



**VIVEKANANDA COLLEGE OF ARTS, SCIENCE & COMMERCE  
(AUTONOMOUS)  
PUTTUR-574203, D.K. KARNATAKA**

**SYLLABUS FOR  
UNDERGRADUATE PROGRAM (UG)  
COMMERCE CURRICULUM FRAMEWORK**

**(FACULTY OF COMMERCE)**

**FRAMED ACCORDING TO THE  
NATIONAL EDUCATION POLICY (NEP 2020)**

**I & II SEMESTERS**

**ABILITY ENHANCEMENT COMPULSORY COURSE (L+T)  
TO BE IMPLEMENTED FROM THE ACADEMIC YEAR 2022-23**

**BOARD OF STUDIES IN COMMERCE  
VIVEKANANDA COLLEGE OF ARTS, SCIENCE & COMMERCE  
(AUTONOMOUS)  
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**SYLLABI  
FOR THE YEAR 2022-23 AND ONWARDS**

**FRAMED UNDER NATIONAL EDUCATION POLICY-2020**

**COMMERCE**

**ABILITY ENHANCEMENT COMPULSORY COURSE**

**I & II SEMESTERS**

**COURSE PATTERNS AND SCHEME OF EXAMINATION  
COMMERCE UG COURSE**

**DR. RAVIKALA  
CHAIRPERSON  
BOARD OF STUDIES IN COMMERCE  
VIVEKANANDA COLLEGE OF ARTS, SCIENCE & COMMERCE  
(AUTONOMOUS)  
PUTTUR-574203, D.K. KARNATAK**

## **Preamble**

The objective of any Programme at a Higher Education Institution is to create for its students a sound foundation for their career development which contributes to Nation Building. As the Under-Graduate Programmes should focus on ‘preparing minds’, by creating individuals who will have interactive competence, courage to lead the world, compassion and emotional stability.

B.Com (Basic) course serves the needs of academics and prepares students for the business and industry sector. The proposed syllabus will provide a better understanding of the real business world and motivate students from passive learners to active knowledge seekers. This program aims to provide students with specific knowledge and skills relevant to their disciplines and careers. The program will work as a guideline to provide an in-depth understanding of the principles of accounting, finance, economics, tax, mathematics, statistics, business law and much more. The program is divided into six semesters, each semester containing carefully selected subjects which will serve as a stepping stone for students for achieving their desired future goals. The Programme has been designed to promote understanding of the issues confronting the business world and the economy as a whole. The program will help to understand various systems, policy framework, and strategies needed to administer the rapid changes in an organization’s globally-oriented environment. This program will instill in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competency to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world. This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing the employability options of the students.

B.Com(Hons.) Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of B.Com.(Hons.) Degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Law etc. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. This Programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom. Again, this Programme develops the attitude for critical thinking and adopting a comprehensive problem solving approach. thinking from diverse perspectives for solutions of real life problems specially related to business. Development of the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition

## **B.Com (Basic/Hons)**

### **Programme Objectives:**

1. The Course focuses mainly on enhancing the employability skills of the Commerce students
2. The introduction of updated and the need of the hour concepts and contents will make a student employable and at the same time confident in his/her day to day transactions.
3. The course also meets the requirement of the young and enterprising Indians to nurture their dreams of entrepreneurship.
4. Overall the course touches upon the humane aspect of every student pursuing it and encourages them to contribute to nation building through their intellect and social capital.

### **Programme Outcomes:**

1. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Retail sector, Warehousing etc., well trained professionals to meet the requirements.
2. After completing graduation, students can get skills regarding various aspects like Marketing Manager, Human Resource Manager, over all Administration abilities of the Company.
3. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
4. Students can independently start up their own Business.
5. Students can get thorough knowledge of finance and commerce. The knowledge of different specializations in Accounting, Costing, Banking, Taxation and Finance with the practical exposure helps the students to stand in organization.

**Program Structure**  
**Proposed Scheme of Teaching & Evaluation for B.Com (Basic/Hons) with**  
**Commerce as Core subject**

<b>Semester I</b>								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language-I	<b>AECC</b>	3+1+0	60	40	100	3
2	Lang.1.2	Language-II	<b>AECC</b>	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	<b>DSC</b>	3+0+2	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	<b>DSC</b>	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	<b>DSC</b>	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency	<b>SEC-SB</b>	1+0+2	60	40	100	2
7	B.com. 1.5	Yoga	<b>SEC-VB</b>	0+0+2	-	50	50	1
8	B.com. 1.6	Health and Wellness	<b>SEC-VB</b>	0+0+2	-	50	50	1
9	B.Com.1.7	Accounting for Everyone/Financial Literacy/ Managerial Economics	<b>OEC</b>	3+0+0	60	40	100	3
<b>Sub-Total (A)</b>					<b>420</b>	<b>380</b>	<b>800</b>	<b>25</b>

<b>Semester II</b>								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language-I	<b>AECC</b>	3+1+0	60	40	100	3
11	Lang.2.2	Language-II	<b>AECC</b>	3+1+0	60	40	100	3
12	B.Com.2.1	Advanced Financial Accounting	<b>DSC</b>	3+0+2	60	40	100	4
13	B.Com.2.2	Business Mathematics OR Corporate Administration	<b>DSC</b>	3+0+2	60	40	100	4
14	B.Com.2.3	Law & Practice of Banking	<b>DSC</b>	4+0+0	60	40	100	4
15	B.Com.2.4	Sports	<b>SEC-VB</b>	0+0+2	-	50	50	1
16	B.Com.2.5	NCC/NSS/R&R(S&G)/Cultural	<b>SEC-VB</b>	0+0+2	-	50	50	1
17	B.Com.2.6	Environmental Studies	<b>AECC</b>	2+0+0	60	40	100	2
18	B.Com.2.7	Financial Environment/Investing in Stock Markets/ Public Finance	<b>OEC</b>	3+0+0	60	40	100	3
<b>Sub-Total (B)</b>					<b>420</b>	<b>380</b>	<b>800</b>	<b>25</b>

**EXITOPTIONWITHCERTIFICATION-with ability to solve well defined problems**

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language-II	AECC	3+1+0	60	40	100	3
21	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
22	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
23	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
24	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	60	40	100	2
25	B.Com.3.5	Sports	SEC-VB	0+0+2	-	50	50	1
26	B.Com.3.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
27	B.Com.3.7	Advertising Skills/Entrepreneurial Skills/ Modern Bank Management	OEC	3+0+0	60	40	100	3
<b>Sub-Total(C)</b>					<b>420</b>	<b>380</b>	<b>800</b>	<b>25</b>

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
28	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language-II	AECC	3+1+0	60	40	100	3
40	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
31	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
32	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
33	B.Com.4.4	Constitution of India	AECC	2+0+0	60	40	100	2
34	B.Com.4.5	Sports	SEC-VB	0+0+2	-	50	50	1
35	B.Com.3.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
36	B.Com.4.7	Business Ethics / Corporate Governance/ International Trade	OEC	3+0+0	60	40	100	3
<b>Sub-Total(D)</b>					<b>420</b>	<b>380</b>	<b>800</b>	<b>25</b>

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

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
37	B.Com.5.1	Financial Management	DSC	3+0+2	60	40	100	4
38	B.Com.5.2	Income Tax Law and Practice-I	DSC	3+0+2	60	40	100	4
39	B.Com.5.3	Auditing and Assurance	DSC	4+0+0	60	40	100	4
40	B.Com.5.4 Elective	One Course from the Selected Elective Group	DSE - 1	3+1+0	60	40	100	3
41	B.Com.5.5 Elective	GST- Law & Practice	Vocational - 1	2+0+2	60	40	100	3
42	B.Com.5.6 Elective	Internship	Internship - 1	0+0+4	-	50	50	2
43	B.Com.5.7	Sports	SEC-VB	0+0+2	-	50	50	1
44	B.Com.5.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
45	B.Com.5.9	Cyber Security/Ethics & Self Awareness	SEC - VB	1+0+2	60	40	100	2
Sub-Total(E)					360	390	750	24

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
46	B.Com.6.1	Management Accounting	DSC	3+0+2	60	40	100	4
47	B.Com.6.2	Income Tax Law and Practice-II	DSC	3+0+2	60	40	100	4
48	B.Com.6.3	Financial Derivatives	DSC	3+0+2	60	40	100	4
49	B.Com.6.4 Elective	One courses from the Selected Elective Group	DSE - 2	3+1+0	60	40	100	3
50	B.Com.6.5	Basics of Spread Sheet Modelling OR Report on Study of Startups and Innovative Business Ideas	Vocational-2	2+0+2	60	40	100	3
51	B.Com.6.6 Elective	Internship	Internship - 2	0+0+4	-	50	50	2
52	B.Com.6.7	Sports	SEC-VB	0+0+2	-	50	50	1
53	B.Com.6.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
54	B.Com.6.9	Professional Communication	SEC - SB	2+0+0	60	40	100	2
Sub-Total(F)					360	390	750	24
Grand Total - Degree					2400	2300	4700	148

**EXITOPTION WITH BACHELOR DEGREE-Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them.**

Semester VII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
55	B.Com.7.1	International Business	DSC	4+1+0	60	40	100	4
56	B.Com.7.2	Advanced Business Statistics	DSC	4+1+0	60	40	100	4
57	B.Com.7.3	Advanced Financial Management	DSC	4+1+0	60	40	100	4
58	B.Com.7.4	One Course from the Selected Elective Group	DSE - 5	3+1+0	60	40	100	3
59	B.Com.7.5	ERP Applications	Vocational-3	2+0+2	60	40	100	3
60	B.Com.7.6	Research Methodology	-	2+0+2	60	40	100	3
Sub-Total(G)					360	240	600	21

Semester VIII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
61	B.Com.8.1	Financial Reporting-IND.AS	DSC	3+1+0	60	40	100	3
62	B.Com.8.2	Strategic Financial Management	DSC	3+1+0	60	40	100	3
63	B.Com.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC	3+1+0	60	40	100	3
64	B.Com.8.4	One Course from the Selected Elective Group	DSE - 5	3+1+0	60	40	100	3
65	B.Com.8.5	Managing Digital Platforms	Vocational-4	2+0+2	60	40	100	3
67	B.Com.8.6	Research Projects/Internship with Viva – voce	-	0+0+12	120	80	200	6
		OR	DSE-6	3+1+0	60*	40*	100*	3*
		Two Courses from the Selected Elective Group 8.5 (A) & 8.5 (B)	DSE-7	3+1+0	60*	40*	100*	3*
Sub-Total (H)					420/ 420*	280/ 280*	700/ 700*	21/ 21*
GrandTotal - Honors					3180/ 3180*	2820/ 2820*	6000/ 6000*	190

\* Students who do not opt Research Project / Internship shall take two elective courses such as 8.5 (A) & 8.5 (B).

Sub Total (H) and Grand Totals Honors vary accordingly.

**BACHELOR DEGREE WITH HONORS - Experience of work place problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience.**

**Notes:**

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

**Acronyms Expanded**

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

**Note:** 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.

**ELECTIVE GROUPS AND COURSES:**

<b>Discipline Specific Electives - V Semester</b>						
Sl. No	Accounting	Finance	Banking & Insurance	Marketing	Human Resources	IT
1	Ind. AS and IFRS	Financial Markets & Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics

<b>Discipline Specific Electives - VI Semester</b>						
1	e-Business & Accounting	Investment Management	Banking Innovations & Technology	Customer Relationship Marketing	Cultural Diversity at Work Place	HR Analytics
2	Accounting for Services Sector	Global Financial System & Practices	Principles & Practice of Insurance	Digital Marketing	New Age Leadership Skills	Marketing Analytics
3	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior & Marketing Research	Labour Laws & Practice	ICT Application in Business

<b>Discipline Specific Electives - VII Semester</b>						
1	Forensic Accounting	Corporate Structuring	Banking Products & Services	Logistics & Supply Chain Management	Strategic HRM	DBMS & SQL

<b>Discipline Specific Electives - VIII Semester</b>						
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1	Innovations in Accounting	Corporate Valuation	e-Banking	E - Commerce	International HRM	Web & Social Intelligence
2	Accounting Information System	Analysis of Financial Statements	Insurance Planning & Management	Services Marketing	Employee Welfare & Social Security	Artificial Intelligence & Machine Learning in Business

NOTE: Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.

### B.com- Question Paper Pattern

#### End Semester Exams Bachelor of Commerce- B.Com

Course Code:

Name of the Course:

Duration: 2Hour

Total Marks: 60

#### **SECTION-A**

I. Answer any five of the following questions.

Questions are asked on Remembering (5x2=10)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

#### **SECTION-B**

II. Answer any four of the following questions.

Questions are asked on Understanding & Applying (4x5=20)

- 9.
- 10.
- 11.
- 12.
- 13.
- 14.

**SECTION-C**

**III.** Answer any two of the following questions.

Questions are asked on analyzing & evaluating

(2x15=30)

**15.**

**16.**

**17.**

**18.**

**Note: Break up of 40 marks for Continuous Internal Evaluation (CIE) is as follows:**

- **20 marks for 2 internal exams per course per semester.**
- **10 marks for Seminar/ Presentation/Activity/Project/Field work/ Assignment.**
- **10 marks for Case study/ Excel / Zoho books.**

**I<sup>st</sup> Semester B.Com  
Course Contents**

**Financial Accounting**

**Management Principles & Applications**

**Principles of Marketing**

**Digital Fluency**

**Yoga**

**Health and Wellness**

**Accounting for Everyone / Financial  
Literacy/Managerial Economics**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b>		
<b>Subject Code : BCMFAC101</b>		
<b>Name of the Course: Financial Accounting</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
a) Understand the theoretical framework of accounting as well accounting standards.		
b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.		
c) Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.		
d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.		
e) Outline the emerging trends in the field of accounting.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Theoretical Framework of Accounting</b>		<b>10</b>
Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).		
<b>Module No. 2: Financial Statements of Sole Proprietors</b>		<b>10</b>
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet;Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account-Balance Sheet.		
<b>Module No. 3: Consignment Accounts</b>		<b>10</b>
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
<b>Module No. 4:Royalty Accounts</b>		<b>10</b>
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.		
<b>Module No. 5: Emerging Trends in Accounting</b>		<b>08</b>
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet--Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).		
<b>Skill Developments Activities:</b>		
1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.		
2. Collect Annual Reports of sole proprietors and identify the different components.		

3. Preparation of Proform invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

**Text Books:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Subject Code : BCMMP101</b>		
<b>Name of the Course:</b> Management Principles and Applications		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
a) Understand and identify the different theories of organizations, which are relevant in the present context.		
b) Design and demonstrate the strategic plan for the attainment of organizational goals.		
c) Differentiate the different types of authority and chose the best one in the present context.		
d) Compare and chose the different types of motivation factors and leadership styles.		
e) Choose the best controlling techniques for better productivity of an organisation.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management</b>		<b>10</b>
Introduction-Meaning and importance of Management-Managerial Functions- Essence of Mangership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical theories-Modern organizational theories.		
<b>Module No. 2: Planning</b>		<b>10</b>
Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.		
<b>Module No. 3: Organizing</b>		<b>10</b>
Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.		
<b>Module No. 4: Staffing and Leading</b>		<b>10</b>
Introduction- <b>Staffing:</b> Concept of Staffing-Staffing Process; <b>Motivation:</b> Concept- Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; <b>Leadership:</b> Concept-Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; <b>Communication:</b> Concept-purpose-process-Oral and written communication-Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.		
<b>Module No. 5: Controlling and Coordination</b>		<b>8</b>
<b>Control:</b> Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; <b>Coordination:</b> Meaning-Nature-Importance-Principles of Coordination.		

**Skill Development Activities:**

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

**Text Books:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Subject Code :</b> BCMPMC101 <b>Name of the Course:</b> Principles of Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand the basic concepts of marketing and asses the marketing environment.</li> <li>Analyze the consumer behaviour in the present scenario and marketing segmentation.</li> <li>Discover the new product development &amp; identify the factors affecting the price of a product in the present context.</li> <li>Judge the impact of promotional techniques on the customers &amp; importance of channels of distribution.</li> <li>Outline the recent developments in the field of marketing.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Marketing</b>		<b>10</b>
Introduction-Nature-Scope-Importance of Marketing; Concepts& Approaches of Marketing; Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.		
<b>Module No. 2: Consumer Behaviour &amp; Market segmentation</b>		<b>10</b>
<b>Consumer Behaviour:</b> Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; <b>Market segmentation:</b> Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. <b>Marketing Mix:</b> Product-Price-Place & Promotion.		
<b>Module No. 3: Product and Pricing</b>		<b>10</b>
<b>Product:</b> Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. <b>Pricing:</b> Significance. Factors affecting price of a product. Pricing policies and strategies.		
<b>Module No. 4:Promotion and Distribution</b>		<b>10</b>
<b>Promotion:</b> Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. <b>Distribution Channels and Physical Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.		
<b>Module No. 5: Recent Developments in Marketing</b>		<b>08</b>
Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing-Network Marketing, any other recent developments in Marketing.		
<b>Skill Development Activities:</b>		
1. Analyze the marketing environment of your locality and identify need, wants &		

purchasing power of customers.

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

**Reference Materials:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com)		
<b>Subject Code :</b> BCMAEOE101 (Open Elective Course)		
<b>Name of the Course:</b> Accounting for Everyone		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ul style="list-style-type: none"> <li>a) Analyze various terms used in accounting;</li> <li>b) Make accounting entries and prepare cash book and other accounts necessary while running a business;</li> <li>c) Prepare accounting equation of various business transactions;</li> <li>d) Analyze information from company's annual report;</li> <li>e) Comprehend the management reports of the company.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Accounting</b>		<b>08</b>
Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
<b>Module No. 2: Transactions and Recording of Transactions</b>		<b>08</b>
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
<b>Module No. 3: Preparation of Financial Statements</b>		<b>08</b>
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
<b>Module No. 4: Company Accounts</b>		<b>08</b>
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.		
<b>Module 5: Management Reports</b>		<b>08</b>
Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.</li> <li>2. Prepare accounting equation by collecting necessary data from medium sized firm.</li> <li>3. Prepare financial statements collecting necessary data from small business firms.</li> <li>4. Collect the management reports of any large scale organization and analyze the same.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>		

**Text Books:**

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

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

## **II<sup>nd</sup> Semester B.Com**

### **B. Course Contents**

#### **Advanced Financial Accounting**

**Business Mathematics / Corporate  
Administration**

**Law & Practice of Banking**

**Sports**

**NCC/NSS/R&R (S&G)/Cultural**

**Environmental Studies**

**Financial Environment / Investing in Stock  
Markets/Public Finance**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Subject Code : BCMAAC201</b>		
<b>Name of the Course:</b> Advanced Financial Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ul style="list-style-type: none"> <li>a) Understand &amp; compute the amount of claims for loss of stock &amp; loss of Profit.</li> <li>b) Learn various methods of accounting for hire purchase transactions.</li> <li>c) Deal with the inter-departmental transfers and their accounting treatment.</li> <li>d) Demonstrate various accounting treatments for dependent &amp; independent branches.</li> <li>e) Prepare financial statements from incomplete records.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Insurance Claims for Loss of Stock &amp; Loss of Profit</b>		<b>10</b>
Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.		
<b>Module No. 2: Hire Purchase Accounting</b>		<b>10</b>
Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.		
<b>Module No. 3: Departmental Accounts</b>		<b>10</b>
Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment		
<b>Module No. 4: Accounting for Branches</b>		<b>10</b>
Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).		
<b>Module No. 5: Conversion of Single Entry into Double Entry</b>		<b>08</b>
Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>7. Identify the procedure &amp; documentations involved in the insurance claims.</li> <li>8. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.</li> <li>9. Identify the common expenditures of an organisation among various departments.</li> <li>10. Collect the procedure and documentations involved in the establishment of various branches.</li> <li>11. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.</li> <li>12. Any other activities, which are relevant to the course.</li> </ul>		
<b>Text Books:</b>		

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Subject Code :</b> BCMBMC201 <b>Name of the Course:</b> Business Mathematics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand the number system and indices applications in solving basic business problems.</li> <li>Apply concept of commercial arithmetic concepts to solve business problems.</li> <li>Make use of theory of equation in solving the business problems in the present context.</li> <li>Understand and apply the concepts of Set Theory, Permutations &amp; Combinations and Matrices solving business problems.</li> <li>Apply measurement of solids in solving simple business problems.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Number System and Indices</b>		<b>10</b>
Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.		
<b>Module No. 2: Commercial Mathematics</b>		<b>10</b>
Introduction - Meaning of Simple and Compound interest and problems thereon,-Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.		
<b>Module No. 3: Theory of Equation</b>		<b>10</b>
Introduction - Meaning-Problems on Linear equations and solving pure and affected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).		
<b>Module No. 4: Set Theory, Permutations &amp; Combinations and Matrices</b>		<b>10</b>
Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.		
<b>Module No. 5: Measurement of Solids</b>		<b>08</b>
Introduction - Meaning and problems on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder.		
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>Show the number of ways in which your telephone number can be arranged to get odd numbers.</li> <li>Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.</li> <li>Use Matrix principles to implement food requirement and protein for two families.</li> <li>Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.</li> </ol>		

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

**Text Books:**

1. Saha and Rama Rao, Business Mathematics, HPH.
2. S.N.Dorairaj, Business Mathematics, United Publication.
3. R. Gupta, Mathematics for Cost Accountants.
4. S. P. Gupta, Business Mathematics.
5. Madappa and Sridhara Rao, Business Mathematics.
6. Padmalochana Hazarika, Business Mathematics.
7. Dr.B.H.Suresh, Quantitative Techniques, Chetana Book House.
8. Dr. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, No. 4, 2016.
9. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007.
10. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
11. A Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No. 1, 2009.
12. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No. 5, 2015

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Subject Code :</b> BCMCAC201 <b>Name of the Course:</b> Corporate Administration		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand the framework of Companies Act of 2013 and different kind of companies.</li> <li>Identify the stages and documents involved in the formation of companies in India.</li> <li>Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration.</li> <li>Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.</li> <li>Evaluate the role of liquidator in the process of winding up of the company.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Company</b>		<b>10</b>
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - - Kinds of Companies – One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.		
<b>Module No. 2: Formation of Companies</b>		<b>10</b>
Introduction - <b>Promotion Stage:</b> Meaning of Promoter, Position of Promoter & Functions of Promoter, <b>Incorporation Stage:</b> Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, <b>Subscription Stage</b> – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, <b>Commencement Stage</b> – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration.		
<b>Module No. 3: Company Administration</b>		<b>10</b>
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		
<b>Module No. 4: Corporate Meetings</b>		<b>10</b>
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.		
<b>Module No. 5: Winding Up</b>		<b>08</b>
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.		
<b>Skill Development Activities:</b>		
1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and		

prepare the highlights of the same.

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

**Text Books:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Subject Code : BCMLBC201</b>		
<b>Name of the Course:</b> Law and Practice of Banking		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
a) Summarize the relationship between Banker & customer and different types of functions of banker.		
b) Analyse the role, functions and duties of paying and collecting banker.		
c) Make use of the procedure involved in opening and operating different accounts.		
d) Examine the different types of negotiable instrument & their relevance in the present context.		
e) Estimate possible developments in the banking sector in the upcoming days.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Banking</b>		<b>10</b>
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India- Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.		
<b>Module No. 2: Paying and Collecting Banker</b>		<b>10</b>
<b>Paying banker:</b> Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; <b>Collecting Banker:</b> Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
<b>Module No. 3: Customers and Account Holders</b>		<b>10</b>
Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.		
<b>Module No. 4: Negotiable Instruments</b>		<b>10</b>
Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.		
<b>Module No. 5: Recent Developments in Banking</b>		<b>08</b>
Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks-Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E-payments - E-money. Any other recent development in the banking sector.		
<b>Skill Development Activities:</b>		
1. Refer RBI website and identify the different types of banks operating in India.		
2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.		

3. Collect and fill dummy account opening forms as different types of customer.
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.
5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24<sup>th</sup> Edition
2. S. P Srivastava ( 2016), Banking Theory & Practice, Anmol Publications
3. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition
4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21<sup>st</sup> Edition.
5. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

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

<b>Name of the Program: Bachelor of Commerce (B.Com)</b> <b>Subject Code : BCMISOE201 (Open Elective Course)</b> <b>Name of the Course: Investing in Stock Markets</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>1. Explain the basics of investing in the stock market, the investment environment as well as risk &amp; return.</li> <li>2. Analyze Indian securities market;</li> <li>3. Examine EIC framework and conduct fundamental analysis;</li> <li>4. Perform technical analysis;</li> <li>5. Invest in mutual funds market.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Basics of Investing</b>		<b>08</b>
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		
<b>Module No. 2: Fundamental Analysis</b>		<b>08</b>
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		
<b>Module No. 3: Technical Analysis</b>		<b>08</b>
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's& Don'ts of investing in markets.		
<b>Module No. 4: Indian Stock Market</b>		<b>08</b>
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations		
<b>Module 5: Investing in Mutual Funds</b>		<b>08</b>
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>1. Work on the spreadsheet for doing basic calculations in finance.</li> <li>2. Learners will also practice technical analysis with the help of relevant software.</li> <li>3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.</li> <li>4. Calculate of risk and return of stocks using price history available on NSE website.</li> <li>5. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental</li> </ol>		

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

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

**Text Books:**

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

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