



GLOBAL EDUCATION TRUST
GETS ACADEMY- MYSURU

CA-40, Hootagalli Industrial Area, Mysuru--570018

MEETING PROCEEDINGS

Proceedings of the special Board of Studies Meeting for the Specialized Program of B.Com (E-Commerce & Digital Marketing), B.Com (Finance & Investment) & B.Com (International Accounting & Finance).

Place: GETS ACADEMY, MYSURU

Date: 10-02-2025

Time: 4.00 pm

Members Present:

Prof. N Nagaraja – Chairman

Dr. Mahesha M B – Member

Ms. Arpitha H R - Member

Ms. Achyutha N – Member

Member absent:

Ms.Arshiya Khanum - Member

The Chairman welcomed the members & initiated the Board of Studies meeting by taking a brief note on the current academic year programmes and activities. The following point was discussed and resolved.

Regulations, Syllabus and methodology of Assessment and Evaluation for B.Com B.Com (Finance & Investment) ,B.Com (E-Commerce & Digital Marketing) and B.Com (International Accounting & Finance) were restructured for First and Second semesters in line with SEP 2024 regulations are proposed and agreed.

Chairman concluded the meeting by thanking all the members

Prof. N Nagaraja

Chairman, BoS

B.Com (Finance & Investment)
B.Com (E-Commerce & Digital Marketing)
B.Com (International Accounting & Finance)

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UNIVERSITY OF MYSORE



B.Com with E-COMMERCE & DIGITAL MARKETING

SPECIALISED PROGRAMME

SYLLABUS AS PER SEP 2024

IMPLEMENTED FROM THE ACADEMIC YEAR 2025 – 26

Offered at:

GETS Academy

#CA 40, Near Belavadi Petrol Bunk, Hootagalli, Mysuru-570018

UNIVERSITY OF MYSORE



Proposed regulation for Six-semester specialization programme of B.Com (E-Commerce & Digital Marketing)

SYLLABUS AND REGULATIONS AS PER SEP – 2024 FOR B.COM (E-COMMERCE AND DIGITAL MARKETING) – SPECIALIZED PROGRAMME

APPLICABLE FROM THE ACADEMIC YEAR 2025-26, Applicable to those students taking admission into First Semester B.Com (E-Commerce & Digital Marketing) from Academic Year 2025-26 AS PER SEP – 2024 FOR B.COM (E- COMMERCE & DIGITAL MARKETING – SPECIALISED PROGRAMME)

1.0 PROGRAMME OFFERED:

B.COM (E-Commerce & Digital Marketing) programme is for those aspiring to become entrepreneurs, marketing professionals and data-driven analysts. The focus is on creating a talent pool of skilled professionals for industries that are booming with businesses increasingly shifting online. The program is so conceived that it equips the students with a wide range of entrepreneurial skills while building competence in a particular area of business. The program ensures that, in addition to their regular core courses, the students are exposed to all major general commerce and business principles.

1.1 VISION:

“Our vision is to provide a safe, harmonious and supportive learning environment for the Holistic Development of students to face the challenges in the rapidly evolving global environment”.

1.2 MISSION:

Our mission is to empower students with Holistic education that fosters intellectual growth, ethical values and innovative thinking. We are committed to provide a

dynamic learning environment that encourages critical inquiry, creativity and leadership. Through academic excellence, skill development and community engagement, we aim to nurture future-ready graduates who contribute positively to society and excel in their chosen careers.

1.3 COURSE OBJECTIVES:

1. Students after successful completion of the program will understand the E-Commerce, online business models and digital transactions.
2. They will be able to learn key digital marketing strategies like SEO, SEM, Social media and content marketing.
3. Students after successful completion of the program will be able to get hands-on experience with e-commerce platforms and digital marketing tools.
4. The course design ensures that the youth get adequate opportunities in e-commerce, digital marketing, freelancing and startups.
5. The course is designed to bridge the gap between the corporate expectations and the prevalent strengths of our students; we endeavor to help individuals to succeed by transforming knowledge into action.

1.4 PROGRAM OUTCOMES:

- The commitment of imparting profound education reflects in the enlivening infrastructure of our institution, and most importantly, GETS ACADEMY does not market itself as a manufacturer of degree and certificate holders alone, but also acts as a responsible creator of able professionals:
- With Entrepreneurial Competency and Leadership Ability.
- With the ability to communicate effectively.
- Encourage Analytical and critical thinking abilities for data –driven decision making and forecasting.
- Ability to understand, analyze and communicate global, economic, legal and ethical aspects of business.
- Gain exposure through inter- disciplinary and specialized courses.
- Engage in Research and apply statistical tools and techniques for Problem solving and decision making.
- Integrate knowledge, skill and attitude that can enhance the creativity and personality of students.

- Apply knowledge of theory and practices in problem solving and decision making of business.
- The overarching outcome is to develop knowledgeable, skilled, ethical and well-rounded individuals, who are job ready from day one of passing out from GETS ACADEMY and have the potential to lead their organizations to success.

1.5 CAREER OPPORTUNITIES:

Graduates of the B.Com – E-Commerce and Digital Marketing course have diverse career opportunities in the fast-growing digital economy. They can work as digital marketers, e-commerce managers, SEO specialists, social media strategists, content marketers, and data analysts in various industries. The course also prepares students for roles in online business management, affiliate marketing, and digital advertising, product management, customer relationship management, and supply chain coordination for online businesses. Additionally, students can explore entrepreneurial ventures, freelancing, and consulting in digital marketing and e-commerce, making it a versatile and future-ready career path.

2.0 ELIGIBILITY FOR ADMISSION:

1. Candidates who have passed Two Year Pre University Course of Karnataka State in any discipline or its equivalent (viz., 10+2 of other states, ITI, etc.) or 12 year schooling with a Board Examination are eligible for admission into FIRST SEMESTER of this programme.
2. Candidates who are qualified in programs or courses like Diploma in Commercial Practice, etc... and as per the orders of Government of Karnataka or University of Mysore, Mysuru for time being in force, are eligible for lateral entry into Third Semester of similar B.Com Programme under SEP 2024 of University of Mysore, Mysuru, are eligible for enrolling to third semester of this programme, subject to approval from competent authority/Committee such as “Equivalence Committee” or any other such committees formed by University of Mysore, Mysuru.

3.0 STRUCTURE OF THE UNDERGRADUATE DEGREE PROGRAMME IN

B.COM:

The Syndicate of the University of Mysore, on being satisfied from the Inspection report submitted by the Inspection team has granted recognition to GETS Academy, Mysuru, under Section 66 of the K.S.U. Act 2000 to offer the following Specified/specialized course, subject to the terms and conditions as declared here under.

Name of the Programme:-

B.COM (E-COMMERCE & DIGITAL MARKETING)- SPECIALIZATION

3.1 DURATION OF THE PROGRAM:

The program of study is Three years of Six Semesters. A candidate shall complete his/her degree within six academic years from the date of his/her admission to the first semester.

3.2 MEDIUM OF INSTRUCTIONS:

The medium of instruction shall be English, (excluding for languages course other than English)

3.3 ATTENDANCE:

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. 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 subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University Examination.
- d. Minimum requirement of 75% of attendance shall not be applicable in case of self-study language course.

3.4 TEACHING AND EVALUATION

M.Com or MBA graduates with B.Com, BBM/BBA as a basic Degree from a recognized university are only eligible to teach and to evaluate all the Commerce courses and MCA/M.Sc. Graduates in the field of Computer Science or those holding E-Commerce & Digital Marketing Certificates from Recognized Professional bodies are only eligible to teach and to evaluate all the E-commerce & Digital Marketing related courses. Further course which are common with regular B.Com Programme

under SEP 2024 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, shall be taught by respective department faculties.

3.5 SCHEME OF EXAMINATION

There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 80 marks & Internal Assessment is for 20 marks

Guidelines for Continuous Internal Evaluation and Semester-End Examination:

The CIE and SEE will carry 20% and 80% 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
	Continuous Internal Evaluation (CIE)	
1	Continuous & Comprehensive Evaluation (CCE)-(A)	10 Marks
2	Internal Assessment Tests (IAT)- (B)	10 Marks
	Total of CIE (A+B)	20 Marks
3	Semester End examination (SEE) – (C)	80 Marks
	Total of CIE and SEE (A+B+C)	100 Marks
	Note: These parameters are applicable for all courses of this programme for which question papers are set under BoE of B.Com E-Commerce & Digital Marketing), further parameters for those courses of this programme which are common with Regular B.Com Programme of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, shall be as per the respective BoS or BoE as applicable.	

Continuous Internal Evaluation:

- A. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 10% weightage (10 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of two of the following assessment methods with 5 marks each (2x5=10 marks).

➤ Individual Assignments

- Seminars/Class Room Presentations/ Quizzes
- Group Discussions /Class Discussion/ Group Assignments
- Case studies/Case lets
- Participatory & Industry-Integrated Learning/ Industrial visits
- Participation in Seminars/ Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects

B. Internal Assessment Tests (IAT): The IAT will carry a maximum of 10% weightage (10 marks) of the 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.

SEMESTER END EXAMINATION (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms (excluding self-study language course) and irrespective of the marks scored in Continuous Internal Evaluation a student shall take Semester End Examinations. The BOS of the University has prepared the SEE framework and the question paper pattern for SEE is presented below for 80 marks.

PATTERN OF QUESTION PAPER

TIME: 3 HOURS

MARKS: 80

PART – A

Answer any FOUR of the following questions. Each question carries 5 marks.

(4x5= 20)

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

PART – B

Answer any THREE of the following questions. Each question carries 10 Marks.

(3x10 =30)

- 7.....
- 8.....
- 9.....
- 10.....

PART – C

Answer any TWO of the following questions. Each question carries 15 Marks

(2x15=30)

- 11.....
- 12.....
- 13.....

Note: These are applicable for all courses of this programme for which question papers are set under BoE of B.Com- E-Commerce & Digital Marketing, further for those courses of this programme which are common with Regular B.Com Programme under SEP 2024 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, shall be as per the respective BoE.

Board of Examiners and Evaluation:

- i. There shall be a Board of Examiners- B.Com- E-Commerce & Digital Marketing for scrutinizing and approving the question papers and scheme of evaluation constituted by the University
- ii. There will be a single valuation for all papers.

Minimum Marks for Passing:

Candidates have to obtain a minimum of 35% marks in Semester End Examination i.e. 28 marks out of 80 marks of theory examination and 40% in aggregate i.e. total 40 marks out of 100 marks of Semester End Examination and Continuous Internal Evaluation put together for passing in the said course, in case of failure to score the minimum marks of 35% marks in Semester End Examination and 40% in aggregate is said to have not completed the course. The student shall complete the course by re

appearing only for Semester End Examination of the course when University of Mysore, Mysuru conducts the Semester End Examination. The student carries the marks already awarded in Continuous Internal Evaluation.

Note: All the provisions pertaining towards conducting of Makeup Examinations for this programme i.e. B.Com -E-Commerce & Digital Marketing Programme shall be same as per the provision laid for regular B.Com Programme under SEP 2024 of University of Mysore Mysuru.

3.6 PROVISIONS PERTAINING TO LANGUAGE COURSE:

All the provisions pertaining to language courses such as the selection of language course during First year of the programme i.e., First & Second semester and during Second year of the programme i.e., Third & Fourth semester, including the provisions of opting/offering for self-study and provision of reading only ONE Language course in a semester for Deaf and Dumb, Spastic, Mentally Retarded and Learning deficiency students and all other related provisions of language course for this programme i.e. B.Com with E-Commerce and Digital Marketing programme shall be same as per the provision laid for regular B.Com programme of University of Mysore, Mysuru.

3.7 PROVISIONS PERTAINING TO COMMON COURSE:

With the objective of mitigating the hardship for the students who aspire to pursue higher education after qualifying this programme, the entire structure of this programme i.e. B.Com -E-Commerce & Digital Marketing Programme Specialized Programme is framed in line with Model SEP 2024 Programme Structure of Karnataka State Higher Education Council, Government of Karnataka and adopted by University of Mysore, Mysuru for its regular B.Com Programme under SEP 2024.

- All Language and Compulsory Courses of this programme i.e. B.Com -E-Commerce & Digital Marketing Programme being common with regular B.Com Programme under SEP 2024 of University of Mysore, Mysuru, further the syllabus of the respective BoS being offered for regular B.Com Programme under SEP 2024 of University of Mysore, Mysuru shall be applicable for this programme also.

3.8 ANY OTHER ISSUE NOT ENVISAGED SHALL BE RESOLVED BY THE VICE- CHANCELLOR IN CONSULTATION WITH THE APPROPRIATE BODIES OF THE UNIVERSITY.

3.9 WHERE EVER THE REGULATION IS SILENT, THE PROVISIONS OF THE UNIVERSITY SHALL BE APPLICABLE.

PROGRAM STRUCTURE

Proposed Scheme of Teaching and Evaluation for B.Com (Honors)

E-Commerce & Digital Marketing

Semester I								
Sl. No.	CourseCode	Title of the Course	Type	Credits	C1	C2	C3	TotalMarks
1	Lang.1.1	Language - I	Theory	3	10	10	80	100
2	Lang.1.2	Language – II	Theory	3	10	10	80	100
3	B.COM.1.1	Financial Accounting-1	Theory	5	10	10	80	100
4	B.COM.1.2	Principles of Marketing	Theory	5	10	10	80	100
5	B.COM.1.3	Fundamentals of Computer application	Theory	5	10	10	80	100
6	Compulsory 1	Constitutional Values	Theory	2	5	5	40	50
Sub –Total (A)				23				
Semester II								
Sl. No.	CourseCode	Title of the Course	Type	Credits	C1	C2	C3	TotalMarks
9	Lang.2.1	Language - I	Theory	3	10	10	80	100
10	Lang.2.2	Language – II	Theory	3	10	10	80	100
11	B.COM.2.1	Financial Accounting II	Theory	5	10	10	80	100
12	B.COM.2.2	Marketing Environment	Theory	5	10	10	80	100
13	B.COM.2.3	Fundamentals of E-Commerce	Theory	5	10	10	80	100
15	Compulsory 2	Environmental Studies	Theory	2	5	5	40	50
Sub –Total (A)				23				

Continuous Assessment 1 (C1) shall be conducted during the 8th week of the semester and Continuous Assessment 2 (C2) shall be conducted during the 16th week of the semester. C1 & C2 shall be based on tests, assignments, seminars, and case study analysis.

SEMESTER I

B.Com 1.1: Financial Accounting – 1

Module No.1: Introduction to Financial Accounting

Meaning, Definition and scope of Accounting - Objectives of Accounting - Functions of Accounting - Branches of Accounting - Accounting Principles - Accounting Concepts and Conventions – Conceptual framework of Financial statements – Meaning, Objectives and qualitative characteristics of Financial statements.

Module No .2: Accounting Standards

Introduction to Accounting standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of formulation of Accounting Standards in India – List of Accounting Standards in India – Need for convergence towards Global Standards – IASB – IFRS as Global Standards – Convergence to IFRS in India - Ind AS – List of Ind AS – Roadmap for Implementation of Ind AS.

Module No.3: Financial Statements of Sole Trading Concern

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

Module No .4: Accounting for Hire Purchase and Installment system

Meaning – Features of Hire purchase system – Difference between hire purchase and Installment - Calculation of interest under different methods ascertainment of cash price of an asset – repossession (theory) - problems on hire purchase system (credit purchase method only) – problems on Installment system (Interest suspense method)

Module No.5: Departmental Accounts:

Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.

BOOKS FOR REFERENCE:

1. ICAI study materials on Accounting and Advanced Accounting
2. S.N.Maheshwari and S.K.Maheshwari, Financial Accounting
3. B.S.Raman, Financial Accounting
4. Hanif and Mukerjee, Financial Accounting –I
5. S.P. Jain and K.L.Narang, Financial Accounting- I
6. S.P.Iyengar, Advanced Accounting

B.Com 1.2: Principles of Marketing

Module No.1 : Marketing – meaning – definition – features – Scope - advantages – Core concepts of marketing – types of marketing – Market segmentation – Targeting and Positioning

Module No .2: Marketing mix – Elements of marketing mix - Product – concept – Product mix decisions – Product life cycle – New Product development –Process of new product development - Pricing decisions – Factors affecting price determination – Pricing policies and strategies – types of price strategies.

Module No.3 : Promotion decisions – Promotion methods – Advertising – Personal selling – publicity – Sales promotion – Buying decision process

Module No .4 : Distribution decisions – Meaning -objectives-Channels of distribution methods – Hybrid and Reverse distribution - Logistics management

Module No.5: Trends in Marketing - AI role in Marketing – Online marketing – Green marketing – Digital Marketing - E Marketing – Social Network Marketing – Search Engine Marketing - Ethics in marketing.

Books for Reference

1. Principles of Marketing – Philip Kotler, Gary Armstrong and Prafulla Agnihotri
2. Principles of Marketing – Robert H Utaraid and Brajendra Kr Gupta
3. Principles of Marketing – Charles W Lamb
4. Principles of Marketing – Dr Amit Kumar

B.Com 1.3: Fundamentals of Computer Application

Module 1: Fundamentals of Computers

Introduction to Computers - Computer Definition, Characteristics of Computers, Evolution and History of Computers, Classification of Digital Computers, Function and Component of a Computer.

Memory Units

RAM, ROM, PROM, EPROM, EEPROM & flash memory

Auxiliary storage devices

Magnetic tape, Winchester Disk, Hard disk, Floppy disk, Optical disk, CD-ROM, Magnetic Optical disk drives

Input devices

Keyboard, Mouse, Trackball, Joystick, Digitizing tablet, scanners, digital camera, Magnetic Ink character recognition (MICR), Optical Mark recognition (OCR), Bar code reader, speech input devices, Touch screen, Touch pad, light pen

Output devices

Monitors and its classification, Type of Printers- Daisy wheel printer, Dot matrix printer, Ink-jet printer, Laser printer, LCD & LED printers, Line printer, Thermal printer, Plotter, Sound cards and speakers

Module-2: Programming Languages and Number Systems

Programming languages - Machine, Assembly and high-level language

Types of high level languages, procedural oriented languages and application Generators, Natural languages, Compilers and Interpreters, Flowchart & algorithm

Introduction to Computer Software – Introduction, Types of Softwares and its applications.

Number systems - Decimal systems, Binary number systems, Compliments, Fixed point representation of numbers, Gray code, Excess-3 code, ASCII code, EBCDIC Code, Bits, bytes and words, hexadecimal number system
Logic Gates – Basic Logic Gates, Universal Gates and its constructions

Module - 3: Office Automation Packages

Word Processing: Word processing features find &

replace, outlines, revision marks and document compare, merge printing footnote and endnotes, Formatting documents Tables, styles, templates, wizards & helper

Spreadsheet: The spreadsheet screen display, Entering data formulas, cell references, and what-if, formats, functions, templates,

Charts & Graphs - charts as analysis tools.

Chart types: Maps, Database — sorting, filtering Database software, Database organization. Manage Workbook Options and Settings, Apply Custom Data Formats and Layouts, Create Tables, Perform Operations with Formulas and Functions, Create Charts and Objects.

Presentations — Creating slides with animations.

Module - 4: Web Technologies

Introduction to Internet & Web Page Design

Internet basics, Dial up connection, Direct connection, Internet protocol, HTTP, FTP, Telnet, Gopher, WAIS,, Internet addressing, IP address, domain name, email addresses, URL, The World Wide Web, Web pages, HTML tags, Web Browsers, Search Engines, Internet chat.

Email: Mailing basics, mailing lists, email ethics, Spamming, News Group.

Module - 5: E-Commerce

Introduction to E-Commerce EDI the original method, Types of E-Commerce, benefits and limitation of e-commerce, electronic retailing, cyber banking, electronic payments, governance, m-commerce, security in electronic payments, legal and ethical issues in e-commerce.

Books for Reference:

1. Computer Fundamentals by V Rajaraman
2. Computer Organization by V Carl Hamacher, Z G Vranesic and S G Zaky, 3rd Edition, McGraw Hill
3. Computer Fundamentals with MS Office Applications by Saravanan
4. Fundamentals of Computer and Internet by David Livingstone J M V
5. Fundamentals of E-Commerce by Dr. Subhabrata De

SEMESTER II

B.Com 2.1: Financial Accounting – II

Module No.1 : Accounting for consignment transaction

Introduction – Meaning of Consignment - goods sent at cost price and at invoice price – types of commission – account sales – valuation of goods lost in transit – valuation of goods lost in transit – valuation of stock on consignment, problems on cost price and invoice price.

Module No .2: Branch Accounts

Meaning – Objectives – Types of Branches – Features – Goods sent to Branch at Cost price and Invoice price – Preparation of Branch Account and other relevant ledger accounts in the books of Head Office (Debtor system only).

Module No.3: Final Accounts of Partnership firm

Meaning, Definition, Partnership deed, Clauses in Partnership deed, Preparation of Final accounts of Partnership Firm – Trading and Profit and Loss Account, Profit and Loss Appropriation Account, Partners Capital Account and Balance Sheet.

Module No 4: Financial statement of non-profit organization

Meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and Balance sheet.

Module No.5: New trends in accounting

AI for accounting – block chain technology in accounting - forensic accounting - big data in accounting – outsourcing of accounting functions – cloud based accounting – automated accounting process – new skills that today's accountants need to be expert.

Books for Reference;

1. Accounting Principles: Anthony, R.N. and Reece, J.S : Richard Irwin Inc.
2. Advanced Accounting : Gupta R.L and Radhaswamy, M
3. Advanced Accounts ; Shukla .M.C, Grewal T.S and Gupta.S.C
4. Financial Accounts: Mishra A.K

B.Com 2.2: Marketing Environment

Module No.1 : Introduction to the Marketing Environment

Meaning- Definition of Marketing Environment – Concepts – functions of marketing -importance of environmental analysis - marketing concepts – marketing mix, market trends in digital era.

Module No .2: Strategic Marketing and the environment

Environmental Scanning and Analysis- SWOT and PESTEL Analysis - Scenario Planning - Global Marketing Environment - Challenges in International Marketing - Adapting to Global Markets - Ethics and Corporate Social Responsibility (CSR).

Module No.3 : Micro Environment

Competitors and Industry Dynamics - Analyzing Competitor Strategies - Porter's Five Forces in Marketing - Customers and Market Segmentation - Understanding Consumer Needs - Behavioral and Psychographic Segmentation - Suppliers and Distribution Channels - Role of Supply Chain in Marketing - Innovations in Distribution.

Module No .4 : Macro Environment

Global Economic Trends - Consumer Behavior and Economic Factors - Political and Legal Environment - Regulatory Frameworks - Trade Policies and Agreements- Socio-Cultural Environment- Cultural Influences on Consumer Behavior - Diversity and Inclusion in Marketing - Technological Environment - Emerging Technologies in Marketing - Cyber security and Consumer Trust.

Module No.5: Marketing Research

Marketing Research - defining the problem and Research objectives - Developing Research plan, Data collection - primary and secondary data - implementing the research plan, interpreting and reporting the findings. Marketing research in small business and non-profit organizations.

References:-

Strategic Market Management - Authored by David A. Aaker

Marketing Management - Written by Philip Kotler and Kevin Lane Keller

Principles of Marketing - Philip Kotler

Consumer Behavior and Marketing Action - Henry Assael's

B.Com 2.3: Fundamentals of E-Commerce

Module No.1 : Introduction to E-Commerce and E-Commerce Business Models:

Definition and meaning of E-Commerce, Evolution of E-Commerce, Traditional Commerce vs. E-Commerce, Types of E-Commerce: B2B, B2C, C2C, C2B, G2C, Benefits and limitations of E-Commerce, Overview of E-Commerce business models, Revenue models in E-Commerce, Emerging trends in E-Commerce models.

Module No .2: Technology in E-Commerce and Digital Marketing in E-Commerce: Internet and its role in E-Commerce, E-Commerce infrastructure: hardware, software, and networking, Introduction to E-Commerce platforms and tools. Basics of digital marketing, SEO (Search Engine Optimization), SEM (Search Engine Marketing) and Social media marketing in E-Commerce.

Module No.3 : Payment Systems in E-Commerce and Logistics and Supply Chain Management in E-Commerce: Online payment methods: credit cards, debit cards, wallets, UPI, net banking, Payment gateways: working and integration, Digital currency and crypto currency in E-Commerce and Issues in online payments and fraud prevention. Role of logistics in E-Commerce, Inventory management, Order fulfillment process and Reverse logistics and return management.

Module No .4 : E-Commerce Laws and Regulations and Emerging Trends in E-Commerce: Overview of E-Commerce laws in your country, Intellectual Property Rights (IPR) in E-Commerce, Consumer protection laws for online transactions and Privacy and data protection policies.

Mobile commerce (M-Commerce), Social commerce, Artificial Intelligence (AI) and Machine Learning (ML) in E-Commerce, Internet of Things (IoT) in online shopping and Block chain technology and its applications

Module No.5: Practical Aspects of E-Commerce and Challenges in E-Commerce: Creating an E-Commerce website or store, Introduction to popular platforms: Shopify, Woo Commerce, Magento, Hands-on with online selling (Amazon, eBay, Flip kart), Basics of analytics tools like Google Analytics. Issues of trust and privacy, Competition and price wars, Cross-border trade and global E-Commerce challenges

and Strategies to tackle E-Commerce challenges.

Reference books:

1. Title: *E-Commerce 2023: Business, Technology, Society*

Authors: Kenneth C. Laudon, Carol Guercio Traver

1. "Electronic Commerce: A Managerial and Social Networks Perspective" by Efraim Turban, Judy Whiteside, David King, Jon Outland
2. "E-Business and E-Commerce Management: Strategy, Implementation and Practice" by Dave Chaffey. **Introduction to e-Supply Chain Management: Engaging Technology to Build Market-Winning Business Partnerships**
Author: David Frederick Ross.
3. **"E-Commerce Technology"**
Author: Geoffrey Sampson

UNIVERSITY OF MYSORE



B.Com with FINANCE AND INVESTMENT

SPECIALISED PROGRAMME

SYLLABUS AS PER SEP 2024

IMPLEMENTED FROM THE ACADEMIC YEAR 2025 – 26

Offered at:

GETS Academy

#CA 40, Near Belavadi Petrol Bunk, Hootagalli, Mysuru-570018

UNIVERSITY OF MYSORE



Proposed regulation for Six-semester specialization programme of B.Com (Finance and Investment)

SYLLABUS AND REGULATIONS AS PER SEP – 2024 FOR B.COM (FINANCE AND INVESTMENT) – SPECIALIZED PROGRAMME

APPLICABLE FROM THE ACADEMIC YEAR 2025-26, Applicable to those students taking admission into First Semester B.Com (Finance and Investment) from Academic Year 2025-26 AS PER SEP – 2024 FOR B.COM (FINANCE AND INVESTMENT) – SPECIALISED PROGRAMME

1.0 PROGRAMMES OFFERED:

B.Com – Finance and Investment programme is designed to equip students with a strong foundation in financial management, investment strategies, and wealth creation. As financial markets evolve and investment opportunities expand, there is a growing demand for professionals who can analyze market trends, manage risks, and make informed financial decisions. This course provides in-depth knowledge of stock markets, portfolio management, banking, corporate finance, and financial regulations, preparing students for careers in banking, investment firms, financial consulting, and wealth management. With a focus on both theoretical concepts and practical applications, this programme helps students develop analytical skills, ethical financial decision-making abilities, and a global perspective on finance, making them industry-ready for dynamic financial roles.

1.1 VISION:

“Our vision is to provide a safe, harmonious and supportive learning environment for the Holistic Development of students to face the challenges in the rapidly evolving global environment”.

1.2 MISSION:

Our mission is to empower students with Holistic education that fosters intellectual growth, ethical values and innovative thinking. We are committed to provide a dynamic learning environment that encourages critical inquiry, creativity and leadership. Through academic excellence, skill development and community engagement, we aim to nurture future-ready graduates who contribute positively to society and excel in their chosen careers.

1.3 COURSE OBJECTIVES:

6. Our students after successful completion of the program will understand the fundamentals of international accounting principles and financial management.
7. Our students after successful completion of the program will be able Learn global financial reporting standards, including IFRS and GAAP.
8. The course design ensures to explore financial markets, trade policies, and international investment strategies.
9. Driven by one aim – imparting ethical and profound education – GETS ACADEMY has begun its journey with an objective of molding corporate-ready professionals with its specialized programs.
10. This course aims to bridge the gap between the corporate expectations and the prevalent strengths of our human resources; we endeavor to help individuals to succeed by transforming knowledge into action.

1.4 PROGRAM OUTCOMES:

The commitment of imparting profound education reflects in the enlivening infrastructure of our institution, and most importantly, GETS ACADEMY does not market itself as a manufacturer of degree and certificate holders alone, but also acts as a responsible creator of able professionals:

- With Entrepreneurial Competency and Leadership Ability.
- With the ability to communicate effectively.
- Encourage Analytical and critical thinking abilities for data –driven decision making and forecasting.
- Ability to understand, analyze and communicate global, economic, legal and ethical aspects of business.

- Gain exposure through inter- disciplinary and specialized courses.
- Engage in Research and apply statistical tools and techniques for Problem solving and decision making.
- Integrate knowledge, skill and attitude that can enhance the creativity and personality of students.
- Apply knowledge of theory and practices in problem solving and decision making of business.
- The overarching outcome is to develop knowledgeable, skilled, ethical and well-rounded individuals, who are job ready from day one of passing out from GETS ACADEMY and have the potential to lead their organizations to success.

1.5 CAREER OPPORTUNITIES:

Graduates of B.Com – Finance and Investment course have a wide range of career opportunities in the finance sector. They can pursue roles such as Financial Analyst, Investment Banker, Portfolio Manager, Financial Planner, Risk Analyst, Tax Consultant, and Wealth Manager. The course also opens doors to careers in stock markets, banking, insurance, and corporate finance. Students can also work in both the private and public sectors, as well as in financial consulting and advisory services. Additionally, graduates can explore entrepreneurial ventures, freelancing in financial analysis, or continue with professional certifications (like CFA, CFP, or FRM) for advanced career growth.

2.0 ELIGIBILITY FOR ADMISSION:

3. Candidates who have passed Two Year Pre University Course of Karnataka State in any discipline or its equivalent (viz., 10+2 of other states, ITI, etc.) or 12 year schooling with a Board Examination are eligible for admission into FIRST SEMESTER of this programme.
4. Candidates who are qualified in programs or courses like Diploma in Commercial Practice, etc... and as per the orders of Government of Karnataka or University of Mysore, Mysuru for time being in force, are eligible for lateral entry into Third Semester of similar B.Com Programme under SEP 2024 of University of Mysore, Mysuru, are eligible for enrolling to third semester of this programme, subject to approval from competent authority/Committee such as “Equivalence Committee” or any other such committees formed by University of Mysore, Mysuru.

3.0 STRUCTURE OF THE UNDERGRADUATE DEGREE PROGRAMME IN BCOM

The Syndicate of the University of Mysore, on being satisfied from the Inspection report submitted by the Inspection team has granted recognition to GETS Academy, Mysuru, under Section 66 of the K.S.U. Act 2000 to offer the following Specified/specialized course, subject to the terms and conditions as declared here under.

Name of the Programme: -

B.COM - FINANCE AND INVESTMENT

3.1 DURATION OF THE PROGRAM:

The program of study is Three years of Six Semesters. A candidate shall complete his/her degree within six academic years from the date of his/her admission to the first semester.

3.2 MEDIUM OF INSTRUCTIONS:

The medium of instruction shall be English, (excluding for languages course other than English)

3.3 ATTENDANCE:

- e. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- f. 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 subjects compulsorily.
- g. A student who fails to complete the course in the manner stated above shall not be permitted to take the University Examination.
- h. Minimum requirement of 75% of attendance shall not be applicable in case of self-study language course.

3.4 TEACHING AND EVALUATION

M.Com or MBA graduates with B.Com, BBM/BBA as a basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce

courses Graduates in the field of Commerce and Management or those holding CA, CMA and Financial Management Certificates from Recognized Professional bodies are only eligible to teach and to evaluate all the Finance and Investment related courses Further course which are common with regular B.Com Programme under SEP 2024 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, shall be taught by respective department faculties.

3.5 SCHEME OF EXAMINATION

There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 80 marks & Internal Assessment is for 20 marks

Guidelines for Continuous Internal Evaluation and Semester-End Examination:

The CIE and SEE will carry 20% and 80% 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
	Continuous Internal Evaluation (CIE)	
1	Continuous & Comprehensive Evaluation (CCE)-(A)	10 Marks
2	Internal Assessment Tests (IAT)- (B)	10 Marks
	Total of CIE (A+B)	20 Marks
3	Semester End examination (SEE) – (C)	80 Marks
	Total of CIE and SEE (A+B+C)	100 Marks
	Note: These parameters are applicable for all courses of this programme for which question papers are set under BoE of B.Com Finance and Investment, further parameters for those courses of this programme which are common with Regular B.Com Programme of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, shall be as per the respective BoS or BoE as applicable.	

Continuous Internal Evaluation:

Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 10% weightage (10 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should

choose for his/her course, minimum of two of the following assessment methods with 5 marks each (2x5=10 marks).

- Individual Assignments
- Seminars/Class Room Presentations/ Quizzes
- Group Discussions /Class Discussion/ Group Assignments
- Case studies
- Participatory & Industry-Integrated Learning/ Industrial visits
- Participation in Seminars/ Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects

C. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 10% weightage (10 marks) of the 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.

SEMESTER END EXAMINATION (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms (excluding self-study language course) and irrespective of the marks scored in Continuous Internal Evaluation a student shall take Semester End Examinations. The BOS of the University has prepared the SEE framework and the question paper pattern for SEE is presented below for 80 marks.

PATTERN OF QUESTION PAPER

TIME: 3 HOURS

MARKS:80

PART – A

Answer any FOUR of the following questions. Each question carries 5 marks.

(4x5= 20)

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

PART – B

Answer any THREE of the following questions. Each question carries 10 Marks.

(3x10=30)

- 7.....
- 8.....
- 9.....
- 10.....

PART – C

Answer any TWO of the following questions. Each question carries 15 Marks

(2x15=30)

- 11.....
- 12.....
- 13.....

Note: These are applicable for all courses of this programme for which question papers are set under BoE of B.Com- FINANCE & INVESTMENT, further for those courses of this programme which are common with Regular B.Com Programme under SEP 2024 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies shall be as per the respective BoE.

Board of Examiners and Evaluation:

- iii. There shall be a Board of Examiners- B.Com- FINANCE & INVESTMENT for scrutinizing and approving the question papers and scheme of evaluation constituted by the University
- iv. There will be a single valuation for all papers.

Minimum Marks for Passing:

Candidates have to obtain a minimum of 35% marks in Semester End Examination i.e. 28 marks out of 80 marks of theory examination and 40% in aggregate i.e. total 40 marks out of 100 marks of Semester End Examination and Continuous Internal Evaluation put together for passing in the said course, in case of failure to score the minimum marks of 35% marks in Semester End Examination and 40% in aggregate is said to have not completed the course. The student shall complete the course by re appearing only for Semester End Examination of the course when University of Mysore, Mysuru conducts the Semester End Examination. The student carries the marks already awarded in Continuous Internal Evaluation.

Note: All the provisions pertaining towards conducting of Makeup Examinations for this programme i.e. B.Com –Finance and Investment Programme shall be same as per

the provision laid for regular B.Com Programme under SEP 2024 of University of Mysore Mysuru.

3.6 PROVISIONS PERTAINING TO LANGUAGE COURSE:

All the provisions pertaining to language courses such as the selection of language course during First year of the programme i.e., First & Second semester and during Second year of the programme i.e., Third & Fourth semester, including the provisions of opting/offering for self-study and provision of reading only ONE Language course in a semester for Deaf and Dumb, Spastic, Mentally Retarded and Learning deficiency students and all other related provisions of language course for this programme i.e. B.Com with Finance and Investment programme shall be same as per the provision laid for regular B.Com programme of University of Mysore, Mysuru.

3.7 PROVISIONS PERTAINING TO COMMON COURSE:

With the objective of mitigating the hardship for the students who aspire to pursue higher education after qualifying this programme, the entire structure of this programme i.e. B.Com –Finance and Investment Programme Specialized Programme is framed in line with Model SEP 2024 Programme Structure of Karnataka State Higher Education Council, Government of Karnataka and adopted by University of Mysore, Mysuru for its regular B.Com Programme under SEP 2024.

4. All Language and Compulsory Courses of this programme i.e. B.Com –Finance and Investment Programme being common with regular B.Com Programme under SEP 2024 of University of Mysore, Mysuru, further the syllabus of the respective BoS being offered for regular B.Com Programme under SEP 2024 of University of Mysore, Mysuru shall be applicable for this programme also.

3.8 ANY OTHER ISSUE NOT ENVISAGED SHALL BE RESOLVED BY THE VICE- CHANCELLOR IN CONSULTATION WITH THE APPROPRIATE BODIES OF THE UNIVERSITY.

3.9 WHERE EVER THE REGULATION IS SILENT, THE PROVISIONS OF THE UNIVERSITY SHALL BE APPLICABLE.

PROGRAM STRUCTURE

Proposed Scheme of Teaching and Evaluation for B.Com (Honors)

Finance and Investment

Semester I								
Sl. No.	CourseCode	Title of the Course	Type	Credits	C1	C2	C3	TotalMarks
1	Lang.1.1	Language - I	Theory	3	10	10	80	100
2	Lang.1.2	Language – II	Theory	3	10	10	80	100
3	B.COM.1.1	Financial Accounting-1	Theory	5	10	10	80	100
4	B.COM.1.2	Financial Management –I	Theory	5	10	10	80	100
5	B.COM.1.3	Principles of Management	Theory	5	10	10	80	100
6	Compulsory 1	Constitutional Values	Theory	2	5	5	40	50
Sub –Total (A)				23				
Semester II								
Sl. No.	CourseCode	Title of the Course	Type	Credits	C1	C2	C3	TotalMarks
9	Lang.2.1	Language - I	Theory	3	10	10	80	100
10	Lang.2.2	Language – II	Theory	3	10	10	80	100
11	B.COM.2.1	Financial Accounting II	Theory	5	10	10	80	100
12	B.COM.2.2	Financial Management-II	Theory	5	10	10	80	100
13	B.COM.2.3	Managerial Economics	Theory	5	10	10	80	100
15	Compulsory 2	Environmental Studies	Theory	2	5	5	40	50
Sub –Total (A)				23				

Continuous Assessment 1 (C1) shall be conducted during the 8th week of the semester and Continuous Assessment 2 (C2) shall be conducted during the 16th week of the semester. C1 & C2 shall be based on tests, assignments, seminars, and case study analysis.

SEMESTER I

B.Com 1.1: Financial Accounting – 1

Module No.1: Introduction to Financial Accounting

Meaning, Definition and scope of Accounting - Objectives of Accounting - Functions of Accounting - Branches of Accounting - Accounting Principles - Accounting Concepts and Conventions – Conceptual framework of Financial statements – Meaning, Objectives and qualitative characteristics of Financial statements.

Module No .2: Accounting Standards

Introduction to Accounting standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of formulation of Accounting Standards in India – List of Accounting Standards in India – Need for convergence towards Global Standards – IASB – IFRS as Global Standards – Convergence to IFRS in India - Ind AS – List of Ind AS – Roadmap for Implementation of Ind AS.

Module No.3: Financial Statements of Sole Trading Concern

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

Module No .4: Accounting for Hire Purchase and Installment System.

Meaning – Features of Hire purchase system – Difference between hire purchase and Installment - Calculation of interest under different methods ascertainment of cash price of an asset – repossession (theory) - problems on hire purchase system (credit purchase method only) – problems on Installment system (Interest suspense method)

Module No.5: Departmental Accounts:

Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.

BOOKS FOR REFERENCE:

7. ICAI study materials on Accounting and Advanced Accounting
8. S.N.Maheshwari and S.K.Maheshwari, Financial Accounting
9. B.S.Raman, Financial Accounting
10. Hanif and Mukerjee, Financial Accounting –I
11. S.P. Jain and K.L.Narang, Financial Accounting- I
12. S.P.Iyengar, Advanced Accounting

B.Com 1.2: Financial Management – 1**Module No.1: Introduction to Finance**

Finance, Definition, Nature and scope of Finance function Financial Management: Meaning, Scope, Objectives, Goals of Financial Management- Role of Finance Manager. Financial Planning: Concept- Objectives-Types-Steps-Significance- Basic considerations-Limitations Changing Financial Environment, Emerging Challenges faced by the Finance Manager.

Module No .2: Time Value of Money

Introduction, Future Value, Calculation of Future Value, Present Value vs. Future Value, Time Value of Money and its Significance, Calculation of Time Value of Money, Financial Decisions –Techniques of Time Value of Money.

Module No.3: Sources of Finance

Short term v/s Long term Financing, Sources of finance, - Startup and Seed Funding, Angel Investing, Crowd funding. Venture Capital and Private Equity. Debt Financing – Bank loans, Corporate Bonds, Factoring and Invoice Discounting. Equity Financing – Equity Shares (IPO and FPO), Rights Issue and Bonus Shares. Government and Institutional Financing – SIDBI and NABRD. Hybrid Financing – Mezzanine Financing, Lease Financing, Convertible Debts

Module No .4 : Cost of Capital

Meaning, Types of Capital, Significance of Cost of Capital, Computation of Cost of Equity-cost of Debt-Cost of Preference Capital-Cost of Retained Earnings- Weighted Average Cost of Capital-Problems

Module No.5: Capital Structure

Introduction, Meaning and Definition of Capital Structure, Concept of Capital Structure: Theories of Capital Structure, EBIT-EPS Analysis, ROI and ROE Analysis-Problems. Leverage : Analysis of Operating Leverage and Financial Leverage-Combined Financial and Operating Leverage.

Books for Reference:

1. I M Pandey, Financial Management Vikas Publications, New Delhi.
2. Khan and Jain- Financial Management, TMH New Delhi.
3. Abrish Guptha, Financial Management, Pearson.
4. B Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
5. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill

B.Com 1.3: Principles of Management

Module No.1 : Introduction of Management -: Features, Importance of Management – Functions of Management – Administration and Management – Levels of Management -Evolution of Management Thought - Contributions of F.W Taylor, Henry Fayol and Elton Mayo.

Module No .2: Planning and Decision Making

Planning - Nature and Importance of Planning- Types of Plans - Levels of Planning - Steps in planning – Making Effective Plans, Management by Objective (MBO) – Management by Exception (MBE) - Policy and Strategy- Forecasting and Decision Making - Nature of decision making - Types of decisions – Decision Making Process – Rational Perspectives and Behavioral Aspects of decision making.

Module No.3: Organizing and Staffing

Meaning, Characteristics and Principles of Organization – Formal and Informal Organization – Different Forms of Organization .Departmentation, Span of Control: Meaning, Graicunas Theory, Centralization vs Decentralization, Delegation of Authority, Nature and importance of Staffing - Process of Selection & Recruitment(in brief),

Module No .4 : Direction Motivation and leadership

Direction – Meaning – elements – characteristic – importance, and principles of direction. Meaning and nature of Communication Leadership: Meaning, Styles and Qualities of Good Leader, Leadership Theories - Likert's Scale Theory , Blake and Mounten's Managerial Grid Theory , House's Path Goal Theory , Transactional and Transformational Leadership . Meaning, Importance of Motivation , Theories of motivation (Maslow's Need Hierarchy Theory, Herzberg Theory, Douglas, McGregor's Theory X & Theory Y McClelland's Theory)

Module No.5: Control – Introduction – Definition , Characteristics , objectives, techniques of control – Emerging concepts in Management: TQM, Green Management, Disaster Management, Management of Change and Event Management.

Books for Reference:

1. Koontz & O'Donnell, Management
2. Appaniah & Reddy, Essentials of Management
3. M Prasad, Principles of management
4. Rustum & Davan, Principles and practice of Management
5. Srinivasan & Chunawalla, Management Principles and Practice
6. J.S. Chandan, Management Concepts and Strategies
7. Thomas N. Duening and John. M. Ivancevich, Management Principles and Guidelines, Biztantra Pub.

SEMESTER II

B.Com 2.1: Financial Accounting – II

Module No.1 : Accounting for consignment transaction

Introduction – Meaning of Consignment - goods sent at cost price and at invoice price – types of commission – account sales – valuation of goods lost in transit – valuation of goods lost in transit – valuation of stock on consignment, problems on cost price and invoice price.

Module No .2: Branch Accounts

Meaning – Objectives – Types of Branches – Features – Goods sent to Branch at Cost price and Invoice price – Preparation of Branch Account and other relevant ledger accounts in the books of Head Office (Debtor system only)

Module No.3: Final Accounts of Partnership firm

Meaning, Definition, Partnership deed, Clauses in Partnership deed, Preparation of Final accounts of Partnership Firm – Trading and Profit and Loss Account, Profit and Loss Appropriation Account, Partners Capital Account and Balance Sheet.

Module No 4: Financial statement of non-profit organization

Meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet

Module No.5: New trends in accounting

AI for accounting – block chain technology in accounting - forensic accounting - big data in accounting – outsourcing of accounting functions – cloud based accounting – automated accounting process – new skills that today's accountants need to be expert.

Books for Reference;

5. Accounting Principles: Anthony, R.N. and Reece, J.S : Richard Irwin Inc.
6. Advanced Accounting : Gupta R.L and Radhaswamy, M
7. Advanced Accounts ; Shukla .M.C, Grewal T.S and Gupta.S.C
8. Financial Accounts: Mishra A.K

B.Com 2.2: Financial Management – II

Module No.1 : Capital Budgeting

Capital Budgeting Decision: Meaning, Significance and Process of Capital Budgeting, Project Evaluation Techniques – Pay-back period method, Average rate of return, Net present value, Internal rate of return, Profitability index, and Modified internal rate of return- Problems.

Module No .2: Risk Analysis in Capital Budgeting

Capital budgeting under conditions of Risk and Uncertainty. Meaning of risk; Risk analysis techniques- Sensitivity analysis, Scenario Analysis, Simulation, Standardization of probability distribution, and Risk Adjusted Rate of Return

Module No. 3: Working Capital Management

Introduction to Working Capital Management, Concept and Nature of Working Capital Management, Types of Working Capital, Nature of Working Capital Financing. Computation of Working capital, Problems on computation of Working Capital.

Module No. 4: Dividend Decisions and Policy

Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.

Module No.5: Ethical and Governance Issues

Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, Purpose and Content of an Integrated Report.

Books for Reference:

1. S N Maheshwari- Principles of Financial Management, Sulthan Chand and Sons,

New Delhi.

2. Chandra and Chandra D Bose, Fundamentals of Financial Management, PHI New Delhi.
3. Ravi M Kishore, Financial Mangement, Taxman Publications
4. Rastogi, Fundamentals of Financial Management, Taxmans Publications.
5. Sharma, Guptha- Fundamentals of Financial Management, Kalyani Publishers, New Delhi

B.Com 2.3: Managerial Economics

Module No.1 : Introduction to Managerial Economics - Meaning, Nature, Objective, Importance, Scope of Managerial Economics, Principles of Managerial Economics, Application of Managerial Economics principles in Business Decision Making.

Module No .2: Theory of Utility – Consumer Behavior Meaning, Factors Influencing Consumer Behavior- Concept of Utility, Cardinal and Ordinal Utility theory, Law of Diminishing Marginal utility, Equimarginal Utility, Indifference Curve analysis - Definition, Assumptions, Properties and Consumer equilibrium, Consumer Surplus.

Module No.3: Concept of Demand and Supply - Meaning of Demand, Determinants of demand, Law of Demand, Elasticity of Demand (Price. Income and Cross) and Its Measurement, Demand Forecasting. Concept of Supply: Supply curve, Elasticity of Supply.

Module No .4 : Production and Cost Analysis – The production function, short run and Long-run Production function- Law of Variable Proportions: Law of Returns to Scale. Concept of Cost – Fixed Cost, Average fixed Cost, Variable cost, Average Variable cost- Total cost- Average Total cost and Marginal Cost, Cost Function, Short run cost and Long Run Cost analysis.

Module No.5: Market Structure and Price Determination: Market forms – Perfect competition, Monopolistic competition, Oligopoly- Price leadership model;

Monopoly; Price discrimination – Price determination under each market Structure.
Pricing strategies: Price skimming; Price penetration; Peak load pricing.

Reference Books:

1. H. Craig Petersen, W. Cris Lewis, Sudhir K. Jain, (2023), Managerial Economics, 8th Edition, Pearson Education
2. Dominick, S., Siddhartha K. Rastogi (2023) Managerial Economics, Eighth Edition, Oxford University Press.

UNIVERSITY OF MYSORE



B.Com with INTERNATIONAL ACCOUNTING AND FINANCE

SPECIALISED PROGRAMME

SYLLABUS AS PER SEP 2024

IMPLEMENTED FROM HEACADEMIC YEAR 2025 – 26

Offered at:

GETS Academy

#CA 40, Near Belavadi Petrol Bunk, Hootagalli, Mysuru-570018

UNIVERSITY OF MYSORE



Proposed regulation for Six-semester specialization programme of B.Com (International Accounting and Finance)

SYLLABUS AND REGULATIONS AS PER SEP – 2024 FOR B.COM (INTERNATIONAL ACCOUNTING AND FINANCE) – SPECIALIZED PROGRAMME

APPLICABLE FROM THE ACADEMIC YEAR 2025-26, Applicable to those students taking admission into First Semester B.Com (International Accounting and Finance) from Academic Year 2025-26 AS PER SEP – 2024 FOR B.COM (INTERNATIONAL ACCOUNTING AND FINANCE – SPECIALISED PROGRAMME)

1.0 PROGRAMMES OFFERED:

B.COM (International Accounting and Finance) programme is offered to equip students with the knowledge and skills required to navigate the complexities of global finance and accounting. With business expanding across borders there is a growing demand for professionals who understand IFRS, Global Taxation, Foreign exchange and Multinational Financial Management. This course prepares students to work in multinational corporations, investment firms, auditing companies and global financial markets. It also helps them develop expertise in financial statement analysis, corporate governance, and risk assessment making them well suited for careers in International Finance, Accounting and consulting.

1.1 VISION:

“Our vision is to provide a safe, harmonious and supportive learning environment for the Holistic Development of students to face the challenges in the rapidly evolving global environment”.

1.2 MISSION:

Our mission is to empower students with Holistic education that fosters intellectual growth, ethical values and innovative thinking. We are committed to provide a dynamic learning environment that encourages critical inquiry, creativity and leadership through academic excellence, skill development and community engagement, we aim to nurture future-ready graduates who contribute positively to society and excel in their chosen careers.

1.3 COURSE OBJECTIVES:

11. Students after successful completion of the program will develop skills in financial statement analysis and corporate governance.
12. They will be able to understand the fundamentals of international accounting principles and financial management.
13. Students after successful completion of the program will be able to gain knowledge of multinational financial management and risk assessment.
14. Driven by one aim – imparting ethical and profound education – GETS ACADEMY has begun its journey with an objective of molding corporate-ready professionals with its specialized programs.
15. The course aims to bridge the gap between the corporate expectations and the prevalent strengths of our human resources; we endeavor to help individuals to succeed by transforming knowledge into action.

1.4 PROGRAM OUTCOMES:

The commitment of imparting profound education reflects in the enlivening infrastructure of our institution, and most importantly, GETS ACADEMY does not market itself as a manufacturer of degree and certificate holders alone, but also acts as a responsible creator of able professionals:

- With Entrepreneurial Competency and Leadership Ability.
- With the ability to communicate effectively.
- Encourage Analytical and critical thinking abilities for data –driven decision making and forecasting.
- Ability to understand, analyze and communicate global, economic, legal and ethical aspects of business.

- Gain exposure through inter- disciplinary and specialized courses.
- Engage in Research and apply statistical tools and techniques for Problem solving and decision making.
- Integrate knowledge, skill and attitude that can enhance the creativity and personality of students.
- Apply knowledge of theory and practices in problem solving and decision making of business.
- The overarching outcome is to develop knowledgeable, skilled, and ethical and well- rounded individuals, who are job ready from day one of passing out from GETS ACADEMY and have the potential to lead their organizations to success.

1.5 CAREER OPPORTUNITIES:

Graduates of B.Com International Accounting and Finance course have diverse career opportunities in the global finance and accounting sector. They can work as Accountants, Financial Analyst, Investment Bankers, Auditors, Tax Consultants and Managers in Multinational Corporations, Global Financial Institutions and consulting firms. Students get opportunities in foreign exchange management Corporations, International tax consultancies, financial planning and corporate financial companies. Students will become expertise in IFRS, GAAP and global financial regulations which helps them to pursue careers in auditing firms, Banking, Insurance and wealth management companies.

2.0 ELIGIBILITY FOR ADMISSION:

5. Candidates who have passed Two Year Pre University Course of Karnataka State in any discipline or its equivalent (viz., 10+2 of other states, ITI, etc.) or 12 year schooling with a Board Examination are eligible for admission into FIRST SEMESTER of this programme.
6. Candidates who are qualified in programs or courses like Diploma in Commercial Practice, etc... and as per the orders of Government of Karnataka or University of Mysore, Mysuru for time being in force, are eligible for lateral entry into Third Semester of similar B.Com Programme under SEP 2024 of University of Mysore, Mysuru, are eligible for enrolling to third semester of this programme, subject to approval from competent authority/Committee such as “Equivalence Committee” or any other such committees formed by University of Mysore, Mysuru.

3.0 STRUCTURE OF THE UNDERGRADUATE DEGREE PROGRAMME IN

B.COM:

The Syndicate of the University of Mysore, on being satisfied from the Inspection report submitted by the Inspection team has granted recognition to GETS Academy, Mysuru, under Section 66 of the K.S.U. Act 2000 to offer the following Specified/specialized course, subject to the terms and conditions as declared here under.

Name of the Programme:-

**B.COM – INTERNATIONAL ACCOUNTING & FINANCE –
SPECIALIZATION**

3.1 DURATION OF THE PROGRAM:

The program of study is Three years of Six Semesters. A candidate shall complete his/her degree within six academic years from the date of his/her admission to the first semester.

3.2 MEDIUM OF INSTRUCTIONS:

The medium of instruction shall be English, (excluding for languages course other than English)

3.3 ATTENDANCE:

- i. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- j. 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 subjects compulsorily.
- k. A student who fails to complete the course in the manner stated above shall not be permitted to take the University Examination.
- l. Minimum requirement of 75% of attendance shall not be applicable in case of self-study language course.

3.4 TEACHING AND EVALUATION

M.Com or MBA graduates with B.Com, BBM/BBA as a basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce courses Graduates in the field of Commerce and Management or those holding CA, CMA and Financial Management or IFRS Certificates from Recognized Professional bodies are only eligible to teach and to evaluate all the International Accounting and Finance related courses Further course which are common with regular B.Com Programme under SEP 2024 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, shall be taught by respective department faculties.

3.5 SCHEME OF EXAMINATION

There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 80 marks & Internal Assessment is for 20 marks

Guidelines for Continuous Internal Evaluation and Semester-End Examination:

The CIE and SEE will carry 20% and 80% 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
	Continuous Internal Evaluation (CIE)	
1	Continuous & Comprehensive Evaluation (CCE)-(A)	10 Marks
2	Internal Assessment Tests (IAT)- (B)	10 Marks
	Total of CIE (A+B)	20 Marks
3	Semester End examination (SEE) – (C)	80 Marks
	Total of CIE and SEE (A+B+C)	100 Marks
	Note: These parameters are applicable for all courses of this programme for which question papers are set under BoE of B.Com International Accounting and Finance, further parameters for those courses of this programme which are common with Regular B.Com Programme of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, shall be as per the respective BoS or BoE as applicable.	

Continuous Internal Evaluation:

D. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 10% weightage (20 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of two of the following assessment methods with 5 marks each (2x5=10 marks).

- Individual Assignments
- Seminars/Class Room Presentations/ Quizzes
- Group Discussions /Class Discussion/ Group Assignments
- Case studies/Case lets
- Participatory & Industry-Integrated Learning/ Industrial visits
- Participation in Seminars/ Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects

E. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 10% weightage (10 marks) of the 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.

SEMESTER END EXAMINATION (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms (excluding self-study language course) and irrespective of the marks scored in Continuous Internal Evaluation a student shall take Semester End Examinations. The BOS of the University has prepared the SEE framework and the question paper pattern for SEE is presented below for 80 marks.

PATTERN OF QUESTION PAPER

TIME: 3 HOURS

MARKS: 80

PART – A

Answer any FOUR of the following questions. Each question carries 5 marks.

(4x5= 20)

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

PART – B

Answer any THREE of the following questions. Each question carries 10 Marks.

(3x10 =20)

- 7.....
- 8.....
- 9.....
- 10.....

PART – C

Answer any TWO of the following questions. Each question carries 15 Marks

(2x15=30)

- 11.....
- 12.....
- 13.....

Note: These are applicable for all courses of this programme for which question papers are set under BoE of B.Com- INTERNATIONAL ACCOUNTING AND FINANCE, further for those courses of this programme which are common with Regular B.Com Programme under SEP 2024 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies shall be as per the respective BoE.

Board of Examiners and Evaluation:

- v. There shall be a Board of Examiners- B.Com- INTERNATIONAL ACCOUNTING AND FINANCE for scrutinizing and approving the question papers and scheme of evaluation constituted by University
- vi. There will be a single valuation for all papers.

Minimum Marks for Passing:

Candidates have to obtain a minimum of 35% marks in Semester End Examination i.e. 28 marks out of 80 marks of theory examination and 40% in aggregate i.e. total 40 marks out of 100 marks of Semester End Examination and Continuous Internal Evaluation put together for passing in the said course, in case of failure to score the minimum marks of 35% marks in Semester End Examination and 40% in aggregate is said to have not completed the course. The student shall complete the course by re appearing only for Semester End Examination of the course when University of Mysore, Mysuru conducts the Semester End Examination. The student carries the marks already awarded in Continuous Internal Evaluation.

Note: All the provisions pertaining towards conducting of Makeup Examinations for this programme i.e. B.Com –International Accounting and Finance Programme shall be same as per the provision laid for regular B.Com Programme under SEP 2024 of University of Mysore Mysuru.

3.6 PROVISIONS PERTAINING TO LANGUAGE COURSE:

All the provisions pertaining to language courses such as the selection of language course during First year of the programme i.e., First & Second semester and during Second year of the programme i.e., Third & Fourth semester, including the provisions of opting/offering for self-study and provision of reading only ONE Language course in a semester for Deaf and Dumb, Spastic, Mentally Retarded and Learning deficiency students and all other related provisions of language course for this programme i.e. B.Com with International Accounting and Finance programme shall be same as per the provision laid for regular B.Com programme of University of Mysore, Mysuru.

3.7 PROVISIONS PERTAINING TO COMMON COURSE:

With the objective of mitigating the hardship for the students who aspire to pursue higher education after qualifying this programme, the entire structure of this programme i.e. B.Com – International Accounting and Finance Programme Specialized Programme is framed in line with Model SEP 2024 Programme Structure of Karnataka State Higher Education Council, Government of Karnataka and adopted by University of Mysore, Mysuru for its regular B.Com Programme under SEP 2024.

5. All Language and Compulsory Courses of this programme i.e. B.Com – International Accounting and Finance Programme being common with regular

B.Com Programme under SEP 2024 of University of Mysore, Mysuru, further the syllabus of the respective BoS being offered for regular B.Com Programme under SEP 2024 of University of Mysore, Mysuru shall be applicable for this programme also.

3.8 ANY OTHER ISSUE NOT ENVISAGED SHALL BE RESOLVED BY THE VICE- CHANCELLOR IN CONSULTATION WITH THE APPROPRIATE BODIES OF THE UNIVERSITY.

3.9 WHERE EVER THE REGULATION IS SILENT, THE PROVISIONS OF THE UNIVERSITY SHALL BE APPLICABLE.

PROGRAM STRUCTURE

Proposed Scheme of Teaching and Evaluation for B.Com (Honors)

International Accounting and Finance

Semester I								
Sl. No.	CourseCode	Title of the Course	Type	Credits	C1	C2	C3	TotalMarks
1	Lang.1.1	Language - I	Theory	3	10	10	80	100
2	Lang.1.2	Language – II	Theory	3	10	10	80	100
3	B.COM.1.1	Financial Accounting-1	Theory	5	10	10	80	100
4	B.COM.1.2	Business Management	Theory	5	10	10	80	100
5	B.COM.1.3	Financial Management –I	Theory	5	10	10	80	100
6	Compulsory 1	Constitutional Values	Theory	2	5	5	40	50
Sub –Total (A)				23				
Semester II								
Sl. No.	CourseCode	Title of the Course	Type	Credits	C1	C2	C3	TotalMarks
9	Lang.2.1	Language - I	Theory	3	10	10	80	100
10	Lang.2.2	Language – II	Theory	3	10	10	80	100
11	B.COM.2.1	Financial Accounting II	Theory	5	10	10	80	100
12	B.COM.2.2	International Accounting	Theory	5	10	10	80	100
13	B.COM.2.3	Financial Management –II	Theory	5	10	10	80	100
15	Compulsory 2	Environmental Studies	Theory	2	5	5	40	50
Sub –Total (A)				23				

Continuous Assessment 1 (C1) shall be conducted during the 8th week of the semester and Continuous Assessment 2 (C2) shall be conducted during the 16th week of the semester. C1 & C2 shall be based on tests, assignments, seminars, and case study analysis.

SEMESTER I

B.Com 1.1: Financial Accounting – 1

Module No.1: Introduction to Financial Accounting

Meaning, Definition and scope of Accounting - Objectives of Accounting - Functions of Accounting - Branches of Accounting - Accounting Principles - Accounting Concepts and Conventions – Conceptual framework of Financial statements – Meaning, Objectives and qualitative characteristics of Financial statements.

Module No .2: Accounting Standards

Introduction to Accounting standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of formulation of Accounting Standards in India – List of Accounting Standards in India – Need for convergence towards Global Standards – IASB – IFRS as Global Standards – Convergence to IFRS in India - Ind AS – List of Ind AS – Roadmap for Implementation of Ind AS.

Module No.3: Financial Statements of Sole Trading Concern

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

Module No .4: Accounting for Hire Purchase and Installment System

Meaning – Features of Hire purchase system – Difference between hire purchase and Installment - Calculation of interest under different methods ascertainment of cash price of an asset – repossession (theory) - problems on hire purchase system (credit purchase method only) – problems on Installment system (Interest suspense method)

Module No.5: Departmental Accounts

Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.

BOOKS FOR REFERENCE:

13. ICAI study materials on Accounting and Advanced Accounting
14. S.N.Maheshwari and S.K.Maheshwari - Financial Accounting
15. B.S.Raman- Financial Accounting
16. Hanif and Mukerjee- Financial Accounting –I
17. S.P. Jain and K.L.Narang - Financial Accounting- I
18. S.P.Iyengar- Advanced Accounting

B.Com 1.2: Business Management

Module No.1 : Introduction of Management -: Features, Importance of Management – Functions of Management – Administration and Management – Levels of Management -Evolution of Management Thought - Contributions of F.W Taylor, Henry Fayol and Elton Mayo.

Module No .2: Planning and Decision Making : Planning - Nature and Importance of Planning- Types of Plans - Levels of Planning - Steps in planning – Making Effective Plans, Management by Objective (MBO) –Management by Exception (MBE) - Policy and Strategy- Forecasting and Decision Making - Nature of decision making - Types of decisions – Decision Making Process – Rational Perspectives and Behavioural Aspects of decision making.

Module No.3 : Organising and Staffing : Meaning, Characteristics and Principles of Organisation – Formal and Informal Organisation – Different Forms of Organisation .Departmentation, Span of Control: Meaning, Graicunas Theory, Centralization vs Decentralization, Delegation of Authority, Nature and importance of Staffing - Process of Selection & Recruitment(in brief)

Module No .4 : Direction Motivation and leadership: Direction – Meaning – elements – characteristic – importance, and principles of direction. Meaning and nature of Communication Leadership: Meaning, Styles and Qualities of Good Leader, Leadership Theories - Likert's Scale Theory , Blake and Mouneten's Managerial Grid Theory , House's Path Goal Theory , Transactional and Transformational Leadership . Meaning, Importance of Motivation , Theories of motivation (Maslow's Need

Hierarchy Theory, Herzberg Theory, Douglas, McGregor's Theory X & Theory Y
McClelland's Theory)

Module No.5: Control – Introduction – Definition , Characteristics , objectives, techniques of control – Emerging concepts in Management: TQM, Green Management, Disaster Management, Management of Change and Event Management

BOOKS FOR REFERENCE:

1. Koontz & O'Donnell- Management
2. Appaniah & Reddy- Essentials of Management
3. M Prasad- Principles of management
4. Rustum & Davan- Principles and practice of Management
5. Srinivasan & Chunawalla -Management Principles and Practice
6. J.S. Chandan, Management Concepts and Strategies
7. Thomas N. Duening and John. M. Ivancevich, Management Principles and Guidelines, Biztantra Pub.

B.Com 1.3: Financial Management – I

Module No.1 : Introduction to Finance

Finance, Definition, Nature and scope of Finance function Financial Management: Meaning, Scope, Objectives, Goals of Financial Management- Role of Finance Manager. Financial Planning: Concept- Objectives-Types-Steps-Significance- Basic considerations-Limitations Changing Financial Environment, Emerging Challenges faced by the Finance Manager.

Module No .2: Time Value of Money

Introduction, Future Value, Calculation of Future Value, Present Value vs. Future Value, Time Value of Money and its Significance, Calculation of Time Value of Money, Financial Decisions –Techniques of Time Value of Money.

Module No.3: Sources of Finance

Short term v/s Long term Financing, Sources of finance, - Startup and Seed Funding,

Angel Investing, Crowd funding. Venture Capital and Private Equity. Debt Financing – Bank loans, Corporate Bonds, Factoring and Invoice Discounting. Equity Financing – Equity Shares (IPO and FPO), Rights Issue and Bonus Shares. Government and Institutional Financing – SIDBI and NABRD. Hybrid Financing – Mezzanine Financing, Lease Financing, Convertible Debts

Module No .4 : Cost of Capital

Meaning, Types of Capital, Significance of Cost of Capital, Computation of Cost of Equity-cost of Debt-Cost of Preference Capital-Cost of Retained Earnings- Weighted Average Cost of Capital-Problems

Module No.5: Capital Structure

Introduction, Meaning and Definition of Capital Structure, Concept of Capital Structure: Theories of Capital Structure, EBIT-EPS Analysis, ROI and ROE Analysis-Problems. Leverage : Analysis of Operating Leverage and Financial Leverage-Combined Financial and Operating Leverage.

Books for Reference:

1. I M Pandey, Financial Management Vikas Publications, New Delhi.
2. Khan and Jain- Financial Management, TMH New Delhi.
3. Abrish Guptha, Financial Management, Pearson.
4. B Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
5. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

SEMESTER II

B.Com 2.1: Financial Accounting – II

Module No.1 : Accounting for consignment transaction

Introduction – Meaning of Consignment - goods sent at cost price and at invoice price – types of commission – account sales – valuation of goods lost in transit – valuation of goods lost in transit – valuation of stock on consignment, problems on cost price and invoice price.

Module No .2: Branch Accounts

Meaning – Objectives – Types of Branches – Features – Goods sent to Branch at Cost price

and Invoice price – Preparation of Branch Account and other relevant ledger accounts in the books of Head Office (Debtor system only)

Module No.3: Final Accounts of Partnership firm

Meaning, Definition, Partnership deed, Clauses in Partnership deed, Preparation of Final accounts of Partnership Firm – Trading and Profit and Loss Account, Profit and Loss Appropriation Account, Partners Capital Account and Balance Sheet.

Module No 4: Financial statement of non-profit organization

Meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet

Module No.5: New trends in accounting

AI for accounting – block chain technology in accounting - forensic accounting - big data in accounting – outsourcing of accounting functions – cloud based accounting – automated accounting process – new skills that today's accountants need to be expert.

Books for Reference;

9. Accounting Principles: Anthony, R.N. and Reece, J.S : Richard Irwin Inc.
10. Advanced Accounting : Gupta R.L and Radhaswamy, M
11. Advanced Accounts ; Shukla .M.C, Grewal T.S and Gupta.S.C
12. Financial Accounts: Mishra A.K

B.Com 2.2: International Accounting

Module No.1: International Financial Reporting – Concept International Accounting Practices, introduction to inter corporate investments – Diversity of International financial reporting, Role of international organizations engaged in accounting harmonization-EU, ASEAN, IASB, IFAC

Module No .2: Financial instruments – Presentation and disclosure – Convertible securities – recognition and measurement of financial instruments – comprehensive income – settlement Date Vs Trade Date Accounting.

Module No.3: Inter corporate investment – Temporary and Portfolio investments – Business combination and reporting methods – consolidation procedures – Financial

statement's disclosure.

Module No .4 : Global mergers & acquisitions accounting – consolidating wholly, non-wholly owned subsidiary under equity and cost recording – Intercompany revenue, expenses & inter company profit & expenses

Module No.5: Financial reporting in an international environment – Integrated Vs Self Sustaining foreign subsidiary – GAAP for public sector organizations.

Reference Books

1. Comparative International Accounting, - Christopher Nobes, Rober Parker, 2007.
2. Financial Accounting & An International Introduction – David Alexander & Christopher Nobes,
3. International Corporate Reporting comparative approach – Clare Roberts, Pauline Weetman, Paul Gardon, 2004.
4. Advanced Financial Reporting & An International approach – Jagdish Kothari, Elisabeth Barone, 2009

B.Com 2.3: Financial Management – II

Module No.1: Capital Budgeting

Capital Budgeting Decision: Meaning, Significance and Process of Capital Budgeting, Project Evaluation Techniques – Pay-back period method, Average rate of return, Net present value, Internal rate of return, Profitability index, and Modified internal rate of return- Problems

Module No .2: Risk Analysis in Capital Budgeting

Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks– Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation –Decision Tree Analysis – Problems.

Module No. 3: Working Capital Management

Introduction to Working Capital Management, Concept and Nature of Working Capital Management, Types of Working Capital, Nature of Working Capital Financing, Computation of Working capital, Problems on computation of Working Capital.

Module No. 4: Dividend Decisions and Policy

Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.

Module No.5: Ethical and Governance Issues

Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, Purpose and Content of an Integrated Report.

Books for Reference:

1. S N Maheshwari- Principles of Financial Management, Sulthan Chand and Sons, New Delhi.
2. Chndra and Chandra D Bose, Fundamentals of Financial Management, PHI New Delhi.
3. Ravi M Kishore, Financial Mangement, Taxman Publications
4. Rastogi, Fundamentals of Financial Management, Taxmans Publications.
5. Sharma, Guptha- Fundamentals of Financial Management, Kalyani Publishers, New Delhi