUALS :

Income of Other Persons Included in the Total Income of Assessee – Aggregation of Income – Provisions of Set-off and Carry Forward of Losses – Computation of Gross Total Income – Deductions to be made from Gross Total Income – Alternate Minimum Tax - Problems on Computation of Total Income and Tax Liability as per both Old and New Regimes.

SUGGESTED READINGS:

1. V.P. Gaur & D.B Narang: Income Tax Law and Practice: Kalyani Publishers.
2. Dr. M.N. Ravi: Taxation: PBP.
3. V.P Gaur: Income Tax: Kalyani Publishers, Tenth Revised Edition 2017
4. Dr. Vinod K. Singhania & Dr. Kapil Singhania: Direct Taxes Law & Practice: Taxmann Publishers
5. B.B. Lal: Income Tax: Pearson Education.
6. R.G. Saha: Taxation: Himalaya Publishing House Pvt. Ltd.
7. Johar: Income Tax: McGrawHill Education.
8. Balachandran & Thothadri: Taxation Law and Practice: PHI Learning.
9. Ahuja Girish: Direct Tax Law and Practice
10. Dr. P.V. Ramana Rao & Dr. A. Sudhakar: Income Tax: National Publishing Co.
11. K. Phani Chakravarthy, Maruthi Rao Patil Biradar: Income tax: SV Publications, First Edition

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SEMESTER - IV

Paper MJR 404: HUMAN RESOURCES MANAGEMENT

PAPER CODE: MJR 404 **Max. Marks: 70 +30I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Objective: To provide undergraduate students with a comprehensive understanding of the principles, practices, and functional areas of Human Resource Management (HRM). The course is designed to equip students with the skills required to effectively manage talent acquisition, human resource development, performance, compensation, and employee relations, while navigating emerging tech-driven and strategic shifts in modern organizations.

Course Objectives:

1. Understand core concepts, evolution, and strategic role of HRM in modern organizations
2. Apply job analysis, HR planning, and talent acquisition techniques including recruitment and selection
3. Examine training, development, and performance management systems and evaluation models
4. Analyze compensation, retention, employee mobility, and industrial relations frameworks
5. Evaluate digital HR, AI in HRM, gig economy, workplace wellness, DEI, and ethical HR practices

Course Outcomes:

1. Explain HRM functions, Human Relations Theory, and differences between HRM and personnel management in Indian context
2. Conduct job analysis, prepare JD and Job Specification, and execute HRP, recruitment, selection, and induction processes
3. Identify training needs, apply on-the-job and off-the-job methods, and use Kirkpatrick's model and modern appraisal tools like MBO, BARS, 360-Degree
4. Design compensation structures using job evaluation, manage promotions, transfers, separations, and understand collective bargaining and grievance redressal
5. Apply HRIS, HR analytics, and AI tools for talent screening and onboarding, and address remote work, DEI, mental health, and POSH Act compliance

UNIT - I: FOUNDATIONS OF HRM & JOB ANALYSIS:

Introduction to HRM: Concept, Meaning, Nature, Scope, and Objectives of HRM; Importance of Human Capital in Modern Business; Functions of an HR Manager (Managerial vs. Operative functions); Strategic HRM (Concept and Distinctions from Traditional HRM).
Evolution & Theories: Historical Evolution of HRM; Elton Mayo's Human Relations Theory and the Hawthorne Studies; Transition from Personnel Management to HRM.
HRM in the Indian Context: Evolution of the HR function in India; Scope of HR in Indian Private and Public Sectors; Cultural and Institutional factors influencing Indian HR practices.
Job Analysis & Design: Job Analysis — Meaning, Significance, and Process; Job Description (JD) vs. Job Specification; Core Concepts of Job Design, Job Enrichment, and Job Enlargement.

UNIT - II: HUMAN RESOURCE PLANNING & TALENT ACQUISITION:

Human Resource Planning (HRP): Concept, Need, and Significance of HRP; The Step-by-Step HRP Process; Factors influencing HRP; Determining Net Human Resource Requirements (Demand and Supply Forecasting basics).
Recruitment Dynamics: Concept and Importance of Recruitment; Internal vs. External Sources of Recruitment; Traditional Methods vs. Modern/Digital Recruitment Methods (E-Recruitment, Social Media Sourcing); Factors affecting Recruitment Policies; Recruitment Practices in Indian Industry. **Selection & Induction:** Concept of Selection; Comprehensive Selection Process — Application Screening, Employment Tests (Aptitude, Personality, and Proficiency), Selection Interviews (Types and Techniques), Reference Checks, and Physical Examinations; Placement, Induction, and Socialization Processes.

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UNIT - III: HUMAN RESOURCE DEVELOPMENT (HRD) & PERFORMANCE MANAGEMENT:

Training & Development: Concept, Meaning, and Need for Training; Distinctions among Training, Development, and Education; Training Needs Identification (TNI) at Individual and Organizational levels.

Training Execution & Evaluation: Training Methods — On-the-Job (Apprenticeship, Job Rotation, Coaching) and Off-the-Job (Lectures, Case Studies, Vestibule, Role-Playing, Simulations); Management Development Programs (MDPs) — Significance and Techniques; Kirkpatrick's Model of Training Evaluation.

Performance Appraisal: Concept, Need, and Objectives of Employee Performance Review; the Appraisal Process; Traditional Methods (Graphic Rating Scales, Forced Choice, Essay Method) vs. Modern Methods (Management by Objectives - MBO, Behaviourally Anchored Rating Scales - BARS, 360-Degree Appraisal, and Balanced Scorecard).

Appraisal Challenges: Common Errors in Performance Rating (Halo Effect, Leniency/Strictness, Central Tendency, Stereotyping); Post-Appraisal Interviewing and Feedback Mechanisms.

UNIT - IV: COMPENSATION, RETENTION & INDUSTRIAL RELATIONS:

Compensation & Reward Management: Concept, Objectives, and Components of Employee Compensation (Base Pay, Incentives, Fringe Benefits, and Perquisites); Factors influencing Wage and Salary Administration; Concept of Job Evaluation and its Methods (Ranking, Point Rating).

Employee Retention & Mobility: Importance of Employee Retention; Managing Career Dynamics — Promotions, Lateral Transfers, Demotions, and Separations (Resignation, Retirement, Layoff, and Retrenchment/Dismissal).

Industrial Relations (IR): Concept, Importance, and Objectives of Industrial Relations; Brief Overview of Collective Bargaining, Workers' Participation in Management (WPM), and Employee Grievance Redressal Procedures in India.

UNIT - V: STRATEGIC HR TRANSITIONS & EMERGING PARADIGMS:

Digital HR & Analytics: Introduction to Human Resource Information Systems (HRIS); the emerging role of Big Data and HR Analytics in workforce planning, attrition modelling, and performance predictive mapping.

AI & Automation in HRM: The impact of Artificial Intelligence (AI) and Machine Learning in talent screening, automated interviewing, Chabot-led on boarding, and hyper-personalized learning pathways.

The Evolving Workplace: Managing Remote, Hybrid, and Virtual Teams; The Gig Economy — HR challenges in managing Freelancers, Contractual Labour, and Platform Workers; Cross-Cultural HR challenges in diverse workforces.

Workplace Wellness & Ethics: Corporate emphasis on Employee Mental Health, Stress Management, and Work-Life Balance; Diversity, Equity, and Inclusion (DEI) frameworks; Ethical issues in HR (Data Privacy, Workplace Harassment prevention, and POSH Act awareness).

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SUGGESTED READING:

1. P. Subba Rao: Essentials of HRM and Industrial Relations: Himalaya Publishers.
2. K. Aswathappa: Human resource Management: Text & Cases: MC-Graw Hill Foundation
3. Shashi K Gupta: Human Resource Management: Kalyani Publishers, Year of Publication:2002, Eighth Revised Edition.
4. Shashi K. Gupta, Rosy Joshi: HRM with Case Study: Kalyani Publishers.
5. Shashi K Gupta: Human Resource Management: Kalyani Publishers, Year of Publication: 2021, Reprinted 2024.
6. C. B. Mamoria: Personal Management: Himalaya Publishing House.
7. S. S. Khanka: Human Resource Management: S. Chand
8. SeemaSanghil: Human Resource Management: Vikas Publications
9. Gary Dessler, BijuVarkkey,Fundamentals of Human Resource Management: Pearson
10. Robins P. Stephen, Human Recourse Management: Prentice Hall of India.
11. F. B. Flippo: Personal Management: MacGraw Hill, New Delhi.
12. Bhatia &Verma: Human Resource Development: Deep & Deep Publication.
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Board of Studies
Dept. of Commerce (UG)
Indian Institute of
Management & Commerce
6-1-91, Khairatabad, Hyd-500004

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6-1-91, Khairatabad, Hyderabad-500 004.

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