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BE BOUNDLESS



BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

(Semester Scheme with Multiple Entry and Exit Options for

Under Graduate Course- as per NEP 2020)

Revised Syllabus for

B. COM - REGULAR

2022-23 onwards

DEPARTMENT OF COMMERCE

Central College Campus, Dr. Ambedkar Veedhi, Bengaluru-560001

B.COM - REGULAR

SYLLABUS FRAMED ACCORDING TO THE
NATIONAL EDUCATIONAL POLICY

(NEP 2020)

ACADEMIC YEAR 2022-23 ONWARDS



**PROCEEDINGS OF UG BOS MEETING OF –
B.COM, B.COM (DATA
ANALYTICS/INSURANCE/A&F/LSCM/TTM/TAX
PROCEDURE/VOCATIONAL/BF) COURSES**

Proceedings of the BOS – UG – B.Com, B.Com (Data Analytics/IAS/A&F/LSCM/TTM/Tax Procedure/Vocational/BF) courses for the academic year 2022 – 2023 meeting held on 14th October 2022, at the Department of Commerce, PK Block, Bengaluru City University, Bengaluru-560009 at 11:00 A.M. The Board has reviewed and approved the course matrix and syllabus of first four semesters of the above mentioned courses. The board authorized the chairman to make the necessary changes and get the approval for the same.

MEMBERS PRESENT:

- | | |
|---|----------|
| 1. Dr.M Muniraju, Chairman & Dean, Dept of Commerce | Chairman |
| 2. Dr. K R Jalaja, Associate Professor, Dept. of Commerce, BCU, | Member |
| 3. Dr. Sarvamangala, Associate Professor, Dept. of Commerce, BU | Member |
| 4. Dr. Nagaraj.N, Professor, Dept of Commerce, University of Mysore | Member |
| 5. Dr. Y. Muniraju, Professor in Commerce, Mangalore University | Member |
| 6. Dr.D Channappa, Chairman and Professor, Osmania University | Member |
| 7. Dr.R.Parvathi, Principal, VET first Grade College, Bangalore | Member |
| 8. Dr.D Raja Jebasingh, Vice Principal, St. Joseph's Commerce College | Member |
| 9. Dr.B.G.Bhasakara, Principal, Vivekananda Degree College | Member |
| 10. Dr.Padmaja P V, Principal, MLA Academy of Higher Learning | Member |
| 11. Dr.S N Venkatesh, Principal, RVD College | Member |
| 12. Dr.S.Harish, Principal, Vijaya Evening College | Member |

CO-OPTED MEMBERS

13. Dr. Bhavani H, Head,
Dept. of Commerce, M L A First Garde College for Women,
14. Prof. Gururaj Rao, Associate Professor, Vijaya College
15. Dr. Swaminathan, Associate Professor, GFGC, Malleswaram
16. Dr. Srihari, Associate Professor, SSMRV College, Bengaluru
17. Dr. Nagaraj C, Associate Professor, GFGC, Yelahanka
18. Ms. Priya Srinivas, Assistant Professor, BMS College of Management

Chairman BOS

**NEW EDUCATION POLICY
2020
CURRICULUM FRAMEWORK FOR
FOUR-YEAR UNDERGRADUATE
PROGRAM IN COMMERCE
B.COM – REGULAR**

B.COM – PROGRAM

Regulations for Bachelor of Commerce, Bachelor of Commerce with B.Com Honours.

SEMESTER – I

SL NO	Course Code	Title of the Course	Category of Course	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-1	3+0+2	60	40	100	4
4	B.COM.1.2	Management Principles and Applications	DSC-2	4+0+0	60	40	100	4
5	B.COM.1.3	Principles of Marketing	DSC-3	4+0+0	60	40	100	4
6	B.COM.1.4	Digital Fluency/ Basics of Computer	SEC-SB	1+0+2	30	20	50	2
7	B.COM.1.5	Any one of the following: a. Accounting for Everyone b. Personal finance & Planning	OEC-1	3+0+0	60	40	100	3
8	B.COM.1.6	Yoga	SEC-VB	0+0+2	-	25	25	1
9	B.COM.1.7	Health & Wellness	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (A)					390	310	700	25

SEMESTER – II

SL NO	Course Code	Title of the Course	Category of Course	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-4	3+0+2	60	40	100	4
13	B.COM.2.2	Business Mathematics OR Corporate Administration	DSC-5	3+0+2	60	40	100	4
14	B.COM.2.3	Law & Practice of Banking	DSC-6	4+0+0	60	40	100	4
15	B.COM.2.4	Environmental Studies	AECC	2+0+0	30	20	50	2
16	B.COM.2.5	Any one of the following: a. Investing in stock markets b. Innovation Management	OEC-2	3+0+0	60	40	100	3
17	B.COM.2.6	Sports	SEC-VB	0+0+2	-	25	25	1
18	B.COM.2.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (B)					390	310	700	25

**EXIT OPTION WITH CERTIFICATION –
WITH ABILITY TO SOLVE WELL DEFINED PROBLEMS**

SEMESTER – III

SL NO	Course Code	Title of the Course	Category of Course	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– 7	3+0+2	60	40	100	4
22	B.COM.3.2	Business Statistics	DSC – 8	3+0+2	60	40	100	4
23	B.COM.3.3	Cost Accounting	DSC – 9	3+0+2	60	40	100	4
24	B.COM.3.4	Financial Education & Investment Awareness	S EC	1+0+2	30	20	50	2
25	B.COM.3.5	Any one of the following: a. Advertising Skills b. Entrepreneurship Skills	OEC-3	3+0+0	60	40	100	3
26	B.COM.3.6	Sports	SEC-VB	0+0+2	-	25	25	1
27	B.COM.3.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUBTOTAL (C)					390	310	700	25

SEMESTER – IV

SL NO	Course Code	Title of the Course	Category of Course	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
30	B.COM.4.1	Advanced Corporate Accounting	DSC – 10	3+0+2	60	40	100	4
31	B.COM.4.2	Costing Methods & Techniques	DSC – 11	3+0+2	60	40	100	4
32	B.COM.4.3	Business Regulatory Framework	DSC – 12	4+0+0	60	40	100	4
33	B.COM.4.4	Constitution of India	AECC	2+0+0	30	20	50	2
34	B.COM.4.5	Any one of the following: a. Banking Operations b. Principles of Event Management	OEC-4	3+0+0	60	40	100	3
35	B.COM.4.6	Sports	SEC-VB	0+0+2	-	25	25	1
36	B.COM.4.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (D)					390	310	700	25

EXIT OPTION WITH DIPLOMA – ABILITY TO SOLVE BROADLY DEFINED PROBLEMS.

SEMESTER – V

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
37	B.COM.5.1	Financial Management	DSC-13	3+1+0	60	40	100	4
38	B.COM.5.2	Income Tax Law and Practice-I	DSC-14	3+1+0	60	40	100	4
39	B.COM. 5.3	Auditing and Assurance	DSC-15	4+0+0	60	40	100	4
40	B.COM.5.4	One Course from the Selected Elective Group-PI	DSE-1	3+0+2	60	40	100	3
41	B.COM.5.5	GST- Law & Practice	VOC-1	2+0+2	60	40	100	3
42	B.COM.5.6	Internship	Intern -1	1+0+2	-	50	50	2
43	B.COM.5.7	Cyber Security or some other SEC	SEC	1+0+2	30	20	50	2
44	B.COM.5.8	Sports	SEC– VB	0+0+2	-	25	25	1
45	B.COM.5.9	NCC/NSS/R&R(S&G)/ Cultural	SEC– VB	0+0+2	-	25	25	1
SUB TOTAL (E)					330	320	650	24

SEMESTER – VI

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
46	B.COM.6.1	Management Accounting	DSC-16	3+0+2	60	40	100	4
47	B.COM.6.2	Income Tax Law and Practice -II	DSC-17	3+0+2	60	40	100	4
48	B.COM.6.3	Entrepreneurship Development	DSC-18	4+0+0	60	40	100	4
49	B.COM.6.4	One Course from the Selected Elective Group-PII	DSE-2	3+0+2	60	40	100	3
50	B.COM.6.5	Basics of Spread Sheet Modelling OR Report on Study of Start -ups and Innovative Business Ideas	VOC-2	2+0+2	60	40	100	3
51	B.COM.6.6	Internship	Intern -2	0+0+2	-	50	50	2
52	B.COM.6.7	Professional Communication	SEC- SB	1+0+2	30	20	50	2
53	B.COM.6.8	Sports	SEC– VB	0+0+2	-	25	25	1
54	B.COM.6.9	NCC/NSS/R&R(S&G)/ Cultural	SEC– VB	0+0+2	-	25	25	1
SUB TOTAL (F)					330	320	650	24
GRAND TOTAL – DEGREE					2220	1880	4100	148

Students have to select dual electives out of the list of electives given in Fifth and Sixth Semester. Electives selected in the fifth semester should be continued in the sixth semester. However, they can change the electives in the seventh semester. The electives selected in the seventh semester will continue in the eighth semester.

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 Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
55	B.COM.7.1	International Business	DSC-19	4+0+0	60	40	100	4
56	B.COM.7.2	Advanced Business Statistics	DSC-20	3+0+2	60	40	100	4
57	B.COM.7.3	Advanced Financial Management	DSC-21	3+0+2	60	40	100	4
58	B.COM.7.4	One Course from the Selected Elective Group-PIII	DSE-3	3+1+0	60	40	100	3
59	B.COM.7.5	ERP Applications	VOC-3	2+0+2	60	40	100	3
60	B.COM.7.6	Research Methodology	RM-1	3+0+0	60	40	100	3
SUB TOTAL (G)					360	240	600	21

SEMESTER – VIII

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
61	B.COM.8.1	Financial Reporting- IND.AS	DSC-22	3+0+2	60	40	100	4
62	B.COM.8.2	Strategic Financial Management	DSC-23	4+0+0	60	40	100	4
63	B.COM.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC-24	3+0+2	60	40	100	4
64	B.COM.8.4	Managing Digital Platforms	VOC-4	2+0+2	60	40	100	3
65	B.COM.8.5 Or	Research Projects/Internship with Viva – voce	-	-	120	80	200	6
65	B.COM.8.5	OR Elective Paper (Two Courses from the Selected	DSE-4	2+0+2(P) 3+0+0(T)	60	40	100	3*
66	B.COM.8.6	Elective Group - Paper IV & V)	DSE-5	2+0+2(P) 3+0+0(T)	60	40	100	3*
SUB TOTAL (H)					360	240	600	21
DEGREE WITH HONOURS					2940	2360	5300	190
GRAND TOTAL OF (A+B+C+D+E+F+G+H)								

*In lieu of the research Project, two additional elective papers/ Internship may be offered

Award of Bachelor of Commerce Degree with Honours, (With the completion of courses equal to a minimum of 180 credits)

BACHELOR'S DEGREE WITH HONORS – EXPERIENCE OF WORKPLACE PROBLEMSOLVING 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., 30 or less than 30 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 30 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–VII 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.

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 HOURS	56 HOURS
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: 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 as accounting standards. b. Demonstrate the ability to prepare financial statement of manufacturing and nonmanufacturing entities of sole proprietors. c. Workout 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. Demonstrate various accounting treatments for dependent and independent branches 		
SYLLABUS:		HOURS
Module- 1: Theoretical Framework of Accounting		08
Introduction-Meaning and Scope of Accounting- Objectives of Accounting-Importance of Accounting-Function of Accounting-Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis-Branches of Accounting- Principles of Accounting-Concepts and Conventions- Accounting Standards-Indian Accounting Standards (IND AS)-Theory, Accounting equations, Problems on Accounting Equations		
Module -2: Financial Statements of Sole Proprietary Concerns		12
Introduction-Meaning of Sole Proprietor-Meaning of Financial Statements - Manufacturing and non-manufacturing Entities: Financial statements of Manufacturing Concerns -Statement of Manufacture, Statement of Trading and Profit & Loss -Balance Sheet - problems		
Module. 3: Consignment Accounts		12
Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor- problems.		
Module.4: Royalty Accounts		12
Introduction-Meaning- Terms used in royalty agreement: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee only – Journal Entries and Ledger Accounts including minimum rent account. (Sub-lease and lessor books excluded)- problems		

Module.5: Branch Accounts	12
<p>Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches – Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office – Debtors System- ascertainment of Profit or Loss of Branch under Debtors System – Problems</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Collect Annual Financial Statements of sole proprietary concerns and identify accounting concepts and conventions followed in the preparation of the annual financial statements. 2. Preparation of Pro-form invoice and accounts sales with imaginary figures. 3. Prepare Royalty table with imaginary figures. 4. Prepare Branch Account with imaginary figures 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13thEdition. 2. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi. 3. SPIyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition. 5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition. 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 	

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 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
a. Bring out the relevance of F W Taylor’s view on management in today’s knowledge era. b. Design strategic plans for various organisations for the attainment of organisational goals. c. Differentiate between the different types of organisational structures and authority and identify the best one for an MNC. d. Compare the different types of leadership styles. e. Identify a few control techniques for better productivity of an organisation.		
SYLLABUS:		HOURS
Module 1: Introduction to Management		12
Introduction-Meaning and importance of Management - Functions of Management -Role of Managers - Management Thoughts of: F W Taylor, Peter F Drucker and Henry Fayol (only). Fourteen principles of Management.		
Module 2: Planning		8
Planning -Meaning -Nature-Purpose-Types of plans-Planning process- Limitations of Planning. Decision-making -Meaning - Importance - Decision making Process; SWOC Analysis.		
Module 3: Organizing		14
Organising - Meaning, Process and Principles of Organizing; Authority- Types of authority, Centralization and Decentralization of Authority-Meaning, Advantages and Disadvantages; Span of Management; Delegation of authority (meaning only). Types of Organisational Structures – Traditional Forms -Line, Line and staff, Functional, Matrix organization structure, Committee (concepts only), Modern Forms - Bureaucratic, Horizontal, Network Organisations, Virtual Organisations, Free form organisations (concepts only)		
Module 4: Staffing and Leading		14

Staffing-Meaning - Staffing Process (Recruitment and Selection Process only).

Motivation: Meaning and Importance of Motivation, Extrinsic and intrinsic motivation; Theories of motivation- Maslow's Need-Hierarchy Theory, Herzberg's Two-factor Theory; **Leadership:** Meaning- Importance -Styles of Leadership-Autocratic, Democratic, Benevolent, Free Reign, Transactional leadership, Transformational Leadership, Transforming Leadership (concepts only); **Communication:** Meaning and types -Oral and written communication - Formal and informal communication -Barriers to communication- Measures to overcome barriers to communication.

Module 5: Coordination and Controlling

08

Coordination: Meaning- Importance-Principles of Coordination.

Control: Meaning- Process- Limitations - Principles of Effective Control- Techniques of control – PERT/CPM (Only concepts), Emerging issues in Management; **(Theory Only)**

Skill Development Activities:

1. Collect the photographs and biodata of any three leading contributors of management thoughts.
2. List out the different plans at the strategic, tactical and operational levels of an organisation.
3. Draw a organisational chart showing the flow of authority and responsibility followed in any organization.
4. Analyse the different leadership styles of any five companies from different sectors.
5. Identify the controlling mechanism used in a manufacturing firm.

Books for Reference:

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.
7. Rajkumar.S and Nagarajan. G (2021) Management Principles and Applications, Jayvee International Publications, Bangalore

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 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & 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 basic concepts of marketing and assess the marketing environment. Discover the new product development & identify the factors affecting the price of a Product in the present context. Judge the impact of promotional techniques on the customers & importance of channels of distribution. Outline the recent developments in the field of marketing. Analyze the consumer behavior in the present scenario and marketing segmentation 		
SYLLABUS:		HOURS
Module 1: Introduction to Marketing		12
Marketing: Introduction- Meaning- Nature - Scope-Importance of Marketing; Concepts & Approaches of Marketing; Concept of Need-Want-Demand - Customer Value - Customer Creation; Differences between Selling vs. Marketing; Marketing Management (concept only). Marketing Environment: Meaning-importance-Micro and Macro Environment in Marketing. Marketing Mix – Product – Price - Place & Promotion (in brief)		
Module 2: Consumer Behaviour & Market Segmentation		12
Consumer Behaviour: Meaning and importance of consumer behaviour-Consumer buying decision process; Factors influencing consumer buying behavior. Market Segmentation: Meaning, importance and bases of market segmentation.		
Module 3: Product and Pricing		12
Product: Meaning and features - Product classification- Concept of product line, product mix, Branding, Packaging and labelling; Product Life Cycle – meaning and Stages in Product Life Cycle - New product Development- Meaning and stages in NPD Pricing: Meaning and Significance; Factors affecting price of a product; Types of Pricing and pricing strategies.		
Module 4: Promotion and Distribution		12
Promotion: Meaning and importance of promotion; Promotion Mix - Advertising, personal selling, sales promotion, publicity & public relations and their distinctive characteristics; Factors affecting promotion mix decisions. Distribution: Meaning and types of channels of distribution, Factors affecting choice of distribution channel.		

Online marketing, direct marketing, services marketing, green marketing, Rural marketing; Search Engine Marketing-Mobile Marketing- Social Media Marketing-Email Marketing-Network Marketing (concepts only).

Skill Development Activities:

- a. Analyse the consumer behaviour of people in your locality and identify their needs, wants & purchasing power as customers.
- b. Collect information on consumer behaviour towards home appliances in your locality.
- c. Visit any departmental store and collect the information on quantity pricing (Eg: one unit vs. multiple units or 1 kg vs. 5, 10 or 100 kgs.) of any two home consumption products.
- d. Develop a logo, Tag line and an advertisement for your own clothing brand.
- e. Identify some of the recent promotion strategies adopted by a few large companies.
- f. List out the salient features of a good advertisement copy.

Books for Reference :

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & Meenakshi N (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.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 1.5 a.(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 HOURS	42 HOURS
<p>Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> a. Analyse various terms used in accounting. b. Understand the procedure for recording the transaction. c. Learn posting the journal entry to ledger d. Prepare ledger accounts and cash books. e. Demonstrate the ability to prepare final accounts 		
SYLLABUS:		HOURS
Module 1: Introduction to Accounting		08 Hours
<p>Accounting: Meaning, Importance and objectives of Accounting, Concepts and Convention of Accounting.</p> <p>Accounting Information: Meaning, Users, Sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure, Income, Revenue, Profit, Loss, Concept of revenue and Capital; Debit, Credit, Accounting Year, Financial Year.</p> <p>Accounting Equations – Simple Problems on Accounting Equation.</p>		
Module 2: Recording of Transactions		12 Hours
<p>Features of recordable transactions and events, Recording of Transactions; Types of Accounts - Personal account, Real Account and Nominal Account ; Golden Rules of Accounting-Rules for Debit and Credit; Double Entry System, Journalizing transactions (Simple Problems on Journal Entries of Sole Proprietorship Concern)</p>		
Module 3: Preparation of Ledger Accounts and Cash Book		12 Hours
<p>Ledger – Meaning of Ledger, Format of Ledger Account, Preparation of Ledger Accounts (Simple Problems on Journalising the transactions and posting in Ledger Accounts),</p> <p>Cash Book-Meaning of Cash Book, Posting of transactions in cash book. (Simple Problems on Simple Cash Book)</p>		
Module 4: Preparation of Final Accounts		10 Hours
<p>Preparation of Trial Balance and Final Accounts. (Simple problems on Trial Balance, Trading, Profit and Loss Accounts and Balance Sheet with T-format).</p>		

Skill Development Activities:

1. Write an accounting equation using Imaginary figures.
2. Prepare final accounts collecting necessary data from small business firms.
3. Prepare a Trial Balance with Imaginary Figures.
4. Prepare a simple Cash Book with imaginary transactions.
5. Pass any five journal entries with imaginary transactions for Sole proprietary concern.

Books for Reference:

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). Bookkeeping & 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.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.5 b.(Open Elective Course) NAME OF THE COURSE: PERSONAL FINANCE AND PLANNING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a. Explain the meaning and appreciate the relevance of Financial Planning b. Comprehend the concept of Investment Planning and its methods c. Examine the scope and ways of Personal Tax Planning. d. Analyze Insurance Planning and its relevance e. Develop an insight into retirement planning and its relevance.		
SYLLABUS:		HOURS
Module 1: Introduction to Financial Planning		08 Hours
Financial goals, steps in financial planning, time value of money, personal loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline.		
Module 2: Investment Planning		12 Hours
Meaning, process and objectives of investment, Concept and measurement of return & risk, Types of return: Income and capital appreciation Different investment avenues: Corporate Securities, Bank deposits, Company deposits, Post Office Savings Schemes, Government Securities, Insurance Schemes, Provident Fund, Pension loans, Mutual fund, Commodities, Foreign currency, Real estate, Paintings and Antiques, Gold and Bullion, Chits and Nidhi, Exchange Traded Funds (ETF).		
Module 3: Personal Tax Planning		10 Hours
Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals (U/s 80C, 80CCC, 80CCD, 80D, 80DD, 80TTA, 80 U) from Gross Total Income (Theory Only). Tax avoidance versus tax evasion.		
Module 4: Retirement Planning		12 Hours
Retirement Planning Goals, Process of retirement planning, Pension plans available in India, New Pension Scheme, Provident Fund: Employee Provident Fund (EPF) and Public Provident Fund (PPF). Deductions available under the Income Tax Act, 1961 for retirement plans. (Theory Only)		

Skill Development Activities:

1. Design a portfolio using any five assets with imaginary figures.
2. Identify different types / classes of mutual funds available in India
3. List out any six insurance schemes in India.
4. List out the deductions available under the Income Tax Act, 1961 for retirement plans.

Reference Books:

1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.
2. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.
3. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
4. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.

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 HOURS	56 HOURS
Pedagogy: Classroom 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. Prepare financial statements from incomplete records. e. Outline the emerging trends in the field of accounting 		
SYLLABUS:		HOURS
Module-1: Insurance Claims for Loss of Stock		12
Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, over insurance Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim including problems on abnormal line of goods- Problems		
Module - 2: Hire Purchase Accounting		12
Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser only. (Asset Accrual Method only)- Problems		
Module -3: Departmental Accounts		12
Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Bases of Apportionment of Common Expenses-Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet – Simple problems involving Inter Departmental Transfers at Cost Price (vertical form)- Problems		
Module-4: Conversion of Single-Entry System into Double Entry System		12
Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs – Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Statement of Trading and Profit & Loss and Balance Sheet- Problems		

Module -5: Emerging Trends in Accounting	08
<p>Digital transformation of Accounting – Big Data Analytics in Accounting- Cloud Computing in accounting- Green Accounting- Human Resource Accounting, Inflation Accounting, Database Accounting (Meaning and Features only)</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Identify the procedure & documentations involved in the insurance claims. 2. Prepare the purchase table with imaginary figures. 3. Identify the common expenditures of a departmental undertaking 4. Identify latest innovations and developments in the field of accounting. 5. Prepare a Memorandum Trading Account with imaginary figures. 6. Identify the latest accounting trends. 	
<p>Reference Books:</p> <ol style="list-style-type: none"> 1. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6thEdition. 2. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors 3. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi 4. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13thEdition. 6. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition. 7. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition. 	

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 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies.		
Course Outcomes: On successful completion, the students will be able to demonstrate: <ul style="list-style-type: none"> a. The application of equations to solve business problems. b. The Application AP and GP in solving business problems. c. The calculation of simple, compound interest and discounting of Bills of Exchange. d. The use of matrices in business. e. The Application of ratios and proportions to business. 		
SYLLABUS:		HOURS
Module -1: Number System and Indices		12
Number System: Meaning– Natural numbers, Even numbers, Odd numbers, Integers, Prime numbers, Rational & Irrational numbers, Real numbers, HCF & LCM (Simple problems). Indices- Meaning-Basic laws of indices and their application for simplification (Simple Problems)		
Module-2: Theory of Equations:		12
Meaning - Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems-Application of equations to business.		
Module-3: Progressions		12
Meaning-Types of Progression-Arithmetic Progression – Finding the 'nth' term of AP and Sum to 'nth' term of AP. Insertion of Arithmetic Mean. Geometric Progression – Finding the 'nth' term of GP and sum to 'nth' term of GP and insertion of Geometric Mean-problems		
Module-4: Financial Mathematics		10
Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting-problems. Ratios and Proportions-Duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion – problems.		

Module-5: Matrices and Determinants	10
Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element – inverse – crammer's rule in two variables – problems	
<p>Skill Development Activities:</p> <p>a) Secondary overhead distribution using simultaneous equations method.</p> <p>b) Demonstrate the application of matrices in solving business problems.</p> <p>c) Narrate the use of AP and GP in solving commercial application problems.</p> <p>d) Develop an Amortization Table for Loan Amount – EMI Calculation.</p>	
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand 2. Madappa, Mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash Publications 3. Saha: Mathematics for Cost Accountants, Central Publishers. 4. Azharuddin: Business Mathematics, Vikas Publishers. 5. R.S Bhardwaj: Mathematics for Economics & Business 	

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 HOURS	56 HOURS
Pedagogy: Classroom lectures, 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"> 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. Analyse 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. 		
SYLLABUS:		HOURS
Module 1: Introduction to Company		12
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 2: Formation of Companies		12
Meaning- 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 3: Company Administration		12
Meaning- Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		

Module 4: Corporate Meetings	10
Corporate meetings: Meaning- 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 5: Winding Up	10
Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator.	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 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. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. S.N Maheshwari, Elements of Corporate Law, HPH. 2. Balachandran, Business Law for Management, HPH 3. Dr. P.N. Reddy and H.R. Appannaiah, 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 	

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 HOURS	56 HOURS
Pedagogy: Classroom lectures, 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. a. Make use of the procedure involved in opening and operating different accounts. b. Examine the different types of negotiable instrument & their relevance in the present context. c. Estimate possible developments in the banking sector in the upcoming days. . 		
SYLLABUS:		HOURS
Module No. 1: Introduction to Banking		12
Introduction to Banking: Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Banker and Customer Relationship (General and special relationship) - Types of Banks in India. RBI: Role & Functions, Credit Control measures of RBI.		
Module No. 2: Paying and Collecting Banker		12
Paying banker: Meaning – Duties and responsibilities of paying banker - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques. Collecting Banker: 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
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		12
Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Meaning – Essentials of endorsement - Kinds of Endorsement –		

Module No. 5: Recent Developments in Banking	10
New technologies in Banking – E-services – Debit and Credit cards -Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Smallbanks- Payment banks- Digital Wallet-Crypto currency- Mobile banking-E-payments - E-money; - KYC norms – Basel Norms	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Refer RBI website and identify the different types of banks operating in India. 2. Collect and fill dummy account opening form for a savings account of any bank. 3. Draft specimen of Negotiable instruments: Bill of exchange, Promissory Notes and Cheques. 4. Identify and prepare report on recent development in the field of banking. 5. Collect and fill dummy RTGS/ NEFT Form of any bank. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Nagarajan. G, Sudesh and Raju. G.S (2021); Law and Practice of Banking, Jayvee International Publications, Bangalore. 2. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition 3. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications 4. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition 5. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition. 6. Dr. Alice Mani (2015), Banking Law and Operation, SBH. 	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.5 a (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 HOURS	42 HOURS
Pedagogy: Classroom 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. Explain the basics of investing in the stock market. b. Differentiate between Primary and Secondary Market. c. Understand different methods of issue of shares. d. Understand the different methods of pricing the issue of shares. e. Understand Demat A/c and Depository Participants managing Demat A/c. 		
SYLLABUS:		HOURS
Module 1: Indian Stock Market		08 Hours
Introduction to Indian Stock Markets, History, Organization, Governing body, Functions of stock Exchange, Players in Stock Market, SEBI – Objectives, Role and Powers.		
Module 2: Investing in Primary and Secondary Markets		12 Hours
Meaning, Objectives, Scope, and Functions of Primary and Secondary Markets- Difference between Primary and Secondary Market, Methods of issue of shares in primary market, methods of pricing the issue of shares in primary market, Listing of shares.		
Module 3: Trading in Stock Market		14 Hours
Broker- Meaning, Role and Responsibilities, Brokerage charges. Trading & Settlement- Procedure for Trading – Buying Order, Sell Order, Long and Short Positions, Bid and Ask Price, Volume, Stop Loss; Types of Trading – Online Trading and Offline Trading.		
Module 4: Depository participants in India		08 Hours
Demat Account- Meaning and Need for Demat Account, Steps in Opening Demat Account and related documentations. Depositories in India: National Securities Depository Ltd. (NSDL)- Features and Functions, Central Depository Services Ltd. (CDSL)- Features and Functions.		

Skill Development Activities:

1. List out the recent IPO in Indian Primary Market.
2. List out the leading share brokers in India.
3. Procedure for Opening the Demat A/c.
4. List out the functions of CDSL and NSDL.

Books for Reference:

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. Ranganathan.
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.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.5 b (Open Elective Course) Name of the Course: INNOVATION MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classroom lectures, 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. Understand the different types and patterns of innovation. b. List out the sources of innovation and ideas generation. c. Comprehend the Innovation-related strategic decisions within organizations. d. Learn the concept of product and process innovation e. Understand the legal aspects of innovation management 		
SYLLABUS:		HOURS
Module 1: Introduction to Innovation Management		12 Hours
Innovation: Concept of Innovation, Characteristics, Importance, Principles of innovation, Process of innovation, Factors influencing innovation, Determinants of innovation (Internal and External- Technological, Social, Economic, Politico-Legal); Innovation Management: Concept, Scope, Characteristics of good Innovation Management, Significance of Innovation Management		
Module 2: Managerial aspects of innovation:		12 Hours
Organisational mechanism for stimulating innovation: Separate units for innovation activity, Project-based organisations, New venture division (merits and demerits of each); Traits of Innovative Organisations, Current trends- Virtual organisations, boundaryless organisations, learning organisations; Managing innovation function- Planning, making resource allocation, organising staffing, leading and controlling for innovation		
Module 3: Areas of innovation		10 Hours
Product innovation: Concept, Types (continuous and discontinuous), product innovation methods, Disruptive innovation packaging and positioning innovation Process innovation: Concept, characteristics, Types of process innovations, Process improvement methods-5W2H, Work simplification, KAIZEN, Six Sigma, BPR (Business Process reengineering), benchmarking- TQM, Business Process reengineering (meanings only).		
Module 4: Legal aspects of innovation		08 Hours
Safeguarding Innovation, Concept of IPR, Patent, Trademark, Industrial design, Copyright, trade secrets; Indian Patents and Design Act 1991- Concept, features of the act, inventions that cannot be patented, procedure to apply for patents.		

Skill Development Activities:

1. Application of the knowledge on innovation and innovation dynamics to real time cases.
2. Identify the traits of Innovative organisations.
3. Discuss some of the disruptive innovative practices impacting small businesses.
4. List out the steps involved in obtaining patent in India.

Books for Reference:

1. Krishnamacharyulu C S G & R Lalitha “Innovation management”, HPH
2. James A Christiansen “Competitive Innovation Management”- Macmillan Business, 2000
3. Paul Trott, “Innovation Management & New product development”, Pitman 2000
4. S S George,” Managing innovation in the new millennium: The ICFAI Press
5. Tidd J Bessant J , “ managing Innovation”, 3rd edition, Wiley, Chichester, 20009.
6. Nagarajan & Raj Kumar S ;(2021) Innovation Management; Jayvee International Publications; Ist Edition,
7. Phillips, J. J., & Phillips, P. P. (2018). Using Design-Thinking in Your Innovation Projects. *Journal for Quality & Participation*, 41(3), 12–15.
8. Culture, Innovation, and Growth Dynamics by Elias G. Carayannis; Ali Pirzadeh; Denisa Popescu
9. Schoemaker, P. J. H., Heaton, S., & Teece, D. (2018). Innovation, Dynamic Capabilities, and Leadership. *California Management Review*, 61(1), 15–42.
10. The Oxford handbook of group creativity and innovation. (2019). Oxford University Press.

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		
<ul style="list-style-type: none"> a. Understand the treatment of underwriting of corporate Securities. b. Comprehend the computation of profit prior to incorporation. c. Know the valuation of Goodwill. d. Know the valuation corporate Securities. e. Prepare the financial statements of companies as per the Companies Act 2013. 		
Syllabus:		Hours
Module No. 1: Underwriting of Corporate Securities		12
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of underwriting – Firm Underwriting, Open 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 relating to Underwriting of Shares and Debentures of Companies only.		
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 (Vertical Format) as per schedule III of Companies Act, 2013.		
Module No.3 Valuation of Goodwill		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 (Based on both Simple and Weighted Average)		
Module No. 4: Valuation of Corporate Securities		10
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Per Share Method, Fair Value of shares. Valuation of Preference Shares – Valuation of Debentures		
Module 5: Financial Statements of Companies		14

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 regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.

Skill Development Activities:

1. Name the list of Indian companies which have issued IPO / FPO in recent times.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Prepare the format of 'Statement of Profit and Loss' and 'Balance Sheet' with imaginary figures.
4. Prepare Balance Sheet with imaginary figures.
5. Calculate the intrinsic value of shares under Net Asset Method.

Books for Reference:

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.
15. S P Iyengar, Advanced Accountancy, Sultan Chand
16. R L Gupta, Advanced Accountancy.
17. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.

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 <ol style="list-style-type: none"> Understand statistical data and descriptive statistics for business data Analysis. Comprehend the measures of Central Tendency, Dispersion and Skewness. Validate the application of Correlation Analysis in business decisions. Apply the Regression Analysis Technique for business decisions. 		
Syllabus:		Hours
Module No. 1: Introduction to Statistics		06
Introduction – Meaning, Functions and Uses of Statistics; Limitations of statistics - Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). Classification: Meaning, and Methods of Classification of Data. Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: Meaning and Types (Only Theory)		
Module No. 2: Measures of Central Tendency		16
Measures of Central Tendency: Arithmetic Mean: Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series. Median: Calculation of Median for Individual, Discrete and Continuous Series Mode: Calculation of Mode for Individual, Discrete and Continuous Series using Inspection method (Excluding problems using Grouping Tables), Empirical relation between Mean, Median and Mode. - Problems		
Module No. 3 : Measures of Dispersion		14
Measures of Dispersion: Range and coefficient of range, Quartile Deviation and Coefficient of Quartile Deviation, Standard Deviation and Coefficient of Variation in Individual, Discrete and Continuous Series- Problems		
Module No. 4: Correlation Analysis		10
Correlation: - Meaning and Types of correlation- Positive and negative correlation- simple, partial, and multiple correlation. Linear and Non-linear correlation, Pearson’s coefficient of Correlation; Probable error. - Problems		

Module No. 5: Regression Analysis	10
<p>Meaning of Regression, Regression lines, Regression equations and estimation; Calculation of regression equations when regression coefficients are given (Simultaneous equation method excluded) - problems.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Draw different types of diagrams (One Dimensional Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram: Two Dimensional Diagrams – Pie Diagram) 2. Collect the age statistics of 10 new married couples calculate Correlation coefficient. 3. Identify the modal weight from the weights of 10 individuals using imaginary figures. 4. Calculate the Coefficient of variation of two distributions (with imaginary figures of mean and standard deviation) and compare their consistency and variability. 5. Draft a blank table and mention the parts of the table. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 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. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum’s Outline Series), McGraw Hill Education. 4. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House. 5. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning. 6. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education. 7. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education. 8. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education. 	

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: 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. Demonstrate an understanding of the concepts of costing and cost accounting. b. Classify, allocate apportion overheads and calculate overhead absorption rates. c. Demonstrate the ability to calculate labour cost d. Demonstrate the ability to prepare a cost sheet. e. Prepare material related documents, understand the management of stores and issue procedures. 		
Syllabus:		Hours
Module No. 1: Introduction to Cost Accounting		08
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 Centre; Cost reduction and Cost control. Limitations of Cost Accounting.		
Module No. 2: Material Cost		12
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Materials 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 under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control. - Technique of Inventory Control - Problems on Level Setting and EOQ.		
Module No. 3: Labour Cost		08
Labour Cost: Meaning and Types of labour cost – Attendance procedure -Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). - Labour Turnover- Meaning, Reasons and Effects of labour turnover Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system – problems based on calculation of wages and earnings only.		
Module No. 4: Overheads		14
Overheads: - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Collection, 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 (Concept only); Problems on calculation of Machine Hour Rate.

Module No. 5: Cost Sheet

14

Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.

Skill Developments Activities:

1. Mention the causes of labour turn over in manufacturing organisations.
2. Name any five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each).
5. Prepare a cost sheet with imaginary figures.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.5 a (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 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"> Familiarize with advertising concepts. Able identify effective media choice for advertising. Develop ads for different media. Measure the advertising effectiveness. Analyse the role of advertising agency. 		
Syllabus:		Hours
Module No. 1: Introduction		12
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants of advertising.		
Module No. 2: Media Decisions		12
Major media types and 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, Essential of Message Development; Preparing ads for different Media- Video Advertising: Television & YouTube, Audio Channels: Radio & Podcast Advertising, Newspapers, Print & Digital Publications (Magazines), Out-Of-Home Advertising, Social Media.		
Module No. 4: Advertising Agency		10
Advertising Agency: Role and types of advertising agencies, selection of advertising agency; Social and Ethical aspects of advertising in India.		

Skill Development Activities:

1. Analyze the audience feedback on advertisement of any one FMCG.
2. List out any ten products/services advertised through internet.
3. Design any two ads for Newspaper/Magazine.
4. Examine the legal aspects of advertising in India and submit the report.

Books for Reference:

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. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 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, Cengage Learning

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.5b (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, Roleplays, Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Discover their strengths and weaknesses in developing the entrepreneurial mind-set. Familiarize themselves with the mechanism of setting up, monitoring and maintaining an Enterprise. Understand the various procedures for setting up the Startups in India. Understand the role of Government in supporting entrepreneurship 		
Syllabus:		Hours
Module No. 1: Introduction		14
Introduction to Entrepreneurship- Need of becoming entrepreneur- Traits of successful entrepreneur, enabling environment available to become an entrepreneur; Business Development Process; Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team.		
Module No. 2: Enterprise Set-up		10
Procedure for setting up an enterprise; Different aspects involved in setting up an enterprise: Legal Aspects, Marketing Aspects, Managerial Aspects and Financial Aspects.		
Module No. 3: Monitoring and Maintaining an Enterprise		10
Importance of Monitoring and Maintaining and enterprise; Monitoring mechanism for maintaining an enterprise- Introduction to different government schemes supporting entrepreneurship.		
Module No. 4: Startups in India		08
Meaning – Establishment of Startups – Procedure for Startups – Benefits of growing startups to the Indian Economy, Emerging trends in startups-Domains that are ruling in the startup space in India.		
Skill Development Activities: <ol style="list-style-type: none"> Prepare a budget for a new business with imaginary figures. Identify the traits required for an entrepreneur. List out practical challenges in setting-up a business enterprise. 		

4. List out the various Government schemes for promoting entrepreneurs

Books for Reference:

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

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 <ol style="list-style-type: none"> Know the procedure of redemption of Preference Shares and Debentures. Comprehend the different methods of Amalgamation and Acquisition of Companies Understand the process of Internal reconstruction. Prepare the liquidators Final statement of accounts. Understand the process of Liquidation of Companies in India 		
Syllabus:		Hours
Module No. 1: Redemption of Preference Shares		10
Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet after redemption (AS per Schedule III of Companies Act 2013).		
Module No. 2: Redemption of Debentures		10
Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Installment Method, Sinking Fund Method, Insurance Policy Method (Problems on all the methods of Redemption of Debentures)		
Module No. 3: Amalgamation and Acquisition of Companies		14
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 and Lumpsum method, Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)		
Module No. 4: 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. 5: 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 Final Statement of Account.

Skill Development Activities:

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures under Net Asset Method
3. List out legal provisions in respect of internal reconstruction.
4. Calculation of PC under Net Payment method with preference share, equity share and cash with imaginary figures.
5. Prepare Liquidator's Final Statement of Account with imaginary figures.

Books for Reference:

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

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 <ol style="list-style-type: none"> Understand the various methods of costing applicable to different industries. Determine the cost under different methods of costing. Analyze the processes involved in standard costing and variance analysis. Apply the knowledge gained for decision making 		
Syllabus:		Hours
Module No. 1: Job and Contract Costing		12
Job Costing: Meaning, features, applications, Job cost sheet - simple problems. Contract Costing: Meaning, features of contract costing, applications of contract costing, comparison between job costing and contract costing, meaning of terms used in contract costing; recording of contract costs, treatment of profit on incomplete contracts-Problems on Preparation of Contract account and Contractee's account (excluding Trial Balance and Balance Sheet problems).		
Module No. 2: Process 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 process accounts; preparation of process accounts - problems		
Module No.3: Service Costing		10
Introduction to Service Costing; Application of Service Costing; Service Costing v/s Product Costing – Costs and Cost units for different services - Transport Services, Hospital and Educational institutions- Problems on preparation of Service Cost Statements for Transport service only.		
Module 4: Marginal Costing		12
Meaning of Marginal Cost, Marginal Costing, Features of marginal costing- terms used in marginal costing – P/V ratio, Margin of Safety, Angle of Incidence, BEP , Break Even Chart. (Only Theory). Problems on BEP (excluding Break even chart problems).		

Module 5: Standard Costing and Variance Analysis	10
<p>Standard Costing – Meaning, Features, Uses and limitations of Standard Costing; Variance Analysis – Meaning, Types of Variances - Material Variances, Labour Variances and Overhead variances- (Problems on Material and Labour variances only).</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Mention 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. Prepare flexible Budget with imaginary figures 3. Explain the steps involved in Standard Costing System. 4. Draw a BEP chart graphically with imaginary figures. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications, 2. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi. 3. Arora, M.N. Methods of Cost Accounting –, Vikas Publishing House, New Delhi. 4. Shank and Govindrajana, Strategic Cost Management, Simon and Schuster, 36 New York. 5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York. 6. John K Shank and Vijaya Govindarajana; Strategic Cost Management; Free Press Publication; New York 7. Mariyappa B Methods and Techniques of Costing., HPH. 	

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 work etc.**Course Outcomes:** On successful completion of the course, the students will be able to

- a. Comprehend the laws relating to Contracts and its application in business activities.
- b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
- c. Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.
- d. Understand the significance of Consumer Protection Act and its features
- e. Understand the need for Environment Protection.

Syllabus:	Hours
Module No. 1: Indian Contract Act, 1872	16
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	12
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: Negotiable Instruments Act 1881	12
Introduction – Meaning and Definition of Negotiable Instruments – Characteristics of Negotiable Instruments – Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics and types) – Parties to Negotiable Instruments – Dishonour of Negotiable Instruments – Notice of dishonour – Noting and Protesting	
Module No. 4: Consumer Protection Act 1986	08
– 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 5: Environment Protection Act 1986	08

Introduction - 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.

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. Briefly narrate any one case law relating to minor.
4. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
5. List out any six cybercrimes.

Books for reference:

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
13. . K. Aswathappa, Business Laws, HPH,
14. . Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
15. Chanda.P.R, Business Laws, Galgotia Publishing Company

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 4.5 a(OEC)
NAME OF THE COURSE: BANKING OPERATIONS

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3	3	42

Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to

- d. Understand the concept of banks and banking and its operations
- e. Comprehend the procedures and risks involved in different types of accounts
- f. Utilize the knowledge for bank operations
- g. Comprehend the recent banking practices

SYLLABUS:

HOURS

Module No. 1: Introduction to Banking

12

Introduction to Banking: Meaning, Importance, Types of banks in India, Functions of Banks - Primary, Secondary & Modern functions of banks; **RBI**-Role & Functions of RBI.

Module No. 2: Different Types of Accounts

16

Different types of Accounts – Savings Account, Current Account, Fixed Deposit Account, Recurring Deposit account- Features and Procedure for opening and operating these accounts.

Special types of accounts: Procedure for opening and operating the accounts of Sole proprietorship, partnership accounts, Joint Stock Companies, Minor, illiterates, joint account holders, clubs and associations, Hindu Undivided family.

Cheques: Meaning, Definition and features of Cheques; Crossing of Cheques – Types of Crossing; Endorsements: Meaning, Kinds of Endorsement.

Module No. 3: Loans and Advances

08

Loans and Advances; Different types of loans, Kinds of lending facilities- Loans and advances, Cash Credit, Overdraft and Bills discounting, Procedure for borrowing and lending, precautions to be taken by the banker and customer, documents to be submitted for borrowing loans.

Module No. 4: Innovations in Banking Operations

06

Technologies in Banking Operations: Debit and Credit Cards, Internet banking, M-Banking, ATM, Electronic fund transfer, MICR, RTGS, NEFT, Digital Payments.

Skill Development Activities:

1. Collect and fill dummy account opening form for a savings account and fixed deposit account of any bank.
2. Draft specimen of a cheque and fill up the details with imaginary names.
3. List out some of the recent banking practices in India
4. Collect and fill dummy RTGS/ NEFT form of any bank.

Reference Books:

1. Nagarajan. G, Sudesh and Raju. G.S (2021); Law and Practice of Banking, Jayvee International Publications, Bangalore.
2. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
3. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
4. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition
5. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
6. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 4.5 b (OEC)		
NAME OF THE COURSE: PRINCIPLES OF EVENT MANAGEMENT		
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"> 1. Understand the significance of various events 2. Demonstrate the ability to organize the event. 3. Demonstrate the ability to conduct the event. 4. Prepare the budget require for conducting an event. 		
Syllabus:		Hours
Module No. 1: Introduction to Event Management		10
Event- Meaning, Importance and Types of Event, Analysis of Event, Event Management- Meaning, Decision Makers and their Roles and Responsibilities, 5 C's of Event Management.		
Module No. 2: Event Management Planning and Procedure		10
Establishing of Policies & Procedures, Steps in Planning the event, Principles of Event Management, Permissions and Licenses from Government and Local Authorities.		
Module No. 3: Conduct of an Event.		12
Preparing a Planning Schedule, Steps in Organizing an event , Assigning Responsibility, Event Safety and Security, Conducting the Event-Checklist (Pre, during and post event check list), Communication- channels of communications for different types of events,		
Module No. 4: Budgeting and Reporting		10
Preparation of Event Budget-Items of expenditure for various events, managing the event budget. Reporting of event- organizing the event report, steps in preparing the event report.		
Skill Development Activities: <ol style="list-style-type: none"> 1. Preparation of Event Plan for a Wedding. 2. Preparing Budget for conduct of National level sports meet of a college. 3. Preparation of Event Check List for College Day Celebrations 4. Preparation of Budget for Conducting inter collegiate fest. 5. Prepare a brief report of a students' seminar conducted in your college. 		

Books for Reference:

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc. ISBN: 0-471-26306-0
2. Anne Stephen – Event Management
3. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
4. The Complete Guide to successful Event Planning – Shannon Kilkenny
5. Human Resource Management for Events – Lynn Van der Wagen (Author)
6. Successful Team Management (Paperback) – Nick Hayed (Author)
7. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
8. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher – 2009
9. Principle of Event Management – Shrikant S., Skyward Publisher.

TEMPLATE FOR INTERNAL ASSESSMENT TEST
BACHELOR OF COMMERCE - B.COM

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 20

SECTION-A

(Based on the Remembering)

I. Answer Any Two of the following questions. Each carries Two Marks.

(2 x 2 = 4)

- 1.
- 2.
- 3.

SECTION- B

(Understanding and Applying)

II. Answer Any Two of the following questions. Each carries Eight marks.

(2 x 8 = 16)

- 4.
 - 5.
 - 6.
-

SEMESTER END EXAMINATION - TEMPLATE
BACHELOR OF COMMERCE - B.COM

Course Code:

Name of the Course:

Duration: 2.00 Hours

Total Marks: 60

SECTION-A
(Conceptual Questions)

I. Answer any Five of the following questions. Each question carries Two Marks. (5 x 2= 10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

SECTION- B
(Application Questions)

Answer any Four of the following question. Each question carries Five Marks. (4 x5= 20)

- 2.
- 3.
- 4.
- 5.
- 6.

SECTION- C
(Analyses and Understanding Questions)

Answer Any Two of the following question. Each question carries Twelve Marks. (2 x12= 24)

- 7.
- 8.
- 9.

SECTION- D
(Skill Development Questions)

Answer Any One of the following question, carries Six Marks.

- 10.
- 11.

