



St Aloysius College (Autonomous)
Mangaluru

Re-accredited by NAAC “A” Grade
Course structure and syllabus of
B.COM.

Under NEP Regulations, 2021



ESTD : 1880

Re-accredited by NAAC with 'A' Grade with CGPA 3.62/4
Recognised by UGC as "College with Potential for Excellence"
Conferred "College with "STAR STATUS" by DBT, Government of India.
Centre for Research Capacity Building under UGC-STRIDE

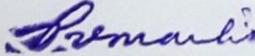
Date: 17-08-2022

NOTIFICATION

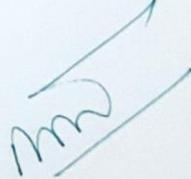
Sub: Syllabus of **B.COM.** under NEP Regulations, 2021.
(As per Mangalore University guidelines)

- Ref: 1. Decision of the Academic Council meeting held on 18-12-2021 vide
Agenda No: 6.1 (2021-22)
2. Decision of the Academic Council meeting held on 09-07-2022 vide
Agenda No 14.
3. Office Notification dated 21-02-2022
4. Office Notification dated 17-08-2022

Pursuant to the above, the Syllabus of **B.COM.** under NEP Regulations, 2021 which was approved by the Academic Council at its meeting held on 18-12-2021 & 09-07-2022 is hereby notified for implementation with effect from the academic year **2021-22.**


PRINCIPAL




REGISTRAR

To:

1. The Chairman/Dean/HOD.
2. The Registrar Office
3. Library

Meeting of the Board Studies in Commerce held on Tuesday, 16th November 2021 at 1.30, in the conference room of Arrupe Block. The members present were;

1. Dr Shobha, Chairman, BOS in Commerce
2. Dr Sudha N Vaidhya , University Nominee, Associate Professor in Commerce, University College, Mangalore
3. Dr Santhosh Pinto, Subject Expert, Assistant Professor, Government First Grade College, Haleyangady
4. Dr Suraj Francis Noronha, Asst Professor - Senior Scale, Subject Expert, Manipal Institute of Management, MAHE, Manipal.
5. Mr. Rojer K Mathew- Special invitee, Corporate trainer- Business Intelligence, Analytics and SAP, Managing Head, Business Intelligence Lab, Mangalore
6. Dr Suresh Poojary, Dean, Research and Innovation, St Aloysius College (Autonomous), Mangalore
7. Dr Manuel Tauro, Dean, Faculty of Commerce, St Aloysius College (Autonomous), Mangalore
8. Dr. Zeena D'Souza, Head, Department of Commerce (Integrated Batches), St Aloysius College (Autonomous), Mangalore
9. C A Deepika Vasani - Faculty of KVC Academy, Mangalore
10. Mr. Preema Maria Fernandes, Student Nominee, St Aloysius College (Autonomous), Mangalore
11. Members of the Faculty of Commerce

Board of Studies discussed in detail the items of agenda, approved and passed resolutions on the following items. Resolved to authorize the Chairman to forward the resolutions passed to the Academic Council for the approval:

Meeting of the Board Studies in Commerce held on Thursdy, 23rd June 2022 at 1.30PM, in the conference room of Arrupe Block. The members present were;

1. Dr Shobha, Chairman, BOS in Commerce
2. Dr Sudha N Vaidhya , University Nominee, Associate Professor in Commerce, University College, Mangalore
3. Dr Santhosh Pinto, Subject Expert, Assistant Professor, Government First Grade College, Kavooru.
4. Dr Suraj Francis Noronha, Subject Expert, Asst Professor - Senior Scale, , Manipal Institute of Management, MAHE, Manipal.
5. Mr. Rojer K Mathew- Special invitee, Corporate trainer- Business Intelligence, Analytics and SAP, Managing Head, Business Intelligence Lab, Mangalore
6. Dr Suresh Poojary, Dean, Research and Innovation, St Aloysius College (Autonomous), Mangalore
7. Dr Manuel Tauro, Dean, Faculty of Commerce, St Aloysius College (Autonomous), Mangalore
8. Dr. Zeena D'Souza, Head, Department of Commerce (Integrated Batches), St Aloysius College (Autonomous), Mangalore
9. C A Deepika Vasani - Faculty of KVC Academy, Mangalore
10. Ms Nanda devi, –Asst Manager, Business Relations and Operation (ISDC Representative)
11. C A Lovel Reston Monteiro, Alumuns of the Department.
12. Mr. Preema Maria Fernandes, Student Nominee, St Aloysius College (Autonomous), Mangalore
13. Members of the Faculty of Commerce and faculty deputed from economics and mathematics.

Board of Studies discussed in detail the items of agenda, approved and passed resolutions on the following items. Resolved to authorize the Chairman to forward the resolutions passed to the Academic Council for the approval:

Meeting of the Board Studies in Commerce held on 17th February 2023 at 2 PM, in the conference room of Arrupe Block. The members present were:

1. Dr Shobha, Chairman, BOS in Commerce.

2. Dr Suresh Poojary, Associate Professor, Dean, Research and Innovation, St Aloysius College (Autonomous), Mangalore.
3. Dr Manuel Tauro, Associate Professor, Dean, Faculty of Commerce, St Aloysius College (Autonomous), Mangalore.
4. Dr. Zeena D'Souza, Head, Department of Commerce (Integrated Batches), St Aloysius College (Autonomous), Mangalore.
5. Dr. Abbokar Siddiq, University Nominee, Professor and Coordinator, Dept. of P G Studies in Commerce, University College, Mangalore.
6. Dr Mathew Thomas Gil, Subject Expert, Asst Professor, Sr Scale, Department of Commerce, MIT Campus. Manipal Academy of Higher Education.
7. C A Anantesh Prabhu, Representative from Industry, Managing partner in Aruna Industries, Manufacturer of food products under the brand name ARUNA.
8. C A Chaitra P, C A, Meritorious Alumnus, CAIIB, BCom, Chief Manager, Regd & Head Office, Karnataka Bank Ltd, Pumpwel, Mangalore,
9. Ms Blanche Rodrigues, Student Representative , Class: II BCom Section: B, Reg No: 213272,
10. Ms Nanda devi, –Asst Manager, Business Relations and Operation (ISDC Representative)
11. C A Deepika Vasani - Faculty of KVC Academy, Mangalore
12. Mr. Rojer K Mathew- Special invitee, Corporate trainer- Business Intelligence, Analytics and SAP, Managing Head, Business Intelligence Lab, Mangalore
13. Members of the Faculty of Commerce and faculty deputed from economics and mathematics.

Programme Outcomes

On completion of three years BCom Degree Programme successfully, the graduate will be able to:

PO 1: Develop a thorough understanding of various fundamental concepts of commerce, finance and economics and apply them in real life situations.

PO 2: Apply knowledge, understanding and skill to identify the unsolved problems in rapidly changing business environment and analyse and assess these problems using appropriate methodology.

PO 3: Develop a good value system leading to high ethical and moral conduct, to meet the expectations of established legal practices in the field of Commerce.

PO 4: Stand with the requirement of business sector seeking youth fit for employment in the world of work, with the acquired competencies and attitudes.

PO 5: Build a strong footing for advanced studies in Commerce and its allied areas on multiple disciplines concerned with commerce.

PO 6: Engage in the process of reflective, independent and pragmatic thinking by understanding the concepts in every area of commerce and business.

PO 7: Acquire various soft skills like communication, analytical and computer literacy required to manage complete business situation as well as life situations.

PO 8: Apply their knowledge necessary to address complex environmental, gender related and legal issues at local, regional and global scale.

PO 9: Write analytically in a variety of formats, including essays, research papers, reflective writing, and critical reviews of secondary sources using language skills.

Programme Specific Outcomes:

After the successful completion of the BCom Degree Programme, the graduates will be able to:

PSO-1: Understand various concepts and theories providing strong academic foundation in the field of economics and business.

PSO-2: Acquaint and demonstrate practical skills in areas of Marketing, Banking, Business Management, Taxation and Human Resource Management.

PSO-3: Acquire practical skills to work as tax consultant, audit consultant, investment consultant and other financial supporting services.

PSO-4: Apply the practical skills in Accounting and Costing and able to handle independently accounts and costing functions in the business.

PSO-5: Exhibit gender sensitivity with the knowledge gained from the aspects related to gender equity.

PSO-6: Apply various technical ICT tools to explore, analyse and use the information for business purposes.

CBCS – B Com. Degree Programme Structure

NEP SCHEME – 2021-22

B.COM. – I SEMESTER

COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 735 LA1.1	Language - I English	AECC	3+1+0	40	60	100	3
G 736 LA3.1/ G 740 LA7.1/ G 137 LA2.1/ G 739 LA8.1/ G 750 LA6.1/ G 751 LA5.1/ G 538 LA4.1	Language - II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 310 DC1.1	Financial Accounting	DSC	3+0+2	40	60	100	4
G 310 DC2.1	Management Principles and Applications	DSC	4+0+0	40	60	100	4
G 310 DC3.1	Principles of Marketing	DSC	4+0+0	40	60	100	4
G 310 OE1.1/ G 310 OE2.1/ G 310 OE3.1	Managerial Economics/ Accounting for Everyone/ Financial Literacy	OEC	3+0+0	40	60	100	3
G 707 SB1.1	Digital Fluency	SEC-SB	1+0+2	20	30	50	2
G 705 VB1.1	Physical Education - Yoga	SEC-VB	0+0+2	-	25	25	1
G 706 VB2.1	Health and Wellness	SEC-VB	0+0+2	-	25	25	1
						700	25

NEP SCHEME – 2021-22

B.COM. – II SEMESTER

COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 735 LA1.2	Language-I English	AECC	3+1+0	40	60	100	3
G 736 LA3.2/ G 740 LA7.2/ G 137 LA2.2/ G 739 LA8.2/ G 750 LA6.2/ G 751 LA5.2/ G 538 LA4.2	Language-II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 310 DC1.2	Advanced Financial Accounting	DSC	3+0+2	40	60	100	4
G 310 DC2.2/ G 310 DC3.2	Business Mathematics/ Corporate Administration	DSC	3+0+2	40	60	100	4
G 310 DC4.2	Law & Practice of Banking	DSC	4+0+0	40	60	100	4
G 310 OE1.2/ G 310 OE2.2/ G 310 OE3.2	Public Finance/ Financial Environment/ Investing in Stock Markets	OEC	3+0+0	40	60	100	3
G 702 AE1.2	Environmental Studies and Value Education	AECC	1+0+2	20	30	50	2
G 703 VB1.2	Physical Education-Sports	SEC-VB	0+0+2	-	25	25	1
G 704 VB2.2	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	25	1
						700	25

NEP SCHEME – 2021-22

B.COM. – III SEMESTER

COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 735 LA1.3	Language – I English	AECC	3+1+0	40	60	100	3
G 736 LA3.3/ G 740 LA7.3/ G 137 LA2.3/ G 739 LA8.3/ G 750 LA6.3/ G 751 LA5.3/ G 538 LA4.3	Language – II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 310 DC1.3	Corporate Accounting	DSC	3+0+2	40	60	100	4
G 310 DC2.3	Business Statistics	DSC	4+0+0	40	60	100	4
G 310 DC3.3	Cost Accounting	DSC	4+0+0	40	60	100	4
G 310 OE1.3/ G 310 OE2.3/ G 310 OE3.3	Entrepreneurial Skills/ Advertising Skills/ Modern Bank Management	OEC	3+0+0	40	60	100	3
G 350 SB1.3	Artificial Intelligence	SEC	1+0+2	20	30	50	2
G 703 VB1.3	Physical Education-Sports	SEC-VB	0+0+2	-	25	25	1
G 704 VB2.3	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	25	1
						700	25
G 701.3	Human Rights and Value Education						

NEP SCHEME – 2021-22

B.COM. – IV SEMESTER

COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 735 LA1.4	Language-I English	AECC	3+1+0	40	60	100	3
G 736 LA3.4/ G 740 LA7.4/ G 137 LA2.4/ G 739 LA8.4/ G 750 LA6.4/ G 751 LA5.4/ G 538 LA4.4	Language-II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 310 DC1.4	Advanced Corporate Accounting	DSC	3+0+2	40	60	100	4
G 310 DC2.4	Costing Methods & Techniques	DSC	3+0+2	40	60	100	4
G 310 DC3.4	Business Regulatory Framework	DSC	4+0+0	40	60	100	4
G 350 SB2.4	Constitution of India & VE	AECC	3+0+0	40	60	100	3
G 702 AE1.4	Financial Education and Investment Awareness	SEC	2+0+1	20	30	50	2
G 703 VB1.4	Physical Education-Sports	SEC-VB	0+0+2	-	25	25	1
G 704 VB2.4	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	25	1
						700	25

SEMESTER I

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G 310DC1.1

Name of the Course: Financial Accounting

Course Credits

4 Credits

No. of Hours per Week

5 Hrs

Total No. of Teaching Hours

56 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

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

- a) Understand the theoretical framework of accounting as well accounting standards.
- b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
- c) Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- e) Outline the emerging trends in the field of accounting.

Syllabus:

Hours

Module No. 1: Theoretical Framework of Accounting

10

Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).

Module No. 2: Financial Statements of Sole Proprietors

12

Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account- Balance Sheet.

Module No. 3: Consignment Accounts

12

Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.

Module No. 4:Royalty Accounts

12

Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.

Module No. 5: Insurance Claims for Loss of Stock & Loss of Profit

10

Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss

of Profit-Average Clause.

Skill Developments Activities:

1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
2. Collect Annual Reports of sole proprietors and identify the different components.
3. Preparation of Proform invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

SEMESTER I

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310DC2.1

Name of the Course: Management Principles and Applications

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	50Hrs

Pedagogy: Classrooms lecture, Group discussion, Seminar, Case studies & field work etc.,

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

- Understand and identify the different theories of organizations, which are relevant in the present context.
- Design and demonstrate the strategic plan for the attainment of organizational goals.
- Differentiate the different types of authority and chose the best one in the present context.
- Compare and chose the different types of motivation factors and leadership styles.
Choose the best controlling techniques for better productivity of an organisation.

Syllabus:

Hours

Module No. 1: Introduction to Management

10

Meaning-Features-Importance of Management- Functions of Management- Levels Of Management- Evolution of Management Thought: Classical theories- Henry Fayol's Administrative Management Theory- Neo-Classical Theory – Hawthorne Studies- Modern Management Theory-Systems Approach; Contingent Approach

Module No. 2: Planning and Decision Making

10

Planning: Meaning and Definition- Features – Importance- Advantages- Disadvantages-Types of Plans-The Planning Process.

Strategic Planning: Meaning, importance- Strategic Planning Process – Tools of Strategic Planning - SWOT Analysis, TOWS Analysis, BCG Matrix and Environmental Analysis.

Decision Making: Concept-Importance- Types of decisions- Steps in decision making Process

Module No. 3: Organizing

10

Meaning and Definition- Features- Process of Organizing- Principles of Organizing -Organisation Structures: Formal and Informal organizations; Delegation of Authority- Span of Management- Centralization and Decentralization

Module No. 4: Staffing and Leading

10

Staffing: Meaning, Human Resource Planning; Staffing Process – Recruitment and Selection – Training and development – methods and importance of training and development.

Motivation: Meaning- Types of Motivation: - Motivation Theory – Maslow's Need Hierarchy Theory; Herzberg Two factor Theory, Vroom's Expectancy Theory

Leadership: Meaning and Importance – Types of Leadership- Leadership Theories - House's Path Goal Theory, Fred Fiedler's situational Leadership; transactional and transformational leadership.

Communication – Meaning –features – types – Barriers to effective Communication- Steps to

Module No. 5 : Control and Coordination

10

Control – Meaning and Definition- Principles of Effective control- Techniques of Control (in Brief)

Coordination – Meaning – Features – Importance- Principles of Coordination

Skill Developments Activities:

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

Text Books:

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

Note: Latest edition of text books may be used.

SEMESTER I

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310DC3.1

Name of the Course: Principles of Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	50Hrs

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 basic concepts of marketing and assess the marketing environment.
- Analyze the consumer behaviour in the present scenario and marketing segmentation.
- 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.

Syllabus: **Hours**

Module No. 1: Introduction to Marketing **10**

Meaning and definition of Market, Marketing and Marketing Management, Importance and concepts in Marketing, Selling v/s Marketing. Marketing Environment: Concept-importance-Micro and Macro Environment.

Module No. 2: Consumer Behaviour & Market segmentation **10**

Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour. **Market segmentation:** Concept, importance and bases; Strategies of market segmentation. Product differentiation vs. market segmentation.

Marketing Mix: Product-Price-Place & Promotion.

Module No. 3: Product and Pricing **10**

Product: Concept and features of Product, Concept of product mix; Branding-packaging and labelling; Stages in Product life-cycle; New Product Development Process.

Pricing: Meaning and Significance of Pricing. Factors affecting price of a product. Pricing policies and strategies.

Module No. 4: Promotion and Distribution **10**

Promotion: Nature and importance of promotion; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics;

Distribution: Channels of distribution - meaning and importance; Types of distribution channels: Wholesaling and retailing.

Module No. 5: Recent Developments in Marketing

10

Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Mobile Marketing, Social Media Marketing and Email Marketing.

Skill Development Activities:

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

Reference Materials:

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

Note: Latest edition of text books may be used.

SEMESTER I

Name of the Program: Bachelor of Commerce (B.Com)

Course Code: G310OE1.1 (Open Elective Course)

Name of the Course: Managerial Economics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

1. Describe the importance of managerial economics in decision making process.
2. Learners would be able to apply the concepts and principles in their day to day life.
3. Analyze how economic agents make decisions and choices using theoretical knowledge & practical approach.

Syllabus:

Hours

Module No. 1: NATURE AND SCOPE OF MANAGERIAL ECONOMICS

8

Economics- Meaning and definitions – Wealth definition, welfare definitions, scarcity definitions, growth – oriented definition, Nature of Economics – Arts or science, Positive or normative, Micro and macro nature, Methods – Deductive and inductive, Meaning, definitions of Managerial economics, Nature and Objectives of Managerial economics, Scope of Managerial Economics; Role and Responsibilities of Managerial economists, , Uses of Managerial Economics, , Relationship of Managerial Economics with Statistics, Accounting and Operations Research, The Basic process of decision making.

Module No. 2: : FUNDAMENTAL CONCEPTS OF MANAGERIAL ECONOMICS

8

Utility – Meaning – Creation of utility – Cardinal and Ordinal utility –Marginal and total utility;; Law of diminishing marginal utility –Explanation –Importance – Exceptions to the law , Law of Equi - marginal utility –Explanation- Limitations and Importance, Consumer surplus – Concept – Importance and criticisms of consumer surplus , Indifference curve analysis-meaning and properties, Budget Line and shifts in budget line, Managerial theories: Baumol’s Model, Marris’s Hypothesis, Williamson’s Model. Case Study:Dabur India Limited: Growing Big and Global

Module No. 3: THEORY OF DEMAND AND DEMAND FORECASTING

8

Demand – Demand determinants – law of demand – Demand function –; forces behind demand

curve – exceptions to the law of demand- changes in demand and quantity demanded, Elasticity of demand, price, income and cross elasticity of demand, measurement and importance of elasticity of demand, Demand forecasting – meaning and significance – methods of demand forecasting – steps involved in demand forecasting – criteria of a good demand forecasting

Module No. 4: PRODUCTION, COST AND REVENUE ANALYSIS

8

Production function, Law of variable proportion, Isoquant curve – Meaning , properties, Marginal Rate of Technical Substitution , Economies of scale ,Supply analysis – Meaning , determinants of supply , law of supply , Break Even Analysis – Meaning, Assumptions, Determination of BEA, Limitations, Uses of BEA in Managerial decisions. Case Study: Automobile Industry in India: New Production paradigm.

Module No. 5: MARKET STRUCTURE AND PRICING PRACTICES

8

Perfect competition – Assumptions, , Measuring producers surplus under perfect competition ,; Meaning of general equilibrium; Monopoly – types, price discrimination– Essential conditions ,Price Discounts and differentials - Monopolistic competition – features, Oligopoly –features – Kinked demand model, Cournot Duopoly model, Stackel bergmodel,,Cartels, Case Study: Product life cycle pricing, Pricing Strategies: Price Skimming, Penetration Pricing, Loss leader pricing, Peak Load pricing. David Fights Goliath: The Nirma Story.

Skill Development Activities:

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

References:

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultanchand Sons, New Delhi.
2. Ahuja H.L. – Business Economics, Sultanchand & Sons, New Delhi
3. Mehta P.L., Managerial Economics, Sultanchand & Sons, New Delhi.
4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
6. Peterson H. Craig and W. Cris Lewis – Managerial Economics, Pearson Education, Singapore.
7. Salvatore Dominic – Managerial Economics, McGraw Hill, New York.
8. Kuldeep Gupta Raj Kumar, Business Economics, 2013, UDH Publishers & Distributors (P) Ltd.; 4th Edition.
9. K.K. Dewett Modern Economic Theory, 2013, S. S Chand & Sons, New Delhi
10. D.M. Mithani Managerial Economics: Theory & Application, 2012, Himalaya Publications
11. H. L. Ahuja Macro Economics- Theory & Policy, 2013, S. Chand & New Delhi
12. Mote, Paul, Gupta Managerial Economics, 2012, Tata McGraw Hill
13. D.N. Dwivedi Managerial Economics, 2010, Vikas Publishers
14. H.C. Peterson & W.C. Lewis Managerial Economics, 2013, Prentice Hall India
15. Edward Shapiro Macro Economics Analysis, 2012, Galgotia Publications
16. A. Koutyiannis Modern Micro Economics, 2012, McMillan Publications
17. Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
18. Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
19. Arthur O' Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes)
20. Varian, Hal R.: Intermediate Microeconomics (Sixth edition)

Case study reference:

Geethika, Ghosh & Choudhury, Managerial Economics 2/e, McGraw Hill. 2011 **Note: Latest edition of text books may be used.**

SEMESTER I

Name of the Program: Bachelor of Commerce (B.Com)

Course Code: G3100E2.1 (Open Elective Course)

Name of the Course: Accounting for Everyone

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

- Analyze various terms used in accounting;
- Make accounting entries and prepare cash book and other accounts necessary while running a business;
- Prepare accounting equation of various business transactions;
- Analyze information from company's annual report;
- Comprehend the management reports of the company.

Syllabus:

Hours

Module No. 1: Introduction to Accounting

08

Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations and individuals.

Module No. 2: Basic Terms and Accounting principles

08

Some Basic Terms – Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year. Accounting standards- Meaning. Accounting Concepts and conventions.

Module No. 3: Transactions and Recording of Transactions

08

Features of recordable transactions and events. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)

Module No. 4 Preparation of Financial Statements

08

Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)

Module No. 5: Company Accounts

08

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

Skill Development Activities:

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large scale organization and analyze the same.
5. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

SEMESTER I

Name of the Program: Bachelor of Commerce (B.Com)

Course Code: G310 OE3.1 (Open Elective Course)

Name of the Course: Financial Literacy

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;
4. Open, avail, and manage/operate services offered by post offices;
5. Plan for life insurance and property insurance & select instrument for investment in shares

Syllabus:

Hours

Module No. 1: Introduction

08

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

Module No. 2: Financial Planning and Budgeting

08

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

Module No. 3: Banking Services

08

Types of banks; Banking products and services – Various services offered by banks; Types of bank

deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

Module No. 4: Financial Services from Post Office

08

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, KishanVikasPatra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Module 5: Protection and Investment Related Financial Services

08

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under PradhanmantriAwasYojana – Rural and Urban.

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

Skill Development Activities:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.

4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.
5. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

SEMESTER II

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310DC1.2

Name of the Course: Advanced Financial Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	56Hrs

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 & compute the amount of claims for loss of stock & loss of Profit.
- Learn various methods of accounting for hire purchase transactions.
- Deal with the inter-departmental transfers and their accounting treatment.
- Demonstrate various accounting treatments for dependent & independent branches.
- Prepare financial statements from incomplete records.

Syllabus: **Hours**

Module No. 1: Hire Purchase Accounting **12**

Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.

Module No. 2: Departmental Accounts **12**

Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment

Module No. 3: Accounting for Branches **12**

Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).

Module No. 4: Conversion of Single Entry into Double Entry **12**

Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.

Module No. 5: Emerging Trends in Accounting **08**

Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet--Creative

Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).

Skill Developments Activities:

1. Identify the procedure & documentations involved in the insurance claims.
2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Identify the common expenditures of an organisation among various departments.
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

SEMESTER II

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310DC2.2

Name of the Course: Business Mathematics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	56 Hrs

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

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

- Understand the number system and indices applications in solving basic business problems.
- Apply concept of commercial arithmetic concepts to solve business problems.
- Make use of theory of equation in solving the business problems in the present context.
- Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems.
- Apply measurement of solids in solving simple business problems.

Syllabus:

Hours

Module No. 1: Number System, Indices and Set theory

12

Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems. Set theory-Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon;

Module No. 2: Commercial Mathematics

12

Introduction - Meaning of Simple and Compound interest and problems thereon,-Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.

Module No. 3: Theory of Equation

10

Introduction - Meaning-Problems on Linear equations and solving pure and adfected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).

Module No. 4: Permutations & Combinations, Probability and Matrices

12

Meaning and problems on permutations and combinations; Probability, addition and multiplication theorem of Probability (without proof) and its application. Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.

Module No. 5: Measurement of Solids

10

Introduction - Meaning and problems on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder. Concept of Limits. Meaning of differentiation.

Skill Developments Activities:

1. Show the number of ways in which your telephone number can be arranged to get odd numbers.
2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
3. Use Matrix principles to implement food requirement and protein for two families.
4. Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.
5. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

SEMESTER II

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310DC3.2

Name of the Course: Corporate Administration

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	50Hrs

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.

Syllabus:

Hours

Module No. 1: Introduction to Company

10

Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - -Kinds of Companies – One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.

Module No. 2: Formation of Companies

10

Introduction -**Promotion Stage:** Meaning of Promoter, Position of Promoter & Functions of Promoter, **Incorporation Stage:** Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, **Subscription Stage** – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, **Commencement Stage** – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration.

Module No. 3: Company Administration

10

Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.

Module No. 4: Corporate Meetings

10

Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum – Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.

Module No. 5: Winding Up

10

Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.

Skill Development Activities:

1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same.
2. Visit any Registrar of the Companies; find out the procedure involved in the formation of the companies.
3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.
4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

SEMESTER II

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310DC4.2

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	50Hrs

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.

Syllabus: **Hours**

Module No. 1: Introduction to Banking **10**

Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.

Module No. 2: Paying and Collecting Banker **10**

Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights. **Collecting Banker:** Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.

Module No. 3: Customers and Account Holders **10**

Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.

Module No. 4: Negotiable Instruments **10**

Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements:

Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement. Dishonour of negotiable instruments- meaning and modes of dishonour. Dishonour of Cheque and its legal consequences.

Module No. 5: Recent Developments in Banking

10

Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking- Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet- Crypto currency- KYC norms – Basel Norms - Mobile banking-E-payments - E-money. Any other recent development in the banking sector.

Skill Development Activities:

1. Refer RBI website and identify the different types of banks operating in India.
2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
3. Collect and fill dummy account opening forms as different types of customer.
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.
5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

SEMESTER II

Name of the Program: Bachelor of Commerce (B.Com)

Course Code: G 310 OE1.2 (Open Elective Course)

Name of the Course: PUBLIC FINANCE

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

- Identify the basis of Money and sources of Public Finance
- Identify the stages of business cycles and take appropriatedecisions.

Syllabus: **Hours**

Module No. 1: Money **08**

Meaning, Definitions, Functions & Classification - Money and Near money. Demand and supply of money: Determinants; High – powered money and the money multiplier.

Module No. 2: Theories of Money and its application **08**

Value of Money: meaning and theories - The quantity Theory of money – Fisher’s Theory and the Cambridge Equations, Friedman’s restatement of the quantity theory- Index Numbers – meaning, types and uses. Inflation: meaning, types, causes, effects and remedies

Module No. 3: Business Cycles **08**

Meaning features, Phases- causes: Hawtrey’s theory, Hick’s theory and Schumpeter’s Theory – Measures to control business cycles

Module No. 4: Public Finance **08**

Meaning, Difference between public Finance and Private Finance; Components of public finance principle of maximum social advantage. Public Revenue – Meaning, Sources, Canons of taxation. Public Expenditure – Meaning and Classification (Heads of Public Expenditure) Public Debt – Meaning Sources types of Public debt and methods of redemption

Module 5: Fiscal Policy and Deficit Finance **08**

Public Budget - Meaning, Objectives, Components and types Fiscal Policy – Meaning, Objectives and Components Role of Fiscal policy in developing economy – Deficit finance

Skill Development Activities:

- Acquire basics of money market operations& functioning of the moneymarket through intermediaries.
- Acquire knowledge about the functioning of the economic system & about

economicfluctuations.

3. Gains hand on experience of working of the banking system & the monetary policy.
4. Understand the importance of Inter-NationalFinance
5. Any other activities, which are relevant to the course.

Books for reference:

1. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education, 6thedition,2009.
2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 3rdedition,2009.
3. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5thedition, 2011.
4. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7th edition,2011.
5. N. Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan, 2006.
6. Musgrave Public Finance theory and Practice, Tata McGraw Hill, 5th Edition,2011.
7. Taylor, ' PublicFinance'.

Note: Latest edition of text books may be used.

SEMESTER II

Name of the Program: Bachelor of Commerce (B.Com)

Course Code: G 310 OE2.2 (Open Elective Course)

Name of the Course: Financial Environment

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. Understand the fundamentals of Indian Economy and its significance.
2. Evaluate the impact of monetary policy on the stakeholders of the Economy.
3. Assess the impact of fiscal policy on the stakeholders of the Economy.
4. Examine the status of inflation, unemployment and labour market in India
5. Inference the financial sector reforms in India.

Syllabus: **Hours**

Module No. 1: Fundamentals of India Economy **08**

Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Marco financial indicators.

Module No. 2: Monetary Policy **08**

Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance

Module No. 3: Fiscal Policy **08**

Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.

Module No. 4: Inflation, Unemployment and Labour market **08**

Introduction - **Inflation:** Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; **Unemployment** – natural rate of unemployment-frictional & wait unemployment. **Labour market** and its interaction with production system; Phillips curve-the trade-off between

inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational

Module 5: Financial Sector Reforms:

08

Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act- Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.

Skill Development Activities:

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

Text Books:

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

Note: Latest edition of text books may be used.

SEMESTER II

Name of the Program: Bachelor of Commerce (B.Com)

Course Code: G 310 OE3.2 (Open Elective Course)

Name of the Course: Investing in Stock Markets

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

1. Explain the basics of investing in the stock market, the investment environment as well as risk & return.
2. Analyze Indian securities market;
3. Examine EIC framework and conduct fundamental analysis;
4. Perform technical analysis;
5. Invest in mutual funds market.

Syllabus: **Hours**

Module No. 1: Basics of Investing **08**

Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

Module No. 2: Fundamental Analysis **08**

Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

Module No. 3: Technical Analysis **08**

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

Module No. 4: Indian Stock Market **08**

Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of

orders, using brokerage and analyst recommendations

Module 5: Investing in Mutual Funds

08

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

Skill Development Activities:

1. Work on the spreadsheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate of risk and return of stocks using price history available on NSE website.
5. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

SEMESTER III

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310DC1.3

Name of the Course: Corporate Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	56Hrs

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

CO 1: Maintain the books of accounts and pass accounting entries of corporate entities.

CO 2: Prepare the annual accounts of companies as per the Companies Act 2013

CO 3: Independently value the goodwill and shares for the benefit of stakeholders of the corporate entities.

CO 4: Get an awareness of current issues of social accounting, environmental accounting, buy back of shares and Human Resource Accounting

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.

Syllabus: Contents

Hours

Module No. 1: Corporate Accounting – Issue of shares:

12

Meaning and features of company, Types of companies, Share capital and types of shares, Journal entry for the issue, forfeiture and reissue when shares are issued at par, at discount and at premium, issue of shares for consideration other than cash, Underwriting of shares and debentures – meaning, SEBI guidelines, kinds of underwriting, determination of liability in respect of underwriting contract.

Module No. 2: Issue and Redemption of debentures:

10

Meaning, features and types of debentures, Issue of debentures – different ways, issue of debentures in different conditions of redemption, redemption of debentures – methods of redemption of debentures (Sinking Fund method only) – problems

Module No. 3: Financial statement of limited companies:

12

Financial Statements – meaning, qualitative characteristics and purpose of financial statements, assumptions of financial statements, AS 1, preparation and presentation of final accounts as per Companies Act

Module No. 4: Valuation of goodwill and shares:

12

Meaning and features of goodwill, types of goodwill, methods of valuation of goodwill-Average profits method, Super-profits method, Capitalization method and Annuity method (problems under each method), impairment of goodwill. Valuation of shares- meaning and purpose of valuation of shares, methods of valuation - Assets backing method, Yield method, Earning yield method, Price/Earning method and fair value method (problems under each method).

Module No. 5: Recent issues in Corporate Accounting

10

Corporate Social Reporting – meaning, social cost Vs social benefit, objectives of social Accounting, Environmental Accounting – meaning, types of environmental costs, environmental reporting. Human Resource Accounting – meaning and definition, objectives and assumptions of HRA, HR Models (brief theory only), Buy Back of shares – meaning, purpose and legal implications.

Skill Developments Activities:

- Analyse the primary issue of shares with procedure for the issue and allotment of shares of a limited company
- Collect financial statement of a listed company and ascertain the value of goodwill and shares
- Visit an investment banker and study the underwriting business done by them.
- Collect annual returns of limited companies and analyse social reporting of those companies.
- Visit a company and analyse the environmental accounting and reporting system of that company

Books for Reference:

- Sukla MC & Grewal T S-Advanced Accountancy, S. Chand & Sons, New Delhi
- Gupta R L and Radhaswamy- Advanced Accountancy, Theory, Method and Application, S. Chand& Sons, New Delhi
- Dr Ravi M kishore – Advanced Accounting with Accounting Standards, Taxmann’s Publications
- S. P. Jain and K.L. Narang- Advanced accountancy, Kalyani Publishers, Ludhiana
- Maheshwari S N & Maheshwari S K-Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi
- Arulandan MA and Raman KS- Advanced Accountancy, Himalaya Publishing House, Delhi

Note: Latest edition of text books may be used.

SEMESTER III

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310DC2.3

Name of the Course: Business Statistics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5Hrs	56Hrs

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

CO1: Identify a statistical method for solving practical problems.

CO2: Discuss critically the uses and limitation of statistical techniques.

CO3: Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis.

CO4: Evaluate critically the underlying assumptions of analysis tools.

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc

Syllabus: **Hours**

Module No. 1: Introduction to statistics **12**

Meaning, definition and characteristics of statistics, functions of statistics, importance of statistics in business, limits of statistics. Statistical investigation, census and sample investigation, collection of primary and secondary data, editing of the statistical data, classification and tabulation. Frequency distribution and statistical series.

Module No. 2 : Measurement of central tendency **12**

Central tendency, mean, median, mode, partition values, geometric mean and harmonic mean, weighted mean and combined mean.

Module No. 3: Measure of dispersion **10**

Dispersion, absolute and relative measure of dispersion, range, quartile deviation, mean deviation from mean and median and their coefficients, standard deviations, coefficients of variation and variance. Skewness and its coefficients.

Module No. 4: Correlation and Regression analysis **10**

Correlation, types of correlation, uses of correlation, methods of correlation – Karl Pearson's coefficient of correlation, spearman's rank correlation, probable error.

Regression analysis, uses of regression analysis, comparison between regression and correlation, regression coefficients, construction of simple regression equations, X on Y and Y on X.

Significance and components of time series, computation of trend values by moving average method and least square method.

Meaning types and uses, fisher's index, Laspeyre's index and passche's index number. Consumer price index , construction of consumer price index number – Aggregative expenditure method and family budget method.

Skill Based Activities

- Students are given different project topics where they have to collect primary and secondary data using various methods of collecting data.
- Students need to find the trend value of the sales of a company in different years using time series analysis.
- Students have to analyse the performance of a batsman in 10 matches using coefficient of variation.

Books for reference

- Gupta, S.C. and Kapoor, V.K., Fundamentals of Applied Statistics, Sultan Chand and Sons Publishers.
- Vittal R.R., Business Statistics, Margham Publications, Chennai.
- Gupta S.P., Statistical Methods, Sultan Chand and Sons Publishers. New Delhi,
- Yule and Kendall, Introduction to Theory of Statistics, Universal Book Stall, New Delhi,
- Croxton and Cowden, Applied General Statistics., Sir Isaac Pitman and Sons. Ltd., London.
- C.M.Chikkodi, & Satyaprasad, B. *Business statistics*. Mumbai: Himalaya Publishing House.
- Aggarwal, S., & Bhardwaj, S.. *Business Statistics*. Ludhiana: Kalyani.
- Wilson, M..*Business Statistics*. Mumbai: Himalaya Hublishing House.
- Levin, R. I., & Rubin, D. S. *Statistics for management*. Delhi: Pearson.
- Gupta, S.C., & Gupta, I. *Business Statistics*. Mumbai: Himalaya Publishing House
- Levin Richard I, Rubin, Davids : *Statistics for Management*

Note: Latest edition of text books may be used

SEMESTER III

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310DC3.3

Name of the Course: Cost Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5Hrs	56Hrs

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

CO 1: Apply the knowledge of basic concepts of cost accounting.

CO 2: Execute the preparation of cost sheet.

CO 3: Understand the concept of material control

CO 4: Analyse overhead cost classifications and methods of absorption of overheads

CO 5: Identify the causes of disagreements in profits and reconcile the same.

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc

Syllabus

Hours

Module No. 1: Basic concepts of Cost Accounting

12

Meaning and definition of cost, costing, cost accounting, cost accountancy Objectives of cost accounting, limitations of financial accounting, advantages of cost accounting, Cost concept, cost Unit and cost centre; elements of costs; Classification of cost on the basis of elements, functions and behavior, Preparation of cost sheet and estimated cost sheet.

Module No. 2: Material control

12

Meaning, objectives and essentials of material control;

Purchase of material: types of purchasing- centralized and decentralized; Purchase procedure.

Pricing of material purchase- simple problems. Inventory control-meaning and techniques.

Fixation of stock level- EOQ, ABC analysis. Problems on EOQ and stock level. Bin card (only theory).

Perpetual inventory control: maintenance of stores record, stores ledger- continuous stock verification merits and demerits; methods of pricing the material issues, material losses and its treatment, problems on FIFO and weighted average method

Module No. 3: Labour Costs

12

Labour- meaning and elements of labour costs; direct and indirect labour cost. Time keeping and Time booking- meaning and objectives. Idle time and over time- causes and control,

Labour turn over- meaning, causes and measurement of labour turn over; (simple problems on labour turnover rate). Problems on calculation of labour costs. Systems of wage payment. Time wage: merits and demerits. Incentive systems; simple problems Piece Rate System, Taylor's Differential Piece Rate System, Halsey's Incentive Plan and Rowan's Incentive Plan (Simple problems)

Module No. 4: Overheads

12

Meaning, overhead cost classification; classification on the basis of functions, elements and behavior.; Problems on primary distribution of factory overheads. Secondary distribution of overheads; meaning of apportionment, methods of reapportionment- direct distribution, step-ladder method, reciprocal service method, simultaneous equation method and repeated distribution method. Problems on secondary distribution method. Absorption of overheads: meaning; methods of absorption of production overheads: Percentage on direct material cost, direct labour cost, prime cost, direct labour hour rate, machine hour rate.

Module 5: Reconciliation of Cost and Financial Accounts

8

Meaning and need for reconciliation, reasons for disagreement in profits, procedure for reconciliation, problems on reconciliation statement. Memorandum Reconciliation Account (meaning only).

Skill Development activities:

- Identify different types of cost involved in FMCG product
- list and classify different type of cost involved in any two consumer durables
- collect different types of material used in any two product

Text Books:

- .Murthy A; Gurusamy S, Cost Accounting Ed 2, Tata McGraw Hill Publishing Company Limited, New Delhi,
- Lal Jawahar; SrivastavaSeema, Cost Accounting Ed 4, Tata McGraw-Hill Publishing Company Limited, New Delhi,
- Rathnam P V; Lalitha P, Rathnams Cost Accounting Ed 2, KitabMahal, Allahabad,
- Horngren Charles T; DatarSrikant M; Foster George; RajanMadhav V; Ittner Christopher, Cost Accounting: A Managerial Emphasis Ed 13, Pearson Prentice Hall, New Delhi,
- Agarwal N K; Jain Deepali, Cost Accounting: Concepts and Methods Ed 2, Asian Books Pvt Ltd., New Delhi,
- Nigam B M Lall; Jain I C, Cost Accounting: Principles and Practice, PHI Learning Pvt. Ltd., New Delhi,
- Arora M N, Essentials of Cost Accounting, Vikas Publishing House Pvt Ltd., , Noida,

- Jain S P; Narang K L; AgarwalSimmi, Advanced Cost Accounting: Cost Management, Kalyani Publishers, Ludhiana,
- Jain S P; Narang K L, Cost and management accounting, Kalyani Publishers, Ludhiana,
- Banerjee Bhabatosh, Cost accounting: theory and practice Ed 12, PHI Learning Pvt. Ltd., New Delhi,

Note: Latest edition of text books may be used.

SEMESTER III

Name of the Program: Bachelor of Commerce (B.Com)

Course Code: G3100E1.3 (Open Elective Course)

Name of the Course: Entrepreneurial skills

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

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

CO1: Learn skills to be an effective and capable entrepreneur.

CO2: Comprehend the key factors influencing entrepreneurial possibilities.

CO3: Recognize and creatively think to design and innovate unique business opportunities.

CO4: Understand the skills and knowledge for running and managing a new business.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus

Hours

Module No. 1: Entrepreneurship -Introduction

08

Concept and need of entrepreneurship; Characteristics and Types of Entrepreneurship; challenges of entrepreneurship. Women entrepreneurship – challenges of women entrepreneurship in India; developing women entrepreneurship; success stories of women entrepreneurship – case study

Module No. 2: Starting New venture

08

Creating and starting the venture - Steps for starting a small industry-idea generation, preparation of business plan - selection of types of organization - Entrepreneurship opportunities.

Module No. 3: Managing new venture

08

Managing, growing and ending the new venture - Preparing for the new venture launch -early management decisions Managing early growth of the new venture- new venture expansion strategies and issues - Going public - ending the venture.

Module No. 4: Financing of Enterprise

08

Financial Planning – need; Sources of finance – internal and external sources of finances; short term and long term finance; venture capital and angel investors; institutional finance; institutional support to entrepreneurs – incentives and facilities

Module 5: Entrepreneurship Development and Government

08

Role of Central Government and State Government in promoting Entrepreneurship - Introduction to various incentives, subsidies and grants - Export Oriented Units - Fiscal and Tax concessions available. Government schemes for financial support to startups in India, MUDRA loan scheme, Atal Innovation Mission, startup India seed fund, ASPIRE.

Skill Development Activities:

1. Present video clip or podcast by successful entrepreneurs discussing about their entrepreneurial journey.
2. Conducting a activities like The Two-Minute Pitch Exercise, The Soft Skills Exercise, The Business Thesis Exercise, The Envelope Exercise and any other activity relating to the course
3. Visit to any entrepreneurial development training center.
4. Collect the information about the incentives provided by the government.

Text Books:

1. Buame, S, Entrepreneurial And Innovative Management, School of Administration
2. Dwomo-Fokuo, E. Entrepreneurship Theory And Practice, Kumasi Polytechnic
3. Hisrich,R.D., Peters, M.P. Entrepreneurship Starting, Developing And Managing A New Enterprise, 3rd edition, Richard Dirwin Inc.
4. Kuratko, D.F., hodgetts, R.M, Entrepreneurship, A Contemporary Approach, 2nd edition, the Dryden Press.Vasanth Desai " Dynamics of Entrepreneurial Development and Management Himalaya Publishing House.
5. N.P.Srinivasan & G.P.Gupta," Entrepreneurial Development ", Sultanchand & Sons.
6. P.Saravanavelu "Entrepreneurship Development ",Eskapee Publications.
7. Satish Taneja, Entrepreneur Development ", New Venture Creation.
8. Robert D.Hisrich, Michael P.Peters, " Entrepreneurship Development, Tata McGraw Hill edition.

Note: Latest edition of text books may be used.

SEMESTER III

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310OE2.3(Open Elective Course)

Name of the Course: Advertising Skills

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40Hrs

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

CO1: Explain types of advertising media.

CO2: Identify the factors that affect media selection.

CO3: To learn evolve advertising strategy, formulate budget

CO4: Understand ethical aspects in advertising

CO5: Familiarize online portals in advertising

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Syllabus: **Hours**

Module No. 1: ADVERTISING - INTRODUCTION **8**

Meaning and definition, features of advertising, key players in the advertising industry, significance and criticism of advertising. Role of Advertising in Marketing Mix.

Module No. 2: ADVERTISING APPEALS **8**

Meaning and features of advertising appeals, types of advertising appeal- rational, emotional and moral . (Case study on advertising appeal).

Module No. 3: ADVERTISING MEDIA **8**

Media planning, newspaper, magazine, radio, television, direct mail, outdoor, point of purchase, internet, infomercial and Influencer Marketing.

Module No. 4: ADVERTISING MANAGEMENT **8**

Selecting target audience, setting advertising goal, developing message strategy, advertising copy-features and its elements, evaluating effects message copy.

Module No. 5: ETHICAL ISSUES IN ADVERTISING **8**

Ethics in advertising – misleading and surrogate advertising; Advertising regulatory bodies.

Skill development activities:

- Prepare an advertisement copy.
- Draft a mail for advertising a product.
- List different types of misleading advertisement.
- Analyses cases registered in consumer court regarding misleading advertisement.

Text Books:

- Advertisement Management, C L Tyagi, Arun Kumar, Atlantic Publishers,
- Advertisement Management, Poonia Virenders, Gennext Publication
- Advertisement Management, Donald W JugenheimerNadCarrt D Kelley, Roulledge,
- Philip Kotler and Gary Armstrong .
- “Principles of Marketing”, Pearson Publication New Delhi
- Ramaswamy and Namakumari ,“Marketing Management”, Mcgraw hill Education
- Parithosh Sharma “Marketing Management”, fifth edition, Gagankapur, New Delhi
- Gandhi. J C, “Marketing”, Tata McGraw hill, New Delhi
- Pillai and Bhagavathi, “Modern Marketing” forth edition, S Chand , NEW DELHI
- RajanSaxena, “Marketing Management”, Mcgraw Hill Education, New Delhi
- William Stanton, ” Fundamentals of Marketing”, Tata McGraw Hill, New Delhi
- Philip Kotler, “Marketing Management” , Prentice Hall of India Ltd
- S H Kazmi “Marketing Management” Excel Books, New Delhi

SEMESTER III

Name of the Program: Bachelor of Commerce (B.Com)

Course Code: G3100E3.3 (Open Elective Course)

Name of the Course: Modern Bank Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40Hrs

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

CO 1: Have clear understanding of the concepts and operations of modern banks

CO 2: Get knowledge in functions of RBI and other banks.

CO 3: Understand various modern banking products and services offered.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus	Hours
Module No. 1: Introduction to Bank	8
Meaning and definition of Bank, origin and development of modern banks, banking system in India, Types of Banks – commercial banks – meaning and functions. Investment banks, unit banking, scheduled and non-scheduled banks, public and private sector banks, retail banking, wholesale banking, chain banking, branch banking – meaning and features	
Module No. 2: Functions of Reserve Bank of India	8
Traditional and promotional functions of RBI, role of RBI in agricultural and industrial financing	
Module No. 3: Bank Operations	8
.Lending - Principles of lending, Advances – Secured and Unsecured. Retail lending – Home loan, car loan, loan against securities, Credit cards, personal loan, educational loan; term Loans, Cash Credit, Overdraft, Discounting of Bills of Exchange. Modes of creating charge on securities – meaning and features; types of securities. NPA management (meaning and features). Merchant Banking - meaning and functions.	
Module No. 4 : KYC Norms and Banking Services	8
Meaning of KYC and documents required for KYC; Understand the role of KRA's, Identify how to do KYC for minors and NRI's, Banking Services - Service channels – branch, ATM, internet, mobile banking; e - cheque, electronic fund transfer, debit cards, smart cards. Payment and collection services – cheques, Demand Drafts, ECS, electronic funds transfers, cash management, cheque clearing. Ancillary services – locker and safe custody, payment of taxes and bills. Financial services – Sale of insurance and mutual funds, gold coins, Government bonds. Depository services – Demat and web trade; Foreign exchange.	

Universal Banking, Development banks, Payment Banks, global banking, bank frauds, relationship banking, remote account opening, loan origination.

Skill Development Activities;

- Visit a bank and study the modern banking services offered by the bank.
- Download financial statements of banks and analyze the NPA of those bank
- Analyze the issues and challenges of digital banking services by conducting customer survey.
- Analyze the ombudsman services of banks.

Text Books:

- IIBF, “Principles and Practices of Banking”, 2nd Edition, McMillian Publishers.
- Paul and Suresh, “Management of Banking and Financial Services”, Pearson Education.
- Sunderam and Varshney, “Banking Theory Law and Practices”, Sultan Chand and Sons.
- Varshney, P.N, “Banking Law and Practice”, Sultan Chand and Sons
- Desai, Vasant, “Banks and institutional management”, Himalaya Publications.
- Gurusamy, S., “Banking Theory: Law and Practice”, Tata McGraw Hill

Note: Latest edition of text books may be used.

SEMESTER IV

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310DC1.4

Name of the Course: Advanced Corporate Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	56Hrs

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

Co 1: Differentiate between Amalgamation and Restructuring and their accounting procedures

Co 2: To prepare consolidated financial statements of Holding and Subsidiary Companies

Co 3: Understand the implications IFRS and their significance in the corporate accounting

Co 4: Understand the concept of value added and value added statement in corporate accounting.

Co 5: Account for corporate brands

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Syllabus:

Hours

Module No. 1: Accounting for Amalgamation

12

Amalgamation – meaning, purpose, kinds of Amalgamation, consideration – methods of computing purchase consideration, AS 14 – Accounting for Amalgamation – mergers and acquisitions, accounting entries in the book of transferor and transferee companies under Pooling of Interest Method and Purchase methods.

Module No. 2: Accounting for Corporate Restructuring - Internal Reconstruction

10

Restructuring – meaning, reasons for restructuring, techniques of corporate restructuring, Reconstruction- Reconstruction Vs. Amalgamation, Internal reconstruction – meaning, methods and accounting entries for internal reconstruction.

Module No. 3: Winding up of Companies

12

Meaning and circumstances of liquidation, modes of winding up, preferential payments, Liquidators final statement of accounts.

Module No. 4: Consolidated Financial Statements

12

Introduction, definitions of Holding and Subsidiary Company. Procedure in the preparation of Consolidated Balance Sheet (problems), disclosure requirements.

Module No. 5: Recent Issues in Corporate Accounting

10

International Financial Reporting Standards - IFRS–meaning, need, conceptual framework, advantages of convergence with IFRS,

Value Added Statements – Value Added – definition, generation of value added, application of value added, value added statement, Value added Vs Economic Value Added, Concept of Economic Value Added.

Brand Accounting – Definition of ‘Brand’, Corporate Brand Accounting - objectives, valuation of Brands, difficulties in Brand Accounting (theory only).

Skill Developments Activities:

- Identify the recent corporate mergers and analyse the accounting implications and impact on share price of merged company.
- Analyse different modes of corporate restructuring of limited companies.
- Visit a multinational company and understand application of IFRS.
- Collect annual reports of companies and analyse the application of value added

Books for Reference:

- Sukla M C & Grewal T S-Advanced Accountancy, S. Chand& Sons, New Delhi
- Gupta R L and Radhaswamy - Advanced Accountancy, Theory, Method and Application, S. Chand & Sons, New Delhi
- Dr Ravi M kishore – Advanced Accounting with Accounting Standards, Taxmann’s Publications
- S.P. Jain and K.L. Narang- Advanced accountancy, Kalyani Publishers, Ludhiana
- Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt.Ltd, New Dehli
- Arulandan MA and Raman KS - Advanced Accountancy, Himalaya Publishing House, Delhi
- Steven M. Bragg, CPA-IFRS Guide book-2015 edition(Accounting Tools LLC Centennial, Colorado)
- Wiley-International Financial Reporting Standards, PKF International Ltd.
- Dr. A.L. Saini - IFRS and Indian Accounting Standards- Snow White Publications

Note: Latest edition of text books may be used.

SEMESTER IV

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310DC2.4

Name of the Course: Costing Methods & Techniques

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5Hrs	56Hrs

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

CO1: Understand the concept of Job, Batch and Contract costing.

CO2: Apply the knowledge gained in the preparation of a budget and use budgets for performance evaluation after flexing the budget.

CO3: Interpret variable cost variances and fixed cost variances.

CO4: Explain the concept of cost audit and cost accounting records.

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Syllabus:	Hours
Module No. 1: Job and Batch Costing	10
Concept of Job, Batch, Job costing, Batch costing, nature, purpose, and procedure of Job costing and Batch costing, Problems on Job and Batch costing.	
Module No. 2: Contract Costing	12
Meaning and features of contract costing, types of contract costing: cost plus contract, Escalation and De-escalation Clause, recording of value and profit on cost. Problems on contract costing.	
Module No 3: Process Costing	12
Meaning, differences between Job and Process costing. Problems on process costing; with process loss and without process loss-normal loss, abnormal loss and abnormal gain. Inter process profit.	
Module No. 4: Standard Costing and Variance Analysis	12
Meaning of standard, standard costing, advantages and limitations of standard costing, types of standard costing. Analysis of variances- Material Cost Variances (Material Cost, Price, usage, Mix). Labour Cost Variances - Labour Costs, Rate, Efficiency, Mix. Overheads - simple problems.	
Module 5: Cost Audit and Cost Accounting Records	10
Audit - meaning and definition; Cost Audit - meaning and definition, objectives, advantages and disadvantages; appointment of cost auditor; cost audit techniques; cost audit programme, functions	

of cost auditor, duties and responsibilities of cost auditor; cost auditing records; cost audit vs financial audit

.Skill Development Activities

- Collect the balance sheet of any construction firm.
- Prepare budget using imaginary figures
- Collect information about the manufacturing process of any industry.
- Collect job card relating to a particular job

Text Books:

- .Murthy A; Gurusamy S, Cost Accounting Ed 2, Tata McGraw Hill Publishing Company Limited, New Delhi,
- LalJawahar; SrivastavaSeema, Cost Accounting Ed 4, Tata McGraw-Hill Publishing Company Limited, New Delhi,
- Rathnam P V; Lalitha P, Rathnams Cost Accounting Ed 2, KitabMahal, Allahabad,
- Horngren Charles T; DatarSrikant M; Foster George; Rajan Madhav V; Ittner Christopher, Cost Accounting: A Managerial Emphasis Ed 13, Pearson Prentice Hall, New Delhi,
- Agarwal N K; Jain Deepali, Cost Accounting: Concepts and Methods Ed 2, Asian Books Pvt Ltd., New Delhi,
- Nigam B M Lall; Jain I C, Cost Accounting: Principles and Practice, PHI Learning Pvt. Ltd., New Delhi,
- 7. Arora M N, Essentials of Cost Accounting, Vikas Publishing House Pvt Ltd., , Noida,
- Jain S P; Narang K L; AgarwalSimmi, Advanced Cost Accounting: Cost Management, Kalyani Publishers, Ludhiana,
- Jain S P; Narang K L, Cost and management accounting, Kalyani Publishers, Ludhiana,
- Jain S P; Narang K L, Cost accounting: principles and practice, Kalyani Publishers, Ludhiana,
- Banerjee Bhabatosh, Cost accounting: theory and practice Ed 12, PHI Learning Pvt. Ltd., New Delhi,
- Rao, M E Thukaram, Cost and Management Accounting, New Age International Private Limited

Note: Latest edition of text books may be used.

SEMESTER IV

Name of the Program: Bachelor of Commerce (B.Com)

Course Code: G310DC3.4

Name of the Course: Business Regulatory Framework

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	50 Hrs

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

CO1: Understand the concept of Business Regulatory Framework

CO2: Able to apply the Rules and Regulations associated with business

CO3: Ability to understand the legal provisions to enter into contract

CO4: Recognize and identify the extent to which law is important in business dealings.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus: **Hours 50**

Module No. 1: Introduction to the Indian Contract Act, 1872 **10**

Meaning of Contract, Features of Contract, Types of Contracts, Offer, Types of Offer, Acceptance, Rules of offer and acceptance, Communication of offer and acceptance, Revocation of offer and acceptance, modes of revocation.

Module No. 2: Consideration and Capacity to contract **10**

Consideration, Legal Rules of Valid Consideration, Doctrine of Privity of Contract and its exceptions, Exceptions to no consideration no contract
Capacity to Contract, Minors contract and rules relating to the validity of a contract with a minor, persons of unsound mind and persons disqualified.

Module No. 3: Free Consent and Lawful object **10**

Free consent, Concepts of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake and all their consequences, Agreements opposed to public policy, agreements with unlawful objective and consideration, wagering agreements.

Module No. 4: Discharge of Contract and Remedies for Breach of contract **10**

Performance of a contract, Types of Performance, Rules relating to the order of performances , Impossibility of contracts, Discharge of a contract and it's modes, Breach of contract - Meaning, types and consequences, damages awarded in case of breach of contract, remedies in case of breach, contingent contract, meaning , rules and features, quasi contracts – meaning and types of quasi contracts

Meaning of sale, parties to a contract of sale, essential elements to a contract of sale, agreement to sell, differences between sale and bailment, contract for work and labor, section 6 – section 11, conditions and warranties, differences, types, implied conditions and implied warranties, caveat emptor and exceptions.

Transfer of ownership, passing of property to the owner in case of specific goods, unascertained goods, passing of risk, delivery to the carrier, reservation of right of disposal, delivery of goods and its rules, nemodat quod non habet and its exceptions, unpaid seller, meaning and rights of an unpaid seller, remedies available to an aggrieved buyer, auction sale and its features.

Note: If new legislations are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from dates notified by the ICAI.

Skill development activities:

- Preparation of contract deed, power of attorney
- Preparation of notice of board meeting
- Drafting of Company Memorandum and Articles of Association
- Students attending press release of the company
- Visit to the company and understanding of legal documents such as Memorandum and articles of association.

Text Books:

- Industrial and Business Law – Tulsian P C (S Chand Publishing)
- Business Law – Khalid Mehmood Cheema (Syed Mobin Mahmud)
- Business Laws – Nirmal Singh (Deep & Deep Publications)
- Labour & Industrial Laws – P K Padhi (Prentice Hall India)
- Business Laws - RSN Pillai and Bhagavathi (S Chand and Company)
- Institute of Chartered Accountants of India (SahityaBhavan Publications, Agra)
- Elements of Mercantile Law - N D Kapoor (S Chand and Company,)
- Mercantile Laws – Aggarwal (Galgotia Publications)
- Mercantile Law – M C Kuchhal & Vivek Kuchhal (Vikas Publishing House)
- Mercantile Law – Arun Kumar (Atlantic Publishers)

Note: Latest edition of text books may be used.

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SEMESTER IV

Bachelor of Commerce (B. Com)

Course Code:

Skill Enhancement Course

Name of the Course: Financial Education and Investment Awareness

Course credits	No. Of Hours Per Week	Total No. Of Teaching Hours
2 Credits	3 Hours	40 Hours

Pedagogy: Class room Lecture, Practical Demonstration, Group Discussion and Seminar

Course Outcomes: On Successful completion of the course, the Students will be able to

- Understand the fundamentals of financial planning and Stock market operations
- Analyse the various aspects of Investment
- Gain practical Knowledge on Share Market Operations
- Choosing the best avenues for personal investments.
- Gain the knowledge in Mutual Fund Investments

Syllabus

Module No 1: Foundations of Finance (8 hours)

Economics: Basic terms in Economics: Income, Expenditure, Savings, Factors of Production, GDP (Formula and simple problems) Meaning and Scope of Economics – Factors influencing Decision Making in Investments – Macro and Micro Environment Factors. Financial Planning: Meaning and Need – Life Goals and Financial Goals-Understanding Financial Life Cycle and Personal Budget – Format of a Sample Financial Plan. Financial Statements: Meaning of Income Statement, Balance Sheet, Cash Flow Statement. Time Value of Money – Meaning, Compounding, Discounting (Simple Problems), CAGR (Meaning and Formula)

Module No 2: Banking In India (5 hours)

Definition of Banking – Need for Banking – Functions of Banks – Bank Deposits - Types of Bank Accounts. Reserve Bank Of India- Functions. Deposit Insurance- PMJDY. Banking Models – Traditional and Modern. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile banking, Mobile Wallet, AEPS, UPI

Module No 3: Investment Management (8 hours)

Investment Goals: Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools. Investment and Saving Alternatives for a Common

Investor: Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLV MY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal

Module No 4: Stock Markets and Stock Selection (10 hours)

Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants. Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators Stock Return and Risk: Analysing risk and returns trade off relationship-investment risk

Module No 5: Mutual Funds (9 hours)

Mutual Funds: Features of Mutual Funds, Key participants in Mutual Fund Industry, Major Fund Houses in India and Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value. Criteria for selection of Mutual Funds: Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and r^2

Skill Development Activities:

1. Presentation on personal budgeting ideas
2. Demonstration on Stock Market operations
3. Practical Exposure to Excel Worksheet
4. Seminar on Mutual Fund Plans
5. Demonstration on ideas on Personal Financial Planning

REFERENCES

1. Avadhani, V. Investment Management. New Delhi: Himalaya Publishing House.
2. Machiraju, H. Working of Stock Exchanges in India. New Delhi: New Age International.
3. Natarajan, E. G.. Financial Markets and Services. New Delhi: Himalaya Publishing House.
4. V A Avadhani, Investment Management, Himalaya Publishing House, 5th edition.
5. Gordon J Alexander and others, Fundamentals of investment, Prentice Hall of India Pvt Ltd.
6. Sudheendra Bhat, Security Analysis and Portfolio Management, Excel Books Pvt Ltd.
7. Punithavathi Pandian, Security Analysis and Portfolio Management, Vikas Publishing House.
8. KG Sahadevan & M Thiripalraju, Mutual Funds, Data Interpretation and Analysis, Prentice Hall of India Pvt Ltd.

