



# **RANI CHANNAMMA UNIVERSITY**

## **BELAGAVI**

**REGULATIONS AND COURSE STRUCTURE**  
GOVERNING THE CHOICE BASED CREDIT SYSTEM SEMESTER  
SCHEME WITH MULTIPLE ENTRY AND EXIT OPTIONS IN  
**BACHELOR OF COMMERCE**  
IN THE  
**FUCULTY OF COMMERCE**

**BACHELOR OF COMMERCE (Basic/Hons.)**

**I<sup>st</sup> and II<sup>nd</sup> Semestersw.e.f.**

**Academic Year 2021-22 and Onwards**

**Under**  
**New Education Policy - 2020**

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

**Based on  
NATIONAL EDUCATION POLICY 2020 GUIDELINES**

**Four Year Undergraduate Program  
Bachelor of Commerce (B.Com.)**

**A.B.Com. Regulations**

**B.Program Structure**

**C.Course Contents**

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## **REGULATIONS TO B.COM Hon's DEGREE (NEP-2020 - SEMESTER SCHEME) 2021-22**

### **A. TITLE AND COMMENCEMENT**

- a. These regulations shall be called as 'Regulations' governing Three Years Bachelor Degree titled Bachelor of Commerce ( B.Com Programme) and Four Years honors degree titled Bachelor of Commerce (B.Com Honors) undergraduate Programmes as per NEP-2020 for the Rani Channamma University, Belagavi (framed under NEP-2020, w.e.f. 2021-22)
- b. These regulations are framed as per section 44(1c) of K.S.U. Act 2000 for introduction of Programmes.
- c. As per Section 44(3) of K.S.U. Act 2000, these Regulations shall come into effect from the academic year: 2021-22 after H.E. the Chancellor's assent.

### **B. DEFINITIONS**

In these Regulations, unless the context otherwise requires:

- a. **University'** means Rani Channamma University as specified under Sec. 3(c) of KSU Act.2000.
- b. **"Discipline"** means faculty of Commerce
- c. **"College"** means the Higher Education Institution affiliated to University.
- d. **"Student"** means a person admitted to, and pursuing, a specified credit-based course/programme of study in a higher education institution.
- e. **"Programme"** or "Programme of study" means a higher education programme pursued for a degree specified by the Commission under sub-section (3) of section 22 of the University Grants Commission Act, 1956 (3 of 1956).
- f. **"Course"** means subject or papers having specified units which go to comprise a specified programme of study.
- g. **Credit Based Semester System (CBSS):** Under the CBSS, the requirement for awarding a degree/diploma/certificate is prescribed in terms of number of credits to be earned.
- h. **Credit:** A unit by which the course work is measured. It determines the number of hours of instructions required per week in a semester. One credit is equivalent to one hour of lecture or tutorial or two hours of practical work/field work per week in a semester. It is a standard methodology of calculating teaching hours of the course per week in the semester system.
- i. **Grade Point:** It is a numerical weight allotted to each letter grade on a 10 point scale.
- j. **Credit Point:** It is the product of grade point and number of credits for a course.

- k. **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.
- l. **Semester:** Each semester will consist of over 16 weeks of academic work equivalent to 90 actual teaching days. The odd semester may be generally scheduled from June to November and even semester from January to May.
- m. **Semester Grade Point Average:** It is a measure of performance of work done in a semester. It is the ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.
- n. **Cumulative Grade Point Average (CGPA):** It is a measure of overall cumulative performance of a student over all the semesters of a programme. The CGPA is the ratio of total credit points secured by a student in various courses in all the semesters and sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.
- o. **Board of Studies** means the Board of Studies in Commerce (Graduate Studies) of Rani Channamma University.
- p. **Academic Council** means Academic Council of Rani Channamma University” as specified under Sec. 2(1) read with Sec. 30 of the KSU Act.2000.
- q. **Academic Year:** Two consecutive (one odd + one even) semesters constitute on academic year.

### C. FACULTY OF COMMERCE:

- i) **Bachelor of Commerce (B.Com), Bachelor of Commerce with Honors (B.Com.)(Hons.);**
- ii) Bachelor of Commerce (Logistics & Supply Chain Management), B.Com. (LSCM), Bachelor of Commerce with Honors (LSCM), B.Com. (Hons.) (LSCM)
- iii) Bachelor of Commerce, B.Com. (Accounting and Finance), Bachelor of Commerce with Honors B.Com.(Hons.) (Accounting and Finance);
- iv) Bachelor of Commerce (Tourism & Travel Management), B.Com. (TTM);
- v) Bachelor of Commerce, B.Com. (Tax Procedure), Bachelor of Commerce with Honors B.Com. (Hons.) (TP);
- vi) Bachelor of Commerce, B.Com. (Computer Applications); Bachelor of Commerce, B.Com. (Vocational), Bachelor of Commerce with Honors B.Com.(Hons.) (Vocational);
- vii) Bachelor of Commerce (Banking & Finance), B.Com. (BF); Bachelor of Commerce, B.Com (Hons.);
- viii) Bachelor of Commerce- Business Analytics, B.Com. (BA); Bachelor of Commerce with Honors, B.Com. (BA) (Hons.);
- ix) Bachelor of Commerce (Insurance & Actuarial Studies), B.Com. (IAS), Bachelor of Commerce (IAS) with Honors, B.Com. (IAS) (Hons)
- x) Bachelor of Hotel Management (BHM);

- xi) Bachelor of Hotel Management and Catering Technology (BHMCT);
- xii) Bachelor of Tourism & Travel Management (BTTM);

**D. DURATION OF PROGRAMMES, CREDITS REQUIREMENTS AND OPTIONS:**

The undergraduate degree should be of either a three or four year duration, with multiple entry and exit options within this period, The four years multidisciplinary Bachelor’s programme is the preferred option as it allows the opportunity to experience the full range of holistic and multidisciplinary education with a focus on major and minor subjects as per the student’s preference. The four-year programme may also lead to a degree with Research, if the student completes a rigorous research project in the major area(s) of study. The undergraduate programmes shall extend over four academic years (Eight Semesters) with multiple entry and exit options. The students can exit after the completion of one academic year (Two semesters) with the Certificate in a discipline or a field; Diploma after the study of Two academic years (Four Semesters) and Regular Bachelor Degree after the completion of Three academic years (Six Semesters). The successful completion of Four Years undergraduate Programme would lead to Bachelor Degrees with Honors in a discipline/subject. Each semester shall consist of at least 16 weeks of study with a minimum of 90 working days (excluding the time spent for the conduct of final examination of each semester).

<b>Exit with</b>	<b>Minimum Credits Requirement*</b>	<b>NSQF Level</b>
Certificate at the Successful Completion of First Year (Two Semesters) of Four Years Multidisciplinary UG Degree Programme	50	5
A Diploma at the Successful Completion of the Second Year (Four Semesters) of Four Years Multidisciplinary UG Degree Programme	100	6
Basic Bachelor Degree at the Successful Completion of the Third Year (Six Semesters) of Four Years Multidisciplinary Undergraduate Degree Programme	148	7
Bachelor Degree with Honors in a Discipline at the Successful Completion of the Four Years (Eight Semesters) Multidisciplinary Undergraduate Degree Programme	190	8

**\*Details of courses to be successfully completed equal to minimum credits requirement are described later**

The students shall be required to earn at least fifty per cent of the credits from the Higher Education Institution (HEI) awarding the degree or diploma or certificate: Provided further that, the student shall be required to earn the

required number of credits in the core subject area necessary for the award of the degree or Diploma or Certificate, as specified by the degree awarding HEI, in which the student is enrolled.

A candidate who successfully completes a three year Bachelor's degree, with a minimum CGPA of 7.5 and wishes to pursue the fourth year of the undergraduate programme by research, shall be allowed to continue the programme with Research to obtain the Bachelor's degree with honors by research, while other candidates may continue their studies in the fourth year of the undergraduate programme with or without a research project along with other courses as prescribed for the programme to complete their Bachelor's degree with honors. Candidates who successfully complete their four years Bachelor's degree with honors, either by research or course work with research component and a suitable grade are eligible to enter the 'Doctoral (Ph.D.) Programme' in a relevant discipline or to enter the 'Two Semester Master's Degree programme". Candidates, who wish to complete the undergraduate and the postgraduate programmes faster, may do so by earning the required number of credits and fulfilling all other requirements in N-1 semesters (where N is the number of semesters of an undergraduate programme). This facility is available for the programmes with a minimum duration of three years or six semesters. For example, a candidate may obtain his/her Six Semesters Bachelor's degree, after successfully completing five semesters of the programme, provided he/she has earned required/ prescribed number of credits and fulfills all other requirements for awarding the degree. Likewise, a candidate may obtain his/her Eight Semesters Bachelor's degree with honors, after successfully completing seven semesters of the programme, provided he/she has earned required number of credits and fulfills all other requirements for awarding the Bachelor's degree with honors. Similarly, candidates may complete both the undergraduate and the postgraduate programmes in slow track. They may pursue the three years or six semester programmes in 4 to 5 years (8 to 10 semesters) and four years or eight semester programmes in 5 to 6 years (10 to 12 semesters). As a result, the higher education institutions have to admit candidates not only for programmes, but also for subjects or courses. But the new admissions are generally made in the beginning of an academic year or the beginning of odd semesters.

#### **E. CREDIT REQUIREMENTS:**

The candidates shall complete courses equivalent to a minimum of  
148 credits to become eligible for the Regular Bachelor Degree,  
190 credits to become eligible for the Bachelor Degree with Honors  
233 credits to become eligible for the Integrated Master's Degree.

Master's Degree Programmes will be of One Academic Year (Two Semesters) for the Four Years Honors Degree holders and it will be of Two Academic Years

(Four Semesters) for the three years basic or three years Honors Degree holders. Two Years Master's Degree Programmes will have exit option at the end of One Academic Year (Two Semesters) with the Post-graduate Diplomas in the respective disciplines/ subjects, provided they complete courses equal to a minimum of 42 credits:

42 Credits after the Bachelor Degree to become eligible for the PG Diploma  
84 Credits after the Bachelor Degree to become eligible for the Masters Degree.

It is optional to the candidate to exit or not, after two, four and six semesters of the undergraduate programme with Certificate, Diploma and with Regular Bachelor Degree, respectively. He/she will be eligible to rejoin the programme at the exit level to complete either the diploma, degree or the honours degree. Further, all the candidates will be awarded Bachelor degrees on successful completion of Three academic years (Six Semesters) of the undergraduate programmes.

A student will be allowed to enter/re-enter only at the Odd Semester and can only exit after the Even Semester. Re-entry at various levels as lateral entrants in academic programmes should be based on the earned credits and proficiency test records.

### **ACADEMIC BANK OF CREDITS (ABC):**

The Academic Bank of Credits (ABC), a national-level facility will promote the flexibility of the curriculum framework and interdisciplinary/multidisciplinary academic mobility of students across the Higher Education Institutions (HEIs) in the country with appropriate "credit transfer" mechanism. It is a mechanism to facilitate the students to choose their own learning path to attain a Degree/ Diploma/Certificate, working on the principle of multiple entry and exit as well as anytime, anywhere, and any level of learning. ABC will enable the integration of multiple disciplines of higher learning leading to the desired learning outcomes including increased creativity, innovation, higher order thinking skills and critical analysis. ABC will provide significant autonomy to the students by providing an extensive choice of courses for a programme of study, flexibility in curriculum, novel and engaging course options across a number of higher education disciplines/ institutions. The multiple entry and exit options for students is facilitated at the undergraduate and Master's levels. It would facilitate credit accumulation through the facility created by the ABC scheme in the "Academic Bank Account" opened for students across the country to transfer and consolidate the credits earned by them by undergoing courses in any of the eligible HEIs. The ABC allows for credit redemption through the process of commuting the accrued credits in the Academic Bank Account maintained in the ABC for the purpose of fulfilling the credits requirements for the award of certificate/ diploma/degree by the authorized HEIs. Upon collecting a certificate, diploma or degree, all the credits earned till then, in respect of that certificate, diploma or degree, shall stand debited and

deleted from the account concerned. HEIs offering programmes with the multiple entry and exit system need to register in the ABC to enable acceptance of multidisciplinary courses, credit transfer, and credit acceptance. The validity of credits earned will be for a maximum period of seven years or as specified by the Academic Bank of Credits (ABC). The procedure for depositing credits earned, its shelf life, redemption of credits, would be as per UGC (Establishment and Operationalization of ABC scheme in Higher Education) Regulations, 2021.

#### **F. OBJECTIVES OF THE COURSE:**

- a. To provide an effective and holistic commerce education to the needy by using the available facilities.
- b. To develop strong manpower with necessary business and technical skills for promoting commercial activities.
- c. To produce the capable professionals to ensure the best business practices on contemporary issues in the global business.
- d. To encourage young minds to contribute in nation building through providing opportunity to learn different aspects about business.
- e. To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
- f. To develop business analysts for companies, capital markets and commodity markets.
- g. To prepare students to take up higher education to become business scientists, researchers, consultants and teachers, with core competencies.
- h. To develop human resources to act as think tank for Business Development related issues and to develop entrepreneurs.
- i. To develop business philosophers with a focus on social responsibility and ecological sustainability.
- j. To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
- k. To develop ethical managers with interdisciplinary approach.
- l. To prepare students for professions in the field of Accountancy-Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
- m. To develop the students for competitive examinations of UPSC, KPSC, Banking Selection, Staff Selection Commission, etc.



### **G. ELIGIBILITY FOR ADMISSION:**

**B.Com:** Candidates who have passed the twelfth standard Commerce (Pre-University course/10+2) of the Pre-University Board in the State of Karnataka) or any other course considered as equivalent thereto by the University from time to time.

### **H. MEDIUM OF INSTRUCTION:**

The medium of instruction and examination shall be English or Kannada.

### **I. SUBJECTS OF STUDY:**

The Components of Curriculum for Four Years Multidisciplinary Undergraduate Programme: The Category of Courses and their Descriptions are given in the following Table and in Appendix A and Appendix B.

<b>Sl. No.</b>	<b>Category of Courses</b>
1	Languages
2	Ability Enhancement Courses
3	Skill Enhancement/ Development Courses / Vocational courses
4	Foundation/ Discipline based Introductory Courses
5	Major Discipline Core Courses
6	Open or Generic Elective Courses
7	Project work/ Dissertation/ Internship/ Entrepreneurship
8	Sports, Cultural and Extension Activities

### **ABILITY ENHANCEMENT COURSES:**

Ability Enhancement (AE) Courses can be divided into two categories:

a) **AE Compulsory Courses (AECC):** The universities may have common curriculum for these papers. There may be one paper each at least in the first four semesters viz. (i) Environmental Studies and (ii) Constitution of India.

In addition to these, two languages shall be studied in the first four semesters of the Undergraduate Programmes.

b) **Skill Enhancement Courses (SEC):** The universities may offer from a common pool of papers listed by KSHEC/ National Regulatory Bodies such as UGC or GEC/ NHERC or the universities may frame some papers, in addition to the list suggested.

### **LANGUAGES:**

Two languages are to be studied out of which one shall be Kannada and the other shall be either English or an Indian Language or other Foreign language: English, Sanskrit, Hindi, Tamil, Telugu, Malayalam, Marathi, Konkani, Urdu, Persian, Arabic, German, French, Latin, Russian, Japanese and any other language prescribed/ approved by the university.

**SKILL ENHANCEMENT COURSES (COMMON FOR ALL PROGRAMMES):**

- i) Any four skill enhancement/development courses are to be studied in the first six semesters, one per semester as prescribed by the concerned faculty and approved by the Academic Council. The courses may include the following:

<b>Semester</b>	<b>B.Com.</b>
I/II	Digital Fluency/ Creativity and Innovation
III/IV	Artificial Intelligence/Critical thinking & problem solving
V	Cyber Security/ Entrepreneurship
VI	Professional Communication / German / French
VII/VIII	Science and Society/ Cultural Awareness

- ii) One soft core course or allied subject each in the seventh and eight semesters of the honors programme and the integrated Masters degree programme or in the first and second semesters of the post-graduate programmes, and one open elective in the ninth semester of the integrated master's programmes are to be studied as prescribed by the respective Board of studies and approved by the Academic council. The soft core courses may include research methodology course, one of the foreign languages such as German, French etc. or any other course prescribed by the university from time to time.

**VOCATIONAL SUBJECTS:**

Advertising, Computer Applications, Communicative English, Electronic Equipment Maintenance, Entrepreneurship Development, Instrumentation, Office/Home Management and Secretarial Practice, Sales Promotion and Management, Tax Procedure and Practice, Tourism and Travel Management and any other subjects introduced from time to time.

**SPORTS, CULTURAL AND EXTENSION ACTIVITIES:**

A student shall opt for two of the following activities offered in the college, in each of the first six semesters of the undergraduate programmes. The activity carries a credit each for each of the activities and will be internally assessed for 25 marks.

- Physical Education or Activities related to Yoga/ Sports and Games
- N.S.S. / N.C.C / Ranger and Rovers/Red cross
- Field studies / Industry Implant Training
- Involvement in campus publication or other publications
- Publication of articles in news papers, magazines
- Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic sense etc.

- g) A Small project work concerning the achievements of India in different fields
- h) Evolution of study groups/seminar circles on Indian thoughts and ideas
- i) Activity exploring different aspects of Indian civilizations
- j) Involvement in popularization programmes such as scientific temper
- k) Innovative compositions and creations in dance/music/theatre and visual arts.
- l) Any other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-curricular and Extension Activities shall be as per the procedure evolved by the university from time to time.

#### **J. CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT:**

Total marks for each course shall be based on continuous assessments and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, it is necessary to have uniform pattern of 40 : 60 for IA and Semester End theory examinations respectively and 50 : 50 for IA and Semester End practical examinations respectively, in all the Universities, their Affiliated and Autonomous Colleges.

Total Marks for each course = 100%  
 Continuous assessment (C1) = 20% marks  
 Continuous assessment (C2) = 20% marks  
 Semester End Examination (C3) = 60% marks.

#### **Evaluation process of IA marks shall be as follows.**

- a) The first component (C1) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment and score process should be completed after completing 50% of syllabus of the course/s and within 45 working days of semester program.
- b) The second component (C2) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, internship / industrial practicum / project work etc. This assessment and score process should be based on completion of remaining 50 percent of syllabus of the courses of the semester.
- c) During the 17<sup>th</sup> – 19<sup>th</sup> week of the semester, a semester end examination shall be conducted by the University for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- d) In case of a student who has failed to attend the C1 or C2 on a scheduled date, it shall be deemed that the student has dropped the test. However, in case of a student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Program Coordinator / Principal. The Program Coordinator / Principal in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester

- end examinations.
- e) For assignments, tests, case study analysis etc., of C1 and C2, the students should bring their own answer scripts (A4 size), graph sheets etc., required for such tests/assignments and these be stamped by the concerned department using their department seal at the time of conducting tests / assignment / work etc.
- f) The outline for continuous assessment activities for Component-I (C1) and Component-II (C2) of a course shall be as under.

**Outline for continuous assessment activities for C1 and C2**

<b>Activities</b>	<b>C1</b>	<b>C2</b>	<b>Total Marks</b>
Session Test	10% marks	10% marks	20%
Seminars/Presentations/Activity	10% marks		10%
Case study /Assignment / Field work / Project work etc.		10% marks	10%
<b>Total</b>	<b>20% marks</b>	<b>20% marks</b>	<b>40%</b>

- g) For practical course of full credits, Seminar shall not be compulsory. In its place, marks shall be awarded for Practical Record Maintenance. (the ratio is 50% : 50%)
- h) Conduct of Seminar, Case study / Assignment, etc. can be either in C1 or in C2 component at the convenience of the concerned teacher.
- i) The teachers concerned shall conduct test / seminar / case study, etc. The students should be informed about the modalities well in advance. The evaluated courses / assignments during component I (C1) and component II (C2) of assessment are immediately provided to the candidates after obtaining acknowledgement in the register by the concerned teachers(s) and maintained by the Chairman in the case of a University Post-Graduate Department and the Principal / Director in the case of affiliated institutions. Before commencement of the semester end examination, the evaluated test, assignment etc. of C1 and C2 shall be obtained back to maintain the m till the announcement of the results of the examination of the concerned semester.
- j) The marks of the internal assessment shall be published on the notice board of the department / college for information of the students.
- k) The Internal assessment marks shall be communicated to the Registrar (Evaluation) at least 10 days before the commencement of the University examinations and the Registrar (E) shall have access to the records of such periodical assessments.
- l) There shall be no minimum in respect of internal assessment marks.
- m) Internal assessment marks may be recorded separately. A candidate, who has failed or rejected the result, shall retain the internal assessment marks.

#### **K. CONDUCT OF EXAMINATIONS:**

A candidate shall register for all the courses/papers of a semester for which he/she fulfills the requirements, when he/she appears for examination of that semester for the first time.

- (a) There shall be Theory and Practical examinations at the end of each semester, ordinarily during November-December for odd semesters and during May -June for even semesters, as prescribed in the Scheme of Examinations.
- (b) Unless otherwise stated in the schemes of examination, practical examinations shall be conducted at the end of each semester. They shall be conducted by two examiners, one internal and one external and shall never be conducted by both internal examiners. The statement of marks sheet and the answer books of practical examinations shall be sent to the Registrar (Evaluation) by the Chief Superintendent of the respective Colleges immediately after the practical examinations.
- (c) The candidate shall submit the record book for practical examination duly certified by the course teacher and the H.O.D/staff in-charge. It shall be evaluated at the end of the Semester at the practical examination.

#### **L. MINIMUM FOR A PASS:**

- (a) No candidate shall be declared to have passed the Semester Examination as the case may be under each course/paper unless he/she obtains not less than 35% marks in written examination / practical examination and 40% marks in the aggregate of written / practical examination and internal assessment put together in each of the courses and 40% marks (including IA) in Project work and viva wherever prescribed.
- (b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as theory papers / practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each unit.
- (c) The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B<sup>+</sup>).
- (d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.
- (e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
- (f) If a candidate fails in a subject, either in theory or in practicals, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

## **M. PEDAGOGY/ANDRAGOGY/HEUTAGOGY**

The programme consists of Lectures and Practical sessions both inside and outside the classroom. Lectures will be supplemented with tutorial classes which encompass Student Seminars, Case Studies, Group Discussions, Role play activities and hands on computer use.

## **N. TEACHING AND EVALUATION**

M.Com graduates with any specialization with B.Com, as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (except languages and compulsory additional subjects) mentioned in this regulation. The Discipline Specific Courses shall be compulsorily taught by M.Com graduates only. Languages and additional subjects shall be taught by the post graduates as recognized by the respective board of studies.

## **O. MEDIUM OF INSTRUCTION**

The medium of instruction shall be in English. However, a candidate will be permitted to write the examination either in English or in Kannada.

## **P. SCHEME OF EXAMINATION**

Guidelines for Continuous Internal Evaluation and Semester End Examination

The Members of the Committee deliberated on the framework of Continuous Internal Evaluation (CIE) as well Semester End Examination (SEE) for the courses. 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:

- 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 four marks each:
  - 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/ Filed visits
  - vi. Practical activities / Problem Solving Exercises
  - vii. Participation in Seminars/ Academic Events/Symposia, etc.
  - viii. Mini Projects/Capstone Projects
  - ix. Any other academic activity

- b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 40% weightage (40 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 25 marks each and the same is to be scaled down to 10 marks each. Standard format is given below.
- c. In case of 50 percent of CIE weightage courses, faculty members can choose assessments methods accordingly for the required marks as mentioned above.

### **Template for IAT**

Internal Assessment Test - Bachelor of Commerce (B.Com.)

Duration: 1 Hour

Total Marks: 25

#### SECTION-A

I. Answer any two of the following questions. Questions are asked on Remembering. (2 x 2= 4)

- 1.
- 2.
- 3.

#### SECTION- B

II. Answer any two of the following questions. Questions are asked on Understanding and Applying. (2 x5= 10)

- 4.
- 5.
- 6.

#### SECTION- C

III. Answer any one of the following questions. Questions are asked on analyzing and evaluating. (1x 11=11)

- 7.
- 8.

.....  
 Note: Internal Test question papers format is prepared based on Revised Bloom's Taxonomy.

[https://www.apu.edu/live\\_data/files/333/blooms\\_taxonomy\\_action\\_verbs.pdf](https://www.apu.edu/live_data/files/333/blooms_taxonomy_action_verbs.pdf)

### **Q. MINIMUM PERCENTAGE FOR PASS**

- i. A candidate shall be declared to have passed the examination only when he/she obtains not less than 40% marks in written examination in each paper (exclusive of IA marks) and 40% marks in the aggregate of semester end examination.
- ii. A candidate who fails in any paper under Group – I, II, III IV, V VI and VII shall take the examinations only in the failed paper(s) at any specific examination within the period of six years from the date of admission to the first semester.

#### **R. POWER TO REMOVE DIFFICULTIES**

If any difficulty arises in giving effect to the provisions of these regulations, the Vice- Chancellor may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other Regulations, as appears to be necessary or expedient to remove the difficulty. Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

#### **S. MODIFICATION TO THE REGULATIONS**

Notwithstanding the foregoing, any amendments / modifications issued or notified by the University Grants Commission/ Higher Education Commission of India and its verticals such as National Higher Education Regulatory Council, General Education Council or the State Government, from time to time, shall be deemed to have been incorporated into these Regulations and shall constitute an integral part of these Regulations.

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## B. PROGRAM STRUCTURE OF B.COM.

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	B.Com.1.1	Financial Accounting	DSC-1	3+0+2	60	40	100	4
2	B.Com.1.2	Management Principles and Applications	DSC-2	4+0+0	60	40	100	4
3	B.Com.1.3	Principles of Marketing	DSC-3	4+0+0	60	40	100	4
4	B.Com.1.4	1. Entrepreneurship Development 2. Accounting for Everyone	OEC-1	3+0+0	60	40	100	3
5	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
6	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
7	SEC-SB-1	Digital Fluency	SEC-SB	1+0+2	25	25	50	2
8		Yoga/Sports		0+0+2	-	25	25	1
9	SEC-VB-1	H&W/NCC/NSS/R&R/CA	SEC-VB	0+0+2	-	25	25	1
<b>Sub –Total (A)</b>					<b>385</b>	<b>315</b>	<b>700</b>	<b>25</b>

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
10	B.Com.2.1	Advanced Financial Accounting	DSC-4	3+0+2	60	40	100	4
11	B.Com.2.2	Business Mathematics <b>OR</b> Corporate Administration	DSC-5	4+0+0	60	40	100	4
12	B.Com.2.3	Law & Practice of Banking	DSC-6	4+0+0	60	40	100	4
13	B.Com.2.4	1. Event Management 2. Investing in Stock Markets	OEC-2	3+0+0	60	40	100	3
14	Lang. 2.1	Language - I	AECC	3+1+0	60	40	100	3
15	Lang. 2.2	Language –II	AECC	3+1+0	60	40	100	3
16	AECC	Environmental Studies	AECC	2+0+0	30	20	50	2
17		Yoga/Sports		0+0+2	-	25	25	1
18	SEC-VB-2	H&W/NCC/NSS/R&R/CA	SEC-VB	0+0+2	-	25	25	1
<b>Sub –Total (B)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

Exit Option with Certification – With ability to solve well defined problems

**Notes:**

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

**Acronyms Expanded**

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

**Note:**

1. 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 50 students. Two Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.
2. OEC subjects in the first four semesters should be offered to students of other programs.

**C. COURSE CONTENTS**

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****3+0+2****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**

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

<b>Module</b>	<b>Syllabus</b>	<b>Teaching Hours</b>
I	<b>CONVERSION OF SINGLE ENTRY SYSTEM INTO DOUBLE ENTRY SYSTEM:</b> Need for conversion, Steps involved in Conversion; Differentiation between single entry and Double entry system, Conversion of Single entry to double entry, problems relating thereto.	12
II	<b>ACCOUNTS OF PROFESSIONALS:</b> Accountants - Lawyers and Doctors only - Fees a/c, Petty Cash Book - Clients Ledger - Receipts & Payments a/c - Income & Expenditure a/c & Balance Sheet.	10
III	<b>FARM ACCOUNTING:</b> Meaning – Objectives - Books of Accounts to be maintained under Single Entry & Double Entry for Farm Accounting - Preparation of Farm Revenue Account to ascertain the Profit or Loss of various sections like Crop, Livestock, Dairy & Poultry - Preparation of Balance Sheet for Agriculture, Dairy Farming & Poultry Farming.	12
IV	<b>ROYALTY ACCOUNTS:</b> Meaning and Importance - Minimum Rent - Short-workings, recoupment of Short Workings, Strike Period; Entries and Accounts in the Books of Lessee and Lessor (Excluding Sub Lease)	12
V	<b>FIRE INSURANCE ACCOUNTING:</b> Introduction - Need - Loss of Stock Policy - Steps for ascertaining Fire Insurance Claim - Treatment of Salvage - Average Clause - Treatment of Abnormal Items - Computation of Fire Insurance Claims.	10

**Skill Developments Activities:**

1. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
2. Visit any hospital or Lawyers office and list out the transactions of the same.
3. Collect and analyse the financial statements of Dairy and poultry farming.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.

5. Visit the nearby general insurance company and prepare a report on claim settlement procedure.
6. Any other activities, which are relevant to the course.

**Reference Books:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. S. P. 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, 13<sup>th</sup> Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
5. J. R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
1. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.
6. S. N. Maheshwari, and. S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B. S. Navi and R. A. Sanadi, Financial Accounting, Shriniketan Publications
8. B. S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
9. 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
<b>4 Credits</b>	<b>4 +0+0</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ol style="list-style-type: none"> <li>1. Understand and identify the different theories of organisations, which are relevant in the present context.</li> <li>2. Design and demonstrate the strategic plan for the attainment of organisational goals.</li> <li>3. Differentiate the different types of authority and choose the best one in the present context.</li> <li>4. Compare and choose the different types of motivation factors and leadership styles.</li> <li>5. Choose the best controlling techniques for better productivity of an organisation.</li> </ol>		
Module	Syllabus	Teaching Hours
I	<b>INTRODUCTION TO MANAGEMENT:</b> Introduction - Meaning and Importance of Management - Managerial Functions - Essence of Management - Evolution of the Management Thoughts: Classical Organizational Theories - Neo-Classical Theories - Modern Organizational Theories.	10
II	<b>PLANNING:</b> 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.	10
III	<b>ORGANIZING:</b> 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	12
IV	<b>STAFFING AND LEADING:</b> Staffing: Introduction, 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.	12
V	<b>CONTROLLING AND COORDINATION:</b> Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of Control – Ratio Analysis, ROI, Budgetary	12

	Control, EVA, PERT/CPM, Emerging Issues in Management; Coordination: Meaning-Nature-Importance-Principles of Coordination.	
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**Skill Developments Activities:**

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

**Reference Books:**

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10<sup>th</sup> Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6<sup>th</sup> Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7<sup>th</sup> 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, 3<sup>rd</sup> 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
<b>4 Credits</b>	<b>4+0+0</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
<ol style="list-style-type: none"> <li>1. Understand the basic concepts of marketing and assess the marketing environment.</li> <li>2. Analyse the consumer behaviour in the present scenario and marketing segmentation.</li> <li>3. Discover the new product development &amp; identify the factors affecting the price of a product in the present context.</li> <li>4. Judge the impact of promotional techniques on the customers &amp; importance of channels of distribution.</li> <li>5. Outline the recent developments in the field of marketing.</li> </ol>		
Module	Syllabus	Teaching Hours
I	<b>INTRODUCTION TO MARKETING:</b> 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.	12
II	<b>CONSUMER BEHAVIOUR &amp; MARKET SEGMENTATION:</b> 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.	12
III	<b>PRODUCT AND PRICING:</b> Product: Concept and Importance - Product Classifications-Concept of Product Mix; Branding-Packaging and Labeling; 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.	12
IV	<b>PROMOTION AND DISTRIBUTION:</b> 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.	12
V	<b>RECENT DEVELOPMENTS IN MARKETING:</b> Social Marketing - Online Marketing - Direct Marketing - Services Marketing - Green Marketing, Rural Marketing; Consumerism, Search Engine Marketing - Mobile Marketing - Marketing Analytics - Social	08

	Media Marketing - Email Marketing - Live Video Streaming Marketing - Network Marketing, - Any other recent developments in Marketing.	
<p><b>Skill Developments Activities:</b></p> <ul style="list-style-type: none"> <li>➤ Analyse the marketing environment of your locality and identify need, wants &amp; purchasing power of customers.</li> <li>➤ Collect consumer behaviour towards home appliances in your locality.</li> <li>➤ Visit any organisation and collect the information towards pricing of the products.</li> <li>➤ Visit any wholesalers/Retailers; collect the role of them in marketing.</li> <li>➤ Identify the recent developments in the field of marketing.</li> <li>➤ Any other activities, which are relevant to the course.</li> </ul>		
<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.</li> <li>2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.</li> <li>3. Kumar Arun &amp; Meenakshi N (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition</li> <li>4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.</li> <li>5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education</li> <li>6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.</li> <li>7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.</li> <li>8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.</li> <li>9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>		



Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 1.4 Open Elective Course		
Name of the Course: 1. ENTREPRENEURSHIP DEVELOPMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>3 Credits</b>	<b>3+0+0</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
<ol style="list-style-type: none"> <li>1. Analyze the problems and challenges of entrepreneurs</li> <li>2. Understand the various institutions involved in entrepreneurship development</li> <li>3. Have broad idea of entrepreneurship stimulation.</li> <li>4. Understand the various schemes available for rural entrepreneurship.</li> <li>5. Know the government support available to entrepreneurship activities.</li> </ol>		
Module	Syllabus	Teaching Hours
I	<b>INTRODUCTION TO ENTREPRENEURSHIP:</b> Evolution of Entrepreneurship - Introduction to the concept of Entrepreneurs - Entrepreneurship and Enterprise - Reasons for growth of Entrepreneurship - Characteristics and Classification of Entrepreneurs - Intrapreneurs - Women Entrepreneurs - Problems and Challenges; Competency requirement for entrepreneurs.	8
II	<b>ENTREPRENEURSHIP DEVELOPMENT:</b> Concept - Objectives - Process - EDP in India - Problems and measures - Institutions involved in Entrepreneurship Development - NIESBUD - TCOs - CEDOK - SFCs and KVIC	10
III	<b>ENTREPRENEURSHIP STIMULATION:</b> Concept - Public and private system of stimulation - Support and sustainability of entrepreneurship - Requirement - Availability and access to finance - Marketing assistance - Technology and industrial accommodation - Role of industries/entrepreneur's associations and self-help groups - Business incubators - Concept - Role and functions - Angel investors - Venture capital and private equity fund.	8
IV	<b>RURAL ENTREPRENEURSHIP:</b> Concept - Rural Entrepreneurial Environment - Problems of Rural Entrepreneurs - Schemes for Rural Entrepreneurship Development - TRYSEM - DOWCRA - Stories of successful Entrepreneurs - Ratan Tata - Dhirubai Ambani - Narayan Murthy - Azim Premji - Laxmipathi Mittal.	8
V	<b>GOVERNMENT SUPPORT FOR ENTREPRENEURSHIP:</b> Start-up India - Make in India - Atal Innovation Mission (AIM) - Support to Training and Employment Programme (STEP) - Jan Dhan - Aadhaar - Mobile (JAM) - Digital India - Trade Related Entrepreneurship Assistance and Development (TREAD) - Pradhan Mantri Kausalya Vikas Yojana (PMKVY) - National Skill Development Mission (NSDM). (Concepts only)	8
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>➤ Visit to small-scale industry and prepare a SWOC analysis report.</li> <li>➤ Draft the success stories of business entrepreneurs in your region.</li> </ul>		

- List out at least ten successful entrepreneurs in Karnataka.
- List out the problems of rural entrepreneurs
- List out the government support schemes for the entrepreneurship.

**Reference Books:**

1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Mega books; John Wiley and Sons, New York.
3. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; S. Chand, New Delhi.
4. Prasanna Chandra: Project Preparation, Appraisal, Implementation; TMH, New Delhi
5. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
6. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education.
7. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
8. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
9. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
10. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi
11. S. S. Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
12. Hifrich, Manimala, Peters & Shepherd, *Entrepreneurship*, McGraw-Hill
13. Kumar Arya, *Entrepreneurship*, Pearson
14. Bamford and Bruton, *Entrepreneurship*, McGraw Hill

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

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.4 Open Elective Course Name of the Course: 2. ACCOUNTING FOR EVERYONE		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>3 Credits</b>	<b>3+0+0</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ol style="list-style-type: none"> <li>Analyse various terms used in accounting;</li> <li>Make accounting entries and prepare cash book and other accounts necessary while running a business;</li> <li>Prepare accounting equation of various business transactions;</li> <li>Analyse information from company's annual report;</li> <li>Comprehend the management reports of the company.</li> </ol>		
Module	Syllabus	Teaching Hours
I	<b>INTRODUCTION TO ACCOUNTING:</b> 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.	08
II	<b>TRANSACTIONS AND RECORDING OF TRANSACTIONS:</b> 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)	08
III	<b>PREPARATION OF FINANCIAL STATEMENTS:</b> Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)	10
IV	<b>COMPANY ACCOUNTS:</b> 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.	08
V	<b>MANAGEMENT REPORTS:</b> 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.	08
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>➤ 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.</li> <li>➤ Prepare accounting equation by collecting necessary data from medium sized firm.</li> </ul>		

- Prepare financial statements collecting necessary data from small business firms.
- Collect the management reports of any large scale organisation and analyse the same.
- Any other activities, which are relevant to the course.

**Reference 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 PublishingCo. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N. & 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. 2.1		
Name of the Course: <b>ADVANCED FINANCIAL ACCOUNTING</b>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>3+0+2</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ol style="list-style-type: none"> <li>1. Learn various methods of accounting for hire purchase transactions.</li> <li>2. Deal with the inter-departmental transfers and their accounting treatment.</li> <li>3. Demonstrate various accounting treatments for dependent &amp; independent branches.</li> <li>4. Prepare financial statements from incomplete records.</li> </ol>		
Module	Syllabus	Teaching Hours
I	<b>CONSIGNMENT ACCOUNTS:</b> Meaning of Consignment and Important Terms Used in Consignment. Valuation of Stock, Normal Loss, Abnormal Loss; Problems Relating to Consignment in the Books of Consignor and Consignee, Cost-Price Method and Invoice-Price Method – Theory and Practical Problems.	10
II	<b>BRANCH ACCOUNTS:</b> Dependent Branches: Features - Books of Accounts - Methods of Accounting of Dependent Branches: Debtors System, Stock and Debtors (Cost price & Invoice Price)	10
III	<b>HIRE PURCHASE ACCOUNTING:</b> Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - and Practical Problems. (excluding Repossession).	12
IV	<b>PARTNERSHIP: LLP</b> The Concept of Limited Liability Partnership: Meaning – Objectives Features – Merits in Conversion of Joint Stock Companies into Ltd. Liability Partnership.	12
V	<b>COOPERATIVE SOCIETY ACCOUNTING:</b> Introduction - Need - Registration, Types of Societies, Books of Accounts to be Maintained, Accounting Standards Applicable, Types of Audit, and Provisions of Co-op Societies Act. (Theory only)	12
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>➤ Collect the copy of consignment and analyze the different books maintained</li> <li>➤ Visit a branch, prepare the report on the method of their accounting</li> <li>➤ Visit a nearby industry and study the process for hire purchase system of their installations</li> <li>➤ Draft the accounting procedure of conversion of partnership into joint stock company</li> <li>➤ Visit a nearby cooperative society, list out the books maintained and accounting standards applicable to them.</li> <li>➤ Any other activities, which are relevant to the course.</li> </ul>		
<b>Reference Books:</b>		
<ol style="list-style-type: none"> <li>1. ICAI Study Materials on Principles &amp; Practice of Accounting, Accounting and Advanced Accounting.</li> <li>2. SP Iyengar (2005), Advanced Accounting, Sultan Chand &amp; Sons, Vol. 1.</li> <li>3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.</li> <li>4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting,</li> </ol>		

Pearson Education, 11<sup>th</sup> Edition.

5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> 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. 2.2

Name of the Course: BUSINESS MATHEMATICS

Course Credits

No. of Hours per Week

Total No. of Teaching Hours

**4 Credits**

**4+0+0**

**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**

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

Module	Syllabus	Teaching Hours
I	<b>NUMBER SYSTEM AND INDICES:</b> 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.	12
II	<b>COMMERCIAL MATHEMATICS:</b> 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.	10
III	<b>THEORY OF EQUATION:</b> Introduction – Meaning - Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ( $ax^2 + bx + c = 0$ form only). Simple problems-Application of equations to business.	12
IV	<b>SET THEORY, PERMUTATIONS &amp; COMBINATIONS:</b> Introduction - Meaning & Types of Sets - Laws of Sets - Venn Diagram - Problems thereon; Meaning and problems on Permutations and Combinations.	12
V	<b>MATRICES AND DETERMINANTS:</b> Meaning – Types – Operation on Matrices – Additions – Subtractions and Multiplication of two Matrices – Transpose – Determinants – Minor of an Element – Co-factor of an Element –Inverse – Cramer's Rule in two Variables – Problems	10

**Skill Developments Activities:**

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

**Reference 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, New Delhi, No. 4, 2016.
9. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007.
10. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
11. A Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No. 1, 2009.
12. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No. 5, 2015

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



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

Course Code: B.Com. 2.2

Name of the Course: CORPORATE ADMINISTRATION

Course Credits

No. of Hours per Week

Total No. of Teaching Hours

4 Credits

4+0+0

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**

1. Understand the framework of Companies Act of 2013 and different kind of companies.
2. Identify the stages and documents involved in the formation of companies in India.
3. Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
4. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
5. Evaluate the role of liquidator in the process of winding up of the company.

Module	Syllabus	Teaching Hours
I	<b>INTRODUCTION TO COMPANY:</b> 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.	12
II	<b>FORMATION OF COMPANIES:</b> 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.	12
III	<b>COMPANY ADMINISTRATION:</b> 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.	12
IV	<b>CORPORATE MEETINGS:</b> 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.	10
V	<b>WINDING UP:</b> Introduction - Meaning - Modes of Winding up – Consequence of Winding up - Official Liquidator - Role & Responsibilities of Liquidator - Defunct Company - Insolvency Code.	10

**Skill Developments Activities:**

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

**Reference Books:**

1. S.N Maheshwari, Elements of Corporate Law, HPH.
2. Balchandran, Business Law for Management, HPH
3. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
4. K. Venkataramana, Corporate Administration, SHBP.
5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
7. S.C. Kuchal, Company Law and Secretarial Practice.
8. S.C. Sharma, 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+0+0**

**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**

1. Summarize the relationship between Banker & customer and different types of functions of banker.
2. Analyse the role, functions and duties of paying and collecting banker.
3. Make use of the procedure involved in opening and operating different accounts.
4. Examine the different types of negotiable instrument & their relevance in the present context.
5. Estimate possible developments in the banking sector in the upcoming days.

Module	Syllabus	Teaching Hours
I	<b>INTRODUCTION TO BANKING:</b> Introduction- Meaning - Need - Importance - Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India - Types of Banks in India - Banks' Lending - changing role of commercial banks. RBI: History - Role & Functions.	12
II	<b>PAYING AND COLLECTING BANKER:</b> 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.	12
III	<b>CUSTOMERS AND ACCOUNT HOLDERS:</b> Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	10
IV	<b>NEGOTIABLE INSTRUMENTS:</b> Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.	12
V	<b>RECENT DEVELOPMENTS IN BANKING:</b> Introduction - New technology in Banking - E-services - Debit and Credit cards - Internet Banking-Electronic Fund Transfer - MICR – RTGS – NEFT – ECS - Small banks-Payment banks- Digital Wallet-Crypto currency - KYC norms – Basel Norms - Mobile banking - E-payments - E-money. Any other recent development in the banking sector.	10

**Skill Developments Activities:**

- Refer RBI website and identify the different types of banks operating in India.
- Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
- Collect and fill dummy account opening forms as different types of customer.

- Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.
- Identify and prepare report on pros and cons of recent development in the field of banking sector.
- Any other activities, which are relevant to the course.

**Reference Books:**

1. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24<sup>th</sup> Edition
2. S. P Srivastava ( 2016), Banking Theory & Practice, Anmol Publications
3. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition
4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21<sup>st</sup> Edition.
5. 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. 2.4 Open Elective Course

Name of the Course: 1. EVENT MANAGEMENT

Course Credits

No. of Hours per Week

Total No. of Teaching Hours

**3 Credits**

**3+0+0**

**42 Hrs**

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

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

1. Develop their own career opportunity and build their life through event management activities.
2. Train students in skills to plan, manage and implement various types of events.
3. Gain confidence and enjoyment from involvement in the event management.
4. Identify best practice in the development and delivery of successful conferences and corporate gatherings.
5. Obtain a sense of responsibility for the multi-disciplinary nature of event management.

Module	Syllabus	Teaching Hours
I	<b>INTRODUCTION:</b> Understanding the concept of event and event management, Concept and design, Historical Perspective, , Size & type of event, Event Team, Planning and SWOT analysis, Emergency planning, Code of ethics.	08
II	<b>EVENT ORGANIZATION:</b> Operations and logistics, Catering, organizing accommodations, managing environment, Training and development.	08
III	<b>HRD IN EVENT MANAGEMENT:</b> HR Selection, Staffing, Staff motivation, Measuring performance, Monitoring control and evaluation, Event sponsorship.	08
IV	<b>STRATEGIC EVENT MANAGEMENT:</b> Strategic alternatives for growth, Segmentation and targeting markets for events, Job opportunities in event management, Event tourism.	08
V	<b>EVENT MARKETING AND ADVERTISING:</b> Nature of event Marketing, Process of event marketing, Marketing mix, Sponsorship, Image, Branding, Advertising Publicity and Public relations, Case studies on various aspects of event management, Presentations on event management.	10

**Skill Developments Activities:**

- Visit any event organized by the business organizations and list out the steps in conducting an event.
- Visit any organization which conduct event as its business operations and prepare a report.
- Conduct an activity to demonstrate the selection process for an educational event
- Conduct an event in the institution and evaluate the effectiveness of conducting an event.
- Prepare an advertisement copy of any event of your interest.
- Any other activities, which are relevant to the course.

**Reference Books:**

1. Singh, Sita Ram- Event Management, ATH Publishers, New Delhi.
2. Mahendi Ratta, Vaibhav- Career in Event Management, Publisher Abhishek, Chandigarh
3. Wagen Lynn Van Der- Event Management, Carlos Brenda R. Dorling Kindersley (India) Pvt. Ltd. And Pearson Education, Inc.

4. Mani K, Shulle, W. Ray- Event Processing, Tata Mc. Graw Hill New Delhi.
5. Saggere, Sanjay V.Gaur, Sanjaya Singh, Event Marketing and Mgt., Vikas Pub. House.
6. Divaker Sharma, Event Planning Management, Deep and Deep Publication.
7. Savita Mohan, Event Management and Public Relations, Enkay Publication House.
8. Successful Event Management By Anton Shone & Bryn Parry

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

Name of the Program: Bachelor of Commerce (B.Com)  
**Course Code: B.Com. 2.4 Open Elective Course**  
**Name of the Course: 2. INVESTING IN STOCK MARKETS**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>3 Credits</b>	<b>3+0+0</b>	<b>42 Hrs</b>

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

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

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

Module	Syllabus	Teaching Hours
I	<b>BASICS OF INVESTING:</b> 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.	10
II	<b>FUNDAMENTAL ANALYSIS:</b> 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.	08
III	<b>TECHNICAL ANALYSIS:</b> Trading rules (credit balance theory, confidence index, filter rules, market breath, advances v/s 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.	08
IV	<b>INDIAN STOCK MARKET:</b> 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	08
V	<b>INVESTING IN MUTUAL FUNDS:</b> 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.	08

**Skill Developments Activities:**

- Work on the spreadsheet for doing basic calculations in finance.
- Learners will also practice technical analysis with the help of relevant software.
- Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.

- Calculate of risk and return of stocks using price history available on NSE website.
- 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.
- Any other activities, which are relevant to the course.

**Reference 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.**



## D. Annexure

## Appendix-A

### MODEL PROGRAMME STRUCTURE FOR BACHELOR OF COMMERCE, B.COM. BASIC/HONS.) COMMERCE AS PROGRAMME CORE

Sem.	Discipline Core (DSC) (Credits)	Discipline Elective (DSE) /Open Elective (OE) (Credits)	Ability Enhancement Compulsory Courses (AECC), Languages (Credits) (L+T+P)		Skill Enhancement Courses (SEC)			Total Credits
					Skill based (Credits) (L+T+P)	Value based (Credits) (L+T+P)		
I	B.Com C1 (4) B.Com C2 (4) B.Com C3 (4)	OE-1 (3)	L1-1(3), L2-1(3) (4 hrs. each)		SEC-1: Digital Fluency (2) (1+0+2)	Yoga (1) (0+0+2)	Health & Wellness(1) (0+0+2)	25
II	B.Com C4 (4) B.Com C5 (4) B.Com C6 (4)	OE-2 (3)	L1-2(3), L2-2(3) (4 hrs. each)	Environmental Studies (2)		Sports (1) (0+0+2)	NCC/NSS/R&R(S&G)/ Cultural (1) (0+0+2)	25
Exit option with Certificate in Commerce (with the completion of courses equal to a minimum of 48 credits)								
III	B.Com C7 (4) B.Com C8 (4) B.Com C9 (4)	OE-3 (3)	L1-3(3), L2-3(3) (4 hrs each)		SEC-2: AI or some other SEC(2)(1+0+2)	Sports (1) (0+0+2)	NCC/NSS/R&R(S&G)/ Cultural (1) (0+0+2)	25
IV	B.Com C10 (4) B.Com C11 (4) B.Com C12 (4)	OE-4 (3)	L1-4(3), L2-4(3) (4 hrs each)	Constitution of India (2)		Sports (1) (0+0+2)	NCC/NSS/R&R(S&G)/ Cultural (1) (0+0+2)	25
Exit option with Diploma in Commerce (with the completion of courses equal to a minimum of 96 credits)								
V	B.Com C13 (4) B.Com C14 (4) B.Com C15 (4)	B.Com E1 (3) Vocational-1 (3) Internship (2)			SEC-3: Cyber Security or some other SEC(2) (1+0+2)	Sports (1) (0+0+2)	NCC/NSS/R&R(S&G)/ Cultural (1) (0+0+2)	24
VI	B.Com C16 (4) B.Com C17 (4) B.Com C18 (4)	B.Com E2 (3) Vocational-2 (3) Internship (2)			SEC-4: Professional Communication (2)	Sports (1) (0+0+2)	NCC/NSS/R&R(S&G)/ Cultural (1) (0+0+2)	24
Exit Option with Bachelor of Commerce Degree, B.Com. (with the completion of courses equal to a minimum of 140 credits)								
VII	B.Com C19 (4) B.Com C20 (4) B.Com C21 (4)	B.Com E3 (3) Vocational-3 (3) Res. Methodology (3)						21
VIII	B.Com C22 (3) B.Com C23 (3) B.Com C24 (3)	B.Com E4 (3) Vocational-4 (3) Res. Project(6)*						21
Award of Bachelor of Commerce Degree with Honors, B.Com.(Hons.) (with the completion of courses equal to a minimum of 180 credits)								

\*In lieu of the research Project, two additional elective papers/ Internship may be offered

## COURSE PATTERNS, SCHEMES OF EXAMINATIONS AND CREDITS

### B.Com. Degree & Honors Degree Programmes

#### a) I/ II/ III/ IV Semesters

Sem.	Subjects	Course /Paper	Instructio nhrs / week	Hrs. of Exam	Marks			Credits
					IA	Exam	Total	
I-IV	Discipline Core	3T	3 x 4	3 x 2	3x40	3x60	3x100	3x4
	Open Elective	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
I-IV	2 Languages	2T	2 x 4	2 x 2	2x40	2x60	2x100	2x3
II & IV	ES or CoI	1T	1 x 3	1 x 2	1x20	1x30	1 x 50	1x2
I & III	SEC	T+P	1 + 2	2	1x25	1x25	1 x 50	1x2
I-IV	Yoga/ Sports	1P	1 x 2	-	1x25	-	1 x 25	1x1
I-IV	H&W/NCC/NSS/R&R/C A	1P	1 x 2	-	1x25	-	1 x 25	1x1

#### b) V/VI Semester

Sem.	Subjects	Course/ Paper	Instruction hrs / week	Hrs. of Exam	Marks			Credits
					IA	Exam	Total	
V/VI	Discipline core	3T	3 x 4	3 x 2	3x40	3x60	3x100	3x4
	Discipline Elective	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
	Vocational Course	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
	Internship	3 to 4 weeks		Report & presentation	1x25	1x25	1x50	1x2
	SEC	T+P	1+2	1	1x25	1x25	1x50	1x2
V/VI	Yoga/ Sports	1P	1x2	-	1x25	-	1x25	1x1
	H&W/NCC/NSS/R&R/C A	1P	1x2	-	1x25	-	1x25	1x1

#### c) VII/VIII Semester

Sem.	Subjects	Course/ Paper	Instruction hrs/ week	Duration of Exam (hrs)	Marks			Credits
					IA	Exam	Total	
VII	Discipline Core	3T	3 x 4	3 x 2	3x40	3x60	3x100	3x4
	Discipline Elective	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
	Vocational Course	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
	Research Methodology	1T	1x 3	1x 2	1x40	1x60	1x100	1x3
VIII	Discipline Core	3T	3 x 3	3 x 2	3x40	3x60	3x100	3x3
	Discipline Elective	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
	Vocational Course	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
	Research Project*		12	Viva+Report Evaluation	60	40+100 Viva	1x200	1x6

\* Two Discipline Elective papers may be offered in lieu of the project work.

d) IX/ X Semester

Sem.	Subjects	Course/ Paper	Instruction hrs/ week	Duration of Exam (hrs.)	Marks			Credits
					IA	Exam	Total	
IX	Discipline Core without Practical	3T	3 x 4	3 x 2	3x40	3x60	3x100	3 x 4
	Discipline Elective	3T	3 x 3	3 x 2	3x40	3x60	3x100	3 x 3
	Open Elective	1T	1 x 3	1 x 2	1x40	1x60	1x100	1 x 3
X	Discipline Core	2T	2 x 4	2 x 2	2x40	2x60	2x100	2 x 4
	Discipline Elective	2T	2 x 3	2 x 2	2x40	2x60	2x100	2 x 3
	Research Project*	1RP	16	Viva+Report Evaluation	60	40+100 (Viva)	1x200	1 x 8

**Note: Abbreviations used**

**T-** Theory; **P-** Practical; **AECC-** Ability Enhancement Compulsory Courses, **ES-**Environmental Studies;  
**CoI-** Constitution of India; **SEC-** Skill Enhancement Courses, **CC/EA & CA-** Co-curricular/Extension and  
 Cultural Activities.

**QUESTION PAPER PATTERN****Maximum Marks: 60  
Hours****Exam Duration: 2****Section – A (5X2=10)**

1. Answer any five sub questions, each sub question carries two marks
- a.
  - b.
  - c.
  - d.
  - e.
  - f.
  - g.

**Section – B (3X5=15)**

Answer any three questions; each question carries five marks (in case of practical papers four problems and one theory question)

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

**Section – C (2X10=20)**

Answer any two questions; each question carries fifteen marks (in case of practical papers three problems and one theory question)

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

**Section - D (1X15=15)**

Compulsory question (Case study/problem)

- 11.



# **RANI CHANNAMMA UNIVERSITY**

## **BELAGAVI**

**NAAC Accredited with B+ Grade - 2021**

**BACHELOR OF COMMERCE  
IN THE  
FUCULTY OF COMMERCE**

**BACHELOR OF COMMERCE  
(Basic/Hons.)**

**III<sup>rd</sup> and IV<sup>th</sup> Semesters w.e.f.**

**Academic Year 2022-23 and Onwards**

**Under**

**New Education Policy - 2020**

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
16	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
17	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
18	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
19	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
20	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
	B.Com.3.4	Financial Education & Investment Awareness	SEC/SB	1+0+2	30	20	50	2
21	B.Com.3.5	Sports/NCC/NSS/R&R(S&G)/Culture	SEC/VB	0+0+4		50	50	2
22	B.Com.3.6	Advertising Skills/Entrepreneurial Skills	OEC	3+0+0	50	50	100	3
Sub –Total (C)					380	320	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
23	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
24	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
25	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
26	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
27	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
28	B.Com.4.4	Constitution of India	AECC	2+0+0	50	50	100	3
29	B.Com.4.5	Artificial Intelligence	SEC	1+0+2	30	20	50	2
30	B.Com.4.6	Sports/NCC/NSS/others (if any)	SEC-VB	1+0+2		50	50	2
Sub –Total (D)					380	320	700	25

**EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.**

# Curriculum of III Semester Courses

Corporate Accounting

Business Statistics

Cost Accounting

1. Advertising Skills

or

2. Entrepreneurial Skills

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com.3.1		
<b>Name of the Course:</b> Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ul style="list-style-type: none"> <li>a) Understand the treatment of underwriting of shares.</li> <li>b) Comprehend the computation of profit prior to incorporation.</li> <li>c) Know the valuation of intangible assets.</li> <li>d) Know the valuation of shares.</li> <li>e) Prepare the financial statements of companies as per companies act, 2013.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Underwriting of Shares</b>		<b>10</b>
Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.		
<b>Module No. 2: Profit Prior to Incorporation</b>		<b>10</b>
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.		
<b>Module No. 3 Valuation of Intangible Assets</b>		<b>10</b>
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems. Brand valuation and Intellectual Property Rights (IPR).		
<b>Module No. 4: Valuation of Shares</b>		<b>10</b>
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.		
<b>Module 5: Financial Statements of Companies</b>		<b>16</b>
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends –Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.		



**Skill Development Activities:**

1. Compile the list of Indian companies which have issued shares through IPO/ FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures. • Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures
3. Collect financial statement of a company and calculate intrinsic value of an equity share.
4. Collect annual report of a Company and List out its assets and Liabilities.
5. Collection of latest financial statements of a company and find out the intrinsic value of shares
6. Collect the annual reports of company and calculate the value of goodwill under different methods
7. Any other activities, which are relevant to the course.

**Text Books:**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam & Raman ; Corporate Accounting –II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
13. S. P. Jain and K. L. Narang – Corporate Accounting
14. S. Bhat- Corporate Accounting.

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 3.2 <b>Name of the Course:</b> Business Statistics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a. Familiarizes statistical data and descriptive statistics for business decision-making.</li> <li>b. Comprehend the measures of variation and measures of skewness.</li> <li>c. Demonstrate the use of probability and probability distributions in business.</li> <li>d. Validate the application of correlation and regression in business decisions.</li> <li>e. Show the use of index numbers in business.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Statistical Data and Descriptive statistics.</b>		<b>14</b>
Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, Properties and applications. Positional Averages -Mode and Median (including graphic determination).		
<b>Module No. 2: Measures of Variation: and Skewness</b>		<b>12</b>
Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; concept of Kurtosis.		
<b>Module No. 3: Probability Distributions</b>		<b>10</b>
Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal distribution: Probability distribution function, Properties of normal curve, Simple problems.		
<b>Module No. 4: Correlation and Regression Analysis</b>		<b>12</b>
<b>Correlation Analysis:</b> Meaning of Correlation: - types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. linear and Non-linear correlation and Scatter diagram, Pearson's co-efficient of Correlation; Correlation and		

Probable error; Spearman's Rank Correlation co-efficient. -problems.

**Regression Analysis:** meaning and definition- regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients- problems.

**Module 5: Index Numbers**

**8**

Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.

**Skill Development Activities:**

1. Application of MS Excel Functions in statistical decision making and students should submit output of the same.
2. Collect the age statistics of 10 new married couples calculate Correlation coefficient.
3. Recall the use of probability theory in business.
4. Identify the applicability of correlation and regression in business decisionmaking.
5. Construct consumer price indices with imaginary figures.
6. Any other activities, which are relevant to the course.

**Text Books:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 3.3 <b>Name of the Course:</b> Cost Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>a) Understand concepts of cost accounting &amp; Methods of Costing.</li> <li>b) Outline the Procedure and documentations involved in procurement of materials &amp; compute the valuation of Inventory.</li> <li>c) Make use of payroll procedures &amp; compute idle and over time.</li> <li>d) Discuss the methods of allocation, apportionment &amp; absorption of overheads.</li> <li>e) Prepare cost sheet &amp; discuss cost allocation under ABC.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Cost Accounting</b>		<b>12</b>
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.		
<b>Module No. 2: Material Cost</b>		<b>12</b>
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods –Problems.		
<b>Module No. 3: Employee Cost</b>		<b>10</b>
Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system-problems.		
<b>Module No. 4: Overheads Cost</b>		<b>12</b>

Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads:  
Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.

**Module No. 5: Reconciliation of Cost and Financial Accounts**

10

Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

**Skill Developments Activities:**

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

**Text Books:**

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

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

**Name of the Program:** Bachelor of Commerce (B.Com.)  
**Course Code:** B.Com. 3.4  
**Name of the Course:** Financial Education and Investment Awareness

**Objectives:**

1. Provide the foundations for financial decision making
2. List out various saving and investment alternatives available for a common man
3. Give a detailed overview of stock markets and stock selection.
4. Orient the learners about mutual funds and the criteria for selection.

**Module – I: Foundations for Finance**

**Introduction to Basic Concepts:** Understand the need for financial planning – basic concepts – life goals and financial goals – format of a sample financial plan for a young adult.

**Economics:** Meaning – scope – key concepts influencing decision making both micro and macro.

**Banking in India:** Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI.

**Orientation to Financial Statements:** financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting.

**Module – II: Investment Management**

**Investment Goals:** Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools.

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

**Stock Markets:** Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants.

**Stock Selection:** Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators.

**Stock Return and Risk:** Analysing risk and returns trade off relationship-investment risk.

**Module -III: Mutual Funds and Financial Planning Essentials**

**Mutual Funds:** Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value.

**Criteria for selection of Mutual Funds:** Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and  $r^2$ .

**Financial Planning:** Sample formats – Integrating all the concepts learnt with a personal financial plan.

**Giving and supporting:** Family support – charitable giving – crowd sourcing for needs.

**3.5 Sports/NCC/NSS/Others (If any) – as per concerned University Guidelines.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 3.6 (OEC) <b>Name of the Course:</b> Advertising Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>a. Familiarize with advertising concepts.</li> <li>b. Able identify effective media choice for advertising.</li> <li>c. Develop ads for different media.</li> <li>d. Measure the advertising effectiveness.</li> <li>e. Analyze the role of advertising agency.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>10</b>
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audienceanalysis; Setting of advertising budget: Determinants and major methods.		
<b>Module No. 2: Media Decisions</b>		<b>07</b>
Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
<b>Module No. 3: Message Development</b>		<b>08</b>
Advertising appeals, Advertising copy and elements, Preparing ads for different media		
<b>Module No. 4: Measuring Advertising Effectiveness</b>		<b>10</b>
Evaluating communication and sales effects; Pre- and Post-testing techniques		
<b>Module No. 5: Advertising Agency</b>		<b>07</b>
<ol style="list-style-type: none"> <li>a) Advertising Agency: Role, types and selection of advertising agency.</li> <li>b) Social, ethical and legal aspects of advertising in India.</li> </ol>		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>1. Analyze the audience feedback on advertisement of FMCG.</li> <li>2. List out any ten products/services advertised through internet.</li> <li>3. Design any two ads for print media.</li> <li>4. Examine the legal aspects of advertising in India and submit the report.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>		

**Text Books:**

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion .An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning

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



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 3.6 (OEC) <b>Name of the Course:</b> Entrepreneurship Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a. Discover their strengths and weaknesses in developing the entrepreneurial mind-set.</li> <li>b. Identify the different Government Institutions/Schemes available for promoting Entrepreneurs.</li> <li>c. Understand the various aspects to set-up an Enterprises.</li> <li>d. Familiarise Mechanism of Monitoring and maintaining an Enterprises.</li> <li>e. Know the various features for successful/unsuccessful entrepreneurs.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>10</b>
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation- Idea Evaluation- Feasibility analysis- Finding team-Preparation of business model.		
<b>Module No. 2: Promoting Entrepreneur</b>		<b>08</b>
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
<b>Module No. 3: Enterprise Set-up</b>		<b>08</b>
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
<b>Module No. 4: Monitoring and Maintaining an Enterprise</b>		<b>10</b>
Introduction – Day to day monitoring mechanism for marinating an enterprise-Different Government Schemes supporting entrepreneurship.		
<b>Module No. 5: Caselets Discussion</b>		<b>06</b>
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>1. List out the discovery and evaluation of viable business ideas for new venturecreation.</li> <li>2. Practice critical talents and traits required for entrepreneurs such as problemsolving, creativity, communication, business math, sales, and</li> </ol>		

negotiation

3. List out practical issues in setting-up of different enterprises.
4. Analyze the impact of various Government schemes in promotion of entrepreneurs.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Entrepreneurship - Starting, Developing, and Management a new Enterprise –Hisrich and –Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, CambridgeUniversity Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

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

# Curriculum of IV Semester Courses

Advanced Corporate Accounting

Costing Methods & Techniques

Business Regulatory Framework

Constitution of India ( curriculum will be given by KSHEC)

Artificial Intelligence ( Curriculum will be given by KSHEC)

Sports/NCC/NSS/Others (if any)

1. Business Ethic

Or

2. Corporate Governance

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 4.1		
<b>Name of the Course:</b> Advanced Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ul style="list-style-type: none"> <li>a) Know the procedure of redemption of preference shares.</li> <li>b) Comprehend the different methods of Mergers and Acquisition of Companies</li> <li>c) Understand the process of internal reconstruction.</li> <li>d) Prepare the liquidators final statement of accounts.</li> <li>e) Understand the recent developments in accounting and accounting standards.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Redemption of Preference Shares</b>		<b>10</b>
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act2013) after redemption.		
<b>Module No. 2: Mergers and Acquisition of Companies</b>		<b>16</b>
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).		
<b>Module No. 3: Internal Reconstruction of Companies</b>		<b>10</b>
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
<b>Module No. 4: Liquidation of Companies</b>		<b>12</b>
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator’s Statement of Account. Liquidator’s remuneration. Problems on preparation of Liquidator’s Statement of Account.		
<b>Module No. 5: Recent Developments in Accounting and Accounting standards.</b>		<b>08</b>

Human Resource Accounting – Environmental Accounting Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

**Skill Development Activities:**

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any five cases of amalgamation in the nature of merger or acquisition of JointStock Companies.
4. List out legal provisions in respect of internal reconstruction.
5. List out any five Indian Accounting Standards.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa .B Advanced Corporate Accounting, HPH
3. Dr. Venkataraman. R – Advanced Corporate Accounting
4. S.N. Maheswari , Financial Accounting, Vikas publishing
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. RL Gupta, Advanced Accountancy, Sultan Chand
7. K.K Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. Srinivas Putty, Advanced Corporate Accounting, HPH.

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 4.2		
<b>Name of the Course: Costing Methods and Techniques</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	3+2 Hrs	56 Hrs
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ul style="list-style-type: none"> <li>a) The method of costing applicable in different industries.</li> <li>b) Determination of cost by applying different methods of costing.</li> <li>c) Prepare flexible and cash budget with imaginary figures</li> <li>d) Analyse the processes involved in standard costing.</li> <li>e) Familiarize with the Activity Based Costing and its applications.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Job and Contract Costing</b>		<b>12</b>
<p><b>Job Costing:</b> Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems.</p> <p><b>Contract Costing:</b> Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts- Problems.</p>		
<b>Module No. 2: Process and Service Costing</b>		<b>12</b>
<p><b>Process costing:</b> Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts.</p> <p><b>Service costing:</b> Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.</p>		
<b>Module No. 3: Activity Based Costing</b>		<b>10</b>
<p>Introduction - Weakness of conventional costing system – concept of ABC – Characteristics of ABC - Kaplan and Cooper’s Approach – cost drivers and cost pools – allocation of overheads under ABC — Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC – Problems.</p>		
<b>Module 4: Marginal Costing</b>		<b>12</b>
<p>Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.</p>		

<b>Module 5: Budgetary Control and Standard Costing</b>	<b>10</b>
<p><b>Budgetary Control</b> Introduction – Meaning &amp; Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets – Problems on Flexible budget and Cash budget only.</p> <p><b>Standard Costing</b> Introduction – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Naming the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.</li> <li>2. List out the modern costing tools in accounting field.</li> <li>3. Prepare flexible Budget and cash budget with imaginary figures</li> <li>4. Narrate the steps involved in standard costing. System.</li> <li>5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.</li> <li>6. Explain ABC. Illustrate how ABC can be applied.</li> <li>7. Any other activities in addition to the above, which are relevant to the course.</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; FreePress Publication; New York</li> <li>2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,</li> <li>3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.</li> <li>4. Shank and Govindarajan, Strategic Cost Management, Simon and Schuster, 36 New York.</li> <li>5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGrawHill Publications, New York.</li> <li>6. Mariyappa B Methods and Techniques of Costing. HPH.</li> </ol> <p><b>Note: Latest edition of Text books may be used.</b></p>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 4.3 <b>Name of the Course:</b> Business Regulatory Framework		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion, Seminar & field worketc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Recognize the laws relating to Contracts and its application in business activities.</li> <li>b) Acquire knowledge on bailment and indemnification of goods in a contractualrelationship and role of agents.</li> <li>c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and aseller.</li> <li>d) Distinguish the partnership laws, its applicability and relevance.</li> <li>e) Rephrase the cyber law in the present context.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Indian Contract Act, 1872</b>		<b>12</b>
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract		
<b>Module No. 2: The Sale of Goods Act, 1930</b>		<b>10</b>
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer		
<b>Module No. 3: Competition and Consumer Laws</b>		<b>12</b>
<b>The Competition Act 2002</b> – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. <b>Consumer Protection Act 1986</b> – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.		
<b>Module No. 4: Economic Laws</b>		<b>12</b>
<b>WTO patent rules</b> – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. <b>FEMA 1999</b> – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.		
<b>Module 5: Environment and Cyber Laws</b>		<b>10</b>



**Environment Protection Act 1986** – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.  
**Cyber Law:** Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.

**Skill Development Activities:**

1. Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. Discuss any one case law relating to minor.
4. State the procedure for getting patent for ‘inventions’ and / or ‘non-inventions’.
5. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
6. List out any top upcoming jobs in cyber security and examine the skills required for the same.
7. Any other activities, which are relevant to the course.

**Text Books:**

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

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

**4.4** Constitution of India curriculum will be given by KSHIC

**4.7** Curriculum of Artificial Intelligence will be given by KSHEC

## References

1. RBI Financial Education Handbook.
2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI.
3. NSE Academy Certification in Financial Markets (NCFM) Modules:
  - a. Macroeconomics for Financial Markets.
  - b. Financial Markets (Beginners Module)
  - c. Mutual Funds (Beginners Module)
  - d. Technical Analysis.

## Text Books

Sl No	Author	Title of the Book	Publisher
01	Prasanna Chandra	Financial Management	McGraw Hill Education
02	Aswath Damodaran	Corporate Finance	John Wiley & Sons Inc
03	Fischer & Jordan	Security Analysis & Portfolio Management	Prentice Hall

## Websites:

1. [www.sebi.gov.in](http://www.sebi.gov.in)
2. [www.nseindia.com](http://www.nseindia.com)
3. [www.amfiindia.com](http://www.amfiindia.com).

## Question Paper Pattern

1. **Internal Assessment** – 20 marks (based on practical lab-based assignments)
2. **End Semester Exam** – 30 marks

**Section A:** 4 out of 5 questions (2 marks each)  $4 \times 2 = 8$  Marks

**Section B:** 2 out of 3 questions (6 marks each)  $2 \times 6 = 12$  Marks

**Section C:** Compulsory:

Analysis of One Case (or) Two Case-lets  $1 \times 10 = 10$  Marks.

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## 1.1 Guidelines For Continuous Internal Evaluation and Semester End Examination

The Members of the Committee deliberated on the framework of Continuous Internal Evaluation (CIE) as well Semester End Examination (SEE) for the courses. 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	Assignment (s)	08 Marks
	Seminar (s)	08 Marks
	Attendance *	08 Marks
2	Internal Assessment Tests (IAT)	16 Marks
	Total of CIE (A)	40 Marks
3	Semester End Examination (SEE) (B)	60 Marks
	Total of CIE and SEE (A + B)	100 Marks

### \* Attendance

Up to 74.99	0 Mark
75-77.99	02 Marks
78-80.99	03 Marks
81-83.99	04 Marks
84-86.99	05 Marks
87-89.99	06 Marks
90-92.99	07 Marks
93 and above	08 Marks

- a. **Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 16% weightage (16 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 four marks each:
- 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/ Field visits
  - vi. Practical activities / Problem Solving Exercises
  - vii. Participation in Seminars/ Academic Events/Symposia, etc.
  - viii. Mini Projects/Capstone Projects
  - ix. Any other academic activity

- b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 40% weightage (40 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 34 marks each and the same is to be scaled down to 16 marks each. Standard format is given below.
- c. In case of 50 percent of CIE weightage courses, faculty members can choose assessments methods accordingly for the required marks as mentioned above.

## Suggestive Template for IAT

### Internal Assessment Test: Bachelor of Commerce (B.Com.)

**Course Code:**  
**Duration: 1½ Hours**

**Name of the Course:**  
**Total Marks: 34**

#### **SECTION-A**

I. Answer any two of the following questions. Questions are asked on Remembering.

(2 x 2 = 04)

- 1.
- 2.
- 3.

#### **SECTION- B**

II. Answer any two of the following questions. Questions are asked on Understanding.

(05 x 2= 10)

- 4.
- 5.
- 6.

#### **SECTION- C**

I. Answer any two of the following questions. Questions are asked on Understanding and Applying.

(10 x 2= 20)

- 7.
- 8.
- 9.

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Note: Internal Test question papers format is prepared based on Revised Bloom's Taxonomy.

[https://www.apu.edu/live\\_data/files/333/blooms\\_taxonomy\\_action\\_verbs.pdf](https://www.apu.edu/live_data/files/333/blooms_taxonomy_action_verbs.pdf)

#### **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 Universities/Institutes' norms. The Members of the Committee also deliberated on the framework of Semester End Examination (SEE) and suggested to give autonomy to Board of Studies (BOS) of Universities/Institutes to have their own Framework. The BOS of the Universities/Institutes shall prepare the SEE Framework by considering the 'Revised Bloom's Taxonomy', since the courses are designed based on Outcome Based Education.

**Instructions for Question Paper Setters:**

- 1 The question paper setter shall use Revised Bloom’s Taxonomy Action Verbs, since the students answers are assessed based on course outcomes. (As a part of OBE).
- 2 The question paper setter shall set the two/three questions from each module as per the pattern.
- 3 Each module can have sub-questions.  
Example:

- |           |             |
|-----------|-------------|
| 1. A..... | ( 02 Marks) |
| B.....    | (05 Marks)  |
| C.....    | (10 Marks)  |

- 4 While setting sub-questions, question paper setters can assign the weightage of the marks as per the need/importance of the questions, but it should not exceed the maximum marks of the module.

