

# B.Com - N E P

## 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
<b>Sub-Total (A)</b>					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
<b>Sub-Total (B)</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.**

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
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
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.		

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.1.2 <b>Name of the Course:</b> Management Principles and Applications		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Understand and identify the different theories of organizations, which are relevant in the present context.</li> <li>b) Design and demonstrate the strategic plan for the attainment of organizational goals.</li> <li>c) Differentiate the different types of authority and chose the best one in the present context.</li> <li>d) Compare and chose the different types of motivation factors and leadership styles.</li> <li>e) Choose the best controlling techniques for better productivity of an organisation.</li> </ol>		
<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.1.3 <b>Name of the Course:</b> Principles of Marketing		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Understand the basic concepts of marketing and asses the marketing environment.</li> <li>b) Analyze the consumer behaviour in the present scenario and marketing segmentation.</li> <li>c) Discover the new product development &amp; identify the factors affecting the price of a product in the present context.</li> <li>d) Judge the impact of promotional techniques on the customers &amp; importance of channels of distribution.</li> <li>e) Outline the recent developments in the field of marketing.</li> </ol>		
<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 1.7 (Open Elective Course) <b>Name of the Course:</b> Accounting for Everyone		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Analyze various terms used in accounting;</li> <li>b) Make accounting entries and prepare cash book and other accounts necessary while running a business;</li> <li>c) Prepare accounting equation of various business transactions;</li> <li>d) Analyze information from company's annual report;</li> <li>e) Comprehend the management reports of the company.</li> </ol>		
<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 1.7 (Open Elective Course) <b>Name of the Course:</b> 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

**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.

**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**

- 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.

**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**

- 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.

**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**

- Understand the framework of Companies Act of 2013 and different kind of companies.
- Identify the stages and documents involved in the formation of companies in India.
- Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration.
- Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- Evaluate the role of liquidator in the process of winding up of the company.

**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**

- Summarize the relationship between Banker & customer and different types of functions of banker.
- Analyse the role, functions and duties of paying and collecting banker.
- Make use of the procedure involved in opening and operating different accounts.
- Examine the different types of negotiable instrument & their relevance in the present context.
- Estimate possible developments in the banking sector in the upcoming days.

**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.,

<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>1. Understand the fundamentals of Indian Economy and its significance.</li> <li>2. Evaluate the impact of monetary policy on the stakeholders of the Economy.</li> <li>3. Assess the impact of fiscal policy on the stakeholders of the Economy.</li> <li>4. Examine the status of inflation, unemployment and labour market in India</li> <li>5. Inference the financial sector reforms in India.</li> </ol>		
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<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com.2.7 (Open Elective Course) <b>Name of the Course:</b> Investing in Stock Markets		
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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.,

<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>1. Explain the basics of investing in the stock market, the investment environment as well as risk &amp; return.</li> <li>2. Analyze Indian securities market;</li> <li>3. Examine EIC framework and conduct fundamental analysis;</li> <li>4. Perform technical analysis;</li> <li>5. Invest in mutual funds market.</li> </ol>		
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<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com.2.7 (Open Elective Course) <b>Name of the Course:</b> PUBLIC FINANCE		
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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.,

<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Identify the basis of Money and sources of Public Finance</li> <li>b) Identify the stages of business cycles and take appropriate decisions.</li> </ol>		
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