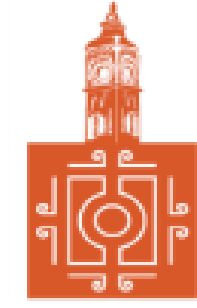


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BE BOUNDLESS



BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

(Semester Scheme with Multiple Entry and Exit Options for
Under Graduate Course- as per NEP 2020)

Revised Syllabus for

B.COM - ACCOUNTING AND FINANCE

2022-23 onwards

DEPARTMENT OF COMMERCE

Central College Campus, Dr. Ambedkar Veedhi, Bengaluru-560001

B.COM - ACCOUNTING AND FINANCE

SYLLABUS FRAMED ACCORDING TO THE
NATIONAL EDUCATIONAL POLICY

(NEP 2020)

ACADEMIC YEAR 2022-23 ONWARDS



**PROCEEDINGS OF UG BOS MEETING OF –
B.COM, B.COM (DATA
ANALYTICS/INSURANCE/A&F/LSCM/TTM/TAX
PROCEDURE/VOCATIONAL/BF) COURSES**

Proceedings of the BOS – UG – B.Com, B.Com (Data Analytics/IAS/A&F/LSCM/TTM/Tax Procedure/Vocational/BF) courses for the academic year 2022 – 2023 meeting held on 14th October 2022, at the Department of Commerce, PK Block, Bengaluru City University, Bengaluru-560009 at 11:00 A.M. The Board has reviewed and approved the course matrix and syllabus of first four semesters of the above mentioned courses. The board authorized the chairman to make the necessary changes and get the approval for the same.

MEMBERS PRESENT:

- | | |
|---|----------|
| 1. Dr.M Muniraju, Chairman & Dean, Dept of Commerce | Chairman |
| 2. Dr. K R Jalaja, Associate Professor, Dept. of Commerce, BCU, | Member |
| 3. Dr. Sarvamangala, Associate Professor, Dept. of Commerce, BU | Member |
| 4. Dr. Nagaraj.N, Professor, Dept of Commerce, University of Mysore | Member |
| 5. Dr. Y. Muniraju, Professor in Commerce, Mangalore University | Member |
| 6. Dr.D Channappa, Chairman and Professor, Osmania Univeristy | Member |
| 7. Dr.R.Parvathi, Principal, VET first Grade College, Bangalore | Member |
| 8. Dr.D Raja Jebasingh, Vice Principal, St. Joseph's Commerce College | Member |
| 9. Dr.B.G.Bhasakara, Principal, Vivekananda Degree College | Member |
| 10. Dr.Padmaja P V, Principal, MLA Academy of Higher Learning | Member |
| 11. Dr.S N Venkatesh, Principal, RVD College | Member |
| 12. Dr.S.Harish, Principal, Vijaya Evening College | Member |

CO-OPTED MEMBERS

13. Dr. Bhavani H, Head,
Dept. of Commerce, M L A First Garde College for Women,
14. Prof. Gururaj Rao, Associate Professor, Vijaya College
15. Dr. Swaminathan, Associate Professor, GFGC, Malleswaram
16. Dr. Srihari, Associate Professor, SSMRV College, Bengaluru
17. Dr. Nagaraj C, GFGC, Yelahanka
18. Ms. Priya Srinivas, BMS College of Management

Chairman – BOS

**NEW EDUCATION POLICY
2020
CURRICULUM FRAMEWORK FOR
FOUR-YEAR UNDER GRADUATE
PROGRAM IN COMMERCE

B.COM -
Accounting and Finance**

B.COM – PROGRAM

Regulations for Bachelor of Commerce, Bachelor of Commerce with Honour in Accounting and Finance, B.Com (Hons) and Master of Commerce M.Com.

SEMESTER – I

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language -I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language -II	AECC	3+1+0	60	40	100	3
3	B.Com.AF.1.1	Financial Accounting	DSC-1	3+0+2	60	40	100	4
4	B.Com.AF.1.2	Quantitative Aptitude for Business Decisions	DSC-2	3+0+2	60	40	100	4
5	B.Com.AF.1.3	Business Dynamics and Entrepreneurship	DSC-3	4+0+0	60	40	100	4
6	B.Com.AF.1.4	Digital Fluency/ Basics of Computer	SEC-SB	1+0+2	30	20	50	2
7	B.Com.AF.1.5	Any one of the following: a. Accounting for Everyone b. Personal Finance and Planning	OEC-1	3+0+0	60	40	100	3
8	B.Com.AF.1.6	Yoga	SEC-VB	0+0+2	-	25	25	1
9	B.Com.AF.1.7	Health & Wellness	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (A)					390	310	700	25

SEMESTER – II

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language –I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
12	B.Com.AF.2.1	Advance Financial Accounting	DSC-4	3+0+2	60	40	100	4
13	B.Com.AF.2.2	Financial Markets and Services	DSC-5	3+0+2	60	40	100	4
14	B.Com.AF.2.3	Law & Practice of Banking	DSC-6	4+0+0	60	40	100	4
15	B.Com.AF.2.4	Environmental Studies	AECC	2+0+0	30	20	50	2
16	B.Com.AF.2.5	Any one of the following: a. Investing in stock markets b. Innovation Management	OE-2	3+0+0	60	40	100	3
17	B.Com.AF.2.6	Sports	SEC-VB	0+0+2	-	25	25	1
18	B.Com.AF.2.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL B)					390	310	700	25

**EXIT OPTION WITH CERTIFICATION –
WITH ABILITY TO SOLVE WELL DEFINED PROBLEMS**

SEMESTER – III

SL NO	Course Code	Title of the Course	Category of Course	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.AF.3.1	Corporate Accounting	DSC– 7	3+0+2	60	40	100	4
22	B.Com.AF.3.2	Corporate Law	DSC– 8	3+0+2	60	40	100	4
23	B.Com.AF.3.3	Cost Accounting	DSC– 9	3+0+2	60	40	100	4
24	B.Com.AF.3.4	Financial Education & Investment Awareness	SEC	1+0+2	30	20	50	2
25	B.Com.AF.3.5	Any one of the following: a. Advertising Skills b. Entrepreneurship Skills	OEC-3	3+0+0	60	40	100	3
26	B.Com.AF.3.6	Sports	SEC-VB	0+0+2	-	25	25	1
27	B.Com.AF.3.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (C)					390	310	700	25

SEMESTER – IV

SL NO	Course Code	Title of the Course	Category of Course	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
30	B.Com.AF.4.1	Advanced Corporate Accounting	DSC– 10	3+0+2	60	40	100	4
31	B.Com.AF.4.2	Business Statistics	DSC– 11	3+0+2	60	40	100	4
32	B.Com.AF.4.3	Financial Management	DSC– 12	4+0+0	60	40	100	4
33	B.Com.AF.4.4	Constitution of India	AECC	2+0+0	30	20	50	2
34	B.Com.AF.4.5	Any one of the following: a. Banking Operations b. Principles of Event Management	OEC-4	3+0+0	60	40	100	3
35	B.Com.AF.4.6	Sports	SEC-VB	0+0+2	-	25	25	1
36	B.Com.AF.4.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (D)					390	310	700	25

EXIT OPTION WITH DIPLOMA –ABILITY TO SOLVE BROADLY DEFINED PROBLEMS.

SEMESTER – V

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
37	B.Com.AF.5.1	Advanced Financial Management	DSC-13	3+0+2	60	40	100	4
38	B.Com.AF.5.2	Income Tax - I	DSC-14	3+0+2	60	40	100	4
39	B.Com.AF.5.3	Methods and Techniques of Costing	DSC-15	4+0+0	60	40	100	4
40	B.Com.AF.5.4	Principles of Auditing	DSC-16	3+0+2	60	40	100	3
41	B.Com.AF.5.5	Goods and Service Tax	VOC-1	2+0+2	60	40	100	3
42	B.Com.AF.5.6	Internship	Intern-1	1+0+2	-	50	50	2
43	B.Com.AF.5.7	Cyber Security or some other SEC	SEC	1+0+2	30	20	50	2
44	B.Com.AF.5.8	Sports	SEC- VB	0+0+2	-	25	25	1
45	B.Com.AF.5.9	NCC/NSS/R&R(S&G)/ Cultural	SEC- VB	0+0+2	-	25	25	1
SUB TOTAL (F)					330	320	650	24

SEMESTER – VI

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
46	B.Com.AF.6.1	Management Accounting	DSC-17	3+0+2	60	40	100	4
47	B.Com.AF.6.2	Income Tax – II	DSC-18	3+0+2	60	40	100	4
48	B.Com.AF.6.3	Indian Financial Reporting Standards (IFRS)	DSC-19	3+0+2	60	40	100	4
49	B.Com.AF.6.4	Security Analysis and Portfolio Management	DSC - 20	3+0+2	60	40	100	3
50	B.Com.AF.6.5	Basics of Spread Sheet Modelling	VOC-2	2+0+2	60	40	100	3
51	B.Com.AF.6.6	Internship	Intern-2	0+0+2	-	50	50	2
52	B.Com.AF.6.7	Professional Communication	SEC- SB	1+0+2	30	20	50	2
53	B.Com.AF.6.8	Sports	SEC- VB	0+0+2	-	25	25	1
54	B.Com.AF.6.9	NCC/NSS/R&R(S&G)/ Cultural	SEC- VB	0+0+2	-	25	25	1
SUB TOTAL (F)					330	320	650	24
GRAND TOTAL - DEGREE					2220	1880	4100	148

EXIT OPTION 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 Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
55	B.Com.AF.7.1	Financial Derivatives	DSC-21	4+0+0	60	40	100	4
56	B.Com.AF.7.2	Quantitative Techniques	DSC-22	3+0+2	60	40	100	4
57	B.Com.AF.7.3	Risk Management	DSC-23	3+0+2	60	40	100	4
58	B.Com.AF.7.4	Strategic Financial Management	DSC-24	3+1+0	60	40	100	3
59	B.Com.AF.7.5	ERP Applications	VOC-3	2+0+2	60	40	100	3
60	B.Com.AF.7.6	Research Methodology	RM -1	3+0+0	60	40	100	3
SUB TOTAL (G)					360	240	600	21

SEMESTER – VIII

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
61	B.Com.AF. 8.1	Strategic Cost Management	DSC-25	3+0+2	60	40	100	4
62	B.Com.AF.8.2	Operation Research	DSC-26	4+0+0	60	40	100	4
63	B.Com.AF.8.3	Cost and Management Audit	DSC-27	3+0+2	60	40	100	4
64	B. Com.AF.8.4	Managing Digital Platforms	VOC - 4	4+0+0	60	40	100	3
65	B.Com.AF. 8.5 Or	Research Projects/Internship with Viva – voce	-	-	120	80	200	6
66	B.Com.AF. 8.5	International Financial Management	DSC 28	2+0+2(P)	60	40	100	3*
67	B. Com.AF. 8.6	Accounting for Government and Local Bodies.	DSC-29	2+0+2(P)	60	40	100	3*
SUB TOTAL (H)					360	240	600	21
DEGREE WITH HONOURS					2940	2360	5300	190
GRAND TOTAL OF (A+B+C+D+E+F+G+H)								

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

Award of Bachelor of Commerce Degree with Honours, (With the completion of courses equal to a minimum of 180 credits)

BACHELOR DEGREE WITH HONORS – EXPERIENCE OF WORKPLACE 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., 30 or less than 30 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 30 students)

2 Hours of Practical Class is equal to 2 Hours of Teaching.

SEMESTER I

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 1.1 NAME OF THE COURSE: FINANCIAL ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <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. Outline the emerging trends in the field of accounting. 		
SYLLABUS:		HOURS
Module- 1: Theoretical Framework of Accounting		10
Introduction-Meaning and Scope of Accounting- Objectives of Accounting-Importance of Accounting-Function of Accounting-Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis-Branched of Accounting- Principles of Accounting-Concepts and Conventions- Accounting Standards-Indian Accounting Standards (IND AS)-Theory, Accounting equations, Problems on Accounting Equations		
Module -2: Financial Statements of Sole Proprietary Concerns		12
Introduction-Meaning of Sole Proprietor-Meaning of Financial Statements - Manufacturing and non-manufacturing Entities: Financial statements of Manufacturing Concerns -Statement of Manufacture, Statement of Trading and Profit & Loss -Balance Sheet. Financial statement of Non-manufacturing Concerns, Statement of Profit and Loss and Balance sheet.		
Module. 3: Consignment Accounts		12
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- problem.		
Module.4: Royalty Accounts		14
Introduction-Meaning- Terms used in royalty agreement: 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.		

Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- - Green Accounting-Human Resource Accounting, Inflation Accounting, Database Accounting. (Theory Only).

Skill Developments Activities:

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 Pro-form 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.

Books for reference:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13th Edition.
2. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.
3. SPIyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 1.2 NAME OF THE COURSE: QUANTITATIVE APTITUDE FOR BUSINESS DECISIONS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand the number System. Calculate the Sum and Insertion of Arithmetic and geometric progression and mean Compute simple interest, compound interest annuities and discounting of bills of exchange. Calculate different types of ratios and proportion Calculate simultaneous equation, quadratic equation and factorization method Calculate matrix and determinants. 		
SYLLABUS:		HOURS
Module No. 1: Number System and Progression		14
Natural Numbers, Prime Numbers, Real Numbers, Even Numbers, Odd Numbers, Rational Numbers, Irrational Numbers, Integers – HCF & LCM (Simple Problems). Arithmetic Progression, Finding the nth term of AP and sum to nth term of AP. Insertion of Arithmetic mean. Geometric progression – finding the nth term of GP and sum to nth term GP and insertion of Geometric Mean.		
Module No. 2: Mathematics for Finance		12
Simple Interest - Problems on Simple Interest, Compound Interest, Annuities, Present and Future value of Annuity, Discounting Bills of Exchange (Present worth, Future face value, Trade Discount and Banker discount, Bankers gain and Amount receivable).		
Module No. 3: Ratios and Proportion		12
Ratios, Equality of Ratios – Compounding Ratios, Duplicate, Triplicate and Sub – Duplicate of a Ratio. Proportions – Fourth proportional – Third Proportional and Mean Proportional – Continued Proportion, direct and Inverse Proportions, Problems.		
Module No. 4: Theory of Equation		08
Meaning and types of equation – linear equation – meaning and problems- simultaneous equation – meaning and problem with only two variables (elimination method and substitution method) – quadratic equation – factorization and formula method.		

Module No. 5: Matrices and Determinants	10
<p>Matrix – Meaning, Definition and Types – Algebra of matrix (Addition, Subtraction & Multiplication of two Matrices) – Problems. Adjoint of a Matrix - Inverse of a Square Matrix – Determinants – Determinants of square matrix - Solutions of Linear Equations by using Cramer's Rule in two variables only - problems.</p>	
<p>Skill Developments Activities:</p> <ol style="list-style-type: none"> 1. Collect details from your nearest trading concern regarding normal discount. 2. Collect Information from a financial company or firm regarding rate of interest charged on advances and deposits and how the bills are discounted by the business firms and banks. 3. Develop an Amortization Table for Loan Amount – EMI Calculation. 4. Secondary overhead distribution summary using Simultaneous Equations Method. 5. Application of Matrix in Business Problems 	
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Dr. Sancheti&Kapoor: Business Mathematics and Statistics, Sultan Chand 2. Zamarudeen: Business Mathematics, Vikas 3. R.S Bhardwaj :Mathematics for Economics & Business 4. Madappa, Business Mathematics, Subhas Publications 5. G K Ranganath, Business Mathematics, HPH 	

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 1.3 Name of the Course: BUSINESS DYNAMICS AND ENTREPRENEURSHIP		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a) Understand Business Dynamics. b) Understand Entrepreneurship Concepts c) Enhance knowledge about Entrepreneurial culture and Industrial growth by understanding the intricacies of business management. d) Ability to implement the management techniques in 21st century organisations. e) Understand Recent Trends in Business Growth		
SYLLABUS:		HOURS
Module No. 1: Introduction to Management		08
Concept and Nature –Types of Managers- Responsibilities and skills of Professional Manager- Functions of Management – Fayol's Principles of Management – Administration vs. Management– Management Process – Levels of Management – Approaches to the study of Management - Challenges of managing 21st century Corporations/Organisations.		
Module No. 2: Managerial Functions		14
Planning - Concept, Significance, Types; Organizing -Concept, Principles, Theories, Types of Organizations; Authority; Responsibility; Power; Delegation; Decentralization; Staffing; Directing; Coordinating; Control - Nature, Process, and Techniques.		
Module No. 3: Human Resource Management		14
Meaning, Objectives, Functions, HRM Process, Job Analysis, Job Design, Recruitment, Selection, Placement, Training and Development, Retention of Employees, Performance Appraisal		
Module No. 4: Introduction to Entrepreneurship		12
Evolution of Entrepreneurship – Introduction to the concept of Entrepreneurs, Entrepreneurship and Enterprise - Reasons for growth of Entrepreneurship - Characteristics and Classification of Entrepreneurs – Intrapreneurs; Women Entrepreneurs - Problems and Challenges; Competency requirement for entrepreneurs.		

Module No. 5: Government Support for Entrepreneurship	08
<p>Start-up India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment Programme (STEP), Jan Dhan, Aadhaar, Mobile (JAM), Digital India, Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kausalya Vikasyojana (PMKVY), National Skill Development Mission (NSDM). (Concepts only)</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Identify 10 skills for excellent Managers 2. 5 cases displaying Entrepreneurship abilities. 3. Any 2 Performance Appraisal Techniques to be discussed as case study 4. Interview women entrepreneur and identify the difficulties and challenges faced. 5. Case studies on recruitment and selection process. 	
<p>Reference Materials</p> <ol style="list-style-type: none"> 1. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, 2. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of Management, 3. Govindarajan & Natarajan: Principles of Management, 4. Tripathy & Reddy: Principles of Management, 5. Tandon B.C: Environment and Entrepreneur; 6. Siner A David: Entrepreneurial Mega books; 7. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; 8. Prasanna Chandra: Project Preparation, Appraisal, Implementation; 	

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 1.5 a.(Open Elective Course) NAME OF THE COURSE: ACCOUNTING FOR EVERYONE		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: : Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a. Analyse various terms used in accounting. b. Understand the procedure for recording the transaction. c. Learn posting the journal entry to ledger d. Prepare ledger accounts and cash books. e. Demonstrate the ability to prepare final accounts		
SYLLABUS:		HOURS
Module No. 1: Introduction to Accounting		08 Hours
Accounting: Meaning, Importance and objectives of Accounting, Concepts and Convention of Accounting. Accounting Information: Meaning, Users, Sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure, Income, Revenue, Profit, Loss, Concept of revenue and Capital; Debit, Credit, Accounting Year, Financial Year. Accounting Equations – Simple Problems on Accounting Equation.		
Module No. 2: Recording of Transactions		12 Hours
Features of recordable transactions and events, Recording of Transactions; Types of Accounts - Personal account, Real Account and Nominal Account ; Golden Rules of Accounting-Rules for Debit and Credit; Double Entry System, Journalizing transactions (Simple Problems on Journal Entries of Sole Proprietorship Concern)		
Module No. 3: Preparation of Ledger Accounts and Cash Book		12 Hours
Ledger – Meaning of Ledger, Format of Ledger Account, Preparation of Ledger Accounts (Simple Problems on Journalising the transactions and posting in Ledger Accounts), Cash Book -Meaning of Cash Book, Posting of transactions in cash book. (Simple Problems on Simple Cash Book)		
Module No. 4: Preparation of Final Accounts		10 Hours

Preparation of Trial Balance and Final Accounts. (Simple problems on Trial Balance, Trading, Profit and Loss Accounts and Balance Sheet with T-format).

Skill Development Activities:

1. Write an accounting equation using Imaginary figures.
2. Prepare final accounts collecting necessary data from small business firms.
3. Prepare a Trial Balance with Imaginary Figures.
4. Prepare a Simple Cash Book with imaginary transactions.
5. Pass any five journal entries with imaginary transactions for Sole proprietary concern.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 1.5 b (Open Elective Course) NAME OF THE COURSE: PERSONAL FINANCE AND PLANNING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Explain the meaning and appreciate the relevance of Financial Planning Comprehend the concept of Investment Planning and its methods Examine the scope and ways of Personal Tax Planning. Analyze Insurance Planning and its relevance Develop an insight into retirement planning and its relevance. 		
SYLLABUS:		HOURS
Module No. 1: Introduction to Financial Planning		08 Hours
Financial goals, steps in financial planning, time value of money, personal loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline.		
Module No. 2: Investment Planning		12 Hours
Meaning, process and objectives of investment, Concept and measurement of return & risk, Types of return: Income and capital appreciation Different investment avenues: Corporate Securities, Bank deposits, Company deposits, Post Office Savings Schemes, Government Securities, Insurance Schemes, Provident Fund, Pension loans, Mutual fund, Commodities, Foreign currency, Real estate, Paintings and Antiques, Gold and Bullion, Chits and Nidhi, Exchange Traded Funds (ETF).		
Module No. 3: Personal Tax Planning		10 Hours
Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals (U/s 80C, 80CCC, 80CCD, 80D, 80DD, 80TTA, 80 U) from Gross Total Income (Theory Only). Tax avoidance versus tax evasion.		
Module No. 4: Retirement Planning		12 Hours
Retirement Planning Goals, Process of retirement planning, Pension plans available in India, New Pension Scheme, Provident Fund: Employee Provident Fund (EPF) and Public Provident Fund (PPF). Deductions available under the Income Tax Act, 1961 for retirement plans. (Theory Only)		

Skill Development Activities:

1. Design a portfolio using any five assets with imaginary figures.
2. Identify different types / classes of mutual funds available in India
3. List out any six insurance schemes in India.
4. List out the deductions available under the Income Tax Act, 1961 for retirement plans.

Books for Reference:

1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.
2. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.
3. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
4. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 2.1 NAME OF THE COURSE: ADVANCED FINANCIAL ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <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. Deal with the inter-departmental transfers and their accounting treatment. Demonstrate various accounting treatments for dependent & independent branches. Prepare financial statements from incomplete records. 		
SYLLABUS:		HOURS
Module-1: Insurance Claims for Loss of Stock		10
Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, over insurance Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim including problems on abnormal line of goods.		
Module - 2: Hire Purchase Accounting		10
Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).		
Module -3: Departmental Accounts		12
Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Bases of Apportionment of Common Expenses-Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet – Simple problems involving Inter Departmental Transfers at Cost Price (vertical form).		
Module-4: Branch Accounts		12
Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches – Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office –Debtors System- ascertainment of Profit or Loss of Branch under Debtors System – Supply of goods at Cost Price and supply of goods at Invoice Price.		

Module -5: Conversion of Single-Entry System into Double Entry System	12
<p>Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs – Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Statement of Trading and Profit & Loss and Balance Sheet.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Identify the procedure & documentations involved in the insurance claims. 2. Collect hire purchase agreement and draft dummy hire purchase agreements with imaginary figures. 3. Identify the common expenditures of a departmental undertaking 4. Collect the procedure and documentations involved in the establishment of various branches. 5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system. 6. Any other activities, which are relevant to the course. 	
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi 2. SPIyengar (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, 13thEdition. 4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition. 5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition. 6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6thEdition. 7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors 	

Name of the Program: Bachelor of Commerce - A and F Course Code: B.Com-A&F 2.2 Name of the Course: FINANCIAL MARKETS AND SERVICES		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion Student will be able to <ol style="list-style-type: none"> 1. Understand the functioning of Indian financial system 2. Understand various financial institutions/Intermediaries. 3. Understand the various financial services 4. Understand the impact of financial system on business enterprises. 5. Understand the working of Stock Exchange 		
SYLLABUS:		HOURS
Module No. 1: Overview of Financial System		08
Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments		
Module No. 2: Financial Institutions		12
Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Role of Financial Institutions in Economic development. Objectives and Functions of Banks, Insurance Companies, Asset Management Companies, Chit Companies, Non-Banking Financial Companies, Provident Fund Authorities.		
Module No.3: Financial Services		14
Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating		
Module No. 4: Financial Markets and Instruments		14
Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments and its features, Capital Market and Instruments and its features. Role of Financial Instruments in the Financial system		
Module No.5: Stock Markets		08
Introduction - Functions of Stock Exchange, Brief note on BSE, NSE, and OTCEI. Stock Market Operations - Trading, Settlement and procedures, Types of Trading. De Mat Account and its features and significance – Depositories and their role in Stock Market – NSDL, CSDL.		

Skill Development Activities:

1. Prepare a Chart of Financial Markets
2. Visit any financial institution and prepare a report regarding its structure, functions and performance.
3. Analyze the ratings given by any credit rating agency, for at least 5 companies.
4. Identify a company of your choice and record its share prices for one month.

Books for Reference:

1. L.M. Bhole, Financial Institutions & Markets, McGraw Hill
2. Khan, M.Y, Indian Financial System, McGraw Hill
3. Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
4. Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
5. Guruswamy, S., Financial Services and System, McGraw Hill
6. Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
7. Khan. M.Y, Indian Financial System, Vikas Pub. House
8. H.R Machiraju, Indian Financial System, Vikas Pub. House
9. E.Gorden & K. Nataraj, Financial Markets and Services, HPH

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 2.3 Name of the Course: LAW AND PRACTICE OF BANKING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to 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.		
SYLLABUS:		HOURS
Module No. 1:	Introduction to Banking	12
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	12
Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
Module No. 3:	Customers and Account Holders	10
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.		
Module No. 4:	Negotiable Instruments	12
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.		

Module No. 5: Recent Developments in Banking	10
<p>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.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 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. 	
<p>Books for reference</p> <ol style="list-style-type: none"> 1. Nagarajan. G, Sudesh and Raju. G.S (2021); Law and Practice of Banking, Jayvee Publications, Bangalore. 2. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition 3. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications 4. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition 5. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition. 6. Dr. Alice Mani (2015), Banking Law and Operation, SBH. 	

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 2.5 a (Open Elective Course) Name of the Course: INVESTING IN STOCK MARKETS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Explain the basics of investing in the stock market. Differentiate between Primary and Secondary Market. Understand different methods of issue of shares. Understand the different methods of pricing the issue of shares. Understand Demat A/c and Depository Participants managing Demat A/c. 		
SYLLABUS:		HOURS
Module 1: Indian Stock Market		08 Hours
Introduction to Indian Stock Markets, History, Organization, Governing body, Functions of stock Exchange, Players in Stock Market, SEBI – Objectives, Role and Powers.		
Module 2: Investing in Primary and Secondary Markets		08 Hours
Meaning, Objectives, Scope, and Functions of Primary and Secondary Markets- Difference between Primary and Secondary Market, Methods of issue of shares in primary market, methods of pricing the issue of shares in primary market, Listing of shares.		
Module 3: Trading in Stock Market		14 Hours
Broker -Meaning, Role and Responsibilities, Brokerage charges. Trading & Settlement - Procedure for Trading – Buying Order, Sell Order, Long and Short Positions, Bid and Ask Price, Volume, Stop Loss; Types of Trading – Online Trading and Offline Trading.		
Module 4: Depository participants in India		08 Hours
Demat Account - Meaning and Need for Demat Account, Steps in Opening Demat Account and related documentations. Depositories in India: National Securities Depository Ltd. (NSDL)- Features and Functions, Central Depository Services Ltd. (CDSL)- Features and Functions.		

Skill Development Activities:

1. List out the recent IPO in Indian Primary Market.
2. List out the leading share brokers in India.
3. Procedure for Opening the Demat A/c.
4. List out the functions of CDSL and NSDL.

Books for Reference:

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. Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi:

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 2.5 b (Open Elective Course) Name of the Course: INNOVATION MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> a. Understand the different types and patterns of innovation. b. List out the sources of innovation and ideas generation. c. Comprehend the Innovation-related strategic decisions within organizations. d. Learn the concept of product and process innovation e. Understand the legal aspects of innovation management 		
SYLLABUS:		HOURS
Module 1: Introduction to Innovation Management		12 Hours
Innovation: Concept of Innovation, Characteristics, Importance, Principles of innovation, Process of innovation, Factors influencing innovation, Determinants of innovation (Internal and External- Technological, Social, Economic, Politico-Legal); Innovation Management: Concept, Scope, Characteristics of good Innovation Management, Significance of Innovation Management		
Module 2: Managerial aspects of innovation		12 Hours
Organisational mechanism for stimulating innovation: Separate units for innovation activity, Project-based organisations, New venture division (merits and demerits of each); Traits of Innovative Organisations, Current trends- Virtual organisations, boundaryless organisations, learning organisations; Managing innovation function- Planning, making resource allocation, organising staffing, leading and controlling for innovation		
Module 3: Areas of innovation		10 Hours
Product innovation: Concept, Types (continuous and discontinuous), product innovation methods, Disruptive innovation packaging and positioning innovation Process innovation: Concept, characteristics, Types of process innovations, Process improvement methods-5W2H, Work simplification, KAIZEN, Six Sigma, BPR (Business Process reengineering), benchmarking- TQM, Business Process reengineering (meanings only).		
Module 4: Legal aspects of innovation		08 Hours
Safeguarding Innovation, Concept of IPR, Patent, Trademark, Industrial design, Copyright, trade secrets; Indian Patents and Design Act 1991- Concept, features of the act, inventions that cannot be patented, procedure to apply for patents.		

Skill Development Activities:

1. Application of the knowledge on innovation and innovation dynamics to real time cases.
2. Identify the traits of Innovative organisations.
3. Discuss some of the disruptive innovative practices impacting small businesses.
4. List out the steps involved in obtaining patent in India.

Books for Reference:

1. Krishnamacharyulu C S G & R Lalitha “Innovation management”, HPH
2. James A Christiansen “Competitive Innovation Management”- Macmillan Business, 2000
3. Paul Trott, “Innovation Management & New product development”, Pitman 2000
4. S S George,” Managing innovation in the new millennium: The ICFAI Press
5. Tidd J Bessant J , “ managing Innovation”, 3rd edition, Wiley, Chichester, 20009.
6. Nagarajan & Raj Kumar S ;(2021) Innovation Management; JayveeInternational Publications; Ist Edition,
7. Phillips, J. J., & Phillips, P. P. (2018). Using Design-Thinking in Your Innovation Projects. *Journal for Quality & Participation*, 41(3), 12–15.
8. Culture, Innovation, and Growth Dynamics by Elias G. Carayannis; Ali Pirzadeh; Denisa Popescu
9. Schoemaker, P. J. H., Heaton, S., & Teece, D. (2018). Innovation, Dynamic Capabilities, and Leadership. *California Management Review*, 61(1), 15–42.

Name of the Program: Bachelor of Commerce (A&F)		
Course Code: B.Com. 3.1		
NAME OF THE COURSE: CORPORATE ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a. Understand the treatment of underwriting of corporate Securities. b. Comprehend the computation of profit prior to incorporation. c. Know the valuation of Goodwill. d. Know the valuation corporate Securities. e. Prepare the financial statements of companies as per the Companies Act 2013. 		
Syllabus:		Hours
Module No. 1: Underwriting of Corporate Securities		12
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of underwriting – Firm Underwriting, Open Underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem relating to Underwriting of Shares and Debentures of Companies only.		
Module No. 2: Profit Prior to Incorporation		10
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.		
Module No.3 Valuation of Goodwill		10
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average)		
Module No. 4: Valuation of Corporate Securities		10
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Per Share Method, Fair Value of shares. Valuation of Preference Shares – Valuation of Debentures		
Module 5: Financial Statements of Companies		14

Statutory Provisions regarding preparation of Financial Statements of Companies as per schedule III of Companies Act 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.

Skill Development Activities:

1. Name the list of Indian companies which have issued IPO / FPO in recent times.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Prepare the format of 'Statement of Profit and Loss' and 'Balance Sheet' with imaginary figures.
4. Prepare Balance Sheet with imaginary figures.
5. Calculate the intrinsic value of shares under Net Asset Method.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (A&F)**Course Code: B.Com. 3.2****NAME OF THE COURSE: CORPORATE LAW**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a. Understand the framework of Companies Act of 2013 and different kind of companies. b. Identify the stages and documents involved in the formation of companies in India. c. Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration. d. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. e. Evaluate the role of liquidator in the process of winding up of the company. 		
SYLLABUS:		HOURS
Module 1: Introduction to Company		12
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.		
Module 2: Formation of Companies		12
Meaning- 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.		
Module 3: Company Administration		12
Meaning- Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		

Module 4: Corporate Meetings	10
Corporate meetings: Meaning- 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.	
Module 5: Winding Up	10
Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator.	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 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. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. S.N Maheshwari, Elements of Corporate Law, HPH. 2. Balachandran, Business Law for Management, HPH 3. Dr. P.N. Reddy and H.R. Appannaiah, 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 	

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 3.3 NAME OF THE COURSE: COST ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Demonstrate an understanding of the concepts of costing and cost accounting. Classify, allocate apportion overheads and calculate overhead absorption rates. Demonstrate the ability to calculate labour cost Demonstrate the ability to prepare a cost sheet. Prepare material related documents, understand the management of stores and issue procedures. 		
Syllabus:		Hours
Module No. 1: Introduction to Cost Accounting		08
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting.		
Module No. 2: Material Cost		12
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Materials Procurement- Procedure for procurement of materials and documentation involved in materials accounting; Material Storage: Duties of Store keeper; Pricing of material issues- Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control. - Technique of Inventory Control - Problems on Level Setting and EOQ.		
Module No. 3: Labour Cost		08
Labour Cost: Meaning and Types of labour cost – Attendance procedure- Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). - Labour Turnover- Meaning, Reasons and Effects of labour turnover Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system – problems based on calculation of wages and earnings only.		
Module No. 4: Overheads		14
Overheads: - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Collection, Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of		

Module No. 5: Cost Sheet

14

Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.

Skill Developments Activities:

1. Mention the causes of labour turn over in manufacturing organisations.
2. Name any five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each).
5. Prepare a cost sheet with imaginary figures.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 3.5a (OEC) Name of the Course: ADVERTISING SKILLS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classrooms lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Familiarize with advertising concepts. Able identify effective media choice for advertising. Develop ads for different media. Measure the advertising effectiveness. Analyse the role of advertising agency. 		
Syllabus:		Hours
Module No. 1: Introduction		12
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants of advertising.		
Module No. 2: Media Decisions		12
Major media types and their characteristics; Internet as an advertising media- merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
Module No. 3: Message Development		08
Advertising appeals, Advertising copy and elements, Essential of Message Development; Preparing ads for different Media- Video Advertising: Television & YouTube, Audio Channels: Radio & Podcast Advertising, Newspapers, Print & Digital Publications (Magazines), Out-Of-Home Advertising, Social Media.		
Module No. 4: Advertising Agency		10
Advertising Agency: Role and types of advertising agencies, selection of advertising agency; Social and Ethical aspects of advertising in India.		
Skill Development Activities:		
<ol style="list-style-type: none"> Analyze the audience feedback on advertisement of any one FMCG. List out any ten products/services advertised through internet. Design any two ads for Newspaper/Magazine. Examine the legal aspects of advertising in India and submit the report. 		

Books for Reference:

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

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 3.5b (OEC) NAME OF THE COURSE: ENTREPRENEURSHIP SKILLS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classrooms lecture, Case studies, Group discussion, Roleplays, Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Discover their strengths and weaknesses in developing the entrepreneurial mind-set. Familiarize themselves with the mechanism of setting up, monitoring and maintaining an Enterprise. Understand the various procedures for setting up the Startups in India. Understand the role of Government in supporting entrepreneurship 		
Syllabus:		Hours
Module No. 1: Introduction		14
Introduction to Entrepreneurship- Need of becoming entrepreneur- Traits of successful entrepreneur, enabling environment available to become an entrepreneur; Business Development Process; Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team.		
Module No. 2: Enterprise Set-up		10
Procedure for setting up an enterprise; Different aspects involved in setting up an enterprise: Legal Aspects, Marketing Aspects, Managerial Aspects and Financial Aspects.		
Module No. 3: Monitoring and Maintaining an Enterprise		10
Importance of Monitoring and Maintaining and enterprise; Monitoring mechanism for maintaining an enterprise- Introduction to different government schemes supporting entrepreneurship.		
Module No. 4: Startups in India		08
Meaning – Establishment of Startups – Procedure for Startups – Benefits of growing startups to the Indian Economy, Emerging trends in startups-Domains that are ruling in the startup space in India.		
Skill Development Activities: <ol style="list-style-type: none"> Prepare a budget for a new business with imaginary figures. Identify the traits required for an entrepreneur. List out practical challenges in setting-up a business enterprise. List out the various Government schemes for promoting entrepreneurs 		
Books for Reference: <ol style="list-style-type: none"> Entrepreneurship - Starting, Developing, and Management a new Enterprise – Hisrich and –Peters-Irwin Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press 		

3. Hougaard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

Name of the Program: Bachelor of Commerce (A&F)
Course Code: B.Com. 4.1
NAME OF THE COURSE: ADVANCED CORPORATE ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.

Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & Field Work etc.

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

- Know the procedure of redemption of Preference Shares and Debentures.
- Comprehend the different methods of Amalgamation and Acquisition of Companies
- Understand the process of Internal reconstruction.
- Prepare the liquidators Final statement of accounts.
- Understand the process of Liquidation of Companies in India

Syllabus:	Hours
Module No. 1: REDEMPTION OF PREFERENCE SHARES	12
Provisions for Issue and Redemption of Preference Shares under Companies Act, 2013; Conditions for Redemption of Preference Shares; Methods of Redemption – Out of Fresh issue of Shares, out of Capitalization of Undistributed Profits; and out of Combination of Fresh Issue and Capitalization of Undistributed Profits. Treatment for Premium on Redemption and Capital Redemption Reserve – Problems.	
Module No. 2: AMALGAMATION OF COMPANIES	10
Introduction – Meaning of Amalgamation; Types of Amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase; Calculation of Purchase Consideration; Accounting for Amalgamation and Reconstruction – Amalgamation in the nature of Merger, Amalgamation in the nature of Purchase.	
Module No.3: INTERNAL RECONSTRUCTION AND CAPITAL REDUCTION	10
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction.	
Module No. 4: CONSOLIDATED FINANCIAL STATEMENTS	10
Concept of Consolidation, Purposes of consolidated financial statements, Consolidation procedures, Non-controlling interest, Goodwill, Treatment Pre-acquisition profit and Post acquisition profit, Problems on Consolidated Financial Statements.	
Module 5: LIQUIDATION OF COMPANIES	14

Meaning of Liquidation/Winding up, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Statement of Affairs, Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Statement of Account.

Skill Development Activities:

1. List out legal provisions in respect of Redemption of Preference shares.
 2. Calculation of Purchase consideration with imaginary figures under Net Asset Method
 3. List out legal provisions in respect of internal reconstruction.
 4. Calculation of PC under Net Payment method with preference share, equity share and cash with imaginary figures.
- Prepare Liquidator's Final Statement of Account with imaginary figures.

Books for Reference:

1. Anil Kumar, Rajesh Kumar and Mariyappa, "Corporate Accounting".
2. Dr. S.N. Maheswari, Financial Accounting
3. Jawaharlal & Seema Srivastava: Financial Accounting, HPH
4. S Jayapandian: Financial Accounting from Zero,
5. Grewal and Gupta, Advanced Accounting
6. P Jain and K. L. Narang ; Financial Accounting

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 4.2 NAME OF THE COURSE: BUSINESS STATISTICS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> • Categorize data into univariate , bivariate and multivariate data • Analyse data using various statistical tools of analysis • Comprehend the measures of Central Tendency, Dispersion and Skewness. • Validate the application of Correlation Analysis in business decisions. • Apply the Regression Analysis Technique for business decisions. • Comprehend the different indices used in business. 		
SYLLABUS:		HOURS
Module- 1: Statistical Data and Descriptive Statistics		10
Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, Properties and applications. Positional Averages -Mode and Median (including graphic determination).		
Module -2: Measures of Variation: And Skewness		12
Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; concept of Kurtosis.		
Module. 3: Probability Distributions		12
Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required) - Expectation and variance of a random variable - Probability distributions - Normal distribution: Probability distribution function, Properties of normal curve, Simple problems.		
Module.4: Correlation and Regression Analysis		14
Correlation Analysis: Meaning of Correlation: - types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. linear and Non-linear correlation and Scatter diagram, Pearson's co-efficient of Correlation; Correlation and Probable error; Spearman's Rank Correlation co-efficient. -problems. Regression Analysis: meaning and definition- regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients- problems.		

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

Skill Developments Activities:

1. State the tests of skewness
2. Collect the age statistics of 10 new married couples calculate Correlation coefficient.
3. Identify the modal weight from the weights of 10 individuals using imaginary figures.
4. Calculate the Coefficient of variation of two distributions (with imaginary figures of mean and standard deviation) and compare their consistency and variability.
5. Illustrate the addition laws of probability with an example
6. Prove that Fishers index satisfies time reversal test using the formula.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 4.3 NAME OF THE COURSE: FINANCIAL MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will be able: <ul style="list-style-type: none"> • To identify the goals of financial management. • To apply the concepts of time value of money for financial decision making. • To evaluate projects using capital budgeting techniques. • To design optimum capital structure using EBIT and EPS analysis. • To evaluate working capital effectiveness in an organization. 		
Syllabus:		
Module No. 1: Introduction to Financial Management		12
Introduction – Meaning of Financial Management, Finance Functions, Organization structure of Finance Department; Goals of Financial Management, Financial Decisions -Types of Financial Decisions, Role of a Financial Manager; Financial Planning – Principles of Sound Financial Planning, Steps in Financial Planning, Factors influencing Financial Plan.		
Module No. 2: Time Value of Money		12
Meaning, Need, Future Value (Simple interest and compound interest); Present Value (Single Flow, series of cash flow, even and uneven Flow, Annuity and perpetuity); Doubling Period; Concept of Valuation -Valuation of Bonds, Debentures and Shares (Simple Problems)		
Module No. 3: Financing & Dividend Decisions		12
Financing Decision: Sources of Long-term Finance - Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure – EBIT, EPS Analysis, Break-even level of EBIT (Problems), Leverages –Meaning, types, Problems. Dividend Decision: Meaning of Dividend, Types of Dividends, Determinants of Dividend, Bonus Shares (Meaning only), Dividend Policy – Meaning and types, Factors influencing dividend policy.		
Module No. 4: Investment Decision		12
Meaning, Scope, Features & Significance of Capital Budgeting, Techniques -Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index (Problems)		
Module No. 5: Working Capital Management		12
Meaning and need for Working Capital, Components of Working Capital, Types of Working Capital, Problems of Excess or Inadequate Working Capital, Significance of Adequate Working Capital, Determinants of Working Capital, Sources of Working Capital,		

Estimation of Working Capital (Simple Problems)

Skill Developments Activities:

- Identify capital structure practices followed in any firm/company of your choice.
- Collect the information on various types of bonds offered by government and record the same.
- Prepare a working capital statement using imaginary values.
- Prepare a chart showing Organization structure of Finance Department

Books for References:

1. I M Pandey, Financial Management. Vikas Publication.
2. Prasanna Chandra, Financial Management, TMH
3. S N Maheshwari, Financial Management, Sultan Chand
4. Khan and Jain, Financial Management, TMH
5. Dr. V Rajeshkumar and Nagaraju V, Financial management, MH India
6. Dr. Aswathanarayana.T ,Financial Management, VBH
7. K. Venkataramana, Financial Management, SHBP
8. G. Sudarshan Reddy, Financial Management, HPH
9. Sharma and Shashi Gupta, Financial Management, Kalyani Publication

Name of the Program: Bachelor of Commerce (A&F)
Course Code: B.Com. 4.5 a(OEC)
NAME OF THE COURSE: BANKING OPERATIONS

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3	3	42
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand the concept of banks and banking and its operations Comprehend the procedures and risks involved in different types of accounts Utilize the knowledge for bank operations Comprehend the recent banking practices 		
SYLLABUS:		HOURS
Module No. 1: Introduction to Banking		12
Introduction to Banking: Meaning, Importance, Types of banks in India, Functions of Banks - Primary, Secondary & Modern functions of banks; RBI -Role & Functions of RBI.		
Module No. 2: Different Types of Accounts		16
Different types of Accounts – Savings Account, Current Account, Fixed Deposit Account, Recurring Deposit account- Features and Procedure for opening and operating these accounts. Special types of accounts: Procedure for opening and operating the accounts of Sole proprietorship, partnership accounts, Joint Stock Companies, Minor, illiterates, joint account holders, clubs and associations, Hindu Undivided family. Cheques: Meaning, Definition and features of Cheques; Crossing of Cheques – Types of Crossing; Endorsements: Meaning, Kinds of Endorsement.		
Module No. 3: Loans and Advances		08
Loans and Advances; Different types of loans, Kinds of lending facilities- Loans and advances, Cash Credit, Overdraft and Bills discounting, Procedure for borrowing and lending, precautions to be taken by the banker and customer, documents to be submitted for borrowing loans.		
Module No. 4: Innovations in Banking Operations		06
Technologies in Banking Operations: Debit and Credit Cards, Internet banking, M-Banking, ATM, Electronic fund transfer, MICR, RTGS, NEFT, Digital Payments.		

Skill Development Activities:

1. Collect and fill dummy account opening form for a savings account and fixed deposit account of any bank.
2. Draft specimen of a cheque and fill up the details with imaginary names.
3. List out some of the recent banking practices in India
4. Collect and fill dummy RTGS/ NEFT form of any bank.

Reference Books:

1. Nagarajan. G, Sudesh and Raju. G.S (2021); Law and Practice of Banking, Jayvee International Publications, Bangalore.
2. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
3. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
4. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition
5. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
6. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Name of the Program: Bachelor of Commerce (A&F) Course Code: B.Com. 4.5 b (OEC) NAME OF THE COURSE: PRINCIPLES OF EVENT MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> 1. Understand the significance of various events 2. Demonstrate the ability to organize the event. 3. Demonstrate the ability to conduct the event. 4. Prepare the budget require for conducting an event. 		
Syllabus:		Hours
Module No. 1: Introduction to Event Management		10
Event- Meaning, Importance and Types of Event, Analysis of Event, Event Management- Meaning, Decision Makers and their Roles and Responsibilities, 5 C's of Event Management.		
Module No. 2: Event Management Planning and Procedure		10
Establishing of Policies & Procedures, Steps in Planning the event, Principles of Event Management, Permissions and Licenses from Government and Local Authorities.		
Module No. 3: Conduct of an Event.		12
Preparing a Planning Schedule, Steps in Organizing an event , Assigning Responsibility, Event Safety and Security, Conducting the Event-Checklist (Pre, during and post event check list), Communication- channels of communications for different types of events,		
Module No. 4: Budgeting and Reporting		10
Preparation of Event Budget-Items of expenditure for various events, managing the event budget. Reporting of event- organizing the event report, steps in preparing the event report.		
Skill Development Activities: <ol style="list-style-type: none"> 1. Preparation of Event Plan for a Wedding. 2. Preparing Budget for conduct of National level sports meet of a college. 3. Preparation of Event Check List for College Day Celebrations 4. Preparation of Budget for Conducting inter collegiate fest. 5. Prepare a brief report of a students' seminar conducted in your college. 		

Books for Reference:

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc. ISBN: 0-471-26306-0
2. Anne Stephen – Event Management
3. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
4. The Complete Guide to successful Event Planning – Shannon Kilkenny
5. Human Resource Management for Events – Lynn Van der Wagen (Author)
6. Successful Team Management (Paperback) – Nick Hayed (Author)
7. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
8. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher – 2009
9. Principle of Event Management – Shrikant S., Skyward Publisher.

TEMPLATE FOR INTERNAL ASSESSMENT TEST
B.COM - ACCOUNTING & FINANCE

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 20

SECTION-A

(Based on the Remembering)

I. Answer Any Two of the following questions. Each carries Two Marks.

(2 x 2= 4)

- 1.
- 2.
- 3.

SECTION- B

(Understanding and Applying)

II. Answer Any Two of the following questions. Each carries Eight marks.

(2 x8= 16)

- 4.
 - 5.
 - 6.
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SEMESTER END EXAMINATION - TEMPLATE

B.COM - ACCOUNTING & FINANCE

Course Code:

Name of the Course:

Duration: 2.00 Hours

Total Marks: 60

**SECTION-A
(Conceptual Questions)**

I. Answer any Five of the following questions. Each question carries Two Marks. (5 x 2= 10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

**SECTION- B
(Application Questions)**

Answer any Four of the following question. Each question carries Five Marks. (4 x5= 20)

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

**SECTION- C
(Analyses and Understanding Questions)**

Answer Any Two of the following question. Each question carries Twelve Marks. (2 x12= 24)

- 7.
- 8.
- 9.

**SECTION- D
(Skill Development Questions)**

Answer Any One of the following question, carries Six Marks. (1 x6= 06)

- 10.
- 11.

