



BENGALURU NORTH UNIVERSITY

DEPARTMENT OF COMMERCE

Tamaka, Sri Devraj Urs Extension, Kolar, 563103.



Chairman, BoS

Dr. M Muniraju

Professor, Department of Commerce, Bengaluru City University

**Syllabus Framed as per the National Educational Policy – 2020
Academic Year - 2021-21**

12th , 16th and 22nd OCT 2021

PROCEEDINGS OF UG BOS MEETING OF B.COM (HONS), B.COM(A&F) HONS, B.COM (BUSINESS ANALYTICS) HONS, B.COM (LOGISTICS AND SUPPLY CHAIN MANAGEMENT) HONS, BBA (TRAVEL AND TOURISM MANAGEMENT) HONS, BBA (TRAVEL AND HOSPITALITY MANAGEMENT) BBA (HOSPITAL AND HEALTH CARE MANAGEMENT) COURSES

Proceedings of BOS of-UG - B.Com (Hons), B.Com (A&F) Hons, B.Com (Business Analytics) Hons, B.Com (Logistics and Supply Chain Management) Hons, BBA (Travel and Tourism Management) Hons, BBA(Travel and Hospitality Management) BBA (Hospital and Health Care Management) courses for the academic year 2021-2022 meeting held on 12th, 16th and 22nd October 2021 at the Chamber of the Principal ,Government First Grade College, Hoskote at 10:00 AM under the Chairmanship of Prof. M. Muniraju. The Board has agreed and approved the Course Matrix and the Syllabus of first year for the above mentioned courses. In case of any input requirements, it shall be initiated by the Chairman and necessary modifications shall be done as approved by the Board.

MEMBERS PRESENT

1.	Prof. M.Muniraju Ex- Chairman and Dean, Department of Commerce, Bengaluru City University	Chairman
2.	Prof. R. Sarvamangala , Professor, Department of Commerce, Bangalore University	External Member
3.	Dr.G.H. Nagaraj , Principal, Government First Grade College, Harohalli	External Member
4.	Dr. Chandrakantha K , Professor and Dean, Faculty of Commerce, Bengaluru North University, LBS Government First Grade College, R.T Nagar	External Member
5.	Dr. S. Muralidhar , Associate Professor and Head, Department of Commerce, Government First Grade College, Kolar	MEMBER
6.	Dr. Muninarayanappa , Principal, Government First Grade College, Hosakote	MEMBER
7.	Dr. Milind Dete ,FCMA Director- Learning ISDC	External Member
8.	Sri Gaurav Kapur , Head of Policy ACCA,	External Member
9.	Sri B.V. Murali Krishna , Additional Commissioner Commercial Tax Department , GOK	External Member
10.	Dr. Shailaja K , Associate Professor, Department of Commerce , Government First Grade College for Boys, Kolar	MEMBER
11.	Dr. Sairam A , Assistant Professor, Department of Commerce , Government First Grade College,Vemagal	MEMBER

Co-Opted Members

1.	Dr Gurumurthy , Department of Commerce, Government First Grade College, Magadi	Co-Opted Member
2.	Girish .B.N , Assistant Professor, Department of Commerce, Government First Grade College, Fazer Town, Bengaluru	Co-Opted Member
3.	Dr. Swaminath. S , Department of Commerce, Government First Grade College, Kengeri, Bengaluru	Co-Opted Member
4.	Narendra R S , Department of Commerce, Government First Grade College, Kolar	Co-Opted Member

Minutes of the Meeting

1. Prof.M. Muniraju, Department of Commerce, Bengaluru City University, welcomed all the BOS Members of the B.Com and BBA Board for BOS meeting which was scheduled on 12.10.2021, 16.10.2021 and 22.10.2021.
2. The Chairman of BOS highlighted the importance in implementing the salient features of National Education Policy in the UG curriculum and urged all the BOS members to adopt the innovative and goal oriented curriculum structure that would enable the students to have a successful career and become responsible citizens.
3. The BOS members presented their views on the inclusion of relevant subjects , contents ,modifications required for the existing subjects and also presented a wide list of skill based and value based subjects that are required to be included in the curriculum. All these modifications were extensively discussed and the curriculum structure was finalised with the consensus of all the members and was duly accepted by the Chairman.
4. Based on the recommendations of the members of the BOS the Chairman resolved and accepted the New Scheme of Teaching, Evaluation and Curriculum from the Academic year 2021-22 based on National Education Policy 2020 for four year B.Com and BBA Under Graduate Program.

Chairman - BOS



BENGALURU NORTH UNIVERSITY

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

**Based on
National Education Policy – 2020**

**for
Four Year Under-Graduate Program**

**Bachelor of Commerce (B.COM) - HONORS DEGREE
(CBCS -SEMESTER SCHEME)**

- A. Regulations**
- B. Course Matrix**
- C. Curriculum of Courses**

**Chairman, BoS
Dr. M Muniraju
Professor, Department of Commerce, Bengaluru City University**

DEPARTMENT OF COMMERCE

**Tamaka, Sri Devraj Urs Extension,
Kolar, 563103.**

REGULATIONS PERTAINING TO B.COM – F&A DEGREE ACCORDING TO NEP – 2020

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 program 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 making them as critical thinkers thereby students can address the issues related to industry and other business sectors.

II 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 incentivize 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 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

III. GRADUATE ATTRIBUTES

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:

- **Disciplinary Knowledge**
Capability of executing comprehensive knowledge and understanding of one or more disciplines that form part of commerce.
- **Communication Skills**
Ability to communicate long standing, unsolved problems in commerce; Ability to show the importance of commerce as precursor to various market developments since the beginning of civilization.

- **Critical Thinking**
 - Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
 - Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.
- **Problem solving**

Capability to reduce a business problem and apply the classroom learning into practice to offer a solution for the same; Capabilities to analyse and synthesize data and derive inferences for valid conclusion; Able to comprehend solutions to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, Taxation and so on.
- **Research Related Skills**
 - Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic;
 - Ability to identify the developments in various branches of Commerce and Business.
- **Information and Communication Technology (ICT) digital literacy**

Capability to use various ICT tools (like spreadsheet) for exploring, analysis, and utilizing the information for business purposes.
- **Self-directed Learning**

Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
- **Moral and Ethical Awareness/Reasoning**

Ability to ascertain unethical behavior, falsification, and manipulation of information; Ability to manage self and various social systems
- **Life-long learning**

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

IV. ELIGIBILITY FOR ADMISSION

Candidates who have completed two years Pre – University course of Karnataka State or its equivalent as notified by the university from time to time are eligible to seek admission for this course

V. DURATION OF THE PROGRAMME

The Duration of the Programme is Four (04) years of Eight Semesters. Progressive Certificate, Diploma, Bachelor Degree or Bachelor Degree with Honors provided at the end of each year of Exit of the Four years Undergraduate Programme respectively

Exit with	Credits Requirement*
Certificate at the Successful Completion of First Year (Two Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	50
A Diploma at the Successful Completion of the Second Year (Four Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	(50 + 50) 100
Basic Bachelor Degree at the Successful Completion of the Third Year (Six Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	(50 + 50 + 44) 144
Bachelor Degree with Honours in a Discipline at the Successful Completion of the Four Years (Eight Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	(50 + 50 + 44 + 41) 185

V. MEDIUM OF INSTRUCTION

The medium of instruction shall be English. However, a candidate is permitted to write the examination either in English or in Kannada (Kannada version Only for Theory Papers).

VI. ATTENDANCE

- For the purpose of calculating attendance, each semester shall be taken as a Unit.
- A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
- A student who fails to satisfy the above condition shall not be permitted to take the University examination.

VII. TEACHING AND EVALUATION

M.Com graduates with B. Com, B.B.M, BBA & BBS as basic degrees from a recognized university are only eligible to teach and to evaluate the Courses (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective Board of Studies.

VIII. RECORD MAINTENANCE AND SUBMISSION

- Every college is required to establish an Innovative business lab / computer lab to enable students to get practical knowledge of business activities and online learning.
- In every semester, the student should keep a record of the Business Lab/Field Study Activity and submit it to the concerned faculty.
- The BOE is authorized to make random surprise visits to the colleges and verify record-books and the internal marks awarded.

IX. Guidelines for Continuous Internal Evaluation (CIE) and Semester End Examination (SEE)

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)	
A	Continuous & Comprehensive Evaluation (CCE)	20 Marks
B	Internal Assessment Tests (IAT)	20 Marks
	Total of CIE (A+B)	40 Marks
C	Semester End Examination (SEE)	60 Marks
	Total of CIE and SEE (A + B + C)	100 Marks

A. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. The faculty member can select any four of the following assessment methods, Minimum of four of the following assessment methods of (5) marks each:

- Individual Assignments
- Seminars/Classroom Presentations/ Quizzes
- Group Discussions /Class Discussion/ Group Assignments
- Case studies/Case lets
- Participatory & Industry-Integrated Learning/ Field visits
- Practical activities / Problem Solving Exercises
- Participation in Seminars/ Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects
- Any other academic activity.

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

C. In the case of 50 percent of CIE weightage courses, faculty members can choose assessment methods accordingly for the required marks as mentioned above.

Template for IAT
Internal Assessment Test Bachelor of Commerce (B.Com.)

Name of the Course:
Duration: 1 Hours

Course Code:
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)

- 7.
- 8.

XXXXXXXXXX

X. APPEARANCE FOR THE EXAMINATION

A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.

XI. 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

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)



BENGALURU NORTH UNIVERSITY
DEPARTMENT OF COMMERCE B.COM DEGREE
(CBCS -SEMESTER SCHEME) – 2021-22

COURSE MATRIX
FIRST SEMESTER

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L + T + P)	SE E	CIE	Total Marks	Credit
1	Lang.1.1	Language-I Kannada/Hindi/Urdu/ Sanskrit/Others	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language–II English	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+1+0	60	40	100	4
4	B.Com.1.2	Management Dynamics and Applications	DSC	3+1+0	60	40	100	4
5	B.Com.1.3	Modern Marketing	DSC	3+1+0	60	40	100	4
6	B.Com.1.4	Excel Analytics - I	SEC-SB	1+0+2	50	50	100	2
7	B.Com.1.5	Health & Wellness	SEC-VB	0 + 0 + 2	-	50	50	1
8	B.Com 1.6	Physical Education - Yoga	SEC-VB	0 + 0 + 2	-	50	50	1
9	B.Com.1.7	<i>Any one of the following</i> (Within the Faculty) a. Managerial Ethics (Across the Faculty) b. Entrepreneurship & Start-ups c. Accounting for everyone d. Corporate Environment (Refer Annexure)	OEC	3+0+0	50	50	100	3
Sub–Total(A)					400	300	700	25

Note:

* **Within the Faculty:** The Course 1 is meant for Commerce Students and shall be taught by Commerce Teachers (Both B. Com & BBA Teachers)

* **Across the Faculty:** The Courses (2 & 3) are meant for Other Department / Discipline Students and shall be taught by Commerce Teachers (Both B. Com & BBA Teachers)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50

students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching

SECOND SEMESTER

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language-I Kannada/Hindi/Urdu /Sanskrit/Others	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language–II English	AECC	3+1+0	60	40	100	3
3	B.Com.2.1	Advanced Financial Accounting	DSC	3+1+0	60	40	100	4
4	B.Com.2.2	Corporate Administration/ Business Mathematics & Logical Reasoning	DSC	3+1+0	60	40	100	4
5	B.Com.2.3	Indian Financial System	DSC	3+1+0	60	40	100	4
6	B.Com.2.4	Environmental Studies	AECC	1+0+2	50	50	100	2
8	B.Com.2.5	Physical Education - Sports	SEC – VB	0+0+2		50	50	1
9	B.Com.2.6	NCC/NSS/R&R(S&G)	SEC-VB	0+0+2		50	50	1
7	B.Com 2.7	Any one of the following (Within the Faculty) a. Retail Management (Across the Faculty) b. Banking Innovation c. Event Management d. Financial Literacy (Refer Annexure)	OEC	3+0+0	50	50	100	3
Sub–Total(B)					450	350	800	25

Note:

* **Within the Faculty:** The Course 1 is meant for Commerce Students and shall be taught by Commerce Teachers (Both B. Com & BBA Teachers)

* **Across the Faculty:** The Courses (2 & 3) are meant for Other Department / Discipline Students and shall be taught by Commerce Teachers (Both B. Com & BBA Teachers)

Note: Students will be formed in to batches of 30 each to provide a practical exposure of either Excel in the Business Labs. Lab record is required to be maintained for CIE

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

Course Code: B.Com. 1.1

Name of the Course: FINANCIAL ACCOUNTING

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

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.

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.

Syllabus

Module:1 - THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING 10 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

Module:2 - HIRE PURCHASE ACCOUNTING 16 Hrs

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)

Module: 3 - DEPARTMENTAL ACCOUNTS 16 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 14 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)

Skill Developments Activities:

- List out any five accounting standards with formats
- Collection and recording of Hire Purchase Agreement.
- Collection & recording of financial data of Departmental store
- Collection of transactions relating to any branch and preparation of branch account
- Preparation of Departmental Profit & Loss Account and Balance Sheet with Imaginary Figures.
- Calculation of interest under different situations of Hire Purchase System.
- Any other activities, which are relevant to the course

BOOKS FOR REFERENCE:

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja & Prof. P R Narasappa– Financial Accounting- Kalyani Publishers
3. Anil Kumar, Rajesh Kumar and Mariyappa - Financial Accounting - HPH

4. Prof. Jayaram, Dr. Sairam A, Dr. Vikram K, Dr. Yathiraju K - Advanced Financial Accounting – Phoenix Publishing House
5. Jawaharlal & Seema Srivastava - Financial Accounting - HPH
6. Dr. S.N. Maheswari - Financial Accounting - Vikas Publications
7. S P Jain and K. L. Narang - Financial Accounting- I - Kalyani Publishers
8. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand
9. Dr. Janardhanan - Financial Accounting - Kalyani Publishers
10. Guruprasad Murthy - Financial Accounting - HPH
11. Soundarrajan & K. Venkataramana - Financial Accounting - SHBP
12. Dr.Venkataraman & others (7 lecturers) - Financial Accounting - VBH

Name of the Course: **MANAGEMENT DYNAMICS AND APPLICATIONS**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.		
<u>Course Outcomes:</u>		
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		10 Hrs
Introduction, Meaning, Definitions, Characteristics, Importance and Scope of Management; Management - as a Science, as an Art and as 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's 14 Principles of Management; Management By Objectives (MBO) - Meaning, Definition, Need, Benefits and Limitations; Management By Exception (MBE) - Meaning, Definition, Need, Benefits and 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, MOTIVATION & CONTROLLING		18 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		
Motivation - Nature, importance; Theories of Motivation– Maslow's Need Hierarchy Theory, McGregor's Theory, X and Theory Y and Herzberg's Two Factory 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 Developments Activities:		
<ol style="list-style-type: none"> 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.
6. Any other activities, which are relevant to the course

BOOKS FOR REFERENCE:

1. Koontz & O'Donnell - Management- McGraw-Hill
2. L M Prasad - Principles of management- Sultan Chand & Sons
3. Rustum & Davar - Principles and practice of Management - Vikas Publishing House
4. Sharma & Shashi K Gupta – Principles of Management - Kalyani Publishing House
5. C. B Gupta-Business Management- Sultan Chand & Sons
6. Dr.S.Muralidhar and et.al - Management Principles and Practice- Kalyani Publishers
7. K Ramachandra and et.al. - Principles of Management - HPH
8. Williams Tripathy- Management- Cengage Publishers

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

Course Code: B.Com. 1.3

Name of the Course: MODERN MARKETING

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able familiarize with the concepts, dimensions and trends in modern marketing practices		
Syllabus		
Module: 1 - INTRODUCTION TO MARKETING 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 & MARKET SEGMENTATION 12 Hrs		
Consumer Behavior - Nature and Importance; Consumer buying decision process; Factors influencing consumer buying behavior Market segmentation - Concept, importance and bases; Target market selection; Positioning concept - Importance and bases; Product differentiation v/s market segmentation		
Module: 3 - 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.		
Module: 4 - RECENT DEVELOPMENTS IN MARKETING 08 Hrs		
Social Marketing; online marketing; direct marketing; services marketing; green marketing; Rural marketing; Consumerism; Search Engine Marketing; Mobile Marketing; Marketing Analytics; Social Media Marketing; Email Marketing; Live Video Streaming Marketing; Network Marketing		
Skill Developments Activities:		
<ol style="list-style-type: none">1. Suggest strategies for development of a new product2. Study of Consumer Behavior for a product of your choice3. Develop an Advertisement copy for a product4. Prepare a chart for distribution network for different products5. SWOC (Strengths, Weakness, Opportunities & Challenges) – of Digital Marketing6. 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. Dr.S.Muralidhar and et.al - Modern Marketing- Kalyani Publishers
5. Rekha. M.P. &Vibha V – Marketing & Services Mgt – VBH
6. Sunil B. Rao - Marketing & Services Mgt – HPH
7. Janardhan T.G., Leelavathy AM, Bhagya G.B – Marketing & Service Management - Kalyani Publishers
8. Dr. Alice Mani - Marketing & Services Management - SBH
9. J.C. Gandhi - Marketing Management - TMH
10. Stanton W.J, Michael & Walker - Fundamentals of Management - TMH
11. Jayachandran - Marketing Management - Excel Books
12. K. Venkatramana - Marketing Management – SHBP
13. P N Reddy & Appanniah - Essentials of Marketing Management – HPH
14. K. Karunakaran - Marketing Management - HPH
15. Ramesh and Jayanthi Prasad - Marketing Management - I.K. International Publishers
16. Lamb & Hair- Marketing- Cengage Publishers

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

Course Code: B.Com. 1.4

Name of the Course: Excel Analytics - I

Course Credits	No. of Hours per week	Total No. of Teaching Hours
2 Credits	3 Hrs	28 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to Understand the basic concepts of Spreadsheet, summarize data using Functions, Apply Conditions using formulas and Functions, implement financial Accounting concepts in Spreadsheet		
Syllabus		
Module: 1 - INTRODUCTION (08 Hrs)		
Introduction to spreadsheets; Office Suite overview; Basic text and cell formatting; Basic arithmetic calculation; Paste special; Freeze pane; Auto completion of series; Sort and filter; Charts		
Module: 2 - SUMMARIZE DATA USING FUNCTIONS (10 Hrs)		
Perform calculations by using the SUM, MIN and MAX, COUNT, AVERAGE, logical operations by using the IF function, SUMIF, AVERAGEIF, COUNTIF		
Module: 3 - TEXT FUNCTIONS (10 Hrs)		
Data validation - Text Functions: LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE.		
Skill Developments Activities:		
<ul style="list-style-type: none">● Enter class data into rows and columns● Create Draft Marks Card in Spreadsheet● Create Draft profit and Loss and Balance Sheet in Spreadsheet● Create GST Invoice in Spreadsheet with Tax Rate● Any other activities, which are relevant to the course.		
Reference Books:		
<ul style="list-style-type: none">● Rohit Khurana - Learning MS-Word and MS-Excel● Dr. R S Narendra et. al - Excel made easy – Kalyani Publishers● Adam Ramirez - Excel Formulas and Functions 2020: The Step by Step Excel Guide with Examples on How to Create Powerful Formulas● Kogent Learning Solutions Inc - Excel 2013 in Simple Steps● Harjit Suman - Excel Formulas and Functions: The Step by Step Excel Guide on how to Create Powerful Formulas		
Note: Latest edition of textbooks and reference Books may be used		

Name of the Program: Bachelor of Commerce (B.Com.)**Course Code: B.Com. 2.1****Name of the Course: ADVANCED FINANCIAL ACCOUNTING**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
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		
<u>Syllabus:</u>		
Module: 1 - CONSIGNMENT ACCOUNTS		14 Hrs
Consignment - Introduction & Meaning; Consignor & Consignee; Goods Invoiced at Cost Price; Goods Invoiced at Selling Price; Normal Loss & Abnormal Loss; Valuation of Stock; Stock Reserve; Journal Entries & Ledger Accounts in the books of Consignor and Consignee		
Module: 2 - ACCOUNTING FOR JOINT VENTURES		14 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		14 Hrs
Royalty - Meaning and definition; Technical Terms – Royalty, Royalty Agreement, Landlord, Minimum Rent, Short Workings, Recoupment of Short Working under restrictive (Fixed Period) and non-restrictive (Floating Period), Recoupment 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 - CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPAN		14 Hrs
Meaning & Objectives of Conversion; Purchase Consideration - Methods of Calculation of Purchase Consideration - Lump Sum Method- Net Assets Method - Net Payment Method; Mode of Discharge of Purchase Consideration; Ledger Accounts in the Books of Vendor; Incorporation Entries in the Books of Purchasing Company; Preparation of Balance Sheet in Vertical form.		
Skill Development Activities:		
<ol style="list-style-type: none"> 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 		
BOOKS FOR REFERENCE		
<ol style="list-style-type: none"> 1. Arulanandam & Raman - Advanced Accountancy - HPH 2. Dr.S.Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja & Prof. P R Narasappa– Advanced Financial Accounting- Kalyani Publishers 3. Anil Kumar, Rajesh Kumar and Mariyappa - Advanced Financial Accounting - HPH 4. Dr. Alice Mani - Advanced Financial Accenting - SBH 5. Dr. S.N. Maheswari - Financial Accounting - Vikas Publication 6. S P Jain and K. L. Narang - Financial Accounting - Kalyani Publication 7. Souandrajan & K. Venkataramana - Financial Accounting - SHBP 8. Dr.Janardhanan - Advanced Financial Accounting - Kalyani Publishers 9. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand 10. M.C. Shukla and Grewel - Advanced Accounting 		

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

Course Code: B.Com. 2.2(a)

Name of the Course: CORPORATE ADMINISTRATION

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work		
<u>Course Outcomes:</u>		
On successful completion of the course, enable the students to get familiarized with the existing Corporate Law and Governance		
<u>Syllabus:</u>		
Module:1 - INTRODUCTION TO COMPANY		12 hrs
Company – Introduction, Meaning, Definition, Features; Companies Act 1956 as repealed by Companies Act 2013; Kinds of Companies – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company		
Module: 2 - FORMATION OF COMPANY		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 - CORPORATE GOVERNANCE		18 hrs
Key Managerial Personnel – Managing Director, Whole time Directors, Chief Financial Officer, Resident Director, Independent Director; Auditors – Appointment, Powers - Duties & Responsibilities; Audit Committee & CSR Committee; Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal. Corporate Meetings – 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: 4 - WINDING-UP OF COMPANIES		10 hrs
Winding-up - Introduction & Meaning, Modes of Winding up; Consequence of Winding up; 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, Extraordinary 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. S.N Maheshwari - Elements of Corporate Law - HPH. 2. Balchandran – Business Law for Management - HPH 3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH		

4. .Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH
5. M.C. Shukla & Gulshan - Principles of Company Law
6. K. Venkataramana - Corporate Administration - SHBP
7. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand
8. C.L Bansal - Business and Corporate Law
9. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication
10. S.C. Kuchal - Company Law and Secretarial Practice
11. S.C. Sharma - Business Law - I.K. International Publishers
12. S.N Maheshwari - Elements of Corporate Law - Vikas Publishers
13. Dr. Avtar Singh - Company Law
14. Gower & Davies – The Principles of Modern Company Law

Course Code: B.Com. 2.2(b)**Name of the Course: BUSINESS MATHEMATICS AND LOGICAL REASONING**

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

Pedagogy:

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

Course Outcome:

On successful completion of the course, the students will be familiarized with various applications of mathematical techniques towards solving business problems and develop reasoning ability.

Syllabus:

Module: 1 - NUMBERSYSTEM AND SET THEORY **12Hrs**
Number System: Introduction, Natural Numbers, Integers, Prime Numbers, Rational and Irrational numbers, Real Numbers, HCF and LCM (Simple problems)
Set Theory: Theory of Sets – Set Theory- Venn diagram

Module: 2 - TYPES OF EQUATIONS AND MATRICES **18 Hrs**
Equations: Linear equations, Simultaneous equations (only two variables), Elimination and substitution methods only, Quadratic equations - Factorization and formula methods ($ax^2 + bx + c = 0$ form only); Application of equations in business and management.
Matrices: Algebra of Matrices, Inverse of a Matrix, Problems on linear equations in two variables using Cramer's rule. Application of Matrices in Business

Module: 3 - PROGRESSIONS **10 Hrs**
 Arithmetic Progression, Finding the 'nth' term of AP & Sum to nth term of AP; Geometric Progression – Finding the 'nth' term of GP and sum to 'nth' term of GP

Module: 4 - COMMERCIAL ARITHMETIC AND LOGICAL REASONING **16 hrs**
Interest: Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio.
Proportions: Third, fourth and inverse proportion- problems.
Logical Reasoning: Number Series, Coding and Decoding and Odd man out; Direction Tests, Seating Arrangements; Blood Relations, Syllogism

SKILL DEVELOPMENT ACTIVITIES:

1. Draft a chart on number system and its application
2. Show a chart for different kinds of equations
3. Application of Matrix in Business Problems
4. Develop an example on application of progression in real life situation
5. Draft the procedure of discounting of bills by commercial banks
6. Take the previous UPSC, KPSC, Banks, Insurance company, Railway board question papers and solve numerical aptitude and reasoning segments
7. Learning Mathematical applications and decision-making using MS-Excel Functions

BOOKS FOR REFERENCE

1. Albright - Business Analytics - Cengage
2. R.G.Saha – Methods and Techniques for Business Decisions - VBH
3. Dr. Sancheti and Kapoor - Business Mathematics and Statistics - Sultan Chand
4. Zamarudeen - Business Mathematics Vikas
5. R.SBhardwaj - Mathematics for Economics and Business
6. Anderson & Sweeny - Essentials of Business Analytics - Cengage
7. Madappa, Mahadi Hassan, M .Iqbal Taiyab –Business Mathematics - Subhash
8. G.R.Veenaand Seema - Business Mathematics and Statistics - I. K. International Publishers
9. Rajesh S Rajaghatta - Methods and Techniques for Business Decisions - Kalyani Publishers

Name of the Program: Bachelor of Commerce (B.Com.)**Course Code: B.Com. 2.3****Name of the Course: INDIAN FINANCIAL SYSTEM**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, enable the students with basic theory and recent practices of financial system both in Indian as well as global context		
Syllabus		
Module: 1 - INTRODUCTION TO FINANCIAL SYSTEM IN INDIA		12 Hrs
Overview of Financial System; Structure; Regulation & Functions Financial Instruments- Financial Markets – Capital Market – Money Market – Characteristics of Financial Market – Key elements of well-functioning of Financial system- Economic indicators of financial development.		
Module: 2 - FINANCIAL MARKETS AND INSTRUMENTS		18 Hrs
Financial Markets - Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments; Capital Market Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers. Methods of Capital Issue in New issue market – Initial Public Offering (IPO), Right Issue, Follow on Public Offer (FPO), Private Placement, Qualified Institutional Placement (QIP) , Offer for sale (OFS), Indian Depository Receipt (IDR), American Depository Receipt (ADR) & Global Depository Receipt (GDR) – Stock Exchange in India – Meaning & Functions		
Module: 3 - OVERVIEW OF FINANCIAL INSTITUTIONS		16 Hrs
Commercial Banking; Types of Banks; Role of Commercial Banks; Recent Developments in Commercial Banking; RBI – Features, Powers & Role of RBI in credit creation & control; IRDA – Duties, Powers & Functions; LIC & GIC – Overview, Objectives & Functions; Mutual Funds – Concept, Types and Benefits of Mutual Funds; Role of SEBI in Mutual Funds; NBFC – Concept & Classification; Other important Financial Institutions – Merchant Banks, Investment Banks, Credit Unions, Savings and Loan Associations (meaning only); Brief about Financial Inclusion.		
Module: 4 - FINANCIAL SERVICES		14 Hrs
Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none"> • Chart showing the structure of Indian Financial System • Structure of Commercial Banks in India • Select any Mutual Fund and examine various closed and open – ended schemes offered • Visit any financial institution and prepare a report regarding its structure, functions and performance. • Analyze the ratings given by any credit rating agency, for at least 5 companies. • Conduct a mock stock-trading session and record the outcome 		
BOOKS FOR REFERENCE		
<ol style="list-style-type: none"> 1. Meir Kohn - Financial Institutions and Markets - Tata Mc Graw Hill 2. R.M Srivastava & D. Nigam - Dynamics of Financial Markets & Institutions in India - Excel Books 3. L M Bhole - Financial Institutions and Markets - Tata Mc Graw Hill 4. Murthy E.N - International Finance & Risk Management 5. Howells, P and K. Bain - Financial Markets and Institutions - Prentice Hall 6. Mishkin, F. and S. Eakins - Financial Markets and Institutions - Pearson Education 7. Dr. K. Venkataramanappa - SHB Publications 		

ANNEXURE –
OPEN ELECTIVES

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

Course Code: B.Com. 1.5 (a)

Name of the Course: Managerial Ethics

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to understand the basic knowledge of managerial ethics and values and its relevance in modern context.		
Syllabus		
Module: 1 – Introduction to Ethical Concepts		10 Hrs
Ethics: Introduction, Meaning, Scope; Types of Ethics; Characteristics; Factors influencing Managerial Ethics; Importance of Managerial Ethics; Arguments for and against Managerial ethics; Corporate Social Responsibility – Issues of Management – Crisis Management		
Module: 2 – Personal Ethics		10 Hrs
Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.		
Module: 3 –Ethics in Management		10 Hrs
Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.		
Module: 3 –Corporate Governance		10 Hrs
Corporate Governance: Meaning, scope; composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.		
Skill Development:		
<ul style="list-style-type: none">• State the arguments for and against business ethics• Make a list of unethical aspects of finance in any organization• List out ethical problems faced by managers• List out issues involved in Corporate Governance.• List out unethical aspects of Advertising		
Books for Reference:		
<ol style="list-style-type: none">1. Murthy CSV - Business Ethics and Corporate Governance - HPH2. Dr. Muralidhar S & others – Managerial Ethics – Kalyani Publishers3. Bholananth Dutta, S.K. Podder – Corporation Governance - VBH.4. Dr. K. Nirmala, Karunakara Readdy - Business Ethics and Corporate Governance - HPH5. H.R.Machiraju - Corporate Governance6. K. Venkataramana - Corporate Governance - SHBP7. N.M.Khandelwal - Indian Ethos and Values for Managers8. S Prabhakaran - Business ethics and Corporate Governance9. C.V. Baxi - Corporate Governance10. R. R. Gaur, R. Sanghal, G. P. Bagaria - Human Values and Professional ethics11. B O B Tricker - Corporate Governance - Principles , Policies and Practices12. Michael, Blowfield - Corporate Responsibility13. Andrew Crane - Business Ethics14. Ghosh - Ethics in Management and Indian ethos		

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

Course Code: B.Com. 1.5 (b)

Name of the Course: Entrepreneurship & Start-ups

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u>		
On successful completion of the course, the students develop the entrepreneurship abilities and opportunities and the course aims at imparting skills and techniques of exploring these opportunities through the formulation of a bankable project. It is also aimed to study the formalities of setting up of a company and its management		
Syllabus		
Module: 1 - INTRODUCTION TO ENTREPRENEURSHIP		10 Hrs
Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise – Functions of Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs		
Module: 2 – BUSINESS PLAN		10 Hrs
Business model: Meaning, designing, analyzing and improvising; Business Plan – Meaning, Scope and Need; Financial, Marketing, Human Resource and Production/Service Plan; Business plan Formats; Project report preparation and presentation; Why some Business Plan fails?		
Module: 3 – FORMATION OF A BUSINESS ENTITY		08 Hrs
Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study.		
Module: 4 – GOVERNMENT SCHEMES & POLICIES		12 Hrs
Government Schemes and Policies for Entrepreneurship Development: Start up India, Make in India, Atal Innovation Mission, STEP, JAM, STAND-UP India, TREAD, PMKVY, Schemes of DST, DIPP, MSME Single Point Registration Scheme, Ministry of Agriculture and Farmers Welfare-The Venture Capital Assistance Scheme, GoI-Pradhan Mantri Mudra Yojana, Small Industries Development Bank of India (SIDBI), Sustainable Finance Scheme, Department Of Science & Technology (DST)		
Skill Developments Activities:		
<ul style="list-style-type: none">• A detailed Business plan is to be prepared, submitted and presented as process of CEE• Preparation of a Project report to start a SSI Unit.• Preparing a letter to the concerned authority-seeking license for the proposed SS Unit• Format of a business plan.• A Report on the survey of SSI units in the region where college is located.• Chart showing financial assistance available to SSI along with rates of interest.• Chart showing tax concessions to SSI both direct and indirect.• Success stories of Entrepreneurs in the region		

REFERENCE BOOKS

1. Vasanth Desai - Management of Small Scale Industry - HPH
2. Mark. J. Dollinger - Entrepreneurship – Strategies and Resources - Pearson Edition
3. Dr. Venkataramana - Entrepreneurial Development - SHB Publications
4. Udai Pareek and T.V. Rao, - Developing Entrepreneurship
5. Rekha & Vibha – Entrepreneurship Development - VBH
6. S.V.S. Sharma - Developing Entrepreneurship, Issues and Problems
7. B. Janakiraman , Rizwana M - Entrepreneurship Development - Excel Books
8. Srivastava - A Practical Guide to Industrial Entrepreneurs
9. Anil Kumar - Small Business and Entrepreneurship I.K. International Publishers
10. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
11. Bharusali - Entrepreneur Development
12. Satish Taneja - Entrepreneur Development
13. Vidya Hattangadi - Entrepreneurship
14. N.V.R Naidu - Entrepreneurship Development, I.K. International Publishers

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 1.5 (c)****Name of the Course: Accounting for Everyone**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.		
Syllabus		
Module: 1 – Introduction to Accounting		12 Hrs
Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations and individuals; Accounting Concepts & Conventions Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
Module: 2 – Recording of Transactions		12 Hrs
Transactions and recording of transactions Features of recordable transactions and events, Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger – Simple problems		
Module: 3 – Final Accounts of Sole Proprietorship Concerns		12 Hrs
Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet		
Module: 4 – Computerized Accounting		4 Hrs
Introduction to Computerized Accounting Systems: Introduction to popular accounting softwares		
Skill Developments Activities:		
<ul style="list-style-type: none"> • Prepare a set of Final Accounts with imaginary figures • List out the popular Accounting Software in practice • Visit an outlet near your place and understand the process of accounting followed 		
Reference Books:		
<ol style="list-style-type: none"> 1. Hatfield, L - Accounting Basics - Amazon Digital Services LLC. 2. Dr. Muralidhar S & others – Basics of Financial Accounting – Kalyani Publishers 3. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D - Introduction to Financial Accounting - Pearson Education 4. Siddiqui, S. A - Book Keeping &Accountancy -Laxmi Publications Pvt. Ltd. 5. Sehgal, D - Financial Accounting -Vikas Publishing House Pvt. Ltd 6. Tulsian, P. C - Financial Accounting - Tata McGraw Hill Publishing Co. Ltd. 7. Mukharji, A., & Hanif, M - Financial Accounting - Tata McGraw Hill Publishing Co. Ltd. 8. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K - Financial Accounting - Vikas Publishing House Pvt. Ltd 9. Mukherjee, S., & Mukherjee, A. K - Financial Accounting - Oxford University Press 10. Jain, S. P., & Narang, K. L – Financial Accounting – Kalyani Publishers 		

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

Course Code: B.Com. 1.5 (d)

Name of the Course: Corporate Environment

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work

Course Outcomes:

On successful completion of the course, the students will be able to understand the corporate style of working and the laws governing the corporate administration

Syllabus

Module: 1 - INTRODUCTION TO COMPANY

10 Hrs

Company: Meaning, Definition, Features; Steps in formation of Joint Stock Company; 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 OF A COMPANY

12 Hrs

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.

Module: 3 – COMPANY ADMINISTRATION

10 Hrs

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

Module: 4 - CORPORATE MEETINGS

08 Hrs

Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a valid meeting

Skill Developments Activities:

- Drafting of Memorandum of Association, Drafting Articles of Association.
- Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
- Drafting Resolutions of various meetings – different types.
- Chart showing Company's Organization Structure.
- Chart showing different types of Companies.

Reference Books:

1. S.N Maheshwari - Elements of Corporate Law - HPH.
2. Dr. Muralidhar & Others – Corporate Environment – Kalyani Publishers
3. Balchandran – Business Law for Management - HPH
4. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH
5. Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH.
6. M.C. Shukla & Gulshan - Principles of Company Law.
7. K. Venkataramana - Corporate Administration – SHBP
8. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand.

9. C.L Bansal - Business and Corporate Law
10. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication
11. S.C. Kuchal - Company Law and Secretarial Practice
12. S.C. Sharma - Business Law - I.K. International Publishers
13. S.N Maheshwari - Elements of Corporate Law - Vikas Publishers

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

Course Code: B.Com. 2.5 (a)

Name of the Course: Retail Management

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to acquire the skills required to be directly employed as a sales or marketing executive manager or to start a retail business of their own.		
Syllabus		
Module: 1 - INTRODUCTION TO RETAIL BUSINESS		10 Hrs
Introduction to retailing; Retail Business – Introduction, Definition and scope; functions of retailing; evolution of retailing, types of retail, trends in retailing industry, benefits of retailing, retailing environment. Retail theories – Wheel of Retailing – Retail life cycle. Factors influencing retail business in India; Present Indian retail scenario		
Module: 2 - RETAIL OPERATIONS		10 Hrs
Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.		
Module: 3 – RETAIL MARKETING & PROMOTION		12 Hrs
Retail marketing and promotion: Nature and scope; relationship marketing; market strategies; Understanding the retail customer; population analysis; demographic analysis; consumer behavior Retail promotion Mix: - Retail promotion program, retail advertising media, promotional budget.		
Module: 4 - INFORMATION SYSTEM IN RETAILING		08 Hrs
Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system		
Skill Developments Activities:		
<ul style="list-style-type: none">● Draw a retail life cycle chart and list the stages● Draw a chart showing a store operation● List out the major functions of a store manager diagrammatically● List out the current trends in e-retailing● List out the Factors Influencing in the location of a New Retail outlet		
REFERENCE BOOKS		
<ol style="list-style-type: none">1. Suja Nair - Retail Management - HPH2. Dr. Muralidhar & Others – Retail Management – Kalyani Publishers2. Karthic – Retail Management - HPH3. S.K. Poddar & others – Retail Management - VBH.4. R.S Tiwari - Retail Management - HPH5. Barry Bermans and Joel Evans - Retail Management – A Strategic Approach - PHI6. A.J.Lamba - The Art of Retailing - Tata Mc Graw Hill7. Swapna Pradhan - Retailing Management - TMH8. K. Venkataramana - Retail Management - SHBP		

9. James R. Ogden & Denise T - Integrated Retail Management
10. A Sivakumar - Retail Marketing - Excel Books
11. Ogden - Biztantra
12. Levy & Weitz - Retail Management - TMH
13. Rosemary Varley, Mohammed Rafiq - Retail Management
14. Chetan Bajaj - Retail Management - Oxford Publication.
15. Uniyal & Sinha - Retail Management - Oxford Publications.
16. Araif Sakh - Retail Management

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

Course Code: B.Com. 2.5 (b)

Name of the Course: Banking Innovation

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to understand the banking technology and their recent developments and enhance their knowledge on banking concepts and techniques		
Syllabus		
Module: 1 – Introduction to Banking		10 Hrs
Banking: Introduction, History and definition; banking operations, distinction between Retail and Corporate / Wholesale Banking, Role of Commercial Banks in credit creation, Concept of RTGS, NEFT		
Module: 2 – Retail Banking Products		10 Hrs
Retail Products: Retail Products Overview, Approval process for retail loans, credit scoring, Important Asset Products such as Home Loans, Auto / Vehicle Loans, Educational Loans, Credit / Debit Cards, Other Products / Remittances / Funds Transfer.		
Module: 3 – Innovative Banking Products		10 Hrs
Securitization, mortgage-based securities, Trends in banking: Innovative Insurance products, Demat services, online / Phone Banking, Property services, Investment advisory / Wealth management, Reverse Mortgage – Growth of e-banking, Cross- selling opportunities. Recovery of Retail Loans – Defaults, Rescheduling, recovery process. SARAFAESI Act, DRT Act, use of Lok Adalat forum		
Module: 4 – Digital Banking		10 Hrs
Digital Banking Products; Cards; EMV technology; ATMs; Cash Deposit machines; Cash Recyclers; Mobile Banking; Internet Banking; UPI payments; POS terminals; Branchless Banking; Payment Systems; Marketing of Digital Banking Products; New Developments and Innovations in Banking		
Skill Development:		
<ul style="list-style-type: none">• Filling of application for opening a Bank Account• Preparations of Bank Reconciliation Statement• Identify and compare the banking delivery channels of nationalized banks and private banks• List out the boons and the banes of computerization of banks operations.• Current issues in banking technology to be discussed in class		
Books for Reference:		
<ol style="list-style-type: none">1. Kaptan S S & Choubey N S, “E-Indian Banking in Electronic Era”, Sarup & Sons, New Delhi 2003.2. Vasudeva, “E-Banking”, Common Wealth Publishers, New Delhi, 2005.3. Chandramohan : Fundamental of Computer Network I.K. International Publishers4. Efraim Turban, Rainer R. Kelly, Richard E. Potter, “Information Technology”, John Wiley & Sons Inc, 2000.5. Andrew S. Tanenbaum, “Computer Networks”, Tata McGraw Hill, 3rd Edition, 20016. Padwal & Godse : Transformation of Indian Banks with Information Technology.		

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

Course Code: B.Com. 2.5 (c)

Name of the Course: Event Management

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work

Course Outcomes:

On successful completion of the course, the students will be able to understand the conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations

Syllabus

Module: 1- INTRODUCTION TO EVENT MANAGEMENT

10 Hrs

Event- Meaning- Why Event Management- Analysis of Event, Scope of Event, Decision Makers- Event Manager Technical Staff- Establishing of Policies & Procedure- Developing Record Keeping Systems.

Module: 2-EVENT MANAGEMENT PROCEDURE

10 Hrs

Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water Taxes Applicable.

Module: 3-CONDUCT OF AN EVENT

10 Hrs

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event- Checklist, Computer aided Event Management– Roles & Responsibilities of Event Managers for Different Events.

Module: 4 CORPORATE EVENTS

10 Hrs

Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events And Reporting.

Skill Development:

1. Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC.
2. Preparing Budget for conduct of National level intercollegiate sports events.
3. Preparation of Event Plan for College day Celebrations
4. Preparation of Budget for Conducting inter collegiate Commerce Fest.

Books for Reference:

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Dr. Muralidhar & others – Event Management – Kalyani Publishers
3. Ghouse Basha – Advertising & Media Mgt, VBH.
4. Anne Stephen – Event Management, HPH.
5. K. Venkataramana, Event Management, SHBP.
6. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
7. The Complete Guide to successful Event Planning – Shannon Kilkenny
8. Human Resource Management for Events – Lynn Van der Wagen (Author)
9. Successful Team Management (Paperback) – Nick Hayed (Author)
10. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
11. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher - 2009

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

Course Code: B.Com. 2.5 (d)

Name of the Course: Financial Literacy

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to understand the basics of savings, investments, institutions, financial markets, insurance which enables the student to take sound financial decisions		
Syllabus		
Module: 1 – Basics of Savings and Investment		10 Hrs
Concept of Savings & Investment; Savings Vs Investment, Power of Compounding; investment objectives; Risk and Return; Inflation effects on Investment; Various Assets Class		
Module: 2 - Financial Markets		10 Hrs
Capital Market; Money Market, Securities - Equity, Debentures or Bonds, IPOs and FPOs, Mutual Funds, Types of Mutual Funds, Brokers, sub-brokers, Process for becoming a capital market investor		
Module: 3 – Insurance Products		10 Hrs
Insurance Policies - Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Understanding of Ponzi Schemes		
Module: 4 - Tax saving Schemes		10 Hrs
Government Schemes; National Saving Certificates; Public Provident Fund; Post Office Schemes; Equity Linked Savings Schemes; Retirement Benefits Schemes - NPS (New Pension System)		
Skill Development:		
<ul style="list-style-type: none">• Analyze the risk-return factors of any 4 asset classes• List out the top 10 Mutual Funds based on their performance for the past 5 years• List out at least 10 stock-brokers in Equity Markets• List out the 10 IPOs that have been issued in the recent past• Critically analyze the performance of PPF & ELSS		
Books for Reference:		
<ol style="list-style-type: none">1. Meir Kohn - Financial Institutions and Markets - Tata Mc Graw Hill2. R.M Srivastava & D. Nigam - Dynamics of Financial Markets & Institutions in India - Excel Books3. L M Bhole - Financial Institutions and Markets - Tata Mc Graw Hill4. Murthy E.N - International Finance & Risk Management5. Howells, P and K. Bain - Financial Markets and Institutions - Prentice Hall6. Valdez, S. & P. Molyneux - An Introduction to Global Financial Markets - Macmillan7. Mishkin, F. and S. Eakins - Financial Markets and Institutions - Pearson Education8. Dr. K. Venkataramanappa - SHB Publications		