



UNIVERSITY OF MYSORE

Estd. 1916

Vishwavidyanilaya Karyasoudha
Crawford Hall, Mysuru- 570 005

(Re-accredited by NAAC at 'A' Grade)

(NIRF-2022 Ranked 33 in University Category & 54 in Overall Category)

No.: PME-1/Spl./29(4)/2021-22

Date: 19-04-2023

NOTIFICATION

Sub.: Minor modification in Syllabi of 3rd and 4th Semester of **B.Com.-Hons. (E-Commerce & Digital Marketing)**, **B.Com.-Hons. (Finance & Investment)**, **B.Com.-Hons. (International Accounting & Finance)** courses under Specialized Programmes from the academic year 2023-24-reg.

- Ref.: 1. Decision of the BOS Meeting held on 13-01-2023.
2. Decision of the Faculty of Commerce meeting held on 09-03-2023.
3. Decision of the Academic Council meeting held on 24-03-2023.

The Board of Studies in **B.Com.-Hons. (E-Commerce & Digital Marketing)**, **B.Com.-Hons. (Finance & Investment)**, **B.Com.-Hons. (International Accounting & Finance) (UG)** at its meeting held on 13-01-2023 has resolved and recommended modification in the Syllabi of 3rd and 4th Semester of **B.Com.-Hons. (E-Commerce & Digital Marketing)**, **B.Com.-Hons. (Finance & Investment)**, **B.Com.-Hons. (International Accounting & Finance)** courses in University of Mysore under specialized/specified programs from the academic year 2023-24 as per NEP-2020.

The Faculty of Commerce and the Academic Council at their meetings held on 09-03-2023 and 24-03-2023 respectively, have also approved the above proposal and the same is hereby notified.

The modified syllabi of **B.Com.-Hons. (E-Commerce & Digital Marketing)**, **B.Com.-Hons. (Finance & Investment)**, **B.Com.-Hons. (International Accounting & Finance)** courses may be downloaded from the University website <https://uni-mysore.ac.in/PMEB/>.

To;

1. The Registrar (Evaluation), University of Mysore, Mysuru.
2. The Dean, Faculty of Commerce, Dept. of Commerce, Hemagangothri, Hassan.
3. Prof. N. Nagaraja, DoS in Commerce, Manasagangothri, Mysuru.
4. The Principal, GETS Academy, # CA-40, Hootagalli Industrial Ares, Near Belavadi Petrol Bunk, Belavadi, Mysuru.
5. The Deputy Registrar/ Asst. Registrar/ Superintendent, Examination Branch, UOM, Mysuru.
6. The PA to Vice-Chancellor/Registrar/Registrar (Evaluation), University of Mysore, Mysuru.
7. Office Copy.


REGISTRAR
REGISTRAR
University of Mysore
MYSURU - 570 005
19/4

Dated: 13-01-2023

To,

The Registrar
University of Mysore
Crawford Hall
Mysore-570005

From,

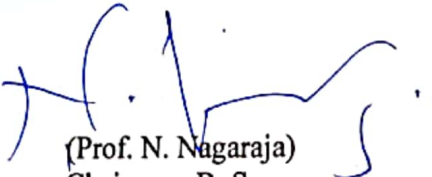
Prof. N. Nagaraja,
Chairman, BoS,
B.Com (E-Commerce & Digital Marketing), B.Com (Finance & Investment) and B.Com
(International Accounting & Finance)
DoS in Commerce,
Manasagangothri, Mysore.

Sir,

Sub: Proceedings of the Meeting of the BoS

Ref: PMEB/-5/21/Spl./2022-23, Dated 27-12-2022

With reference to the above subject, I am herewith enclosing the proceedings of the meeting of B.Com (E-Commerce & Digital Marketing), B.Com (Finance & Investment) and B.Com (International Accounting & Finance) held on Friday, 13th January, 2023.



(Prof. N. Nagaraja)
Chairman, BoS
B.Com (E-Commerce & Digital Marketing)
B.Com (Finance & Investment) and
B.Com (International Accounting & Finance)

Dr. N. NAGARAJA
Professor & Chairman (BoS)
Dept. of studies in Commerce
University of Mysore
Manasagangothri, Mysore - 570005

Proceedings of the Meeting of Special Board of Studies(UG) in B.Com (E-Commerce & Digital Marketing), B.Com (Finance & Investment) and B.Com (International Accounting & Finance) held on Friday, 13th January 2023

Place: GETS ACADEMY,
#CA 40, Hootagalli Industrial Area,
Near Belavadi Petrol Bunk,
Belavadi, MYSURU
Date: 13-01-2023
Time: 02:30 PM

Members Present:

Prof. N Nagaraja – Chairman

Dr. Ramya R – Member

Ms. Shobha G N - Member

Miss. Mahalakshmi – Member

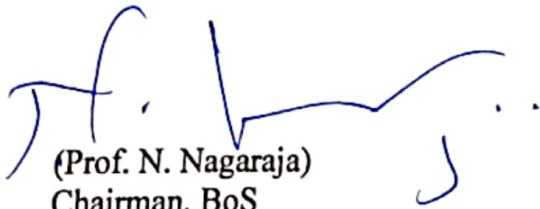
Members Absent:

Ms. Anitha N – Member

Chairman welcomed the members & initiated the Board of Studies meeting by taking a brief note on the current academic year programs and activities. The following points were discussed and resolved:

1. Regulations, syllabus, and methodology of Assessment and Evaluation for B.Com (E-Commerce & Digital Marketing), B.Com (Finance & Investment) and B.Com (International Accounting & Finance) were restructured for third & fourth Semester in line with NEP-2020 regulations and a few minor modifications are proposed and agreed.
2. Members for the Board of Examiners were reconstituted and proposed for the academic year 2023.

Chairman concluded the meeting by thanking all the members.



(Prof. N. Nagaraja)
Chairman, BoS

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

Dr. N. NAGARAJA
Professor & Chairman (BoS)
Dept. of studies in Commerce
University of Mysore
Manasagangothri, Mysore - 570006

UNIVERSITY OF MYSURU



The University of Mysore

**B.Com- Honors with E-Commerce & Digital Marketing
SPECIALISED PROGRAMME**

SYLLABUS AS PER NEP 2020

IMPLEMENTED FROM THE

ACADEMIC YEAR 2022 – 23

Minor Modification-1

Offered at:
GETS Academy
#CA 40, Near Belavadi Petrol Bunk,
Hootagalli, Mysuru-570018

UNIVERSITY OF MYSURU



Proposed regulation for eight-semester program of B.Com Honors with E-Commerce & Digital Marketing (Specialization)

SYLLABUS AND REGULATIONS AS PER NEP – 2020 FOR B.Com Honors with E-Commerce & Digital Marketing - SPECIALISED PROGRAMME.

APPLICABLE FROM THE ACADEMIC YEAR 2022 – 23, *Applicable to those students taking admission into First semester B.Com (E-Commerce & Digital Marketing) from Academic Year 2022 – 23(This Minor Modification-1, replaces all previous approved SYLLABUS AND REGULATIONS AS PER NEP-2020 FOR B.Com Honors with E-Commerce & Digital Marketing - SPECIALISED PROGRAMME.*

1.0 PROGRAMMES OFFERED:

B.COM (Honors) to those aspiring to become leaders in the field of Management and Commerce. The focus is on creating a talent pool of accounting-centric professionals whose credentials as Professionals in its true sense of term is sacrosanct. The Program is so conceived that it equips the students with a wide range of managerial skills, while building competence in a particular area of business. The Programme ensures that in addition to their regular core courses the students are exposed to all major general commerce and business principles.

The B.COM [Honors] is advanced and progressive 4-year programs, focused on more dominant specializations. Honors programs equip the students with greater dexterity in terms of their value to the Industry into which they will ultimately move to.

1.1 VISION:

Commitment to pursue excellence in education, while equipping students with knowledge and skills, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into global assets, with the core values of professionalism, integrity, respect for diversity and continuous learning.

1.2 MISSION:

GETS ACADEMY is dedicated to excellence in performance and committed to provide quality education, opportunities and services that meet the needs of business and also contribute for the society's wellbeing, national development and to meet global competencies.

The institution strives to fulfill its mission to provide educational opportunities to all aspiring youth to excel in life by developing academic excellence, fostering values, creating civic responsibility and building global competencies in a dynamic environment. Environment Protection and Sustainable Development forms the core of its Mission.

1.3 COURSE OBJECTIVES:

1. Our Graduates after successful completion of the program will develop skills and competencies in the area of commerce, management, communication, finance, effective business practices, environment protection and sustainable development.
2. They will be able to lead teams, develop problem solving abilities and decision making capacities.
3. Our students after successful completion of the program will be able to gain insights into the emerging domains and develop interest in lifelong learning
4. The course design ensures that the youth get adequate opportunities to identify, develop their skills and meet the requirements of industry, corporates and the society, nationally and internationally.
5. 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.
6. Aim 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:

The specialized programs that GETS Academy seeks to provide, will give an overall eclectic dimension to the students to stand out from the rest. The programs have been designed keeping in mind the growing trends and requirements in Commerce and Management domains of life activity.

B.Com (HONORS) students with specializations are being increasingly and eminently sought for by the corporate world, national and international organizations. The attributes of being industry-ready and readily deployable, would be the outcome of the rigorous coaching, training, practice and exposure to live activities, nationally and internationally, would be the hallmark of GETS ACADEMY.

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, Diploma etc.) are eligible for admission into FIRST SEMESTER of this programme.
2. Candidates who have qualified with certification by executing exit option after their second semester of BBA/B Com under NEP – 2020 are eligible for enrolling to third

semester of this programme, subject to approval from competent authority/committee such as “Equivalent Committee” or any other such committee formed by University of Mysore, Mysuru.

3. Candidates who are qualified in programmes 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 regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, are eligible for enrolling to third semester of this programme, subject to approval from competent authority/committee such as “Equivalent Committee” or any other such committee formed by University of Mysore, Mysuru.

3.0 STRUCTURE OF THE UNDERGRADUATE DEGREE PROGRAMME IN

B.COM HONORS:

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.

-B.Com(Honors)- E-Commerce & Digital Marketing (Specialization)

3.1 DURATION OF THE PROGRAM:

The program of study is Four years of Eight Semesters. A candidate shall complete his/her degree within eight academic years from the date of his/her admission to the first semester. The NEP 2020 provides multiple exit options for students as specified below:

EXIT OPTION:

- a. The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- b. The students who successfully complete TWO years/ 4 Semesters and leave the program, will be awarded Diploma in Commerce.
- c. The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelor’s Degree in Commerce (B.COM)
- d. An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelor’s Degree in Commerce (Honors). [B.COM (Honors)]

Note:

Subject to approval from competent authority of University of Mysore, Mysuru, those students who exit with Certification or Diploma or Basic Bachelor Degree shall be eligible to re-enter the Programme at the exit level to complete the programme or to complete the next level. The candidates may have a maximum of two exit options or lateral entries to complete the programme.

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/B.COM, and BBS as a basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce courses and MCA/B.E. 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 NEP 2020 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS/Other, etc., shall be thought by respective department faculties.

3.5 SCHEME OF EXAMINATION

- a. There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 60 marks for DSC, DSE, Vocational, SEC and OEC.
- b. Internal Assessment 40 marks for DSC, DSE, Vocational, SEC and OEC.

Guidelines for Continuous Internal Evaluation and Semester-End Examination:

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 |
|--|--|--------------|
| | Continuous Internal Evaluation(CIE) | |
| 1 | Continuous & Comprehensive Evaluation(CCE)-(A) | 20 Marks |
| 2 | Internal Assessment Tests (IAT)- (B) | 20 Marks |
| | Total of CIE (A+B) | 40 Marks |
| 3 | Semester End examination (SEE) –(C) | 60 Marks |
| | Total of CIE and SEE (A+B+C) | 100 Marks |
| Note: <i>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, Health Wellness/Social and Emotional Learning, Sports/NCC/NSS, etc, shall be as per the respective BoS or BoE as applicable.</i> | | |

Continuous Internal Evaluation:

- a. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 20% 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 four of the following assessment methods with 5 marks each (4x5=20 marks).
 - i. Individual Assignments
 - ii. Seminars/Class Room Presentations/ Quizzes
 - iii. Group Discussions /Class Discussion/ Group Assignments
 - iv. Case studies/Case lets
 - v. Participatory & Industry-Integrated Learning/ Industrial visits

- vi. Practical activities / Problem Solving Exercises
- vii. Participation in Seminars/ Academic Events/Symposia, etc.
- viii. Mini Projects/Capstone Projects

b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 20% weightage (20 marks) of the total marks of a course. Under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 10 marks each.

Internal Assessment Test

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 30

PART-A

Answer any one of the following questions. 5 marks

(1x 5 = 5)

- 1.-----
- 2.-----

PART- B

Answer any one of the following questions. 10 marks

(1x 10 = 10)

- 3.-----
- 4.-----

PART- C

Answer any one of the following questions. 15 marks

(1x 15 = 15)

- 5,-----
- 6.-----

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 60 marks.

PATTERN OF QUESTION PAPER

TIME: 2^{1/2} HOURS

MARKS: 60

PART – A

Answer any FIVE of the following questions. Each question carries 2 marks. (5x2= 10)

1. -----
2. -----
3. -----
4. -----
5. -----
6. -----
7. -----

PART – B

Answer any TWO of the following questions. Each question carries 10 Marks. (2x10 =20)

8. -----
9. -----
10. -----
11. -----

PART – C

Answer any TWO of the following questions. Each question carries 15 Marks (2x15=30)

12. -----
13. -----
14. -----
15. -----

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 NEP 2020 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS, etc, 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. 21 marks out of 60 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 Make Up 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 NEP 2020 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 by 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 Honors 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 NEP 2020 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 NEP 2020.

1. All AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e. B.Com -E-Commerce & Digital Marketing Programme being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, further the syllabus of the respective BoS being offered for regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru shall be applicable for this programme also.
2. As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e., B.Com - E-Commerce & Digital Marketing Programme being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc.... by the respective board(s), same shall be applicable to this programme i.e. “B.Com -E-Commerce & Digital Marketing Programme specialized Programme under NEP 2020” in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.
3. Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from “B.Com -E-Commerce & Digital Marketing Programme specialized Programme under NEP 2020”, shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Art/Science degree programs under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.

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 (Basic/Hons) E-Commerce & Digital Marketing

| Semester I | | | | | | | | |
|----------------|-------------|---|---------------------|-------------------------------------|-----|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 1 | Lang.1.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 2 | Lang.1.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 3 | B.COM.1.1 | Financial Accounting-1 | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 4 | B.COM.1.2 | Banking & Insurance | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 5 | B.COM.1.3 | E-Commerce | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 6 | B.COM.1.4 | Digital Fluency | SEC-SB | 1+0+2 | 25 | 25 | 50 | 2 |
| 7 | B.COM.1.5 | Open Elective-1 <i>(To be chosen from across the faculty Arts/Science faculty)</i> | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| 8 | B.COM.1.6 | Health & Wellness and Yoga (or) Sports/NCC/NSS/R&R(S&G)/Cultural | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| Sub –Total (A) | | | | | 420 | 280 | 700 | 25 |

| Semester II | | | | | | | | |
|----------------|-------------|--|---------------------|-------------------------------------|-----|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 9 | Lang.2.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 10 | Lang.2.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 11 | B.COM.2.1 | Financial Accounting II | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 12 | B.COM.2.2 | Indian Financial System and Financial Market Operations | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 13 | B.COM.2.3 | Digital Marketing | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 14 | B.COM.2.4 | Health & Wellness/Social & Emotional Learning | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| 15 | B.COM.2.5 | Environmental Studies | AECC | 3+0+0 | 30 | 20 | 50 | 3 |
| 16 | B.COM.2.6 | Open Elective-II <i>(To be chosen from across the faculty Arts/Science faculty)</i> | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| Sub –Total (A) | | | | | 415 | 285 | 700 | 26 |

Note:

1. Students, who opted for Digital Fluency (2 Credits) in first semester, will study Environmental studies (3 Credits) in the second semester and vice – versa.
2. Students, who opted for Health & Wellness and Yoga (2 Credits) in first semester, will study anyone from Sports/NCC/NSS/Cultural/R&R (2 Credits) in the second semester and vice – versa.
3. Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from B.Com -E-Commerce & Digital Marketing shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Arts/Science degree programmes under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.
4. As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e. B.Com -E-Commerce & Digital Marketing being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc... by the respective board(s), same shall be applicable to this programme i.e. B.Com -E-Commerce & Digital Marketing in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.

Exit option with Under Graduate Certificate in B.Com -E-Commerce & Digital Marketing (with the completion of courses equal to a minimum of 48 credits), followed by 10 - 12 credit bridge course(s) for two months, including at-least 6-credit job specific internship/apprenticeship to acquire job-ready competencies.

Semester III

| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
|----------------|-------------|--|---------------------|-------------------------------------|-----|-----|-------------|---------|
| 17 | Lang.3.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 18 | Lang.3.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 19 | B.COM.3.1 | Cost Accounting - 1 | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 20 | B.COM.3.2 | Money and banking | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 21 | B.COM.3.3 | Computer Applications in Business | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 22 | B.COM.3.4 | Artificial Intelligence/Financial Education | SEC-SB | 1+0+2 | 25 | 25 | 50 | 2 |
| 23 | B.COM.3.5 | Open Elective-III (To be chosen from across the faculty Arts/Science faculty) (or) India & Indian Constitution | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| 24 | B.COM 3.6 | Sports/NCC/NSS/R&R(S&G)/Cultural | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| Sub –Total (A) | | | | | 420 | 280 | 700 | 25 |

| Semester IV | | | | | | | | |
|----------------|-------------|--|---------------------|-------------------------------------|-----|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 25 | Lang.4.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 26 | Lang.4.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 27 | B.COM.4.1 | Cost Accounting – II | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 28 | B.COM.4.2 | Business Statistics | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 29 | B.COM.4.3 | Computerized accounting system | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 30 | B.COM.4.4 | NCC/NSS/Culture/Health Wellness/Social & Emotional Learning/Others | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| 31 | B.COM.4.5 | Sports/NCC/NSS/R&R(S&G)/Cultural | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| 32 | B.COM. 4.6 | Open Elective-III (To be chosen from across the faculty Arts/Science faculty) (or) India & Indian Constitution | OEC (or) AECC | 3+0+0 | 60 | 40 | 100 | 3 |
| Sub –Total (A) | | | | | 415 | 285 | 700 | 25 |

Note:

- Students, who opted for Artificial Intelligence (2 Credits) in the third semester, will study Financial Education and Investment Awareness (2 Credits) in fourth semester and vice – versa.
- Students, who opted for Open Elective (3 Credits) in the third semester, will study Indian Constitution (3 Credits) in fourth semester and vice – versa.
- Students, who opted for any one from Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) in the third semester, will study remaining any one from Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) in fourth semester and vice – versa.
- Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from B.Com- E-Commerce & Digital Marketing shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Arts/Science degree programmes under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.
- Among Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) student cannot opt [internal selection among Sports/NCC/NSS/R&R(S&G)/Cultural] the same course once opted during any of the first four semesters.
- As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e B.Com- E-Commerce & Digital Marketing being common with regular B.Com Programme of University of Mysore, Mysuru under NEP, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc... by the respective board(s), same shall be applicable to this programme i.e. B.Com- E-Commerce & Digital Marketing in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.

Exit option with Under Graduate Diploma in Commerce in E-Commerce & Digital Marketing (with the completion of courses equal to a minimum of 96 credits), followed by 10 - 12 credit bridge course(s) for two months, including at-least 6-credit job-specific internship/apprenticeship to acquire job-ready competencies.

Notes:

- One Hour of Lecture is equal to 1 Credit.
- Two Hours of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Tutorial is equal to 2 Hours of Teaching.
- Two Hours of Practical is equal to 1 Credit.
- Two Hours of Practical is equal to 1 Hour of Teaching.
- Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e. 20 or less than 20 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e. more than 20 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

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)

SEMESTER I**B.Com 1.1: FINANCIAL ACCOUNTING-I****Objectives:**

To provide students the opportunity to learn the fundamental accounting concepts, techniques and skills

UNIT-1-

Accounting Principles and Standards- Accounting-Meaning and Definitions, Objectives-Accounting Cycle-Accounting Concepts and Conventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.

UNIT-2-

Final accounts of sole trading concern- Preparation of Trading and Profit And Loss Account and Balance sheet with adjustments.

UNIT-3-

Accounts from incomplete records-Meaning, features and techniques of obtaining complete information, problems on conversion of single entry into double entry system.

UNIT-4-

Branch Account-meaning and objectives of maintaining of branch accounts by head office, goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.

UNIT-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.

UNIIT-6-

Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.

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: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers

B.Com 1.2: BANKING & INSURANCE

Course Objective

To impart knowledge about the basic principles of the banking and insurance.

Unit 1: Origin of Banking

Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

Unit 2: Operations of Banking

Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), Epayments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison

of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines.

Unit 3: Loans and Advances

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector, Insolvency and Bankruptcy Code 2016; objectives & features.

Unit 4: Concept of Insurance

Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Banc assurance: features, merits.

Unit 5: Life and Non-Life Insurance

Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and misspelling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

References

- Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand and Sons
- Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House

Additional Resources:

- Gupta, P.K. *Insurance and Risk Management*. Himalaya Publishing House
- Agarwal, O.P. *Banking and Insurance*. Himalaya Publishing House
- Jr.Black, Kenneth & Jr. Skipper, Harold. *Life and Health Insurance*. Pearson Education
- Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons

B.Com 1.3 E-COMMERCE

Course Objective

To enhance skills for effective and contemporary applications of E-commerce.

Unit 1: Introduction to E- Commerce

Introduction to E- Commerce: Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce business models - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet- evolution and features; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing vs in house development of a website.

Unit 2: Online Business Transactions

Rationale of transacting online, E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping

Unit 3: Website Designing

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

Unit 4: E-payment System

signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting. Emerging modes and systems of E-payment (MPaisa, PayPal and other digital currency).E-payments risks

Unit 5: Security and Legal Aspects of E-commerce

E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Information Technology Act 2000- provisions related to offences secures electronic records, digital signatures, penalties and adjudication.

Practical:

Designing a Web Page in Notepad and HTML

References:

1. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. "Business on the Net: An Introduction to the whats and hows of E-commerce." Macmillan India Ltd.
2. Bajaj KK, Debjani Nag "E-Commerce. Tata McGraw Hill Company" New Delhi
3. Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. "An Introduction to HTML" Dhanpat Rai & Co.,
4. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. E- Business and E- commerce for Managers. Pearson Education.
5. Diwan, Parag and Sharma, Sunil " Electronic commerce- A manager's Guide to E-Business", Vanity Books International ,Delhi
6. Elias M. Awad"Electronic Commerce from vision to fulfillment" Third Edition PHI publications.
7. Kosiur, David, "Understanding Electronic Commerce" Prentice Hall of India Private Ltd., New Delhi.
8. Turban, E., et.al. "Electronic commerce: A Managerial perspective" Pearson Education Asia.
9. Whiteley, David, "E-Commerce" McGraw Hill, New York.
10. IT Act 2000.
11. Kumar A. " Cyber Laws" Book Age Publications, New Delhi

B.Com 1.4 Digital fluency

- As per University of Mysore syllabus.

SEMESTER II**B.Com 2.1 FINANCIAL ACCOUNTING II****Objectives:**

To develop an understanding among the students the use of different accounting methods in different business situations and use of computer as an accounting tool

UNIT-1

Accounting for consignment transaction-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.

UNIT-2

Accounting for Hire purchase system- features, preparation of statement of analysis, ascertainment of cash price of an asset-problem on hire purchase system including repossession.

UNIT-3

Accounting for installment system- meaning, features and differences between hire-purchase and installment system, problems on installment system.

UNIT-4

Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only).

UNIT-5

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

UNIT-6

Computerized accounting-Accounting with using tally –inventory creating stock group-stock categories- units of measures, Warehouse and stock items, entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type.

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: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers

B.Com 2.2 INDIAN FINANCIAL SYSTEM AND FINANCIAL MARKET OPERATIONS

Unit – I: Financial System

Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries. The structure of Indian Financial System

Unit – II: Money and Indian Banking System

Functions; Alternative measures to money supply in India – Their different components; Commercial Banks – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; High powered money – meaning and uses – Concept of Money Multiplier. The Reserve Bank of India: Functions; Instruments of Monetary and Credit control, Main features of Monetary Policy since independence.

Unit – III: Development Banks

Concept of Development bank and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, IDBI, ICICI, EXIM Bank, SIDBI, SFCs, NABARD)

Unit – IV: Other Financial Institutions

Other Financial Institutions: Introduction; Life Insurance Corporation of India, General Insurance Corporation of India, Unit Trust of India.

Unit – V: Interest Rate Structure

Meaning – Gross and Net interest rate – their difference, Nominal and Real interest rate – their difference, Differential interest rate, Causes of variation of interest rate, relationship between interest rate and economic progress, Administered and Market determined interest rate. Recent changes in interest structure in India.

Suggested Readings

- Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
- Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.
- Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi.

- Pathak, B., Indian Financial System-Pearson, New Delhi.
- Mukherjee, Ghosh and Roy, Indian Financial System and Financial Market Operations, Dey Book Concern, Kolkata
- Clifford, Gomez, Financial Markets, Institutions and Financial Services, PHI

B.Com 2.3 DIGITAL MARKETING

Course Objectives: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the student to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

Unit 1: Introduction

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview.

Unit 2: Digital Marketing Management

Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

Unit 3: Digital Marketing Presence

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies.

Unit- 4: Interactive Marketing

Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.

Unit 5: Ethical and Legal Issues

Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

References:

- Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India
- Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
- Gupta, Seema (2018). Digital Marketing.McGraw Hill Education (India) Private Ltd.
- Kapoor, Neeru. E-Marketing, Pinnacle learning
- Kotler, Philip, HermawanKartajaya, and IwanSetiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India
- Ryan, Damian and Jones Calvin (2016). Understanding Digital

B.Com 2.4 Health & Wellness/ Social & Emotional Learning

- As per University of Mysore syllabus.

B. Com 2.5 ENVIRONMENT STUDIES

- As per University of Mysore syllabus.

SEMESTER III**B.Com 3.1 COST ACCOUNTING - I****Unit 1. Introduction:**

Evolution of Cost Accounting – Concepts of Cost. Costing, Cost Accounting, Cost Accountancy, Cost Unit, Cost Centre, Costing methods and costing techniques. Features, Utility, Purpose, Scope, Functions, Advantages and Limitations of Cost Accounting – Relations with Financial and Management Accounting – Installation of Cost Accounting Systems (Steps, Difficulties, Remedies). Cost Accounting Records Rules.

Unit 2. Cost Classification and Analysis:

Various types of classification of costs – main elements of cost (Direct Material, Direct Labour, Chargeable Exp. and Overheads). Analysis of Total Cost (Prime Cost, Works Cost, Cost of Production, Total Cost and Cost of Sales) – Preparation of Estimates and Fixation of Selling prices – Cost Sheet and Manufacturing Account (including preparation of these statements).

Unit 3. Materials:

Purchase Organization and Purchase Procedure (When, how much and where from to purchase and related Documents) – Receiving, Inspection, Acceptance, Return, Transfer etc. of Material and related Documents – Stores organization and Stores Routine Purchase, Cost of Material – Issue of Materials and related Documents – Various methods of Pricing (FIFO, Weighted Average), Stores Records (Bin Card, Stores Ledger and Stores Abstract) – Materials Losses –

Materials Control Procedures (Fixing Various levels, Various Methods of Fixing Economic Order Quantity. Perpetual Inventory system, Methods of Stock taking, ABC Analysis, Stores Ratio Analysis and Stores Report).

Unit 4. Labour:

Introduction, Recruitment – Time keeping and Time booking (Various Methods and Documents) Idle Time and Overtime (causes and treatment in Cost Accounts) – Various Methods of Remuneration – Various Incentive Schemes (Incentives) – Calculation of wages, Preparation of Pay Rolls and Payment of Wages (including Relevant Internal Checks) – Accounting Treatment and Control of Labour Costs – Labour Turnover – meaning, causes, effects and methods.

Unit 5. Overheads:

Definitions and classification – Various Sources of Collection – Various Methods of Grouping and Codification – Allocation, Apportionment (Various Principles, Bases and Rates) – Under and Over Absorptions (reasons, treatment in Cost Accounting and measures to avoid) – Control of Overheads – Factory Overhead – Departmentalization – Primary Distribution – Various Methods of Secondary Distribution and that of Absorption (Including Practical Applications of these Methods) Administration, Selling and Distribution Overheads (Features, Accounting Treatment, Apportionment, Inclusion in Costs and Various types of Analysis). Miscellaneous matters connected with Overheads. (Depreciation on the basis of Replacement Costs, Obsolescence Loss, Plant and Machinery Register, Repairs and Maintenance Costs, Research and Development Costs, Inclusion of Interest on Capital and Notional Depreciation in Costs, Excess Capacity and Idle Capacity Costs of Wastes, Scraps, Spoilages and Defectives).

B.Com 3.2 MONEY AND BANKING

Unit-I

Definition of money, functions and importance of money, role of money in various economic systems, evils of money, classification of money, circular flow of money.

Unit-II

The Quantity Theory of Money-fisher, Cambridge and Keynesian theory of money. Inflation: Types of inflation, Theories of inflation, effects and consequences of inflation, control of inflation.

Unit-III

Credit, its definition, types, merits and demerits, credit and economic development. Functions of commercial Banks & Central Banks, process of credit creation and its limitations.

Unit-IV

Control of money supply, Reserve Bank of India: its functions- Traditional and Development

Suggested Readings:

1. KPM Sundram. Money Banking and International Trade. Sultan Chand & Sons
2. T R Jain. Money and Banking, Jain Publications

B.Com 3.3 COMPUTER APPLICATIONS IN BUSINESS

Course Objective

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

Module 1:

Data Processing, Networking and Recent trends in computing Computing:

Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business.

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines ,Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Recent trends in computing : Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling; Cloud computing: meaning, types of cloud services: IaaS, PaaS, SaaS; Grid Computing; Virtualization; Green Computing; E-Commerce: meaning, business models , Electronic Data Interchange (EDI), Payment Gateways; Internet of Things (IoT)

Module 2:

Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Databases and spreadsheet files; Printing documents; Citations and Footnotes.

Creating Business Documents using the above facilities

Module 3:

Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

Module 4:

Spreadsheet and its Business Applications

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection)

Creating business spreadsheet: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis

Module 5:

Database Management System (Theory)

Theoretical background of Database Designs for Accounting and Business Applications: Database, Database Management System, Database System; Comparison of Database System with Traditional File System; Entity Relationship Model (ER-Model); Relational Database Model: Creating Relationship between Tables, Concept of Keys, Fundamental Integrity Rules; ERD to Relational Mapping; Normalization of databases upto 3 Normal Forms.

SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules;

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

References

- Elmasari, Ranez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education
- Jain Hem Chand and Tiwari H. N. (2019), *Computer Applications in Business*, Taxmann
- Madan Sushila, *Computer Applications in Business*, Scholar Tech Press.
- MathurShruti and Jain Pooja, *Computer Applications in Business*, Galgotia Publishing Company
- Sharma S.K. and Bansal Mansi, *Computer Applications in Business*, Taxmann
- Wayne Winston, *Data Analysis & Business Modeling*, PHI.
- Simon Benninga, *Financial Modelling*, The MIT Press

B.Com 3.4 Artificial Intelligence/Financial Education

- As per University of Mysore syllabus.

B.Com 3.5 Open Elective Subjects as listed by the University

- As per University of Mysore syllabus.

Semester IV

B.Com 4.1 COST ACCOUNTING II

Unit 1. Cost Accounting Procedure:

Non – integrated Accounting System: Maintaining Ledgers (including Control Accounts) under this systems. Reconciliation of Cost and Financial Accounts. Integrated Accounting System – Features – Advantages and Disadvantages – Accounting Procedures.

Unit 2. Various Methods of Costing:

Job Costing: Job order – Job Ledger – preparation of job Cost Accounts and Cost Control Accounts – Batch costing, Contract Account and Determination of Profit or Loss on incomplete contract (including value of work certified – Contract cost and valuation of WIP) – Presentation of Contract particulars in the Balance Sheet – Retention money – Cost Plus contract – Escalation clauses. Processing Costing: preparation of process accounts (including normal and abnormal loss, abnormal gain.

Unit 3 - Budgetary Control:

Introduction, Define Budget & Budgetary Control, Features & Objectives of Budgetary Control System. Factors to be considered for preparing budgets. Functional, Fixed & Flexible, Zero-Base Budgets. Budget reports.

Unit 4 -Standard Costing:

Introduction, Concept and Uses of Standard Costing, Setting up of Standards Cost Accounting Methods, Computation of Variances relating to Material and Labour.

B.Com 4.2 BUSINESS STATISTICS

Unit-I

Probability Distribution: Binomial, Poisson & Normal distribution

Unit-II

Correlation Analysis – meaning, significance, types and methods, probable error, coefficient of determination; Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression.

Unit-III

Time series - components, models, trend analysis including second degree parabola and exponential formula measurement of seasonal cyclical and irregular variations, shifting the trend origin.

Unit-IV

Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minimax and Bayes' principle (with prior, pre-posterior and posterior analysis) Statistical Quality Control.

Suggested Readings:

1. *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2. *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3. *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4. *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

B.Com 4.3 COMPUTERISED ACCOUNTING SYSTEM

Course Objectives

This course seeks to enhance the skills of a commerce student needed for accounting for business transactions using Computerized accounting system.

Module -1:

Computerised Accounting System:

Computerized Accounting Systems: Basics of Computerized accounting systems; Difference between manual and computerized Accounting system; factors affecting selection of suitable Computerized accounting software; Procurement and installation of Computerized accounting software; Using any popular accounting software: Create, Select, shut, and delete a Company; setting security features of company; Date and Period features; Configure and Features settings; Backup and Restore data of a Company

Module -2:

Creating Masters:

Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance

Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple create feature under an existing group, creating Stock items using Single or multiple features under an existing group,

Module -3:

Voucher Entry:

Types of vouchers; selection of voucher type for transactions; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque.

Module -4:

Taxation and Generating Reports:

Taxation: Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax

Generating Reports: Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement

Module -5:

Auditing:

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

References

- Nadhani, Ashok K, *Tally ERP 9 Training Guide*, BPB Publications
- *Tally ERP 9 book advanced user*, Swayam Publication

B.Com 4.4 NCC/NSS/Culture/Health Wellness/Social & Emotional Learning/Others: As per University of Mysore syllabus.

B.Com 4.5 Constitution of India: As per University of Mysore syllabus.

B.Com 4.6 Open Elective Subjects as listed by the University As per University of Mysore syllabus.

UNIVERSITY OF MYSURU



The University of Mysore

**B.Com- Finance & Investment
SPECIALISED PROGRAMME**

SYLLABUS AS PER NEP 2020

IMPLEMENTED FROM THE

ACADEMIC YEAR 2022 – 23

Minor Modification-1

Offered at:
GETS Academy
#CA 40, Near Belavadi Petrol Bunk,
Hootagalli, Mysuru-570018

UNIVERSITY OF MYSURU



Proposed regulation for eight-semester program of B.Com Honors with Finance & Investment (Specialization)

SYLLABUS AND REGULATIONS AS PER NEP – 2020 FOR B.Com Honors with Finance & Investment - SPECIALISED PROGRAMME.

APPLICABLE FROM THE ACADEMIC YEAR 2022 – 23, *Applicable to those students taking admission into First semester B.Com (Finance & Investment) from Academic Year 2022 – 23(This Minor Modification-1, replaces all previous approved SYLLABUS AND REGULATIONS AS PER NEP-2020 FOR B.Com Honors with Finance & Investment - SPECIALISED PROGRAMME.*

1.0 PROGRAMMES OFFERED:

B.COM (Honors) to those aspiring to become leaders in the field of Management and Commerce. The focus is on creating a talent pool of accounting-centric professionals whose credentials as Professionals in its true sense of term is sacrosanct. The Program is so conceived that it equips the students with a wide range of managerial skills, while building competence in a particular area of business. The Programme ensures that in addition to their regular core courses the students are exposed to all major general commerce and business principles.

The B.COM [Honors] is advanced and progressive 4-year programs, focused on more dominant specializations. Honors programs equip the students with greater dexterity in terms of their value to the Industry into which they will ultimately move to.

1.1 VISION:

Commitment to pursue excellence in education, while equipping students with knowledge and skills, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into global assets, with the core values of professionalism, integrity, respect for diversity and continuous learning.

1.2 MISSION:

GETS ACADEMY is dedicated to excellence in performance and committed to provide quality education, opportunities and services that meet the needs of business and also contribute for the society's wellbeing, national development and to meet global competencies.

The institution strives to fulfill its mission to provide educational opportunities to all aspiring youth to excel in life by developing academic excellence, fostering values, creating civic responsibility and building global competencies in a dynamic environment. Environment Protection and Sustainable Development forms the core of its Mission.

1.3 COURSE OBJECTIVES:

1. Our Graduates after successful completion of the program will develop skills and competencies in the area of commerce, management, communication, finance, effective business practices, environment protection and sustainable development.
2. They will be able to lead teams, develop problem solving abilities and decision making capacities.
3. Our students after successful completion of the program will be able to gain insights into the emerging domains and develop interest in lifelong learning
4. The course design ensures that the youth get adequate opportunities to identify, develop their skills and meet the requirements of industry, corporates and the society, nationally and internationally.
5. 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.
6. Aim 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:

The specialized programs that GETS Academy seeks to provide, will give an overall eclectic dimension to the students to stand out from the rest. The programs have been designed keeping in mind the growing trends and requirements in Commerce and Management domains of life activity.

B.Com (HONORS) students with specializations are being increasingly and eminently sought for by the corporate world, national and international organizations. The attributes of being industry-ready and readily deployable, would be the outcome of the rigorous coaching, training, practice and exposure to live activities, nationally and internationally, would be the hallmark of GETS ACADEMY.

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, Diploma etc.) are eligible for admission into FIRST SEMESTER of this programme.
2. Candidates who have qualified with certification by executing exit option after their second semester of BBA/B Com under NEP – 2020 are eligible for enrolling to third

semester of this programme, subject to approval from competent authority/committee such as “Equivalent Committee” or any other such committee formed by University of Mysore, Mysuru.

3. Candidates who are qualified in programmes 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 regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, are eligible for enrolling to third semester of this programme, subject to approval from competent authority/committee such as “Equivalent Committee” or any other such committee formed by University of Mysore, Mysuru.

3.0 STRUCTURE OF THE UNDERGRADUATE DEGREE PROGRAMME IN

B.COM HONORS:

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.

-B.Com(Honors)- Finance & Investment (Specialization)

3.1 DURATION OF THE PROGRAM:

The program of study is Four years of Eight Semesters. A candidate shall complete his/her degree within eight academic years from the date of his/her admission to the first semester. The NEP 2020 provides multiple exit options for students as specified below:

EXIT OPTION:

- a. The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- b. The students who successfully complete TWO years/ 4 Semesters and leave the program, will be awarded Diploma in Commerce.
- c. The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelor’s Degree in Commerce (B.COM)
- d. An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelor’s Degree in Commerce (Honors). [B.COM (Honors)]

Note:

Subject to approval from competent authority of University of Mysore, Mysuru, those students who exit with Certification or Diploma or Basic Bachelor Degree shall be eligible to re-enter the Programme at the exit level to complete the programme or to complete the next level. The candidates may have a maximum of two exit options or lateral entries to complete the programme.

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/B.COM, and BBS as a basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce courses and MCA/B.E. Graduates in the field of Commerce & Management or those holding Financial Management Certificates from Recognized Professional bodies are only eligible to teach and to evaluate all the Finance & Investment related courses. Further course which are common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS/Other, etc., shall be thought by respective department faculties.

3.5 SCHEME OF EXAMINATION

- a. There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 60 marks for DSC, DSE, Vocational, SEC and OEC.
- b. Internal Assessment 40 marks for DSC, DSE, Vocational, SEC and OEC.

Guidelines for Continuous Internal Evaluation and Semester-End Examination:

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 |
|--|--|--------------|
| | Continuous Internal Evaluation(CIE) | |
| 1 | Continuous & Comprehensive Evaluation(CCE)-(A) | 20 Marks |
| 2 | Internal Assessment Tests (IAT)- (B) | 20 Marks |
| | Total of CIE (A+B) | 40 Marks |
| 3 | Semester End examination (SEE) –(C) | 60 Marks |
| | Total of CIE and SEE (A+B+C) | 100 Marks |
| Note: <i>These parameters are applicable for all courses of this programme for which question papers are set under BoE of B.Com Finance & 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, Health Wellness/Social and Emotional Learning, Sports/NCC/NSS, etc, shall be as per the respective BoS or BoE as applicable.</i> | | |

Continuous Internal Evaluation:

- a. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 20% 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 four of the following assessment methods with 5 marks each (4x5=20 marks).
 - i. Individual Assignments
 - ii. Seminars/Class Room Presentations/ Quizzes
 - iii. Group Discussions /Class Discussion/ Group Assignments
 - iv. Case studies/Case lets
 - v. Participatory & Industry-Integrated Learning/ Industrial visits

- vi. Practical activities / Problem Solving Exercises
- vii. Participation in Seminars/ Academic Events/Symposia, etc.
- viii. Mini Projects/Capstone Projects

b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 20% weightage (20 marks) of the total marks of a course. Under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 10 marks each.

Internal Assessment Test

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 30

PART-A

Answer any one of the following questions. 5 marks

(1x 5 = 5)

- 1.-----
- 2.-----

PART- B

Answer any one of the following questions. 10 marks

(1x 10 = 10)

- 3.-----
- 4.-----

PART- C

Answer any one of the following questions. 15 marks

(1x 15 = 15)

- 5,-----
- 6.-----

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 60 marks.

PATTERN OF QUESTION PAPER

TIME: 2^{1/2} HOURS

MARKS: 60

PART – A

Answer any FIVE of the following questions. Each question carries 2 marks. (5x2= 10)

1. -----
2. -----
3. -----
4. -----
5. -----
6. -----
7. -----

PART – B

Answer any TWO of the following questions. Each question carries 10 Marks. (2x10 =20)

8. -----
9. -----
10. -----
11. -----

PART – C

Answer any TWO of the following questions. Each question carries 15 Marks (2x15=30)

12. -----
13. -----
14. -----
15. -----

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 NEP 2020 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS, etc, shall be as per the respective BoE.

Board of Examiners and Evaluation:

- i. 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
- 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. 21 marks out of 60 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 Make Up Examinations for this programme i.e B.Com - Finance & Investment Programme shall be same as per the provision laid for regular B.Com Programme under NEP 2020 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 by 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 Honors with Finance & 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 & Investment Programme Specialized Programme is framed in line with Model NEP 2020 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 NEP 2020.

1. All AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e. B.Com - Finance & Investment Programme being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, further the syllabus of the respective BoS being offered for regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru shall be applicable for this programme also.
2. As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e., B.Com - Finance & Investment Programme being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc.... by the respective board(s), same shall be applicable to this programme i.e. “B.Com - Finance & Investment Programme specialized Programme under NEP 2020” in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.
3. Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from “B.Com - Finance & Investment Programme specialized Programme under NEP 2020”, shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Art/Science degree programs under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.

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 (Basic/Hons) Finance & Investment

| Semester I | | | | | | | | |
|----------------|-------------|---|---------------------|-------------------------------------|-----|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 1 | Lang.1.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 2 | Lang.1.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 3 | B.COM.1.1 | Financial Accounting-1 | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 4 | B.COM.1.2 | Banking & Insurance | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 5 | B.COM.1.3 | Advanced Financial Management-1 | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 6 | B.COM.1.4 | Digital Fluency | SEC-SB | 1+0+2 | 25 | 25 | 50 | 2 |
| 7 | B.COM.1.5 | Open Elective-I <i>(To be chosen from across the faculty Arts/Science faculty)</i> | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| 8 | B.COM.1.6 | Health & Wellness and Yoga (or) Sports/NCC/NSS/R&R(S&G)/Cultural | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| Sub –Total (A) | | | | | 420 | 280 | 700 | 25 |

| Semester II | | | | | | | | |
|----------------|-------------|--|---------------------|-------------------------------------|-----|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 9 | Lang.2.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 10 | Lang.2.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 11 | B.COM.2.1 | Financial Accounting II | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 12 | B.COM.2.2 | Indian Financial System and Financial Market Operations | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 13 | B.COM.2.3 | Advanced Financial Management-II | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 14 | B.COM.2.4 | Health & Wellness/Social & Emotional Learning | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| 15 | B.COM.2.5 | Environmental Studies | AECC | 3+0+0 | 30 | 20 | 50 | 3 |
| 16 | B.COM.2.6 | Open Elective-II <i>(To be chosen from across the faculty Arts/Science faculty)</i> | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| Sub –Total (A) | | | | | 415 | 285 | 700 | 26 |

Note:

1. Students, who opted for Digital Fluency (2 Credits) in first semester, will study Environmental studies (3 Credits) in the second semester and vice – versa.
2. Students, who opted for Health & Wellness and Yoga (2 Credits) in first semester, will study anyone from Sports/NCC/NSS/Cultural/R&R (2 Credits) in the second semester and vice – versa.
3. Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from B.Com -Finance & Investment shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Arts/Science degree programmes under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.
4. As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e. B.Com -Finance & Investment being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc... by the respective board(s), same shall be applicable to this programme i.e. B.Com -Finance & Investment in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.

Exit option with Under Graduate Certificate in B.Com -Finance & Investment (with the completion of courses equal to a minimum of 48 credits), followed by 10 - 12 credit bridge course(s) for two months, including at-least 6-credit job specific internship/apprenticeship to acquire job-ready competencies.

| Semester III | | | | | | | | |
|----------------|-------------|---|---------------------|-------------------------------------|-----|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 17 | Lang.3.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 18 | Lang.3.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 19 | B.COM.3.1 | Cost Accounting - 1 | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 20 | B.COM.3.2 | Money and banking | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 21 | B.COM.3.3 | Advanced Audit & Assurance-I | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 22 | B.COM.3.4 | Artificial Intelligence/Financial Education | SEC-SB | 1+0+2 | 25 | 25 | 50 | 2 |
| 23 | B.COM.3.5 | Open Elective-III (<i>To be chosen from across the faculty Arts/Science faculty</i>) (or) India & Indian Constitution | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| 24 | B.COM.3.6 | Sports/NCC/NSS/R&R(S&G)/Cultural | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| Sub –Total (A) | | | | | 420 | 280 | 700 | 25 |

| Semester IV | | | | | | | | |
|----------------|-------------|---|---------------------|-------------------------------------|-----|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 25 | Lang.4.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 26 | Lang.4.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 27 | B.COM.4.1 | Cost Accounting – II | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 28 | B.COM.4.2 | Business Statistics | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 29 | B.COM.4.3 | Advance Audit & Assurance-II | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 30 | B.COM.4.4 | NCC/NSS/Culture/Health Wellness/Social & Emotional Learning/Others | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| 31 | B.COM.4.5 | Sports/NCC/NSS/R&R(S&G)/Cultural | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| 32 | B.COM.4.6 | Open Elective-III (<i>To be chosen from across the faculty Arts/Science faculty</i>) (or) India & Indian Constitution | OEC (or) AECC | 3+0+0 | 60 | 40 | 100 | 3 |
| Sub –Total (A) | | | | | 415 | 285 | 700 | 25 |

Note:

- Students, who opted for Artificial Intelligence (2 Credits) in the third semester, will study Financial Education and Investment Awareness (2 Credits) in fourth semester and vice – versa.
- Students, who opted for Open Elective (3 Credits) in the third semester, will study Indian Constitution (3 Credits) in fourth semester and vice – versa.
- Students, who opted for any one from Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) in the third semester, will study remaining any one from Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) in fourth semester and vice – versa.
- Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from B.Com- Finance & Investment shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Arts/Science degree programmes under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.
- Among Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) student cannot opt [*internal selection among Sports/NCC/NSS/R&R(S&G)/Cultural*] the same course once opted during any of the first four semesters.
- As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e B.Com- Finance & Investment being common with regular B.Com Programme of University of Mysore, Mysuru under NEP, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc... by the respective board(s), same shall be applicable to this programme i.e. B.Com- Finance & Investment in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.

Exit option with Under Graduate Diploma in Commerce in Finance & Investment (with the completion of courses equal to a minimum of 96 credits), followed by 10 - 12 credit bridge course(s) for two months, including at-least 6-credit job-specific internship/apprenticeship to acquire job-ready competencies.

Notes:

- One Hour of Lecture is equal to 1 Credit.
- Two Hours of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Tutorial is equal to 2 Hours of Teaching.
- Two Hours of Practical is equal to 1 Credit.
- Two Hours of Practical is equal to 1 Hour of Teaching.
- Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e. 20 or less than 20 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e. more than 20 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

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)

SEMESTER I**B.Com 1.1: FINANCIAL ACCOUNTING-I****Objectives:**

To provide students the opportunity to learn the fundamental accounting concepts, techniques and skills

UNIT-1-

Accounting Principles and Standards- Accounting-Meaning and Definitions, Objectives- Accounting Cycle-Accounting Concepts and Conventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.

UNIT-2-

Final accounts of sole trading concern- Preparation of Trading and Profit And Loss Account and Balance sheet with adjustments.

UNIT-3-

Accounts from incomplete records-Meaning, features and techniques of obtaining complete information, problems on conversion of single entry into double entry system.

UNIT-4-

Branch Account-meaning and objectives of maintaining of branch accounts by head office, goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.

UNIT-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.

UNIIT-6-

Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.

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: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers

B.Com 1.2: BANKING & INSURANCE

Course Objective

To impart knowledge about the basic principles of the banking and insurance.

Unit 1: Origin of Banking

Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

Unit 2: Operations of Banking

Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), Epayments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison

of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines.

Unit 3: Loans and Advances

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector, Insolvency and Bankruptcy Code 2016; objectives & features.

Unit 4: Concept of Insurance

Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Banc assurance: features, merits.

Unit 5: Life and Non-Life Insurance

Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and misspelling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

References

- Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand and Sons
- Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House

Additional Resources:

- Gupta, P.K. *Insurance and Risk Management*. Himalaya Publishing House
- Agarwal, O.P. *Banking and Insurance*. Himalaya Publishing House
- Jr.Black, Kenneth & Jr. Skipper, Harold. *Life and Health Insurance*. Pearson Education
- Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons

B.Com 1.3 ADVANCED FINANCIAL MANAGEMENT –I

COURSE OBJECTIVES:

- Describe the role of financial advisor in the context of management of the financial resources and financial risks of a firm.
- Develop an ethical financial policy incorporating the reporting and governance of sustainability practices as per the expectations of stakeholders.
- Analyze the implications of recent developments in international financial environment while designing the financial planning framework for multi-national business organizations.
- Examine the implications of financial restructure options on firm's value.
- Justify the options of business reorganization plans and its implications on Firm's value.
- Examine the options of cross border Mergers and Acquisitions for Business expansion and its implications on value of firm.

Unit 1: The Role & Responsibility of Financial Manager: Key role of finance manager- Behavioral finance-Treasury- Money market instruments, treasury management function-Corporate governance-Introduction to risk management.

Unit2: Advanced Investment Appraisal: NPV modeling including inflation, taxation and working capital- Single period and multi period capital rationing-Discounted payback period -Project duration and measure of risk-IRR v MIRR-Value at risk-Impact of corporate reporting on investment appraisal

Unit 3: International Investment & Financing Decisions: Effects of exchange rate assumption on project values-Calculation of international NPV using Purchasing power parity and interest rate parity-Transfer pricing-Transaction, translation & economic risk- Issues in choosing finance for overseas investment.

Unit 4: Financing Investment Decisions: Sources of finance -Cost of capital (K_e , K_d , K_p) -CAPM (Beta valuation) and WACC-Theories of capital structure (M&M with tax without tax, static trade off theory, pecking order theory, traditional view, agency theory)-Islamic Finance-Credit risk

Unit 5:

Dividend Decisions: Dividend policy and types-Dividend capacity (Introduction to FCFE)

Unit 6:

Risk Adjusted WACC & Adjusted Present Value: APV -CAPM v APV

Books for Reference

- ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.
- Dr. R P Rustagi: Financial Management, Taxmann Jonathan Berk & Peter DeMarzo: Pearson Education
- Bhabatosh Banerjee: Fundamental of Financial Management, PHI
- Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons
- Prasanna Chandra: Theory & Practice, Tata McGraw Hill.

B.Com 1.4 Digital fluency

- As per University of Mysore syllabus.
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SEMESTER II

B.Com 2.1 FINANCIAL ACCOUNTING II

Objectives:

To develop an understanding among the students the use of different accounting methods in different business situations and use of computer as an accounting tool

UNIT-1

Accounting for consignment transaction-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.

UNIT-2

Accounting for Hire purchase system- features, preparation of statement of analysis, ascertainment of cash price of an asset-problem on hire purchase system including repossession.

UNIT-3

Accounting for installment system- meaning, features and differences between hire-purchase and installment system, problems on installment system.

UNIT-4

Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only).

UNIT-5

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

UNIT-6

Computerized accounting-Accounting with using tally –inventory creating stock group-stock categories- units of measures, Warehouse and stock items, entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type.

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: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers

B.Com 2.2 INDIAN FINANCIAL SYSTEM AND FINANCIAL MARKET OPERATIONS

Unit – I: Financial System

Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries. The structure of Indian Financial System

Unit – II: Money and Indian Banking System

Functions; Alternative measures to money supply in India – Their different components; Commercial Banks – Importance and functions; Structure of Commercial banking system in

India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; High powered money – meaning and uses – Concept of Money Multiplier. The Reserve Bank of India: Functions; Instruments of Monetary and Credit control, Main features of Monetary Policy since independence.

Unit – III: Development Banks

Concept of Development bank and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, IDBI, ICICI, EXIM Bank, SIDBI, SFCs, NABARD)

Unit – IV: Other Financial Institutions

Other Financial Institutions: Introduction; Life Insurance Corporation of India, General Insurance Corporation of India, Unit Trust of India.

Unit – V: Interest Rate Structure

Meaning – Gross and Net interest rate – their difference, Nominal and Real interest rate – their difference, Differential interest rate, Causes of variation of interest rate, relationship between interest rate and economic progress, Administered and Market determined interest rate. Recent changes in interest structure in India.

Suggested Readings

- Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
- Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.
- Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi.
- Pathak, B., Indian Financial System-Pearson, New Delhi.
- Mukherjee, Ghosh and Roy, Indian Financial System and Financial Market Operations, Dey Book Concern, Kolkata
- Clifford, Gomez, Financial Markets, Institutions and Financial Services, PHI

B.Com 2.3 ADVANCED COST AND MANAGEMENT ACCOUNTING-II

Objectives:

To familiarize students with an understanding of accounting tools and techniques relevant to management decision making

UNIT-I-

Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting –Management accounting and Cost accounting-Limitations of Management Accounting.

UNIT-2-

Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.

UNIT-3-

Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ratio-Return on capital employed ratio-EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratio-Proprietary Ratio-Capital gearing Ratio-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios.

UNIT-4-

Cost flow statement: Meaning, Definition, Uses and Limitations-Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.

Unit 5-

Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement – Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing.

Unit-6-

Budget and Budgeting Control-Definition-Basic Concepts-Budget Manual-Key factor-Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash

Reference materials:

1. Cost Accounting: N.K. Prasad
2. Cost Accounting: Nigam & Sharma :
3. Practical Costing: Khanna, Pandey & Ahuja
- 4: Cost Accounting: M.L. Agarwal
5. Cost Accounting: Jain & Narang
6. Cost Accounting: S.P. Iyengar

B.Com 2.4 Health & Wellness/ Social & Emotional Learning

- As per University of Mysore syllabus.

B.com 2.5 ENVIRONMENT STUDIES

- As per University of Mysore syllabus.

SEMESTER III

B.Com 3.1 COST ACCOUNTING - I

Unit 1. Introduction:

Evolution of Cost Accounting – Concepts of Cost. Costing, Cost Accounting, Cost Accountancy, Cost Unit, Cost Centre, Costing methods and costing techniques. Features, Utility, Purpose, Scope, Functions, Advantages and Limitations of Cost Accounting – Relations with Financial and Management Accounting – Installation of Cost Accounting Systems (Steps, Difficulties, Remedies). Cost Accounting Records Rules.

Unit 2. Cost Classification and Analysis:

Various types of classification of costs – main elements of cost (Direct Material, Direct Labour, Chargeable Exp. and Overheads). Analysis of Total Cost (Prime Cost, Works Cost, Cost of Production, Total Cost and Cost of Sales) – Preparation of Estimates and Fixation of Selling prices – Cost Sheet and Manufacturing Account (including preparation of these statements).

Unit 3. Materials:

Purchase Organization and Purchase Procedure (When, how much and where from to purchase and related Documents) – Receiving, Inspection, Acceptance, Return, Transfer etc. of Material and related Documents – Stores organization and Stores Routine Purchase, Cost of Material – Issue of Materials and related Documents – Various methods of Pricing (FIFO, Weighted Average), Stores Records (Bin Card, Stores Ledger and Stores Abstract) – Materials Losses – Materials Control Procedures (Fixing Various levels, Various Methods of Fixing Economic

Order Quantity. Perpetual Inventory system, Methods of Stock taking, ABC Analysis, Stores Ratio Analysis and Stores Report).

Unit 4. Labour:

Introduction, Recruitment – Time keeping and Time booking (Various Methods and Documents) Idle Time and Overtime (causes and treatment in Cost Accounts) – Various Methods of Remuneration – Various Incentive Schemes (Incentives) – Calculation of wages, Preparation of Pay Rolls and Payment of Wages (including Relevant Internal Checks) – Accounting Treatment and Control of Labour Costs – Labour Turnover – meaning, causes, effects and methods.

Unit 5. Overheads:

Definitions and classification – Various Sources of Collection – Various Methods of Grouping and Codification – Allocation, Apportionment (Various Principles, Bases and Rates) – Under and Over Absorptions (reasons, treatment in Cost Accounting and measures to avoid) – Control of Overheads – Factory Overhead – Departmentalization – Primary Distribution – Various Methods of Secondary Distribution and that of Absorption (Including Practical Applications of these Methods) Administration, Selling and Distribution Overheads (Features, Accounting Treatment, Apportionment, Inclusion in Costs and Various types of Analysis). Miscellaneous matters connected with Overheads. (Depreciation on the basis of Replacement Costs, Obsolescence Loss, Plant and Machinery Register, Repairs and Maintenance Costs, Research and Development Costs, Inclusion of Interest on Capital and Notional Depreciation in Costs, Excess Capacity and Idle Capacity Costs of Wastes, Scraps, Spoilages and Defectives).

B.Com 3.2 MONEY AND BANKING

Unit-I

Definition of money, functions and importance of money, role of money in various economic systems, evils of money, classification of money, circular flow of money.

Unit-II

The Quantity Theory of Money-fisher, Cambridge and Keynesian theory of money. Inflation: Types of inflation, Theories of inflation, effects and consequences of inflation, control of inflation.

Unit-III

Credit, its definition, types, merits and demerits, credit and economic development. Functions of commercial Banks & Central Banks, process of credit creation and its limitations.

Unit-IV

Control of money supply, Reserve Bank of India: its functions- Traditional and Development

Suggested Readings:

1. KPM Sundram. Money Banking and International Trade. Sultan Chand & Sons
2. T R Jain. Money and Banking, Jain Publications

B.Com 3.3 ADVANCED AUDIT & ASSURANCE – I

COURSE OBJECTIVES:

- Describe the ethical practices and code of conduct that are expected of an Auditor within the conceptual frame of auditing.
- Illustrate the situations by which professional liabilities arises for the Auditors.
- Examine the implications of current issues and developments in the context of integrated reporting and transnational Audit.
- Devise a plan for corporate governance and internal control within the international regulatory framework.
- Evaluate the quality control practices and its implications in the context of firm and individual level Audit.
- Explain the procedure involved in acceptance and terms of engagement of audit appointments.

Unit 1:

Ethics and Code of Conduct

Fundamental Principles - Conceptual Framework Approach - Independence - Confidentiality - Conflicts of Interest - Conflicts in Application of the Fundamental Principles - IFAC Developments

Unit 2:

Professional Liability

Legal Liability-Negligence-Restricting Liability-Responsibility of Management and Auditor in Fraud & Error – Expectations Gap

Unit 3:

Current Issues and Developments

Professional and Ethical Developments-Transnational Audits-the Audit of Social, Environmental and Integrated Reporting - Other Current Issues - New and Revised Audit Standards

Unit 4:

Regulatory Environment

International Regulatory Frameworks - Corporate Governance- Audit Committees - Internal Control Effectiveness – Money Laundering - Laws and Regulations

Unit 5:

Practice Management –Quality Control

Principles and Purpose of Quality Control - Quality Control Firm Level - Quality Control for Individual Audit

Unit 6:

Practice Management

- Obtaining and Accepting Professional Appointments Change in Auditors- Advertising and Fees-Tendering–Acceptance Terms of the Engagement

Books for Reference:

- ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.
- S.K Basu: Auditing principles & techniques, Pearson Education

- Varsha Ainapu e & Mukund Ainapure: PHI learning private limited
- Saxena, Reddy & Appannaish: A Text of Auditing, Himalaya Publishing House
- ArunaJha: Elements of Auditing, Taxmann.

B.Com 3.4 Artificial Intelligence/Financial Education

- As per University of Mysore syllabus.

B.Com 3.5 Open Elective Subjects as listed by the University

- As per University of Mysore syllabus.

Semester IV

B.Com 4.1 COST ACCOUNTING II

Unit 1. Cost Accounting Procedure:

Non – integrated Accounting System: Maintaining Ledgers (including Control Accounts) under this systems. Reconciliation of Cost and Financial Accounts. Integrated Accounting System – Features – Advantages and Disadvantages – Accounting Procedures.

Unit 2. Various Methods of Costing:

Job Costing: Job order – Job Ledger – preparation of job Cost Accounts and Cost Control Accounts – Batch costing, Contract Account and Determination of Profit or Loss on incomplete contract (including value of work certified – Contract cost and valuation of WIP) – Presentation of Contract particulars in the Balance Sheet – Retention money – Cost Plus contract – Escalation clauses. Processing Costing: preparation of process accounts (including normal and abnormal loss, abnormal gain).

Unit 3 - Budgetary Control:

Introduction, Define Budget & Budgetary Control, Features & Objectives of Budgetary Control System. Factors to be considered for preparing budgets. Functional, Fixed & Flexible, Zero-Base Budgets. Budget reports.

Unit 4 -Standard Costing:

Introduction, Concept and Uses of Standard Costing, Setting up of Standards Cost Accounting Methods, Computation of Variances relating to Material and Labour.

B.Com 4.2 BUSINESS STATISTICS

Unit-I

Probability Distribution: Binomial, Poisson & Normal distribution

Unit-II

Correlation Analysis – meaning, significance, types and methods, probable error, coefficient of determination; Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression.

Unit-III

Time series - components, models, trend analysis including second degree parabola and exponential formula measurement of seasonal cyclical and irregular variations, shifting

the trend origin.

Unit-IV

Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minimax and Bayes' principle (with prior, pre-posterior and posterior analysis) Statistical Quality Control.

Suggested Readings:

1. *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2. *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3. *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4. *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

B.Com 4.3 ADVANCED AUDIT & ASSURANCE- II

COURSE OBJECTIVES

- Devise a plan for the conduct of Audit of historical financial information.
- Examine the Audit evidences in connection with the conduct of Audit of historical financial information.
- Explain the review procedure involved in Audit of historical financial information.
- Illustrate the procedure in the conduct of Group Audit of historical financial information.
- Relate the measurement of social and environmental performance with integrated reporting.
- Describe the usual matters to be incorporated in the Auditor's report.

Unit 1:

Audit of Historical Financial Information - Planning

Overview of Audit Planning - Audit Methodologies -Materiality Risk - Analytical Procedures
- Planning an Initial Audit Engagement

Unit 2:

Audit of Historical Financial Information – Evidence

Audit Evidence-Related Parties- Written Representations-Reliance on the Work of an Auditor's Expert-Reliance on the Work of Internal Audit –Documentation

Unit 3:

Audit of Historical Financial Information -Evaluation & Review

Review Procedures - Comparatives - Other Information – Subsequent Events - Going Concern
- Fair Value - Inventory – Tangible Non-Current Assets Intangible Non-Current Assets-
Financial Instruments- Investment Properties-Foreign Exchange Rates - Income - Liabilities -
Expenses - Disclosures (Segments, Discontinued Operations, EPS, Changes in Accounting
Policies)

Unit 4:

Audit of Historical Financial Information -Group Audits

Group Accounting-Associates and Joint Ventures-Audit of Groups Consolidation: Problems and Procedures - Joint Audits – Transnational Audits

Unit 5:

Other Assignments

Audit-Related Services-Assurance Engagements-Risk Assessments Forensic Audits - Internal Audits - Reporting on Prospective Financial Information-Impact of Out sourcing an Audit-Measuring Social and Environmental Performance - Audit of Performance Information in Public Sector-Integrated Reporting

Unit 6:

Reporting

Appraisal of Auditor's Reports - Key Audit Matters - Forming and Critiquing an Audit Matter - Communication with those Charged with Governance - Actions when Auditor's Report is Modified - Other Reports

Books for Reference

- ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.
- S.K Basu: Auditing principles & techniques, Pearson Education
- Varsha Ainapure & Mukund Ainapure: PHI learning private limited
- Saxena, Reddy & Appannaish: A Text of Auditing, Himalaya Publishing House
- ArunaJha: Elements of Auditing, Taxmann.

B.Com 4.4 NCC/NSS/Culture/Health Wellness/Social & Emotional Learning/Others: As per University of Mysore syllabus.

B.Com 4.5 Constitution of India: As per University of Mysore syllabus.

B.Com 4.6 Open Elective Subjects as listed by the University As per University of Mysore syllabus.

UNIVERSITY OF MYSURU



The University of Mysore

**B.Com- International Accounting and Finance
SPECIALISED PROGRAMME**

SYLLABUS AS PER NEP 2020

IMPLEMENTED FROM THE

ACADEMIC YEAR 2022 – 23

Minor Modification-1

Offered at:
GETS Academy
#CA 40, Near Belavadi Petrol Bunk,
Hootagalli, Mysuru-570018

UNIVERSITY OF MYSURU



Proposed regulation for eight-semester program of B.Com Honors with International Accounting and Finance (Specialization)

SYLLABUS AND REGULATIONS AS PER NEP – 2020 FOR B.Com Honors with International Accounting and Finance - SPECIALISED PROGRAMME.

APPLICABLE FROM THE ACADEMIC YEAR 2022 – 23, *Applicable to those students taking admission into First semester B.Com (International Accounting and Finance) from Academic Year 2022 – 23(This Minor Modification-1, replaces all previous approved SYLLABUS AND REGULATIONS AS PER NEP-2020 FOR B.Com Honors with International Accounting and Finance - SPECIALISED PROGRAMME.*

1.0 PROGRAMMES OFFERED:

B.COM (Honors) to those aspiring to become leaders in the field of Management and Commerce. The focus is on creating a talent pool of accounting-centric professionals whose credentials as Professionals in its true sense of term is sacrosanct. The Program is so conceived that it equips the students with a wide range of managerial skills, while building competence in a particular area of business. The Programme ensures that in addition to their regular core courses the students are exposed to all major general commerce and business principles.

The B.COM [Honors] is advanced and progressive 4-year programs, focused on more dominant specializations. Honors programs equip the students with greater dexterity in terms of their value to the Industry into which they will ultimately move to.

1.1 VISION:

Commitment to pursue excellence in education, while equipping students with knowledge and skills, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into global assets, with the core values of professionalism, integrity, respect for diversity and continuous learning.

1.2 MISSION:

GETS ACADEMY is dedicated to excellence in performance and committed to provide quality education, opportunities and services that meet the needs of business and also contribute for the society's wellbeing, national development and to meet global competencies.

The institution strives to fulfill its mission to provide educational opportunities to all aspiring youth to excel in life by developing academic excellence, fostering values, creating civic responsibility and building global competencies in a dynamic environment. Environment Protection and Sustainable Development forms the core of its Mission.

1.3 COURSE OBJECTIVES:

1. Our Graduates after successful completion of the program will develop skills and competencies in the area of commerce, management, communication, finance, effective business practices, environment protection and sustainable development.
2. They will be able to lead teams, develop problem solving abilities and decision making capacities.
3. Our students after successful completion of the program will be able to gain insights into the emerging domains and develop interest in lifelong learning
4. The course design ensures that the youth get adequate opportunities to identify, develop their skills and meet the requirements of industry, corporates and the society, nationally and internationally.
5. 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.
6. Aim 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:

The specialized programs that GETS Academy seeks to provide, will give an overall eclectic dimension to the students to stand out from the rest. The programs have been designed keeping in mind the growing trends and requirements in Commerce and Management domains of life activity.

B.Com (HONORS) students with specializations are being increasingly and eminently sought for by the corporate world, national and international organizations. The attributes of being industry-ready and readily deployable, would be the outcome of the rigorous coaching, training, practice and exposure to live activities, nationally and internationally, would be the hallmark of GETS ACADEMY.

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, Diploma etc.) are eligible for admission into FIRST SEMESTER of this programme.

2. Candidates who have qualified with certification by executing exit option after their second semester of BBA/B Com under NEP – 2020 are eligible for enrolling to third semester of this programme, subject to approval from competent authority/committee such as “Equivalent Committee” or any other such committee formed by University of Mysore, Mysuru.
3. Candidates who are qualified in programmes 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 regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, are eligible for enrolling to third semester of this programme, subject to approval from competent authority/committee such as “Equivalent Committee” or any other such committee formed by University of Mysore, Mysuru.

3.0 STRUCTURE OF THE UNDERGRADUATE DEGREE PROGRAMME IN

B.COM HONORS:

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.

-B.Com(Honors)- International Accounting & Finance (Specialization)

3.1 DURATION OF THE PROGRAM:

The program of study is Four years of Eight Semesters. A candidate shall complete his/her degree within eight academic years from the date of his/her admission to the first semester. The NEP 2020 provides multiple exit options for students as specified below:

EXIT OPTION:

- a. The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- b. The students who successfully complete TWO years/ 4 Semesters and leave the program, will be awarded Diploma in Commerce.
- c. The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelor’s Degree in Commerce (B.COM)

- d. An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelor's Degree in Commerce (Honors). [B.COM (Honors)]

Note:

Subject to approval from competent authority of University of Mysore, Mysuru, those students who exit with Certification or Diploma or Basic Bachelor Degree shall be eligible to re-enter the Programme at the exit level to complete the programme or to complete the next level. The candidates may have a maximum of two exit options or lateral entries to complete the programme.

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/B.COM, and BBS 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 & Management or those holding 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 NEP 2020 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS/Other, etc., shall be thought by respective department faculties.

3.5 SCHEME OF EXAMINATION

- a. There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 60 marks for DSC, DSE, Vocational, SEC and OEC.
- b. Internal Assessment 40 marks for DSC, DSE, Vocational, SEC and OEC.

Guidelines for Continuous Internal Evaluation and Semester-End Examination:

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 |
|--|--|--------------|
| | Continuous Internal Evaluation(CIE) | |
| 1 | Continuous & Comprehensive Evaluation(CCE)-(A) | 20 Marks |
| 2 | Internal Assessment Tests (IAT)- (B) | 20 Marks |
| | Total of CIE (A+B) | 40 Marks |
| 3 | Semester End examination (SEE) –(C) | 60 Marks |
| | Total of CIE and SEE (A+B+C) | 100 Marks |
| Note: <i>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, Health Wellness/Social and Emotional Learning, Sports/NCC/NSS, etc, shall be as per the respective BoS or BoE as applicable.</i> | | |

Continuous Internal Evaluation:

- a. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 20% 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 four of the following assessment methods with 5 marks each (4x5=20 marks).
 - i. Individual Assignments
 - ii. Seminars/Class Room Presentations/ Quizzes
 - iii. Group Discussions /Class Discussion/ Group Assignments
 - iv. Case studies/Case lets

- v. Participatory & Industry-Integrated Learning/ Industrial visits
- vi. Practical activities / Problem Solving Exercises
- vii. Participation in Seminars/ Academic Events/Symposia, etc.
- viii. Mini Projects/Capstone Projects

b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 20% weightage (20 marks) of the total marks of a course. Under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 10 marks each.

Internal Assessment Test

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 30

PART-A

Answer any one of the following questions. 5 marks

(1x 5 = 5)

- 1.-----
- 2.-----

PART- B

Answer any one of the following questions. 10 marks

(1x 10 = 10)

- 3.-----
- 4.-----

PART- C

Answer any one of the following questions. 15 marks

(1x 15 = 15)

- 5.-----
- 6.-----

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 60 marks.

PATTERN OF QUESTION PAPER

TIME: 2^{1/2} HOURS

MARKS: 60

PART – A

Answer any FIVE of the following questions. Each question carries 2 marks. (5x2= 10)

1. -----
2. -----
3. -----
4. -----
5. -----
6. -----
7. -----

PART – B

Answer any TWO of the following questions. Each question carries 10 Marks. (2x10 =20)

8. -----
9. -----
10. -----
11. -----

PART – C

Answer any TWO of the following questions. Each question carries 15 Marks (2x15=30)

12. -----
13. -----
14. -----
15. -----

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 NEP 2020 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS, etc, shall be as per the respective BoE.

Board of Examiners and Evaluation:

- i. 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 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. 21 marks out of 60 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 Make Up Examinations for this programme i.e B.Com - International Accounting & Finance Programme shall be same as per the provision laid for regular B.Com Programme under NEP 2020 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 by 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 Honors 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 NEP 2020 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 NEP 2020.

1. All AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e. B.Com - International Accounting & Finance Programme being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, further the syllabus of the respective BoS being offered for regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru shall be applicable for this programme also.
2. As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e., B.Com - International Accounting & Finance Programme being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc.... by the respective board(s), same shall be applicable to this programme i.e. “B.Com - International Accounting & Finance Programme specialized Programme under NEP 2020” in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.
3. Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from “B.Com - International Accounting & Finance Programme specialized Programme under NEP 2020”, shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Art/Science degree programs under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.

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 (Basic/Hons) International Accounting & Finance

| Semester I | | | | | | | | |
|----------------|-------------|---|---------------------|-------------------------------------|-----|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 1 | Lang.1.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 2 | Lang.1.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 3 | B.COM.1.1 | Financial Accounting-1 | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 4 | B.COM.1.2 | Banking & Insurance | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 5 | B.COM.1.3 | Advanced Financial Management-1 | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 6 | B.COM.1.4 | Digital Fluency | SEC-SB | 1+0+2 | 25 | 25 | 50 | 2 |
| 7 | B.COM.1.5 | Open Elective-I <i>(To be chosen from across the faculty Arts/Science faculty)</i> | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| 8 | B.COM.1.6 | Health & Wellness and Yoga (or) Sports/NCC/NSS/R&R(S&G)/Cultural | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| Sub –Total (A) | | | | | 420 | 280 | 700 | 25 |

| Semester II | | | | | | | | |
|----------------|-------------|--|---------------------|-------------------------------------|-----|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 9 | Lang.2.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 10 | Lang.2.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 11 | B.COM.2.1 | Financial Accounting II | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 12 | B.COM.2.2 | Indian Financial System and Financial Market Operations | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 13 | B.COM.2.3 | Advanced Financial Management-II | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 14 | B.COM.2.4 | Health & Wellness/Social & Emotional Learning | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| 15 | B.COM.2.5 | Environmental Studies | AECC | 3+0+0 | 30 | 20 | 50 | 3 |
| 16 | B.COM.2.6 | Open Elective-II <i>(To be chosen from across the faculty Arts/Science faculty)</i> | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| Sub –Total (A) | | | | | 415 | 285 | 700 | 26 |

Note:

1. Students, who opted for Digital Fluency (2 Credits) in first semester, will study Environmental studies (3 Credits) in the second semester and vice – versa.
2. Students, who opted for Health & Wellness and Yoga (2 Credits) in first semester, will study anyone from Sports/NCC/NSS/Cultural/R&R (2 Credits) in the second semester and vice – versa.
3. Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from B.Com -International Accounting & Finance shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Arts/Science degree programmes under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.
4. As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e. B.Com -International Accounting & Finance being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc... by the respective board(s), same shall be applicable to this programme i.e. B.Com -International Accounting & Finance in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.

Exit option with Under Graduate Certificate in B.Com -International Accounting & Finance (with the completion of courses equal to a minimum of 48 credits), followed by 10 - 12 credit bridge course(s) for two months, including at-least 6-credit job specific internship/apprenticeship to acquire job-ready competencies.

| Semester III | | | | | | | | |
|----------------|-------------|--|---------------------|-------------------------------------|-----|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 17 | Lang.3.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 18 | Lang.3.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 19 | B.COM.3.1 | Cost Accounting - 1 | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 20 | B.COM.3.2 | Money and banking | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 21 | B.COM.3.3 | Advanced Audit & Assurance-I | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 22 | B.COM.3.4 | Artificial Intelligence/Financial Education | SEC-SB | 1+0+2 | 25 | 25 | 50 | 2 |
| 23 | B.COM.3.5 | Open Elective-III (To be chosen from across the faculty Arts/Science faculty) (or) India & Indian Constitution | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| 24 | B.COM.3.6 | Sports/NCC/NSS/R&R(S&G)/Cultural | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| Sub –Total (A) | | | | | 420 | 280 | 700 | 25 |

| Semester IV | | | | | | | | |
|----------------|-------------|--|---------------------|-------------------------------------|-----|-----|-------------|---------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 25 | Lang.4.1 | Language - I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 26 | Lang.4.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 27 | B.COM.4.1 | Cost Accounting – II | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 28 | B.COM.4.2 | Business Statistics | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 29 | B.COM.4.3 | Advance Audit & Assurance-II | DSC | 3+2+0 | 60 | 40 | 100 | 4 |
| 30 | B.COM.4.4 | NCC/NSS/Culture/Health Wellness/Social & Emotional Learning/Others | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| 31 | B.COM.4.5 | Sports/NCC/NSS/R&R(S&G)/Cultural | SEC-VB | 1+0+2 | 25 | 25 | 50 | 2 |
| 32 | B.COM.4.6 | Open Elective-III (To be chosen from across the faculty Arts/Science faculty) (or) India & Indian Constitution | OEC (or) AECC | 3+0+0 | 60 | 40 | 100 | 3 |
| Sub –Total (A) | | | | | 415 | 285 | 700 | 25 |

Note:

- Students, who opted for Artificial Intelligence (2 Credits) in the third semester, will study Financial Education and Investment Awareness (2 Credits) in fourth semester and vice – versa.
- Students, who opted for Open Elective (3 Credits) in the third semester, will study Indian Constitution (3 Credits) in fourth semester and vice – versa.
- Students, who opted for any one from Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) in the third semester, will study remaining any one from Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) in fourth semester and vice – versa.
- Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from B.Com- International Accounting & Finance shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Arts/Science degree programmes under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.
- Among Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) student cannot opt [internal selection among Sports/NCC/NSS/R&R(S&G)/Cultural] the same course once opted during any of the first four semesters.
- As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e B.Com- International Accounting & Finance being common with regular B.Com Programme of University of Mysore, Mysuru under NEP, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc... by the respective board(s), same shall be applicable to this programme i.e. B.Com- International Accounting & Finance in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.

Exit option with Under Graduate Diploma in Commerce in International Accounting & Finance (with the completion of courses equal to a minimum of 96 credits), followed by 10 - 12 credit bridge course(s) for two months, including at-least 6-credit job-specific internship/apprenticeship to acquire job-ready competencies.

Notes:

- One Hour of Lecture is equal to 1 Credit.
- Two Hours of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Tutorial is equal to 2 Hours of Teaching.
- Two Hours of Practical is equal to 1 Credit.
- Two Hours of Practical is equal to 1 Hour of Teaching.
- Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e. 20 or less than 20 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e. more than 20 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

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)

SEMESTER I**B.Com 1.1: FINANCIAL ACCOUNTING-I****Objectives:**

To provide students the opportunity to learn the fundamental accounting concepts, techniques and skills

UNIT-1-

Accounting Principles and Standards- Accounting-Meaning and Definitions, Objectives-Accounting Cycle-Accounting Concepts and Conventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.

UNIT-2-

Final accounts of sole trading concern- Preparation of Trading and Profit And Loss Account and Balance sheet with adjustments.

UNIT-3-

Accounts from incomplete records-Meaning, features and techniques of obtaining complete information, problems on conversion of single entry into double entry system.

UNIT-4-

Branch Account-meaning and objectives of maintaining of branch accounts by head office, goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.

UNIT-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.

UNIIT-6-

Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.

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: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers

B.Com 1.2: BANKING & INSURANCE

Course Objective

To impart knowledge about the basic principles of the banking and insurance.

Unit 1: Origin of Banking

Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

Unit 2: Operations of Banking

Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), Epayments,

Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines.

Unit 3: Loans and Advances

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector, Insolvency and Bankruptcy Code 2016; objectives & features.

Unit 4: Concept of Insurance

Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Banc assurance: features, merits.

Unit 5: Life and Non-Life Insurance

Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and misspelling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

References

- Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand and Sons
- Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House

Additional Resources:

- Gupta, P.K. *Insurance and Risk Management*. Himalaya Publishing House
- Agarwal, O.P. *Banking and Insurance*. Himalaya Publishing House
- Jr.Black, Kenneth & Jr. Skipper, Harold. *Life and Health Insurance*. Pearson Education
- Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons

B.Com 1.3 ADVANCED FINANCIAL MANAGEMENT –I

COURSE OBJECTIVES:

- Describe the role of financial advisor in the context of management of the financial resources and financial risks of a firm.
- Develop an ethical financial policy incorporating the reporting and governance of sustainability practices as per the expectations of stakeholders.
- Analyze the implications of recent developments in international financial environment while designing the financial planning framework for multi-national business organizations.
- Examine the implications of financial restructure options on firm's value.
- Justify the options of business reorganization plans and its implications on Firm's value.
- Examine the options of cross border Mergers and Acquisitions for Business expansion and its implications on value of firm.

Unit 1: The Role & Responsibility of Financial Manager: Key role of finance manager- Behavioral finance-Treasury- Money market instruments, treasury management function-Corporate governance-Introduction to risk management.

Unit2: Advanced Investment Appraisal: NPV modeling including inflation, taxation and working capital- Single period and multi period capital rationing-Discounted payback period -Project duration and measure of risk-IRR v MIRR-Value at risk-Impact of corporate reporting on investment appraisal

Unit 3: International Investment & Financing Decisions: Effects of exchange rate assumption on project values-Calculation of international NPV using Purchasing power parity and interest rate parity-Transfer pricing-Transaction, translation & economic risk- Issues in choosing finance for overseas investment.

Unit 4: Financing Investment Decisions: Sources of finance -Cost of capital (K_e , K_d , K_p) -CAPM (Beta valuation) and WACC-Theories of capital structure (M&M with tax without tax, static trade off theory, pecking order theory, traditional view, agency theory)-Islamic Finance-Credit risk

Unit 5:

Dividend Decisions: Dividend policy and types-Dividend capacity (Introduction to FCFE)

Unit 6:

Risk Adjusted WACC & Adjusted Present Value: APV -CAPM v APV

Books for Reference

- ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.
- Dr. R P Rustagi: Financial Management, Taxmann Jonathan Berk & Peter DeMarzo: Pearson Education
- Bhabatosh Banerjee: Fundamental of Financial Management, PHI
- Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons
- Prasanna Chandra: Theory & Practice, Tata McGraw Hill.

B.Com 1.4 Digital fluency

- As per University of Mysore syllabus.
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SEMESTER II

B.Com 2.1 FINANCIAL ACCOUNTING II

Objectives:

To develop an understanding among the students the use of different accounting methods in different business situations and use of computer as an accounting tool

UNIT-1

Accounting for consignment transaction-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.

UNIT-2

Accounting for Hire purchase system- features, preparation of statement of analysis, ascertainment of cash price of an asset-problem on hire purchase system including repossession.

UNIT-3

Accounting for installment system- meaning, features and differences between hire-purchase and installment system, problems on installment system.

UNIT-4

Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only).

UNIT-5

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

UNIT-6

Computerized accounting-Accounting with using tally –inventory creating stock group-stock categories- units of measures, Warehouse and stock items, entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type.

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: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers

B.Com 2.2 INDIAN FINANCIAL SYSTEM AND FINANCIAL MARKET OPERATIONS

Unit – I: Financial System

Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries. The structure of Indian Financial System

Unit – II: Money and Indian Banking System

Functions; Alternative measures to money supply in India – Their different components; Commercial Banks – Importance and functions; Structure of Commercial banking system in

India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; High powered money – meaning and uses – Concept of Money Multiplier. The Reserve Bank of India: Functions; Instruments of Monetary and Credit control, Main features of Monetary Policy since independence.

Unit – III: Development Banks

Concept of Development bank and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, IDBI, ICICI, EXIM Bank, SIDBI, SFCs, NABARD)

Unit – IV: Other Financial Institutions

Other Financial Institutions: Introduction; Life Insurance Corporation of India, General Insurance Corporation of India, Unit Trust of India.

Unit – V: Interest Rate Structure

Meaning – Gross and Net interest rate – their difference, Nominal and Real interest rate – their difference, Differential interest rate, Causes of variation of interest rate, relationship between interest rate and economic progress, Administered and Market determined interest rate. Recent changes in interest structure in India.

Suggested Readings

- Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
- Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.
- Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi.
- Pathak, B., Indian Financial System-Pearson, New Delhi.
- Mukherjee, Ghosh and Roy, Indian Financial System and Financial Market Operations, Dey Book Concern, Kolkata
- Clifford, Gomez, Financial Markets, Institutions and Financial Services, PHI

B.Com 2.3 ADVANCED COST AND MANAGEMENT ACCOUNTING-II

Objectives:

To familiarize students with an understanding of accounting tools and techniques relevant to management decision making

UNIT-I-

Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting –Management accounting and Cost accounting-Limitations of Management Accounting.

UNIT-2-

Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.

UNIT-3-

Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ratio-Return on capital employed ratio-EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratio-Proprietary Ratio-Capital gearing Ratio-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios.

UNIT-4-

Cost flow statement: Meaning, Definition, Uses and Limitations-Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.

Unit 5-

Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement – Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing.

Unit-6-

Budget and Budgeting Control-Definition-Basic Concepts-Budget Manual-Key factor-Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash

Reference materials:

1. Cost Accounting: N.K. Prasad
2. Cost Accounting: Nigam & Sharma :
3. Practical Costing: Khanna, Pandey & Ahuja
- 4: Cost Accounting: M.L. Agarwal
5. Cost Accounting: Jain & Narang
6. Cost Accounting: S.P. Iyengar

B.Com 2.4 Health & Wellness/ Social & Emotional Learning

- As per University of Mysore syllabus.

B.com 2.5 ENVIRONMENT STUDIES

- As per University of Mysore syllabus.

SEMESTER III

B.Com 3.1 COST ACCOUNTING - I

Unit 1. Introduction:

Evolution of Cost Accounting – Concepts of Cost. Costing, Cost Accounting, Cost Accountancy, Cost Unit, Cost Centre, Costing methods and costing techniques. Features, Utility, Purpose, Scope, Functions, Advantages and Limitations of Cost Accounting – Relations with Financial and Management Accounting – Installation of Cost Accounting Systems (Steps, Difficulties, Remedies). Cost Accounting Records Rules.

Unit 2. Cost Classification and Analysis:

Various types of classification of costs – main elements of cost (Direct Material, Direct Labour, Chargeable Exp. and Overheads). Analysis of Total Cost (Prime Cost, Works Cost, Cost of Production, Total Cost and Cost of Sales) – Preparation of Estimates and Fixation of Selling prices – Cost Sheet and Manufacturing Account (including preparation of these statements).

Unit 3. Materials:

Purchase Organization and Purchase Procedure (When, how much and where from to purchase and related Documents) – Receiving, Inspection, Acceptance, Return, Transfer etc. of Material and related Documents – Stores organization and Stores Routine Purchase, Cost of Material – Issue of Materials and related Documents – Various methods of Pricing (FIFO, Weighted Average), Stores Records (Bin Card, Stores Ledger and Stores Abstract) – Materials Losses – Materials Control Procedures (Fixing Various levels, Various Methods of Fixing Economic

Order Quantity. Perpetual Inventory system, Methods of Stock taking, ABC Analysis, Stores Ratio Analysis and Stores Report).

Unit 4. Labour:

Introduction, Recruitment – Time keeping and Time booking (Various Methods and Documents) Idle Time and Overtime (causes and treatment in Cost Accounts) – Various Methods of Remuneration – Various Incentive Schemes (Incentives) – Calculation of wages, Preparation of Pay Rolls and Payment of Wages (including Relevant Internal Checks) – Accounting Treatment and Control of Labour Costs – Labour Turnover – meaning, causes, effects and methods.

Unit 5. Overheads:

Definitions and classification – Various Sources of Collection – Various Methods of Grouping and Codification – Allocation, Apportionment (Various Principles, Bases and Rates) – Under and Over Absorptions (reasons, treatment in Cost Accounting and measures to avoid) – Control of Overheads – Factory Overhead – Departmentalization – Primary Distribution – Various Methods of Secondary Distribution and that of Absorption (Including Practical Applications of these Methods) Administration, Selling and Distribution Overheads (Features, Accounting Treatment, Apportionment, Inclusion in Costs and Various types of Analysis). Miscellaneous matters connected with Overheads. (Depreciation on the basis of Replacement Costs, Obsolescence Loss, Plant and Machinery Register, Repairs and Maintenance Costs, Research and Development Costs, Inclusion of Interest on Capital and Notional Depreciation in Costs, Excess Capacity and Idle Capacity Costs of Wastes, Scraps, Spoilages and Defectives).

B.Com 3.2 MONEY AND BANKING

Unit-I

Definition of money, functions and importance of money, role of money in various economic systems, evils of money, classification of money, circular flow of money.

Unit-II

The Quantity Theory of Money-fisher, Cambridge and Keynesian theory of money. Inflation: Types of inflation, Theories of inflation, effects and consequences of inflation, control of inflation.

Unit-III

Credit, its definition, types, merits and demerits, credit and economic development. Functions of commercial Banks & Central Banks, process of credit creation and its limitations.

Unit-IV

Control of money supply, Reserve Bank of India: its functions- Traditional and Development

Suggested Readings:

1. KPM Sundram. Money Banking and International Trade. Sultan Chand & Sons
2. T R Jain. Money and Banking, Jain Publications

B.Com 3.3 ADVANCED AUDIT & ASSURANCE – I

COURSE OBJECTIVES:

- Describe the ethical practices and code of conduct that are expected of an Auditor within the conceptual frame of auditing.
- Illustrate the situations by which professional liabilities arises for the Auditors.
- Examine the implications of current issues and developments in the context of integrated reporting and transnational Audit.
- Devise a plan for corporate governance and internal control within the international regulatory framework.
- Evaluate the quality control practices and its implications in the context of firm and individual level Audit.
- Explain the procedure involved in acceptance and terms of engagement of audit appointments.

Unit 1:

Ethics and Code of Conduct

Fundamental Principles - Conceptual Framework Approach - Independence - Confidentiality - Conflicts of Interest - Conflicts in Application of the Fundamental Principles - IFAC Developments

Unit 2:

Professional Liability

Legal Liability-Negligence-Restricting Liability-Responsibility of Management and Auditor in Fraud & Error – Expectations Gap

Unit 3:

Current Issues and Developments

Professional and Ethical Developments-Transnational Audits-the Audit of Social, Environmental and Integrated Reporting - Other Current Issues - New and Revised Audit Standards

Unit 4:

Regulatory Environment

International Regulatory Frameworks - Corporate Governance- Audit Committees - Internal Control Effectiveness – Money Laundering - Laws and Regulations

Unit 5:

Practice Management –Quality Control

Principles and Purpose of Quality Control - Quality Control Firm Level - Quality Control for Individual Audit

Unit 6:

Practice Management

- Obtaining and Accepting Professional Appointments Change in Auditors- Advertising and Fees-Tendering–Acceptance Terms of the Engagement

Books for Reference:

- ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.
- S.K Basu: Auditing principles & techniques, Pearson Education

- Varsha Ainapure & Mukund Ainapure: PHI learning private limited
- Saxena, Reddy & Appannaish: A Text of Auditing, Himalaya Publishing House
- ArunaJha: Elements of Auditing, Taxmann.

B.Com 3.4 Artificial Intelligence/Financial Education

- As per University of Mysore syllabus.

B.Com 3.5 Open Elective Subjects as listed by the University

- As per University of Mysore syllabus.

Semester IV

B.Com 4.1 COST ACCOUNTING II

Unit 1. Cost Accounting Procedure:

Non – integrated Accounting System: Maintaining Ledgers (including Control Accounts) under this systems. Reconciliation of Cost and Financial Accounts. Integrated Accounting System – Features – Advantages and Disadvantages – Accounting Procedures.

Unit 2. Various Methods of Costing:

Job Costing: Job order – Job Ledger – preparation of job Cost Accounts and Cost Control Accounts – Batch costing, Contract Account and Determination of Profit or Loss on incomplete contract (including value of work certified – Contract cost and valuation of WIP) – Presentation of Contract particulars in the Balance Sheet – Retention money – Cost Plus contract – Escalation clauses. Processing Costing: preparation of process accounts (including normal and abnormal loss, abnormal gain).

Unit 3 - Budgetary Control:

Introduction, Define Budget & Budgetary Control, Features & Objectives of Budgetary Control System. Factors to be considered for preparing budgets. Functional, Fixed & Flexible, Zero-Base Budgets. Budget reports.

Unit 4 -Standard Costing:

Introduction, Concept and Uses of Standard Costing, Setting up of Standards Cost Accounting Methods, Computation of Variances relating to Material and Labour.

B.Com 4.2 BUSINESS STATISTICS

Unit-I

Probability Distribution: Binomial, Poisson & Normal distribution

Unit-II

Correlation Analysis – meaning, significance, types and methods, probable error, coefficient of determination; Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression.

Unit-III

Time series - components, models, trend analysis including second degree parabola and exponential formula measurement of seasonal cyclical and irregular variations, shifting

the trend origin.

Unit-IV

Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minimax and Bayes' principle (with prior, pre-posterior and posterior analysis) Statistical Quality Control.

Suggested Readings:

1. *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2. *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3. *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4. *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

B.Com 4.3 ADVANCED AUDIT & ASSURANCE- II

COURSE OBJECTIVES

- Devise a plan for the conduct of Audit of historical financial information.
- Examine the Audit evidences in connection with the conduct of Audit of historical financial information.
- Explain the review procedure involved in Audit of historical financial information.
- Illustrate the procedure in the conduct of Group Audit of historical financial information.
- Relate the measurement of social and environmental performance with integrated reporting.
- Describe the usual matters to be incorporated in the Auditor's report.

Unit 1:

Audit of Historical Financial Information - Planning

Overview of Audit Planning - Audit Methodologies -Materiality Risk - Analytical Procedures - Planning an Initial Audit Engagement

Unit 2:

Audit of Historical Financial Information – Evidence

Audit Evidence-Related Parties- Written Representations-Reliance on the Work of an Auditor's Expert-Reliance on the Work of Internal Audit –Documentation

Unit 3:

Audit of Historical Financial Information -Evaluation & Review

Review Procedures - Comparatives - Other Information – Subsequent Events - Going Concern - Fair Value - Inventory – Tangible Non-Current Assets Intangible Non-Current Assets- Financial Instruments- Investment Properties-Foreign Exchange Rates - Income - Liabilities - Expenses - Disclosures (Segments, Discontinued Operations, EPS, Changes in Accounting Policies)

Unit 4:*Audit of Historical Financial Information -Group Audits*

Group Accounting-Associates and Joint Ventures-Audit of Groups Consolidation: Problems and Procedures - Joint Audits – Transnational Audits

Unit 5:*Other Assignments*

Audit-Related Services-Assurance Engagements-Risk Assessments Forensic Audits - Internal Audits - Reporting on Prospective Financial Information-Impact of Outsourcing an Audit-Measuring Social and Environmental Performance - Audit of Performance Information in Public Sector-Integrated Reporting

Unit 6:*Reporting*

Appraisal of Auditor's Reports - Key Audit Matters - Forming and Critiquing an Audit Matter - Communication with those Charged with Governance - Actions when Auditor's Report is Modified - Other Reports

Books for Reference

- ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.
- S.K Basu: Auditing principles & techniques, Pearson Education
- Varsha Ainapure & Mukund Ainapure: PHI learning private limited
- Saxena, Reddy & Appannaish: A Text of Auditing, Himalaya Publishing House
- ArunaJha: Elements of Auditing, Taxmann.

B.Com 4.4 NCC/NSS/Culture/Health Wellness/Social & Emotional Learning/Others: As per University of Mysore syllabus.

B.Com 4.5 Constitution of India: As per University of Mysore syllabus.

B.Com 4.6 Open Elective Subjects as listed by the University As per University of Mysore syllabus.