Department of Commerce
B. Com. (Hons.) | M. Com.
Alliance University is a private University established in Karnataka State by Act No.34 of year 2010. The University is jointly recognized by the University Grants Commission (UGC), and the All India Council for Technical Education (AICTE) New Delhi.

Alliance University is a renowned university of higher learning located on an extensive state-of-the-art campus in Bengaluru offering a variety of degree courses. The University has baccalaureate concentrations, postgraduate offerings, doctoral degree programs and several professional certificate programs.

About Alliance University

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Alliance School of Business

Alliance School of Business, Alliance University has carved a niche for itself among the best B-schools in the country, having been ranked consistently among the top B-schools and for being the first Indian B-school to be accredited by the International Assembly for Collegiate Business Education (IACBE), USA.

The Alliance School of Business enjoys a high-level of recruiter satisfaction from recruiting partners. Top brands and companies consistently recruit from B-school and even visit it more than once in a year in search of exceptional talent from among its graduates.
Today’s global business environment looks for professionals who can work on diverse platforms that are cross functional and even cross cultural. It is the role of a strong education system to ensure multifaceted development of young minds and create all-rounders.

The Department of Commerce of the Alliance School of Business, Alliance University, believes in this ideology and offers degree courses, both at the undergraduate and postgraduate levels that seek to build and nurture students equipped with strong academic as well as effective diversity skills. The graduates of these courses gain in-depth expertise in commerce, finance, taxation, accountancy and other related disciplines of business studies.

These courses encourage diversity, not just by providing global education but also by enrolling students from different parts of the world and the country. This exposure to cultural diversity enhances collaborations and refines business and people skills in each student, thereby, contributing not just to their developmental and educational needs but also their life skills and personality.

The innovatively crafted courses of the Department of Commerce instill in graduates a high-level of integrity and professionalism while preparing them for rewarding and fulfilling careers in banking, finance, insurance, auditing, taxation and business management.

Courses Offered

- Bachelor of Commerce - (Honors) B. Com. (Hons.)
- Master of Commerce - M. Com.
Bachelor of Commerce *(Honors)*

Three years; Full time
Six Semesters

The B. Com. *(Hons.)* course aims at building competence in particular areas of business studies while providing the students with a wide range of managerial skills. The program imparts strong subject matter expertise by focusing on the learning that includes the knowledge of basic theories, principles, methods and procedures of commerce and accounting. The curriculum of the B. Com. *(Hons.)* degree course is rigorous and progressive, and prepares its graduates for careers in commerce and accountancy as well as for other professional roles such as economic, business and security analysts.

A bachelor’s degree in commerce is a fundamental graduating qualification, and opens up opportunities in higher education for graduates to pursue Master’s-level courses such as M. Com, and MBA. The B. Com *(Hons.)* graduate also has opportunities to apply for professional courses in commerce and accountancy such as CA, CS, CMA *(India)*, CMA *(US)*, CIMA, CFA and ACCA etc.

**KEY FEATURES**

- State-of-the-art ambience created by the appropriate use of technology
- Excellent industry specific curriculum delivered by accomplished faculty and renowned industry practitioners
- Rigorous coaching with stipulated contact hours
- Regular industrial visits and lectures by industry experts
- Library with an extensive collection of books, magazines and journals
- SAP Business Process Training
- Professional Programs like CA-CPT, ACCA, CMA *(US)* taught from experts
- Relevant Specializations:
  - Accounting and Financial Management
  - Human Resource Management
  - Marketing Management
“The first day I entered our AU campus I felt the pleasant ambience which is very essential for the students. The contemporary way of providing education will definitely enhance our knowledge and the system of communication using modern technology makes it easier and better. My favorite part is cultural activities, might be on any occasion, it will create an aura of bliss and enthusiasm. Our college has put in a lot of effort to provide the best education through the superb faculty and also helped to authenticate our dreams.”

Divya Shree
## Course Structure

### Semester I
- Language: Kannada/Sanskrit/Hindi/English
- Principles and Practices of Management
- Principles of Accounting
- Microeconomics
- Business Mathematics
- Human Resource Management

### Semester II
- Language: Kannada/Sanskrit/Hindi/English
- Business Ethics and CSR
- Macroeconomics
- Business Statistics
- Environmental Studies
- Financial Accounting and Practices
- Computer Applications in Business
- Organizational Behavior

### Semester III
- Business Communication and Report Writing
- Corporate Accounting
- Marketing Management
- Financial Accounting and Practices II
- Cost Accounting
- International Business

### Semester IV
- Business Communication and Presentation Skills
- Management Accounting
- Indian Constitution
- Financial Management
- Company Law and Secretarial Practice
- Management Information Systems

### Semester V
- Commercial Banking
- Small and Medium Enterprise Management
- Fiscal Policy and Tax Management - Direct Taxation
- Financial Markets and Services
- Elective Paper I
- Elective Paper II

### Semester VI
- Corporate and Commercial Law
- Fiscal Policy and Tax Management - Indirect Taxation
- Principles and Practices of Auditing
- Strategic Management
- Elective Paper III
- Elective Paper IV
- Project Work
B. Com. (Hons.)

Electives

### Accounting and Financial Management
- Advanced Financial Accounting
- Investment Management
- Corporate Financial Reporting and Analysis
- International Financial Management

### Human Resource Management
- Corporate Leadership and Organizational Development
- Labor Laws and Welfare
- International Human Resource Management
- Human Resource Development

### Marketing Management
- Consumer Behavior and Market Research
- Integrated Marketing Communication
- Sales and Distribution Management
- Retail Management

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**Value Added Certification Programs**

The Department of Commerce conducts value added certification programs for its students at the end of each semester. These programs are offered with an objective of imparting professional skills and attributes that enhance the overall development of an individual and make them industry ready. The schedule and structure of these courses vary as per real-time industry requirements.

Some of the value added certification programs offered to the B.Com. (Hons.) students are:

1. Soft Skills Training
2. M.S. Excel Applications
3. Digital Marketing
4. ERP 9.0
6. Capital Market Operations etc.

These programs are delivered by highly accomplished faculty and renowned industry practitioners who ensure rigorous coaching with stipulated contact hours. These programs are offered to students as a value addition beyond the curriculum in each semester, on stipulated payment and are subject to minimum enrollment.

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**Course Completion Criteria**

A student is required to complete a total of 133 credits for the successful completion of the Bachelor of Commerce.
“Alliance has helped me to increase the impact of my work on other individuals in a positive manner. The knowledge implanted by the faculty, goes beyond books. The faculty at Alliance are a group of highly qualified and experienced professionals’ who are ready to share their knowledge at any point of time; this makes it a lot easier for the students here at Alliance.”

Joel M Johnson
Master of Commerce - M. Com.

Two years; Full time
Four Semesters

The M. Com. course offers an opportunity for graduates to acquire theoretical as well as practical inputs in commerce. A Master’s graduate in commerce has the advantage of entering a career either in academics, research or, alternatively, in other professional areas of commerce and finance such as taxation, consultancy and financial services.

Key Features

- Industry specific, progressive curriculum
- Contemporary pedagogy and rigorous assessment methodology
- Delivered by accomplished full-time faculty and embellished by renowned industry practitioners
- Regular industrial visits and lectures by industry experts
- CMA(US) Professional Program taught from experts
- SAP-FI/CO Module Training
- Specialization areas:
  1. Financial Management
  2. Banking, Insurance and Financial Services
  3. Accounting and Taxation
# Master of Commerce - M. Com.

## Course Structure

<table>
<thead>
<tr>
<th>Semester I</th>
<th>Semester II</th>
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| - Accounting Theory  
- Managerial Economics  
- Financial Management  
- Quantitative Techniques  
- Marketing Management  
- Economic Environment of Business  
- Organizational Behavior | - Business Research Methods  
- Human Resource Management  
- Advanced Cost Accounting  
- Financial Markets and Institutions  
- E-commerce  
- Legal Aspects of Business  
- Advanced Management Accounting |

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<tr>
<th>Semester III</th>
<th>Semester IV</th>
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</thead>
</table>
| - Security Analysis and Portfolio Management  
- Financial Statement Analysis  
- Business Ethics and Corporate Governance  
- Corporate Tax Laws and Planning  
- Management Control and Information Systems  
- Elective I  
- Elective II | - Management of Public Finance  
- International Financial Management  
- Strategic Management  
- Elective III  
- Elective IV  
- Dissertation |

## ELECTIVES

### Financial Management
- Project Appraisal and Finance  
- Corporate Restructuring through Mergers and Acquisitions  
- Derivatives and Risk Management  
- Strategic Financial Management

### Banking, Insurance and Financial Services
- Commercial Banking  
- Risk and Insurance Management  
- Risk Management in Banks  
- Management of Financial Services

### Accounting and Taxation
- Direct Taxation  
- Advanced Accounting  
- Indirect Taxation  
- Accounting Standards and International Financial Reporting Standards (IFRS)
The Department of Commerce conducts value added certification programs for its students at the end of each semester. These programs are offered with an objective of imparting professional skills and attributes that enhance the overall development of an individual and make them industry ready. The schedule and structure of these courses vary as per real-time industry requirements.

Some of the value added certification programs offered to the M. Com. students are:

- Soft Skills Training
- ERP (Oracle Financials)
- Cost and Management Audit
- Direct Tax Code and Goods and Services Tax, etc.

These programs are delivered by highly accomplished faculty and renowned industry practitioners who ensure rigorous coaching with stipulated contact hours. These programs are offered to students as a value addition beyond the curriculum in each semester, subject to stipulated payment and minimum enrollment.

**Learning Outcome**

On successful completion of the course, students will:

- Acquire strong subject-matter expertise in finance, financial instruments and markets
- Develop advanced theoretical knowledge and research capabilities in their preparation for academic and research focused careers

**Shivali C. R.**

Studying the right subjects was more important and all I found it was in alliance M.Com. program. The teachers here are capable, dedicated and hardworking along with having an interest in making a substantial difference in the future of children. In order to improve my level of confidence.

**Course Completion Criteria**

A student is required to complete a total of 88 credits including a dissertation for the successful completion of the Master of Commerce degree course.
Learning at Alliance School of Business is delivered by highly accomplished faculty who posses a wide range of expertise. The faculty at Alliance School of Business besides being excellent teachers are also accomplished researchers with numerous publications in journals of national and international repute, and have actively contributed to legal academia through participation in conferences and seminars. The faculty at Alliance School of Business places great emphasis on critical thinking and seeks to provide graduates with world-class learning. The faculty also include leading professionals from the corporate world and who will enhance the rigor and relevance of the curriculum.

FACULTY
Student Services

The Office of Student Services functions with the motto of facilitating students to enhance their campus experience through accessing services, which cater to their holistic development—so as to make their living and learning experience at the Alliance campus truly memorable. The Office of Student Services includes:

- Student welfare
- Sports and extra-curricular activities
- Student competitions and festivals
- Corporate Social Responsibility and related humanitarian services to society
- Campus living and discipline (Anti-Ragging Cell and Alliance Centre for Women Empowerment)
- Alliance Adventure Club
- Cultural and Sports Club

Other Facilities:

- Lectures and Tutorials
- Center for Industry Interaction
- Practicals / Workshops
- Case Study
- Mentoring
- Well-equipped Computer labs with internet access
- Wi-Fi enabled Campus
- Health Care
- Hostel facilities

CAREER ADVANCEMENT AND NETWORKING CELL

The Office of Career Advancement and Networking provides an interface between students and industry by extending assistance to students for industry internships and campus recruitments. The office builds relations and networks with industry professionals from across industry sectors, advises students on career options and provides them with the latest information on industry internships and campus recruitment opportunities. Apart from these facilitation services, the office also arranges for industry interactions and maintains a strong alumni network.
ELIGIBILITY

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<tr>
<th>Bachelor of Commerce (Honors)</th>
<th>Master of Commerce</th>
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<tbody>
<tr>
<td>Pre University / Higher Secondary / 10+2 or equivalent examination from any recognized Board or Council in any discipline</td>
<td>B. Com. / BBM / BBA from a recognized university with 45% marks (40% for SC/ST candidates) in aggregate.</td>
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ADMISSIONS SELECTION PROCESS

- **B.Com. (Hons.):** Alliance Undergraduate Management Aptitude Test (AUMAT);
- **M.Com.:** Alliance Management Aptitude Test (AMAT)
- Personal Interview

HOW TO APPLY

- Applicants are encouraged to Apply Online at [www.com.alliance.edu.in](http://www.com.alliance.edu.in)
- The Application Form for the B. Com. (Hons.) and M. Com. course is available at the Office of Admissions on the payment of INR 1000/- (INR 2000/- for NRI / SAARC applicants and US $ 50 for Foreign National applicants) in cash or through demand draft drawn in favour of “ALLIANCE UNIVERSITY - DEPARTMENT OF COMMERCE” payable at Bengaluru.
- Scholarships available for meritorious students

For more information, contact
Office of Admissions, Alliance University
2nd Cross, BTM 1st Stage Road, 36th Main Dollar Scheme, Bengaluru, Karnataka 560068, India
Tel.: +91 80 26681444 / 4372 | +91 90083 16363
Email: doc@alliance.edu.in; Website: www.com.alliance.edu.in

NOTE: The classes for the courses offered by the Department of Commerce, Alliance School of Business, Alliance University are held at the City Campus of the University; however, students can use all the facilities available at the Central Campus
Students are required to abide by the following terms and conditions upon admission to the courses offered by Alliance University.

1. Every effort has been made to ensure the accuracy of the information contained in this prospectus and it is issued on the express condition that all matters in it are subject to change from time to time without notice. While Alliance University will make all reasonable endeavors to deliver the courses of study and other educational services as set out in this prospectus, circumstances may change prompting the University to reserve the right to vary the content and delivery of courses and programs, to either discontinue or combine courses and programs or to discontinue educational services.

2. The subject titles, descriptions and contents are subject to change based on the University guidelines.

3. The fee schedule for the courses offered by the Alliance can be downloaded at www.alliance.edu.in. Fees payable for the courses offered by the Alliance University are subject to review periodically. Ensuring that fees are paid before the announced due dates is the sole responsibility of the student. Non-payment of the prescribed fees within the due dates will result in the cancellation of the registration to the course or progression to the subsequent semester/year.

4. Students will also be liable for any travel and accommodation costs incurred for placement. For certain courses, students may incur additional specific charges for such items or activities as sports and games fees, specialized material or field trips. The Alliance University reserves the right to make additional charges to students for such activities.

5. Alliance University may withdraw or amend its offer of admission, or terminate the registration, if it is found that either a false or a misleading statement has been made or that significant information has either been omitted or withheld in a candidate’s application form.

6. Alliance University does not accept responsibility and expressly excludes all liability that may result from any loss, damage or injury caused to a student or to the student’s property.

7. Students enrolled in the courses offered by the Alliance University are required to sign an undertaking at the time of the commencement of the academic year consenting to abide by the rules, regulations and the code of conduct of Alliance University.

8. Scholarships are available to support full-time study at Alliance University for resident Indian nationals only. Each year Alliance University awards several scholarships in the form of fee remission to outstanding candidates. These scholarships vary in value and have different criteria, based on which they are awarded. For further details, please visit www.alliance.edu.in

9. Policy regarding refund of course fee:
   a. The course fee has two components: Registration Fee and Tuition Fee.
   b. The Registration Fee will not be refunded by Alliance University under any circumstances. The primary objective of this stipulation is to discourage frivolous applications.
   c. The refund of Tuition Fee paid will be considered subject to the following criteria:
      i. If a candidate withdraws from the course prior to its commencement, 75 percent of the tuition fee will be refunded.
      ii. If a candidate withdraws from the course within one week after the commencement of the course, 60 percent of the tuition fee will be refunded.
      iii. If a candidate withdraws from the course any time after one week from the date of commencement of the course, no refund of tuition fee will be made.
   d. Additional provisions:

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<th>Reasons for seeking refund</th>
<th>Fee refund</th>
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<tr>
<td>Cancellation of admission due to concealment or falsification of facts, submission of false fake certificates, providing misleading information by the student or, alternatively, an error or mistake on the part of the student</td>
<td>Nil</td>
</tr>
<tr>
<td>If a student is provisionally admitted to a course, and becomes ineligible for admission on the declaration of the result of the qualifying examination and the student’s admission is cancelled</td>
<td>The amount already deposited by the student, after the deduction of processing fee of INR 1,000/- and the tuition fee is refunded on a prorata basis</td>
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10. Disputes of any kind are subject to the jurisdiction of the Courts in Bengaluru only.

**Ragging**

The Alliance School of Business has a zero-tolerance policy on ragging and will strictly enforce it.

1. Ragging in any form inside or outside the campus and hostel premises is strictly prohibited under the UGC Regulations on Ragging.

2. Ragging as defined by the Hon’ble Supreme Court of India:
   “Any disorderly conduct whether by words spoken or written, or by an act with the effect of teasing, treating or handling with rudeness any other student; indulging in rowdy or undisciplined activities which causes or is likely to cause annoyance, hardship or psychological or to raise fear or apprehension thereof, in a fresher or a junior student, or asking the students to do any act or perform something which such student will not do in the ordinary course and which has the effect of causing or generating essence of shame or embarrassment so as to adversely affect the physique or psyche of a fresher or a junior student.”