



JSS COLLEGE FOR WOMEN (Autonomous)
Saraswathipuram, Mysuru-09

B.COM DEGREE SYLLABUS
I SEMESTER & II SEMESTER
NEP 2020

IMPLEMENTED FROM THE ACADEMIC YEAR 2021-22

DEPARTMENT OF COMMERCE

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. 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.

SYLLABUS FOR B.COM DEGREE AS PER NEP – 2020 REGULATIONS IMPLEMENTED FROM THE ACADEMIC YEAR 2021-22

I. OBJECTIVES

1. To develop the skills required for applying the concepts and techniques in the field of Commerce
2. To enhance the employability skills of the commerce students.
3. To impart industry needed skill, problem solving and decision-making competencies.
4. To provide a well-trained professional to the requirements of Industries, Banking sectors, Insurance Companies, Financing Companies, Transport Agencies and Corporates.
5. To empower students to take up higher education to become business scientists, researchers, consultants and teachers, with needed core competencies.
6. The knowledge of different specialisations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
7. To empower students for pursuing professional courses like Chartered Accountancy, Cost & Management Accountancy, Company Secretary, etc.,
8. To develop the students for competitive examinations of UPSC, KPSC, BSRB, staff selection commission, etc
9. To understand the concept of entrepreneurship and design a business plan.
10. To develop ethical managers with interdisciplinary approach, recognise and understand the ethical responsibilities of individuals and organisations in society.
11. To critically evaluate new ideas, research findings, methodologies and theoretical frameworks in a specialised field of study.
12. To provide students with a conceptual framework of event management, event services, conducting event and managing public relations.

II. ELIGIBILITY FOR ADMISSION

Candidates who have passed Two Year Pre-University Course of Karnataka State in any discipline or its equivalent (viz., 10+2 of other states, ITI, Diploma etc.) are eligible for admission into this program.

III. DURATION OF THE PROGRAM

The course of study is Four (04) years of Eight Semesters. A candidate shall complete her degree within eight academic years from the date of her admission to the First semester.

EXIT OPTION

- A. The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- B. The students who successfully complete TWO years/ 4 Semesters and leave the program, will be awarded Diploma in Commerce.
- C. The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelor's Degree in Commerce (B.COM)
- D. An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelor's Degree in Commerce (Hons). [B.COM (Hons)]

IV. MEDIUM OF INSTRUCTION

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

V. ATTENDANCE

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the Examination.

VI. TEACHING AND EVALUATION

M.COM graduates with B. Com and BBA as basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce subjects including Digital Fluency (except Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS/Other)

VII. SCHEME OF EXAMINATION

- a. There shall be an examination at the end of each semester. The maximum marks for the examination in each paper shall be 60 marks or 50 marks.
- b. Internal Assessment 40 marks or 50 marks.

Guidelines for Continuous Internal Evaluation and Semester End Examination

The Continuous Internal Evaluation (CIE) and Semester End Examination (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

Continuous Internal Evaluation

- a. **Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for her course, minimum of four of the following assessment methods with 5 marks each:
1. Individual Assignments
 2. Seminars/Class Room Presentations/ Quizzes
 3. Group Discussions /Class Discussion/ Group Assignments
 4. Case studies/Case lets/Skill Development Records.
 5. Participatory & Industry-Integrated Learning
 6. Practical activities / Problem Solving Exercises
 7. Participation in Seminars/ Academic Events/Symposia, etc.
 8. Mini Projects/Capstone Projects
 9. Viva voce and
 10. Field visit report
- 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 30 marks each and the same is to be scaled down to 10 marks each. Standard format is given below.

- c. In case of 50 percentage of CIE weightage:** The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course, a faculty members should choose for her course, minimum of four of the above assessment methods with 5 marks each (4x5=20 marks) and the IAT will carry a maximum of 30% weightage (30 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 15 marks each. Standard format is given below.

OPEN ELECTIVE COURSE (OEC)

Course Type	C1		C2		C3		Total
	Marks		Marks		Marks		
OPEN ELECTIVE COURSE (OEC)	Written Test		Written Test		Theory	50	100
	Actual	Scale down to	Actual	Scale down to			
	30	15	30	15			
	Assignment		Skill Development Record				
	05		05				
	Viva-Voce		Viva-Voce				
	05		05				

SEC-SB-Digital Fluency

C1		C2		C3		Total
Marks		Marks		Marks		
Theory written test		Theory written test		Theory Exam		100
Actual	Scale down to	Actual	Scale down to	Actual	Scale down to	
20	10	20	10	50	30	
Lab Practical Test		Lab Practical Test		Lab Practical Exam		
Actual	Scale down to	Actual	Scale down to	Actual	Scale down to	
				40	20	
20	10	20	10			
Viva-Voce		Skill Development Record				
05		05				

Standard Format for Internal Assessment Test

Course Code:

Name of the Course:

Duration: 1Hour

Total Marks: 30

PART- A

Answer any five of the following questions.

(5x2 =10)

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

PART- B

Answer any two of the following questions.

(2x 5 = 10)

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

PART- C

Answer any one of the following questions.

(1x10 = 10)

11. -----
- 12.-----

DIGITAL FLUENCY

Duration: 1Hour

Total Marks: 20

PART-A

Answer any five of the following questions.

(5x2 =10)

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

PART- B

Answer any two of the following questions.

(2x5 = 10)

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

SEMESTER END EXAMINATION (SEE)

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the Universities/Institutes' norms. The BOS of the College has prepared the SEE framework and the question paper pattern for SEE is presented below for 60 marks papers and 50 marks papers.

PATTERN OF QUESTION PAPER

PART-A

Answer any Five of the following questions. Each question carries 2 marks. (5X2= 10)

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

PART – B

Answer the following questions. Each question carries 10 Marks. (2x10=20)

8.-----

OR

9. -----

10.-----

OR

11. -----

PART – C

Answer the following questions. Each question carries 15 Marks. (2x15=30)

12.-----

OR

13. -----

14.-----

OR

15. -----

**Question Paper Pattern for Digital Fluency and
Open Elective Course**

Time: 2hrs

Max. Marks: 50

PART-A

Answer the following. Each question carries two marks.

10X2=20

1. a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.
- i.
- j.

PART-B

Answer any four of the following. Each question carries five marks.

4X5=20

2.
3.
4.
5.
6.

PART-C

Answer the following question. Each question carries 10 Marks.

1X10=10

7.

OR

8.

Minimum Marks for a Pass

Candidates who have obtained a minimum of 30% marks in Semester End Examination i.e., 18 marks out of 60 marks and 15 marks out of 50 marks of theory examination and 40% in aggregate i.e., total 40 marks out of 100 marks of Semester End Examination marks and Continuous Internal Evaluation marks.

PROGRAM STRUCTURE

Scheme of Teaching and Evaluation for B. Com (Basic/Hons)
with Commerce as Core Subject

I SEMESTER B.COM									
Sl. No.	Course Code	Title of the Course	Category of Courses	L+T+P	Teaching Hours per week	SEE	CIE	Total Marks	Credits
1	Lang 1.1	Language – I	AECC	2+1+0	4	60	40	100	3
2	Lang 1.2	Language - II.	AECC	2+1+0	4	60	40	100	3
3	B.Com 1.1	Financial Accounting	DSC	4+0+0	4	60	40	100	4
4	B.Com 1.2	Management Principles and Applications	DSC	4+0+0	4	60	40	100	4
5	B.Com 1.3	Principles of Marketing	DSC	4+0+0	4	60	40	100	4
6	B.Com 1.4	Digital Fluency	SEC-SB	1+0+2	2	50	50	100	2
7	B.Com 1.5	A. Accounting for Everyone* B. Financial Literacy* C. Banking theory and Practice* D. Business Environment* (Students can choose any one)	OEC	3+0+0	3	50	50	100	3
Sub-Total (A)					25	400	300	700	23
II SEMESTER B.COM									
8	Lang 2.1	Language –I	AECC	2+1+0	4	60	40	100	3
9	Lang 2.2	Language –II	AECC	2+1+0	4	60	40	100	3
10	B.Com 2.1	Advanced Financial Accounting	DSC	4+0+0	4	60	40	100	4
11	B.Com 2.2	Business Mathematics OR Corporate Administration	DSC	4+0+0	4	60	40	100	4
12	B.Com 2.3	Law and Practice of Banking	DSC	4+0+0	4	60	40	100	4
13	B.Com 2.4	Health Wellness/Social and emotional Learning	SEC-VB	1+0+2	2	-	100	100	2
14	B.Com 2.5	Environmental Studies	AECC	1+2+0	3	30	20	50	2
15	B.Com 2.6	A. Financial Environment** B. Investment in Stock markets** C. Secretarial Practice** D. Human Resource Management** (Students can choose any one)	OEC	3+0+0	3	50	50	100	3
Sub-Total (B)					28	380	370	750	25

EXIT OPTION WITH CERTIFICATION – with ability to solve well defined problems

Note: * BA, B.SC and BCA students of First Semester can choose any one of the following

- A. Accounting for Everyone*
- B. Financial Literacy*
- C. Banking theory and Practices*
- D. Business Environment*

Note: ** BA, B.SC and BCA students of Second Semester can choose any one of the following

- A. Financial Environment
- B. Investment in Stock Markets
- C. Secretarial Practice
- D. Human Resource Management

Acronyms Expanded

- AECC : Ability Enhancement Compulsory Course
- DSC (c) : 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)

Notes:

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

I SEMESTER

<p align="center">Name of the Program: Bachelor of Commerce (B.Com.)</p> <p align="center">Course Code: B.Com.1.1</p> <p align="center">Name of the Course: Financial Accounting</p>
<p>Pedagogy: Class rooms lecture, tutorials, Group discussion, Seminar, Case studies &field work etc.,</p>
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Understand the theoretical framework of accounting as well accounting standards. Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. Exercise the accounting treatments for Joint Venture transactions.
<p>Module No.1: Theoretical Framework of Accounting</p> <p>Meaning and Definitions, Functions, Objectives. Advantages and Limitations of Accounting. Users of accounting. Branches of accounting. Accounting Cycle. Accounting Concepts and Conventions. Accounting information system. Indian Accounting Standards: Meaning, benefits, an overview of Ind-AS and IFRS, convergence process of IFRS into Ind-AS.</p>
<p>Module No.2: Financial Statements of Sole Proprietors</p> <p>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.</p>
<p>Module No.3: Consignment Accounts</p> <p>Introduction-Meaning of Consignment-Consignment v/s 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.</p>
<p>Module No.4: Royalty Accounts</p> <p>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.</p>
<p>Module No.5: Emerging Trends in Accounting</p> <p>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).</p>
<p>Skill Developments Activities:</p>

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 Proforma invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Collect information regarding emerging trends in accounting

Text Books:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.
4. Higher Sciences of Accountancy : . Agarwala A.N., AgarwalaK.N.:Kitab Mahal, Allahabad. 5.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers
6. Financial Accounting- B.S.Raman

Note: Latest edition of text books may be used.

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

Course Code: B.Com.1.2

Name of the Course: Management Principles and Applications

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

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

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

Module No.1: Introduction to Management

Introduction-Meaning and importance of Management-Managerial Functions-Essence of Management-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical Theories-Modern organizational theories. Difference between Management and Administration.

Module No.2: Planning

Introduction-Meaning-Nature-Purpose-Types of plans-Elements-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.

Module No.3: Organizing

Introduction-Meaning-Concept and Process of Organizing-An Overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Importance-Delegation of authority; Formal and Informal Structure- Principles of Organizing; Network Organization Structure.

Module No.4: Staffing and Leading

Introduction-**Staffing:** Concept of Staffing-Staffing Process; **Motivation:** Concept-Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; **Leadership:** Concept-Importance-Types Major theories of Leadership(Likert's scale theory, Blake and Mouton's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; **Communication:** Concept-purpose-process-Oral and written communication-Formal and informal communication networks Barriers to Communication-Overcoming Barriers to communication.

Module No.5: Controlling and Coordination

Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; **Coordination:** Meaning-Nature-Importance-Principles of Coordination.

Skill Development Activities:

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

Text Books:

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

Note: Latest edition of text books may be used.

<p align="center">Name of the Program: Bachelor of Commerce (B.Com.)</p> <p align="center">Course Code: B.Com.1.3</p> <p align="center">Name of the Course: Principles of Marketing</p>
<p>Pedagogy: Class rooms lecture, Case studies, Group discussion, Seminar & field work etc.,</p>
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Understand the basic concepts of marketing and asses the marketing environment. Analyze the consumer behavior in the present scenario and marketing segmentation. Discover the new product development & identify the factors affecting the price of a product in the present context. Judge the impact of promotional techniques on the customers & importance of channels of distribution. Outline the recent developments in the field of marketing.
<p>Module No.1: Introduction to Marketing</p> <p>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, Features.</p>
<p>Module No.2: Consumer Behavior & Market Segmentation</p> <p>Consumer Behavior: Nature and Importance - Consumer buying decision process; Factors influencing consumer buying behavior; types of consumer behavior Market Segmentation: Concept, importance and bases; Target market selection-Positioning Concept-Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion, people, process & physical evidence.</p>
<p>Module No.3: Product and Pricing</p> <p>Product: Concept and importance – Product Classifications-Concept of product mix; Branding - packaging and labelling; Product – Support Services; Product life-cycle; New Product Development Process; Consumer adoption process product pricing methods. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.</p>
<p>ModuleNo.4: Promotion and Distribution</p> <p>Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Distribution Channels and Physical Distribution: Channels of distribution-meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.</p>
<p>Module No.5: Recent Developments in Marketing</p> <p>Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search. Engine Marketing – Mobile Marketing-MarketingAnalytics-SocialMediaMarketing-EmailMarketing-Live Video Streaming Marketing - Network Marketing, digital marketing, global marketing, any other recent developments in Marketing.</p>

Skill Development Activities:

1. Analyse the marketing environment of your locality and identify need, wants & Purchasing power of customers.
2. Collect consumer behavior 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.

Text Books:

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Saxena Rajan,(2017) Marketing Management,Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun& Meenakshi N (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)., Mc Graw Hill Education.
6. William D.Perreault ,and Mc Carthy,E.Jerome.,Basic Marketing .Pearson Education.
7. Majaro ,Simon. The Essence of Marketing. Pearson Education ,New Delhi.
8. Chhabra,T.N. and S .K .Grover .Marketing Management. Fourth Edition.

Note: Latest edition of text books may be used.

<p align="center">Name of the Program: Bachelor of Commerce (BCOM)</p> <p align="center">Course Code: BCOM1.4</p> <p align="center">Name of the Course: Digital Fluency (SEC-SB)</p>	
Pedagogy: Class rooms lecture, Case studies, Group discussion, Seminar & field work etc.,	
<p>Course Outcomes: On successful completion of the course, the students will demonstrate</p> <p>a) To import computer skills and knowledge for commerce students.</p> <p>b) Provide insights on Microsoft office tools.</p> <p>c) To inculcate presentation skills</p> <p>d) To acquire knowledge on internet.</p>	
Module No.1: Introduction to computers	
Computer- meaning and features – Advantages of computers – types of computers-parts of computers-central processing unit – common input and output devices- USB ports and pen drives toolbars –connecting power cord, keyboard, mouse, Monitor and printer to CPU	
ModuleNo.2: Overview of Emerging Technologies:	
<p>I. Artificial Intelligence- Artificial intelligence in use, Methods and goals in AI</p> <p>II. Database Management for data science big data Analytics,</p> <p>III. Internet protocols, modes of connecting internet -Video presentation devices</p> <p>IV. Cyber security and types of cyber attack</p>	
Module No. 3 Application of emerging technologies	
<p>I. Communication technologies</p> <p>II. Office productivity,</p> <p>III. Record keeping and retrieval,</p> <p>IV. Internet and search,</p> <p>V. Decentralised work and cloud computing.</p>	
Module No.4: Building essential skills beyond technology	
<p>I. Effective communication skills</p> <p>II. Creative problem solving &critical thinking</p> <p>III. Collaboration and team work skills</p> <p>IV. Innovation &design thinking</p> <p>V. Use of tools in enhancing skills</p>	
<p>Skill Developments Activities:</p> <p>1) Draft a specimen of computer.</p> <p>2) Describe the MS-office tools.</p> <p>3) Write a report on presentation skills.</p> <p>4) List out the different types of software's.</p> <p>5) Write report on internet.</p>	
<p>Text Books:</p> <p>1. Introduction to Information Technology: Rajaraman, PHI</p> <p>2. Fundamentals of Computers 4/E: Rajaraman, PHI</p> <p>3. Fundamentals of Computers: P. Mohan, Himalaya</p> <p>4. Information Technology: Dennis P. Curtin, McGraw Hill International.</p>	

Open Elective Course

<p align="center">Name of the Program: Bachelor of Commerce (B. Com)</p> <p align="center">Course Code: B.Com.1.5(Open Elective Course)</p> <p align="center">Name of the Course: Accounting for Everyone</p>
<p>Pedagogy: Classroom's lecture, Case studies, Group discussion, Seminar & fieldwork etc.,</p>
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Analyze various terms used in accounting Make accounting entries and prepare cash book and other accounts necessary while running a business Prepare accounting equation of various business transactions Analyze information from company's annual report Comprehend the management reports of the company.
<p>Module No.1: Introduction to Accounting</p>
<p>Meaning, Importance and Need, 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.</p>
<p>Module No.2: Transactions and Recording of Transactions</p>
<p>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).</p>
<p>Module No.3: Preparation of Financial Statements</p>
<p>Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements of sole traders (Simple problems)</p>
<p>Module No.4: Company Accounts</p>
<p>Explanation of certain terms – Public Limited Company, Private Limited Company, Share and its types, Share Capital, Shareholder, Board of Directors, Debenture and its types, 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.</p>
<p>Module No.5: Management Reports</p>
<p>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.</p>

Skill Development Activities:

1. Download annual reports of business Organizations from the websites and go through the contents of the annual report and present the salient features of the annual report
2. Journalise the business transactions with imaginary figures.
3. Prepare financial statements by collecting necessary data from a sole trader.
4. Collect the management reports of any large-scale organization and analyze the same.
5. Any other activities, which are relevant to the course.

Text Books:

1. Hatfield,L.(2019).Accounting Basics. Amazon Digital Services L L C.
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. NewDelhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian,P.C.(2007).Financial Accounting. NewDelhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A.,&Hanif,M.(2015). Financial Accounting. NewDelhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S.N.,Maheshwari,S.K., & Maheshwari,S.K.(2018). Financial Accounting. NewDelhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y.andJain, P.K.Management Accounting. McGraw Hill Education. Arora,M.N. Management Accounting, Vikas Publishing House, New Delhi
9. B S Raman- Financial Accounting

Note: Latest edition of text books may be used.

<p align="center">Name of the Program: Bachelor of Commerce (B. Com) Course Code: B.Com.1.5(Open Elective Course) Name of the Course: Financial Literacy</p>
<p>Pedagogy: Class rooms lecture, Case studies, Group discussion, Seminar & field work etc.,</p>
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> 1. Describe the importance of financial literacy and list out the institutions providing financial services. 2. Prepare financial plan and budget and manage personal finances. 3. Open, avail, and manage/operate services offered by banks. 4. Open, avail, and manage / operate services offered by post offices. 5. Plan for life insurance and property insurance & select instrument for investment in shares.
<p>Module No.1: Introduction</p> <p>Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy –level of education, numerical and communication ability; Various financial institutions –Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.</p>
<p>Module No.2: Financial Planning and Budgeting</p> <p>Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.</p>
<p>Module No.3: Banking Services</p> <p>Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.</p>
<p>Module No.4: Financial Services from Post Office</p> <p>Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MOVidesh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).</p>
<p>Module No 5: Protection and Investment Related Financial Services</p>

Policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhan mantra a was Yojana – Rural and Urban. **Investment avenues in Equity and Debt Instruments:** Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares–selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; **Mutual Fund.**

Skill Development Activities:

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

Text Books:

1. Avadhani,V.A.(2019).InvestmentManagement.Mumbai:HimalayaPublishingHousePvt.Ltd.
2. Chandra,P.(2012).InvestmentGame:HowtoWin.NewDelhi:TataMcGrawHillEducation.
3. Kothari,R.(2010).Financial Services in India Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling,B.E.(2003).The Basics of Finance: Financial Tools for Non-Financial Managers .Indiana: Universe Company.
5. Mittra,S.,Rai,S.K.,Sahu,A.P.,&Starn,H.J.(2015).FinancialPlanning.NewDelhi:Sage Publications India Pvt. Ltd.
6. Zokaityte,A.(2017).FinancialLiteracyEducation.London:PalgraveMacmillan.

Note: Latest edition of text books may be used.

<p align="center">Name of the Program: Bachelor of Commerce (B. Com)</p> <p align="center">Course Code: B.Com.1.5(Open Elective Course)</p> <p align="center">Name of the Course: Banking Theory and Practice</p>
<p>Pedagogy: Classroom's lecture, Case studies, Group discussion, Seminar & field work etc.,</p>
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> To acquire knowledge of working of Indian Banking system To elucidate the broad functions of banks. To understand the functions of Central bank. Understanding bank lending policies and procedures. To learn the importance to be updated on the developments of the banking sector.
<p>Module No.1: Banking</p>
<p>Banking - Meaning and definition- role of banks- types of banks- Banking structure, Commercial banks- Functions and Modern Services.</p>
<p>Module No.2: Reserve Bank of India</p>
<p>RBI- Meaning, Evolution, Functions and Constitution.</p>
<p>Module No.3: Banker and customer</p>
<p>Banker and customer- meaning- relationship- general relationship and special relationship- types of bank account. Cheques- requisites, crossing of Cheques.</p>
<p>Module No.4: Loans and Advances</p>
<p>Loans and Advances: Meaning and definition, Principles of lending, Secured loans and Unsecured Loans.</p>
<p>Module No. 5: Technology in banks and financial Innovation</p>
<p>Modern technology in banking-Core banking Services, Internet banking, Virtual banking, ECS, EFT, NEFT, RTGS, SWIFT.</p>
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> Visit a bank and collect the information about modern services offered by them. Identify the relationship between banker and customer relationship. Collect account opening forms of different accounts. Visit a bank and collect the information about Core banking Services. Visit and collect the various types loans and advances offered by commercial banks.
<p>Text Books:</p> <ol style="list-style-type: none"> Agarwal- Banking Theory and Practice Chabra T N- Elements of Banking Law Suneja HR- Practical and Law of Banking Maheshwari P- Banking Law & Practice Guruswamy T- Financial Services <p>Note: Latest edition of textbooks may be used.</p>

<p align="center">Name of the Program: Bachelor of Commerce Course Code: B.Com.1.5(Open Elective Course) Name of the Course: Business Environment</p>
<p>Pedagogy: Class rooms lecture, tutorials, Group discussion, Seminar, Case studies.</p>
<p>Course Outcomes: On successful completion Student will demonstrate</p> <ol style="list-style-type: none"> An Understanding of components of business environment. Ability to analyze the environmental factors influencing business organization. Ability to demonstrate Competitive structure analysis for select industry. Ability to explain the impact of fiscal policy and monetary policy on business. Ability to analyze the impact of economic environmental factors on business.
<p>ModuleNo.1: INTRODUCTION TOBUSINESS ENVIRONMENT</p>
<p>Meaning of business, scope and objectives of Business, business environment, Micro and Macro-environment of business (social, cultural, economic, political, legal technological and natural) and impact of these factors on decision making in business.</p>
<p>ModuleNo.2: GOVERNMENT AND LEGAL ENVIRONMENT</p>
<p>Government Functions of the State, Economic role of government, State intervention in business reasons for and types of state intervention in business. Impact of Monetary policy, Fiscal policy, Exim policy and industrial policy on business. Legal environment- Various laws affecting Indian businesses</p>
<p>Module No.3: ECONOMIC ENVIRONMENT AND GLOBAL ENVIRONMENT</p>
<p>An overview of economic environment, nature of the economy, structure of economy, factors affecting economic environment. Globalization of business: meaning, stages, essential conditions of globalization, foreign market entry strategies, merits and demerits of globalization of business, Forms of globalization of businesses-MNCs, TNCs etc.</p>
<p>ModuleNo.4: TECHNOLOGICAL ENVIRONMENT</p>
<p>Meaning and features; types of innovation, Impact of Technological changes on business, IT revolution and business, Management of Technology.</p>
<p>ModuleNo.5: NATURAL ENVIRONMENT</p>
<p>Meaning and nature of physical environment. Impact of Natural environment on business.</p>
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> List out key features of recent Monetary policy published by RBI impacting businesses. Give your observation as to how technology has helped society. Highlight the impact of various laws on business. Identify the benefits of globalization to business Any other activity relating to the course.

Text Books:

1. Dr. K Ashwatappa: Essentials Of Business Environment
2. Sundaram & Black: The International Business Environment; Prentice Hall
3. Chidambaram: Business Environment; Vikas Publishing
4. Upadhyay, S: Business Environment, Asia Books
5. Chopra, BK: Business Environment in India, Everest Publishing
6. Suresh Bedi: Business Environment, Excel Books
7. Economic Environment of Business by M. Ashikary.
8. Business Environment by Francis Cherrinulam.

Note: Latest edition of text books may be used.

II SEMESTER

<p align="center">Name of the Program: Bachelor of Commerce (B.Com.)</p> <p align="center">Course Code: B.Com.2.1</p> <p align="center">Name of the Course: Advanced Financial Accounting</p>
<p>Pedagogy: Class rooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & Field work etc.,</p>
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Understand & compute the amount of claims for loss of stock & loss of Profit. Learn various methods of accounting for hire purchase transactions. Learn various methods of accounting for instalment purchase transactions Deal with the inter-departmental transfers and their accounting treatment. Demonstrate various accounting treatments for dependent & independent branches.
<p>ModuleNo.1: Insurance Claims for Loss of Stock & Loss of Profit</p>
<p>Introduction- Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.</p>
<p>ModuleNo.2: Hire Purchase Accounting</p>
<p>Introduction- Meaning of hire purchase- difference between hire purchase and instalment-Nature-features-terms used- Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.</p>
<p>ModuleNo.3: Instalment Purchase Accounting</p>
<p>Introduction- Meaning and features of instalment purchase-difference between hire purchase and Sales-Ascertainment of Interest-Accounting for instalment purchase transactions</p>
<p>ModuleNo.4: Departmental Accounts</p>
<p>Introduction- meaning- advantages and disadvantages- methods departmental accounting basis of allocation of common expenditure among different departments-types of departments- inter department transfer and its treatment.</p>
<p>ModuleNo.5: Accounting for Branches</p>
<p>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).</p>
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> Identify the procedure & documentations involved in the insurance claims. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures. Identify the common expenditures of an organisation among various departments. Collect the procedure and documentations involved in the establishment of various branches. Any other activities which are relevant to the course.
<p>Text Books:</p> <ol style="list-style-type: none"> S.N. Maheshwari, and. S. K. Maheshwari -Financial Accounting. Deepak Sehgal- Financial Accounting. Bhushan Kumar Goyal and HN Tiwari- Financial Accounting. Goldwin, Alderman and Sanyal- Financial Accounting. Tulsian P.C- Financial Accounting. B.S.Raman-Financial Accounting. <p>Note: Latest edition of text books may be used.</p>

Pedagogy: Class rooms lecture, Tutorial classes, Group discussion, Seminar& field work etc.,

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

- Understand the number system and indices applications in solving basic business problems.
- Apply concept of commercial arithmetic concepts to solve business problems.
- Make use of theory of equation in solving the business problems in the present context.
- Understand and apply the concepts of Set Theory, and Matrices solving business problems.
- Understand and apply the techniques of LPP in resource allocation.

ModuleNo.1: Number System and Indices

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 there on; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.

ModuleNo.2: Commercial Mathematics

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.

ModuleNo.3: Theory of Equation

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

ModuleNo.4: Set Theory, Matrices and Determinants

Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication. Calculations of Values of determinants up to third order. Ad joint of a matrix; Finding inverse of a matrix; Solutions to a Simultaneous equations using Cramer's Rule.

ModuleNo.5: Linear Programming

Meaning and Definition, Assumptions, Objectives, Formulation of LPP Model. Solution to Business Problems using Graphical Methods of Linear Programming (Profit Maximization& Cost Minimization) and Simplex Method.

Skill Developments Activities:

1. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
2. Use Matrix principles to implement food requirement and protein for two families.
3. Apply Venn Diagram for the study of Population in Mysuru City.
4. Application Problem on Profit maximization & Cost Minimization Using Graphical Method.
5. Any other activities, which are relevant to the course.

Text Books:

1. Saha: Mathematics for Cost Accountants, Central Publishers
2. R. G. Saha and Others–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. S Bhardwaj: Mathematics for Economics and Business
6. Madappa, mahadi Hassan, M. Iqbal Taiyab –Business Mathematics, Subhas
7. G. R. Veena and Seema: Business Mathematics and Statistics I.K.Intl Publishers

Note: Latest edition of text books may be used.

<p align="center">Name of the Program: Bachelor of Commerce (B.Com.)</p> <p align="center">Course Code: B.Com. 2.2</p> <p align="center">Name of the Course: Corporate Administration</p>
<p>Pedagogy: Class rooms lecture, Case studies, Group discussion, Seminar & field work etc.,</p>
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Understand the framework of Companies Act of 2013 and different kinds of companies. Identify the stages and documents involved in the formation of companies in India. Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. Evaluate the role of liquidator in the process of winding up of the company.
<p>Module No.1: Introduction to Company</p>
<p>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 and non-listed Companies.</p>
<p>Module No.2: Formation of Companies</p>
<p>Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning–Types–Features–Legal Formalities–Administration.</p>
<p>Module No.3: Company Administration</p>
<p>Introduction - Key Managerial Personnel – Managing Director, types of Directors, 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.</p>
<p>Module No.4: Corporate Meetings</p>
<p>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.</p>
<p>Module No.5: Winding Up</p>
<p>Introduction–Meaning–Modes of Winding up–Consequence of Winding up–Official Liquidator–Role & Responsibilities of Liquidator– Defunct Company – Insolvency Code.</p>
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 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 organization and discuss the procedure involved on the same and prepare report.

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.

<p align="center">Name of the Program: Bachelor of Commerce (B.Com.)</p> <p align="center">Course Code: B.Com.2.3</p> <p align="center">Name of the Course: Law and Practice of Banking</p>
Pedagogy: Classroom's lecture, Case studies, Group discussion, Seminar & field work etc.,
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Summarize the relationship between Banker & customer and different types of functions of banker. Analyse the role, functions and duties of paying and collecting banker. Make use of the procedure involved in opening and operating different accounts. Examine the different types of negotiable instrument & the irrelevance in the present context. Estimate possible developments in the banking sector in the upcoming days.
Module No.1: Introduction to Banking
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks – Origin of banking-Banker and Customer Relationship (General and special relationship)- Origin and growth of commercial banks in India–Types of Banks in India - Banks' Lending-changing role of commercial banks. RBI: History-Role& Functions.
Module No.2: Paying and Collecting Banker
Paying banker: Introduction - Meaning – Role – Functions -Duties - Precautions and Statutory Protection and rights – Dishonour of Cheques – Grounds of Dishonour–Consequences of wrongful dishonour of Cheques; Collecting Banker: Introduction-Meaning–Legal status of collecting banker – Holder for value – Holder indue course–Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.
ModuleNo.3: Customers and Account Holders
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.
ModuleNo.4: Negotiable Instruments
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.
ModuleNo.5: Recent Developments in Banking
Introduction - New technology in Banking – E-services – Debit and Credit cards – Internet Banking-Electronic Fund Transfer – MICR – RTGS – NEFT – ECS – Small Banks-Payment banks- Digital Wallet-Crypto currency-KYC norms– Basel Norms-Mobile banking-E-payments - E-money. Any other recent development in the banking sector.

Skill Development Activities:

1. Refer RBI website and identify the different types of banks operating in India.
 2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
 3. Collect and fill dummy account to opening forms as different types of customers.
 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.
- Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used

Open Elective Course

<p align="center">Name of the Program: Bachelor of Commerce (B. Com) Course Code: B.Com.2.6(Open Elective Course) Name of the Course: Financial Environment</p>
<p>Pedagogy: Class rooms lecture, Case studies, Group discussion, Seminar & field work etc.,</p>
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Understand the fundamentals of Indian Economy and its significance. Evaluate the impact of monetary policy on the stakeholders of the Economy. Assess the impact of fiscal policy on the stakeholders of the Economy. Examine the status of inflation, unemployment and labour market in India Inference the financial sector reforms in India.
<p>Module No. 1: Fundamentals of India Economy</p>
<p>Introduction – Production & Cost – Demand & Supply – Perfect & Imperfect Competition- Monopoly-National Income Accounting-Business Cycle-Open Economy – Utility theory-GDP-GNP-impact-other Marco financial indicators.</p>
<p>ModuleNo.2: Monetary Policy</p>
<p>Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF-RBI Role, functions and its Governance.</p>
<p>ModuleNo.3: Fiscal Policy</p>
<p>Introduction-Meanings-objectives-public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.</p>
<p>ModuleNo.4: Inflation, Unemployment and Labour market</p>
<p>Introduction - Inflation: Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; Unemployment – natural rate of unemployment-frictional & wait unemployment. Labour market and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment- sacrifice ratio-role of expectations adaptive and rational.</p>
<p>Module5: Financial Sector Reforms</p>
<p>Introduction-Financial sector reforms – Recommendation & action taken – SARFESI Act-Narasimham Committee I & II – Kelkar Committee – FRBM Act – Basel – BIS – history - need-mission - objectives – Basel norms I, II & III – criticism of Basel norms -Implementations of Basel norms in India- impact of Basel norms on Indian banks.</p>
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> Collect last ten-year GDP rate and examine the same. Collect last two years monetary policy rates of RBI and analyze the impact of the same. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.

4. Collect last five-year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.

Text Books:

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

Note: Latest edition of text books may be used.

<p align="center">Name of the Program: Bachelor of Commerce (B. Com) Course Code: B.Com.2.6(Open Elective Course) Name of the Course: Investment in Stock Markets</p>
<p>Pedagogy: Class rooms lecture, Case studies, Group discussion, Seminar & field work etc.,</p>
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Explain the basics of investing in the stock market, the investment environment as well as risk & return; Analyze Indian securities market; Examine EIC frame work and conduct fundamental analysis; Perform technical analysis; Invest in mutual funds market.
<p>ModuleNo.1: Basics of Investing</p> <p>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.</p>
<p>ModuleNo.2: Fundamental Analysis</p> <p>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.</p>
<p>ModuleNo.3: Technical Analysis</p> <p>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.</p>
<p>ModuleNo.4: Indian Stock Market</p> <p>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.</p>
<p>Module5: Investing in Mutual Funds</p> <p>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.</p>
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> Work on the spread sheet for doing basic calculations in finance. Learners will also practice technical analysis with the help of relevant software. Practice use of technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average. Calculate of risk and return of stocks using price history available on NSE website.

5. Prepare equity research report-use of spreadsheets in valuation of securities, Fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial web sites, etc.

Any other activities, which are relevant to the course.

Text Books:

1. Chandra,P.(2017).Investment Analysis and Portfolio Management .New Delhi: Tata Mc Graw 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.

<p align="center">Name of the Program: Bachelor of Commerce (B. Com) Course Code: B.Com.2.6(Open Elective Course) Name of the Course: Secretarial Practice</p>
<p>Pedagogy: Classroom's lecture, Case studies, Group discussion, Seminar & fieldwork etc.,</p>
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Understand the concept of Company Secretary. Know the stages of company promotion and incorporation. Get awareness about documents of companies & secretarial duties. Learn how to manage companies. Aware about the company meetings and secretarial duties.
<p>ModuleNo.1: Company Secretary</p> <p>Meaning & definition, Qualifications; procedure for appointment & dismissal of a secretary, Role of a Company Secretary – Rights, duties and liabilities; Qualities of a good Company Secretary.</p>
<p>ModuleNo.2: Promotion of Companies and Secretarial Duties</p> <p>Nature and types of Companies, Stages of Company Promotion and incorporation; Certificate of commencement of business; Secretarial duties & procedures for incorporations of Private and Public limited Companies and Company limited by guarantee.</p>
<p>ModuleNo.3: Documents of Companies & Secretarial Duties</p> <p>Memorandum of Association-definition, clauses, provisions and procedure for alteration; Articles of Association - definition, contents, provision & procedures for alteration; distinction between Memorandum and Articles of Association, Table-A of Companies Act, 1956; Prospectus - contents & statement in lieu of prospectus; doctrines of ultra vires; constructive notices, indoor management and lifting of Corporate Veil; drafting of Memorandum and Articles.</p>
<p>ModuleNo.4: Management of Companies</p> <p>Appointment, removal, qualification, fixation of remuneration, rights, responsibilities and liabilities of directors, managing director, whole time director, auditor & Manager and Secretarial duties relating to thereto.</p>
<p>Module5: Company Meeting and Secretarial Duties</p> <p>Meaning, nature and significance of Company meetings: Classification of Company meetings-statutory, board, annual, Extra ordinary meetings. Meeting Procedures-notice, agenda, venue, time, duration, quorum, adjournment & minutes of Company meeting.</p>
<p>Skill Development Activities</p> <ol style="list-style-type: none"> Visit any company and collect the information on procedure for appointment & dismiss of a secretary adopted by them. Draft a chart of types of companies. Visit any company and identify the procedure & documentations involved in that Company. List out the rights, responsibilities and liabilities of managing directors. Visit any company and collect the information on meeting procedure followed by them.

Text Books:

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Gulsan and Kapoor - Company Law and Practice, New Age International, New Delhi.
10. Chakrabarty – Secretarial Practice, Kalyani Publications, New Delhi.

Note: Latest edition of text books may be used

<p align="center">Name of the Program:</p> <p align="center">Course Code: B. Com 2.6(Open Elective Course)</p> <p align="center">Name of the Course: Human Resource Management</p>
Pedagogy: Classroom's lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Ability to describe the role and responsibility of Human Resources Management functions on business Ability to describe HRP, Recruitment and Selection process Ability to describe induction, training and compensation aspects Ability to explain performance appraisal and its process Ability to demonstrate Employee Engagement and Psychological Contract
ModuleNo.1: Introduction to Human Resource Management
Meaning and Definition of HRM – Features, Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices
ModuleNo.2: Human Resource Planning, Recruitment & Selection
<p>Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP.</p> <p>Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis– Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only).</p> <p>Recruitment Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment.</p> <p>Selection–Meaning, Steps in Selection Process.</p>
ModuleNo.3: Induction and Training
<p>Induction: Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning.</p> <p>Training: Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development.</p>
ModuleNo.4: Performance Appraisal
Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal
ModuleNo.5: Employee Engagement and Psychological Contract
<p>Employee Engagement (EE): Meaning and Types of EE, Drivers of Engagement- Measurement of EE, Benefits of EE.</p> <p>Psychological contract: Meaning and features</p>

Skill Developments Activities

1. Describe the role of HR Manager of any company.
2. Preparation of Job Descriptions and Job specifications for a Job profile
3. Choose any MNC and present your observations on training program
4. Develop a format for performance appraisal of an employee.
5. Identify the Drivers of Employee Engagement

Textbooks

1. Aswathappa, Human Resource Management,
2. McGraw Hill Edwin Flippo, Personnel Management.
3. McGraw Hill C.B.Mamoria ,Personnel Management.
4. Subba Rao, Personnel and Human Resources Management.
5. Dr. Devaraj. K - Human Resource Management.
6. P.Subba Rao - Essentials of Human Resource Management.
7. K. Aswathappa - Human Resource & Personnel Management.
8. P.Sharma - Human Resource Development.

Note: Latest edition of text books may be used.

<p align="center">Name of the Program: Bachelor of Commerce (B. Com)</p> <p align="center">Course Code: B.Com. 1.5 (Open Elective Course)</p> <p align="center">Name of the Course: Advertising Skills</p>
Pedagogy: Classroom's lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> 1. Understanding the basic concepts of advertising 2. Analysing the various types of advertising in the present scenario 3. Explore the emerging trends in advertising 4. Analysing and selecting the various media available for advertising 5. Aware the ethics in advertising towards society
Module No. 1: Introduction to Advertising
Introduction of advertising concepts- Advertising meaning, definitions, nature and importance of advertising. Objectives and Functions of advertising. Impact of advertising on society.
Module No. 2: Types of advertising
Types of advertising – Basic characteristics of a typical advertisement – Reaching target groups - Local advertising – Feedback on impact of advertisement - Business promotion.
Module No. 3: Digital Advertising
Digital Advertising: Defining Digital Advertising: Evolution and Current Status Digital Media Landscape Emailers and Search Engine Optimization Mobile Marketing and Augmented Reality Emerging Trends Digital Advertising Agencies – Structure and Functions How mainstream advertising agencies are going Digital and Integration today
Module No. 4: Media Decisions
Media Decisions: Major media types - their merits and demerits; Advertising through internet and interactive media-Issues and considerations; Factors influencing media choice; media selection, media scheduling.
Module 5: Advertising and Society
Advertising and Society, Ethical Issues in Advertising, Social Criticism of Advertising, Laws in Advertising Statutory Bodies in India, Role of AAA and ASCI and. Role of advertising agencies and their responsibilities - Ethical issues - Identifying target groups. Advertising Statutory Bodies in India - Role of AAAI (Advertising Agencies Association of India), ASCI (Advertising Standard Council of India)
<p>Text Books:</p> <ol style="list-style-type: none"> 1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education. 2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition. 3. Kumar Arun & Meenakshi N (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.

Skill Development Activities:

1. Observe the various advertisements and Analysis the effectiveness of it.
2. Develop the advertisement for the new product.
3. Study the perception of society towards advertisement
4. visit advertising agencies and get to know the advertising process
5. Any other activities, which are relevant to the course.