



ALLIANCE UNIVERSITY

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Alliance School of Business

BACHELOR OF COMMERCE (HONOURS)

Course Catalogue

© Department of Commerce
Alliance School of Business, Alliance University, Bangalore, India

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Welcome

Welcome to the Department of Commerce, Alliance School of Business, Alliance University.

As new technology and market forces make the global economy profoundly competitive, business education needs to be rigorous and bold with an international perspective. New ideas, new products and new economies demand extraordinary insights, innovative tools and effective responses. You too are going to experience the turmoil of global changes in ways few others do, as you transit to professional roles in business. To manage this economic upheaval, which will only intensify, you need to reinforce yourself with skills and competencies that are timeless and flexible. The Bachelor of Commerce (Honours) offers options to enhance your intelligence and equips you with the powerful tools that will continuously assist you to achieve unprecedented success at every stage of your business career at the Department of Commerce, Alliance School of Business. Our distinguished faculty are wholeheartedly engaged to generate in the students the essential core managerial efficiency, and concentrate on fostering differentiating competencies in them—transforming each into an outstanding professional in business. One of the focal commitments of the Department of Commerce is to prepare students for successful lives and exceptional careers. At our Department, students are given the opportunity to attain a high level of specialty, while cultivating and strengthening their professional abilities and the required soft skills as well as other value-added certifications. The Alliance experience is demanding, but it is eminently rewarding and one where you follow your curiosity to explore new things, encounter new ideas and opinions while discovering your own capabilities.

Welcome to the future of education. Welcome to the Department of Commerce at the Alliance School of Business.

Department of Commerce

The Department of Commerce at the Alliance School of Business is driven by a vision to nurture graduates equipped with strong academic skills and expertise in commerce, finance, taxation, accountancy and other related disciplines of commerce and business studies. The innovatively- crafted courses of the Department of Commerce also instill in graduates a high level of integrity and professionalism, while preparing them for rewarding and fulfilling careers in banking, insurance, auditing, taxation and business management as well as for other professional roles such as security, economic and business analysts in financial institutions. The classes for the Bachelor of Commerce (Honours) course are held at the City Campus of Alliance University, which is conveniently located in the city of Bangalore and offers excellent infrastructure with fully equipped classrooms, a computer lab, Wi-Fi facility, library, a food court and well-appointed student hostels for both men and women.

Bachelor of Commerce (Honours)

The Bachelor of Commerce (Honours) degree course offered by the Department of Commerce at the Alliance School of Business aims to impart strong subject-matter expertise to graduates by focusing on the learning that includes the knowledge of basic theories, principles, methods and procedures of commerce and accounting. More significantly, the course equips the graduates with the versatile domain knowledge in the areas of accounting, finance, taxation and other related subjects in commerce and accountancy along with the study of the applications of contemporary business practices in financial planning, decision making and control in business organizations. The curriculum of the Bachelor of Commerce (Honours) degree course at the Department of Commerce is rigorous and progressive and prepares its graduates for rewarding business careers.

Features

- Three-year, full-time degree course consisting of six academic semesters
- Specialization areas include: accounting and finance, human resource management, and marketing management
- Project work carried out over a full semester (Semester VI) along with regular coursework
- Continuous assessment and evaluation is based on During Semester Assessment and the Semester End Examination
- Value added certification programs
- A student is required to complete a total of 138 credits including a project work for the successful completion of the Bachelor of Commerce (Honours) degree course

Learning Outcomes

On the successful completion of the course, the graduates will:

- Gain strong subject-matter expertise in the areas of finance and accountancy, taxation, statistics, banking, finance and other related disciplines such as marketing management and human resource management
- Acquire problem-solving skills and conceptual clarity in commerce, accounting and finance

Subject Credits

Depending on the relevance, intensity and contents covered, different subjects are offered with the following durations:

| | | | | |
|------------------|---|-------------|---|----------------------|
| 4 credit subject | = | 44 sessions | = | 51 classroom contact |
| 3 credit subject | = | 33 sessions | = | 38 classroom contact |
| 2 credit subject | = | 22 sessions | = | 25 classroom contact |
| 1 credit subject | = | 11 sessions | = | 13 classroom contact |

Each session is for a duration of one hour and fifteen minutes (75 minutes).

It is expected that students will put in three effort hours on their own for every single classroom contact hour. The rigor of the course is such that this will ensure students get a grade, 'B'. Obviously, more effort is needed to get a higher grade.

Course Structure

The curriculum of the B. Com. (Hons.) degree course is rigorous, contemporary and progressive, and delivers comprehensive learning to the student in the areas of commerce, finance and business studies. The curriculum is comprised of Core Subjects, Elective Subjects and Project Work.

| Semester | Number of Core Subjects | Credits | Number of Elective Subjects | Credits | Project Work | Credits | Total Number of Subjects | Total Credits |
|----------|-------------------------|---------|-----------------------------|---------|--------------|---------|--------------------------|---------------|
| I | 6 | 19 | – | – | – | – | 6 | 19 |
| II | 8 | 21 | – | – | – | – | 8 | 21 |
| III | 7 | 22 | – | – | – | – | 7 | 22 |
| IV | 8 | 22 | – | – | – | – | 8 | 22 |
| V | 5 | 16 | 2 | 8 | – | – | 8 | 24 |
| VI | 5 | 16 | 2 | 8 | 1 | 6 | 8 | 30 |
| Total | 38 | 116 | 4 | 16 | 1 | 6 | 45 | 138 |

Note:

Core Subjects: Core subjects are compulsory for all students, and are a core requirement to complete the B. Com. (Hons.) course.

Elective Subjects: Elective subjects in the B. Com. (Hons.) course are offered under three specialization areas of Accounting and Financial Management; Human Resource Management; and Marketing Management.

Semester I

| Subject Code | Subject Title | Credits |
|---------------------|----------------------------|----------------|
| COM 200 | Language: English-Phase A | 3 |
| COM 202 | Fundamentals of Management | 3 |
| COM 250 | Principles of Accounting | 4 |
| COM 203 | Microeconomics | 3 |
| COM 204 | Business Mathematics | 3 |
| COM 230 | Human Resource Management | 3 |

Semester II

| Subject Code | Subject Title | Credits |
|---------------------|--------------------------------------|----------------|
| COM 205 | Language: English -Phase B | 3 |
| COM 222 | Business Ethics and CSR | 2 |
| COM 207 | Macroeconomics | 3 |
| COM 208 | Business Statistics | 3 |
| COM 209 | Environmental Studies | 1 |
| COM 251 | Financial Accounting and Practices I | 3 |
| COM 212 | Computer Applications in Business | 3 |
| COM 231 | Organizational Behavior | 3 |

Semester III

| Subject Code | Subject Title | Credits |
|---------------------|---------------------------------------|----------------|
| COM 211 | Business English and Communication -I | 2 |
| COM 240 | Marketing Management | 3 |
| COM 261 | Financial Accounting and Practices II | 3 |
| COM 252 | Corporate Accounting | 4 |
| COM 223 | Accounting Using Tally ERP | 3 |
| COM 253 | Cost Accounting | 4 |
| COM 213 | International Business | 3 |

Semester IV

| Subject Code | Subject Title | Credits |
|---------------------|----------------------------------------|----------------|
| COM 215 | Business English and Communication -II | 2 |
| COM 255 | Financial Management | 3 |
| COM 254 | Management Accounting | 4 |
| COM 216 | Indian Constitution | 1 |
| COM 217 | Company Law and Secretarial Practice | 3 |
| COM 218 | Management Information Systems | 3 |
| COM 224 | Financial Modeling using Excel 3 | 3 |
| COM 226 | Research Methodology | 3 |

Semester V

| Subject Code | Subject Title | Credits |
|---------------------|-------------------------------------------|----------------|
| COM 256 | Commercial Banking | 3 |
| COM 219 | Small Industries Development | 3 |
| COM 257 | Principle and Practice of Direct Taxation | 4 |
| COM 258 | Financial Markets and Services | 3 |
| COM 225 | Insurance and Risk Management | 3 |
| COM 300/305/310 | Elective I | 4 |
| COM 301/306/311 | Elective II | 4 |

Semester VI

| Subject Code | Subject Title | Credits |
|---------------------|---------------------------------------------|----------------|
| COM 220 | Commercial Law | 3 |
| COM 259 | Principle and Practice of Indirect Taxation | 4 |
| COM 260 | Principles and Practices of Auditing | 3 |
| COM 221 | Strategic Management | 3 |
| COM 262 | International Financial Reporting Standards | 3 |
| COM 302/307/312 | Elective III | 4 |
| COM 303/308/313 | Elective IV | 4 |
| COM 499 | Project Work | 6 |

Specialization Areas

The student is required to opt for any one of the three Elective Groups or specialization areas which are listed below:

- Elective Group A : Accounting and Financial Management
 Elective Group B : Human Resource Management
 Elective Group C : Marketing Management

Elective Groups

Any one Elective Group or specialization area is required to be selected by a student at the commencement of Semester V of the B. Com. (Hons.) course. Once selected, no change in the Group will thereafter be allowed by the Department of Commerce. Subjects in the Electives Groups are offered over Semester V and Semester VI of the B. Com. (Hons.) course. Depending upon the students' registrations for Elective Groups, the Department of Commerce will offer an Elective Group subject to a minimum enrollment of 20 students.

Group A

Accounting and Financial Management

| Elective | Subject Code | Subject Title | Credits |
|----------|--------------|--------------------------------------------|---------|
| I | COM 300 | Advanced Financial Accounting | 4 |
| II | COM 301 | Investment Management | 4 |
| III | COM 302 | Corporate Financial Reporting and Analysis | 4 |
| IV | COM 303 | International Financial Management | 4 |

Group B

Human Resource Management

| Elective | Subject Code | Subject Title | Credits |
|----------|--------------|-----------------------------------------------------|---------|
| I | COM 305 | Corporate Leadership and Organizational Development | 4 |
| II | COM 306 | Labor Laws and Welfare | 4 |
| III | COM 307 | International Human Resource Management | 4 |
| IV | COM 308 | Human Resource Development | 4 |

Group C
Marketing Management

| Elective | Subject Code | Subject Title | Credits |
|-----------------|---------------------|------------------------------------------|----------------|
| I | COM 310 | Consumer Behavior and Marketing Research | 4 |
| II | COM 311 | Integrated Marketing Communication | 4 |
| III | COM 312 | Sales and Distribution Management | 4 |
| IV | COM 313 | Retail Management | 4 |

Project Work

Project Work is a capstone subject in the B. Com. (Hons.) course, where a student carries out the application of knowledge in studying and analyzing a real life business issue or problem, under the supervision of a faculty guide. The work is required to be completed over an entire semester—Semester VI of the B. Com. (Hons.) course—alongside the regular coursework. The student is required to submit the project report before the commencement of the sixth semester examination, failing which the student shall not be permitted to appear for the Semester End Examination.

Value-added Certification Programs

The Department of Commerce offers value-added certification programs. The certification programs are offered to the students as value addition beyond the regular curriculum of the course. The courses offered will be as per the industry requirements and the recommendations from the experts, so that the students are well equipped for a successful corporate career.

The programs are offered on the payment of fees and subject to a minimum required number of student registrations.

Pedagogy

The subject pedagogy is based on an appropriate mix of learning techniques such as lectures, interactive discussions, case study exercises, group exercises, video presentations, guest lectures, and individual and group assignments.

Subject Description

SEMESTER I

COM200 Language: English-Phase A

English Language: Phase A & B aim to impart proficiency skills in English. English language courses cover beginning, intermediate and advanced levels of speaking, reading and writing in English, including grammar and literature skills.

Here is an outline of common concepts taught in English Language Courses:

- Researching
- Writing Practice and Improvement
- Pronunciation, Grammar and Vocabulary Skills
- Reading Comprehension
- Analytical Interpretation

Students are required to read materials from various genres of literature, including poetry, dramas and novels. Students will also study language, composition, grammar, reading language acquisition and language development. These courses develop a student's ability to understand literature and investigate the connections between language and the cultural history of English.

COM202 FUNDAMENTALS OF MANAGEMENT

Principles and Practices of Management, discusses the basic concepts and processes of management; the functional roles and processes of planning, leading, organizing and controlling and managerial roles in an organization.

COM250 PRINCIPLES OF ACCOUNTING

Principles of Accounting discusses basic concepts, conventions, assumptions and procedures to prepare financial statements that represent the true and fair financial position of the business entity. The subject also covers accounting theory, journal, ledger, final accounts and asset treatment.

COM203 MICROECONOMICS

Microeconomics discusses the fundamental concepts that govern economic activities, and the subject covers the topics on the economic behavior of individual economic agents.

COM204 BUSINESS MATHEMATICS

Business Mathematics discusses algebra, matrices, arithmetic and geometric progressions as well as linear programming and calculus involving unconstrained and constrained optimization. The subject also covers the interpretation and solving of business problems, while developing simple mathematical models from a business perspective and building in students a heightened ability to manipulate and solve different types of equations, especially from an algebraic perspective.

COM230 HUMAN RESOURCE MANAGEMENT

Human Resource Management discusses the roles and functions of the human resources department in an organization, while covering equitable compensation and benefit programs, employee counseling, discipline and termination, staffing, and training and development.

SEMESTER II

COM205 LANGUAGE: ENGLISH -PHASE B

English Language: Phase A & B aim to impart proficiency skills in English. English language courses cover beginning, intermediate and advanced levels of speaking, reading and writing in English, including grammar and literature skills.

Here is an outline of common concepts taught in English Language Courses:

- Researching
- Writing Practice and Improvement
- Pronunciation, Grammar and Vocabulary Skills
- Reading Comprehension
- Analytical Interpretation

Students are required to read materials from various genres of literature, including poetry, dramas and novels. Students will also study language, composition, grammar, reading language acquisition and language development. These courses develop a student's ability to understand literature and investigate the connections between language and the cultural history of English.

COM 222 BUSINESS ETHICS AND CSR

This subject is an introduction to ethical decision making in business and is intended for students to comprehend, appreciate and inculcate the values of ethics in business. In fiercely fought corporate battles moral and ethical issues are often overlooked, ignored or even sacrificed in favor of business expediency leading to serious public scrutiny and sanctions. Ethics needs to be integrated into business decision making and in the formulation of strategies related to the functional areas of business. The subject will enable the students to visit the theory and apply the principles through the study of dilemmas, real life situation and cases, which provide them with an opportunity to use concepts and resolve ethical issues, Corporate social Responsibility (CSR) as part of the ethics subject covers areas related to the social responsibly of corporates towards their stakeholders that have become dominant part of business reporting. The companies involved in CSR integrate social and environmental concerns in their business operations and interact with the communities on a voluntary bases.

COM 207 MACROECONOMICS

Macroeconomics discusses the principles of economics such as national income and price determination as well as economic performance measures, economic growth and international economics.

COM 208 BUSINESS STATISTICS

Business Statistics discusses statistical models and tools for the analysis of business problems and management decision making, while covering quantitative techniques commonly used in the decision making process.

COM 209 ENVIRONMENTAL STUDIES

Environmental Studies discusses the principles, concepts and methodologies used to study the natural environment and the ecosystem as well as identifies and analyzes environmental problems, while evaluating risks to the environment and examining alternative solutions for resolving and preventing environmental threats.

COM 251 FINANCIAL ACCOUNTING AND PRACTICES-I

Financial Accounting and Practices discusses accounting, financial statements analysis, recording of transactions, adjusting balances and preparing financial statements for firms according to established rules and procedures. The subject also covers cash, receivables, inventory, long-lived assets, depreciation, payroll, bonds and other liabilities and stocks.

COM212 COMPUTER APPLICATIONS IN BUSINESS

Computer Applications in Business discusses the use of computer applications in business processes and covers word processing software, software applications and database management.

COM231 ORGANIZATIONAL BEHAVIOR

Organizational Behavior discusses human behavior at work and covers leadership, motivation, teamwork, career issues, work roles, job enrichment and employee participation as well as work and non-work integration.

SEMESTER III

COM211 BUSINESS ENGLISH AND COMMUNICATION- I

The course on Business Communication focused on the nature and function of communication in business, development and enhancement of public presentation skills, how to write the documents commonly used in business and in the professions.

The outline of the areas taught in business Communication courses:

- Communication in general and in Business –Basics
- Developing writing and editing skills
- Report writing
- Persuasive Writing
- Cultural diversity and intercultural communication
- Nature and function of interpersonal communication
- Organizational communication and of their application to practice.

COM240 MARKETING MANAGEMENT

Marketing Management discusses the key concepts of marketing and covers marketing opportunities, market segmentation, targeting and positioning, product life cycle, new product development, services marketing and marketing mix decisions.

COM261 FINANCIAL ACCOUNTING AND PRACTICES II

Financial Accounting and Practices discusses accounting, financial statements analysis, recording of transactions, adjusting balances and preparing financial statements for firms according to established rules and procedures. The subject also covers cash, receivables, inventory, long-lived assets, depreciation, payroll, bonds and other liabilities and stocks.

COM252 CORPORATE ACCOUNTING

Corporate Accounting discusses mergers, acquisitions and amalgamations, while covering equity, debt and restructuring of the merged company as well as the consolidation of company accounts. The subject also covers the preparation of final accounts, the preparation of a banking company's balance sheet and the liquidation of companies.

COM253 COST ACCOUNTING

Cost Accounting discusses the determination and the accumulation of the cost of product or activity as well as the process of accounting for the incurrence and the control of cost, while also covering classification, analysis and the interpretation of cost.

COM213 INTERNATIONAL BUSINESS

International Business discusses international trade, the institutional framework for international trade, international business operations and the economic environment of business.

COM 223 ACCOUNTING USING TALLY ERP

Accounting using Tally provides a practical perspective of accounting environment using Tally accounting software and also basic ERP functions.

SEMESTER IV**COM215 BUSINESS ENGLISH AND COMMUNICATION-II**

The course on Business Communication focused on the nature and function of communication in business, development and enhancement of public presentation skills, how to write the documents commonly used in business and in the professions.

The outline of the areas taught in business Communication courses:

- Communication in general and in Business –Basics
- Developing writing and editing skills
- Report writing
- Persuasive Writing
- Cultural diversity and intercultural communication
- Nature and function of interpersonal communication
- Organizational communication and of their application to practice.

COM254 MANAGEMENT ACCOUNTING

Management Accounting discusses profit forecasts, cash flow and sales, budgeting and profit planning as well as decision making and accounting control in an organization.

COM216 INDIAN CONSTITUTION

Indian Constitution discusses the framework of constitutional governance in India, and covers the general principles of constitutional law, the structure of the Indian Constitution, fundamental rights, directive principles, fundamental duties and constitutional remedies.

COM217 COMPANY LAW AND SECRETARIAL PRACTICE

Company Law and Secretarial Practice discusses the formation of incorporated entities, raising of capital, shares and borrowed capital, meetings and proceedings, company management, and the role of a company secretary.

COM218 MANAGEMENT INFORMATION SYSTEMS

Management Information Systems discusses integrated information systems for business decision making, data storage systems and the value chain in a business system.

COM255 FINANCIAL MANAGEMENT

Financial Management discusses the application of funds as well as the leverage for funds and business efficiency, while also covering financial management, present value of money, breakeven point, the cost of funds and management of working capital.

COM 224 FINANCIAL MODELING USING EXCEL 3

Financial modeling using excel, provides a hands on experience of modelling a variety of financial situations and decision using Microsoft excel.

COM 226 RESEARCH METHODOLOGY

This course introduces students to research methods, a set of procedures that active professionals use to study and understand their real world. In this course students will learn research methods by practicing this set of procedures involving themselves in rigorous environment of research.

SEMESTER V

COM256 COMMERCIAL BANKING

Commercial Banking discusses risk, regulation and operations as well as the performance of a commercial bank, while also covering commercial banking, financial intermediation and the role of banks in the economy. The subject covers the structure of the financial system, performance of financial institutions, creditors, investors and regulators.

COM219 SMALL INDUSTRIES DEVELOPMENT

Small and Medium Enterprise Management discusses entrepreneurship and new venture creation, the sensing of new business opportunities as well as the various dimensions of small enterprise management.

COM257 PRINCIPLE AND PRACTICE OF DIRECT TAXATION

Fiscal Policy and Tax Management: Direct Taxation discusses direct tax, financial viability of individuals, corporate and government entities as well as tax provisions as applicable to individuals, Hindu Undivided Families and corporate bodies. The subject also covers the return of income and assessment procedures, collection and recovery of tax as well as wealth tax management.

COM258 FINANCIAL MARKETS AND SERVICES

Financial Markets and Services discusses the basic structure of the financial markets and the effect of the central bank's monetary policies on the economy as well as trading and commercial activities.

COM 225 INSURANCE AND RISK MANAGEMENT

Insurance and Risk Management provides fundamental understanding of risk managements using insurance and also a conceptual understanding of various types of insurance policies and their features.

SEMESTER VI

COM220 COMMERCIAL LAW

Corporate and Commercial Law discusses business laws that regulate the business activities of commercial entities as per statute, which in the context of countries such as India include commercial and company laws, banking and credit laws, tax laws, labor laws as well as land and building laws.

COM 259 PRINCIPLE AND PRACTIC OF: INDIRECT TAXATION

Fiscal Policy and Tax Management: Indirect Taxation discusses excise, central excise, customs and service tax laws as well as the interpretation of tax laws by the judiciary, and other indirect taxes in India comprising VAT, service tax and entry taxes.

COM260 PRINCIPLES AND PRACTICES OF AUDITING

Principles and Practices of Auditing discusses the principles, concepts and methods of auditing, while also covering professional judgment, audit tests and the collection and evaluation of evidence.

COM221 STRATEGIC MANAGEMENT

Strategic Management discusses the corporate and business strategies of corporations as well as the integration and synthesis of a functional level understanding of strategic decision making in a corporation.

COM 262 INTERNATIONAL FINANCIAL REPORTING STANDARDS

International Financial Reporting Standards has created exciting challenges for accountants and managers. Understanding the implications of IFRS implementation and its consequent impact on transparency in reporting and issues of corporate governance are covered in the subject. This subject also equips future managers with the much-needed knowledge to handle the challenges and addresses the issues arising on account of this transition from the current reporting practices. The subject also covers the Indian Accounting Standards(Ind-AS.)

Elective Groups

GROUP A

ACCOUNTING AND FINANCIAL MANAGEMENT

COM300 ADVANCED FINANCIAL ACCOUNTING

Advanced Financial Accounting discusses corporate accounting, financial reporting, preparing of financial statements and the application of accountancy principles to different commercial activities to corporate entities.

COM301 INVESTMENT MANAGEMENT

Investment Management discusses investments in securities markets and stock markets as well as stock trading and optimal portfolio construction, while also covering risk, return and transaction exposure.

COM302 CORPORATE FINANCIAL REPORTING AND ANALYSIS

Corporate Financial Reporting and Analysis discusses accounting techniques, accounting information, legal and stakeholder requirements, interpretation of corporate financial performance and results as well as effective corporate governance.

COM303 INTERNATIONAL FINANCIAL MANAGEMENT

International Financial Management discusses international financial markets and instruments, exchange rate regimes, global investment decisions, country risk analysis and the mitigation of forex risk exposure.

GROUP B

HUMAN RESOURCE MANAGEMENT

COM 305 CORPORATE LEADERSHIP AND ORGANIZATIONAL DEVELOPMENT

Corporate Leadership and Organizational Development discusses the individual, team, attitudes, motives and personality as well as power, political structures, groups, organizational leadership as well as organizational culture in organizations.

COM306 LABOR LAWS AND WELFARE

Labor Laws and Welfare discusses employer-employee relations, the settlement of industrial disputes, welfare, working conditions, industrial peace and harmony, employee insurance against disease, accident and unemployment as well as wage and compensation negotiation with workers.

COM307 INTERNATIONAL HUMAN RESOURCE MANAGEMENT

International Human Resources Management discusses the functional areas of international human resource management in multinational corporations and their human resource management practices.

COM308 HUMAN RESOURCES DEVELOPMENT

Human Resources Development (HRD) discusses the expansion of human capital within an organization through the development of both the organization and the individual to achieve performance improvement, while covering training as well as developing both employee and employee value.

GROUP C MARKETING

MANAGEMENT

COM 310 CONSUMER BEHAVIOR AND MARKETING RESEARCH

Consumer Behavior and Marketing Research discusses the cognitive factors that determine consumer product purchase and acquisition; the psychology behind of how consumers think, feel, reason and select between different alternatives (brands, products and retailers); consumer attitude formation and motivation; and the role of reference groups, culture, symbols and media on consumer buying behavior.

COM 311 INTEGRATED MARKETING COMMUNICATION

Integrated marketing communication discusses customer relationships that drive brand value and communication efforts, while also covering the coordination and integration of marketing communication tools and marketing channels as well as internally directed communications.

COM 312 SALES AND DISTRIBUTION MANAGEMENT

Sales and Distribution Management discusses the delivery of value solutions to consumers using the sales force and channel partners and intermediaries, while also covering sales force management, sales territory management, channel and distribution management as well as logistics.

COM 313 RETAIL MANAGEMENT

Retail Management discusses retailing, shopping behavior, retail market segmentation, retail location strategy, store design, atmospherics and space management, financial planning and merchandise management, while also covering retail pricing, promotion, store operations, customer relationship management and human resource management in retail.

Student Handbook

The Learning Process

I. EVALUATION

The evaluation system in the B. Com. (Hons.) course consists of *continuous assessment* during the semester followed by a Semester End Examination. The final grade for a subject is a combination of During Semester Assessment (DSA) and Semester End Examination (SEE).

| Component | Weightage | Marks |
|----------------------------|-----------|-------|
| During Semester Assessment | 50% | 50 |
| Semester End Examination | 50% | 50 |
| Total | 100% | 100 |

Refer to Annexure-I for examination rules.

1.1 Scheme of Evaluation

The following evaluation scheme is used in assessing a student's performance.

During Semester Assessment (DSA)

A student is assessed for a maximum of 50 marks in During Semester Assessment and is required to obtain a minimum of 50 percent (25 out of 50 marks) in DSA along with having 75 percent of classroom attendance in each subject to be eligible for SEE.

The student is evaluated for the DSA on the basis of the following evaluation components.

During Semester Assessment Evaluation

| Subject Credits | Classroom Attendance (Maximum Marks) | Mid Semester Examination (s) (Maximum Marks) | Presentation/Seminar/ Quiz/Case Study/ Assignments* (Maximum Marks) | Total Marks |
|-----------------|--------------------------------------|----------------------------------------------|---------------------------------------------------------------------|-------------|
| 1 | 5 | | 45 | 50 |
| 2 | 5 | 20 | 25 | 50 |
| 3 | 5 | 20 | 25 | 50 |
| 4 | 5 | 20 | 25 | 50 |

*Varies from subject to subject depending upon the faculty and the nature of the subject.

1.2 Grading System

The grading system for a student's academic performance in the B. Com. (Hons.) course is given below.

| Scale | Letter Grade | Honor Points | Grading |
|------------|--------------|--------------|-------------|
| 90 – 100% | A+ | 4.0 | Outstanding |
| 80 – 89.9% | A | 3.5 | Excellent |
| 70 – 79.9% | B+ | 3.0 | Very Good |
| 65 – 69.9% | B | 2.5 | Good |
| 60 – 64.9% | C+ | 2.0 | Very Fair |
| 55 – 59.9% | C | 1.5 | Fair |
| 50 – 54.9% | D | 1.0 | Poor |
| <50% | E | 0.0 | Fail |

1.3 Calculation of Grade Point Average

There are two types of Grade Point Averages—Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA).

SGPA is calculated in the following manner. The total marks for a given subject, that is, combined DSA and SEE performances, are given as a percentage. For instance, assume that a student scores 94 percent in a subject, this percentage then is converted into a letter grade using the scale shown in Section 1.2; continuing with the example above, 94 percent is assigned the letter grade 'A+'. This letter grade is then converted into honor points, for example, the letter grade 'A+' is equivalent to 4.0 honor points.

SGPA is then calculated as follows:

$$\frac{\sum(\text{Subject honor points earned X Subject credits})}{\text{Total Semester Credits}}$$

CGPA is calculated as:

$$\frac{\sum(\text{Subject honor points earned X Subject credits})}{\text{Total credits completed}}$$

Further, if a student has scored 77.5 as the sum total of weighted honor points and completed 22 credit subjects in Semester I, while scoring 79 as the sum total of weighted honor points and has completed 22 credits subjects in Semester II, then the CGPA of the student will be 156.5 (total weighted honor points = 77.5 + 79) divided by 44 (total subject credits = 22 + 22) = 3.6 (rounded-off to the nearest decimal).

Calculation of Weighted Percentage of Marks (WPM)

The weighted percentage of marks for subjects in an academic semester is calculated on the basis of the following formula:

$$\text{WPM} = \frac{\sum (\text{Subject marks earned X Subject credits})}{\sum (\text{Subject maximum marks X Subject credits})} \times 100$$

An example illustrates the use of the formula. Assume that a student scores 84 marks out of 100 marks in a three credit subject, and scores 92 marks out of 100 marks in a four credit subject, then the WPM is calculated as:

$$\frac{(84 \times 3) + (92 \times 4)}{(100 \times 3) + (100 \times 4)} \times 100 = 88.57\%$$

1.4 Recognition of Superior Scholarship

Graduating students with a weighted percentage of marks of 80 percent and above, graduate from the B. Com. (Hons.) course with "Distinction."

1.5 Attendance

The student has to put in a minimum of 75 percent of classroom attendance in each subject. Classroom attendance accounts for 5 percent of the total assessment for a subject and forms part of the DSA. Attendance will be considered by the Department of Commerce for the sessions missed by the student for either representing the University, Department or School or, alternatively, for participation in institutional activities, and with prior approval.

The following tables explain the way in which marks are awarded for classroom attendance.

| 1 credit subject | | |
|------------------|-----|-------|
| Sessions | % | Marks |
| 11 | 100 | 5 |
| 10 | 91 | 4 |
| 9 | 82 | 2 |
| Below 8 | 73 | 0 |

| 2 credit subject | | |
|------------------|-----|-------|
| Sessions | % | Marks |
| 22 | 100 | 5 |
| 21 | 96 | 5 |
| 20 | 91 | 4 |
| 19 | 86 | 3 |
| 18 | 82 | 2 |
| 17 | 77 | 1 |
| Below 16 | 73 | 0 |

| 3 credit subject | | |
|------------------|-----|-------|
| Sessions | % | Marks |
| 33 | 100 | 5 |
| 32 | 97 | 5 |
| 31 | 94 | 4 |
| 30 | 91 | 4 |
| 29 | 88 | 3 |
| 28 | 85 | 2 |
| 27 | 82 | 2 |
| 26 | 79 | 1 |
| 25 | 76 | 1 |
| Below 24 | 73 | 0 |

| 4 credit | | |
|----------|-----|-------|
| Sessions | % | Marks |
| 44 | 100 | 5 |
| 43 | 98 | 5 |
| 42 | 96 | 5 |
| 41 | 93 | 4 |
| 40 | 91 | 4 |
| 39 | 89 | 3 |
| 38 | 86 | 3 |
| 37 | 84 | 2 |
| 36 | 82 | 2 |
| 35 | 80 | 1 |
| 34 | 77 | 1 |
| 33 | 75 | 1 |
| Below 32 | 73 | 0 |

1.6 Duration of the Course

B. Com. (Hons.) is a three-year, full-time course consisting of six semesters. The maximum duration allowed to a student for completing the B. Com. (Hons.) course is five years from the date of registration.

1.7 Academic Policy

- A Student must have secured the minimum attendance (75%) in every single subject of a particular semester. A Student must also have secured the minimum During Semester Assessment (DSA) marks (which is 50%) in a subject to qualify to take the Semester End Examination (SEE). In the event a student falls short of the Minimum attendance requirement and/or Minimum DSA Marks required in any subject(s) of the semester, the student is disqualified to take the SEE of that subject(s) along with the batch. The Student, however, can take the SEE of the particular subject(s) for a total of 100% of marks after six months.
- A student is promoted to the fifth semester of the B.Com.(Hons.) course only if the student does not carry a backlog of more than six subjects. Excess backlogs must be cleared by the student in re-examinations to qualify for promotion, and to be able to attend semester classes with the subsequent batch(s).

II. ADDITIONAL INFORMATION

2.1 Issue of Transcripts and Degree

- A transcript is issued to students at the end of each semester
- It is the responsibility of the student to collect the transcript of each semester within the stipulated time
- Total credits, honor points, maximum marks, obtained marks, SGPA, CGPA and weighted percentage of marks are indicated in the transcript
- Students receive additional transcript(s) for the subject(s) in which they failed and when they appear. These transcripts indicate revised marks, Honor Points and SGPA
- Students are issued a Consolidated Transcript on completion of the course
- In case of any loss of the original document issued by the University, duplicate documents are issued to the student on the payment of the requisite fee and upon fulfilling prescribed formalities
- The result is mentioned on the transcripts with the following indicators:

TRANSCRIPT KEY

| ABBREVIATION | KEY |
|--------------|------------|
| P | PASS |
| AB | ABSENT |
| F | FAIL |
| I | INCOMPLETE |

Annexure - I

EXAMINATION RULES

I. DETAILS OF MID SEMESTER AND SEMESTER END EXAMINATIONS FOR THE B. COM. (HONS.) COURSE

MID SEMESTER EXAMINATION (MSE)

Mid Semester Examination

| Subject Credits | Mid Semester Exam Duration and Number | Mid Semester Exam Maximum Marks | Remarks |
|-----------------|---------------------------------------|---------------------------------|-----------------------|
| 1 | No MSE | | |
| 2 | 2 hours (One MSE) | 50 | Converted to 20 Marks |
| 3 | 2 hours (One MSE) | 50 | Converted to 20 Marks |
| 4 | 3 hours (One MSE) | 100 | Converted to 20 Marks |

Note:

- i. For one credit subjects, No MSE will be conducted.

SEMESTER END EXAMINATION (SEE)

At the end of every semester, a Semester End Examination is conducted. A student is not eligible to take the Semester End Examination of a subject(s) along with the batch if:

- i. Classroom attendance for the subject is less than 75 percent, and/or
- ii. If marks secured in the During Semester Assessment are less than 25 out of 50 (that is, less than 50 percent).

The student however can take the SEE of the particular subject(s) for a total of 100 percent of marks after six months.

Semester End Examination

| Subject Credits | Semester End Exam Duration | Semester End Exam Max Marks | Remarks |
|-----------------|----------------------------|-----------------------------|-----------------------|
| 1 | 2 hours | 50 | 50 Marks |
| 2 | 3 hours | 100 | Converted to 50 Marks |
| 3 | 3 hours | 100 | Converted to 50 Marks |
| 4 | 3 hours | 100 | Converted to 50 Marks |

RE-TOTALING AND RE-EVALUATION

1. Students may apply for re-evaluation within the stipulated time from the day of declaration of the respective semester results.
2. Re-evaluation provision is not available for Mid Semester Examinations.
3. Students who have secured an "E" grade may go through the process of re-evaluation before applying for a re-examination.
4. Students who have cleared the subject(s) but wish to improve their grades can apply for a re-evaluation.

RE-TOTALING

The outcome of re-totaling will supersede the marks obtained earlier. The marks obtained in the re-totaling will be final.

RE-EVALUATION

If there is a difference of more than 15% marks (of the Maximum Marks) between the Re- evaluation and the marks awarded earlier, the answer script will be jointly evaluated by both the evaluators and the marks awarded will be considered as re-evaluation marks. The positive changes in the marks should be incorporated irrespective of change in results. Otherwise, the earlier marks shall be final."

RE-EXAMINATION

A student who has failed in respective subject (s) can re-appear for SEE for those subject(s) in re-examinations, which are held once in six months. The student who has been declared as "Incomplete" (Not Eligible) can re-appear for those subject(s) in a re-examination after six months. The student who has been identified as involved in malpractice will be allowed to appear for those subject(s) only after the lapse of the penalty period.

FAIL

If a student secures less than 50 percent marks in the Semester End Examination or declared not eligible of a subject, then that student shall be declared as 'Fail'.

OVERALL PERFORMANCE

A student's overall performance from both components (DSA and SEE) is assessed for a maximum of 100 marks for each subject.

ISSUE OF TRANSCRIPT

A transcript is issued at the end of each semester indicating grades awarded against each subject. Upon the successful completion of the B. Com. (*Hons.*) degree a consolidated official transcript is issued by the Registrar (Examination & Evaluation) of the University to the student.

EXAMINATION FEE

The examination fee per semester as well as the re-examination or re-evaluation fee per subject shall be paid by the student as per the University norms.

II. EXAMINATIONS GUIDELINES

Students are required to read and internalize the guidelines detailed below.

The Department of Commerce of the Alliance School of Business places greater importance on academic rigor and academic integrity. The standards of conduct and discipline, which students are expected to show while writing examinations are equally high. Students should note that any breach of these guidelines will result in disciplinary procedures.

PRIOR TO EXAMINATION

1. Seat numbers and venue are displayed on the Official Notice Board at least 30 minutes before the commencement of the Examination.
2. Students must know their seat numbers and venue before entering the Examination Hall.
3. Any student who has not been allotted a seat number and venue or who has any queries about these should inform the Registrar (Examination & Evaluation) and complete the required formalities prior to the commencement of the examination.
4. Students must carry the Department's identification card for MSE and also Hall Ticket for SEE to the Examination Hall.
5. Students must possess all materials such as calculators, pens, pencils, rulers and erasers, which are necessary for the examination. Exchange of any material among the students is strictly prohibited during examination.
6. Students must ensure that the calculator for use in the examination is math-only, non-programmable, silent and battery-operated. The invigilator for the examination will have the final say on a calculator's admissibility.
7. Students must ensure that mobile phones and laptops or any other electronic devices are switched off and placed with personal belongings in the area designated by the invigilator.
8. Students must ensure that under no circumstances will they carry any unauthorized material into the Examination Hall.

DURING EXAMINATIONS

1. Students are advised to arrive in the Examination Hall at least five minutes before the commencement of the examination. Students should check their seat numbers, and take assigned seats.
2. Entry into the Examination Hall is not permitted after 30 minutes from the commencement of the examination.
3. Students must enter the required information on the answer booklets before attempting the answers to the questions.
4. Rough work or calculations can be done on the last pages of the answer booklet. This page(s), however, should be crossed out before submitting the answer booklet.
5. Students must write answers in pen (not pencil) and only in the answer booklet Provided. DO NOT use red ink.
6. Students must not fold or crease the answer booklet.
7. Students must refrain from identifying themselves anywhere in their answer booklet except as required on the front or cover page of the booklet.
8. Students are required to only write in the answer booklet provided by the invigilator. Graph sheets wherever required will be issued in addition to the answer booklet.
9. Students who have completed writing the answers before one hour has elapsed, will have to wait until the hour has passed before being permitted to leave the Examination Hall.
10. Students should maintain silence, discipline and avoid creating distractions.
11. Students should be cooperative with the invigilators and follow instructions. An invigilator is authorized to exclude a student from an examination if the circumstances warrant. If this happens, the invigilator will submit a written report on the circumstances to the Registrar (Examination & Evaluation) immediately after the examination.
12. Students shall not use or have in their possession any books, writing papers, notes, manuscripts, electronic items (including electronic dictionaries), laptops, i-Pods, or any form of stored or recorded information.
13. Food or beverages are not permitted in the Examination Hall.

CONCLUDING FORMALITIES OF EXAMINATIONS

1. The invigilator will give a time check to students 15 minutes before the allotted time expires. Students shall cease writing immediately when the time for writing the examination is over and hand in their answer booklet. No time extension is permitted.
2. Students are responsible for returning the answer booklet and formula tables, within the approved time regardless of whether or not they have finished.
3. Examination answer booklets must be submitted intact. No part of the answer booklet or graph sheets must be defaced, removed, destroyed or taken out of the Examination Hall.
4. Approval for extension of time for completing an examination is solely at the discretion of the Registrar (Examination & Evaluation).

Dress Code and ID card Policy:

Dress Code

Students are required to be dressed appropriately while on the University Campus (Administrative Building, Learning Center, Technical Block, Laboratories, etc.) at all times; Monday through Friday.

The dress code shall be as follows:

| | |
|--------|----------------------------------------------------------------------------------------|
| Male | Formal dress (trouser and shirt), Leather Shoes; Coat is preferred on formal occasions |
| Female | Western formals / Salwar Kameez; Shoes / Semi-shoes |

On Saturdays and Sundays, students may wear smart casuals. One can be casually, but appropriately and decently dressed, at other locations on the campus.

ID Card

All students shall wear the ID card issued by the University at all times during office hours while on all Alliance University premises.

Date :

The Registrar
Alliance University
Bangalore

Dear Sir,

UNDERTAKING

I have been admitted to the Bachelor of Commerce (Honors) course ofbatch.

I have carefully read all the Guidelines and Regulations as prescribed in the Course Catalogue (Document No. B. Com. (Hons.)/CAT) regarding various aspects of the course.

I hereby sign this undertaking and agree to follow and abide by all the University Guidelines and Regulations prescribed in this booklet as well as those prescribed elsewhere.

I further undertake that in the event of a failure on my part to follow any of the rules or regulations or guidelines, the University may initiate any action against me, including termination from the course.

Signature of the Student

Date

Student's Name :

Provisional Reg. No. :

Permanent Address :

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.....

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Contact No. :

E-mail ID :