



SILICON CITY COLLEGE, AUTONOMOUS
Re-Accredited by NAAC with 'A' Grade
Affiliated to Bengaluru North University

(Semester Scheme with Multiple Entry and Exit Options for Under Graduate Course)

SYLLABUS AS PER NEP GUIDELINES

SUBJECT: BACHELOR OF COMMERCE

With Effect from 2023-24 Onwards

2023-2024

I. INTRODUCTION

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

II COURSE OBJECTIVES

1. To give an insight into the areas of Accounting, Finance, Taxation, Marketing, Human Resource Management and the new developments in business management.
2. To prepare students for professions in the field of Accounting and Finance and the latest developments relating to the Accounting & Finance
3. To incentives the development of personal and executive skills in the students with the aim of enhancing the efficiency of decision making and strengthening the problem detection, analysis and solving skills
4. To enable students to understand and apply the latest developments in Information Technology to Accounting & Finance areas in order to develop core competencies for generate added value
5. To develop leaders who can head operations or logistics departments in the future in line with the latest developments in the field of Accounting & Finance
6. To develop global middle-level managers to address and solve real-time operational issues in the areas of Accounting & Finance

7. To enable students to gain command over the new e-commerce business models
8. To develop committed managers with ethical standards and values
9. To develop business philosophers with a focus on social responsibility and ecological sustainability

PROGRAM OUTCOMES:-

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

After the successful completion of the three year B.Com Programme, the graduate will be able to:

P01: Enhances skills to analyse and solve business and accounting related problems.

P02 : Provides practical knowledge for the productivity of business, accounting principles, tools and techniques to solve specific problems.

P03: To enhance leadership qualities in individual as well as group dynamics.

P04: To improve communication skills and effectively impart on various issues with commerce community.

P05: Enables identification and development of hidden talents, new ideas for better understanding of self and society and make students contributors to society and nation building to make them socially responsible citizens.

P06 : To enable students to perform effectively as an individual and in a team in both general and specific domains.

PROGRAMME SPECIFIC OUTCOMES :-

PSO1: Apply business skills in functional areas of commerce for organizational effectiveness.

PSO2: Appraise national and global economic, social and environmental issues related to business.

PSO3: Perform accounting, taxation, auditing and finance related roles in multinational organizations.

PSO4: Demonstrate Progressive learning of various tax issues and tax forms related to individuals and business and setting up their own business start up

PSO5: To manifest the students in professional exams like CA, UPSC, SSC, Banking Exams,

M.Com, MBA, MFA etc.

PSO6: To prepare graduates who contribute to the growth , sustainability and development of society through their creative entrepreneurship.

BACHELOR OF COMMERCE (B.COM.)

Name of the Course:

Course Code:

Duration: 1 Hours

Total Marks: 20

SECTION-A

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

1.

2.

3

SECTION-B

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

4.

5.

6.

SECTION- C

III. Answer any one of the following questions. (Questions are related to analysis and evaluation)

(1 X 8 = 8)

PATTERN OF QUESTION PAPER

SECTION-A 1. a,b,c,d,e,f,	(Conceptual questions) Answer any FOUR out of six sub questions	(04 X 02 = 8 Marks)
SECTION -B: 2,3,4,5,6	(Application questions) Answer any THREE out of five questions	(03 X 05 = 15 Marks)
SECTION-C: 7,8,9,10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 10 = 30 Marks)
SECTION-D 12	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01 X 07 = 07 Marks)
TOTAL		60 Marks

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

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
ESE	End Semester Examination
CIA	Continuous Internal Assessment
L+T+P	Lecture + Tutorial + Practical(s)

COURSE MATRIX

I SEMESTER								
Sl. No	Course Code	Title of the Course	Category	Teaching Hours per Week (L + T + P)	ES	CI	Total Marks	Credits
1	C23KN101	KANNADA	AECC	3+0+0	60	40	100	3
	C23HN101	HINDI						
2	C23GE101	ENGLISH	AECC	3+0+0	60	40	100	3
3	C23DC101	Financial Accounting	DSC – 1	4+0+0	60	40	100	4
4	C23DC102	Management Principles & Applications	DSC – 2	4+0+0	60	40	100	4
5	C23DC103	Principles of Marketing	DSC – 3	4+0+0	60	40	100	4
6	C23CC101	Environmental Studies	AECC	3+0+0	30	20	50	3
7	C23OECS101	Web Designing	OEC-1	3+0+0	60	40	100	3
8	UG23SE101	Health & Wellness	SEC-VB	1+0+0	-	25	25	1
9	UG23PE101	Yoga	SEC-VB	0+0+2	-	25	25	1
Sub –Total (A)					390	310	700	26

II SEMESTER

Sl. No	Course Code	Title of the Course	Category	Teaching Hours per Week (L + T + P)	ESE	CI A	Total Marks	Credits
1	C23KN201	KANNADA	AECC	3+1+0	60	40	100	3
	C23HN201	HINDI						
2	C23GE201	ENGLISH	AECC	3+1+0	60	40	100	3
3	C23DC201	Advanced Financial Accounting	DSC – 4	4+0+0	60	40	100	4
4	C23DC202	Corporate Administration	DSC – 5	4+0+0	60	40	100	4
5	C23DC203	Law & Practice of Banking	DSC – 6	4+0+0	60	40	100	4
6	C23SB101	Digital Fluency	SEC- SB	1+0+2	30	20	50	2
7	C23OECS201	E-Commerce	OEC-2	3+0+0	60	40	100	3
8	UG23EA201	Extension Activities	SEC -VB	0+0+2	-	25	25	1
9	UG23PE201	Sports	SEC -VB	0+0+2	-	25	25	1
Sub –Total (A)					390	310	700	25

III SEMESTER

Sl. No.	Course Code	Title of the Course	Category	Teaching Hours per Week (L + T + P)	ESE	CIA	Total Marks	Credits
1	C23KN301	KANNADA	AECC	3+1+0	60	40	100	3
	C23HN301	HINDI						
2	C23GE301	ENGLISH	AECC	3+1+0	60	40	100	3
3	C23DC301	Corporate Accounting	DSC – 7	4+0+0	60	40	100	4
4	C23DC302	Business Statistics	DSC – 8	4+0+0	60	40	100	4
5	C23DC303	Cost Accounting	DSC – 9	4+0+0	60	40	100	4
6	C23CC301	India & Indian Constitution	AECC	3+0+0	30	20	50	3
7	C23OECS301	Python	OEC-3	3+0+0	60	40	100	3
8	UG23PE301	Yoga	SEC -VB	0+0+2	-	25	25	1
9	UG23SO301	Social Internship	SEC -SB	0+0+2	-	25	25	1
Sub –Total (A)					390	310	700	26

IV SEMESTER

Sl. No.	Course Code	Title of the Course	Category	Teaching Hours per Week (L + T + P)	ESE	CIA	Total Marks	Credits
1	C23KN401	KANNADA	AECC	3+1+0	60	40	100	3
	C23HN01	HINDI						
2	C23GE401	ENGLISH	AECC	3+1+0	60	40	100	3
3	C23DC401	Advanced Corporate Accounting	DSC – 10	4+0+0	60	40	100	4
4	C23DC402	Costing Methods & Techniques	DSC – 11	4+0+0	60	40	100	4
5	C23DC403	Business Regulatory Framework	DSC – 12	4+0+0	60	40	100	4
6	C23SB404	Artificial Intelligence	SEC -SB	1+0+2	30	20	50	2
7	C23OECS401	Principles of Internet	OEC- 4	3+0+0	60	40	100	3
8	UG23PE401	Yoga	SEC -VB	0+0+2	-	25	25	1
9	UG23EA401	Extension Activities	SEC -SB	0+0+2	-	25	25	1

BCOM – V Semester

Sl. No.	Course Code	Title of the Course	Category	Teaching Hours per Week (L + T + P)	ESE	CIA	Total Marks	Credits
1	C23DC501	Financial Management	DSC – 13	3+0+2	60	40	100	4
2	C23DC502	Income Tax Law & Practice-I	DSC – 14	3+0+2	60	40	100	4
3	C23DC503	Principles & Practices of Auditing	DSC – 15	4+0+0	60	40	100	4
4	C23DE504	Elective -1	DSE-1	3+0+0	60	40	100	3
5	C23DE505	Elective – 2	DSE-2	3+0+0	60	40	100	3
6	C23VE506	Vocational Enhancement Course -1 A – GST Law & Practice B – Digital Marketing	VEC-1	2+0+2	50	50	100	3
7	C23SE507	Cyber Security	SEC -SB	2+0+2	50	50	100	3
8	UG23CO501	Corporate Internship	SEC- SB	0+0+2	-	25	25	1

Elective groups and courses

Course Code	Specialization	Subject
A1	Accounting	Indian Accounting Standards – I
F1	Finance	Financial Institutions and Markets
M1	Marketing	Retail Management
H1	Human Resources	Human Resources Development
I1	Information systems	Basics of Business Analytics

Under DSE, Dual specialization to be offered, students should choose two elective groups from the above elective groups mentioned. Same elective groups should be continued in 6th semester also.

BCOM – VI Semester

Sl. No.	Course Code	Title of the Course	Category	Teaching Hours per Week (L + T + P)	ESE	CIA	Total Marks	Credits
1	C23DC601	Advanced Financial Management	DSC – 16	3+0+2	60	40	100	4
2	C23DC602	Income Tax Law & Practice-II	DSC – 17	3+0+2	60	40	100	4
3	C23DC603	Management Accounting	DSC – 18	3+0+2	60	40	100	4
4	C23DE504	Elective -1	DSE-3	3+0+0	60	40	100	3
5	C23DE505	Elective -2	DSE-4	3+0+0	60	40	100	3
6	C23VE506	Vocational Enhancement Course -2 Assessment of persons other than individuals and filing of ITRs B- E-Commerce	VEC-2	2+0+2	50	50	100	3
7	UG23CO501	Case Study	SEC- SB			100	100	3

Elective groups and courses

Course Code	Specialization	Subject
A2	Accounting	Indian Accounting Standards – II
F2	Finance	Investment Management
M2	Marketing	Customer Relationship Management
H2	Human Resources	Culture Diversity at Workplace
I2	Information systems	HR Analytics

Note 1: Under DSE, Dual specialization to be offered, students should choose two elective groups from the above elective groups mentioned.

Name of the Program: Bachelor of Commerce (B.Com)
Course Code: C23DC101

Name of the Course: FINANCIAL ACCOUNTING

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.</p>		
<p>Course Outcomes: On successful completion of the course, the student will be able to acquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of business transactions.</p>		
<p>Syllabus</p>		
<p>Module:1 - THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING 12 Hrs Introduction; Meaning and Definition; Significance of Accounting; Functions of Accounting; Users of Accounting Information; Accounting Principles; Accounting Concepts and Conventions; Accounting equations - Problems on Accounting Equation; Accounting Standards - List of Indian Accounting Standards (IND AS).</p>		
<p>Module:2 – LEASING AND HIRE PURCHASE ACCOUNTING 16 Hrs Leasing – Elements of lease – Major Components of Lease Agreement – Types of Leasing – Leasing Financial Institutions in India (Theory). Hire Purchase Accounting - Meaning of Hire Purchase and Installment Purchase System; Hire Purchase v/s sale; Differences between Hire Purchase and Installment system; Meaning of technical terms – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price; Calculation of Interest; Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only and excluding repossession)</p>		

Module: 3 - DEPARTMENTAL ACCOUNTS**14 Hrs**

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

Module: 4 - BRANCH ACCOUNTS**12 Hrs**

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

Module: 5 EMERGING TRENDS IN ACCOUNTING**06 Hrs**

Digital transformation of Accounting – Green Accounting – Forensic Accounting – Human Resource Accounting – Social Responsibility Accounting – Inflation Accounting (Concepts Only)

Skill Developments Activities:

1. List out any five accounting standards with formats
2. Collection and recording of Hire Purchase Agreement.
3. Collection & recording of financial data of Departmental store
4. Collection of transactions relating to any branch and preparation of branch account
5. Preparation of Departmental Profit & Loss Account and Balance Sheet with Imaginary Figures.
6. Calculation of interest under different situations of Hire Purchase System.
7. Identifying latest innovations and developments in the field of Accounting.
8. Any other activities, which are relevant to the course

BOOKS FOR REFERENCE:

1. Arulanandam & Raman. Financial Accounting I, HPH.
2. Muralidhar, S., Jagadeesha, S. A., Sailaja, K. S & Narasappa N.P. Financial Accounting, Kalyani Publishers.
3. Anil Kumar, Rajesh Kumar and Mariyappa. Financial Accounting, Himalaya Publishing House.
4. Jayaram, Sairam, A., Vikram, K., and Yathiraju, K. Advanced Financial Accounting, Phoenix Publishing House.
5. Jawaharlal & Seema Srivastava. Financial Accounting, Himalaya Publishing House.
6. Maheswari, S. N. Financial Accounting, Vikas Publications.
7. Jain, S.P., and Narang, K.L., Financial Accounting, Kalyani Publishers.
8. Radhaswamy and Gupta R..L., .Advanced Accounting, Sultan Chand.
9. Janardhanan, Financial Accounting, Kalyani Publishers.
10. Guruprasad Murthy, Financial Accounting, Himalaya Publishing House.
11. Soundarrajan & Venkataramana K, Financial Accounting, VBH.

Course Outcomes:-

After the course, the student will be able to :-

CO1- Able to know the basic concepts of Accounting.

CO2- To know the aspects and its accounting procedure related to the hiring and purchasing of an asset.

CO3- To know its accounting aspects of maintaining accounts of the concerned departments of an organization.

CO4- able to know the maintenance of accounts branch wise of an business.

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	3	3	3
CO2	3	3	2	2	3	3
CO3	3	3	2	2	3	3
CO4	2	3	2	2	3	3

Co relation levels: 0- No correlation ; 1-Slight (Low); 2-Moderate(Medium) ; 3- Substantial (High)

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

Course Code: C23DC102

Name of the Course: MANAGEMENT PRINCIPLES AND APPLICATIONS

Course Credits	No. of Hours per week	Total No. Of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.		
Course Outcomes: On successful completion of the course, the students will be able to understand the principles of management of a business entity and life skills needed for effective management and navigate their lives.		
Syllabus		
Module:1-INTRODUCTION TO MANAGEMENT		12 Hrs
Introduction,Meaning,Definitions,Characteristics, Importance and Scope of Management; Management- as a Science,as an Art, as a a Profession;Meaning and Definitions of Administration; Differences between Management and Administration; Emerging issues in Management; Outsourcing; Virtual Organizations; TQM; Talent Management		
Module:2- PRINCIPLES AND FUNCTIONS OF MANAGEMENT		14 hrs
Principles of Management -Nature and Importance, F.W Taylor's Scientific Management; Henry Fayol's14 Principles of Management; Management By Objectives (MBO)- Meaning,Definition,Need, Benefits and Limitations; Management By Exception (MBE)- Meaning,Definition, Need, Benefit sand Limitations; Management functions- Planning, Organizing, Staffing, Directing, Coordinating, Communication & Controlling (Nature, Meaning, Definitions, Characteristics); Benefits & Limitations of Planning; Types of Plans.		

Module:3- ORGANISING, STAFFING AND COORDINATION**14 Hrs**

Organizing - Introduction, Meaning, Concept and Process; An overview of span of management - Line, Line & Staff, Functional and Matrix Organization; Decentralization; Delegation of authority; Formal and Informal Structure; Principles of Organizing; Staffing–Introduction, Meaning, Nature, Importance, Staffing Process coordination–Introduction, Concept, Principles of Coordination.

Module: 4- LEADERSHIP**10 Hrs**

Leadership - Meaning, Definition, Characteristics; Role and Qualities of a good Leader; Leadership Styles-Autocratic, Democratic, Free-rein; New-age leadership styles-servant leadership, level-5 leadership, transformation leadership, transactional leadership, negotiation leadership, moral leadership, women leadership and global business leadership style

Module5-MOTIVATION&CONTROLLING**10 Hrs**

Motivation- Nature, importance; Theories of Motivation– Maslow’s Need Hierarchy Theory, Mc Gregor’s Theory, X and Theory Y and Herzberg’s Two Factor Theory

Controlling: Concept, Process, Limitations; Principles of Effective Control; Major Techniques of control

-Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Basic Concepts & Theory only)

Skill Development Activities:

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business organization and collect the information on types of planning adopted by them.
3. Develop E-content for application of Maslow’s need hierarchy theory in the context of Indian population
4. Analyze the staffing process of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.
3. Any other activities, which are relevant to the course

BOOKS FOR REFERENCE:

1. Prasad, L.M.. Principles of management-Sultan Chand & Sons.
2. Rustum & Dava..Principles and Practice of Management, Vikas Publishing House.
3. Sharma & Shashi., Guptha K., Principles of Management, Kalyani Publishing House.
4. Gupta, C.B. Business Management-Sultan Chand & Sons.
5. Muralidharand et.al, M. Management Principles and Practice, Kalyani Publishers.
6. Ramachandraand et.al, K. Principles of Management, HPH.
7. Williams Tripathy..Management-Cengage Publishers.

Course Outcomes:-

After the course the student will be able to :-

CO1- Able to know the basic concepts of management and various business streams .

CO2- To apply the basic principles of management and planning function of his/ her business.

CO3- To understand the other major functions of management through organizing, staffing and co-ordination of a business.

CO4- able to apply the various leadership styles of business.

CO5- To understand the various types of motivation and controlling of the concerned business.

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	3	3	2	3	3
CO3	3	3	3	3	3	3
CO4	2	3	3	3	3	3
CO5	2	2	3	2	3	3

Co-relation levels: 0- No correlation ; 1-Slight (Low); 2-Moderate (Medium) ; 3-Substantial (High)

**Name of the Program :Bachelor of Commerce (B.Com)
Course Code: C23DC103**

Name of the Course: PRINCIPLES OF MARKETING

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, tutorials, Group discussion ,seminar ,case studies ,Lab & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to familiarize with the concepts, dimensions and trends in modern marketing practices		
Syllabus		
Module:1-INTRODUCTIONTOMARKETING		16 Hrs
Marketing - Meaning, Definition, Goals & Concepts; Approaches to Marketing; Selling vs Marketing; Functions of Marketing; Marketing Management – Meaning& importance; Marketing Environment –concept ,importance, Micro& Macro Environment.		
Module: 2 -CONSUMER BEHAVIOUR		7 Hrs
Consumer Behavior -Nature and Importance; Consumer buying decision process;Factors influencing on consumer buying behavior.		
Module: 3- MARKET SEGMENTATION		7Hrs
-Concept,importance and bases;Target market selection; Positioning concept-Importance and bases; Product differentiation v/s market segmentation.		

Module: 4-MARKETING MIX**20 Hrs**

Marketing Mix- Meaning and Elements.

Product, Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development, Branding, Packing and Packaging

Pricing–Factors Influencing Pricing, Methods of Pricing(meanings)and Pricing Policy.

Physical Distribution–Meaning,Factors affecting Channels of distribution,Types of Marketing Channels

Promotion–Meaning and Significance of Promotion, Personal Selling, Sales Promotion, Publicity, Public Relations, Advertising; Advertising Media; Advertising Budget; Bases for Advertising Budget; Advertising copy; Marketing Research.

Module: 5-RECENTDEVELOPMENTS INMARKETING**10 Hrs**

Social Marketing; online marketing;direct marketing; service green marketing; Rural marketing; Consumerism;Search Engine Marketing; Mobile Marketing; Marketing Analytics; Social Media Marketing; Email Marketing; Live Video Streaming Marketing; Network Marketing.

Skill Development Activities:

1. Suggest strategies for development of a new product
2. Study of Consumer Behavior for a product of your choice
3. Develop an Advertisement copy for a product
4. Prepare a chart for distribution network for different products
5. SWOC (Strengths, Weakness, Opportunities &Challenges) –of Digital Marketing
6. Structure of Point-of-sale System, E Way Bill, Fast Tag & Wireless Swiping Machines

BOOKS FOR REFERENCE:

1. Philip Kotler..Marketing Management,PHI.
2. Sontakki..Marketing Management, Kalyani Publishers.
3. Davar..Marketing Management,Vikas Publishing House.
4. Muralidharand et.al, S. Modern Marketing,Kalyani Publishers..
5. Rekha. M.P., & Vibha V. Marketing & Services Mgt,VBH.
6. Sunil Rao B. Marketing & Services Mgt, Himayala Publishing House..
7. Janardhan ,T. G., Leelavathy, A. M, Bhagya G..B, Marketing & Service Management, Kalyani Publishers.
8. Alice Mani..Marketing & Services Management, SBH
9. Gandhi, J.C. Marketing Management, TMH.
10. Stanton, W..J. Michael & Walker Fundamentals of Management, TMH.
11. Jayachandran, Marketing Management,Excel Books.
12. Venkatramana, K. Marketing Management, SHBP.

Course Outcomes:-

After the course, the student will be able to :-

CO1- Able to know the basic aspects of marketing of a business

CO2- To know the psychological aspects of a consumer of producing a products in a business.

CO3- To understand the various aspects of a market for targeting a consumer.

CO4-To know the various aspects of marketing mix for producing a product through the research in the field of marketing.

CO5- To understand the various trends in the field of marketing in today's era.

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	3	3	3	3
CO4	2	3	3	3	3	3
CO5	3	3	3	2	3	3`

Corelation levels: 0- No correlation ; 1-Slight (Low); 2-Moderate(Medium) ;

3- Substantial (High)

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

Course Code: C23CC101

Name of the Course: ENVIRONMENTAL SCIENCES

Course Credits	Number of Hours per Week	Total number of teaching hours
2	3	30 Hours
PEDAGOGY		
Class room lectures, tutorials, group discussion, seminar, case studies and field visit		
COURSE OUTCOMES		
On successful completion of the course, the students will be able to gain knowledge of how to protect natural resources and environmental pollution.		
Syllabus		
Module:1- INTRODUCTION TO ENVIRONMENTAL STUDIES		3 Hrs
Multidisciplinary nature of Environmental studies, scope and importance of environment, sustainable development and their concepts.		
Module: 2- ECO SYSTEM		4 Hrs
What is Ecosystem? Structure and functions of the ecosystem. A) Forest ecosystem B) Grassland ecosystem C) Desert ecosystem D) Aquatic ecosystem [Pond/lake; Rivers/Streams; Marine/Ocean] Energy flow in an ecosystem Food chain; Types of food chain; Food web and Ecological succession.		
Module:3- NATURAL RESOURCES		5 Hrs
What is Resource? Types of resources Land Resources: land use pattern or change in India, land degradation, soil erosion and deforestation. Causes and impacts due to mining, dams and their effects on tribal people. Water Resource: Use and over exploitation of surface and ground water, Floods, Droughts. Conflicts over water [Inter-state and Inter-national]. Energy Resource: Sources of energy, Renewable and Non-renewable source of energy. Alternative sources of energy		

<p>Module: 4- CONSERVATION OF BIODIVERSITY</p> <p>Types or levels of Biodiversity: Genetic, Species and Ecosystem diversity. Bio geographical classifications of bio diversity in India. Hot spots of Biodiversity. Endangered and Endemic flora and fauna in India. Man wildlife conflicts. Biodiversity conservation methods: In-situ and Ex-situ conservation. Values or service of Biodiversity.</p>	<p>4 Hrs</p>
<p>Module:5-ENVIRONMENTAL POLLUTION</p> <p>Types of pollution. causes, effects and controls measures of Air, Noise/Sound, Water, Land/Soil, radioactive pollution. Nuclear hazards and health risks: Bhopal gas tragedy, Chernobyl disaster, Fukushima daiichi. Solid waste management: Classifications, effects of solid waste. Solid waste management process, Disposal method.</p>	<p>4 Hrs</p>
<p>Module:6 NVIRONMENTAL POLICIES AND PRACTICES</p> <p>Climate change, Global warming, Ozone layer depletion, Acid rain. Environmental Laws: Environment protection Act Air (prevention and control of pollution) Act Water (prevention and control of pollution) Act Wildlife protection Act Forest conservation Act International agreements: Montreal and Kyoto protocol Tribal population and their rights</p>	<p>3 Hrs</p>
<p>Module: 7- SOCIAL ISSUES AND THE ENVIRONMENT</p> <p>World population statistics, India Demographics, Human population growth and impact on environment , human health and welfare, Resettlement and rehabilitation of Project affected persons, case studies, Disaster management, Floods, earthquakes, Cyclones and landslides, Emergency management, Environmental movements, Environmental ethics.</p>	<p>3 Hrs</p>
<p>Module:8- FIELD WORK</p>	<p>4 Hrs</p>
<p>SKILL DEVELOPMENTS ACTIVITIES</p> <ol style="list-style-type: none"> 1. Visit the nearest place to learn about the environmental protection. 2. Suggest the own way to control the industrial pollution. 3. Measure what are the ways to handle the disaster management. 	

TEXT & REFERENCE BOOKS

1. Nandhini, N., Sunitha, N. and Sucharita Tandon. Environmental Studies; Sapna Book House; Bangalore.
2. Pratul Biswas, Kalyan Biswas and Muthuraja S. Environmental Studies, Vision Book House.
3. Madhusudhan T. K., Anitha and Shalini P. Environmental Studies, Skyward Publishers; Bengaluru.
4. Desai R.G., Environmental Studies, Himalaya Publishing House.

Course Outcomes:

On successful completion of the course, the students will be able to

C01: To aware of the importance of the environment to human and non-human life.

C02: To understand the Eco system to sustain human and non-human life.

C03: To aware of protecting the natural resources in the earth.

C04: To eradicate environmental pollution

C05: To understand the environmental policies and practices and social issues.

	PO1	PO2	PO3	PO4	PO5	PO5
CO1	1	1	1	1	2	3
CO2	1	1	1	1	2	3
CO3	1	1	1	1	2	3
CO4	1	1	1	1	2	3
CO5	1	1	1	1	2	3`

Co-relation levels: 0- No correlation ; 1-Slight (Low); 2-Moderate(Medium) ;

3- Substantial (High)

**Name of the Program :Bachelor of Commerce (B.Com.)
Course Code: C23OECS101**

Name of the Course: WEB DESIGNING

Course Credits	Number of Hours per Week	Total number of teaching hours
3	3	45 Hours
PEDAGOGY Classroom's lectures, tutorials, Group discussion, seminar and case studies		
COURSE OUTCOMES On successful completion of the course, the students will be able		
Syllabus		
Module: 1- FUNDAMENTALS OF WEB		12 Hrs
Internet, World Wide Web (www), web pages, Browser, Web Servers, Proxy Servers, Search Engines, Uniform Resource Locator (URL), Domain Name System (DNS), Types of Websites (Static and Dynamic Websites), IP Addresses.		
Module: 2- HYPERTEXT MAKEUP LANGUAGE		11 Hrs
Introduction, Features of HTML, Basic Structure of HTML, Comments, Head Tags, Title Tags, Body Tags, Text Formatting, HTML Colors, Paragraphs, Headings, Marquee tag, Creating, Saving and executing an HTML Pages.		
Module: 3- HTML LIST		11 Hrs
Ordered lists, Unordered lists, Definition lists. HTML Images: Adding Images to Web page, Resizing an Image, Alternative (ALT) Text, HTML Links: Text and Image Links. Design a simple web page about your college.		
Module: 4- HTML TABLES		11 Hrs
Table Cells, Rows and Columns, Table headers, Table Borders, Colspan and Rowspan. Create your class time table using HTML tags. HTML Forms: Text Boxes, Text Areas, Check Boxes, Radio Buttons, Drop-down lists, Submit Button, Reset Button. Create a simple college admission application form		

SKILL DEVELOPMENTS ACTIVITIES

1. Develop a simple college website
 1. Create a basic website by using the div tag
 2. Create a responsive web page by using the advanced HTML tags
 3. Create a simple registration form and accept the input from the user and store it in the database.

TEXT & REFERENCE BOOKS

- 1 . Thomas Powell. HTML& CSS, The Complete Reference, 5th edition.
2. Deitel, P. J., & Deitel, H.M, Pearson Internet and World Wide Web How to program,
- 3 . Robert, W., and Sebestra (2013). “Programming the World Wide Web”, 7th Edition /4th edition Addison Wesley Publication.
4. Jeremy Osborn. Web Designing with HTML& CSS Digital classroom.

Course Outcomes:-

After the course, the student will be able to :-

CO1: Describe the introduction to HTML and what basic web design is.

CO2: Identify how to create a simple web page

CO3: Identify adding web links and images

CO4: Demonstrate creating tables

CO5: Identify how to create html forms.

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	1	3	3	3	3
CO2	2	1	3	3	3	3
CO3	2	2	3	3	3	3
CO4	2	1	3	3	3	3
CO5	2	1	3	3	3	3`

Co-relation levels: 0- No correlation ; 1-Slight (Low); 2-Moderate(Medium) ; 3- Substantial (High)

II SEMESTER

Name of the Program: Bachelor of Commerce (B.Com)
Course Code: C23DC201

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

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hours
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 familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions.		
Syllabus:		
Module: 1 - CONSIGNMENT ACCOUNTS		10 Hrs
Consignment - Introduction & Meaning; Consignor & Consignee; Types of Commission; Normal Loss & Abnormal Loss; Valuation of Closing Stock; Journal Entries & Ledger Accounts in the books of Consignor and Consignee when Goods are Invoiced at Cost Price and at Selling Price.		
Module: 2 - ACCOUNTING FOR JOINT VENTURES		12 Hrs
Joint Venture – Introduction, Meaning & Objectives; Distinction between Joint Venture and Consignment; Distinction between Joint Venture and Partnership; Maintenance of Accounts in the books of co-ventures; Maintaining Separate Books for Joint Venture; Preparation of Memorandum Joint Venture – Problems		

Module: 3 - ROYALTY ACCOUNTS**12 Hrs**

Royalty - Meaning and definition; Technical Terms – Royalty, Royalty Agreement, Landlord, Minimum Rent, Short Workings, Renouncement of Short Working under restrictive (Fixed Period) and non-restrictive (Floating Period), Renouncement within the Life of the Lease; Accounting Treatment for Strike and Stoppage of work; Accounting Treatment in the books of Lessee and lessor – Journal entries and Ledger Accounts with minimum rent account.

Module: 4 – FIRE INSURANCE CLAIMS FOR LOSS OF STOCK AND LOSS OF PROFIT.**10 Hrs**

Meaning, importance and types of Insurance, Meaning and types of Claims, Meaning - Need and Advantages of Fire Insurance - Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Over Insurance, Average Clause and Claim. Ascertainment of Fire Insurance Claim including problems on Abnormal Line of Goods - Problems.

Module: 5 COMPUTERISED ACCOUNTING SYSTEM**16 Hrs**

Computerized Accounts by using Accounting Software – Introduction, Meaning of Accounting Software, Types of Accounting Software. Tally: Concept – Features – Importance – Creating a Company – Configure and Features settings – Creating Accounting Ledgers and Groups – Creating Stock Items and Groups – Voucher Entry in Tally, Different Types of Voucher – Problems on Voucher Entry – Preparation of Financial Statements (Trial Balance, Profit and Loss Account and Balance Sheet).

Skill Development Activities:

1. Preparation of Consignment account with imaginary figures.
2. List the types of business which comes under consignment.
3. Preparation of Joint Venture Agreement.
4. Collection & recording of Royalty agreement with regard to any suitable situation.
5. Preparation of list of items which comes under Royalty accounts.
6. Identify the procedure and documentation involved in the fire insurance claims.
7. List the steps involved in the Installation of Tally Software.

BOOKS FOR REFERENCE

1. Arulanandam & Raman . Advanced Accountancy, HPH.
2. Muralidhar, S., Jagadeesha, S . A., Sailaja K . S., & Narasappa P. R. Advanced Financial Accounting, Kalyani Publishers.
3. Anil Kumar, Rajesh Kumar and Mariyappa . Advanced Financial Accounting, Himalaya Publishing House.
4. Alice Mani, Advanced Financial Accounting , SBH.
5. .Maheswari, M.N., Financial Accounting , Vikas Publication.
6. Jain, S.P., and Narang, K.L. Financial Accounting, Kalyani Publication.
7. Souandranjan & Venkataramana , K.. Financial Accounting, SHBP.
8. Janardhanan, Advanced Financial Accounting, Kalyani Publishers.
9. Radhaswamy and Gupta, R.L., Advanced Accounting, Sultan Chand.
10. Shukla, M. C., and Grewel. , Advanced Accounting.
11. Mariyappa, B. E. Business and Accounting, Himalaya Publishing House.

Course Outcomes:-

After the course, the student will be able to :-

CO1- Develop an understanding of Consignment Accounts.

CO2- Understand the accounting treatment for Joint venture Transactions.

CO3- Learn the accounting treatment for Royalty Transactions.

CO4-Learn the computation of amount of claims for loss of stock and loss of profit in case of Fire Insurance.

CO5- To understand the various trends in the field of marketing in today's era.

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	2	3	3
CO2	3	3	2	2	3	3
CO3	3	3	2	2	3	3
CO4	3	3	2	2	3	3
CO5	3	3	3	3	3	3

Co-relation levels: 0- No correlation ; 1-Slight (Low); 2- Moderate (Medium) ; 3- Substantial (High)

Course Code: C23DC202

Name of the Course: CORPORATE ADMINISTRATION

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy:		
Classroom lecture, Case studies, Group discussion, Seminar & fieldwork		
Course Outcomes:		
On successful completion of the course, enable the students to get familiarized with the existing Corporate Law and Governance		
Syllabus:		
Module:1-INTRODUCTION TO COMPANY		14 hrs
Company – Introduction, Meaning, Definition, Features; Companies Act 1956 as repealed by Companies Act of 2013;Kinds of Companies–One Person Company, Private Company ,Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company ,Body Corporate, Listed Company		
Module:2 -FORMATION OFCOMPANY		16 hrs
Introduction to Formation of Company Promotion Stage; Meaning of Promoter, Position of Promoter & Functions of Promoter Incorporation Stage;Meaning& contents of Memorandum of Association&Articles of Association;Distinction between Memorandum of Association and Articles of Association; Certificate of Incorporation subscription Stage–Meaning&contents of Prospectus; Statement in lieu of Prospects;Issue,allotment & Forfeiture of shares; Book Building Process, Commencement Stage–Document to be filed; e filing; Registrar of Companies ;Certificate of Commencement of Business		

Module:3 -CORPORATEGOVERNANCE**10 hrs**

Key Managerial Personnel – Managing Director, Whole time Directors, Chief Financial Officer, Resident Director,Independent Director;Auditors–Appointment,Powers-Duties&Responsibilities;AuditCommittee& CSR Committee; Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.

Module:4- Corporate Meetings**10 hrs**

Introduction, Importance, types, Resolutions, Minutes of meeting; Requisites of a valid meeting – Notice, Quorum, Proxies, Voting; Registration of resolutions; role of a company secretary in convening the meetings.Internal Audit for Governance–nature, scope, function, planning process,investigation of fraud,internal audit reports;Statutory Audit for Governance : An introduction to e-governance and XBRL.

Module:5 -WINDING-UP OF COMPANIES**10 hrs**

Winding-up-Introduction&Meaning,Modes of Windingup;Consequence of Windingup;Official Liquidator, Role & Responsibilities of Liquidator; Defunct Company; Insolvency Code; Administration of NCLT,CLAT& Special Courts.

Skill Development Activities:

1. Drafting of Memorandum of Association , Drafting Articles of Association.
2. Drafting Notice of Company Meetings –Annual , Special, Extra ordinary and Board meetings.
3. Drafting Resolutions of various meetings–different types.
4. Chart showing different types of companies.
5. Collecting & recording the practice of corporate governance in India

BOOKS FOR REFERENCE

1. Maheshwari, S.N.,. Elements of Corporate Law, Himalaya Publishing House.
2. Balchandran, Business Law for Management, Himalaya Publishing House.
3. Bhaskar, B.G., MaheshKumar K.R., Corporate Administration, VBH.
4. ..Reddy P.N., and Appanaiah, H. J. Essentialsof Company Law and Secretarial Practice, Himalaya Publishing House.

5. Shukla, M..C., & Gulshan, Principles of Company Law.
6. Venkataramana, K. Corporate Administration, SHBP.
7. .Kapoor, N.D., Company Law and Secretarial Practice,Sultan Chand..
8. Bansal, C.L., Business and Corporate Law.
9. Bhandari ,M..C., Guide to Company Law Procedures, Wadhwa Publication.
10. .Kuchal, S.C., Company Law and Secretarial Practice.
11. Sharma-Business, S.C., Law- I.K. International Publishers.

Course Outcomes:-

After the course, the student will be able to :-

- CO1- To understand the introduction about the company and its types as per companies Act, 2013
- CO2- To know the procedure involved in the formation of a company.
- CO3- To understand the roles and responsibilities of key people and its governance.
- CO4- To know the various aspects of conducting corporate meetings and internal audit of governance.
- CO5- To understand the procedure of winding of company through corporate laws.

	PO 1	PO2	PO 3	PO4	PO5	PO6
CO1	3	3	3	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	3	3	3
CO4	3	3	2	3	3	3
CO5	3	3	2	3	3	3

Co-relation levels: 0- No correlation ; 1-Slight (Low); 2-Moderate(Medium) ; 3- Substantial (High)

Course Code: C23DC203

Name of the Course: LAW & PRACTICE OF BANKING

Course Credits	No .of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy:		
Classroom lectures, case studies ,group discussion, seminars & fieldwork etc.,		
Course Outcomes:		
On successful completion of the course, the students shall be able to gain knowledge about banker customer relations, role of banks and different type of negotiable instruments.		
Syllabus		
Module: 1 - INTRODUCTION TO BANKING		10 Hrs
Introduction-Origin of Banking-Meaning-need-Importance-Primary, Secondary and Modern functions of banks; Customers and Account Holders: Introduction- Procedure and practice in opening and operating accounts of different customers (Minors-Joint Stock Companies- Partnership Firms)		
Module: 2 – PAYING AND COLLECTING BANKER		14 Hrs
Paying Banker: Introduction -Meaning-Role-Functions-Duties-Precautions and their Statutory protection and Rights-Dishonor of cheques by paying Banker-Grounds of Dishonor-Consequences of wrongful Dishonor of cheques; Collecting Banker: Introduction -Meaning- Legal status of collecting Banker-Precautions and statutory protection to collecting Banker; Holder for value-Holder in due course- Banker and Customer Relationships(General and Special relationship)		
Module: 3 –BANKING RELATED LAWS		10 Hrs
RBI Act1934; Evolution of Central Bank-Characteristics-Social and Economic Objectives: The Banking Regulation Act1949; Introduction-Objectives: State Bank of India Act 1955- History-features-New rules of SBI Bank: Deposit Insurance and Credit Guarantee Corporation Act 1961-Origin-Objectives of DICGC Act 1961.		

Module: 4 –NEGOTIABLE INSTRUMENTS**12 Hrs**

Introduction-Meaning and Definition-Features-Kinds of Negotiable Instruments: Promissory Notes-Bills of Exchange-Cheques -Crossing of Cheques- Types of Crossing; Endorsements: Introduction-Meaning-Essentials &Kinds of Endorsement-Rules of Endorsement.

Module:5-RECENT DEVELOPMENTS IN BANKING**14 Hrs**

Introduction-New Technology in Banking-E-Services-Debit and Credit Cards-Internet Banking-EFT-MICR- RTGS-NEFT-ECS-Payment Banks-Digital Wallet- Crypto Currency - KYC norms-ATM-E-Payments-E-Money- Artificial Intelligence(AI) and Machine Learning(ML)-Robotic Process Automation(RPA)-Cloud computing- Cyber security and Fraud prevention in Banking Sector-Future of Banking

SKILLDEVELOPMENT ACTIVITIES:

1. Refer to RBI website and identify the different types of banks operating in India.
2. Visit any public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
3. Collect and fill out dummy account opening forms for different types of customer
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.

BOOKS FOR REFERENCE

1. Gordon & Natarajan. Banking Theory Law and Practice, Himalaya Publishing House.
2. Srivastava, S.P. Banking Theory & Practice
3. Maheshwari, S. N. Banking Law and Practice, Kalyani Publishers.
4. Shekar, K.C, Banking Theory Law and Practice, Vikas Publication.
5. AliceMani, Banking Law and Operation, SBH.

Course Outcomes:

On successful completion of the course, the students shall be able to

CO1: Summarize the relationship between banker & customer and different types of functions of bankers.

CO2: Analyze the role, functions and duties of paying and collecting banker.

CO3: Make use of the procedure involved in opening and operating different accounts.

CO4: Examine the different types of negotiable instruments & their relevance in the present context. Estimate possible developments in the banking sector in the coming days

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	3	2	3	3	3
CO2	1	2	2	2	3	3
CO3	2	2	2	2	3	3
CO4	2	2	2	1	3	3

Co-relation levels: 0- No correlation ; 1-Slight (Low); 2-Moderate(Medium) ; 3- Substantial (High)