

KUVEMPU  **UNIVERSITY**

Scheme of Teaching and Evaluation

For

Bachelor of Commerce (B.Com)

As Per

State Education Policy (SEP)

Academic Year : 2024-25



Department of Studies in Commerce
Jnanasahyadri, Shankaraghata, Shimoga (Dist)

B.Com Semester-I								
Sl.No.	Course	Title of the Course	Category of courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
01	L 1.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	L 1.2	Language-II English	LC	4	80	20	100	3
03	Com 1.1	Financial Accounting-I	DCC	4	80	20	100	4
04	Com 1.2	Principles and Practice of Management	DCC	4	80	20	100	4
05	Com 1.3	Principles of Marketing	DCC	4	80	20	100	4
06	Com 1.4	Law and Practice of Banking	DCC	4	80	20	100	4
07	CV 1.5	Indian Constitution	CVC	2	40	10	50	2
Sub Total - A				26	520	130	650	24

LC: Language Course

DCC: Discipline Core Credit

B.Com Semester-II								
Sl.No.	Course	Title of the Course	Category of courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
01	L 2.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	L 2.2	Language-II English	LC	4	80	20	100	3
03	Com 2.1	Advanced Financial Accounting	DCC	4	80	20	100	4
04	Com 2.2	Human Resource Management	DCC	4	80	20	100	4
05	Com 2.3	Business Environment and Government Policy	DCC	4	80	20	100	4
06	Com 2.4	Corporate Administration	DCC	4	80	20	100	4
07	CV 2.5	Environmental Studies	CVC	2	40	10	50	2
Sub Total - B				26	520	130	650	24

B.Com Semester-III								
Sl.No.	Course	Title of the Course	Category of courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
01	L 3.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	L 3.2	Language-II English	LC	4	80	20	100	3
03	Com 3.1	Corporate Accounting-I	DCC	4	80	20	100	4
04	Com 3.2	Cost Accounting-I	DCC	4	80	20	100	4
05	Com 3.3	Principles and Practice of Insurance	DCC	4	80	20	100	4
06	Com 3.4	Elective-I	DEC	4	80	20	100	4
07	Com 3.5	Personality Development	SEC	2	40	10	50	2
Sub Total - C				26	520	130	650	24

Instructions for Discipline Elective Courses (DEC):

1. A single elective system shall be followed.
2. Students shall have to opt for any one DEC from the given groups.
3. Students who opt for a DEC in the third semester shall continue with the same DEC for all remaining semesters.

DEC	Accounting	Mathematics for Business Decisions	Finance	Human Resources	Marketing
Course Code	Com. 3.4.A	Com. 3.4.B	Com. 3.4.F	Com. 3.4.H	Com. 3.4.M
Name of the Course	Indian Accounting Standards (IND AS-I)	Business Mathematics-I	Indian Financial System	Human Resources Development	Retail Management

B.Com Semester-IV								
Sl.No.	Course	Title of the Course	Category of courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
01	L 4.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	L 4.2	Language-II English	LC	4	80	20	100	3
03	Com 4.1	Corporate Accounting-II	DCC	4	80	20	100	4
04	Com 4.2	Cost Accounting-II	DCC	4	80	20	100	4
05	Com 4.3	Business Regulatory Frame Work	DCC	4	80	20	100	4
06	Com 4.4	Elective-II	DEC	4	80	20	100	4
07	Com 4.5	Computer Application in Business	SEC	2	40	10	50	2
Sub Total - D				26	520	130	650	24

DEC	Accounting	Mathematics for Business Decisions	Finance	Human Resources	Marketing
Course Code	Com. 4.4.A	Com. 4.4.B	Com. 4.4.F	Com. 4.4.H	Com. 4.4.M
Name of the Course	Indian Accounting Standards (IND AS-II)	Business Mathematics-II	Personal Financial Planning	Organizational Behaviour	Service Marketing

B.Com Semester-V								
Sl.No.	Course	Title of the Course	Category of courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
01	Com 5.1	Financial Management	DCC	4	80	20	100	4
02	Com 5.2	Business Research Methods and Statistics	DCC	4	80	20	100	4
03	Com 5.3	Income Tax-I	DCC	4	80	20	100	4
04	Com 5.4	Principles and Practices of Auditing	DCC	4	80	20	100	4
05	Com 5.5	Elective-III	DEC	4	80	20	100	4
06	Com 5.6	Business and Corporate Etiquettes	SEC	2	40	10	50	2
07	Com 5.7	Employability Skills	SEC	2	40	10	50	2
Sub Total - E				24	480	120	600	24

DEC	Accounting	Mathematics for Business Decisions	Finance	Human Resources	Marketing
Course Code	Com. 5.4.A	Com. 5.4.B	Com. 5.4.F	Com. 5.4.H	Com. 5.4.M
Name of the Course	Advanced Cost & Management Accounting	Quantitative Techniques -I	Investment Management	Cultural Diversity at Work Place	Digital Marketing

B.Com Semester-VI								
Sl.No.	Course	Title of the Course	Category of courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
01	Com 6.1	Management Accounting	DCC	4	80	20	100	4
02	Com 6.2	Business Statistics	DCC	4	80	20	100	4
03	Com 6.3	Income Tax-II	DCC	4	80	20	100	4
04	Com 6.4	Goods and Services Tax	DCC	4	80	20	100	4
05	Com 6.5	Elective-IV	DEC	4	80	20	100	4
06	Com 6.6	Entrepreneurial Skills	SEC	2	40	10	50	2
07	Com 6.7	Internship /Minor Research Project Work	SEC	2	40	10	50	2
Sub Total – F				24	480	120	600	24
Grand Total				152	3040	760	3800	144

DEC	Accounting	Mathematics for Business Decisions	Finance	Human Resources	Marketing
Course Code	Com. 6.4.A	Com. 6.4.B	Com. 6.4.F	Com. 6.4.H	Com. 6.4.M
Name of the Course	ERP Applications in Accounting	Quantitative Techniques -II	Investing in Stock Market	Labour Laws & Practice	Consumer Behaviour

INTERNAL ASSESSMENT AND SEMESTER END EXAMINATION

As per SEP, the IA and SEE to carry 20% and 80% weightage each, to enable the course to be evaluated for a total of 100/50 marks. The evaluation system of the course is compressive & continuous during the entire period of the semester.

Sl.No.	Parameters of the Evaluation	Marks
01	Attendance*	05 Marks
02	Assignments / Seminars	05 Marks
03	Internal Assessment Tests (IAT)	10 Marks
	Total of IA	20 Marks
03	Semester End Examination (SEE)	80 Marks
Total of IA & SEE		100 Marks

*Distribution of Marks for Attendance

Sl.No.	% of Attendance	Marks to be Awarded
01	75-80	1
02	80-85	2
03	85-90	3
04	90-95	4
05	95-100	5

QUESTION PAPER PATTERN for 2024-25

Semester Examinations

B.Com Program

Name of the Course.....

Time: 3 Hrs Max. Marks: 80

Section – A

I Answers any THREE questions. Each question carries Five Marks (3x5=15 Marks)
(Two Theory Questions and Three Problems-For Problem Papers)

- 1.
- 2.
- 3.
- 4.
- 5.

II Answers any TWO questions. Each question carries Ten Marks (2x10=20 Marks)
(One Theory Question and Three Problems-For Problem Papers)

- 6.
- 7.
- 8.
- 9.

III Answers any THREE questions. Each question carries Fifteen Marks (3x15=45 Marks)
(One Theory Question and Four Problems-For Problem Papers)

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

Note: The question papers for theory subject shall be prepared in both Kannada and English version. Problem subject papers shall prepared in English version.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.1.1		
Name of the Course: Financial Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Objective: The objective of the course is to expose the students to the various aspects of financial accounting to better maintenance of accounts and its principles in the business firms.</p> <p>Pedagogy: Classrooms 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 and the application of accounting standards. Demonstrate the preparation of financial statements for both manufacturing and non-manufacturing sole proprietorships. Apply the accounting treatments for consignment transactions and events in the books of consignor and consignees. Understand the accounting treatment for royalty transactions and articulate royalty agreements. Learn and apply various methods of accounting for hire purchase transactions. 		
Syllabus:		Hours
Module No. 1: Theoretical Framework of Accounting		10
Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).		
Module No. 2: Financial Statements of Sole Proprietors		15
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.		
Module No. 3: Consignment Accounts		12
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-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.		

Module No. 4:Royalty Accounts	15
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.	
Module No. 5: Hire Purchase Accounting	08
Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.	
TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES	
<ol style="list-style-type: none"> 1. Collect Annual Reports of soleproprietors and identify accounting concepts and conventions followed in the preparation of the annual reports. 2. Collect Annual Reports of soleproprietors and identify the different components. 3. Preparation of Proform invoice and accounts sales with imaginary figures. 4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures. 5. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures. 6. Any other activities, which are relevant to the course. 	
Text Books:	
<ol style="list-style-type: none"> 1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting. 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, 13th Edition. 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 8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi. 	
Note: Latest edition of text books may be referred.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.1.2 Name of the Course: Management Principles and Applications		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Objective: To familiarize the students with the basic concepts of Business Management Pedagogy: Class-room Lectures, Case Study Discussion and Presentations.</p>		
<p>Course Outcomes: On successful completion of the course, the Students will be able to</p> <ol style="list-style-type: none"> Understand and identify classical, neo-classical, and modern organizational theories, and evaluate their relevance in the present context. Design and demonstrate the strategic plan for the attainment of organisational goals. Differentiate the different types of authority and chose the best one in the present context. Compare and chose the different types of motivation factors and leadership styles. Choose the best controlling techniques for better productivity of an organisation. 		
Syllabus:		Hours
Module No. 1: Introduction to Management		12
Introduction–Meaning and importance of Management–Managerial Functions –Management-as Science, Art and Profession, Administration V/S Management, Evolution of the Management thoughts: Contributions of F.W. Taylor, Henry Fayol, Elton Mayo, and C.K Prahlad.		
Module No. 2: Planning		11
Introduction – Meaning – Nature – Purpose–Types of plans–Planning process; Strategic planning: Concept–Process–Importance and Limitations; Decision Making Meaning, Role, Steps involved in Decision Making Process, Significance of Decision Making, and Guidelines for effective Decision Making.		
Module No. 3: Organising		12
Introduction – Meaning–Concept and Process of Organising – An overview–Span of management–Different types of authority (line, staff and functional)–Decentralization–Delegation of authority; Formal and Informal,organization Structure, Principles of Organising; Network Organisation Structure.		
Module No. 4: Staffing and Leading		15
Introduction– Staffing: Concept of Staffing–Staffing Process; Motivation: Concept– Importance–extrinsic and intrinsic motivation–Major Motivation theories: Maslow’s Need Hierarchy Theory–Herzberg’s Two-factor Theory. Leadership: Concept– Importance – Styles of leadership. Communication: Concept–purpose–process–Types, Barriers and Overcoming barriersof communication.		

Module No. 5: Controlling and Coordination	10
<p>Concept–Process–Limitations–Principles of Effective Control–Major Techniques of control: Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. (Theory only) Co-ordination: Meaning–Nature–Importance–Principles of Coordination. Emerging issues in Management.</p>	
<p>TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES</p>	
<ol style="list-style-type: none"> 1. Prepare a chart showing the chronological order in which management thought has developed into its present form. 2. Collect the photographs and Bio-Data of any three contributors to management thoughts. 3. Collect one organisation chart of any establishment in your area and describe its structure. 4. Describe the basis of departmentation followed by anyone of the following Organisations- Telecom, Banks, Manufacturing Organisation. 5. Analyse the leadership styles of any select five companies of different sectors. 6. Describe the feedback control/feed forward control system followed by any Nationalized Bank of your area. 	
<p>Note: Minimum five activities should be done by selecting one sub-activity in each activity.</p>	
<p>Text Books:</p>	
<ol style="list-style-type: none"> 1. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill. 2. Peter F Drucker: The Practice of Management, Allied, Management Task. 3. Davar R.S.: The Process of Management (Sulthanchand). 4. Prasad L.M. Principles of Management (Sulthanchand). 5. P.N. Reddy and H.R. Appannian: Business Management (Himalaya Publishing House) 6. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition. 7. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition. 8. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition. 9. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books 10. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition. 	
<p>Note: Latest edition of text books may be referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.1.3		
Name of the Course: Principles of Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Objective: The objective of the course is to help the students to understand the different dimensions of marketing and their applications.</p> <p>Pedagogy: Classrooms 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 fundamental concepts of marketing and assess the micro and macro marketing environments. Analyze consumer behavior and market segmentation strategies in the contemporary market environment. Explore new product development processes and identify the factors influencing product pricing in the current market context. Evaluate the impact of various promotional techniques on customer behavior and the significance of distribution channels. Outline recent advancements and trends in marketing practices. 		
Syllabus:		Hours
Module No. 1: Introduction to Marketing		12
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.		
Module No. 2: Consumer Behaviour & Market segmentation		13
Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; 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.		
Module No. 3: Product and Pricing		12
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. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.		

Module No. 4:Promotion and Distribution	15
<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; Physical Distribution.</p>	
Module No. 5: Recent Developments in Marketing	08
<p>Introduction - Social Marketing, online marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing-Network Marketing and Customer acquisition and retention.</p>	
<p>TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES</p> <ol style="list-style-type: none"> 1. Conduct an analysis of the marketing environment in your locality to identify customer needs, wants, and purchasing power. 2. Gather and analyze consumer behavior data regarding home appliances in your locality. 3. Visit an organization to collect information about their product pricing strategies and factors influencing their pricing decisions. 4. Visit wholesalers or retailers to understand their role in the marketing and distribution process. 5. Research and report on recent developments and trends in the field of marketing. 6. Any other activities, which are relevant to the course. 	
<p>Reference Materials:</p> <ol style="list-style-type: none"> 1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education. 2. SaxenaRajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition. 3. Kumar Arun&MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition 4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition. 5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education 6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education. 7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi. 8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning. 9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. <p>Note: Latest edition of text books may be referred.</p>	

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

Course Code: B.Com. 1.4 (SEP SCHEME)

Name of the Course: Law and Practice of Banking

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

Objective: The objective of the course is to familiarize the students with the law and practices of banking.

Pedagogy: Classrooms Lecture, Case Studies, Tutorial classes, Group Discussion & Seminar

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

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.

TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES

1. 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 for different types of customer.
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheque.
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.

Books for Reference:

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, 11 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 referred.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.2.1 Name of the Course: Advanced Financial Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Objective: The objective of the course is to expose the students to the various aspects of financial accounting to better maintenance of accounts and its principles in the business firms.</p> <p>Pedagogy: Classrooms 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"> Prepare comprehensive financial statements from incomplete records using systematic methods. Analyze and apply accounting treatments for inter-departmental transfers. Apply and demonstrate various accounting treatments for dependent and independent branches. Understand and compute the claims for loss of stock and loss of profit in insurance contexts. Identify and explain emerging trends in the field of accounting. 		
Syllabus:		Hours
Module No. 1: System of Book - Keeping		12
Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.		
Module No. 2: Departmental Accounts		12
Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment.		
Module No. 3: Accounting for Branches		15
Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches: Problems on Debtors Method; Stock & Debtors Method and Final accounts Method.		
Module No. 4: Insurance Claims		10
Introduction-Meaning of Insurance – Types of Insurance; Fire Insurance: Computation of Claim for loss of stock.		
Module No. 5: Emerging Trends in Accounting		11
Introduction - 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).		

TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES

1. Visit a sole proprietorship and identify the steps involved in converting single-entry bookkeeping into a double-entry system.
7. Analyze and allocate common expenditures among various departments in an organization.
8. Document the procedures involved in establishing and managing various branches.
9. Identify and document the procedures involved in processing insurance claims.
10. Research and report on the latest innovations and developments in accounting practices.
11. Any other activities, which are relevant to the course.

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. 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, 13th Edition.
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
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be referred.

B.Com-II Semester
HUMAN RESOURCE MANAGEMENT

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.2.2 Name of the Course: Human Resource Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Objective: The objective of the course is to expose the students to the various aspects of human resources development strategies for better management of people in organisations</p> <p>Pedagogy: Class-room Lecturers, Assignments and Presentations.</p>		
<p>Course Outcomes: On successful completion of the course, the Students will be able to</p> <ol style="list-style-type: none"> a. Understand the framework, importance, and challenges of human resource management. b. Outline the processes and methods involved in human resource planning, recruitment, and selection. c. Analyze various training and development methods and their applicability in the current organizational context. d. Evaluate the strengths and weaknesses of different performance appraisal techniques and compensation policies. e. Determine the significance of employee maintenance and employee relations, including health, safety, and welfare. 		
Syllabus:		Hours
Module No. 1: Introduction to HRM		12
Human Resource Management: Introduction –Evolution of HRM, Meaning, definition and Functions – Role – Human Resource management as a profession – Status and Competencies of HR Manager – HR Policies – Emerging Challenges of Human Resource Management – HRM issues in Indian organisations – Human Resource Information System– Emerging trends in HRM.		
Module No. 2: Human Resources Planning, Recruitment & Selection		15
Human Resource Planning: Introduction – Concepts – Quantitative and Qualitative dimensions – Job analysis – Job description and Job specification – Importance and Benefits of HRP; Recruitment: Concepts –Sources – Techniques – Factors influencing recruitment; Selection: Concepts and Steps in Selection Process; Test and Interviews; Placement and Induction – Emerging trends in HR Planning, Recruitment and Selection.		
Module No. 3: Training and Development		13
Introduction – Concepts and Importance – Identifying Training and Development Needs – Designing Training Programmes; Role –Specific and Competency – Based Training – Evaluating Training Effectiveness–Training Process Outsourcing; HRD: Introduction – Meaning – Role of training in HRD – Knowledge Management – Career Development – Emerging trends in HR		

Training and Development.	
Module No. 4: Performance Appraisal & Compensation	13
Introduction – concepts – Nature – objectives and importance; techniques of performance appraisal – Employee Retention – job changes – Transfers and Promotions – Downsizing – VRS; Compensation: Introduction – Concept and Policies – Job evaluation– methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Emerging trends in Performance Appraisal & Compensation.	
Module No. 5: Maintenance & Employee Relations	07
Introduction– Meaning, Importance, Objectives, Motivation Theories, Employee Morale, Employee health and safety – employee welfare – social security – Employer–Employee Relations: An overview – grievance and redressal; Industrial Disputes: causes and settlement, Emerging trends in Employee Maintenance & Relations.	
TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES	
<ol style="list-style-type: none"> 1. Collection of information about new recruitment sources. 2. Preparation of a chart of job specification and job description. 3. Collect an advertisement copy of a job vacancy and fill it. 4. Conduct an I.Q. Test all test the students to affix its summary to the record. 5. Collect the information about how training is given to workers and managers in a company. 6. List out wage and salary structure of any five companies. 7. List out the measures provided under Labour Act for employee welfare, health and safety. 	
Note: Minimum five activities should be done by selecting one sub–activity in each activity.	
Text Books:	
<ol style="list-style-type: none"> 1. "Human Resources Management" by Dr. Saini and S.A. Kran (Sage Publications). 2. "Human Resources Management" by P. Subba Roo (Himalaya Publications) 2. Gupta, C.B, (2008), Human Resource Management, Sultan Chand & Sons, Eleventh revised edition. 3. Gary Dessler. A Framework for Human Resource Management. Pearson Education, 7th Edition. 4. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education. 5. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning 6. Ivancevich, John M., Human Resource Management. McGraw Hill. Wreather and Davis, Human Resource Management. Pearson Education. 7. Robert L. Mathis and John H. Jackson., Human Resource Management. Cengage Learning. 8. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi 9. Biswajeet Pattanayak, Human Resource Management, PHI Learning 	
Note: Latest edition of text books may be referred.	

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 2.3(SEP SCHEME)
Name of the Course: Business Environment and Government Policy

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Objective: Objective of this paper is to acquaint the student with the government policies relating to business and different environment factors

Pedagogy: Class-room Lecturers, Assignments and Presentations.

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

- a. Understand the concept of Globalization and Privatization
- b. Understand the Indian Business Environment and Influencing Factors
- c. Understand the role of MNCs
- d. Understand the Regulatory Framework governing the Business
- e. Understand the role of Government on the Indian Business

Syllabus	Hours
Module No. 1: Business Environment	12
Meaning of Business Environment- Features, Importance, Environment Factors: Internal Environmental Factors and External Environmental Factors - Micro Environment: Customers, Competitors, Suppliers, Channel Intermediaries and Public, Macro Environment ; Economic, Political, Socio-cultural, Natural, Demographic, Technological and International Environment of Business	
Module No. 2: Legal Environment	12
Introductory Framework of some Business Law- Competition Act, 2002 , Introduction, Consumer Enterprise, Prohibition of Certain Agreements, Competition Commission in India; Duties, powers and Functions of Commission. Consumer Protection Act ; Introduction, Objectives, Applicability, Rights of Consumers. Foreign Exchange Management Act : Introduction, Applicability.	
Module No. 3: Globalisation	10

Meaning of Globalization, History of Globalization, Causes of Globalization, Advantages and Disadvantages of Globalisation, Impact of Globalization on Economy, Multinational Corporations (MNCs)- Meaning, Benefits and Drawbacks, Foreign Collaborations, Joint Ventures, Franchising and Strategic Alliance.

Module No. 4: Privatization and Disinvestment in Indian Economy

12

Introduction, Objectives, Measures of Privatization;-Ownership, Organizational and Operational Measures- Advantages of Privatization, Arguments in favour of Privatization- Disinvestment Policy- Arguments against Privatization

Module No. 5: Business and Government

10

Introduction, Government Intervention, Nature of Government Intervention in India, State Policies affecting Business, Role of Government - Regulatory Role, Economic Role, Promotional Role, Entrepreneurial Role and Planning Role, Recent Trends.

TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES

1. Globalization and IT sector.
2. Visit any company & discuss with the manager about the effect of Privatization.
3. Make a list of 10 Indian firms and their opinion about impact of LPG on the farming community.
4. Write the activities of any Consumer Forum..
5. Identify the healthy competition components with illustrative undertakings.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Rosy Joshi and Sangam Kapoor , Business Environment , Kalyani publishers.
2. S. Sankaran , Business Environment , Margham Publications Chennai.
3. J Madegowda (ed) Business Environment and Policy (Deep and Deep)
4. K Ashwathappa, Essentials of Business Environment, HPH.
5. Ghosh and Kapoor, Business Policy and Environment, HPH.
6. Francis Cherunilum, Business and Government, HPH.
7. Bertozzi-Burgunder, Business, Government and Public Policy: Concepts and Practices, Prentice Hall.

Note: Latest edition of text books may be referred.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.2.4 Name of the Course: Corporate Administration		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Objective: The objective of the course is to familiarize the students with element of company law along with the role of company secretaries.</p> <p>Pedagogy: Classrooms 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 classify different types of companies according to the Act. Identify the stages and critical documents involved in the formation of companies in India, focusing on Memorandum of Association, Articles of Association, and Certificate of Incorporation. Analyze the role, responsibilities, and functions of Key Management Personnel in Corporate Administration, with emphasis on directors and the company secretary. Examine the procedures of corporate meetings, differentiate between types of resolutions, and assess the company secretary's role in convening meetings. Evaluate the liquidation process of a company, including modes of winding up, the role of the official liquidator, and implications under the Insolvency Code. 		
Syllabus:		Hours
Module No. 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 No. 2: Formation of Companies		13
Introduction -Promotion Stage: Meaning 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 process, Commencement Stage – Document to be filed, e-filing, Registrar of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types – Features.		
Module No. 3: Company Administration		13
Introduction - Key Managerial Personnel –Types of Directors: Appointment – Powers - Duties & Responsibilities. The Companies Secretary: Appointment – Powers – Duties & Responsibilities. Types of Committee: Audit Committee, CSR Committee, Finance Committee, ESG Committee, Risk Management Committee, Nomination and Remuneration Committee.		

Module No. 4: Corporate Meetings	12
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.	
Module No. 5: Winding Up	10
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	
TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES	
<ol style="list-style-type: none"> 1. Study the Companies Act 2013 from the Ministry of Corporate Affairs website and summarize its key provisions relevant to corporate governance and administration. 2. Visit a Registrar of Companies office to understand and document the procedures involved in company formation in India. 3. Conduct interviews with directors of a company to discuss their roles, responsibilities, and decision-making processes, and compile a comprehensive report on corporate governance practices observed. 4. Obtain a sample notice of meeting and resolutions from a company, and prepare mock versions to demonstrate understanding of formal communication requirements in corporate settings. 5. Interview an official liquidator to investigate the procedures and challenges involved in the winding-up process of a company, and present findings in a detailed report. 6. Any other activities, which are relevant to the course. 	
Text Books:	
<ol style="list-style-type: none"> 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 referred.	