

ಮಂಗಳೂರು
MANGALORE



ವಿಶ್ವವಿದ್ಯಾನಿಲಯ
UNIVERSITY

ಕ್ರಮಾಂಕ/No: MU/ACC/CR 7/2024-25/A8

ಕುಲಸಚಿವರ ಕಛೇರಿ

ಮಂಗಳಗಂಗೋತ್ರಿ- 574 199

Office of the Registrar

Mangalagangothri – 574 199

ದಿನಾಂಕ/Date: 09/07/2026

NOTIFICATION

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

Ref: Decision of the Academic Council meeting dated: 29.06.2026

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

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

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

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


 REGISTRAR.

To:

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

V and VI Semester B.Com (Voc) Office Management and Secretarial Practice – 2026-2027

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	B.Com. 5.1	Financial management - I	Core	5	80	20	100	5
2	B.Com. 5.2	Tally ERP. 9 with GST	Core	5	80	20	100	5
3	B.Com. 5.3	Taxation -I	Core	5	80	20	100	5
4	B.Com. 5.4	Business Law	Core	4	80	20	100	3
5	B.Com. 5.5	Employability skills	Core	4	80	20	100	3
6	B.Com. 5.6	Problem Based Learning - II	Skill Enhancement	2	40	10	50	2
Sub Total				25				23

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	B.Com. 6.1	Financial management - II	Core	5	80	20	100	5
2	B.Com. 6.2	Management Accounting	Core	5	80	20	100	5
3	B.Com. 6.3	Taxation -II	Core	5	80	20	100	5
4	B.Com. 6.4	Corporate Law	Core	4	80	20	100	3
5	B.Com. 6.5	Auditing and Assurance	Core	4	80	20	100	3
6	B.Com. 6.6	Problem Based Learning-III – Mini Project	Skill Enhancement	2	40	10	50	2
Sub Total				25				23

Note:

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

V Semester B.Com:

Course content:

5.1: Financial Management - I

5.2: Management Accounting

5.3: Taxation - I

5.4: Business Law

5.5: Employability Skills

5.6: Problem Based Learning – II

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

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

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

References

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

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

Tally ERP. 9 with GST			
Course Code	B.Com. 5.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	05 Hours	Duration	3 Hours
Total Hours	60 Hours	Credits	05
Course Learning Objectives: The objective of the course is to - To learn the basic rules in accounting - To improve the knowledge in financial accounting - To gain knowledge about GST and its filing - To know about the Payroll and its compliances			
ModuleNo.1:Company Info Menu10Hours			
Select Company and Shut company - Create company and Alter company - Security control - Change tally vault - Split company data - Backup and Restore.			
ModuleNo.2:Inventory Information14Hours			
Configuration&featuresInventoryinfo – Stockgroups – Stockcategories – Stockitem – Practical Problems in Inventory.Unit of measurement, Bills of materials, Locations / Godowns, Batches & Expiry, Inventory voucher types, HSN and SAC Code Updates			
ModuleNo.3:Voucher Entry14Hours			
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and BlockedCredits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of TaxCreditinspecialcircumstances;TransferofInputtax,ReverseChargeMechanism,taxinvoice,Proble mson input taxcredit.			
ModuleNo.4:Concepts of Tally10 Hours			
AccountingConcepts – Systemofaccounting(singleandddoubleentriessystem) – Doubleentriessystem - Cash,Credit - Journalizing,LedgerAccount – GroupingofAccounts(Listof28groups --CurrentAssets – CurrentLiabilities – FixedAssets - Branches/divisions–CreationofCompany–GatewayofTally-AccountInformation– Ledger.			
ModuleNo.5:Problems on GST 12hours			
Inventory problem -Tally problems with GST – Input GST – Output GST – SGST – IGST			

Course Outcomes: At the end of the course the student will be able to:	
CO-1	To become skilful in computerizing accounts
CO-2	To learn the grouping and vouchers
CO-3	To get training to generate payroll reports
CO-4	To become well versed in GST filing
CO-5	Preparation of Financial Statements.

CO - 6	Recording of day to day accounting transactions.
CO - 7	Clarity on accounting fundamentals.

Skill Development Activities:

- Handle all Accounting of Any Company Independently
- You can create any MIS related to business
- You can Handle Payroll includes payroll register, salary processing
- You can handle Project Accounting

Books for Reference:

1. Shraddha Singh and Navneet Mehra Tally ERP.9 (Power of Simplicity) V&S Publishers
2. Mr. Ravindra Parmar (2018) Tally ERP 9 GST Computer World Publications
3. TALLY.ERP 9 WITH GST A Complete Test Book, T- BALAJI EXPERTS
4. Tally ERP 9 Advance With Gst Tanumati Parmar And Sukani
5. Tally.ERP 9 with GST in Simple Steps by DT Editorial Services

TAXATION - I			
Course Code		IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5 Hours		3 Hours
Total Hours	60 Hours	Credits	5
Course Learning Objectives: The objective of the course is to - To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. - To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them. - To be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time. - Apply the knowledge of taxation in practical field.			
Module - 1: Introduction to Income Tax Act, 2025			10 Hours
Meaning & Types of Taxes – Objectives of Taxation - Brief History of Income Tax in India - Definitions –Assessee– Person -Tax Year– Basis of Charge of Income Tax - Income: Meaning & Inclusions -Agricultural Income -Partial integration of Agricultural Income with Non-agricultural Income (Theory only) - Gross Total Income - Total Income – Permanent Account Number (PAN) - Exposure to applying for PAN online - Income tax rates of relevant Tax Year for an individual assessee.			
Module-2: Residential Status			12 Hours
Meaning and Types – Individuals: Determination of Residential Status of an Individual;Residential Status of a HUF, Firm & Company (Theory only) - Scope of Total Income: Indian Income & Foreign Income - Deemed Income - Computation of Total Income based on residential status			
Module-3:Exempted incomes U/s 11 relating to computation of Salary Income			10 Hours
Leave Travel Concession, Death cum Retirement Gratuity, Commuted Pension, Leave Encashment, Retrenchment Compensation, Receipts at the time of Voluntary Retirement, Foreign Allowances and Perquisites, Receipts from Life Insurance Policy, House Rent Allowance.			
Module-3:Income from Salary			16 Hours
Meaning - Characteristics of Salary Income – Allowances – Perquisites and their valuation - Residential Accommodation, Obligations paid by the employer, Any other Amenity or benefit received free of cost, Sweat Equity Shares etc. - Tax free perquisites – Medical Facilities; Provident Funds – Meaning & Income Tax provisions relating to Recognized Provident Fund and Superannuation Fund; Deductions under Sec.19. Problems on Computation of Taxable Salary and Deductions u/s 123 & 124. Provisions relating to Deduction of Tax at Source (TDS) from Salaries u/s 392.			
Module-5: Income from House Property			12 Hours
Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value			

- Deductions from Annual Value - Problems on Computation of Income from House Property.

Reference Books:

Sl. No	Title of the Book	Name of the Author/s	Name of the Publisher
1	Direct Taxes Law & Practice with Special Reference to Tax Planning	Dr. Vinod K Singhania & Kapil Singhania	Taxmann's Publications.
2	Income Tax Law and Practice	Dr. H. C. Mehrotra and Dr. S. P. Goyal,	Sahithya Bhavan Publication.
3	Students Hand Book on Taxation	T.N. Manoharan	Snow White Publications.
4	Practical Approach to Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.
5	Direct Tax Laws and International Taxation	T. N. Manoharan et al	Snow White Publications
6	Income Tax Law and Practice	V. P. Gaur, D. B. Narang et. al	Kalyani Publishers
7	Income Tax Law and Practice	Dr. Ravi M.N., Dr. Suman Shetty N and Bhanuprakash B.E.	Professional Book publishers
8	Income Tax - I	Dr. Therese Pereira, Mr. Gangadhara M and Mr. Robin Joseph Sera	United Agencies

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

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

Reference Books :

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

EMPLOYABILITY SKILLS			
Course Code	B.Com. 5.5	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	04 Hours	Duration	3 Hours
Total Hours	48 Hours	Credits	03
Course Learning Objectives: The objective of the course is to • Articulate quantitative, logical, and analytical problem-solving skills effectively. • Analyse various real-life situations using reasoning and data interpretation techniques. • Apply mathematical aptitude and logical reasoning in competitive and professional contexts. • Develop digital literacy, communication skills, and employability competencies required for career success.			
Module-1 QUANTITATIVE APTITUDE			14 Hours
1.1-Percentages, Profit & Loss, Discount, 1.2-Partnership, 1.3-Time, Speed & Distance (including problems on trains and boats), 1.4- Simple & Compound Interest, 1.5- Ratio, Proportion & Averages, 1.6-Problem on Ages, 1.7- Permutations and Combinations, 1.8-Probability.1.9-Mensuration (Circle, Triangle, Square and Rectangle).			
Module-2 LOGICAL REASONING12 Hours			
2.1- Coding-Decoding, 2.2- Direction Sense Test, 2.3- Blood Relations, 2.4-Problems on Calendars, 2.5-Problem on Clocks, 2.6 - Number & Letter Series, 2.7- Seating Arrangement (Linear & Circular), 2.8-Ranking & Order.			
Module-3 ANALYTICAL REASONING AND DATA INTERPRETATION12 Hours			
3.1- Statements & Conclusions, 3.2- Statements & Assumptions, 3.3- Statements and Arguments, 3.4- Venn Diagrams, 3.5- Syllogisms, 3.6-Data Interpretation (Bar, Pie and Table Charts), 3.7- Pattern Completion and Images, 3.8- Analogy.			
Module-4 DIGITAL LITERACY AND FINISHING SCHOOL TECHNIQUES 10 Hours			
4.1-Digital Office Skills : MS Word, MS Excel (Only layout, basic operations and shortcut keys) and MS PowerPoint, 4.2 - Basics of internet usage and online safety 4.3- Professional Email Writing, 4.3 – Writing Covering letters, 4.4 – Building Resume, 4.5 – Basic Techniques of Group Discussion 4.6 – Succeeding at Interviews			

Course Outcomes: At the end of the course the student will be able to:	
CO-1	Apply mathematical concepts such as percentages, ratio, interest, and probability to solve quantitative problems.

CO-2	Analyze and solve problems involving coding-decoding, series, seating arrangements, and logical relationships.
CO-3	Interpret data and evaluate statements using analytical reasoning techniques and data representation tools.
CO-4	Demonstrate proficiency in basic computer applications, professional communication, and interview skills.
CO-5	Integrate aptitude, reasoning, and communication skills to enhance performance in competitive exams and career opportunities.

Reference Books

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

Web links and Video Lectures (e-Resources):

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

V Semester B.Com Skill Enhancement Course (SEC)

Problem Based Learning (PBL)- II

Skill Development Activities

Problem Based Learning (PBL) is an innovative, student-centered approach to learning that emphasizes the development of critical thinking, problem-solving and self-directed learning skills. In this course, students learn by actively engaging with real-world, open-ended problems relevant to their discipline, rather than through passive absorption of content. This course encourages inquiry-based learning and experiential understanding, preparing students to address complex challenges in academic, professional, and societal contexts. The role of the instructor is that of a facilitator and mentor, guiding students through the learning process while fostering independence and lifelong learning skills.

Objective of the course

The course aims to:

- Develop analytical, problem-solving skills
- Provide practical exposure to applying theoretical concepts
- Encourage independent learning, creativity and innovation
- Introduce basic idea of inquiry and documentation

Guidelines for the course

1. The course report has to be prepared a team of students after deciding on the topic in consultation with the supervisor
2. The students must complete **minimum 2 topics (one topic for every months)** recommended in the list.
3. It may be **theoretical, empirical, analytical, case-based, or application-oriented**, depending on the topic chosen
4. Topics should be **from the list provided by the Mangalore University** and approved by the supervisor
5. **Components of the report**
 - The report will be of minimum 10pages (excluding cover page, certificate, declaration & annexure) and shall include:
 - Title page
 - Certificate and declaration
 - Table of contents
 - Introduction – minimum one page
 - Content of the study -Data/ information collection and analysis (if applicable)
 - Conclusion – minimum one page
 - Annexure and References (if applicable)

- **Format of the Report**
- The reports should be prepared as **printed copies, and all four reports must be submitted** with spiral binding at the end of the semester (**2 copies in all**) **One for the student and the other to be submitted to the department.**
 - Length: **Minimum 10 pages** (excluding cover page, certificate, declaration & annexure)
 - Format:- Font: Times New Roman, Font size: 12 (text), 14 (headings), Line spacing: 1.5, Margins: 1 inch on all sides

6. Assessment and Evaluation

- Evaluators – internal or external commerce faculty members
- Basis for evaluation-Analysis and originality, Quality of report writing and **Presentation and viva-voce:** Each student will compulsorily present the report before the evaluators. Viva-voce is mandatory
- **Marks allotted :**
 - **Internal Assessment -Continuous evaluation : 10 marks**
 - Evaluation of the Report
 - Work carried out : 20 marks
 - Report Preparation: 10 marks
 - Presentation & viva: 10 marks

7. Workload:

- **The workload is 2 hours per week per teacher for the entire semester**
- **One project batch shall consist of a maximum of 4 students**
- **One supervisor shall guide up to 10 batches per semester**

Learning Outcomes

Upon completion of the course, students will be able to:

- Identify and analyze real-world problems
- Interpret the results and draw meaningful conclusions
- Prepare structured reports
- Present and defend their work confidently

The PBL syllabus is designed to bridge the gap between theoretical knowledge and practical application. Students work individually, analyze situations, gather and evaluate information, propose feasible solutions, and reflect on outcomes. Through this process, learners develop analytical abilities, creativity, communication skills, and ethical reasoning.

Topics recommended for the study

1. Analysis of a Partnership Deed
2. GST Calculation and Filing Practice
3. Income Tax Return Filing with relevant enclosures
4. Fiscal budget analysis
5. Company Registration process
6. Analysis of Memorandum of Understanding (MOU) of a company
7. Stock Market Trading Simulation Report

8. Insurance Policy Comparison and Analysis (any two)
9. Preparation of Loan Applications and EMI Calculations
10. Product Advertisement Design analysis
11. Sales Presentation and Product Pitching
12. Preparation of a Business Plan
13. Environmental Sustainability Initiatives of any two selected Business houses
14. Corporate Social Responsibility (CSR) practices of two companies in India
15. Waste Management Practices in Commercial Establishments (any two)

Formats for the report in the following pages...

Title of the report



Report on submitted to Mangalore University in partial fulfilment of the requirement for the completion of the V semester B.Com Skill Enhancement Course

Submitted by

Name and URN

of III B.Com

Under the supervision of

Name of the supervisor

Designation

Department of Commerce

Name of the College

Full Name of the College

2026

Letter Head of the College

CERTIFICATE

This is to certify that ____ **Name of the students** _____ with URN....(reg no) is a bonafide student of V semester Bachelor of Commerce program of this institute (2024-2027), affiliated to Mangalore University, Mangalore. The report entitled ----- is prepared by him/her under the supervision of **Name of the supervisor, designation, Department of Commerce** in partial fulfilment of the requirement **for the completion of the V semester B.Com Skill Enhancement Course** of Mangalore University, Mangalore, Karnataka.

H.O.D

Course Supervisor

Dept of Commerce

Principal

DECLARATION

I **(names) of Final B.Com V Semester**, hereby declare that this report titled **“(topic)”** is my original work and that it has not previously formed the basis for the award of any Diploma, Degree, or any other similar title. This work was done under the supervision of **Name of the supervisor, designation, college**

Name URN Signature

Place:

Date:

CERTIFICATE OF COMPLETION

This is to certify that _**Name of the student**_____ with URN....(**reg no**) of III B.Com has completed his/her V semester Skill Enhancement Course titled _____ under the guidance of _____ and is awarded with(marks out of 40)

Evaluator 1

Evaluator 2

Course Supervisor

HOD

Dept of Commerce

Table of contents

SI No	Content	Pg No
	<i>Introduction</i>	
	<i>Data Collected</i>	
	<i>Analysis</i>	
	<i>Conclusion</i>	
	<i>Appendices / Annexures (graphs, charts, questionnaire, interview guide, reports, screenshot of the videos & video links, photos or any other related visuals)</i>	

VI Semester B.Com:

Course content:

6.1: Financial Management - II

6.2: Management Accounting

6.3: Taxation - II

6.4: Corporate Law

6.5: Auditing and Assurance

6.6: Problem Based Learning – III – Mini Project

FINANCIAL MANAGEMENT- II			
Course Code	B.Com. 6.1	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	05 Hours	Duration	3 Hours
Total Hours	60 Hours	Credits	05
Course Learning Objectives: The objective of the course is to • To enhance understanding of risk and return relationships in financial decision-making. • To familiarize students with working capital management and liquidity management practices. • To introduce students to dividend policies, profit planning, and wealth maximization concepts. • To develop skills in financial statement analysis and interpretation for managerial decisions. • To equip learners with financial decision-making skills through practical problem-solving and case analysis. • To prepare learners for effective financial decision-making in business organizations keeping in mind the recent developments in the area of financial management.			
Module-1 RISK EVALUATION IN CAPITAL BUDGETING		12 Hours	
Risk and Uncertainty- Objectives of risk management, steps in Risk management process. Risk analysis techniques in capital budgeting: Statistical techniques, Conventional techniques- Risk adjusted discount rate, Certainty Equivalent Technique, Other techniques- Scenario analysis, Sensitivity Analysis, Decision tree Analysis			
Module-2 WORKING CAPITAL MANAGEMENT14 Hours			
Meaning and Definition, Types of working capital, Operating cycle, Determinants of working capital requirement – Estimation of working capital requirements with illustrations. Dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Concept of Cash Management, Receivable Management, and Inventory Management.			
Module-3 DIVIDEND DECISIONS AND DIVIDEND THEORIES		12 Hours	

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

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

References

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

MANAGEMENT ACCOUNTING			
Course Code	B.Com. 6.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	05 Hours	Duration	3 Hours
Total Hours	60 Hours	Credits	05
Course Learning Objectives: The objective of the course is to - Understand the concept and preparation of cash flow statement as per accounting standards. - Develop knowledge of marginal costing technique for managerial planning and decision making. - To impart knowledge on the short term and long-term decision-making techniques and methods. - Gain insight into budgetary process, standard costing techniques and variance analysis for cost control.			
Module -1: INTRODUCTION TO MANAGEMENT ACCOUNTING 08 Hours			
Introduction: Meaning, features and Objectives of Management Accounting, Functions and Importance of Management Accounting, Difference between Financial Accounting, Cost Accounting, and Management Accounting. Recent trends in Management Accounting- Responsibility Accounting, Human Resource Accounting, Balanced Scorecard, Sustainability and Green Accounting			
Module 2 : RATIO ANALYSIS 10 Hours			
Introduction to Ratio Analysis: Objectives and Importance of Ratio Analysis. Classification of Ratios- Functional Classification – Liquidity ratios, Profitability ratios, Solvency ratios and Activity ratios. Practical application and interpretation of ratios.			
Module-3: CASH FLOW STATEMENT 12 Hours			
Meaning and Definition of Cash flow Statement. Objectives and Merits of cash flow statement. Cash and cash equivalents- meaning. Cash flows- meaning, classification of cash flow activities. Problems - Preparation of Cash flow statement as per Ind AS 7 (Indirect method only).			
Module-4: MARGINAL COSTING AND BUDGETARY CONTROL 18 Hours			
Introduction: Meaning and features of marginal costing. Elements of Marginal costing- Contribution, profit -volume ratio, break- even point, Margin of safety, Angle of incidence, Break-even analysis: preparation of break- even chart, assumptions and uses. Application of Marginal Costing: Make or Buy Decisions, Product Mix Decisions, Pricing Decisions (theory only) Introduction to Budgetary Control- meaning, features and Objectives of budget and budgetary control, Steps in budgetary control. Types of Budgets - Sales Budget, Production Budget, Production Cost Budget, Purchase Budget (theory only), Cash Budget and Flexible Budget (Practical illustrations)			
Module-5: STANDARD COSTING AND VARIANCE ANALYSIS			12 Hours
Introduction to Standard Costing - Standard Cost, Standard Costing – Introduction, Features and Objectives. Standard Costing Vs Budgetary Control.			

Variance Analysis – Meaning of Variance and Variance Analysis - importance. Classification of variances -Types-Material Cost Variances and Labour Cost Variance (practical illustrations) Overhead Cost Variances (theory only).

Course Outcomes: At the end of the course the student will be able to:	
CO-1	Understand the latest provisions in preparing cash flow statement.
CO-2	Able to understand concepts of cash flow statement, marginal costing, budgetary control, standard costing and variance analysis
CO-3	Prepare Cash flow statement, breakeven charts, functional budgets and calculate variances.
CO-4	Use cost and financial data to evaluate business performance, improve cost control mechanism and assist managerial planning in real life scenario.
CO-5	Apply costing techniques to support decision making, and solve practical problems regarding budget preparation, contribution, BEP.

Reference Books:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
1	Cost accounting	R. S. N. Pillai and V. Bagavathi	S. Chand & Company Ltd.	
2	Cost Accounting	S. P. Jain & K. L. Narang	Kalyani Publishers	
3	Cost Accounting	M. N. Arora	Vikas Publishing House	
4	Cost Accounting	S. P. Iyengar	Sultan Chand & Sons	
5	Cost and Management Accounting	B. S. Raman	United Publishers	
6	Cost Accounting	M. L. Agarwal	Sahitya Bhawan Publications	
7	Cost Accounting	PattanSetty and Dr. Palekar	R Chand & Co	
8	Cost and Management Accounting	Dr. S. N. Maheshwari & P. K. Jain	Sultan Chand and sons	
9	Cost and Management Accounting	K.S. Adiga	Shubha Prakashana	
10	Management Accounting	Dr. Ravi M.N., Dr. Suman Shetty N.& Dr. Roshni Yeshawanth	Professional book publisher	
11	Management Accounting	M. Y. Khan	Tata Mcgraw Hill Publishing Co Ltd	
12	Management Accounting	Robert N. Anthony	Richard D Irwin	
13	Management Accounting	I. M. Pandey	Vikas Publishing House	

Taxation - II			
Course Code	B.Com. 6.3	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	05 Hours	Duration	3 Hours
Total Hours	60 Hours	Credits	05
Course Learning Objectives: The objective of the course is to • To familiarize the students with the Assessment Procedure and Filing of Income Tax Returns. • To provide the students a comprehensive understanding of deductions, tax rates and the laws governing them. • Toequip the learners with the skills to apply relevant rules as amended from time to time by Finance Acts passed in the Parliament in relation to taxation. • To apply the knowledge of taxation in practical field.			
ModuleNo.1:Profits and Gains from Business and Profession		12 Hours	
Depreciation -Meaning – Conditions for allowing Depreciation – Block of Assets: Building, Plant & Machinery, Furniture & Intangible Assets – Rules governing Depreciation – Additional Depreciation - Computation of Depreciation and Written Down Value under Block of Assets Method. Meaning of Business, Profession & Vocation – Inclusions in business income - Deduction Permissible u/s 28 to 35, Expenses not Deductible u/s 36 – Deemed Business Incomes u/s 38 - Computation of Professional Income and Business Income.			
Module-2:Capital Gains		12 Hours	
Meaning: Capital Asset – Exceptions to Capital Asset – Types of Capital Assets: Short Term & Long Term – Transfer, Transactions not regarded as Transfer- Short Term and Long Term Capital Gains - Cost of Acquisition: Meaning and Income Tax Rules – Exemptions available in respect of Capital Gains – Problems on Computation of Taxable Capital Gains.			
Module-3: Income from Other Sources		10 Hours	
Inclusions - Interest on securities – Types of Securities - Grossing up Rules – Other Important Exemptions u/s10 including section 10(15) – Unexplained Asset/ Expenditure/ Investment - Deductions u/s 93.			
ModuleNo.4:Assessment of Individuals12 Hours			
Deduction u/s 80 C to 80U - Computation of total income and tax liability of individuals			
ModuleNo.5:Accounts, Records and Returns in GST12 Hours			
Maintenance of accounts by registered persons - Generation and maintenance of electronic records - Records to be maintained by owner or operator of godown or warehouse or transporters - Issue of tax invoice under Section 31 of the CGST Act Components of a Tax invoice - Time Limit for issuing tax invoice - Manner of issuing invoice ,Bill of supply – Receipt voucher - Refund voucher - Revised tax invoice - Transportation of goods without issue of invoice - Credit notes and debit notes			

Returns in GST: Time limits -Form and manner of furnishing details of outward supplies - Form and manner of furnishing details of Inward Supplies - Concept of Form GSTR-1A and GSTR-2A - Furnishing of returns under Section 39 of the CGST Act - Claim of input tax credit and provisional acceptance thereof matching, reversal and reclaim of input tax credit- Annual return

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

Understand	The structure of direct taxes in India
Comprehend	The income tax laws, procedures and regulations time to time.
Apply	The knowledge in calculation of tax liability and filing of returns

Reference Books:

Sl. No	Title of the Book	Name of the Author/s	Name of the Publisher
1	Direct Taxes Law & Practice with Special Reference to Tax Planning	Dr. Vinod K Singhania & Kapil Singhania	Taxmann's Publications.
2	Income Tax Law and Practice	Dr. H. C. Mehrotra and Dr. S. P. Goyal,	Sahithya Bhavan Publication.
3	Students Hand Book on Taxation	T.N. Manoharan	Snow White Publications.
4	Practical Approach to Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.
5	Direct Tax Laws and International Taxation	T. N. Manoharan et al	Snow White Publications
6	Income Tax Law and Practice	V. P. Gaur, D. B. Narang et. al	Kalyani Publishers
7	Income Tax Law & Practice - II	Dr. Ravi M.N., Dr. Suman Shetty N and Bhanuprakash B.E.	Professional Books publishers
8	Income Tax - II	Dr. Therese Pereira, Mr. Gangadhara M and Mr. Robin Joseph Sera	United Agencies

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

Module 4: WINDING UP OF COMPANY, INSOLVENCY AND BANKRUPTCY CODE, LLP ACT	12 Hours
Introduction, Modes of winding up, circumstances in which a company may be wound up, company liquidators-powers and duties, consequences of winding up, defunct company (meaning,)- Insolvency and Bankruptcy Code, 2016- Provisions, objectives and applicability. The Limited Liability Act, 2008- Introduction, nature and scope, Essential features, Characteristics of LLP.	

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

Reference Books:

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

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

Course Outcomes: At the end of the course the student will be able to:	
CO-1	Understand the concept, nature, and scope of assurance services
CO-2	Differentiate between auditing and assurance engagements and Identify various types of assurance services.
CO-3	Understand the elements and levels of assurance engagements and appreciate the role of assurance in corporate governance.

CO-4	Prepare and evaluate audit reports with professional ethics and standards.
CO-5	Analyze internal control systems and identify errors and frauds in financial records.

Reference Books

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

Web links and Video Lectures (e-Resources):

1. <https://www.icaai.org/post/auditing-and-assurance-standards>
2. https://vipss.yolasite.com/resources/PCC_BOOKS/Auditing%20and%20Assurance.pdf
3. YouTube <https://share.google/N7d20IbNwl8xYedI2>
4. <https://www.youtube.com/live/BWFiUmDrTsU?si=bhHL5Hz-fyiYxvZV>
5. <https://www.cpaaustralia.com.au/-/media/project/cpa/corporate/documents/tools-and-resources/audit-assurance/guide-understanding-audit-assurance.pdf?rev=640c3a0d94834a30a162e6b13ed280ee>

VI Semester B.Com Skill Enhancement Course (SEC)

Problem based learning III – Mini Project

1. Introduction

A Mini Project is an important academic activity in the Bachelor of Commerce (B.Com) programme designed to provide students with practical exposure to business, commerce, finance, marketing, accounting, banking, taxation, entrepreneurship, and related fields. The project enables students to apply theoretical concepts learned in the classroom to real-world business situations through systematic investigation, data collection, analysis, and interpretation. The mini project encourages students to develop analytical thinking, research aptitude, communication skills, and problem-solving abilities. It also helps students understand current trends and challenges in commerce and business practices.

Team projects help students develop cooperation, leadership, communication, coordination, and problem-solving skills while exposing them to contemporary business practices and research methodologies.

2. Objectives of the Mini Project

The Mini Project aims to:

1. Develop research aptitude among students.
2. develop an ability to conceptualise, formulate and conduct simple research projects
3. Provide practical exposure to business and commercial activities.
4. Enable students to apply theoretical knowledge to real-life situations.
5. Improve analytical and critical thinking skills.
6. Develop data collection, interpretation, and report writing skills.
7. Enhance presentation and communication abilities.
8. Encourage independent learning and teamwork.
9. Help students gain insights into the current business environment, by analysing case studies, market trends or industry reports.
10. Equip students with skills and knowledge that are relevant to their future careers.

3. Guidelines for the Project

- Mini Project work is a mandatory paper for the VI semester. A student shall compulsorily select a topic in consultation with the faculty or guide
- The topic of the mini project shall be relevant to the domain of commerce- Banking, Finance, Accounting, Taxation, Marketing, Insurance, Entrepreneurship, E-Commerce, FinTech, Consumer Behaviour, Digital Payments, Financial Literacy, or related areas.
- Duration of the mini project is 15 weeks including examination.
- Students can opt to do the mini-project individually or as a team consisting of not more than 4 members.
- Report should be about 25-50 pages.
- At the end of the mini project, students are expected to prepare a Report on the same and submit a draft copy to the project guide within 10th week of the VI semester.
The concerned teacher will suggest corrections in the report and taking into account the same. The students will prepare and submit a final report in the prescribed format by 12th week of the VI semester.
- Presentation and Viva should be completed by 14th week of the VI semester.

4. Format of the Mini Project Report

SECTION I : GENERAL SECTION

- Every report should be either **Spiral bound or Hard Cover Page bound (2 copies in all) One for the student and the other to be submitted to the department.**
- The cover page of the report must contain the following
 - Logo of Mangalore University
 - Name of the College.
 - Title of the mini project in Times New Roman Font 16 size, bold and centre. Submitted to - Guide Teacher Name (12 Size Times New Roman font).
 - Name of the Student (Capital & 14 Times New Roman font size and bold & centre).
 - UUCMS register Number (12 Size Times New Roman Font)
 - Name & designation of the project supervisor and department name (12 Size times New Roman font)
- Entire report will be presented in 11 size Times New Roman Font.
- Report will be prepared on the following lines:
 - Index page of contents
 - Certificate of Completion from the organisation.
 - Declaration of the Student

SECTION II : TECHNICAL SECTION

- Introduction — I to 10 pages
- Text pages should be printed on one side of the paper, preferably with 1.5 line spacing. Margins should be 1.5" on the left and 1" on the right. Top 1 " and bottom 1". Use Times New Roman 14 Font size. i
- Importance/scope of the study — 2 to 3 pages
- Methodology of Study — I to 5 pages
- Objectives of the Study — 3 to 4 objectives maximum
- Analysis and Interpretation (not less than 10 pages inclusive of maps, charts, tables, etc.)
- List of Tables, Charts, Graphs.
- Acknowledgements — Here, the candidate may thank all those who helped in the preparation of project work.
- Major Findings,-conclusions reached and suggestion or recommendations.
- Learning Outcome of the project — 1 page
- References in APA Style

SECTION III : ADDITIONAL INFORMATION

- Copy of the tool/tools of data collection.
- Bibliography
- Photographs etc

5. Workload

- **The workload is 2 hrs per week per teacher for the entire semester**
- One project batch shall consists of a maximum of 4 students
- One supervisor shall guide up to 10 batches per semester

6. Responsibility of the Supervisor

The responsibilities of the supervisor is as follows

- Assist students in selecting a relevant, feasible, and research-oriented project topic aligned with the course objectives.
- Offer continuous guidance regarding research design, data collection, analysis, interpretation, and report writing.
- Conduct regular meetings with students to track progress and ensure timely completion of each phase of the project.
- Motivate students to apply theoretical knowledge, analytical thinking, problem-solving, and decision-making skills during the project.
- Examine project drafts periodically and provide constructive suggestions for improvement in content, structure, and presentation.
- Guide students in following the prescribed format, citation style, and institutional guidelines for project report preparation.
- In the case of group projects, ensure effective participation, cooperation, and equitable contribution among team members.
- Evaluate the student's mini project work as per the assessment criteria
- Maintain all the documents related to the mini project work.
- Inform students that the university/institution reserves the right to verify the authenticity of the project work. Students must maintain accurate records and supporting documents for verification whenever required.

7. Responsibility of the student

- To select a topic, review the literature, selection of appropriate methodology, data collection, data analysis, testing of the Hypothesis etc. in consultation with the supervisor.
- To adhere to the weekly meeting schedule with the supervisor to update their progress and seek advice on project matters (Attendance is compulsory as per regulation) and submit weekly reports.
- To manage the mini project from start to finish, meeting the stated milestones and timelines.
- To report immediately to the supervisor any difficulties -encountered that would interrupt the work.
- To submit the Mini Project report on time.

8. Evaluation and Allocation of Marks

- Out of 50 marks allotted for the mini project, 30 marks (to be considered as C1) are allotted for mini project Report to be evaluated by two examiners [one internal (respective supervisor) and another external examiner (other member of the faculty from the same department/subject allotted by the HOD/Principal)]

and 20 Marks (to be considered as C2) for the Presentation and Viva-Voce to be awarded by the supervisor.

- Report will be evaluated for 30 marks by both internal and external examiners keeping in mind the guidelines for the same in consultation with each other. The presentation will be made by every student to the respective supervisor.

9. Expected Outcomes of the Mini Project

Students will

- Deepen their understanding of theoretical classroom learning
- Work effectively as members of a team.
- Apply commerce and management concepts in practical situations.
- Collect, organize, and analyze data systematically.
- Develop communication, leadership, and interpersonal skills.
- Fosters students' problem solving abilities, enabling them approach complex problems with confidence and creativity.
- Improve report writing and presentation abilities.
- Enhance employability and entrepreneurial competencies.

10. Conclusion

At the end of the mini project, students should have the opportunity to reflect on their experiences and receive feedback from the supervisors. They can evaluate themselves based on the value addition, new areas learnt, challenges faced and the scope for improvement. The Mini Project contributes significantly to the overall personality development and career readiness of B.Com students by fostering research orientation, innovation, and experiential learning.

Formats for the report in the following pages...

Title of the report



Report on submitted to Mangalore University in partial fulfilment of the requirement for the completion of the VI semester B.Com Skill Enhancement Course

Submitted by

Name and URN

of III B.Com

Under the supervision of

Name of the supervisor

Designation

Department of Commerce

Name of the College

Full Name of the College

2026

Letter Head of the College

CERTIFICATE

This is to certify that ____ **Name of the students** _____ with URN....(reg no) is a bonafide student of VI semester Bachelor of Commerce program of this institute (2024-2027), affiliated to Mangalore University, Mangalore. The report entitled ----- is prepared by him/her under the supervision of **Name of the supervisor, designation, Department of Commerce** in partial fulfilment of the requirement **for the completion of the VI semester B.Com Skill Enhancement Course** of Mangalore University, Mangalore, Karnataka.

H.O.D

Course Supervisor

Dept of Commerce

Principal

DECLARATION

We **(names) of Final B.Com VI semester**, hereby declare that this report titled **“(topic)”** is my original work and that it has not previously formed the basis for the award of any Diploma, Degree, or any other similar title. This work was done under the supervision of **Name of the supervisor, designation, college**

Name URN Signature

Place:

Date:

Name of the supervisor

Designation

Name of the Institution

CERTIFICATE

Certified that this project titled **(name)** submitted to **Name of the institution** is based on the original work done by

Name	URN

in the B.Com programme, Department of Commerce, **Name of the Institution**, under my guidance and supervision during the semester **starting Month & year to ending month & year** (example: Feb 2026 to May 2026) and that the project has not previously been done to form the basis for the award of any Diploma, Degree, or any other similar title.

Name of the Supervisor

(Project Guide)

Place:

Date: