

B.Com (Basic/Hons)

Programme Objectives:

1. The Course focuses mainly on enhancing the employability skills of the Commerce students
2. The introduction of updated and the need of the hour concepts and contents will make a student employable and at the same time confident in his/her day to day transactions.
3. The course also meets the requirement of the young and enterprising Indians to nurture their dreams of entrepreneurship.
4. Overall the course touches upon the humane aspect of every student pursuing it and encourages them to contribute to nation building through their intellect and social capital.

Programme Outcomes:

1. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Retail sector, Warehousing etc., well trained professionals to meet the requirements.
2. After completing graduation, students can get skills regarding various aspects like Marketing Manager, Human Resource Manager, over all Administration abilities of the Company.
3. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
4. Students can independently start up their own Business.
5. Students can get thorough knowledge of finance and commerce. The knowledge of different specializations in Accounting, Costing, Banking, Taxation and Finance with the practical exposure helps the students to stand in organization.

Program Structure
Proposed Scheme of Teaching & Evaluation for B.Com (Basic/Hons) with
Commerce as Core subject

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	60	40	100	2
7	B.com. 1.5	Yoga	SEC-VB	0+0+2	-	50	50	1
8	B.com. 1.6	Health and Wellness	SEC-VB	0+0+2	-	50	50	1
9	B.Com.1.7	Accounting for Everyone/Financial Literacy/ Managerial Economics	OEC	3+0+0	60	40	100	3
Sub-Total (A)					420	380	800	25

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language-I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language-II	AECC	3+1+0	60	40	100	3
12	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
13	B.Com.2.2	Business Mathematics OR Corporate Administration	DSC	3+0+2	60	40	100	4
14	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	60	40	100	4
15	B.Com.2.4	Sports	SEC-VB	0+0+2	-	50	50	1
16	B.Com.2.5	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
17	B.Com.2.6	Environmental Studies	AECC	2+0+0	60	40	100	2
18	B.Com.2.7	Financial Environment/Investing in Stock Markets/ Public Finance	OEC	3+0+0	60	40	100	3
Sub-Total (B)					420	380	800	25

EXITOPTIONWITHCERTIFICATION-with ability to solve well defined problems

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language-II	AECC	3+1+0	60	40	100	3
21	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
22	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
23	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
24	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	60	40	100	2
25	B.Com.3.5	Sports	SEC-VB	0+0+2	-	50	50	1
26	B.Com.3.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
27	B.Com.3.7	Advertising Skills/Entrepreneurial Skills/ Modern Bank Management	OEC	3+0+0	60	40	100	3
Sub-Total(C)					420	380	800	25

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
28	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language-II	AECC	3+1+0	60	40	100	3
40	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
31	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
32	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
33	B.Com.4.4	Constitution of India	AECC	2+0+0	60	40	100	2
34	B.Com.4.5	Sports	SEC-VB	0+0+2	-	50	50	1
35	B.Com.3.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
36	B.Com.4.7	Business Ethics / Corporate Governance/ International Trade	OEC	3+0+0	60	40	100	3
Sub-Total(D)					420	380	800	25

EXITOPTIONWITHDIPLOMA - Ability to solve broadly defined problems.

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
37	B.Com.5.1	Financial Management	DSC	3+0+2	60	40	100	4
38	B.Com.5.2	Income Tax Law and Practice-I	DSC	3+0+2	60	40	100	4
39	B.Com.5.3	Auditing and Assurance	DSC	4+0+0	60	40	100	4
40	B.Com.5.4 Elective	One Course from the Selected Elective Group	DSE - 1	3+1+0	60	40	100	3
41	B.Com.5.5 Elective	GST- Law & Practice	Vocational - 1	2+0+2	60	40	100	3
42	B.Com.5.6 Elective	Internship	Internship - 1	0+0+4	-	50	50	2
43	B.Com.5.7	Sports	SEC-VB	0+0+2	-	50	50	1
44	B.Com.5.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
45	B.Com.5.9	Cyber Security/Ethics & Self Awareness	SEC - VB	1+0+2	60	40	100	2
Sub-Total(E)					360	390	750	24

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
46	B.Com.6.1	Management Accounting	DSC	3+0+2	60	40	100	4
47	B.Com.6.2	Income Tax Law and Practice-II	DSC	3+0+2	60	40	100	4
48	B.Com.6.3	Financial Derivatives	DSC	3+0+2	60	40	100	4
49	B.Com.6.4 Elective	One courses from the Selected Elective Group	DSE - 2	3+1+0	60	40	100	3
50	B.Com.6.5	Basics of Spread Sheet Modelling OR Report on Study of Startups and Innovative Business Ideas	Vocational- 2	2+0+2	60	40	100	3
51	B.Com.6.6 Elective	Internship	Internship - 2	0+0+4	-	50	50	2
52	B.Com.6.7	Sports	SEC-VB	0+0+2	-	50	50	1
53	B.Com.6.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
54	B.Com.6.9	Professional Communication	SEC - SB	2+0+0	60	40	100	2
Sub-Total(F)					360	390	750	24
Grand Total - Degree					2400	2300	4700	148

EXITOPTION WITH BACHELOR DEGREE- Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them.

Semester VII								
Sl. N o.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
55	B.Com.7.1	International Business	DSC	4+1+0	60	40	100	4
56	B.Com.7.2	Advanced Business Statistics	DSC	4+1+0	60	40	100	4
57	B.Com.7.3	Advanced Financial Management	DSC	4+1+0	60	40	100	4
58	B.Com.7.4	One Course from the Selected Elective Group	DSE - 5	3+1+0	60	40	100	3
59	B.Com.7.5	ERP Applications	Vocational-3	2+0+2	60	40	100	3
60	B.Com.7.6	Research Methodology	-	2+0+2	60	40	100	3
Sub-Total(G)					360	240	600	21

Semester VIII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
61	B.Com.8.1	Financial Reporting-IND.AS	DSC	3+1+0	60	40	100	3
62	B.Com.8.2	Strategic Financial Management	DSC	3+1+0	60	40	100	3
63	B.Com.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC	3+1+0	60	40	100	3
64	B.Com.8.4	One Course from the Selected Elective Group	DSE - 5	3+1+0	60	40	100	3
65	B.Com.8.5	Managing Digital Platforms	Vocational-4	2+0+2	60	40	100	3
67	B.Com.8.6	Research Projects/Internship with Viva – voce	-	0+0+12	120	80	200	6
		OR	DSE-6	3+1+0	60*	40*	100*	3*
		Two Courses from the Selected Elective Group 8.5 (A) & 8.5 (B)	DSE-7	3+1+0	60*	40*	100*	3*
Sub-Total (H)					420/ 420*	280/ 280*	700/ 700*	21/ 21*
GrandTotal - Honors					3180/ 3180*	2820/ 2820*	6000/ 6000*	190

* Students who do not opt Research Project / Internship shall take two elective courses such as 8.5 (A) & 8.5 (B).

Sub Total (H) and Grand Totals Honors vary accordingly.

BACHELOR DEGREE WITH HONORS - Experience of work place problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience.

Notes:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

- AECC : Ability Enhancement Compulsory Course
- DSC © : Discipline Specific Core (Course)
- SEC-SB/VB : Skill Enhancement Course-Skill Based/Value Based
- OEC : Open Elective Course
- DSE : Discipline Specific Elective
- SEE : Semester End Examination
- CIE : Continuous Internal Evaluation
- L+T+P : Lecture+Tutorial+Practical(s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

ELECTIVE GROUPS AND COURSES:

Discipline Specific Electives - V Semester						
Sl. No	Accounting	Finance	Banking & Insurance	Marketing	Human Resources	IT
1	Ind. AS and IFRS	Financial Markets & Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics

Discipline Specific Electives - VI Semester						
1	e-Business & Accounting	Investment Management	Banking Innovations & Technology	Customer Relationship Marketing	Cultural Diversity at Work Place	HR Analytics
2	Accounting for Services Sector	Global Financial System & Practices	Principles & Practice of Insurance	Digital Marketing	New Age Leadership Skills	Marketing Analytics
3	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior & Marketing Research	Labour Laws & Practice	ICT Application in Business

Discipline Specific Electives - VII Semester						
1	Forensic Accounting	Corporate Structuring	Banking Products & Services	Logistics & Supply Chain Management	Strategic HRM	DBMS & SQL

Discipline Specific Electives - VIII Semester						
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1	Innovations in Accounting	Corporate Valuation	e-Banking	E - Commerce	International HRM	Web & Social Intelligence
2	Accounting Information System	Analysis of Financial Statements	Insurance Planning & Management	Services Marketing	Employee Welfare & Social Security	Artificial Intelligence & Machine Learning in Business

NOTE: Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.

B.com- Question Paper Pattern

End Semester Exams Bachelor of Commerce- B.Com

Course Code:

Name of the Course:

Duration: 2Hour

Total Marks: 60

SECTION-A

I. Answer any five of the following questions.

Questions are asked on Remembering (5x2=10)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

SECTION-B

II. Answer any four of the following questions.

Questions are asked on Understanding & Applying (4x5=20)

- 9.
- 10.
- 11.
- 12.
- 13.
- 14.

SECTION-C

III. Answer any two of the following questions.

Questions are asked on analyzing &evaluating

(2x15=30)

15.

16.

17.

18.

Note: Break up of 40 marks for Continuous Internal Evaluation (CIE) is as follows:

- 20 marks for 2 internal exams per course per semester.
- 10 marks for Seminar/ Presentation/Activity/Project/Field work/ Assignment.
- 10 marks for Case study/ Excel / Zoho books.

Ist Semester B.Com

Course Contents

- 1.1 Financial Accounting**
- 1.2 Management Principles & Applications**
- 1.3 Principles of Marketing**
- 1.4 Digital Fluency**
- 1.5 Yoga**
- 1.6 Health and Wellness**
- 1.7 Accounting for Everyone / Financial Literacy/Managerial Economics**

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.1.1		
Name of the Course: Financial Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Understand the theoretical framework of accounting as well accounting standards. b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors. c) Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. e) Outline the emerging trends in the field of accounting. 		
Syllabus:		Hours
Module No. 1: Theoretical Framework of Accounting		10
Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).		
Module No. 2: Financial Statements of Sole Proprietors		10
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet;Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss accountant-Balance Sheet.		
Module No. 3: Consignment Accounts		10
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
Module No. 4:Royalty Accounts		10
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent - Short Workings -Recoupment of Short Working-Accounting Treatment in the books of Lessee and lessor - Journal Entries and Ledger Accounts including minimum rent account.		
Module No. 5: Emerging Trends in Accounting		08
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet--Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).		
Skill Developments Activities:		
<ul style="list-style-type: none"> 1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports. 2. Collect Annual Reports of sole proprietors and identify the different components. 		

3. Preparation of Proform invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.1.2		
Name of the Course: Management Principles and Applications		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand and identify the different theories of organizations, which are relevant in the present context.		
b) Design and demonstrate the strategic plan for the attainment of organizational goals.		
c) Differentiate the different types of authority and chose the best one in the present context.		
d) Compare and chose the different types of motivation factors and leadership styles.		
e) Choose the best controlling techniques for better productivity of an organisation.		
Syllabus:		Hours
Module No. 1: Introduction to Management		10
Introduction-Meaning and importance of Management-Managerial Functions- Essence of Mangership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical theories-Modern organizational theories.		
Module No. 2: Planning		10
Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.		
Module No. 3: Organizing		10
Introduction-Meaning-Concept and Process of Organizing - An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.		
Module No. 4: Staffing and Leading		10
Introduction- Staffing: Concept of Staffing-Staffing Process; Motivation: Concept- Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; Leadership: Concept-Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Communication: Concept-purpose-process-Oral and written communication-Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.		
Module No. 5: Controlling and Coordination		8
Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; Coordination: Meaning-Nature-Importance-Principles of Coordination.		

Skill Development Activities:

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business organization and collect the information on types of planning adopted by them.
3. Visit any business organization and collect different types of authority followed and also the draw the organizational structure.
4. Analyze the leadership styles of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.
6. Any other activities, which are relevant to the course.

Text Books:

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.1.3 Name of the Course: Principles of Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand the basic concepts of marketing and assess the marketing environment. b) Analyze the consumer behaviour in the present scenario and marketing segmentation. c) Discover the new product development & identify the factors affecting the price of a product in the present context. d) Judge the impact of promotional techniques on the customers & importance of channels of distribution. e) Outline the recent developments in the field of marketing. 		
Syllabus:		Hours
Module No. 1: Introduction to Marketing		10
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing; Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.		
Module No. 2: Consumer Behaviour & Market segmentation		10
Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.		
Module No. 3: Product and Pricing		10
Product: Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.		
Module No. 4: Promotion and Distribution		10
Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.		
Module No. 5: Recent Developments in Marketing		08
Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing-Network Marketing, any other recent developments in Marketing.		
Skill Development Activities: <ol style="list-style-type: none"> 1. Analyze the marketing environment of your locality and identify need, wants & 		

purchasing power of customers.

2. Collect consumer behaviour towards home appliances in your locality.
3. Visit any organization and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers; collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities, which are relevant to the course.

Reference Materials:

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. SaxenaRajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.7 (Open Elective Course) Name of the Course: Accounting for Everyone		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Analyze various terms used in accounting; b) Make accounting entries and prepare cash book and other accounts necessary while running a business; c) Prepare accounting equation of various business transactions; d) Analyze information from company's annual report; e) Comprehend the management reports of the company. 		
Syllabus:		Hours
Module No. 1: Introduction to Accounting		08
Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
Module No. 2: Transactions and Recording of Transactions		08
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
Module No. 3: Preparation of Financial Statements		08
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
Module No. 4: Company Accounts		08
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.		
Module 5: Management Reports		08
Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR - Business responsibility report - Corporate governance report - Secretarial audit report.		
Skill Development Activities:		
<ol style="list-style-type: none"> 1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis. 2. Prepare accounting equation by collecting necessary data from medium sized firm. 3. Prepare financial statements collecting necessary data from small business firms. 4. Collect the management reports of any large scale organization and analyze the same. 5. Any other activities, which are relevant to the course. 		

Text Books:

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: B.Com. 1.7 (Open Elective Course)		
Name of the Course: Financial Literacy		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
1. Describe the importance of financial literacy and list out the institutions providing financial services;		
2. Prepare financial plan and budget and manage personal finances;		
3. Open, avail, and manage/operate services offered by banks;		
4. Open, avail, and manage/operate services offered by post offices;		
5. Plan for life insurance and property insurance & select instrument for investment in shares		
Syllabus:		Hours
Module No. 1: Introduction		08
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.		
Module No. 2: Financial Planning and Budgeting		08
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.		
Module No. 3: Banking Services		08
Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.		
Module No. 4: Financial Services from Post Office		08
Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).		
Module 5: Protection and Investment Related Financial Services		08
Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies		

offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

Skill Development Activities:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.
5. Any other activities, which are relevant to the course.

Text Books:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.7 (Open Elective Course) Name of the Course: Managerial Economics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to 1. Describe the importance of managerial economics in decision making process. 2. Learners would be able to apply the concepts and principles in their day to day life. 3. Analyze how economic agents make decisions and choices using theoretical knowledge & practical approach.		
Syllabus:		Hours
Module No. 1: Nature and scope of business economics		08
Nature of Business Economics: Meaning, definitions, nature, scope and significance of business economics. Economic laws and principles: Meaning and nature of economic laws. Economics and business environment: Economic and Non-economic factors determining business. Business objectives: Economic, Non-Economic, Human, Social and National objectives of business.		
Module No. 2: Demand Analysis		08
Law of diminishing marginal utility: Meaning, Assumptions, Illustration, Exceptions and Uses law of demand: Meaning, Demand Function, why does the demand curve slope downwards? Exceptions to the Law of demand, determinants of demand, increase and decrease in demand. Price elasticity: Meaning, types of price elasticity and methods of measurement of price elasticity. Factors of determining elasticity demand. Income elasticity, cross elasticity and promotional elasticity.		
Module No. 3: Supply, Cost and Revenue analysis		08
Supply: Meaning, Law of supply, exceptions to the law of supply and determinants of supply. Elasticity of supply: Meaning and types of elasticity of supply. Cost concepts: Opportunity cost, total cost, variable cost, fixed cost and marginal cost. Cost-output relationships in the short run and long run. Concepts of revenue: Total revenue, average revenue and marginal revenue. Revenue curves under perfect and imperfect competition.		
Module No. 4: Production and market analysis		08
Production analysis: Law of variable proportion and law of returns to scale. Perfect competition: Meaning and features. Monopoly: Meaning, features and price-output determination. Price discrimination: types, price- output determination under discriminating monopoly. Monopolistic competition: Meaning, features and price-output determination under monopolistic competition. Oligopoly: Meaning, features and types. Kinked demand curve.		
Module No. 5: Business Cycles Analysis		08
Business Cycles Analysis: Business Cycles Nature and Phases of a Business Cycle, Game Theory, Information Super Highways, Small-world Model, Theories of Business Cycle - Psychological, Profit, Monetary, Innovation, Cobweb, Samuelson and Hicks Theories.		

Skill Development Activities:

1. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
2. Study the supply and demand theory of a product as your choice.
3. Any other activities, which are relevant to the course.

References:

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultanchand & Sons, New Delhi.
2. Ahuja H.L. – Business Economics, Sultanchand & Sons, New Delhi
3. Mehta P.L., Managerial Economics, Sultanchand & Sons, New Delhi.
4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
6. Peterso H. Craig and W.Cris Lewis – Managerial Economics, Pearson Education, Singapore.
7. Salvatore Dominic – Managerial Economics, Megrew Hill, New York.

Note: Latest edition of text books may be used.

IInd Semester B.Com

B. Course Contents

2.1 Advanced Financial Accounting

2.2 Business Mathematics / Corporate Administration

2.3 Law & Practice of Banking

2.4 Sports

2.5 NCC/NSS/R&R (S&G)/Cultural

2.6 Environmental Studies

2.7 Financial Environment / Investing in Stock Markets/Public Finance

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.2.1 Name of the Course: Advanced Financial Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand & compute the amount of claims for loss of stock & loss of Profit. b) Learn various methods of accounting for hire purchase transactions. c) Deal with the inter-departmental transfers and their accounting treatment. d) Demonstrate various accounting treatments for dependent & independent branches. e) Prepare financial statements from incomplete records. 		
Syllabus:		Hours
Module No. 1: Insurance Claims for Loss of Stock & Loss of Profit		10
Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.		
Module No. 2: Hire Purchase Accounting		10
Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.		
Module No. 3: Departmental Accounts		10
Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment		
Module No. 4: Accounting for Branches		10
Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).		
Module No. 5: Conversion of Single Entry into Double Entry		08
Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.		
Skill Developments Activities: <ol style="list-style-type: none"> 7. Identify the procedure & documentations involved in the insurance claims. 8. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures. 9. Identify the common expenditures of an organisation among various departments. 10. Collect the procedure and documentations involved in the establishment of various branches. 11. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system. 12. Any other activities, which are relevant to the course. 		
Text Books:		

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), *Advanced Accounting*, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) *Accounting: Text and Cases*, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) *Introduction to Financial Accounting*, Pearson Education, 11th Edition.
5. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi, 6th Edition.
7. B.S. Raman (2008), *Financial Accounting Vol. I & II*, United Publishers & Distributors
8. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.2 Name of the Course: Business Mathematics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand the number system and indices applications in solving basic business problems. Apply concept of commercial arithmetic concepts to solve business problems. Make use of theory of equation in solving the business problems in the present context. Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems. Apply measurement of solids in solving simple business problems. 		
Syllabus:		Hours
Module No. 1: Number System and Indices		10
Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.		
Module No. 2: Commercial Mathematics		10
Introduction - Meaning of Simple and Compound interest and problems thereon,-Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.		
Module No. 3: Theory of Equation		10
Introduction - Meaning-Problems on Linear equations and solving pure and adfected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).		
Module No. 4: Set Theory, Permutations & Combinations and Matrices		10
Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.		
Module No. 5: Measurement of Solids		08
Introduction - Meaning and problems on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder.		
Skill Developments Activities: <ol style="list-style-type: none"> Show the number of ways in which your telephone number can be arranged to get odd numbers. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans. Use Matrix principles to implement food requirement and protein for two families. Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom. 		

5. Any other activities, which are relevant to the course.

Text Books:

1. Saha and Rama Rao, Business Mathematics, HPH.
2. S.N.Dorairaj, Business Mathematics, United Publication.
3. R. Gupta, Mathematics for Cost Accountants.
4. S. P. Gupta, Business Mathematics.
5. Madappa and Sridhara Rao, Business Mathematics.
6. Padmalochana Hazarika, Business Mathematics.
7. Dr.B.H.Suresh, Quantitative Techniques, Chetana Book House.
8. Dr. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, No. 4, 2016.
9. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007.
10. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
11. A Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No. 1, 2009.
12. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No. 5, 2015

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.2.2 Name of the Course: Corporate Administration		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand the framework of Companies Act of 2013 and different kind of companies. b) Identify the stages and documents involved in the formation of companies in India. c) Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration. d) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. e) Evaluate the role of liquidator in the process of winding up of the company. 		
Syllabus:		Hours
Module No. 1: Introduction to Company		10
Introduction - Meaning and Definition - Features - 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 No. 2: Formation of Companies		10
Introduction - Promotion Stage: Meaning of Promoter, Position 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, 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 No. 3: Company Administration		10
Introduction - Key Managerial Personnel - Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors - Appointment - Powers - Duties & Responsibilities. Managing Director - Appointment - Powers - Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		
Module No. 4: Corporate Meetings		10
Introduction - Corporate meetings: types - Importance - Distinction; Resolutions: Types - Distinction; Requisites of a valid meeting - Notice - Quorum -Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.		
Module No. 5: Winding Up		08
Introduction - Meaning- Modes of Winding up -Consequence of Winding up - Official Liquidator - Role & Responsibilities of Liquidator - Defunct Company - Insolvency Code.		
Skill Development Activities:		
1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and		

prepare the highlights of the same.

2. Visit any Registrar of the Companies; find out the procedure involved in the formation of the companies.
3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.
4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.
6. Any other activities, which are relevant to the course.

Text Books:

1. S.N Maheshwari, Elements of Corporate Law, HPH.
2. Balchandran, Business Law for Management, HPH
3. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
4. K. Venkataramana, Corporate Administration, SHBP.
5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
7. S.C. Kuchal, Company Law and Secretarial Practice.
8. S.C. Sharm, Business Law, I.K. International Publishers

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 2.3		
Name of the Course: Law and Practice of Banking		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Summarize the relationship between Banker & customer and different types of functions of banker. b) Analyse the role, functions and duties of paying and collecting banker. c) Make use of the procedure involved in opening and operating different accounts. d) Examine the different types of negotiable instrument & their relevance in the present context. e) Estimate possible developments in the banking sector in the upcoming days. 		
Syllabus:		Hours
Module No. 1: Introduction to Banking		10
Introduction- Meaning - Need - Importance - Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India - Types of Banks in India- Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.		
Module No. 2: Paying and Collecting Banker		10
Paying banker: Introduction - Meaning - Role - Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques - Grounds of Dishonor - Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning - Legal status of collecting banker - Holder for value -Holder in due course - Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
Module No. 3: Customers and Account Holders		10
Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.		
Module No. 4: Negotiable Instruments		10
Introduction - Meaning & Definition - Features - Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques - Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement - Rules of endorsement.		
Module No. 5: Recent Developments in Banking		08
Introduction - New technology in Banking - E-services - Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR - RTGS - NEFT -ECS- Small banks-Payment banks-Digital Wallet-Crypto currency- KYC norms - Basel Norms - Mobile banking-E-payments - E-money. Any other recent development in the banking sector.		
Skill Development Activities:		
<ul style="list-style-type: none"> 1. Refer RBI website and identify the different types of banks operating in India. 2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker. 		

3. Collect and fill dummy account opening forms as different types of customer.
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.
5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

Text Books:

1. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
2. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
3. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition
4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
5. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 2.7 (Open Elective Course) Name of the Course: Financial Environment		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	2 Hrs	24 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> 1. Understand the fundamentals of Indian Economy and its significance. 2. Evaluate the impact of monetary policy on the stakeholders of the Economy. 3. Assess the impact of fiscal policy on the stakeholders of the Economy. 4. Examine the status of inflation, unemployment and labour market in India 5. Inference the financial sector reforms in India. 		
Syllabus:		Hours
Module No. 1: Fundamentals of India Economy		05
Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Marco financial indicators.		
Module No. 2: Monetary Policy		05
Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance		
Module No. 3: Fiscal Policy		05
Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.		
Module No. 4: Inflation, Unemployment and Labour market		05
Introduction - Inflation: Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; Unemployment - natural rate of unemployment-frictional & wait unemployment. Labour market and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational		
Module 5: Financial Sector Reforms:		04
Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act-Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.		
Skill Development Activities:		
<ol style="list-style-type: none"> 1. Collect last ten year GDP rate and examine the same. 2. Collect last two years monetary policy rates of RBI and analyse the impact of the same. 		

3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.
6. Any other activities, which are relevant to the course.

Text Books:

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, Mcgraw Hill Education, 8th edition
5. RBI working papers
6. Mistry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com.2.7 (Open Elective Course) Name of the Course: Investing in Stock Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> 1. Explain the basics of investing in the stock market, the investment environment as well as risk & return. 2. Analyze Indian securities market; 3. Examine EIC framework and conduct fundamental analysis; 4. Perform technical analysis; 5. Invest in mutual funds market. 		
Syllabus:		Hours
Module No. 1: Basics of Investing		08
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		
Module No. 2: Fundamental Analysis		08
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		
Module No. 3: Technical Analysis		08
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's& Don'ts of investing in markets.		
Module No. 4: Indian Stock Market		08
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations		
Module 5: Investing in Mutual Funds		08
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.		
Skill Development Activities:		
<ol style="list-style-type: none"> 1. Work on the spreadsheet for doing basic calculations in finance. 2. Learners will also practice technical analysis with the help of relevant software. 3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average. 4. Calculate of risk and return of stocks using price history available on NSE website. 5. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental 		

analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

6. Any other activities, which are relevant to the course.

Text Books:

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com.2.7 (Open Elective Course) Name of the Course: PUBLIC FINANCE		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Identify the basis of Money and sources of Public Finance		
b) Identify the stages of business cycles and take appropriate decisions.		
Syllabus:		Hours
Module No. 1: Money		08
Meaning, definitions, functions & classification - money and near money. Demand and supply of money: determinants; High – powered money and the money multiplier.		
Module No. 2: Value of money and its application		08
Value of Money: meaning and theories - The quantity Theory of money – Fisher’s Theory and the Cambridge Equations, Friedman’s restatement of the quantity theory- Measurement of Value of money: Index Numbers – meaning, types and uses. Inflation: meaning, types, causes, effects and remedies -stagflation.		
Module No. 3: Business Cycles		08
Meaning features, phases- causes: Hawtrey’s theory, Hick’s theory and Schumpeter’s Theory – Measures to control business cycles.		
Module No. 4: Public Finance		08
Meaning, Difference between public Finance and Private Finance ; Components of public finance principle of maximum social advantage. Public Revenue – Meaning, Sources, Cannons of taxation. Public Expenditure – Meaning and Classification (Heads of Public Expenditure) Public Debt – Meaning Sources types of Public debt and methods of redemption.		
Module 5: Fiscal Policy and Deficit Finance		08
Public Budget - Meaning, Objectives, Components and types Fiscal Policy – Meaning, Objectives and Components Role of Fiscal policy in developing economy – Deficit finance.		
Skill Development Activities:		
<ol style="list-style-type: none"> 1. Acquire basics of money market operations& functioning of the money market through intermediaries. 2. Acquire knowledge about the functioning of the economic system & about economic fluctuations. 3. Gains hand on experience of working of the banking system & the monetary policy. 4. Understand the importance of Inter-National Finance 5. Any other activities, which are relevant to the course. 		
Books for reference:		
1. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson		

Education, 6thedition, 2009.

2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 3rd edition,2009.

3. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5thedition, 2011.

4. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7th edition, 2011.

5. N. Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan, 2006.

6. Musgrave Public Finance theory and Practice, Tata Mc Graw Hill, 5th Edition,2011.

7. Taylor, ' Public Finance'.

Note: Latest edition of text books may be used.

NEW EDUCATION POLICY INITIATIVES
A
REPORT
ON
CURRICULUM FRAMEWORK FOR FOUR-YEAR
UNDER- GRADUATE PROGRAM IN COMMERCE

{COMMON FRAMEWORK FOR ALL B.COM. AND BBA PROGRAMS}

BY
EXPERT COMMITTEE



KARNATAKA STATE HIGHER EDUCATION COUNCIL
30, Prasanna Kumar Block, Bengaluru Central University Campus,
Y Ramachandra Road, Gandhinagara, Bengaluru, Karnataka - 560009
May, 2022

**Curriculum Framework and Scheme of Teaching &
Evaluation to be introduced from the Academic Year
2021-22 Onwards**

**Based on
NATIONAL EDUCATION POLICY 2020 GUIDELINES**

Four Year Undergraduate Programs

Bachelor of Commerce (B.Com.)

- A. Program Structure**
- B. Course Contents of III and IV Semesters**

A. Program Structure

Scheme of Teaching & Evaluation for B.Com (Basic/Hons) with Commerce as Core subject

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
7	B.Com.1.5	<u>Within the Faculty:</u> *	OEC	3+0+0	60	40	100	3
		1. xxxxxxxxxxxx 2. xxxxxxxxxxxx						
		<u>Across the Faculty</u> **						
		3. Accounting for Everyone 4. Financial Literacy						
8	B.Com 1.6	Ncc/NSS	SEC-VB			50	50	2
		Subtotal					700	25

Note :

* Within the Faculty: These Courses (1 & 2) are meant for Commerce Students and shall be taught by Commerce Teachers (Both B.Com & BBA Teachers). The Board of Studies (BOS) can decide the two OECs which are to be offered. A List of OECs has been appended at the end.

** Across the Faculty: These Courses (3 & 4) are meant for Other Department Students and shall be taught by Commerce Teachers (Both B.Com & BBA Teachers)

Semester II								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
8	Lang.2.1	Language - I	AECC	3+1+0	60	40	100	3
9	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
10	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
11	B.Com.2.2	Business Mathematics OR Corporate Administration	DSC	3+0+2	60	40	100	4
12	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	60	40	100	4
13	B.Com.2.4	Health Wellness/ Social & Emotional Learning	SEC-VB	1+0+2	-	50	50	2
14	B.Com.2.5	Environmental Studies	AECC	2+0+0	30	20	50	2
15	B.Com.2.6	Within the Faculty: 1. xxxxxxxxxxxx 2. xxxxxxxxxxxx	OEC	3+0+0	60	40	100	3
		Across the Faculty: 3. Financial Environment 4. Investing in Stock Markets						
Sub –Total (B)							700	25

EXIT OPTION WITH CERTIFICATION – with ability to solve well defined problems

Note :

* Within the Faculty: These Courses (1 & 2) are meant for Commerce Students and shall be taught by Commerce Teachers (Both B.Com & BBA Teachers). The Board of Studies (BOS) can decide the two OECs which are to be offered. A List of OECs has been appended at the end.

** Across the Faculty: These Courses (3 & 4) are meant for Other Department Students and shall be taught by Commerce Teachers (Both B.Com & BBA Teachers)

Semester III								
Sl. No.	CourseCode	Title of the Course	Categoryof Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
16	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
17	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
18	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
19	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
20	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
21	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	30	20	50	2
22	B.Com.3.5	Advertising Skills/Entrepreneurial Skills	OEC	3+0+0	60	40	100	3
23	B.Com 3.6	NCC/NSS & others	SEC-VB			50	50	2
Sub –Total (C)							700	25

Semester IV								
Sl. No.	CourseCode	Title of the Course	Categoryof Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
23	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
24	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
25	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
26	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
27	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
28	B.Com.4.4	Constitution of India	AECC	2+0+0	30	20	50	2
29	B.Com.4.5	Sports/NCC/NSS/others (if any)	SEC-VB	1+0+2	-	50	50	2
30	B.Com.4.6	Business Ethics / Corporate Governance	OEC	3+0+0	60	40	100	3
Sub –Total (D)							700	25

EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.

Semester V

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
31	B.Com.5.1	Financial Management	DSC	3+0+2	60	40	100	4
32	B.Com.5.2	Income Tax Law and Practice-I	DSC	3+0+2	60	40	100	4
33	B.Com.5.3	Auditing and Assurance	DSC	4+0+0	60	40	100	4
34	B.Com.5.4 Elective	One Course from the Selected Elective Group	DSE - 1	3+1+0	60	40	100	3
35	B.Com.5.6 Elective	GST- Law & Practice	Vocational - 1	2+0+2	60	40	100	3
36	B.Com.5.7	Cyber Security/Ethics & Self Awareness	SEC - VB	1+0+2	50	50	100	2
Sub –Total (E)					350	250	600	20

Semester VI

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
37	B.Com.6.1	Management Accounting	DSC	3+0+2	60	40	100	4
38	B.Com.6.2	Income Tax Law and Practice-II	DSC	3+0+2	60	40	100	4
39	B.Com.6.3 Elective	Three courses from the Selected Elective Group	DSE – 2	3+1+0	60	40	100	3
40	B.Com.6.4 Elective		DSE – 3	3+1+0	60	40	100	3
41	B.Com.6.5 Elective		DSE – 4	3+1+0	60	40	100	3
42	B.Com.6.6	Basics of Spread Sheet Modelling OR Report on Study of Startups and Innovative Business Ideas	Vocational-2	2+0+2	60	40	100	3
43	B.Com.6.7	Professional Communication	SEC - SB	2+0+0	50	50	100	2
Sub –Total (F)					410	290	700	22
Grand Total - Degree					2310	1930	4300	138

EXIT OPTION WITH BACHELOR DEGREE -Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them.

Semester VII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
44	B.Com.7.1	International Business	DSC	4+0+0	60	40	100	4
45	B.Com.7.2	Advanced Business Statistics	DSC	3+0+2	60	40	100	4
46	B.Com.7.3	Advanced Financial Management	DSC	3+0+2	60	40	100	4
47	B.Com.7.4	One Course from the Selected Elective Group	DSE - 5	3+1+0	60	40	100	3
48	B.Com.7.5	ERP Applications	Vocational-3	2+0+2	60	40	100	3
49	B.Com.7.6	Research Methodology	-	2+0+2	60	40	100	3
Sub –Total (G)					360	240	600	21

Semester VIII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
50	B.Com.8.1	Financial Reporting-IND.AS	DSC	3+0+2	60	40	100	4
51	B.Com.8.2	Strategic Financial Management	DSC	4+0+0	60	40	100	4
52	B.Com.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC	3+0+2	60	40	100	4
53	B.Com.8.4	Managing Digital Platforms	Vocational-4	2+0+2	60	40	100	3
54	B.Com.8.5	Research Projects/Internship with Viva – voce	-	-	50	50	100	6
		OR	DSE-6	3+1+0	60*	40*	100*	3*
		Two Courses from the Selected Elective Group 8.5 (A) & 8.5 (B)	DSE-7	3+1+0	60*	40*	100*	3*
Sub –Total (H)					290/ 360*	210/ 240*	500/ 600*	21/ 21*
Grand Total – Honors					3020/ 3090*	2380/ 2410*	5400/ 5500*	180

* Students who do not opt Research Project / Internship shall take two elective courses such as 8.5 (A) & 8.5 (B).
Sub Total (H) and Grand Totals Honors vary accordingly.

BACHELOR DEGREE WITH HONORS – Experience of workplace problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience.

Notes:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

- AECC : Ability Enhancement Compulsory Course
- DSC © : Discipline Specific Core (Course)
- SEC-SB/VB : Skill Enhancement Course-Skill Based/Value Based
- OEC : Open Elective Course
- DSE : Discipline Specific Elective
- SEE : Semester End Examination

- **CIE** : Continuous Internal Evaluation
- **L+T+P** : Lecture+Tutorial+Practical (s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

ELECTIVE GROUPS AND COURSES:

Discipline Specific Electives – V Semester						
Sl. No	Accounting	Finance	Banking & Insurance	Marketing	Human Resources	IT
1	Ind. AS and IFRS	Financial Markets & Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics

Discipline Specific Electives – VI Semester						
1	e-Business & Accounting	Investment Management	Banking Innovations & Technology	Customer Relationship Marketing	Cultural Diversity at Work Place	HR Analytics
2	Accounting for Services Sector	Global Financial System & Practices	Principles & Practice of Insurance	Digital Marketing	New Age Leadership Skills	Marketing Analytics
3	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior & Marketing Research	Labour Laws & Practice	ICT Application in Business

Discipline Specific Electives – VII Semester						
1	Forensic Accounting	Corporate Structuring	Banking Products & Services	Logistics & Supply Chain Management	Strategic HRM	DBMS & SQL

Discipline Specific Electives – VIII Semester						
1	Innovations in Accounting	Corporate Valuation	e-Banking	E - Commerce	International HRM	Web & Social Intelligence
2	Accounting Information System	Analysis of Financial Statements	Insurance Planning & Management	Services Marketing	Employee Welfare & Social Security	Artificial Intelligence & Machine Learning in Business

NOTE: Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.

Scheme of Teaching and Evaluation of III and IV Semester

Semester III								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
16	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
17	Lang.1.2	Language - II	AECC	3+1+0	60	40	100	3
18	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
19	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
20	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
21	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	50	50	100	2
22	B.Com.3.5	Advertising Skills/Entrepreneurial Skills	OEC	3+0+0	50	50	100	3
Sub -Total (C)					400	300	700	23

Semester IV								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
23	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
24	Lang.1.2	Language - II	AECC	3+1+0	60	40	100	3
25	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
26	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
27	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
28	B.Com.4.4	Constitution of India	AECC	2+0+0	30	20	50	2
29	B.Com.4.5	Sports/NCC/NSS/others (if any)	SEC-VB	1+0+2	-	50	50	2
30	B.Com.4.6	Business Ethics / Corporate Governance	OEC	3+0+0	60	40	100	3
Sub -Total (D)							700	25

EXIT OPTION WITH DIPLOMA - Ability to solve broadly defined problems.

Curriculum of III Semester Courses

- 3.1 Corporate Accounting
- 3.2 Business Statistics
- 3.3 Cost Accounting
- 3.4 Artificial Intelligence (Curriculum will be given by KSHEC)
- 3.5 1. Advertising Skills
or
2. Entrepreneurial Skills

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.3.1		
Name of the Course: Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand the treatment of underwriting of shares.		
b) Comprehend the computation of profit prior to incorporation.		
c) Know the valuation of intangible assets.		
d) Know the valuation of shares.		
e) Prepare the financial statements of companies as per companies act, 2013.		
Syllabus:		Hours
Module No. 1: Underwriting of Shares		10
Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.		
Module No. 2: Profit Prior to Incorporation		10
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.		
Module No. 3 Valuation of Intangible Assets		10
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems. Brand valuation and Intellectual Property Rights (IPR).		
Module No. 4: Valuation of Shares		10
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.		
Module 5: Financial Statements of Companies		16
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regardingpayment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.		

Skill Development Activities:

1. Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures. • Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures
3. Collect financial statement of a company and calculate intrinsic value of an equity share.
4. Collect annual report of a Company and List out its assets and Liabilities.
5. Collection of latest financial statements of a company and find out the intrinsic value of shares
6. Collect the annual reports of company and calculate the value of goodwill under different methods
7. Any other activities, which are relevant to the course.

Text Books:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam & Raman ; Corporate Accounting –II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
13. S. P. Jain and K. L. Narang – Corporate Accounting
14. S. Bhat- Corporate Accounting.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 3.2		
Name of the Course: Business Statistics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a. Familiarizes statistical data and descriptive statistics for business decision-making. b. Comprehend the measures of variation and measures of skewness. c. Demonstrate the use of probability and probability distributions in business. d. Validate the application of correlation and regression in business decisions. e. Show the use of index numbers in business. 		
Syllabus:		Hours
Module No. 1: Statistical Data and Descriptive statistics.		14
Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, Properties and applications. Positional Averages -Mode and Median (including graphic determination).		
Module No. 2: Measures of Variation: and Skewness		12
Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; concept of Kurtosis.		
Module No. 3: Probability Distributions		10
Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal distribution: Probability distribution function, Properties of normal curve, Simple problems.		
Module No. 4: Correlation and Regression Analysis		12
Correlation Analysis: Meaning of Correlation: - types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. linear and Non-linear correlation and Scatter diagram, Pearson's co-efficient of Correlation; Correlation and		

Probable error; Spearman's Rank Correlation co-efficient. -problems.

Regression Analysis: meaning and definition- regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients- problems.

Module 5: Index Numbers

8

Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.

Skill Development Activities:

1. Application of MS Excel Functions in statistical decision making and students should submit output of the same.
2. Collect the age statistics of 10 new married couples calculate Correlation coefficient.
3. Recall the use of probability theory in business.
4. Identify the applicability of correlation and regression in business decisionmaking.
5. Construct consumer price indices with imaginary figures.
6. Any other activities, which are relevant to the course.

Text Books:

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Vohra N. D., Business Statistics, McGraw Hill Education.
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
5. CB Gupta
6. DN Elhance Fundamentals of statistics
7. Sen Chetty and Kapoor mathematical statistics

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 3.3		
Name of the Course: Cost Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand concepts of cost accounting & Methods of Costing. b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. c) Make use of payroll procedures & compute idle and over time. d) Discuss the methods of allocation, apportionment & absorption of overheads. e) Prepare cost sheet & discuss cost allocation under ABC. 		
Syllabus:		Hours
Module No. 1: Introduction to Cost Accounting		12
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.		
Module No. 2: Material Cost		12
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.		
Module No. 3: Employee Cost		10
Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system-problems.		
Module No. 4: Overheads Cost		12

Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.

Module No. 5: Reconciliation of Cost and Financial Accounts

10

Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

Skill Developments Activities:

1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.
2. Draw the format of five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads.
5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet.
6. Any other activities, which are relevant to the course.

Text Books:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Jawahar Lal, Cost Accounting., McGraw Hill Education
3. Madegowda J, Cost Accounting, HPH.
4. Rajiv Goel, Cost Accounting, International Book House
5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
8. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
9. Mariyappa B Cost Accounting, HPH

Note: Latest edition of text books may be used.

3.4 Curriculum of Artificial Intelligence will be given by KSHEC

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 3.5 (OEC)		
Name of the Course: Advertising Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a. Familiarize with advertising concepts. b. Able identify effective media choice for advertising. c. Develop ads for different media. d. Measure the advertising effectiveness. e. Analyze the role of advertising agency. 		
Syllabus:		Hours
Module No. 1: Introduction		10
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audienceanalysis; Setting of advertising budget: Determinants and major methods.		
Module No. 2: Media Decisions		07
Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
Module No. 3: Message Development		08
Advertising appeals, Advertising copy and elements, Preparing ads for different media		
Module No. 4: Measuring Advertising Effectiveness		10
Evaluating communication and sales effects; Pre- and Post-testing techniques		
Module No. 5: Advertising Agency		07
<ul style="list-style-type: none"> a) Advertising Agency: Role, types and selection of advertising agency. b) Social, ethical and legal aspects of advertising in India. 		
Skill Development Activities:		
<ul style="list-style-type: none"> 1. Analyze the audience feedback on advertisement of FMCG. 2. List out any ten products/services advertised through internet. 3. Design any two ads for print media. 4. Examine the legal aspects of advertising in India and submit the report. 5. Any other activities, which are relevant to the course. 		

Text Books:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion .An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing.Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed.Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. CengageLearning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford UniversityPress, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, CengageLearning

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.5 (OEC) Name of the Course: Entrepreneurship Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a. Discover their strengths and weaknesses in developing the entrepreneurial mind-set. b. Identify the different Government Institutions/Schemes available for promoting Entrepreneurs. c. Understand the various aspects to set-up an Enterprises. d. Familiarise Mechanism of Monitoring and maintaining an Enterprises. e. Know the various features for successful/unsuccessful entrepreneurs. 		
Syllabus:		Hours
Module No. 1: Introduction		10
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model.		
Module No. 2: Promoting Entrepreneur		08
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
Module No. 3: Enterprise Set-up		08
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
Module No. 4: Monitoring and Maintaining an Enterprise		10
Introduction – Day to day monitoring mechanism for maintaining an enterprise-Different Government Schemes supporting entrepreneurship.		
Module No. 5: Caselets Discussion		06
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,		
Skill Development Activities:		
<ol style="list-style-type: none"> 1. List out the discovery and evaluation of viable business ideas for new venture creation. 2. Practice critical talents and traits required for entrepreneurs such as problem solving, creativity, communication, business math, sales, and 		

negotiation

3. List out practical issues in setting-up of different enterprises.
4. Analyze the impact of various Government schemes in promotion of entrepreneurs.
5. Any other activities, which are relevant to the course.

Text Books:

1. Entrepreneurship - Starting, Developing, and Management a new Enterprise –Hisrich and –Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, CambridgeUniversity Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

Note: Latest edition of text books may be used.

Curriculum of IV Semester Courses

- 4.1 Advanced Corporate Accounting
- 4.2 Costing Methods & Techniques
- 4.3 Business Regulatory Framework
- 4.4 Constitution of India (curriculum will be given by KSHEC)
- 4.5 Sports/NCC/NSS/Others (if any)
- 4.6
 - 1. Business Ethic
 - Or
 - 2. Corporate Governance

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 4.1		
Name of the Course: Advanced Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Know the procedure of redemption of preference shares. b) Comprehend the different methods of Mergers and Acquisition of Companies c) Understand the process of internal reconstruction. d) Prepare the liquidators final statement of accounts. e) Understand the recent developments in accounting and accounting standards. 		
Syllabus:		Hours
Module No. 1: Redemption of Preference Shares		10
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act2013) after redemption.		
Module No. 2: Mergers and Acquisition of Companies		16
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).		
Module No. 3: Internal Reconstruction of Companies		10
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
Module No. 4: Liquidation of Companies		12
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator’s Statement of Account. Liquidator’s remuneration. Problems on preparation of Liquidator’s Statement of Account.		
Module No. 5: Recent Developments in Accounting and Accounting standards.		08

Human Resource Accounting – Environmental Accounting Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

Skill Development Activities:

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any five cases of amalgamation in the nature of merger or acquisition of JointStock Companies.
4. List out legal provisions in respect of internal reconstruction.
5. List out any five Indian Accounting Standards.
6. Any other activities, which are relevant to the course.

Text Books:

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa.B Advanced Corporate Accounting, HPH
3. Dr. Venkataraman. R – Advanced Corporate Accounting
4. S.N. Maheswari , Financial Accounting, Vikas publishing
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. RL Gupta, Advanced Accountancy, Sultan Chand
7. K.K Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. Srinivas Putty, Advanced Corporate Accounting, HPH.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 4.2		
Name of the Course: Costing Methods and Techniques		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) The method of costing applicable in different industries. b) Determination of cost by applying different methods of costing. c) Prepare flexible and cash budget with imaginary figures d) Analyse the processes involved in standard costing. e) Familiarize with the Activity Based Costing and its applications. 		
Syllabus:		Hours
Module No. 1: Job and Contract Costing		12
Job Costing: Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems.		
Contract Costing: Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.		
Module No. 2: Process and Service Costing		12
Process costing: Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts.		
Service costing: Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.		
Module No. 3: Activity Based Costing		10
Introduction - Weakness of conventional costing system – concept of ABC – Characteristics of ABC - Kaplan and Cooper’s Approach – cost drivers and cost pools – allocation of overheads under ABC -- Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC – Problems.		
Module 4: Marginal Costing		12
Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.		

Module 5: Budgetary Control and Standard Costing

10

Budgetary Control Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.

Standard Costing Introduction – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.

Skill Development Activities:

1. Naming the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.
2. List out the modern costing tools in accounting field.
3. Prepare flexible Budget and cash budget with imaginary figures
4. Narrate the steps involved in standard costing. System.
5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.
6. Explain ABC. Illustrate how ABC can be applied.
7. Any other activities in addition to the above, which are relevant to the course.

Text Books:

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; FreePress Publication; New York
2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
4. Shank and Govindarajan, Strategic Cost Management, Simon and Schuster, 36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGrawHill Publications, New York.
6. Mariyappa B Methods and Techniques of Costing. HPH.

Note: Latest edition of Text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 4.3		
Name of the Course: Business Regulatory Framework		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field worketc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Recognize the laws relating to Contracts and its application in business activities. b) Acquire knowledge on bailment and indemnification of goods in a contractualrelationship and role of agents. c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and aseller. d) Distinguish the partnership laws, its applicability and relevance. e) Rephrase the cyber law in the present context. 		
Syllabus:		Hours
Module No. 1: Indian Contract Act, 1872		12
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract		
Module No. 2: The Sale of Goods Act, 1930		10
Introduction - Definition of Contract of Sale, Essentials of 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 No. 3: Competition and Consumer Laws		12
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 1986 – 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 No. 4: Economic Laws		12
WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. FEMA 1999 – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.		
Module 5: Environment and Cyber Laws		10

Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. **Cyber Law:** Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.

Skill Development Activities:

1. Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. Discuss any one case law relating to minor.
4. State the procedure for getting patent for ‘inventions’ and / or ‘non-inventions’.
5. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
6. List out any top upcoming jobs in cyber security and examine the skills required for the same.
7. Any other activities, which are relevant to the course.

Text Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
12. N.D. Kapoor, Business Laws, Sultan Chand Publications

Latest edition of text books may be used.

4.4 Constitution of India curriculum will be given by KSHIC

4.5 Sports/NCC/NSS/Others (If any) – as per concerned University Guidelines.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.6 (OEC) Name of the Course: Business Ethics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Explain the concepts of business ethics and its approaches. b. Examine the business and organizational ethics in the present context. c. Analyze the ethical aspects in marketing and HR areas. d. Analyze the ethical aspects in finance and IT areas. e. Examine the impact of globalization on business ethics. 		
Syllabus:		Hours
Module No. 1: Business Ethics		08
Introduction, Concepts and theories: Introduction, definitions, importance and need for Business ethics, Values and morals. Management and ethics, Normative Theories, – Gandhian Approach, Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory.		
Module No. 2: Business & Organizational Ethics		10
The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organization culture, Types of Organization, Corporate code of ethics –Formulating, Advantages, implementation Professionalism and professional ethics code.		
Module No. 3: Ethical Aspects in Organization - I		08
Marketing ethics and Consumer ethics – Ethical issues in advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at workplace – Ethics in Performance Appraisal.		
Module No. 4: Ethical Aspects in Organization - II		08
Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cybercrime.		
Module No. 5: Globalization and Business Ethics		08
Growth of Global Corporations, Factors facilitating Globalisation, Impact of globalization on Indian corporate and social culture, Advantages and disadvantages of MNC’s to the Host Country, International codes of Business Conduct, Whistle blowing and its codes.		

Skill Development Activities:

1. The students may be asked to conduct the survey of any two organizations to study the ethical practices.
2. List out any five most ethical rating of Indian companies.
3. Collect the information on unethical practices in marketing and HR area.
4. Collect the information on unethical practices in finance and IT area.
5. Analyse and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects.
6. Any other activities, which are relevant to the course.

Text Books:

1. Laura P Hartman, T, Perspectives in Business Ethics, Tata McGraw Hill.
2. B. H. Agalgatti & R. P. Banerjee, Business Ethics –Concept & Practice, Nirali Publication.
3. R. P. Banerjee, Ethics in Business & Management, Himalaya Publication
4. Crane, Business Ethics, Pub. By Oxford Press
5. C S V Murthy, Business Ethics, Himalaya Publishing House

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 4.6 (OEC)		
Name of the Course: Corporate Governance		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Identify the importance of corporate governance. b) Know the rights, duties and responsibilities of Directors. c) Analyse the legal & regulatory framework of corporate governance. d) Outline the importance and role of board committee. e) Understand the major expert committees' Reports on corporate governance. 		
Syllabus:		Hours
Module No. 1: Corporate Governance		10
Introduction, Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance - Evolution of Corporate Governance – Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance - Principles of Corporate Governance.		
Module No. 2: Corporate and Board Management		10
Corporate Business Ownership Structure - Board of Directors – Role, Composition, Systems and Procedures - Fiduciary relationship - Types of Directors-Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives – Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors- need, objective, methodology -Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.		
Module No. 3: Legal and Regulatory Framework of Corporate Governance		08
Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws - Legal Provisions relating to Investor Protection.		
Module No. 4: Board Committees and Role of Professionals		08

Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management -Constitution and Scope of Board Committees - Board Committees' Charter - Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.

Module No. 5: Corporate Governance - Codes and Practices

06

Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.

Skill Development Activities:

1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.
2. Collect any two companies Board of Directors names and find out their nature of directorship.
3. Prepare report on the applicability of different models of Corporate Governance.
4. Critically compare the recommendations of various corporate governance committee.
5. Any other activities, which are relevant to the course.

Text Books:

1. Bairs N. and D Band, Winning Ways through Corporate Governance, Macmillan London.
2. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.
3. Subhash Chandra Das, Corporate Governance in India – An Evaluation (Third edition), PHI Learning Private Limited.
4. Clark T. and E Monk House, Rethinking the Company, Pitman, London.
5. Fernando A.C, Corporate Governance, Pearson Education.
6. Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press.
7. Report of the Cadbury Committee on Financial Aspects of Corporate Governance, London Stock Exchange, London.
8. Report on Corporate Governance, Confederation of India Industries and Bombay.

Note: Latest edition of text books may be used.

Skill Enhancement Courses/Generic/OECs	
Sl. No.	Name of the Courses
1	Community Project Reports & Viva Voce
2	Company Financial Statements Analysis and Reports
3	Internship in Audit firms
4	Industry Analysis and Reports
5	E-Commerce
6	Collective Bargaining & Negotiation Skills in Business
7	Training & Development
8	Stock Market Operations
9	Communication & Documentation
10	New Venture Planning and Development
11	Personal Tax Planning and Tax Management
12	Cyber Security
13	Leadership & Team Development
14	Event Management
15	Basics of Spreadsheets modelling
16	Advanced Spreadsheets modelling
17	Advertisement & Personal Selling
18	Managing Digital Platforms
19	ERP Applications
20	Business Communication
21	Life Skills
22	Managerial Skills
23	Personal Financial Planning
24	Accounting for Everyone
25	Financial Literacy
26	Financial Environment
27	Public Policy
28	Investment in Stock Markets
29	Good Governance
30	Sustainable Development Goals
31	Risk Management
32	Digital Marketing
33	Others (if any)