



# **BENGALURU NORTH UNIVERSITY**

## **DEPARTMENT OF COMMERCE**

**Tamaka, Sri Devraj Urs Extension, Kolar, 563103.**



**Chairman, BoS**

**Dr. M Muniraju**

**Professor, Department of Commerce, Bengaluru City University**

**Syllabus Framed as per the National Educational Policy – 2020  
Academic Year - 2021-21**

12<sup>th</sup> , 16<sup>th</sup> and 22<sup>nd</sup> OCT 2021

**PROCEEDINGS OF UG BOS MEETING OF B.COM (HONS), B.COM(A&F) HONS, B.COM (BUSINESS ANALYTICS) HONS, B.COM (LOGISTICS AND SUPPLY CHAIN MANAGEMENT) HONS, BBA (TRAVEL AND TOURISM MANAGEMENT) HONS, BBA (TRAVEL AND HOSPITALITY MANAGEMENT ) BBA (HOSPITAL AND HEALTH CARE MANAGEMENT) COURSES**

Proceedings of BOS of-UG - B.Com (Hons), B.Com (A&F) Hons, B.Com (Business Analytics) Hons, B.Com (Logistics and Supply Chain Management) Hons, BBA (Travel and Tourism Management) Hons, BBA(Travel and Hospitality Management ) BBA (Hospital and Health Care Management) courses for the academic year 2021-2022 meeting held on 12<sup>th</sup>, 16<sup>th</sup> and 22<sup>nd</sup> October 2021 at the Chamber of the Principal ,Government First Grade College, Hoskote at 10:00 AM under the Chairmanship of Prof. M. Muniraju. The Board has agreed and approved the Course Matrix and the Syllabus of first year for the above mentioned courses. In case of any input requirements, it shall be initiated by the Chairman and necessary modifications shall be done as approved by the Board.

MEMBERS PRESENT

1.	<b>Prof. M.Muniraju</b> Ex- Chairman and Dean, Department of Commerce, Bengaluru City University	<b>Chairman</b>
2.	<b>Prof. R. Sarvamangala</b> , Professor, Department of Commerce, Bangalore University	<b>External Member</b>
3.	<b>Dr.G.H. Nagaraj</b> , Principal, Government First Grade College, Harohalli	<b>External Member</b>
4.	<b>Dr. Chandrakantha K</b> , Professor and Dean, Faculty of Commerce, Bengaluru North University, LBS Government First Grade College, R.T Nagar	<b>External Member</b>
5.	<b>Dr. S. Muralidhar</b> , Associate Professor and Head, Department of Commerce, Government First Grade College, Kolar	<b>MEMBER</b>
6.	<b>Dr. Muninarayanappa</b> , Principal, Government First Grade College, Hosakote	<b>MEMBER</b>
7.	<b>Dr. Milind Dete</b> ,FCMA Director- Learning ISDC	<b>External Member</b>
8.	<b>Sri Gaurav Kapur</b> , Head of Policy ACCA,	<b>External Member</b>
9.	<b>Sri B.V. Murali Krishna</b> , Additional Commissioner Commercial Tax Department , GOK	<b>External Member</b>
10.	<b>Dr. Shailaja K</b> , Associate Professor, Department of Commerce , Government First Grade College for Boys, Kolar	<b>MEMBER</b>
11.	<b>Dr. Sairam A</b> , Assistant Professor, Department of Commerce , Government First Grade College,Vemagal	<b>MEMBER</b>

## Co-Opted Members

1.	<b>Dr Gurumurthy</b> , Department of Commerce, Government First Grade College, Magadi	Co-Opted Member
2.	<b>Girish .B.N</b> , Assistant Professor, Department of Commerce, Government First Grade College, Fazer Town, Bengaluru	Co-Opted Member
3.	<b>Dr. Swaminath. S</b> , Department of Commerce, Government First Grade College, Kengeri, Bengaluru	Co-Opted Member
4.	<b>Narendra R S</b> , Department of Commerce, Government First Grade College, Kolar	Co-Opted Member

## Minutes of the Meeting

1. Prof.M. Muniraju, Department of Commerce, Bengaluru City University, welcomed all the BOS Members of the B. Com and BBA Board for BOS meeting which was scheduled on 12.10.2021, 16.10.2021 and 22.10.2021.
2. The Chairman of BOS highlighted the importance in implementing the salient features of National Education Policy in the UG curriculum and urged all the BOS members to adopt the innovative and goal-oriented curriculum structure that would enable the students to have a successful career and become responsible citizens.
3. The BOS members presented their views on the inclusion of relevant subjects, contents, modifications required for the existing subjects and also presented a wide list of skill based and value based subjects that are required to be included in the curriculum. All these modifications were extensively discussed and the curriculum structure was finalised with the consensus of all the members and was duly accepted by the Chairman.
4. Based on the recommendations of the members of the BOS the Chairman resolved and accepted the New Scheme of Teaching, Evaluation and Curriculum from the Academic year 2021-22 based on NEP 2020 for four year B. Com and BBA Under Graduate Program.



**Chairman - BOS**

10<sup>th</sup>, 11<sup>th</sup> and 12<sup>nd</sup> OCT 2022

**PROCEEDINGS OF UG BOS MEETING OF B.COM (HONS)**



Proceedings of BOS of - UG - B.Com (Hons) Program for the Academic Year 2022-2023 – 3<sup>rd</sup> & 4<sup>th</sup> Semesters meeting held on 10<sup>th</sup>, 11<sup>th</sup> and 12<sup>nd</sup> October 2022 at the Department of Commerce, Government First Grade College, Kolar at 10:00 AM under the Chairmanship of Dr. M Muniraju:

The Board has agreed and approved the Course Matrix and the Syllabus of second year for the above mentioned course. In case of any input requirements, it shall be initiated by the Chairman and necessary modifications shall be done as approved by the Board.

**CORE COMMITTEE MEMBERS PRESENT**

1.	<b>Prof. M.Muniraju</b> Ex- Chairman and Dean, Department of Commerce, Bengaluru City University	<b>Chairman</b>
2.	<b>Prof. R. Sarvamangala</b> , Professor, Department of Commerce, Bangalore University	<b>External Member</b>
3.	<b>Dr.G.H. Nagaraj</b> , Principal, Government First Grade College, Harohalli	<b>External Member</b>
4.	<b>Dr. Chandrakantha K</b> , Professor and Dean, Faculty of Commerce, Bengaluru North University, LBS Government First Grade College, R.T Nagar	<b>External Member</b>
5.	<b>Dr. S. Muralidhar</b> , Associate Professor and Head, Department of Commerce, Government First Grade College, Kolar	<b>MEMBER</b>
6.	<b>Dr. Muninarayanappa</b> , Principal, Government First Grade College, Hosakote	<b>MEMBER</b>
7.	<b>Dr. Milind Dete</b> ,FCMA Director- Learning ISDC	<b>External Member</b>
8.	<b>Sri Gaurav Kapur</b> , Head of Policy ACCA,	<b>External Member</b>
9.	<b>Sri B.V. Murali Krishna</b> , Additional Commissioner	<b>External Member</b>

	Commercial Tax Department , GOK	
10.	<b>Dr. Shailaja K</b> , Associate Professor, Department of Commerce , Government First Grade College for Boys, Kolar	<b>MEMBER</b>
11.	<b>Dr. Sairam A</b> , Assistant Professor, Department of Commerce , Government First Grade College,Vemagal	<b>MEMBER</b>

### **Subject Experts & Co-opted Members**

1	<b>Dr. Narendra R S</b> Assistant Professor, Department of Commerce, Government First Grade College, Kolar	<b>Co-Opted Member</b>
2	<b>Dr. Girish B N</b> Assistant Professor, Department of Commerce, Government First Grade College, Frazer Town	<b>Co-Opted Member</b>
3	<b>Dr. C K Venkatesh</b> Assistant Professor, Department of Commerce, Government First Grade College, Kadugodi	<b>Co-Opted Member</b>
4	<b>Dr. Bharathi K V</b> Assistant Professor, Department of Commerce, GFGC, Hosakote	<b>Co-Opted Member</b>
5	<b>Dr. Swetha Appaji Parivara</b> Associate Professor & Head, Department of Commerce, Garden City University, Bengaluru	<b>Subject Experts</b>
6	<b>Dr. Khatijatul Kubra</b> Assistant Professor, Department of Commerce, GFGC, KGF	<b>Co-Opted Member</b>
7	<b>Dr. Mala K S</b> Assistant Professor, Department of Commerce, GFGC, Malur	<b>Subject Experts</b>
8	<b>Shri. Narasappa P R</b> Assistant Professor, Department of Commerce, GFGC & PG Centre, Chinthamani	<b>Subject Experts</b>
9	<b>Dr. Balaji A</b> Assistant Professor, Department of Commerce, GFGC, Vemagal	<b>Subject Experts</b>
10	<b>Smt. Prasanna Prakash</b> Head, Department of Commerce. New Horizon College, Marathahalli, Bengaluru	<b>Subject Experts</b>
11	<b>Shri. Naveen S</b> Assistant Professor, Department of Commerce, GFGC, Vemagal	<b>Subject Experts</b>
12	<b>Prof. Jagadish S A</b> Principal, SDC Degree College, Bangarpet	<b>Subject Experts</b>

## Minutes of the Meeting

1. Dr. Muralidhar S, Department of Commerce, GFGC, Kolar, welcomed all the BOS Members of the B.Com Board for BOS meeting which was scheduled on 10-10-2022, 11-10-2022 and 12-10-2022
2. Dr. M Muniraju, Chairman, BOS highlighted the importance in implementing the salient features of National Education Policy in the UG curriculum and initiated the discussions with regard to 3<sup>rd</sup> Sem & 4<sup>th</sup> Sem Syllabus drafting and stressed on bridging the industry-academia gap
3. Dr. Muralidhar S, Dr. Sailaja K S, Dr. Narendra R S & Dr. Sairam A were given the overall in-charge of coordinating & drafting the syllabus by consulting all the members and present it to the Board for further action
4. The BOS members expressed their views on the inclusion of relevant subjects, contents, modifications required for the existing subjects and also presented a wide list of skill based and value-based subjects that are required to be included in the curriculum. All these modifications were extensively discussed, deliberated and the curriculum structure was finalised with the consensus of all the members and was duly accepted by the Chairman
5. Based on the recommendations of the members of the BOS, the Chairman resolved and accepted the syllabus for the 3<sup>rd</sup> & 4<sup>th</sup> Semester – B. Com – Hons Program



**Chairman - BOS**



# **BENGALURU NORTH UNIVERSITY**

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

**Based on  
National Education Policy – 2020**

**for  
Four Year Under-Graduate Program**

**Bachelor of Commerce (B.COM) - HONORS DEGREE  
(CBCS -SEMESTER SCHEME)**

- A. Regulations**
- B. Course Matrix**
- C. Curriculum of Courses**

**Chairman, BoS  
Dr. M Muniraju  
Professor, Department of Commerce, Bengaluru City University**

**DEPARTMENT OF COMMERCE**

**Tamaka, Sri Devraj Urs Extension,  
Kolar, 563103.**

# REGULATIONS PERTAINING TO B.COM – F&A DEGREE ACCORDING TO NEP – 2020

## I INTRODUCTION

The curriculum framework for B.Com. Degree is structured to offer a broad outline that helps in understanding the creative potential of new career growth opportunities based on changing industrial and societal needs. The course is upgraded keeping in mind the aspirations of students, with opportunities to major in specializations such as accounting, financial markets, marketing, human resources and banking to focus the students towards a career in those domains. The core concepts within subject have been updated to incorporate the recent advancements, techniques to upgrade the skills of learners to create a focus on various functional areas of business. Problem Based learning has been integrated into the curriculum for a better understanding of various concepts in business and commerce. The syllabus under NEP-2020 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered in the country. Effort has been made to integrate the use of recent technology and MOOCs to assist teaching learning process among students. The major objective of the graduate program is to elevate the subject knowledge among students, and making them as critical thinkers thereby students can address the issues related to industry and other business sectors.

## II OBJECTIVES

1. To give an insight into the areas of Accounting, Finance, Taxation, Marketing, Human Resource Management and the new developments in business management.
2. To prepare students for professions in the field of Accounting and Finance and the latest developments relating to the Accounting & Finance
3. To incentivize the development of personal and executive skills in the students with the aim of enhancing the efficiency of decision making and strengthening the problem detection, analysis and solving skills
4. To enable students to understand and apply the latest developments in Information Technology to Accounting & Finance areas in order to develop core competencies for generate added value
5. To develop leaders who can head operations or logistics departments in the future in line with the latest developments in the field of Accounting & Finance
6. To develop global middle level managers to address and solve real time operational issues in the areas Accounting & Finance
7. To enable students to gain command over the new e-commerce business models
8. To develop committed managers with ethical standards and values
9. To develop business philosophers with a focus on social responsibility and ecological sustainability

## III. GRADUATE ATTRIBUTES

The graduate attributes in B. Com. are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. graduate will be able to demonstrate through learning various courses which are listed below:

- **Disciplinary Knowledge**  
Capability of executing comprehensive knowledge and understanding of one or more disciplines that form part of commerce.
- **Communication Skills**  
Ability to communicate long standing, unsolved problems in commerce; Ability to show the importance of commerce as precursor to various market developments since the beginning of civilization.

- **Critical Thinking**
  - Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
  - Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.
  
- **Problem solving**

Capability to reduce a business problem and apply the classroom learning into practice to offer a solution for the same; Capabilities to analyse and synthesize data and derive inferences for valid conclusion; Able to comprehend solutions to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, Taxation and so on.
  
- **Research Related Skills**
  - Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic;
  - Ability to identify the developments in various branches of Commerce and Business.
  
- **Information and Communication Technology (ICT) digital literacy**

Capability to use various ICT tools (like spreadsheet) for exploring, analysis, and utilizing the information for business purposes.
  
- **Self-directed Learning**

Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
  
- **Moral and Ethical Awareness/Reasoning**

Ability to ascertain unethical behavior, falsification, and manipulation of information; Ability to manage self and various social systems
  
- **Life-long learning**

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

#### **IV. ELIGIBILITY FOR ADMISSION**

Candidates who have completed two years Pre – University course of Karnataka State or its equivalent as notified by the university from time to time are eligible to seek admission for this course

#### **V. DURATION OF THE PROGRAMME**

The Duration of the Programme is Four (04) years of Eight Semesters. Progressive Certificate, Diploma, Bachelor Degree or Bachelor Degree with Honors provided at the end of each year of Exit of the Four years Undergraduate Programme respectively

<b>Exit with</b>	<b>Credits Requirement*</b>
Certificate at the Successful Completion of First Year (Two Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	50
A Diploma at the Successful Completion of the Second Year (Four Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	(50 + 50) 100
Basic Bachelor Degree at the Successful Completion of the Third Year (Six Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	(50 + 50 + 44) 144
Bachelor Degree with Honours in a Discipline at the Successful Completion of the Four Years (Eight Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	(50 + 50 + 44 + 41) 185

## **V. MEDIUM OF INSTRUCTION**

The medium of instruction shall be English. However, a candidate is permitted to write the examination either in English or in Kannada (Kannada version Only for Theory Papers).

## **VI. ATTENDANCE**

- For the purpose of calculating attendance, each semester shall be taken as a Unit.
- A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
- A student who fails to satisfy the above condition shall not be permitted to take the University examination.

## **VII. TEACHING AND EVALUATION**

M.Com graduates with B. Com, B.B.M, BBA & BBS as basic degrees from a recognized university are only eligible to teach and to evaluate the Courses (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective Board of Studies.

## **VIII. RECORD MAINTENANCE AND SUBMISSION**

- Every college is required to establish an Innovative business lab / computer lab to enable students to get practical knowledge of business activities and online learning.
- In every semester, the student should keep a record of the Business Lab/Field Study Activity and submit it to the concerned faculty.
- The BOE is authorized to make random surprise visits to the colleges and verify record-books and the internal marks awarded.

## **IX. Guidelines for Continuous Internal Evaluation (CIE) and Semester End Examination (SEE)**

The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100

marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

SL No.	Parameters for the Evaluation	Marks
	<b>Continuous Internal Evaluation (CIE)</b>	
<b>A</b>	Continuous & Comprehensive Evaluation (CCE)	20 Marks
<b>B</b>	Internal Assessment Tests (IAT)	20 Marks
	<b>Total of CIE (A+B)</b>	<b>40 Marks</b>
<b>C</b>	Semester End Examination (SEE)	<b>60 Marks</b>
	<b>Total of CIE and SEE (A + B + C)</b>	<b>100 Marks</b>

**A. Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. The faculty member can select any four of the following assessment methods, Minimum of four of the following assessment methods of (5) marks each:

- Individual Assignments
- Seminars/Classroom Presentations/ Quizzes
- Group Discussions /Class Discussion/ Group Assignments
- Case studies/Case lets
- Participatory & Industry-Integrated Learning/ Field visits
- Practical activities / Problem Solving Exercises
- Participation in Seminars/ Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects
- Any other academic activity.

**B. Internal Assessment Tests (IAT):** The IAT will carry a maximum of 20% weightage (20 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 20 marks each and the same is to be scaled down to 10 marks each.

**C. In the case of 50 percent of CIE weightage courses, faculty members can choose assessment methods accordingly for the required marks as mentioned above.**

**Template for IAT**  
**Internal Assessment Test Bachelor of Commerce (B.Com.)**

Name of the Course:  
Duration: 1 Hours

Course Code:  
Total Marks: 20

**SECTION-A**

**I. Answer any two of the following questions.**  
(Questions related to Concepts) (2X 2 = 4)

- 1.
- 2.
- 3.

**SECTION-B**

**II. Answer any two of the following questions.**  
(Questions are related to Understanding and Application) ( 2X 4 = 8)

- 4.
- 5.
- 6.

**SECTION- C**

**III. Answer any one of the following questions.**  
(Questions are related to analysis and evaluation) (1 X 8 = 8)

- 7.
- 8.

XXXXXXXXXX

**X. APPEARANCE FOR THE EXAMINATION**

A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.

**XI. PATTERN OF QUESTION PAPER**

<b>SECTION-A</b> 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02 = 10 Marks)
<b>SECTION -B:</b> 2,3,4,5.6	(Application questions) Answer any THREE out of five questions	(03 X 04 = 12 Marks)
<b>SECTION-C:</b> 7,8,9.10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 10 = 30 Marks)
<b>SECTION-D</b> 12	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01 X 8 = 8 Marks)
<b>TOTAL</b>		<b>60 Marks</b>

**Notes:**

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

**Acronyms Expanded**

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



**BENGALURU NORTH UNIVERSITY**  
**DEPARTMENT OF COMMERCE B.COM DEGREE**  
**(CBCS -SEMESTER SCHEME) – 2021-22**  
**COURSE MATRIX**  
**FIRST SEMESTER**

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L + T + P)	SE E	CIE	Total Marks	Credit
1	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language–II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
7	B.Com.1.5	Physical Education - Yoga	SEC-VB	0 + 0 + 2	-	25	25	1
8	B.Com1.6	Health & Wellness	SEC-VB	0 + 0 + 2	-	25	25	1
9	B.Com.1.7	<u>Any one of the following</u> a. Accounting for everyone b. Financial Literacy c. Entrepreneurship & Start-ups (Refer Annexure)	OEC	3+0+0	60	40	100	3
<b>Sub–Total(A)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

**SECOND SEMESTER**

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.2.1	Advanced Financial Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.2.2	Corporate Administration or Business Mathematics	DSC	4+0+0	60	40	100	4
5	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	60	40	100	4
6	B.Com.2.4	Environmental Studies	AECC	2+0+0	30	20	50	2
8	B.Com.2.5	Sports/NCC/NSS/R&R (S&G)/Cultural	SEC – VB	0+0+2		50	50	2
7	B.Com 2.7	<b><u>Any one of the following</u></b> a. Financial Environment b. Investing in Stock Markets c. Event Management (Refer Annexure)	OEC	3+0+0	60	40	100	3
<b>Sub–Total(B)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

**THIRD SEMESTER**

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+ P)	SEE	CIE	Total Marks	Credits
1	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.3.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.3.1	Corporate Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.3.2	Business Statistics	DSC	4+0+0	60	40	100	4
5	B.Com.3.3	Cost Accounting	DSC	4+0+0	60	40	100	4
6	B.Com.3.4	India & Indian Constitution ****	AECC	1+0+2	30	20	50	2
7	B.Com.3.5	Financial Education & Investor Awareness	SEC – SB	0+0+2	30	20	50	2
8	B.Com 3.6	Sports/NCC/NSS/R&R (S&G)/Cultural	SEC – VB	0+0+2	-	50	50	3
<b>Sub–Total(B)</b>					<b>360</b>	<b>290</b>	<b>650</b>	<b>25</b>

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**As per the BNU Circular No. BNU/1161/2022 dt: 30-09-2022 & Model Program Structures for the Under-Graduate Programs – Appendix–A, issued by KSHEC**

- The B. Com, BCA, B. Sc & B. Sc Allied Programs **SHALL NOT HAVE OPEN ELECTIVE;** instead, they shall study **INDIA & INDIAN CONSTITUTION** in the 3<sup>rd</sup> Semester
- The BA, BSW, BHM & BBA Programs **SHALL HAVE OPEN ELECTIVE** in the 3<sup>rd</sup> Semester
- The Commerce **OPEN ELECTIVE COURSES** are,
  - Business Ethics – 3.6(a)
  - Corporate Environment – 3.6(b)

**Refer ANNEXURES for the Syllabus of OPEN ELECTIVE COURSES**

**FOURTH SEMESTER**

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.4.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.4.1	Advanced Corporate Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.4.2	Costing Methods & Techniques	DSC	4+0+0	60	40	100	4
5	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
6	B.Com.4.4	Artificial Intelligence	SEC-SB	1+0+2	30	20	50	2
7	B.Com.4.5	Sports/NCC/NSS/R&R (S&G)/Cultural	SEC-VB	0+0+2	-	50	50	2
8	B.Com.4.6	<u>Any one of the following</u> a. Business Ethics b. Corporate Environment (Refer Annexure) *****	OEC	3+0+0	60	40	100	3
<b>Sub-Total(B)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

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**As per the BNU Circular No. BNU/1161/2022 dt: 30-09-2022 & Model Program Structures for the Under-Graduate Programs – Appendix-A, issued by KSHEC**

- The BA, BSW, BHM & BBA Programs **SHALL NOT HAVE OPEN ELECTIVE** in the 4<sup>th</sup> Semester; instead, they shall study **INDIA & INDIAN CONSTITUTION** in the 4<sup>th</sup> Semester
- The B. Com, BCA, B. Sc & B. Sc Allied Programs **SHALL HAVE OPEN ELECTIVE** in the 4<sup>th</sup> Semester
- The Commerce **OPEN ELECTIVE COURSES** are,
  - Business Ethics – 4.6(a)
  - Corporate Environment – 4.6(b)

**Refer ANNEXURES for the Syllabus of OPEN ELECTIVE COURSES**

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

**Course Code: B.Com. 1.1**

**Name of the Course: FINANCIAL ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs

**Pedagogy:**

Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.

**Course Outcomes:**

**On successful completion of the course, the student will be able** to acquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of **Business** transactions.

**Syllabus**

**Module:1 - THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING 10 Hrs**

Introduction; Meaning and Definition; Significance of Accounting; Functions of Accounting; Users of Accounting Information; Accounting Principles; Accounting Concepts and Conventions; Accounting equations - Problems on Accounting Equation; Accounting Standards - List of Indian Accounting Standards

**Module:2 - HIRE PURCHASE ACCOUNTING 16 Hrs**

Meaning of Hire Purchase and Installment Purchase System; Hire Purchase v/s sale; Differences between Hire Purchase and Installment system; Meaning of technical terms – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price; Calculation of Interest; Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only and excluding repossession)

**Module: 3 - DEPARTMENTAL ACCOUNTS 16 Hrs**

Meaning, Objectives, basis of apportionment of common expenses among different departments; Preparation of Trading and Profit and Loss Account in Columnar form; Preparation of Balance Sheet in horizontal format – (Including Inter Departmental Transfers at cost price only).

**Module: 4 - BRANCH ACCOUNTS 14 Hrs**

Introduction, Meaning, Objectives, Types of Branches; Dependent Branches – Features; Supply of Goods at Cost Price; Invoice Price; Branch Account in the books of Head Office (Debtors System Only)

**Skill Developments Activities:**

- List out any five accounting standards with formats
- Collection and recording of Hire Purchase Agreement.
- Collection & recording of financial data of Departmental store
- Collection of transactions relating to any branch and preparation of branch account
- Preparation of Departmental Profit & Loss Account and Balance Sheet with Imaginary Figures.
- Calculation of interest under different situations of Hire Purchase System.
- Any other activities, which are relevant to the course

**BOOKS FOR REFERENCE:**

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja & Prof. P R Narasappa– Financial Accounting- Kalyani Publishers
3. Anil Kumar, Rajesh Kumar and Mariyappa - Financial Accounting - HPH

4. Prof. Jayaram, Dr. Sairam A, Dr. Vikram K, Dr. Yathiraju K - Advanced Financial Accounting – Phoenix Publishing House
5. Jawaharlal & Seema Srivastava - Financial Accounting - HPH
6. Dr. S.N. Maheswari - Financial Accounting - Vikas Publications
7. S P Jain and K. L. Narang - Financial Accounting- I - Kalyani Publishers
8. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand
9. Dr. Janardhanan - Financial Accounting - Kalyani Publishers
10. Guruprasad Murthy - Financial Accounting - HPH
11. Soundarrajan & K. Venkataramana - Financial Accounting - SHBP
12. Dr.Venkataraman & others ( 7 lecturers) - Financial Accounting - VBH

Name of the Course: **MANAGEMENT PRINCIPLES AND APPLICATIONS**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to understand the principles of management of a business entity and life skills needed for effective management and navigate their lives.		
<b>Syllabus</b>		
<b>Module: 1- INTRODUCTION TO MANAGEMENT</b>		<b>10 Hrs</b>
Introduction, Meaning, Definitions, Characteristics, Importance and Scope of Management; Management - as a Science, as an Art and as a Profession; Meaning and Definitions of Administration; Differences between Management and Administration; Emerging issues in Management; Outsourcing; Virtual Organizations; TQM; Talent Management		
<b>Module: 2 - PRINCIPLES AND FUNCTIONS OF MANAGEMENT</b>		<b>14 hrs</b>
Principles of Management -Nature and Importance, F.W Taylor's Scientific Management; Henry Fayol's 14 Principles of Management; Management By Objectives (MBO) - Meaning, Definition, Need, Benefits and Limitations; Management By Exception (MBE) - Meaning, Definition, Need, Benefits and Limitations; Management functions- Planning, Organizing, Staffing, Directing, Coordinating, Communication & Controlling (Nature, Meaning, Definitions, Characteristics); Benefits & Limitations of Planning; Types of Plans.		
<b>Module: 3 - ORGANISING, STAFFING AND COORDINATION</b>		<b>14 Hrs</b>
<b>Organizing</b> - Introduction, Meaning, Concept and Process; An overview of Span of management - Line, Line & Staff, Functional and Matrix Organization; Decentralization; Delegation of authority; Formal and Informal Structure; Principles of Organizing;		
<b>Staffing</b> – Introduction, Meaning, Nature, Importance, Staffing Process		
<b>Coordination</b> – Introduction, Concept, Principles of Coordination.		
<b>Module: 4 - LEADERSHIP, MOTIVATION &amp; CONTROLLING</b>		<b>18 Hrs</b>
<b>Leadership</b> - Meaning, Definition, Characteristics; Role and Qualities of a good Leader; Leadership Styles—Autocratic, Democratic, Free-rein; New-age leadership styles - servant leadership, level-5 leadership, transformation leadership, transactional leadership, negotiation leadership, moral leadership, women leadership and global business leadership style		
<b>Motivation</b> - Nature, importance; Theories of Motivation– Maslow's Need Hierarchy Theory, McGregor's Theory, X and Theory Y and Herzberg's Two Factory Theory		
<b>Controlling</b> : Concept, Process, Limitations; Principles of Effective Control; Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Basic Concepts & Theory only)		
<b>Skill Developments Activities:</b>		
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. Develop E-content for application of Maslow's need hierarchy theory in the context of Indian population
4. Analyze the staffing process 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

**BOOKS FOR REFERENCE:**

1. Koontz & O'Donnell - Management- McGraw-Hill
2. L M Prasad - Principles of management- Sultan Chand & Sons
3. Rustum & Davar - Principles and practice of Management - Vikas Publishing House
4. Sharma & Shashi K Gupta – Principles of Management - Kalyani Publishing House
5. C. B Gupta-Business Management- Sultan Chand & Sons
6. Dr.S.Muralidhar and et.al - Management Principles and Practice- Kalyani Publishers
7. K Ramachandra and et.al. - Principles of Management - HPH
8. Williams Tripathy- Management- Cengage Publishers

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

**Course Code: B.Com. 1.3**

**Name of the Course: PRINCIPLES OF MARKETING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able familiarize with the concepts, dimensions and trends in modern marketing practices		
<b>Syllabus</b>		
<b>Module: 1 - INTRODUCTION TO MARKETING</b> <span style="float: right;"><b>16 Hrs.</b></span>		
Marketing - Meaning, Definition, Goals & Concepts; Approaches to Marketing; Selling vs Marketing; Functions of Marketing; Marketing Management – Meaning & importance; Marketing Environment - concept, importance, Micro & Macro Environment		
<b>Module: 2 - CONSUMER BEHAVIOUR &amp; MARKET SEGMENTATION</b> <span style="float: right;"><b>12 Hrs</b></span>		
<b>Consumer Behavior</b> - Nature and Importance; Consumer buying decision process; Factors influencing consumer buying behavior <b>Market segmentation</b> - Concept, importance and bases; Target market selection; Positioning concept - Importance and bases; Product differentiation v/s market segmentation		
<b>Module: 3 - MARKETING MIX</b> <span style="float: right;"><b>20 Hrs.</b></span>		
Marketing Mix - Meaning and Elements <b>Product</b> , Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development, Branding, Packing and Packaging <b>Pricing</b> – Factors Influencing Pricing, Methods of Pricing (meanings) and Pricing Policy <b>Physical Distribution</b> – Meaning, Factors affecting Channels of distribution, Types of Marketing Channels <b>Promotion</b> – Meaning and Significance of Promotion, Personal Selling, Sales Promotion, Publicity, Public Relations, Advertising; Advertising Media; Advertising Budget; Bases for Advertising Budget.		
<b>Module: 4 - RECENT DEVELOPMENTS IN MARKETING</b> <span style="float: right;"><b>08 Hrs</b></span>		
Social Marketing; online marketing; direct marketing; services marketing; green marketing; Rural marketing; Consumerism; Search Engine Marketing; Mobile Marketing; Marketing Analytics; Social Media Marketing; Email Marketing; Live Video Streaming Marketing; Network Marketing		
<b>Skill Developments Activities:</b>		
<ol style="list-style-type: none"><li>1. Suggest strategies for development of a new product</li><li>2. Study of Consumer Behavior for a product of your choice</li><li>3. Develop an Advertisement copy for a product</li><li>4. Prepare a chart for distribution network for different products</li><li>5. SWOC (Strengths, Weakness, Opportunities &amp; Challenges) – of Digital Marketing</li><li>6. Structure of Point-of-sale System, E-Way Bill, Fast Tag &amp; Wireless Swiping Machines</li></ol>		
<b>BOOKS FOR REFERENCE:</b>		

1. Philip Kotler - Marketing Management- PHI
2. Sontakki - Marketing Management - Kalyani Publishers
3. Davar - Marketing Management - Vikas Publishing House
4. Dr.S.Muralidhar and et.al - Modern Marketing- Kalyani Publishers
5. Rekha. M.P. &Vibha V – Marketing & Services Mgt – VBH
6. Sunil B. Rao - Marketing & Services Mgt – HPH
7. Janardhan T.G., Leelavathy AM, Bhagya G.B – Marketing & Service Management - Kalyani Publishers
8. Dr. Alice Mani - Marketing & Services Management - SBH
9. J.C. Gandhi - Marketing Management - TMH
10. Stanton W.J, Michael & Walker - Fundamentals of Management - TMH
11. Jayachandran - Marketing Management - Excel Books
12. K. Venkatramana - Marketing Management – SHBP
13. P N Reddy & Appanniah - Essentials of Marketing Management – HPH
14. K. Karunakaran - Marketing Management - HPH
15. Ramesh and Jayanthi Prasad - Marketing Management - I.K. International Publishers
16. Lamb & Hair- Marketing- Cengage Publishers

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

**Course Code: B.Com. 2.1**

**Name of the Course: ADVANCED FINANCIAL ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions		
<b><u>Syllabus:</u></b>		
<b>Module: 1 - CONSIGNMENT ACCOUNTS</b>		<b>14 Hrs</b>
Consignment - Introduction & Meaning; Consignor & Consignee; Goods Invoiced at Cost Price; Goods Invoiced at Selling Price; Normal Loss & Abnormal Loss; Valuation of Stock; Stock Reserve; Journal Entries & Ledger Accounts in the books of Consignor and Consignee		
<b>Module: 2 - ACCOUNTING FOR JOINT VENTURES</b>		<b>14 Hrs</b>
Joint Venture – Introduction, Meaning & Objectives; Distinction between Joint Venture and Consignment; Distinction between Joint Venture and Partnership; Maintenance of Accounts in the books of co-ventures; Maintaining Separate Books for Joint Venture; Preparation of Memorandum Joint Venture – Problems		
<b>Module: 3 - ROYALTY ACCOUNTS</b>		<b>14 Hrs</b>
Royalty - Meaning and definition; Technical Terms – Royalty, Royalty Agreement, Landlord, Minimum Rent, Short Workings, Recoupment of Short Working under restrictive (Fixed Period) and non-restrictive (Floating Period), Recoupment within the Life of the Lease; Accounting Treatment for Strike and Stoppage of work; Accounting Treatment in the books of Lessee and lessor – Journal entries and Ledger Accounts with minimum rent account		
<b>Module: 4 - CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPAN</b>		<b>14 Hrs</b>
Meaning & Objectives of Conversion; Purchase Consideration - Methods of Calculation of Purchase Consideration - Lump Sum Method- Net Assets Method - Net Payment Method; Mode of Discharge of Purchase Consideration; Ledger Accounts in the Books of Vendor; Incorporation Entries in the Books of Purchasing Company; Preparation of Balance Sheet in Vertical form.		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"><li>1. Preparation of Consignment account with imaginary figures</li><li>2. List the types of business which comes under consignment</li><li>3. Preparation of Joint Venture Agreement</li><li>4. Collection &amp; recording of Royalty agreement with regard to any suitable situation</li><li>5. Preparation of list of items which comes under Royalty accounts</li></ol>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"><li>1. Arulanandam &amp; Raman - Advanced Accountancy - HPH</li><li>2. Dr.S.Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja &amp; Prof. P R Narasappa– Advanced Financial Accounting- Kalyani Publishers</li><li>3. Anil Kumar, Rajesh Kumar and Mariyappa - Advanced Financial Accounting - HPH</li><li>4. Dr. Alice Mani - Advanced Financial Accounting - SBH</li><li>5. Dr. S.N. Maheswari - Financial Accounting - Vikas Publication</li><li>6. S P Jain and K. L. Narang - Financial Accounting - Kalyani Publication</li><li>7. Souandrajana &amp; K. Venkataramana - Financial Accounting - SHBP</li><li>8. Dr.Janardhanan - Advanced Financial Accounting - Kalyani Publishers</li><li>9. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand</li><li>10. M.C. Shukla and Grewel - Advanced Accounting</li></ol>		

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

**Course Code: B.Com. 2.2(a)**

**Name of the Course: CORPORATE ADMINISTRATION**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, enable the students to get familiarized with the existing Corporate Law and Governance		
<b><u>Syllabus:</u></b>		
<b>Module:1 - INTRODUCTION TO COMPANY</b>		<b>12 hrs</b>
Company – Introduction, Meaning, Definition, Features; Companies Act 1956 as repealed by 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		
<b>Module: 2 - FORMATION OF COMPANY</b>		<b>16 hrs</b>
Introduction to Formation of Company 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; Issue, allotment & Forfeiture of shares; Book Building Process, Commencement Stage – Document to be filed; e-filing; Registrar of Companies; Certificate of Commencement of Business		
<b>Module: 3 - CORPORATE GOVERNANCE</b>		<b>18 hrs</b>
Key Managerial Personnel – Managing Director, Whole time Directors, Chief Financial Officer, Resident Director, Independent Director; Auditors – Appointment, Powers - Duties & Responsibilities; Audit Committee & CSR Committee; Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal. Corporate Meetings – Introduction, Importance, types, Resolutions, Minutes of meeting; Requisites of a valid meeting – Notice, Quorum, Proxies, Voting; Registration of resolutions; Role of a company secretary in convening the meetings. Internal Audit for Governance – nature, scope, function, planning process, investigation of fraud, internal audit reports; Statutory Audit for Governance An introduction to e-governance and XBRL.		
<b>Module: 4 - WINDING-UP OF COMPANIES</b>		<b>10 hrs</b>
Winding-up - Introduction & Meaning, Modes of Winding up; Consequence of Winding up; Official Liquidator – Role & Responsibilities of Liquidator; Defunct Company; Insolvency Code; Administration of NCLT, CLAT & Special Courts		
<b>Skill Development Activities:</b>		
1. Drafting of Memorandum of Association, Drafting Articles of Association. 2. Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings. 3. Drafting Resolutions of various meetings – different types. 4. Chart showing different types of Companies. 5. Collecting & recording the practice of corporate governance in India		
<b>BOOKS FOR REFERENCE</b>		
1. S.N Maheshwari - Elements of Corporate Law - HPH. 2. Balchandran – Business Law for Management - HPH		

3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH
4. .Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH
5. M.C. Shukla & Gulshan - Principles of Company Law
6. K. Venkataramana - Corporate Administration - SHBP
7. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand
8. C.L Bansal - Business and Corporate Law
9. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication
10. S.C. Kuchal - Company Law and Secretarial Practice
11. S.C. Sharma - Business Law - I.K. International Publishers
12. S.N Maheshwari - Elements of Corporate Law - Vikas Publishers
13. Dr. Avtar Singh - Company Law
14. Gower & Davies – The Principles of Modern Company Law

**Course Code: B.Com. 2.2(b)****Name of the Course: BUSINESS MATHEMATICS**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcome:</u></b>		
On successful completion of the course, the students will be familiarized with various applications of mathematical techniques towards solving business problems and develop reasoning ability.		
<b><u>Syllabus:</u></b>		
<b>Module: 1 - NUMBERSYSTEM AND SET THEORY</b>		<b>12Hrs</b>
<b>Number System:</b> Introduction, Natural Numbers, Integers, Prime Numbers, Rational and Irrational numbers, Real Numbers, HCF and LCM (Simple problems)		
<b>Set Theory:</b> Theory of Sets – Set Theory- Venn diagram		
<b>Module: 2 - TYPES OF EQUATIONS AND MATRICES</b>		<b>18 Hrs</b>
<b>Equations:</b> Linear equations, Simultaneous equations (only two variables), Elimination and substitution methods only, Quadratic equations - Factorization and formula methods ( $ax^2 + bx + c = 0$ form only); Application of equations in business and management.		
<b>Matrices:</b> Algebra of Matrices, Inverse of a Matrix, Problems on linear equations in two variables using Cramer's rule. Application of Matrices in Business		
<b>Module: 3 - PROGRESSIONS</b>		<b>10 Hrs</b>
Arithmetic Progression, Finding the 'n <sup>th</sup> ' term of AP & Sum to n <sup>th</sup> term of AP; Geometric Progression – Finding the 'n <sup>th</sup> ' term of GP and sum to 'n <sup>th</sup> ' term of GP		
<b>Module: 4 - COMMERCIAL ARITHMETIC AND LOGICAL REASONING</b>		<b>16 hrs</b>
<b>Interest:</b> Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio.		
<b>Proportions:</b> Third, fourth and inverse proportion- problems.		
<b>Logical Reasoning:</b> Number Series, Coding and Decoding and Odd man out; Direction Tests, Seating Arrangements; Blood Relations, Syllogism		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ol style="list-style-type: none"> <li>1. Draft a chart on number system and its application</li> <li>2. Show a chart for different kinds of equations</li> <li>3. Application of Matrix in Business Problems</li> <li>4. Develop an example on application of progression in real life situation</li> <li>5. Draft the procedure of discounting of bills by commercial banks</li> <li>6. Take the previous UPSC, KPSC, Banks, Insurance company, Railway board question papers and solve numerical aptitude and reasoning segments</li> <li>7. Learning Mathematical applications and decision-making using MS-Excel Functions</li> </ol>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"> <li>1. Albright - Business Analytics - Cengage</li> <li>2. R.G.Saha – Methods and Techniques for Business Decisions - VBH</li> <li>3. Dr. Sancheti and Kapoor - Business Mathematics and Statistics - Sultan Chand</li> <li>4. Zamarudeen - Business Mathematics Vikas</li> <li>5. R.SBhardwaj - Mathematics for Economics and Business</li> <li>6. Anderson &amp; Sweeny - Essentials of Business Analytics - Cengage</li> <li>7. Madappa, Mahadi Hassan, M .Iqbal Taiyab –Business Mathematics - Subhash</li> <li>8. G.R.Veenaand Seema - Business Mathematics and Statistics - I. K. International Publishers</li> <li>9. Rajesh S Rajaghatta - Methods and Techniques for Business Decisions - Kalyani Publishers</li> </ol>		

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

**Course Code: B.Com. 2.3**

**Name of the Course: LAW & PRACTICE OF BANKING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students shall be able to		
a. Summarize the relationship between Banker & customer and different types of functions of banker.		
b. Analyze the role, functions and duties of paying and collecting banker.		
c. Make use of the procedure involved in opening and operating different accounts.		
d. Examine the different types of negotiable instrument & their relevance in the present context.		
e. Estimate possible developments in the banking sector in the upcoming days		
<b><u>Syllabus</u></b>		
<b>Module: 1 - INTRODUCTION TO BANKING</b>		<b>20 Hrs</b>
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.		
<b>Paying banker:</b> Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques;		
<b>Collecting Banker:</b> Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
<b>Module: 2 – CUSTOMERS &amp; ACCOUNT HOLDERS</b>		<b>12 Hrs</b>
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.		
<b>Module: 3 – NEGOTIABLE INSTRUMENTS</b>		<b>12 Hrs</b>
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.		
<b>Module: 4 – RECENT DEVELOPMENTS IN BANKING</b>		<b>12 Hrs</b>
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.		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"><li>• Refer RBI website and identify the different types of banks operating in India.</li><li>• Visit any Public sector bank &amp; discuss with the branch manager about the role and functions as a paying and collecting banker.</li><li>• Collect and fill dummy account opening forms as different types of customer</li><li>• Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.</li></ul>		
<b>BOOKS FOR REFERENCE</b>		
1. Gordon & Natarajan - Banking Theory Law and Practice - HPH		
2. S. P Srivastava - Banking Theory & Practice		
3. Maheshwari. S.N - Banking Law and Practice, Kalyani Publishers		
4. Shekar. K.C - Banking Theory Law and Practice, Vikas Publication		
5. Dr. Alice Mani - Banking Law and Operation - SBH.		

**Name of the Program: Bachelor of Commerce (B.Com.)****Course Code: B.Com. 3.1****Name of the Course: CORPORATE ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students shall be able to Understand the treatment of Underwriting of Shares, Know the process of redemption of Preference Shares, Know the valuation of goodwill, Prepare the financial statements of companies as per companies act, 2013		
<b><u>Syllabus</u></b>		
<b>Module: 1 - UNDERWRITING OF SHARES</b>		<b>12 Hrs</b>
Underwriting: Introduction, Meaning, Advantages, Types; SEBI Regulations; Underwriting commission; Underwriters' functions; Marked and Unmarked Applications; Determination of Underwriters' Liability; Firm & Pure Underwriting; Full & Partial Underwriting		
<b>Module: 2 – REDEMPTION OF PREFERENCE SHARES</b>		<b>14 Hrs</b>
Redemption of Preference Shares: Meaning & legal provisions; Treatment regarding Premium on Redemption; Creation of Capital Redemption Reserve Account; Fresh Issue of Shares; Arranging for Cash Balance for the purpose of Redemption; Minimum Number of Shares to be issued for Redemption; Issue of Bonus Shares; Preparation of Balance sheet after redemption as per Schedule III to Companies Act 2013		
<b>Module: 3 – VALUATION OF GOODWILL &amp; INTANGIBLE ASSETS</b>		<b>12 Hrs</b>
Valuation of Goodwill: Introduction & Meaning; Factors influencing valuation of goodwill; Circumstances of Valuation of Goodwill; Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of Average Profit & Super Profit Method and Annuity Method Brand valuation and Intellectual Property Rights (IPR) – Theory Only		
<b>Module: 4 – FINANCIAL STATEMENTS OF COMPANIES &amp; RECENT DEVELOPMENTS</b>		<b>18 Hrs</b>
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of Companies Act, 2013 and IND AS-1; Treatment of Special Items: TDS, Advance Payment of Tax, Provision for Tax, Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves; Preparation of Statement of Profit and Loss and Balance Sheet Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting (Theory Only)		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>• Compile the list of Indian Companies issued shares through IPO / FPO in the current financial year</li> <li>• Determine Underwriters' Liability in case of an IPO, with imaginary figures</li> <li>• Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures</li> <li>• Collect annual report of a Company and List out its assets and Liabilities.</li> <li>• Collect the annual reports of company and calculate the value of goodwill under different methods</li> <li>• Any other activities, which are relevant to the course</li> </ul>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"> <li>1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand &amp; Co., New Delhi</li> <li>2. Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja &amp; Prof. P R Narasappa– Corporate Accounting- Kalyani Publishers</li> <li>3. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi</li> <li>4. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning</li> <li>5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi</li> <li>6. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

**Name of the Program: Bachelor of Commerce (B.Com.)****Course Code: B.Com. 3.2****Name of the Course: BUSINESS STATISTICS**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs

**Pedagogy:**

Classroom lecture, Case studies, Group discussion, Seminar &amp; field work etc.,

**Course Outcomes:**

On successful completion of the course, the Students will be able to familiarizes statistical data and descriptive statistics for business decision-making, Comprehend the measures of variation and measures of skewness, Demonstrate the use of probability and probability distributions in business, Validate the application of correlation and regression in business decisions, Understand the use of index numbers in business

**Syllabus****Module: 1 - : STATISTICAL DATA AND DESCRIPTIVE STATISTICS 14 Hrs**

Introduction to Data: Meaning, Types, Methods of Collection of Data; Classification of data: Univariate (simple problems), Bivariate and Multivariate data (Concept only)

Measures of Central Tendency: Mathematical Averages - Arithmetic Mean; Positional Averages – Median & Mode (graphical determination of Mode)

**Module: 2 – MEASURES OF VARIATION AND SKEWNESS 14 Hrs**

Measures of Variation: Meaning, Types – Absolute and Relative – Range, Quartile Deviation, Mean Deviation, Standard Deviation & Variance

Skewness: Meaning, Karl Pearson's and Bowley's measures; Kurtosis – Concept & Types (theory only)

**Module: 3 – PROBABILITY DISTRIBUTIONS 08 Hrs**

Probability: Meaning & Concepts; Theory of Probability: Addition and multiplication laws of probability; Conditional probability and Bayes' Theorem (Theory only); Normal Distribution (Theory only)

**Module: 4 – CORRELATION AND REGRESSION ANALYSIS 12 Hrs**

Correlation: Meaning, Types of correlation- Positive and negative; Simple, Partial and Multiple; Linear and Non-linear; Measurement: Pearson's co-efficient of Correlation & Probable error; Spearman's Rank co-efficient of Correlation

Regression: Meaning, Regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients

**Module: 5 – INDEX NUMBERS 08 Hrs**

Index Numbers: Meaning, Uses, Construction of index numbers - Fisher's ideal index number with Time Reversal and Factor Reversal Tests; Construction of Consumer Price Indices – Aggregative Expenditure Method & Family Budget Method.

**SKILL DEVELOPMENT ACTIVITIES:**

- Application of statistical functions in spreadsheet software and students should submit output of the same
- Collect the demographics statistics of selected group and calculate Correlation Coefficient
- Recall the use of probability theory in business
- Identify the applicability of correlation and regression in business decision-making
- Any other activities, which are relevant to the course

**BOOKS FOR REFERENCE**

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

**Note: Latest edition of textbooks may be used**

**Name of the Program: Bachelor of Commerce (B.Com.)****Course Code: B.Com. 3.3****Name of the Course: COST ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs

**Pedagogy:**

Classroom lecture, Case studies, Group discussion, Seminar &amp; field work etc.,

**Course Outcomes:**

On successful completion of the course, the students will be able to Understand concepts of cost accounting & Methods of Costing, Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory, make use of payroll procedures & compute idle and over time Discuss the methods of allocation, apportionment & absorption of overheads, prepare cost sheet & discuss cost allocation under ABC

**Syllabus**

**Module: 1 – INTRODUCTION TO COST ACCOUNTING** **12 Hrs**  
 Cost, Costing, Cost Accounting & Cost Accountancy - Meaning and definition; Objectives, Importance and Uses of Cost Accounting; Difference between Cost Accounting and Financial Accounting; Elements and Classification of Cost; Cost Object, Cost Unit, Cost Centre; Limitations of Cost Accounting  
 Cost Sheet: Meaning and Preparation of Cost Sheet including Tenders and Quotations

**Module: 2 – MATERIAL COST** **14 Hrs**  
 Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material; - Inventory Control: Meaning & Techniques; Problems on level setting and EOQ; Procurement: Procurement Procedure; Relevant Documents; Material Storage: Duties of Storekeeper; Pricing of Material Issues: Preparation of Stores Ledger Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Method

**Module: 3 – EMPLOYEE COST** **10 Hrs**  
 Employee Cost: Meaning & Types, Labour Cost Control – Time-keeping and Time-booking; Payroll Procedure: Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time - Causes and Treatment; Labour Turnover: Reasons and Effects of Labour turnover; Methods of Wage Payment: Time rate system, Piece rate system and Incentive schemes- Halsey's Plan, Rowan's Plan, Taylor's Differential Piece Rate System & Merrick's Multiple Piece Rate System

**Module: 4 – OVERHEADS COST** **12 Hrs**  
 Overheads: Introduction, Meaning and Classification; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption; Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption; Computation of Machine Hour Rate

**Module: 5 – RECONCILIATION OF COST AND FINANCIAL ACCOUNTS** **08 Hrs**  
 Reconciliation: Introduction & Meaning; Reasons for differences in Profits under Financial and Cost Accounts; Ascertainment of Profits as per Financial Accounts and Cost Accounts; Reconciliation of Profits of both sets of Accounts; Preparation of Reconciliation Statement

**SKILL DEVELOPMENT ACTIVITIES:**

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

### **BOOKS FOR REFERENCE**

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

**Note: Latest edition of text books may be used.**

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

**Course Code: B.Com. 4.1**

**Name of the Course: ADVANCED CORPORATE ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to Prepare the liquidators final statement of accounts, Comprehend the different methods of Mergers and Acquisition of Companies, Understand the process of internal reconstruction		
<b><u>Syllabus</u></b>		
<b>Module: 1 – LIQUIDATION OF COMPANIES</b>		<b>12 Hrs</b>
Liquidation: Introduction & Meaning, Modes of Winding up: Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court; Order of payments in the event of Liquidation; Liquidator's remuneration; Preparation of Liquidator's Statement of Account Insolvency & Bankruptcy Code, 2016: Introduction, Objective & Applicability		
<b>Module: 2 – INTERNAL RECONSTRUCTION OF COMPANIES</b>		<b>12 Hrs</b>
Internal Reconstruction: Introduction, Meaning & Need; Capital Reduction: Meaning, Modes & Objectives; Provisions for Reduction of Share Capital under Companies Act, 2013; Accounting for Capital Reduction; Preparation of Capital Reduction Account and Balance Sheet after Reduction as per Schedule III to Companies Act 2013		
<b>Module: 3 – VALUATION OF SHARES</b>		<b>12 Hrs</b>
Valuation of Shares: Introduction, Meaning & Need; Factors Affecting Valuation; Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares; Rights Issue and Valuation of Rights Issue		
<b>Module: 4 – MERGERS AND ACQUISITION OF COMPANIES</b>		<b>20 Hrs</b>
Mergers & Acquisition: Meaning, Types & Objectives; AS-14: Types of Amalgamation - Amalgamation in the Nature of Merger & Amalgamation in the Nature of Purchase; AS-14: Accounting for Amalgamation - Pooling of Interest Method and Purchase Method; Purchase Consideration: Meaning, Methods – Lumpsum Method, Net Assets Method, Net Payment Method & Shares Exchange Ratio Method; Discharge of Purchase Consideration; Journal Entries and Ledger Accounts in the Books of Transferor Company; Journal Entries in the books of Transferee Company; Preparation of Balance Sheet after Merger as per Schedule III to Companies Act 2013		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ol style="list-style-type: none"><li>1. List out the recent Joint Stock Companies that have undergone Liquidation</li><li>2. Calculation of Purchase consideration with imaginary figures</li><li>3. List any five cases of amalgamation of Joint Stock Companies</li><li>4. List out legal provisions in respect of internal reconstruction</li><li>6. Any other activities, which are relevant to the course</li></ol>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"><li>1. Anil Kumar S, Rajesh Kumar V &amp; Mariyappa B, Advanced Corporate Accounting, HPH</li><li>2. Dr. S Muralidhar, Dr. K S Sailaja &amp; Others, Advanced Corporate Accounting- Kalyani Publishers</li><li>3. S.N. Maheswari , Financial Accounting, Vikas Publishing</li><li>4. Dr. Sairam A, Dr. Yathiraju &amp; Prof. Pramod, Advanced Corporate Accounting</li><li>5. RL Gupta, Advanced Accountancy, Sultan Chand</li><li>6. Jain and Narang, Corporate Accounting</li><li>7. Tulsian, Advanced Accounting</li><li>8. Shukla and Grewal – Advanced Accountancy, Sultan Chand</li></ol>		
<b>Note: Latest edition of text books may be used.</b>		

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

**Course Code: B.Com. 4.2**

**Name of the Course: COSTING METHODS & TECHNIQUES**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to, understand method of costing applicable in different industries, determination of cost by applying different methods of costing, analyse the processes involved in standard costing, familiarize with the Activity Based Costing and its applications		
<b>Syllabus</b>		
<b>Module: 1 – JOB AND CONTRACT COSTING</b>		<b>12 Hrs</b>
<b>Job Costing:</b> Meaning, Features, Objectives, Advantages and Disadvantages, Applications; Job costing procedure; Preparation of Job Cost Sheet		
<b>Contract Costing:</b> Meaning, Features & Applications; Job costing & Contract Costing – Similarities & Dissimilarities; Preparation of Contract Accounts; Treatment of profit on incomplete contracts		
<b>Module: 2 – PROCESS AND SERVICE COSTING</b>		<b>12 Hrs</b>
<b>Process Costing:</b> Meaning, Features, Advantages, Disadvantages and Applications; Comparison between Job Costing and Process Costing; Treatment of Process Losses and Gains in Cost Accounts; Preparation of Process Accounts		
<b>Service Costing:</b> Meaning, Features, Types & Application; Cost units for different service sectors; Preparation of Operation Cost Sheet – Transport Sector		
<b>Module: 3 – ACTIVITY BASED COSTING</b>		<b>10 Hrs</b>
ABC: Introduction & Meaning; ABC system over Conventional Costing System, Characteristics of ABC - Kaplan and Cooper's Approach; Cost drivers and Cost Pools; Allocation of overheads under ABC; Steps in the implementation of ABC; Benefits of ABC system – Challenges in the implementation of ABC; Preparation of Statement of Cost		
<b>Module: 4 – MARGINAL COSTING</b>		<b>12 Hrs</b>
Marginal Cost & Marginal Costing: Meaning, Definition & Features; Concepts: P/V ratio, BEP, Margin of Safety, Angle of Incidence; Break Even Analysis: Assumptions, Uses & Break Even Chart; CVP analysis		
<b>Module: 5 – STANDARD COSTING</b>		<b>10 Hrs</b>
<b>Standard Costing:</b> Introduction, Meaning & Definition, Uses and limitations; Variance Analysis - Material, Labour and Overhead Variances (Computation of Material and Labour variances only)		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>• Naming the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel</li> <li>• List out the modern costing tools in accounting field</li> <li>• Narrate the steps involved in standard costing. System</li> <li>• Explain ABC. Illustrate how ABC can be applied.</li> <li>• Any other activities in addition to the above, which are relevant to the course</li> </ul>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"> <li>1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York</li> <li>2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications</li> <li>3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi</li> <li>4. Shank and Govindrajana, Strategic Cost Management, Simon and Schuster, 36 New York</li> <li>5. Lin Thomas, Cases and Readings in Strategic Cost Management, Mc Graw Hill Publications, New York</li> <li>6. Mariyappa B Methods and Techniques of Costing. HPH</li> </ol>		
<b>Note: Latest edition of textbooks may be used</b>		

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

**Course Code: B.Com. 4.3**

**Name of the Course: BUSINESS REGULATORY FRAMEWORK**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to recognize the laws relating to Contracts and its application in business activities, understand Environmental Laws, IPRs & cyber law in the present context		
<b><u>Syllabus</u></b>		
<b>Module: 1 – INDIAN CONTRACT ACT, 1872</b>		<b>14 Hrs</b>
Introduction – Meaning & Definition of Promise, Agreement & Contract; Classification of Contract; Essentials of Valid Contract u/s 10; Offer and Acceptance – Meaning, Essentials & Types only; Consideration – Meaning & Essentials only, Contractual capacity – Minors, Unsound mind & Insolvents; Free consent; Discharge of a contract; Breach of Contract and Remedies to Breach of Contract		
<b>Module: 2 – INSOLVENCY &amp; BANKRUPTCY CODE, 2016</b>		<b>14 Hrs</b>
Insolvency – Concepts and Evolution; Bankruptcy/Insolvency; Historical Developments of Insolvency Laws in India; Need for the Insolvency and Bankruptcy Code, 2016; Overall scheme of the Insolvency and Bankruptcy Code; Important Definitions: Board, Claim, Corporate Debtor, Creditor, Debt, Default, Financial Information, Insolvency Professional, Insolvency Professional Agency; Institutions under Insolvency and Bankruptcy Code, 2016; Fast-track Corporate Insolvency Resolution Process & Voluntary Liquidation of Corporate Persons: Legal Provisions		
<b>Module: 3 – COMPETITION AND CONSUMER LAWS</b>		<b>12 Hrs</b>
<b>The Competition Act 2002</b> – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India – Objectives, Composition & Functions <b>Consumer Protection Act 1986</b> – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency; Unfair Trade Practices and Services – Definition & types; Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission		
<b>Module: 4 – ECONOMIC LAWS</b>		<b>12 Hrs</b>
<b>Indian Patent Act, 1970</b> – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. <b>FEMA 1999</b> – Objectives, Salient Features; Definitions – Authorized Dealer, Currency, Foreign Currency, Foreign Exchange, Foreign Security		
<b>Module: 5 – ENVIRONMENT AND CYBER LAWS</b>		<b>10 Hrs</b>
<b>Environment Protection Act 1986</b> – Objectives of the Act, Definitions – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier; Types of Pollution; Powers of Central Government to protect Environment in India; Recent Developments – Steps taken with regard to Environmental Protection <b>Cyber Law</b> – Introduction & Need; Areas of Cyber Law; Cyber space and Cyber security;		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"><li>• Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case</li><li>• Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.</li><li>• Discuss any one case law relating to minor</li><li>• State the procedure for getting patent for ‘inventions’ and / or ‘non- inventions’</li><li>• List any 5 ‘hazardous substance’ according to Environment Protection Act</li><li>• List out any top upcoming jobs in cyber security and examine the skills required for the same</li><li>• Any other activities, which are relevant to the course</li></ul>		

### **BOOKS FOR REFERENCE**

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

**Note: Latest edition of textbooks may be used**

**ANNEXURE –**  
**OPEN ELECTIVES**

**Name of the Program: Bachelor of commerce (B.Com.)****Course Code: B.Com. 1.5 (a)****Name of the Course: Accounting for Everyone**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
<b>On successful completion of the course, the students will be able to</b> acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.		
<b>Syllabus</b>		
<b>Module: 1 – Introduction to Accounting</b>		<b>12 Hrs</b>
Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations and individuals; Accounting Concepts & Conventions Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
<b>Module: 2 – Recording of Transactions</b>		<b>12 Hrs</b>
Transactions and recording of transactions 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 – Simple problems		
<b>Module: 3 – Final Accounts of Sole Proprietorship Concerns</b>		<b>12 Hrs</b>
Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet		
<b>Module: 4 – Computerized Accounting</b>		<b>4 Hrs</b>
Introduction to Computerized Accounting Systems: Introduction to popular accounting softwares		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>• Prepare a set of Final Accounts with imaginary figures</li> <li>• List out the popular Accounting Software in practice</li> <li>• Visit an outlet near your place and understand the process of accounting followed</li> </ul>		
<b>Reference Books:</b>		
<ol style="list-style-type: none"> <li>1. Hatfield, L - Accounting Basics - Amazon Digital Services LLC.</li> <li>2. Dr. Muralidhar S &amp; others – Basics of Financial Accounting – Kalyani Publishers</li> <li>3. Horngren, C. T., Sundem, G. L., Elliott, J. A., &amp; Philbrick, D - Introduction to Financial Accounting - Pearson Education</li> <li>4. Siddiqui, S. A - Book Keeping &amp;Accountancy -Laxmi Publications Pvt. Ltd.</li> <li>5. Sehgal, D - Financial Accounting -Vikas Publishing House Pvt. Ltd</li> <li>6. Tulsian, P. C - Financial Accounting - Tata McGraw Hill Publishing Co. Ltd.</li> <li>7. Mukharji, A., &amp; Hanif, M - Financial Accounting - Tata McGraw Hill Publishing Co. Ltd.</li> <li>8. Maheshwari, S. N., Maheshwari, S. K., &amp; Maheshwari, S. K - Financial Accounting - Vikas Publishing House Pvt. Ltd</li> <li>9. Mukherjee, S., &amp; Mukherjee, A. K - Financial Accounting - Oxford University Press</li> <li>10. Jain, S. P., &amp; Narang, K. L – Financial Accounting – Kalyani Publishers</li> </ol>		

**Name of the Program: Bachelor of commerce (B.Com.)**

**Course Code: B.Com. 1.5 (b)**

**Name of the Course: Financial Literacy**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to understand the basics of savings, investments, institutions, financial markets, insurance which enables the student to take sound financial decisions		
<b>Syllabus</b>		
<b>Module: 1 – Basics of Savings and Investment</b>		<b>10 Hrs</b>
Concept of Savings & Investment; Savings Vs Investment, Power of Compounding; investment objectives; Risk and Return; Inflation effects on Investment; Various Assets Class		
<b>Module: 2 - Financial Markets</b>		<b>10 Hrs</b>
Capital Market; Money Market, Securities - Equity, Debentures or Bonds, IPOs and FPOs, Mutual Funds, Types of Mutual Funds, Brokers, sub-brokers, Process for becoming a capital market investor		
<b>Module: 3 – Insurance Products</b>		<b>10 Hrs</b>
Insurance Policies - Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Understanding of Ponzi Schemes		
<b>Module: 4 - Tax saving Schemes</b>		<b>10 Hrs</b>
Government Schemes; National Saving Certificates; Public Provident Fund; Post Office Schemes; Equity Linked Savings Schemes; Retirement Benefits Schemes - NPS (New Pension System)		
<b>Skill Development:</b>		
<ul style="list-style-type: none"><li>• Analyze the risk-return factors of any 4 asset classes</li><li>• List out the top 10 Mutual Funds based on their performance for the past 5 years</li><li>• List out at least 10 stock-brokers in Equity Markets</li><li>• List out the 10 IPOs that have been issued in the recent past</li><li>• Critically analyze the performance of PPF &amp; ELSS</li></ul>		
<b>Books for Reference:</b>		
<ol style="list-style-type: none"><li>1. Meir Kohn - Financial Institutions and Markets - Tata Mc Graw Hill</li><li>2. R.M Srivastava &amp; D. Nigam - Dynamics of Financial Markets &amp; Institutions in India - Excel Books</li><li>3. L M Bhole - Financial Institutions and Markets - Tata Mc Graw Hill</li><li>4. Murthy E.N - International Finance &amp; Risk Management</li><li>5. Howells, P and K. Bain - Financial Markets and Institutions - Prentice Hall</li><li>6. Valdez, S. &amp; P. Molyneux - An Introduction to Global Financial Markets - Macmillan</li><li>7. Mishkin, F. and S. Eakins - Financial Markets and Institutions - Pearson Education</li><li>8. Dr. K. Venkataramanappa - SHB Publications</li></ol>		

**Name of the Program: Bachelor of commerce (B.Com.)**

**Course Code: B.Com. 1.5 (c)**

**Name of the Course: Entrepreneurship & Start-ups**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students develop the entrepreneurship abilities and opportunities and the course aims at imparting skills and techniques of exploring these opportunities through the formulation of a bankable project. It is also aimed to study the formalities of setting up of a company and its management		
<b>Syllabus</b>		
<b>Module: 1 - INTRODUCTION TO ENTREPRENEURSHIP</b>		<b>10 Hrs</b>
Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise – Functions of Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs		
<b>Module: 2 – BUSINESS PLAN</b>		<b>10 Hrs</b>
Business model: Meaning, designing, analyzing and improvising; Business Plan – Meaning, Scope and Need; Financial, Marketing, Human Resource and Production/Service Plan; Business plan Formats; Project report preparation and presentation; Why some Business Plan fails?		
<b>Module: 3 – FORMATION OF A BUSINESS ENTITY</b>		<b>08 Hrs</b>
Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study.		
<b>Module: 4 – GOVERNMENT SCHEMES &amp; POLICIES</b>		<b>12 Hrs</b>
Government Schemes and Policies for Entrepreneurship Development: Start up India, Make in India, Atal Innovation Mission, STEP, JAM, STAND-UP India, TREAD, PMKVY, Schemes of DST, DIPP, MSME Single Point Registration Scheme, Ministry of Agriculture and Farmers Welfare-The Venture Capital Assistance Scheme, GoI-Pradhan Mantri Mudra Yojana, Small Industries Development Bank of India (SIDBI), Sustainable Finance Scheme, Department Of Science & Technology (DST)		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"><li>• A detailed Business plan is to be prepared, submitted and presented as process of CEE</li><li>• Preparation of a Project report to start a SSI Unit.</li><li>• Preparing a letter to the concerned authority-seeking license for the proposed SS Unit</li><li>• Format of a business plan.</li><li>• A Report on the survey of SSI units in the region where college is located.</li><li>• Chart showing financial assistance available to SSI along with rates of interest.</li><li>• Chart showing tax concessions to SSI both direct and indirect.</li><li>• Success stories of Entrepreneurs in the region</li></ul>		

## **REFERENCE BOOKS**

1. Vasanth Desai - Management of Small Scale Industry - HPH
2. Mark. J. Dollinger - Entrepreneurship – Strategies and Resources - Pearson Edition
3. Dr. Venkataramana - Entrepreneurial Development - SHB Publications
4. Udai Pareek and T.V. Rao, - Developing Entrepreneurship
5. Rekha & Vibha – Entrepreneurship Development - VBH
6. S.V.S. Sharma - Developing Entrepreneurship, Issues and Problems
7. B. Janakiraman , Rizwana M - Entrepreneurship Development - Excel Books
8. Srivastava - A Practical Guide to Industrial Entrepreneurs
9. Anil Kumar - Small Business and Entrepreneurship I.K. International Publishers
10. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
11. Bharusali - Entrepreneur Development
12. Satish Taneja - Entrepreneur Development
13. Vidya Hattangadi - Entrepreneurship
14. N.V.R Naidu - Entrepreneurship Development, I.K. International Publishers

**Name of the Program: Bachelor of commerce (B.Com.)**

**Course Code: B.Com. 2.5 (a)**

**Name of the Course: Financial Environment**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs

**Pedagogy:**

Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work

**Course Outcomes:**

**On successful completion of the course, the students will be able to understand the** conceptual framework of the fundamentals of Indian Economy and its significance, evaluate the impact of monetary policy on the stakeholders of the economy, assess the impact of fiscal policy on the stakeholders of the economy & the financial sector reforms in India.

**Syllabus**

**Module: 1 - Fundamentals of Indian Economy**

**10 Hrs**

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: 2 - MONETARY POLICY**

**10 Hrs**

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: 3- FISCAL POLICY**

**10 Hrs**

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: 4 - FINANCIAL SECTOR REFORMS**

**10 Hrs**

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:**

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.

**Books for Reference:**

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

**Name of the Program: Bachelor of commerce (B.Com.)**

**Course Code: B.Com. 2.5 (b)**

**Name of the Course: Investing in Stock Markets**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs

**Pedagogy:**

Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work

**Course Outcomes:**

**On successful completion of the course, the students will be able to understand the** basics of investing in the stock market, the investment environment as well as risk & return; analyze Indian securities market; examine EIC framework and conduct fundamental analysis; perform technical analysis; invest in mutual funds market.

**Syllabus**

**Module: 1- BASICS OF INVESTING**

**10 Hrs**

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: 2-FUNDAMENTALS ANALYSIS**

**10 Hrs**

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: 3 – TECHNICAL ANALYSIS**

**10 Hrs**

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: 4 - INDIAN STOCK MARKETS**

**10 Hrs**

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

**Skill Development:**

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,

**Books for Reference:**

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

**Name of the Program: Bachelor of commerce (B.Com.)**

**Course Code: B.Com. 2.5 (c)**

**Name of the Course: Event Management**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs

**Pedagogy:**

Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work

**Course Outcomes:**

**On successful completion of the course, the students will be able to understand the** conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations

**Syllabus**

**Module: 1- INTRODUCTION TO EVENT MANAGEMENT**

**10 Hrs**

Event- Meaning- Why Event Management- Analysis of Event, Scope of Event, Decision Makers- Event Manager Technical Staff- Establishing of Policies & Procedure- Developing Record Keeping Systems.

**Module: 2-EVENT MANAGEMENT PROCEDURE**

**10 Hrs**

Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water Taxes Applicable.

**Module: 3-CONDUCT OF AN EVENT**

**10 Hrs**

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event- Checklist, Computer aided Event Management– Roles & Responsibilities of Event Managers for Different Events.

**Module: 4 CORPORATE EVENTS**

**10 Hrs**

Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events And Reporting.

**Skill Development:**

1. Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC.
2. Preparing Budget for conduct of National level intercollegiate sports events.
3. Preparation of Event Plan for College day Celebrations
4. Preparation of Budget for Conducting inter collegiate Commerce Fest.

**Books for Reference:**

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Dr. Muralidhar & others – Event Management – Kalyani Publishers
3. Ghouse Basha – Advertising & Media Mgt, VBH.
4. Anne Stephen – Event Management, HPH.
5. K. Venkataramana, Event Management, SHBP.
6. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
7. The Complete Guide to successful Event Planning – Shannon Kilkenny
8. Human Resource Management for Events – Lynn Van der Wagen (Author)
9. Successful Team Management (Paperback) – Nick Hayed (Author)
10. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
11. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher - 2009

**Name of the Program: Bachelor of commerce (B.Com.)**

**Course Code: B.Com. 3.6 (a)**

**Name of the Course: Business Ethics**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
<b>On successful completion of the course, the students will be able to understand the</b> basic knowledge of managerial ethics and values and its relevance in modern context.		
<b>Syllabus</b>		
<b>Module: 1 – Introduction to Ethical Concepts</b> <span style="float: right;"><b>10 Hrs</b></span>		
Ethics: Introduction, Meaning, Scope; Types of Ethics; Characteristics; Factors influencing Managerial Ethics; Importance of Managerial Ethics; Arguments for and against Managerial ethics; Corporate Social Responsibility – Issues of Management – Crisis Management		
<b>Module: 2 – Personal Ethics</b> <span style="float: right;"><b>10 Hrs</b></span>		
Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.		
<b>Module: 3 –Ethics in Management</b> <span style="float: right;"><b>10 Hrs</b></span>		
Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.		
<b>Module: 3 –Corporate Governance</b> <span style="float: right;"><b>10 Hrs</b></span>		
Corporate Governance: Meaning, scope; composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.		
<b>Skill Development:</b>		
<ul style="list-style-type: none"><li>• State the arguments for and against business ethics</li><li>• Make a list of unethical aspects of finance in any organization</li><li>• List out ethical problems faced by managers</li><li>• List out issues involved in Corporate Governance.</li><li>• List out unethical aspects of Advertising</li></ul>		
<b>Books for Reference:</b>		
<ol style="list-style-type: none"><li>1. Murthy CSV - Business Ethics and Corporate Governance - HPH</li><li>2. Dr. Muralidhar S &amp; others – Managerial Ethics – Kalyani Publishers</li><li>3. Bholananth Dutta, S.K. Podder – Corporation Governance - VBH.</li><li>4. Dr. K. Nirmala, Karunakara Readdy - Business Ethics and Corporate Governance - HPH</li><li>5. H.R.Machiraju - Corporate Governance</li><li>6. K. Venkataramana - Corporate Governance - SHBP</li><li>7. N.M.Khandelwal - Indian Ethos and Values for Managers</li><li>8. S Prabhakaran - Business ethics and Corporate Governance</li><li>9. C.V. Baxi - Corporate Governance</li><li>10. R. R. Gaur, R. Sanghal, G. P. Bagaria - Human Values and Professional ethics</li><li>11. B O B Tricker - Corporate Governance - Principles , Policies and Practices</li><li>12. Michael, Blowfield - Corporate Responsibility</li><li>13. Andrew Crane - Business Ethics</li><li>14. Ghosh - Ethics in Management and Indian ethos</li></ol>		

**Course Code: B.Com. 3.6 (b)**  
**Name of the Course: Corporate Environment**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to understand the corporate style of working and the laws governing the corporate administration		
<b>Syllabus</b>		
<b>Module: 1 - INTRODUCTION TO COMPANY</b>		<b>10 Hrs</b>
Company: Meaning, Definition, Features; Steps in formation of Joint Stock Company; 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.		
<b>Module: 2 - FORMATION OF A COMPANY</b>		<b>12 Hrs</b>
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; Registrar of Companies, Certificate of Commencement of Business.		
<b>Module: 3 – COMPANY ADMINISTRATION</b>		<b>10 Hrs</b>
Key Managerial Personnel: Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditors: Appointment, Powers, Duties & Responsibilities; Audit Committee; CSR Committee. Company Secretary: Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal		
<b>Module: 4 - CORPORATE MEETINGS</b>		<b>08 Hrs</b>
Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a valid meeting		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>• Drafting of Memorandum of Association, Drafting Articles of Association.</li> <li>• Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.</li> <li>• Drafting Resolutions of various meetings – different types.</li> <li>• Chart showing Company’s Organization Structure.</li> <li>• Chart showing different types of Companies.</li> </ul>		
<b>Reference Books:</b>		
<ol style="list-style-type: none"> <li>1. S.N Maheshwari - Elements of Corporate Law - HPH.</li> <li>2. Dr. Muralidhar &amp; Others – Corporate Environment – Kalyani Publishers</li> <li>3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH</li> <li>4. Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH.</li> <li>5. K. Venkataramana - Corporate Administration – SHBP</li> <li>6. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand.</li> <li>7. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication</li> <li>8. S.C. Kuchal - Company Law and Secretarial Practice</li> </ol>		

**Name of the Program: Bachelor of commerce (B.Com.)**

**Course Code: B.Com. 4.6 (a)**

**Name of the Course: Business Ethics**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
<b>On successful completion of the course, the students will be able to understand the</b> basic knowledge of managerial ethics and values and its relevance in modern context.		
<b>Syllabus</b>		
<b>Module: 1 – Introduction to Ethical Concepts</b>		<b>10 Hrs</b>
Ethics: Introduction, Meaning, Scope; Types of Ethics; Characteristics; Factors influencing Managerial Ethics; Importance of Managerial Ethics; Arguments for and against Managerial ethics; Corporate Social Responsibility – Issues of Management – Crisis Management		
<b>Module: 2 – Personal Ethics</b>		<b>10 Hrs</b>
Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.		
<b>Module: 3 –Ethics in Management</b>		<b>10 Hrs</b>
Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.		
<b>Module: 3 –Corporate Governance</b>		<b>10 Hrs</b>
Corporate Governance: Meaning, scope; composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.		
<b>Skill Development:</b>		
<ul style="list-style-type: none"><li>• State the arguments for and against business ethics</li><li>• Make a list of unethical aspects of finance in any organization</li><li>• List out ethical problems faced by managers</li><li>• List out issues involved in Corporate Governance.</li><li>• List out unethical aspects of Advertising</li></ul>		
<b>Books for Reference:</b>		
15. Murthy CSV - Business Ethics and Corporate Governance - HPH		
16. Dr. Muralidhar S & others – Managerial Ethics – Kalyani Publishers		
17. Bholananth Dutta, S.K. Podder – Corporation Governance - VBH.		
18. Dr. K. Nirmala, Karunakara Readdy - Business Ethics and Corporate Governance - HPH		
19. H.R.Machiraju - Corporate Governance		
20. K. Venkataramana - Corporate Governance - SHBP		
21. N.M.Khandelwal - Indian Ethos and Values for Managers		
22. S Prabhakaran - Business ethics and Corporate Governance		
23. C.V. Baxi - Corporate Governance		
24. R. R. Gaur, R. Sanghal, G. P. Bagaria - Human Values and Professional ethics		
25. B O B Tricker - Corporate Governance - Principles , Policies and Practices		
26. Michael, Blowfield - Corporate Responsibility		
27. Andrew Crane - Business Ethics		
28. Ghosh - Ethics in Management and Indian ethos		

**Course Code: B.Com. 4.6 (b)**  
**Name of the Course: Corporate Environment**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to understand the corporate style of working and the laws governing the corporate administration		
<b>Syllabus</b>		
<b>Module: 1 - INTRODUCTION TO COMPANY</b>		<b>10 Hrs</b>
Company: Meaning, Definition, Features; Steps in formation of Joint Stock Company; 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.		
<b>Module: 2 - FORMATION OF A COMPANY</b>		<b>12 Hrs</b>
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; Registrar of Companies, Certificate of Commencement of Business.		
<b>Module: 3 – COMPANY ADMINISTRATION</b>		<b>10 Hrs</b>
Key Managerial Personnel: Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditors: Appointment, Powers, Duties & Responsibilities; Audit Committee; CSR Committee. Company Secretary: Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal		
<b>Module: 4 - CORPORATE MEETINGS</b>		<b>08 Hrs</b>
Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a valid meeting		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>• Drafting of Memorandum of Association, Drafting Articles of Association.</li> <li>• Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.</li> <li>• Drafting Resolutions of various meetings – different types.</li> <li>• Chart showing Company’s Organization Structure.</li> <li>• Chart showing different types of Companies.</li> </ul>		
<b>Reference Books:</b>		
9. S.N Maheshwari - Elements of Corporate Law - HPH. 10. Dr. Muralidhar & Others – Corporate Environment – Kalyani Publishers 11. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH 12. Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH. 13. K. Venkataramana - Corporate Administration – SHBP 14. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand. 15. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication 16. S.C. Kuchal - Company Law and Secretarial Practice		