

**1st and 2nd SEMESTER CURRICULUM FRAMEWORK FOR UNDER
GRADUATE PROGRAM IN COMMERCE
{COMMON FRAMEWORK FOR ALL B.COM. AND BBA COURSES}**

**BY
EXPERT COMMITTEE**



KARNATAKA STATE HIGHER EDUCATION COUNCIL

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14.	Dr. Aloysius Edward Kristu Jayanthi College, Bengaluru	Member	
15.	Dr. Thandava Gowda T.N. A.O., Karnataka State Higher Education Council	Member Convener	

EXECUTIVE SUMMARY

Higher Education is a vital contributor for Economic Development of the nation. It plays a major role in improving human well-being and developing Indian Economy, since it serve as a center for developing ideas and innovations. The Sustainable Development Goal 4 (SDGs4) also advocates the quality of education, which seeks to “ensure inclusive and equitable quality education and promotes lifelong learning opportunities for all” by 2030 for Inclusive Economic Development. Approximately half of India’s 1.2 billion people are under the age of 26 and by 2020, it is forecasted to be the youngest country in the world with a median age of 29 including Karnataka. To reap the benefits of this demography, the Government of Karnataka and Karnataka State Higher Education Council (KSHEC) proposed an idea of developing a Curriculum Framework based on New Education Policy guidelines for both Undergraduate and Postgraduate programs across the faculty disciplines in the state of Karnataka for strengthening the ‘Quality of Higher Education’. Accordingly, Chairpersons were nominated for each Faculty Discipline for Curriculum Framework Development, Prof. P.S. Yadapadithaya, Vice Chancellor, Mangalore University, Mangalore, was nominated as the Chairman and Prof. M. Ramachandra Gowda, Vice Chancellor, Rani Channamma University, Belagavi, Prof. R. L. Hyderabad, Dept. of Commerce, Karnatak University, Dharwad, Prof. H S. Anitha, Registrar (Evaluation), Davangere University, Davangere, Prof. D Anand, B.N. Bahadur Institute of Management Sciences, University of Mysore, Mysuru, Prof. Vijay Boothapur, Dept. of Commerce, Gulbarga University, Gulbarga, Prof Cynthia Menezes, Dept. of Management, Bangalore University, Bengaluru, Prof. Mustiary Begum, Dept. of Management, Mangalore University, Mangalore, Prof. Sudarshan Reddy, Dept. of Commerce, Tumkur University, Tumkuru, Dr. Aloysius Edward, Faculty of Commerce and Management, Kristu Jayanti College (Autonomous), Prof. Gopala Krishna Joshi, Executive Director, Karnataka Higher Education Council, Bengaluru, as distinguished members. In view of the above, the Committee decided to give “Complete Autonomy” to the respective BOS of the Universities/Institutes. The committee identified different category of courses to be studied by the Commerce Students namely Discipline Specific Core Course (DSCC), Ability Enhancement Courses (AECC), Skill Enhancement Courses (SEC), GE (Generic Electives), Discipline Specific Electives (DSE) etc., by keeping wide choices by considering the present context. The members of the committee suggested the concerned BOS to identify the Program Aim, Program Educational Objectives, and Program Learning Outcomes. The concerned University/Institute BoS shall map the contribution of Individual Courses for Program Learning Outcomes (PLOs) and Sustainable Development Goals (SDGs) as suggested in the National Education Policy. Suggestive Guidelines for Continuous Internal Evaluation (CIE) & Semester End Examination (SEE) have also been worked out. A crisp presentation of Definitions of Category of Courses as has been made. A Sample Copy of Scheme of Teaching and Evaluation of B.Com. Program has also been appended.

PREFACE

The Fourth Industrial Revolution (FIR/4.0/4IR) of automation, digital platforms and other innovations are changing the fundamental nature of work and the disruptive changes on the employment landscape, business models and more importantly on Commerce and Business Education. In this context, the Commerce and Business Education has to aim at developing a student's intellectual ability, executive personality and entrepreneurial and managerial skillsthrough an appropriate blend of business and multidisciplinary education. In addition, it needs to provide students with Commerce and Business Education of globally recognized best practices with flexibility of their adaptation to indigenous entrepreneurial and societal context. The future Commerce and Business professionals will have to align their skillset in the context of Fourth Industrial Revolution.

Keeping in view, the latest industry trends, digital economy and market requirements, the curriculum framework is developed by collecting inputs from all the stakeholders of Commerce and Management Education namely Industry, academia, professionals and alumni. An attempt has been made to connect theory to practice and equip Commerce& Management students to meet the ever-changing needs of the industry in the present scenario.

ACKNOWLEDGEMENT

The Members of the Curriculum Development Committee are grateful to our Dr. C.N. Ashwathanarayan, Hon'ble Deputy Chief Minister of Karnataka, Hon'ble Minister for Higher Education, Hon'ble Minister for Science and Technology, Hon'ble Minister for IT and BT, Hon'ble Minister for Skill Development and Livelihood, Government of Karnataka for offering an opportunity to deliberate such vital issue of state importance in the area of Commerce Education and to develop model curriculum.

The Chairman and Members of the Curriculum Committee are also thankful to Prof. Thimme Gowda, Chairman, Task Force Sub-Committee on Curricular Reforms in Higher Education, Prof. Gopala Krishna Joshi, Executive Director, Dr. Tandavagowda, Convener, KSHEC, Government of Karnataka, Bengaluru, Karnataka for incessant support during the preparation and development of New Curriculum Framework.

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1. Introduction

Commerce Education was started in India as early as 1886, when the first Commercial School was started in Madras. By 1960 Commerce became a special subject of study in 35 Universities. It endured significant changes over the years. After 90's, Commerce emerged as one of the most potential pursuits in India due to higher availability of jobs and for entering into entrepreneurship forever growing Indian economy and need for skillful business minds. Commerce Education has gained considerable importance in India. This is evident by the fact from 0.36 lakh enrolments in 1950-51 in Commerce Program, reached over 38.6 lakh during 2015-16 (AISHE Report). The said facts indicate the significant measureable progress of Commerce Education in India. At the same time, there is dire need to develop the quality and raise the bar to meet the international standards, since modern economies rely on cross-border transactions, the free flow of international capital and the majority of the financial transactions occur across borders, and that number is expected to grow. With the changing trends in the Economy, there has been an explosion of knowledge and technologies in all the spheres. In this situation, it is important that, Commerce Education Eco-System does not face compromise with respect to quality as it provides ample opportunities to Graduates & Post Graduates for employment and self-business establishment. Being successful in today's global marketplace is about being creative, making accurate decisions and taking calculated risks. The Commerce Education develops leaders with the skills, knowledge and mind-set to make a real, practical difference to people's lives and the success of businesses and economies. The Commerce Education provides the perfect learning environment where students, academicians and business houses come together to create high quality and unique learning experiences. High-Quality Commerce Education is essential in India. Use of technology is one of the influential ways to enhance the students' ability to meet the ever changing necessities of the business houses and society. In this connection, the Curriculum is designed to give students an in-depth mastery of the academic knowledge with hands-on-approach to bridge the gap between the industry and academia to produce a better quality of students for employment and entrepreneurial opportunities.

“Commerce Education is a form of instructions that directly as well as indirectly prepares a businessman for his calling. It prepares students for socially desirable and personally fruitful careers in the field of business and finance. While pursuing higher education in Commerce in India, students acquire the knowledge of business trade, fluctuations in the market, fiscal policies, basics of economics, industrial policies, etc. The education imparted to Commerce students tends to equip them with a number of specialized skills that help them excel in different functional areas of Trade, Industry and Commerce.”

.....**Chesseman**

2. Need for Curriculum Development

As per the National Education Policy initiatives, it is intended to formulate Curriculum to eliminate the disparities among the students studying in different Universities/Institutes. In addition to above the Members of the Committee also identified the need for the Development of Curriculum framework for Commerce Education:

1. **Indian Business Environment:** Due to LPG of Indian Economy, industry has undergone a lot of changes, growing MSME sector and Khadi & Village Industries, Non-profit and Social Enterprises, Emerging Entrepreneurship, State and Central Government initiatives, there are lot of opportunities for young people, the Curriculum helps the students to explore and utilize the opportunities created by the present business environment.
2. **Credit Disparities:** The Choice Based Credit System is not introduced in true sense as well there is credit disparity from one University to another/One Institute to another. To remove this credit disparities, which was burdening the students, Curriculum Framework is developed, which helps the BOS of the Universities/Institutes to develop their own Scheme of Teaching and Evaluation as per the Curriculum Credit Framework.
3. **Program Learning Outcomes (PLOs) and Sustainable Development Goals (SDGs):** In the New Curriculum, the courses would be mapped to identify their contribution towards PLOs and SDGs, which in turn help Universities/Institutes in their Accreditation and Ranking.
4. **Skill Development Courses:** The focus of existing Master Programs in Commerce is less on skill development. The New Curriculum has given more emphasis for the skill development by considering the need of the Fourth Industrial Revolution components namely Automation, Digital platforms, AI, Block Chain Technology, IOT, Spread Sheet, Analytics etc., which enables the students to acquire the specialized skills and applied competencies in the field of Commerce and Business.
5. **Discipline Specific Electives:** The existing Programs in Commerce in many Universities/Institutes have limited number of Discipline Specific Electives and these are almost like core courses, hence wider choice of elective courses are proposed to introduce in the New Curriculum Framework.
6. **Multidisciplinary Courses:** New Curriculum helps the students to choose the courses of their choice from other streams/across faculty. Therefore, students will be capable of making a positive contribution to Commerce, Trade and Industry in the national and global context by drawing the knowledge from the different disciplines, which is socially desirable.

3. Pedagogy

In addition to Conventional Time-Tested Lecture Method, the Members of the Curriculum Development suggest the following approaches:

- 1. Case Based Learning:** Practical exposure can be given to students through Case based learning/critical learning tool. It enhances skills of students in analyzing the organizational problems and learning to arrive at critical decisions. They learn to apply concepts, principles and analytical skills to solve the real situation problems.
- 2. Experiential/Live Projects/Grass Root Projects:** To bridge the gulf between the theory and practice, the students have to be encouraged to take up experiential projects/Live Projects/Grass Root Projects in companies/organizations/factories.
- 3. Team Spirit and Building:** To internalize the core curriculum, working in teams and developing team spirit is essential. Interdisciplinary learning across outside the faculty would help students in equipping with these skills.
- 4. ICT Teaching with global touch:** With the use of modern ICT technology students' learning in class room marches towards digitization. Getting connected to people through e-mode who are located all over the world and who bring real-time insights from their industries, their customers, happenings in their local place and environment. This sparks different ways of thinking as well as cover the conventional material.
- 5. Leadership Building:** Apart from developing a strong background in the functional areas of Commerce and Business, the Model Curriculum focuses on developing New Age Leadership capabilities among the students.
- 6. Emphasis on Indian Business Models:** Over the past two decades, several Indian Business domains and organizations have made remarkable contribution in developing innovative business models by occupying a space in the global business scenario. The academia can make use of such examples in the pedagogy.

4. Suggestive Guidelines For Continuous Internal Evaluation And Semester End Examination

The Members of the Committee deliberated on the framework of Continuous Internal Evaluation (CIE) as well Semester End Examination (SEE) for the courses. The CIE and SEE will carry 30% and 70% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

Sl.No.	Parameters for the Evaluation	Marks
	Continuous Internal Evaluation (CIE)	
1	Continuous & Comprehensive Evaluation (CCE)	10 Marks
2	Internal Assessment Tests (IAT)	20 Marks
	Total of CIE (A+B)	30 Marks
3	Semester End Examination (SEE)	70 Marks
	Total of CIE and SEE (A + B + C)	100 Marks

- a. **Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 10% weightage (10 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of four of the following assessment methods with five (2.5) marks each:
- Individual Assignments
 - Seminars/Class Room Presentations/ Quizzes
 - Group Discussions /Class Discussion/ Group Assignments
 - Case studies/Case lets
 - Participatory & Industry-Integrated Learning/ Filed visits
 - Practical activities / Problem Solving Exercises
 - Participation in Seminars/ Academic Events/Symposia, etc.
 - Mini Projects/Capstone Projects
 - Any other academic activity
- b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 20% weightage (20 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 25 marks each and the same is to be scaled down to 10 marks each. Standard format is given below.
- c. In case of 50 percentage of CIE weightage courses, faculty members can choose assessments methods accordingly for the required marks as mentioned above.

Suggestive Template for IAT

Internal Assessment Test Bachelor/ Master of Commerce (B.Com/M.Com.)
Course Code: _____ **Name of the Course:** _____
Duration: 1 Hour **Total Marks: 25**

SECTION-A

I. Answer any two of the following questions. Questions are asked on Remembering.

(2 x 2= 4)

- 1.
- 2.
- 3.

SECTION- B

II. Answer any two of the following questions. Questions are asked on Understanding and Applying.

(2 x5= 10)

- 4.
- 5.
- 6.

SECTION- C

III. Answer any one of the following questions. Questions are asked on analyzing and evaluating. (1x 11=11)

- 7.
 - 8.
-

Note: Internal Test question papers format is prepared based on Revised Bloom's Taxonomy.

(https://www.apu.edu/live_data/files/333/blooms_taxonomy_action_verbs.pdf)

II. Semester End Examination (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the Universities/Institutes' norms. The Members of the Committee also deliberated on the framework of Semester End Examination (SEE) and suggested to give autonomy to Board of Studies (BOS) of Universities/Institutes to have their own Framework. The BOS of the Universities/Institutes shall prepare the SEE Framework by considering the 'Revised Bloom's Taxonomy', since the courses are designed based on Outcome Based Education.

5. Learning Outcome Based Curriculum Framework

A. Intended Learning Outcomes

The Bachelor of Commerce (B.Com) has the objective of preparing graduates who embody the University graduate attributes. The proper and effective identification and definition of graduate attributes and their successful attainment at the end of the programme will result in graduate outcomes. The graduate attributes and the graduate outcomes will shape the graduate profile. It aims to provide students with the knowledge, skills, attitudes, values and habits on the one hand and the tools of analysis and the holistic development of the personality on the other with which to understand and actively participate in the modern business and economics world, to prepare them for subsequent graduate studies and to achieve success in their professional careers.

1. Graduates of this degree will be knowledgeable across the core requirements of the degree. Graduates will be able to:

- Demonstrate knowledge of major theories and model in key areas of
- Analyse organizational problems and generate pragmatic/realistic solutions based on academic research in
- Demonstrate knowledge of microeconomic theory as it relates to markets, firms, government policy and resource allocation and its utilization.
- Demonstrate knowledge of macroeconomic theory as it relates to current macroeconomics policies, issues, strategies and practices.
- Demonstrate knowledge of key concepts underlying quantitative decision analysis.
- Apply basic mathematical and statistical skills necessary for analysis of a range of problems in economics, actuarial studies, accounting, marketing, management and finance.

2. Graduates of this degree will be knowledgeable of an area of specialization in the faculty. Graduates, subject to their areas of specialization, will be able to:

- Demonstrate knowledge of the theories, concepts and findings of the faculty specializations with a firm grounding based on evidence-based and research informed practices through theory-research practice linkages; capable of rigorous analysis and interpretation with a focus on logical reasoning.

3. Graduates of this degree will be knowledgeable domestic and international economic and organizational environments.

Graduates will be able to understand the synergistic and symbiotic relationships among the key elements of an organisation such as people, structure, task, technology, culture, strategies, systems, processes and environment, decisions- actions-consequences linkages in unfamiliar contexts, and analyse commerce/business issues in the international contexts; Compare international contexts and issues through the lens of the commerce disciplines; evaluate

national and international debates and discussions on economic, commercial and business issues.

4. Graduates of this degree will be knowledgeable of disciplines outside the faculty.

Graduates will be able to : Demonstrate an understanding of the Concepts, principles, techniques, theories and arguments of their chosen areas of study outside the core disciplines of economics and business.

B. Generic Skills

Graduates of the degree will have the capacity to

- Work collaboratively and productively in teams.
- Use basic mathematical and statistical tools of analysis independently.
- Apply critical and analytical skills and methods to the identification, evaluation and resolution of complex problems in unfamiliar contexts.
- Engage confidently in self-directed study and research.
- Communicate ideas effectively in written, oral and nonverbal formats.
- Operate effectively in multicultural and diverse environments.
- Use effectively information from diverse sources.
- Be proficient in the use of appropriate information and communication technologies .
- Critically evaluate new ideas, research findings, methodologies and theoretical frameworks in a specialized field of study.
- Recognize and understand the ethical responsibilities of individuals and organisations in society and capable of resolving ethical issues and dilemmas in the decision-making process.
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C. Graduate Attributes

Bachelor of Commerce graduates will have the following attributes and skills

(A) Academically excellent

- (1) Analysis and evaluation of evidence in the commerce disciplines in support of an argument, proposition or solution to problems in organisations and in society.
- (2) Strategic and critical thinking in relation to business and commerce- related issues.

(B) Research Skills

- (3) The retrieval of information from variety of business, commerce and economics sources.
- (4) Knowledgeable across disciplines with a kaleidoscopic view.
- (5) Synthesis of knowledge across disciplines.
- (6) Problem solving through the application of appropriate and relevant theories principles and data.
- (7) Skilled in the use of computer systems and software used in commerce and business through practical assignments, exercises and demonstrations.

C) Attuned to cultural diversity

- (8) Aware of Cultural difference and able to account for these in developing solutions to commerce and business-related problems.

D) Active global citizens

- (9) Effective communicators on matters related to economics and commerce.
(10) Participants in discussion and debate on national and international issues related to the disciplines of the faculty.

E) Leaders in communities

- (11) Effective decision makes in business and commerce through meaningful and impactful community engagement practices.
(12) Ethical and collegial in professional practice.

6. Curriculum Framework and Scheme of Teaching & Evaluation

1. Bachelor of Commerce (B.Com.)

A. Program Structure

B. Course Contents

2. Bachelor of Business Administration (BBA)

A. Program Structure

B. Course Contents

A. Program Structure

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

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language - I	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.1.1	Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	50	50	100	2
7	B.Com.1.5	Accounting for Everyone/Financial Literacy	OEC	3+0+0	50	50	100	3
Sub –Total (A)					450	250	700	23

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
8	Lang.2.1	Language - I	AECC	3+1+0	60	40	100	3
9	Lang.2.2	Language - II	AECC	3+1+0	60	40	100	3
10	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
11	B.Com.2.2	Business Mathematics OR Corporate Administration	DSC	3+0+2	60	40	100	4
12	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	60	40	100	4
13	B.Com.2.4	Health Wellness/ Social & Emotional Learning	SEC-VB	1+0+2	-	100	100	2
14	B.Com.2.5	Environmental Studies	AECC	2+0+0	50	50	100	2
15	B.Com.2.6	Financial Environment/Investing in Stock Markets	OEC	3+0+0	50	50	100	3
Sub –Total (B)					450	350	800	25

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

Semester III								
Sl. No.	CourseCode	Title of the Course	Categoryof Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
16	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
17	Lang.1.2	Language - II	AECC	3+1+0	60	40	100	3
18	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
19	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
20	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
21	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	50	50	100	2
22	B.Com.3.5	Advertising Skills/Entrepreneurial Skills	OEC	3+0+0	50	50	100	3
Sub –Total (C)					450	250	700	23

Semester IV								
Sl. No.	CourseCode	Title of the Course	Categoryof Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
23	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
24	Lang.1.2	Language - II	AECC	3+1+0	60	40	100	3
25	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
26	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
27	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
28	B.Com.4.4	Constitution of India	AECC	2+0+0	50	50	100	2
29	B.Com.4.5	Sports/NCC/NSS/others (if any)	SEC-VB	1+0+2	-	100	100	2
30	B.Com.4.6	Business Ethics / Corporate Governance	OEC	3+0+0	50	50	100	3
Sub –Total (D)					450	350	800	25

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

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
31	B.Com.5.1	Financial Management	DSC	3+0+2	60	40	100	4
32	B.Com.5.2	Income Tax Law and Practice-I	DSC	3+0+2	60	40	100	4
33	B.Com.5.3	Auditing and Assurance	DSC	4+0+0	60	40	100	4
34	B.Com.5.4 Elective	One Course from the Selected Elective Group	DSE - 1	3+1+0	60	40	100	3
35	B.Com.5.6 Elective	GST- Law & Practice	Vocational - 1	2+0+2	60	40	100	3
36	B.Com.5.7	Cyber Security/Ethics & Self Awareness	SEC - VB	1+0+2	50	50	100	2
Sub -Total (E)					400	200	600	20

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
37	B.Com.6.1	Management Accounting	DSC	3+0+2	60	40	100	4
38	B.Com.6.2	Income Tax Law and Practice-II	DSC	3+0+2	60	40	100	4
39	B.Com.6.3 Elective	Three courses from the Selected Elective Group	DSE - 2	3+1+0	60	40	100	3
40	B.Com.6.4 Elective		DSE - 3	3+1+0	60	40	100	3
41	B.Com.6.5 Elective		DSE - 4	3+1+0	60	40	100	3
42	B.Com.6.6	Basics of Spread Sheet Modelling OR Report on Study of Startups and Innovative Business Ideas	Vocational-2	2+0+2	60	40	100	3
43	B.Com.6.7	Professional Communication	SEC - SB	2+0+0	50	50	100	2
Sub -Total (F)					470	230	700	22
Grand Total - Degree					2670	1630	4300	138

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

Acronyms Expanded

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

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

ELECTIVE GROUPS AND COURSES:

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

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

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

B. Course Contents

- 1.1 Financial Accounting**
- 1.2 Management Principles & Applications**
- 1.3 Principles of Marketing**
- 1.4 Digital Fluency**
- 1.5 Accounting for Everyone / Financial Literacy**

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

Course Code: B.Com. 1.1

Name of the Course: Financial Accounting

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

Pedagogy: 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

- 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 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

12

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-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.

Module No. 4: Royalty Accounts

14

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: Emerging Trends in Accounting

08

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).

Skill Developments Activities:

- Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
- Collect Annual Reports of sole proprietors and identify the different components.
- Preparation of Proform invoice and accounts sales with imaginary figures.
- Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.

5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 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 used.

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	56 Hrs

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

- Understand and identify the different theories of organisations, which are relevant 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
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Module No. 1: Introduction to Management	12
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Introduction-Meaning and importance of Management-Managerial Functions- Essence of Mangership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical theories-Modern organizational theories.

Module No. 2: Planning	10
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Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.

Module No. 3: Organizing	12
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Introduction-Meaning-Concept and Process of Organizing - An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.

Module No. 4: Staffing and Leading	12
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Introduction-**Staffing:** Concept of Staffing-Staffing Process; **Motivation:** Concept-Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; **Leadership:** Concept- Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; **Communication:** Concept-purpose-process-Oral and written communication-Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.

Module No. 5: Controlling and Coordination	12
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Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; **Coordination:** Meaning-Nature-Importance-Principles of Coordination.

Skill Development Activities:

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

Text Books:

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

Note: Latest edition of text books may be used.

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	56 Hrs

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

- f) Understand the basic concepts of marketing and assess the marketing environment.
- g) Analyse the consumer behaviour in the present scenario and marketing segmentation.
- h) Discover the new product development & identify the factors affecting the price of a product in the present context.
- i) Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- j) Outline the recent developments in the field of marketing.

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 **12**

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 **12**

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.

Module No. 5: Recent Developments in Marketing **08**

Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing-Network Marketing, any other recent developments in Marketing.

Skill Development Activities:

1. Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers.

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

Reference Materials:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 1.5 (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 Hrs	42 Hrs

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

- k) Analyse various terms used in accounting;
- l) Make accounting entries and prepare cash book and other accounts necessary while running a business;
- m) Prepare accounting equation of various business transactions;
- n) Analyse information from company's annual report;
- o) Comprehend the management reports of the company.

Syllabus:	Hours
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Module No. 1: Introduction to Accounting	08
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Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

Module No. 2: Transactions and Recording of Transactions	08
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Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)

Module No. 3: Preparation of Financial Statements	10
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Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)

Module No. 4: Company Accounts	08
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Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

Module 5: Management Reports	08
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Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.

Skill Development Activities:

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large scale organisation and analyse the same.
5. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 1.5 (Open Elective Course)

Name of the Course: Financial Literacy

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, Seminar & field work etc.,

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

1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;
4. Open, avail, and manage/operate services offered by post offices;
5. Plan for life insurance and property insurance & select instrument for investment in shares

Syllabus:

Hours

Module No. 1: Introduction

07

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

Module No. 2: Financial Planning and Budgeting

07

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

Module No. 3: Banking Services

10

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

Module No. 4: Financial Services from Post Office

08

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Module 5: Protection and Investment Related Financial Services

10

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of

policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

Skill Development Activities:

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

Text Books:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Note: Latest edition of text books may be used.

B. Course Contents

2.1 Advanced Financial Accounting

2.2 Business Mathematics / Corporate Administration

2.3 Law & Practice of Banking

2.4 Health Wellness / Social & Emotional Learning

2.5 Environmental Studies

2.6 Financial Environment / Investing in Stock Markets

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

Course Code: B.Com. 2.1

Name of the Course: Advanced Financial Accounting

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

Pedagogy: Classrooms 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

- p) Understand & compute the amount of claims for loss of stock & loss of Profit.
- q) Learn various methods of accounting for hire purchase transactions.
- r) Deal with the inter-departmental transfers and their accounting treatment.
- s) Demonstrate various accounting treatments for dependent & independent branches.
- t) Prepare financial statements from incomplete records.

Syllabus:

Hours

Module No. 1: Insurance Claims for Loss of Stock & Loss of Profit

10

Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.

Module No. 2: Hire Purchase Accounting

10

Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.

Module No. 3: 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. 4: Accounting for Branches

12

Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).

Module No. 5: Conversion of Single Entry into Double Entry

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.

Skill Developments Activities:

7. Identify the procedure & documentations involved in the insurance claims.
8. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
9. Identify the common expenditures of an organisation among various departments.
10. Collect the procedure and documentations involved in the establishment of various branches.
11. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
12. Any other activities, which are relevant to the course.

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.

2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 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 used.

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

Course Code: B.Com. 2.2

Name of the Course: Business Mathematics

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

Pedagogy: Classrooms 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

- a) Understand the number system and indices applications in solving basic business problems.
- b) Apply concept of commercial arithmetic concepts to solve business problems.
- c) Make use of theory of equation in solving the business problems in the present context.
- d) Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems.
- e) Apply measurement of solids in solving simple business problems.

Syllabus:

Module No. 1: Number System and Indices **Hours**
12

Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.

Module No. 2: Commercial Mathematics **10**

Introduction - Meaning of Simple and Compound interest and problems thereon,- Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.

Module No. 3: Theory of Equation **12**

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

Module No. 4: Set Theory, Permutations & Combinations and Matrices **12**

Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.

Module No. 5: Measurement of Solids **10**

Introduction - Meaning and problems on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder.

Skill Developments Activities:

1. Show the number of ways in which your telephone number can be arranged to get odd numbers.
2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
3. Use Matrix principles to implement food requirement and protein for two families.
4. Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.
5. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 2.2

Name of the Course: Corporate Administration

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

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

- u) Understand the framework of Companies Act of 2013 and different kind of companies.
- v) Identify the stages and documents involved in the formation of companies in India.
- w) Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
- x) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- y) Evaluate the role of liquidator in the process of winding up of the company.

Syllabus:	Hours
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Module No. 1: Introduction to Company	12
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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	12
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Introduction - **Promotion Stage:** Meaning of Promoter, Position of Promoter & Functions of Promoter, **Incorporation Stage:** Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, **Subscription Stage** – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, **Commencement Stage** – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration.

Module No. 3: Company Administration	12
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Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.

Module No. 4: Corporate Meetings	10
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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
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Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.

Skill Development Activities:

1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and

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

Text Books:

9. S.N Maheshwari, Elements of Corporate Law, HPH.
10. Balchandran, Business Law for Management, HPH
11. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
12. K. Venkataramana, Corporate Administration, SHBP.
13. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
14. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
15. S.C. Kuchal, Company Law and Secretarial Practice.
16. S.C. Sharm, Business Law, I.K. International Publishers

Note: Latest edition of text books may be used.

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

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 Hrs	56 Hrs

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

z) Summarize the relationship between Banker & customer and different types of functions of banker.

aa) Analyse the role, functions and duties of paying and collecting banker.

bb) Make use of the procedure involved in opening and operating different accounts.

cc) Examine the different types of negotiable instrument & their relevance in the present context.

dd) 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. Any other recent development in the banking sector.

Skill Development Activities:

1. Refer RBI website and identify the different types of banks operating in India.
2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
3. Collect and fill dummy account opening forms as different types of customer.
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.

5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 2.6 (Open Elective Course)

Name of the Course: Financial Environment

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, Seminar & field work etc.,

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

ee) Understand the fundamentals of Indian Economy and its significance.

ff) Evaluate the impact of monetary policy on the stakeholders of the Economy.

gg) Assess the impact of fiscal policy on the stakeholders of the Economy.

hh) Examine the status of inflation, unemployment and labour market in India

ii) Infer the financial sector reforms in India.

Syllabus:	Hours
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Module No. 1: Fundamentals of India Economy	10
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Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Macro financial indicators.

Module No. 2: Monetary Policy	08
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Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance

Module No. 3: Fiscal Policy	08
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Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.

Module No. 4: Inflation, Unemployment and Labour market	08
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Introduction - **Inflation:** Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; **Unemployment** – natural rate of unemployment-frictional & wait unemployment. **Labour market** and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational

Module 5: Financial Sector Reforms:	08
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Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act-Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.

Skill Development Activities:

1. Collect last ten year GDP rate and examine the same.

2. Collect last two years monetary policy rates of RBI and analyse the impact of the

same.

3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com)
Course Code: B.Com. 2.6 (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 Hrs	42 Hrs

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

- jj) Explain the basics of investing in the stock market, the investment environment as well as risk & return;
- kk) Analyse Indian securities market;
- ll) Examine EIC framework and conduct fundamental analysis;
- mm) Perform technical analysis;
- nn) Invest in mutual funds market.

Syllabus:	Hours
Module No. 1: Basics of Investing	10
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.	
Module No. 2: Fundamental Analysis	08
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.	
Module No. 3: Technical Analysis	08
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.	
Module No. 4: Indian Stock Market	08
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations	
Module 5: Investing in Mutual Funds	08
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.	
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Work on the spreadsheet for doing basic calculations in finance. 2. Learners will also practice technical analysis with the help of relevant software. 3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average. 4. Calculate of risk and return of stocks using price history available on NSE website. 5. Prepare equity research report-use of spreadsheets in valuation of securities, 	

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

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

Text Books:

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

Note: Latest edition of text books may be used.