

No.AC6/304/2022-23

Dated: 01-09-2023

Notification

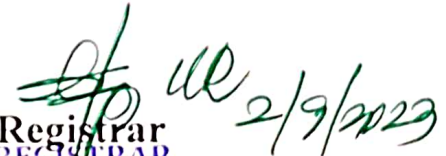
Sub:- Revised Syllabus and Scheme of Examination of B.Com programme (I & II Semester) with effect from the Academic year 2023-24.

Ref:- 1. This office circular No: AC2(S)/151/2020-21 dated 08-08-2023.
2. Decision of BOS in Commerce meeting held on 28-08-2023.

The Board of Studies in Commerce (UG) which met on 28-08-2023 has resolved to recommended and approved the revised syllabus and scheme of Examinations of B.Com programme (I & II semester) with effect from the academic year 2023-24.

Pending approval of the Faculty of Commerce and Academic Council meetings the above said syllabus and scheme of examinations are hereby notified.

The syllabus and Scheme of Examinations contents may be downloaded from the University website i.e., www.uni-mysore.ac.in


Registrar
REGISTRAR
University of Mysore
MYSORE

To;

1. All the Principal of affiliated Colleges of University of Mysore, Mysore. Those who are running B.Com Courses.
2. The Registrar (Evaluation), University of Mysore, Mysuru.
3. The Chairman, BOS/DOS, in Commerce, Manasagangothri, Mysore.
4. The Dean, Faculty of Commerce, DOS in Commerce, Manasagangothri, Mysuru.
5. The Director, Distance Education Programme, Moulya Bhavan, Manasagangothri, Mysuru.
6. The Director, PMEB, Manasagangothri, Mysore.
7. Director, College Development Council, Manasagangothri, Mysore.
8. The Deputy Registrar/Assistant Registrar/Superintendent, Administrative Branch and Examination Branch, University of Mysore, Mysuru.
9. The PA to Vice-Chancellor/ Registrar/ Registrar (Evaluation), University of Mysore, Mysuru.
10. Office Copy.



UNIVERSITY OF MYSORE

B.Com.

First Semester and Second Semester Syllabus

Academic Year 2023-24

**PROCEEDINGS OF THE BOARD OF STUDIES IN COMMERCE (CB) HELD ON 28TH August 2023
AT 11 AM AT DEPARTMENT OF STUDIES IN COMMERCE, MANASAGNAGOTRI, MYSRURU-6**

Sl. No.	Decision
Agenda 1	Approval of Syllabus of B.Com. 1st and 2nd Semesters for the academic year 2023-24 as per model syllabus framed by Karnataka State Higher Education Council, Bangaluru, under NEP 2020.
Decision	Resolved to approve the Syllabus of B.Com. 1 st and 2 nd Semesters for the academic year 2023-24 as per model syllabus framed by Karnataka State Higher Education Council, Bangaluru, under NEP 2020.

1.Prof.B.Mahadeappa, Chairman, BOS in Commerce (CB)

2.Prof.H.Rajashekar, Member, BOS in Commerce(CB)

3.Prof.K.Nagendra Babu, Member, BOS in Commerce(CB)

4.Prof.B.Nagaragu, Member, BOS in Commerce(CB)

5.Prof.N.Nagaraja, Member, BOS in Commerce(CB)

6.Prof.T.S.Devaraja, Member, BOS in Commerce(CB)

7.Prof.M.Kumara Swamy, Member, BOS in Commerce(CB)

8.Prof. Ashoka M L , Member, BOS in Commerce(CB)

9.Prof.Sarvamangala, Member, BOS in Commerce(CB)

10.Prof.Muniraju, Member, BOS in Commerce(CB)

11.Prof.Krishnamurthy M, Member, BOS in Commerce(CB)

12.Prof.Veena D'Almedia, Member, BOS in Commerce(CB)

13.Prof.Jayashankara K B, Member, BOS in Commerce(CB)

14. Prof.B.S.Yogesha, Member, BOS in Commerce (C)

15. Sri.Thejswi M R, Member, BOS in Commerce (C)

B.Com. First & Second Semester Programme Structure

First Semester								
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	DSC-1	3+2+0	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	DSC-2	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC-3	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	60	40	100	2
7	B.Com.1.5	1.5 a. Accounting for Everyone or 1.5b. Financial Literacy	OEC	3+0+0	60	40	100	3
8	B.Com. 1.6	Yoga	SEC- VB	0+0+2	-	100	100	1
9	B.Com. 1.7	Health & Wellness	SEC - VB	0+0+2	-	100	100	1
Total					420	480	900	25

Second Semester								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language - I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language - II	AECC	3+1+0	60	40	100	3
12	B.Com.2.1	Advanced Financial Accounting	DSC	3+2+0	60	40	100	4
14	B.Com.2.2	2.2a Business Mathematics or 2.2b Corporate Administration	DSC	3+2+0	60	40	100	4
15	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	60	40	100	4
16	B.Com.2.4	2.4a Health Wellness or 2.4b Social & Emotional Learning	SEC-VB	1+0+2	-	100	100	2
17	B.Com.2.5	Environmental Studies	AECC	2+0+0	60	40	100	2
18	B.Com.2.6	2.6a. Financial Environment or 2.6b. Investing in Stock Markets	OEC	3+0+0	60	40	100	3
Total					420	380	800	25

B.Com.

First Semester

2023-24

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

Course Code: B.Com. 1.1

Name of the Course: Financial Accounting

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

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

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

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

Syllabus:

Module No. 1: Theoretical Framework of Accounting **10**

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

Module No. 2: Financial Statements of Sole Proprietors **12**

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

Module No. 3: Consignment Accounts **12**

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

Module No. 4: Royalty Accounts **14**

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

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

Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet-- Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).

Skill Developments Activities:

- Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
- Collect Annual Reports of sole proprietors and identify the different components.
- Preparation of Proform invoice and accounts sales with imaginary figures.
- Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.

5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 1.2

Name of the Course: Management Principles and Applications

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

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

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

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

Syllabus:	Hours
Module No. 1: Introduction to Management	12
Introduction-Meaning and importance of Management-Managerial Functions- Essence of Mangership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical theories-Modern organizational theories.	
Module No. 2: Planning	10
Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.	
Module No. 3: Organizing	12
Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.	
Module No. 4: Staffing and Leading	12
Introduction- Staffing: Concept of Staffing-Staffing Process; Motivation: Concept-Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; Leadership: Concept- Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Communication: Concept-purpose-process-Oral and written communication-Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.	
Module No. 5: Controlling and Coordination	12
Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; Coordination: Meaning-Nature-Importance-Principles of Coordination.	

Skill Development Activities:

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

Text Books:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 1.3

Name of the Course: Principles of Marketing

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

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

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

- f) Understand the basic concepts of marketing and assess the marketing environment.
- g) Analyse the consumer behaviour in the present scenario and marketing segmentation.
- h) Discover the new product development & identify the factors affecting the price of a product in the present context.
- i) Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- j) Outline the recent developments in the field of marketing.

Syllabus:

Module No. 1: Introduction to Marketing **Hours** **12**

Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.

Module No. 2: Consumer Behaviour & Market segmentation **Hours** **12**

Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; **Market segmentation:** Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. **Marketing Mix:** Product-Price-Place & Promotion.

Module No. 3: Product and Pricing **Hours** **12**

Product: Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. **Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies.

Module No. 4: Promotion and Distribution **Hours** **12**

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.

Module No. 5: Recent Developments in Marketing **Hours** **08**

Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing-Network Marketing, any other recent developments in Marketing.

Skill Development Activities:

1. Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers.

2. Collect consumer behaviour towards home appliances in your locality.
3. Visit any organisation and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers, collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities, which are relevant to the course.

Reference Materials:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 1.5 (Open Elective Course)

Name of the Course: Accounting for Everyone

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

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

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

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

Syllabus:

Module No. 1: Introduction to Accounting **Hours 08**

Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

Module No. 2: Transactions and Recording of Transactions **Hours 08**

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

Module No. 3: Preparation of Financial Statements **Hours 10**

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

Module No. 4: Company Accounts **Hours 08**

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

Module 5: Management Reports **Hours 08**

Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.

Skill Development Activities:

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

Text Books:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 1.5 (Open Elective Course)

Name of the Course: Financial Literacy

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

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

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

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

Syllabus:

Hours

Module No. 1: Introduction

07

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

Module No. 2: Financial Planning and Budgeting

07

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

Module No. 3: Banking Services

10

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

Module No. 4: Financial Services from Post Office

08

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

Module 5: Protection and Investment Related Financial Services

10

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of

policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

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

Skill Development Activities:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.
5. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

B.Com.

Second Semester

2023-24

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

Course Code: B.Com. 2.1

Name of the Course: Advanced Financial Accounting

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

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

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

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

Syllabus:	Hours
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Module No. 1: Insurance Claims for Loss of Stock & Loss of Profit	10
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Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.

Module No. 2: Hire Purchase Accounting	10
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Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.

Module No. 3: Departmental Accounts	12
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Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment

Module No. 4: Accounting for Branches	12
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Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).

Module No. 5: Conversion of Single Entry into Double Entry	12
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Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.

Skill Developments Activities:

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

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 2.2a

Name of the Course: Business Mathematics

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

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

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

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

Syllabus:

Module No. 1: Number System and Indices **Hours 12**

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

Module No. 2: Commercial Mathematics **Hours 10**

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

Module No. 3: Theory of Equation **Hours 12**

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

Module No. 4: Set Theory, Permutations & Combinations and Matrices **Hours 12**

Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.

Module No. 5: Measurement of Solids **Hours 10**

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

Skill Developments Activities:

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

Text Books:

1. Saha and Rama Rao, Business Mathematics, HPH.
2. S.N.Dorairaj, Business Mathematics, United Publication.
3. R. Gupta, Mathematics for Cost Accountants.
4. S. P. Gupta, Business Mathematics.
5. Madappa and Sridhara Rao, Business Mathematics.
6. Padmalochana Hazarika, Business Mathematics.
7. Dr.B.H.Suresh, Quantitative Techniques, Chetana Book House.
8. Dr. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, NewDelhi, No. 4, 2016.
9. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007.
10. D. C. Sancheti & V. K. Kapoor, Business

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

Course Code: B.Com. 2.2b

Name of the Course: Corporate Administration

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

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

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

- u) Understand the framework of Companies Act of 2013 and different kind of companies.
- v) Identify the stages and documents involved in the formation of companies in India.
- w) Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
- x) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- y) Evaluate the role of liquidator in the process of winding up of the company.

Syllabus:	Hours
Module No. 1: Introduction to Company	12
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - - Kinds of Companies – One Person Company-Private Company-Public Company- Company limited by Guarantee-Company limited by Shares- Holding Company- Subsidiary Company-Government Company-Associate Company- Small Company- Foreign Company-Global Company-Body Corporate-Listed Company.	
Module No. 2: Formation of Companies	12
Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration.	
Module No. 3: Company Administration	12
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.	
Module No. 4: Corporate Meetings	10
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	
Module No. 5: Winding Up	10
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	
Skill Development Activities:	
1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and	

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

Text Books:

9. S.N Maheshwari, Elements of Corporate Law, HPH.
10. Balchandran, Business Law for Management, HPH
11. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
12. K. Venkataramana, Corporate Administration, SHBP.
13. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
14. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
15. S.C. Kuchal, Company Law and Secretarial Practice.
16. S.C. Sharm, Business Law, I.K. International Publishers

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 2.3

Name of the Course: Law and Practice of Banking

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

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

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

z) Summarize the relationship between Banker & customer and different types of functions of banker.

aa) Analyse the role, functions and duties of paying and collecting banker.

bb) Make use of the procedure involved in opening and operating different accounts.

cc) Examine the different types of negotiable instrument & their relevance in the present context.

dd) Estimate possible developments in the banking sector in the upcoming days.

Syllabus:	Hours
Module No. 1: Introduction to Banking	12
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India- Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.	
Module No. 2: Paying and Collecting Banker	12
Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	
Module No. 3: Customers and Account Holders	10
Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	
Module No. 4: Negotiable Instruments	12
Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.	
Module No. 5: Recent Developments in Banking	10
Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks-Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E- payments - E-money. Any other recent development in the banking sector.	
Skill Development Activities:	
1. Refer RBI website and identify the different types of banks operating in India.	
2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.	
3. Collect and fill dummy account opening forms as different types of customer.	
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.	

5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 2.6a (Open Elective Course)

Name of the Course: Financial Environment

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

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

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

- ee) Understand the fundamentals of Indian Economy and its significance.
- ff) Evaluate the impact of monetary policy on the stakeholders of the Economy.
- gg) Assess the impact of fiscal policy on the stakeholders of the Economy.
- hh) Examine the status of inflation, unemployment and labour market in India
- ii) Infer the financial sector reforms in India.

Syllabus:	Hours
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Module No. 1: Fundamentals of India Economy	10
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Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Macro financial indicators.

Module No. 2: Monetary Policy	08
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Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance

Module No. 3: Fiscal Policy	08
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Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.

Module No. 4: Inflation, Unemployment and Labour market	08
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Introduction - **Inflation:** Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; **Unemployment** – natural rate of unemployment-frictional & wait unemployment. **Labour market** and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational

Module 5: Financial Sector Reforms:	08
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Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act-Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need- mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.

Skill Development Activities:

1. Collect last ten year GDP rate and examine the same.
2. Collect last two years monetary policy rates of RBI and analyse the impact of the

same.

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

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com)
Course Code: B.Com. 2.6b (Open Elective Course)
Name of the Course: Investing in Stock Markets

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

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

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

- jj) Explain the basics of investing in the stock market, the investment environment as well as risk & return;
- kk) Analyse Indian securities market;
- ll) Examine EIC framework and conduct fundamental analysis;
- mm) Perform technical analysis;
- nn) Invest in mutual funds market.

Syllabus:	Hours
Module No. 1: Basics of Investing	10
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.	
Module No. 2: Fundamental Analysis	08
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.	
Module No. 3: Technical Analysis	08
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.	
Module No. 4: Indian Stock Market	08
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations	
Module 5: Investing in Mutual Funds	08
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.	
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Work on the spreadsheet for doing basic calculations in finance. 2. Learners will also practice technical analysis with the help of relevant software. 3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average. 4. Calculate of risk and return of stocks using price history available on NSE website. 5. Prepare equity research report-use of spreadsheets in valuation of securities, 	

fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.