

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

✓ **Course Code:** B.Com. 1.1 (DSC)

Name of the Course: Financial Accountancy

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 Basic Concepts of Accountancy
- Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- Demonstrate various accounting treatments for dependent branches
- Learn various methods of accounting for hire purchase transactions.
- Outline the emerging trends in the field of accounting
- Demonstrate e-Treatment of Accountancy

Syllabus

Module No. 1: Introduction to Accountancy (10 Hrs.)

Introduction – Meaning, Definition of Accounting – Uses & Users of Accounting – Accounting Principles - Accounting process – Types of Reconciliation (Concepts) – Recognition of Capital & Revenue and Problems on Accounting Equation (Operating in Spreadsheet).

Module No. 2: Consignment Accounts (12 Hrs.)

Introduction-Meaning of Consignment - Consignment Vs Sales -Proforma Invoice -Accounts Sales -Types Commission - Accounting for Consignment Transactions & Events in the books of Consignor only - Treatment of Normal & Abnormal Loss. - Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price. (Operating in Spreadsheet)

Module No. 3: Accounting for Branches (12 Hrs.)

Introduction – Meaning – Objectives – Types of Branches –Meaning and features of Branches - Dependent Branches – Independent Branches – Foreign Branches – methods of Maintaining books of Accounts by Head office – Meaning & Feature of Debtor system, stock & Debtor system, wholesale branch system and Final Account system – Supply of Goods at Cost Price & Invoice Price - Problems on preparation of Dependent Branch A/c in the books of Head Office under Debtor system only. (Operating in Spreadsheet)

Module No. 4: Leasing & Hire Purchase (14 Hrs.)

Leasing – Elements of lease – Major Components of Lease Agreement – Types of Leasing – Leasing Financial institution in India. (Theory) - Hire Purchase - Meaning of Hire Purchase and Instalment Purchase System- difference between Hire Purchase and Instalment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser (Asset Accrual Method only). (Calculation of EMI in Spreadsheet)

Module No. 5: Emerging Trends in Accounting (08 Hrs.)

Skill Developments Activities:

- Preparation of Proforma invoice and accounts sales with imaginary figures.
- Collect hire purchase agreements and draft hire purchase agreements with imaginary figures.
- Collect the procedure and documentations involved in the establishment of various branches.
- List out Capital & Revenue Items
- Identify latest innovations and developments in the field of accounting.
- Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com. 1.3 (DSC)

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

Syllabus

Module No. 1: Introduction to Marketing (12 Hrs)

Fundamentals of Marketing : Importance and Scope of Marketing; Elements of Marketing Mix; Approaches of Marketing.

Analyzing the Marketing Environment: Components of Environment; Micro & Macro Environment; Environment specific to the firm; Global Environment , consumer environment, technology environment, competition environment.

Value Philosophy in Marketing: Understanding the value philosophy, Meaning of value; Value Creation and Delivery; Value Delivery Process; Value Delivery and Upstream Marketing; Value Innovation; Co-creation of value

Module No. 2: Consumer Behaviour & Market segmentation (12 Hrs)

Introduction - Factors influencing Consumer Behaviour; Buying Decision Process; Theories of Consumer Decision Making

Marketing Research Key terms and process of market research; Role of Market Research in the decision making system.

Market Segmentation, Targeting, Differentiation & Positioning: Levels of Segmentation; Basis for Segmenting Consumer and Business Markets; Market Targeting , Developing, Communicating and Positioning Strategy.

Module No. 3: Product and Pricing Strategy (12 Hrs)

Product Levels; Classifying products; Product Range, Line, Mix; Product Life Cycles; New Product Development, New Service Development; Stages of Product Development; Adoption Process.

Pricing to Capture Value: Pricing Environment; Consumer Psychology & Pricing; Pricing Philosophy; Methods of Pricing; Price Adaptations; Initiating Price Changes; Responding to Competitors' Price Changes

Module No. 4: Marketing Channels & Promotional Strategy (12 Hrs)

Marketing channels, Functions; Physical Distribution. and Value Networks; Channel Design Decisions; Channel Management Decisions; Channel Integration and Systems; E-commerce, E- Retailing.

Promoting Value: Marketing Communications; Personal Influencers; Marketing Communications Mix - Advertising, Sales Promotion, Personal Selling, Direct Marketing; Public Relations.

Module No. 5: Advancements in Marketing: (Concepts only) (08 Hrs)

Advancements in Marketing - Social Marketing, online marketing - Search Engine Optimization (SEO)- Green marketing, Rural Marketing; Mobile Marketing - Marketing Analytics - Social Media Marketing - Email Marketing - Live Video Streaming Marketing - Network Marketing, Affiliate Marketing , Chatbots, Influencer Marketing, Global Marketing, Experiential Marketing, Relationship Building and Customer Retention, Strategic Alliances and Networks

Skill Developments Activities:

- Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers
- Collect consumer behaviour towards home appliances in your locality.
- Visit any organisation and collect the information towards pricing of the products.
- Visit any wholesalers/Retailers, collect the role of them in marketing.
- Identify the recent developments in the field of marketing.

Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of textbooks and reference Books may be used

Name of the Programme: Bachelor of Commerce

Course Code: B.Com 1.4 (SEC – SB)

Name of the Course: Spreadsheet for Business

Course Credits	No. of Hours per week	Total No. of Teaching Hours
2 Credits	3 Hrs	28 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 basic concepts of Spreadsheet
- Summarize data using Functions
- Apply Conditions using formulas and Functions
- Implement Basic financial Concepts in Spreadsheet

Syllabus

Module No. 1: Introduction (08 Hrs)

Introduction to spreadsheets - Office Suite overview - Basic text and cell formatting - Basic arithmetic calculation - Special paste - Freeze pane - Auto completion of series - Sort and filter - Charts.

Module No. 2: Summarize data using functions (12 Hrs)

Perform calculations by using the SUM function- Perform calculations by using MIN and MAX functions - Perform calculations by using the COUNT function - Perform calculations by using the AVERAGE function - Perform logical operations by using the IF function - Perform logical operations by using the SUMIF function - Perform logical operations by using the AVERAGEIF function - Perform statistical operations by using the COUNTIF function.

Module No. 3: Text Functions (08 Hrs)

Data validation - Text Functions : LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE.

Skill Developments Activities:

- Enter class data into rows and columns
- Create Draft Marks Card in Spreadsheet
- Create Draft profit and Loss and Balance Sheet in Spreadsheet
- Create GST Invoice in Spreadsheet with Tax Rate

Any other activities, which are relevant to the course.

Reference Books:

- Learning MS-Word and MS-Excel, by Rohit Khurana
- Excel Formulas and Functions 2020: The Step by Step Excel Guide with Examples on How to Create Powerful Formulas: 1 by Adam Ramirez
- Excel 2013 in Simple Steps by Kogent Learning Solutions Inc.
- Excel Formulas and Functions: The Step by Step Excel Guide on how to Create Powerful Formulas by Harjit Suman

Note: Latest edition of textbooks and reference Books may be used

HUMAN RIGHTS ✓**Open Elective OE-1**

Course Title: HUMAN RIGHTS	
Total Contact Hours: 45	Course Credits: 3
No. of Teaching Hours/Week: 3	Duration of ESA/Exam: 3Hours
Formative Assessment Marks: 30	Summative Assessment Marks: 70+30=100

Course Objective:

This course aims to introduce the students to basic concepts and practices of Human Rights in the global and local domain. This course also exposes them to certain recent issues confronting the Human Rights debates.

Learning Outcomes:

After completing this course students will be able to-

- Explain the basic concept of Human Rights and its various formulations.
- Have necessary knowledge and skills for analyzing, interpreting, and applying the Human Rights standards and sensitize them to the issues.
- Develop ability to critically analyse Human Rights situations around them.

Unit	Contents of Course- OE-1	45 Hours
Unit-I	Chapter-1 Meaning, nature, scope and Classification of Human Rights Chapter-2 The Human Rights of First generation (Civil and Political Rights), Second generation (Economic, Social and Cultural Rights), Third generation (Collective Rights) and Fourth generation (Subjective Rights) Chapter-3 Universal Declaration of Human Rights	15 Hours
Unit-II	Chapter-4 Human Rights and Fundamental Rights, Fundamental Rights and Fundamental Duties in India Chapter- 5 National Human Rights Commission (NHRC) – Composition, functions, performance and challenges Chapter-6 Karnataka State HumanRights Commissions (KSHRCs) – Composition, functions, performance and challenges	15 Hours

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

Course Code: B.Com. 2.2 (DSC)

Name of the Course: Business Ethics

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

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

- Understanding the importance of ethical behavior in business and the community.
- Provide skills for recognising and resolving ethical issues in business;
- Critical self-examination of one's own values, as well as appreciation for the relevance of personal values in the business/workplace.
- Encourage self-reflection on the ethical dimensions of your own decisions in the workplace.

Syllabus

Module No. 1: Nature and Essence of Business Ethics (08 Hrs)

Meaning of Ethics, Scope & Importance of Ethics, Types of Ethics. Business Ethics: Introduction, Meaning, Characteristics, Importance, Factors Influencing Business Ethics, Principles & Scope of Business Ethics, Approaches to the study of Business Ethics, Arguments for and against Business Ethics.

Module No. 2: Personal & Professional Ethics (12 hours)

Personal Ethics - Meaning, Principles of Personal Ethics, Importance, Emotional Honesty, Virtue of Humility, Karma Yoga concept (Meaning & Principles).

Professional Ethics - Concept & Emergence of Professional Ethics, Need for Professional Ethics, Ethical Dilemmas in Profession – Healthcare, Education, Corporate, Social work. Reasons for the crisis of Professional Ethics (Nepotism, favoritism etc.), Moral Entrepreneur (Meaning only).

Module No. 3: Business Ethics in Marketing & Finance (12 hours)

Meaning of Marketing, Need of Ethics in Marketing, Ethical dilemmas in Marketing, Unethical practices in Marketing, Ethical issues in Advertising, Promotions and Distribution, Common deceptive marketing practices, Role of Consumerism.

Meaning of Finance, Ethics in Finance, Need of Ethics in Finance, Scope & Code of Ethics in Finance, Unethical practices in Finance.

Creative Accounting – Definition, Importance and Methods; Earnings Management & Accounting Fraud; Hostile takeovers in India; Case study: Kingfisher Airlines Scam, Satyam Scam.

Module No. 4: Business Ethics in HRM & IT (12 hours)

HRM – Meaning, Definition, Need and Types. Areas of HRM ethics, Ethical issues in HR, Unethical practices of HRM, Meaning & Importance of Workplace Ethics, Role of Management in inculcating workplace ethics, Factors shaping ethical behavior at work, Importance of Employee Code of Conduct, Ethical Leadership (meaning).

IT – Ethical issues relating to Computer Applications, Information Security, Security Policies & Procedures, Information Protection, Ethical codes in Information Technology, Reducing threat to Information Systems.

Objectives and Features of Cyber Laws in India, Objectives and Features of The Information Technology Act 2000, Computer Crime & Computer Viruses – Meaning, Types & Prevention.

Ecological Ethics: Environment Protection and pollution control by businesses.

Module No. 5: Corporate Governance & Corporate Social Responsibility (12 hours)

Corporate Culture - Meaning, Characteristics, Importance, Positive and negative impact of corporate culture in business, Role of CEOs in shaping business culture.

Corporate Governance - Meaning, Scope, Characteristics, Principles, Benefits, Limitations, Corporate Governance Norms, Changes in Corporate Governance issues as per Companies Act 2013.

Various Committees on Corporate Governance – Board of Directors, Appointment & Duties; Cadbury Committee, Narasimhan Committee, Narayana Murthy Committee.

CSR: Concept, Scope, Types, CSR Principles & Strategies, Importance of CSR in contemporary society, Various models of CSR.

Skill Developments Activities:

- Prepare a chart showing types of values.
- Make a list of unethical aspects of finance in any organization.
- Make a list of ethical issues that functional managers face.
- Prepare a note on the CSR activities undertaken by any two Indian Corporate.
- Create a list of ethical issues involved in Corporate Governance.
- Prepare a list of unethical aspects of advertising.
- Any other activities, which are relevant to the course.

Reference Books:

- Murthy CSV: Business Ethics and Corporate Governance, HPH
- Bholanath Dutta, S.K. Podder – Corporation Governance
- H.R.Machiraju: Corporate Governance
- K. Venkataramana, Corporate Governance, SHBP.
- N.M.Khandelwal : Indian Ethos and Values for Managers
- S Prabhakaran; Business ethics and Corporate Governance
- C.V. Baxi: Corporate Governance
- R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
- B O B Tricker, Corporate Governance; Principles, Policies and Practices
- Michael, Blowfield; Corporate Responsibility

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com. 2.3 (DSC)

Name of the Course: **Banking Innovations**

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

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

- Understand the Banking System in India.
- Understand the procedure involved in opening and operating different accounts.
- Understand the procedure involved in Availing different types of Loans.
- Examine the different types of negotiable instruments & their relevance in the present context.
- Understand the technology in Banking.

Syllabus

Module No. 1: Banking System in India (12 Hrs)

Meaning, Definitions and Features of a Bank. Meaning, Definitions and Features of Banking. Features of Indian Banking System. Reserve Bank of India – Role and Functions. Commercial Banks - Meaning, Nature and Functions. Special types of banks - Women Bank, Payments Bank, Savings Bank, Microfinance Banks, Regional Rural Banks, Foreign Banks, Industrial Development Banks, Cooperative Banks, Agricultural Development Banks. Public Sector and Private Sector Banks. Banking Sector Reforms - Narasimham Committee Report – I and II. Basel Norms I, II and III. CIBIL – Meaning, Objectives, Features and Benefits.

Module No. 2: Banker and Customer Relationship (10 Hrs)

Meaning of Banker and Customer. Importance of Banker-Customer Relationship. Types of Banker Customer Relationship - Special and General Relationship - Debtor and Creditor, Pledger and Pledgee, Licensor and Licensee, Bailor and Bailee, Trustee and Beneficiary, Agent and Principal , Advisor and Client. Termination of Relationship. Statutory Protection available to a Banker. Meaning Duties and Responsibilities of Collecting Banker, Paying Banker, Lending Banker. Banking Ombudsman – Meaning, Features and Benefits.

Module No. 3: Banking Products (18 Hrs)

Bank Accounts - Savings Bank Account, Current Account, Recurring Deposits Account, Fixed Deposits Account, Non Resident Indians Accounts, Pigmy Deposit Accounts, Other Special Accounts, Procedures and Documents involved in opening bank accounts (Online and Offline).

Bank Advances - Principles of Bank Lending, Kinds of Loans – Short-term Loans, Cash Credit, Overdraft, Pledge, Hypothecation, Discounting and Purchase of Bills of Exchange, Letters of Credit, Retail Banking Services - Home loans, Auto Loans, Personal loans, Safe Lockers, Jewel Loans, Consumer Durable Loans, Education Loans.

Auxiliary Services - Investment Services, Insurance services, Currency Exchange, Household payment services.

Negotiable Instruments: Meaning, Definitions, Features and Types of Negotiable Instruments. Parties to Negotiable Instruments. Crossing, Endorsements, Payments and Collection of Cheques. Dishonor of Cheques and Cheques Truncation System.

Module No. 4: Innovations in Banking (10 Hrs)

Meaning and need of Banking Innovations. Core banking, E-Banking, Telebanking, Internet Banking, Mobile Banking, NEFT, RTGS, EFT, UPI, IMPS, ATM, ATM Card, Debit Card, Credit Card, Truncated Cheques, MICR Cheques, CryptoCurrency, Central Bank Digital Currency, SWIFT.

Module No. 5: Technologies used in Banking (06 Hrs)

Types of Technology used in Banking - Augmented Reality, Block Chain, Robotic Process Automation, Quantum Computing, Artificial Intelligence, API Platforms. Prescriptive security - Meaning, Features and Benefits.

Skill Developments Activities:

- Visit any two category of banks and collect the specimen Copy of various Account Opening Forms
- Visit a Bank and collect the Loan Schemes extended to the Entrepreneurs
- Conduct a Survey of street vendors/Petty shops on usage of digitalization in business transactions
- Develop a E-Content on the process and uses of UPI APP like BHIM, Paytm, Phone pay, Google Pay, Airtel Pay and Amazon Pay
- List out the procedure for investment banking -Mutual Funds , stocks etc

Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com.3.1

Name of the Course: Corporate Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">• Understand the treatment of underwriting of shares.• Understand the concepts and accounting treatment of Issue of shares under various types.• Know the valuation of intangible assets.• Know the valuation of shares.• Prepare the financial statements of companies as per companies act, 2013.		
Syllabus		
Module No. 1: ISSUE OF SHARES (10 Hrs.) Introduction – Meaning, features and types of shares. Issue of shares, Subscription of shares, Minimum subscription, Over subscription, Pro-Rata allotment, Book Building procedure for issue of shares. Problems related to Journal entries on issue of shares at par, premium and discount.		
Module No. 2: UNDERWRITING OF SHARES (10 Hrs.) Introduction -Meaning and need for underwriting, Advantages of Underwriting, SEBI regulations regarding underwriting, Underwriting Agreement, Underwriting Commission. Underwriter, Functions of Underwriter, Types of Underwriting, Marked and Unmarked Applications, Problems on determination of liability of underwriters.		
Module No. 3 VALUATION OF INTANGIBLE ASSETS (As per IND AS 38) 10 (Hrs.) Introduction – Meaning and Kinds of Intangible Assets. <ul style="list-style-type: none">a) Goodwill – Meaning and types, Factors influencing value of goodwill, Circumstances of valuation of goodwill, Methods of valuation of Goodwill: Simple Average Profit Method, Weighted Average Profit Method, Capitalization of Average Profit Method, Super Profit Method, Capitalization of Super Profit Method, Annuity Method-Problems.b) Brand – Meaning and features, Factors influencing value of brand, Circumstances of valuation of brand (Concepts and Formats only)c) Intellectual Property Rights (IPR) – Meaning and features, Factors influencing value of IPR, Circumstances of valuation of IPR (Concepts and Formats only) \d) Patents – Meaning and features, Factors influencing value of patents, Circumstances of valuation of patent (Concepts and Formats only)		
Module No. 4: VALUATION OF SHARES (10 Hrs) Introduction – Meaning and need for valuation of shares, Factors affecting value of shares, Methods of Valuation: Problems on Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of Method. Rights Issue and Valuation of Rights Issue, Valuation of Share Warrants (concepts only)		
Module No. 5: FINANCIAL STATEMENTS OF COMPANIES (16 Hrs.) Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 and IND AS-1		

Problems on preparation of Statement of Profit and Loss and Balance Sheet (including necessary notes)

Skill Development Activities:

- Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
- Determine Underwriters' Liability in case of an IPO, with imaginary figures.
- Collect financial statement of a company and calculate intrinsic value of an equity share.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collection of latest financial statements of a company and find out the intrinsic value of shares.
- Any other activities, which are relevant to the course.

Reference Books:

- J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, NewDelhi.
- M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas PublishingHouse, New Delhi.
- Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, NewDelhi.
- V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
- Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, InternationalBook House
- P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
- Arulanandam& Raman ; Corporate Accounting –II
- Madegowda J – Advanced corporate accounting, HPH
- Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
- S. P. Jain and K. L. Narang – Corporate Accounting

Note: Latest edition of text books may be used.

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

Course Code: B.Com.3.2.2

Name of the Course: Indian Financial Services

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs.	56 Hrs.
Pedagogy: Classroom lectures and Tutorials		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">• Understand the financial system, Institutions, financial markets and services.• Analyse the concepts relevant to Indian financial market and relevance.• understand concept of financial services, types and functions.• Understand the types of financial Instruments.• Demonstrate an understanding the functioning of stock markets.		
Syllabus		
Module No. 1: OVERVIEW OF FINANCIAL SYSTEM (8 Hrs) <i>7.5% of Financial Concepts</i> Introduction to Financial System – Features, <u>Constituents of Financial System</u> ; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.		
Module No.2: FINANCIAL INSTITUTIONS (16 Hrs) Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.		
Module No. 3: FINANCIAL SERVICES (12 Hrs) Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.		
Module No.4: FINANCIAL MARKETS AND INSTRUMENTS (10 Hrs) Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.		
Module No.5: STOCK MARKETS (10 Hrs) Meaning of Stock, Nature and Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE and OTCEI.		
SKILL DEVELOPMENT ACTIVITIES <ul style="list-style-type: none">• Visit any financial institution and prepare a report regarding its structure, functions and performance.• Prepare a chart on Financial Institutions in India• Analyze the ratings given by any credit rating agency, for at least 5 companies.• Collect information on NASDAQ, Nifty, Sensex and write brief report on the same.• Identify a company of your choice and record its share prices for one month.		

Reference Books

- L.M. Bhole, Financial Institutions & Markets, McGraw Hill
- Khan, M.Y, Indian Financial System, McGraw Hill
- Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition

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

Course Code: B.Com. 3.3 (DSC)

Name of the Course: Company Law & Administration

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 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 <ul style="list-style-type: none">• Understand the different types of companies and CSR Activities under Companies Act 2013• Familiarizes on the procedure of Formation of a Company• Understand the roles and responsibilities Key Managerial Personnel• Understand the modes for source of capital and Books of Accounts• Understand the significance of corporate Meeting and procedure of winding up of a company		
Syllabus		
Module No. 1: Indian Companies Act 2013		[12 Hrs]
Introduction to Company Law, Evolution, Nature of Joint Stock Company, Overview of Companies Act 2013 – Objectives, Significance of Companies Act 2013. Body Corporate -Meaning, Features, Classification of Companies, Distinction between Private Company and Public Company, Doctrine of Lifting the veil of corporate entity CSR- Meaning, Scope, Provisions for CSR Activities under Schedule VII of the Companies Act 2013		
Module No. 2: Formation of a New Company		[12 Hrs]
Stages in Formation of a company as per Companies Act 2013, Documents required for the formation of company - Memorandum of Association – Meaning, Definition, Purpose and Content of Memorandum of Association, Articles of Association – Meaning, Definition, Contents and Alteration of Articles of Association, Distinction between Memorandum of Association and Articles of Association, Doctrine of Ultra Vires, Doctrine of constructive notice and Doctrine of Indoor management. Prospectus – Meaning, Definition, Contents, Types and Registration of Prospectus, Statement in lieu, Misstatement in prospectus and its consequences.		
Module No. 3: Capital Structure and Accounts of Companies		[10 Hrs.]
Share Capital: – Meaning, Definition, Types of Share Capital, Rules Regarding Issue of Shares, Distinction between Preference shares and equity shares. Debenture – Meaning, Definition, Types, Rules Regarding Issue of Debenture, Distinction between Share and Debenture. Accounts of companies- Statutory books and Financial Statements.		
Module No 4. Administrative and Managerial role of a Company		[10 Hrs.]
Overview of Administrative and Managerial role, Key Managerial Personnel: Director – Meaning, Definition, Director Identification Number, Qualification, Appointment, , Position, Rights, Duties, Power, Disqualification, Liabilities, Removal and Resignation of director, Meaning and role of Managing Director, Whole Time Directors, C-suite Executives, CEO, CFO, COO,		

CTO, CKO, CRO and CIO, Resident Director, Independent Director, and Women director.
Company Secretary- Meaning, Definition, Appointment of Company Secretary, Functions of CS, Duties and Responsibilities, Audit Committee - Meaning and Functions of Audit Committee,

Module No. 5: Corporate Meetings and Winding Up of a Company [12 Hrs.]

Introduction to Corporate Meeting – Meaning, Definitions and Types, Minutes and Proceedings under Section 118 of the Companies Act 2013.

Requisite of Valid Meeting - Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing.

Board of Directors (BODs) – Meaning, Definitions, Meeting of Board of Directors (BODs) – Board Meeting, Committee Meeting.

Winding Up of Company - Meaning, Definition and Modes of Winding up, Official Liquidator – Meaning, Powers and Duties, Consequences of Winding up of a Company.

Skill Developments Activities:

- List out any 10 Companies and prepare a report on CSR activities of any two Indian Companies
- Prepare an E- Content of Prospectus, MoA, AoA of any Company
- Prepare Organizational Structure and describe key personnel role of any two Indian Companies
- Collect the specimen copy of share certificate, Debenture certificate, ESOP etc
- Prepare a Draft of Meeting Procedure of a Company

Books For Reference

- S.N Maheshwari; Elements of Corporate Law, Vikas Publications.
- Balchandran – Business Law for Management HPH
- Dr. B.F. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, HPH
- Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
- M.C. Shukla & Gulshan: Principles of Company Law.
- N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
- C.L Bansal: Business and Corporate Law
- M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.
- S.C. Kuchal: Company Law and Secretarial Practice.
- S.C. Sharma : Business Law, I.K. International Publishers
- S.N Maheshwari :Elements of Corporate Law, Vikas Publishers.

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

Course Code: B.Com. 4.2

Name of the Course: Cost Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+2 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

- Understand concepts of cost accounting & Methods of Costing.
- Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.
- Make use of payroll procedures & compute idle and over time. Discuss the methods of allocation, apportionment & absorption of overheads.
- Prepare cost sheet & discuss cost allocation under ABC.

Syllabus

Module No 1 : INTRODUCTION TO COST ACCOUNTING (10 Hrs)

Introduction, Meaning and Definitions of Cost, Costing and Cost Accounting. Need and Objective of Cost Accounting. Distinctions between Financial Accounting and Cost Accounting. Advantages And Limitations of Cost Accounting. Classification of Cost – Material Cost, Labor Cost and Overheads. Important terminologies – Cost Unit, Cost Center, Direct Cost, Indirect Cost, Prime Cost, Production Cost, Administration Cost, Selling and Distribution Cost, Fixed Cost, Variable Cost, Semi-variable Cost, Period Cost, Product Cost, Explicit Cost, Implicit Cost, Historical Cost, Current Cost, Future or Predetermined Cost, Opportunity Cost. Installation of Cost Accounting System – Features of good cost accounting system, precautions for installing effective cost accounting system challenges in installing effective cost accounting system.

Module No. 2 : COST SHEET, TENDERS & QUOTATIONS (14 Hrs)

Introduction, Meaning, Objectives and Contents of Cost Sheet – Problem Preparation of Cost Sheet. Meaning of Tender & Quotation. Bases for preparation of Tenders & Quotations – Problems on preparation of Statement of Tender & Quotations, E-Tenders (Concept only)

Module No 3 : MATERIAL COSTING (10 Hrs)

Introduction, Meaning of Material Cost, Types of Materials - Direct Materials, Indirect Materials. Material Cost Control - Meaning, Objectives and Benefits. Scope of Material Cost Control – Procurement, Storage and Management of Issues. Make or Buy Decision, Purchase Process, Vendor Selection, Economic Order Quantity. Problems on EOQ. Methods of Stores or Inventory Control – ABC Method, VED Method and FSN Method. Determination of Stock Levels – Re-order Level, Minimum Level, Maximum Level, Average Level and Danger Level. Duties and Responsibilities of Stores Manager. Pricing of Material Issues – Specific Price Method, First-In-First-Out Method (FIFO), Last-In-Last-Out Method (LIFO), Highest-In-First-Out Method (HIFO), Simple Average Method, Weighted Average Method, Base Stock Method, Replacement Cost Method, Realizable Price Method, Standard Price Method, Inflated Price Method. Problems under First-In-First-Out Method (FIFO), Last-In-Last-Out Method (LIFO), Simple Average Method and Weighted Average Method.

Module No. 4 : LABOUR COSTING (12 Hrs)

Introduction, Meaning of Labour Cost, Types of Labour – Direct Labour, Indirect Labour. Labour Cost Control – Meaning, Objectives and Benefits. Scope of Labour Cost Control – Departments

involved, Time Analysis or Work Study, Time Keeping and Time Booking, Payroll Procedure, Idle Time, Over Time, Labour Turnover, Wage and Incentive Systems – Simple Time Rate System, Straight Piece Rate System, Taylor's Differential Piece Rate System, Merrick's Differential Piece Rate System, Halsey System and Rowan System. Job Evaluation and Merit Rating, Labour Productivity. Problems on calculation of Labor Cost, Overtime Wages and Wage and Incentive Systems.

Module No. 5 : OVERHEAD COSTING (10 Hrs)

Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

Skill Developments Activities:

- Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.
- Draw the format of five documents used for material accounting 3. Prepare dummy Payroll with imaginary figures.
- Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads.
- Visit any manufacturing entity and collect the cost data and prepare the cost sheet.
- Any other activities, which are relevant to the course.

Books for reference

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 4.3

Name of the Course: Business Regulations

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar		
Course Outcomes: On successful completion of the course, the students will be able to) <ul style="list-style-type: none">• Recognize the laws relating to Contracts and its application in business activities.• Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.• Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.• Distinguish the partnership laws, its applicability and relevance.• Rephrase the cyber law in the present context.		
Syllabus		
Module No 1 : INTRODUCTION (4 Hrs) Meaning, Definition and Sources of Business Law, Types of Business Law – Employment Law, Immigration Law, Consumer Goods Sales Law, Contract Law, Antitrust Law, Intellectual Property Law, Business Formation Law.		
Module No. 2 : CONTRACT LAW (14 Hrs) Indian Contract Act 1872- Definition and meaning of Contract, Essentials of valid contract, Classification of contract, Breach of contract and Remedies to Breach of Contract. Sale of Goods Act 1930 – Definition of contract of sale, Essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of unpaid seller.		
Module No 3 : INTELLECTUAL PROPERTY RIGHTS AND INFORMATION TECHNOLOGY LAW (14 hours) Intellectual Property Rights- Introduction and the Need for Intellectual Property Rights, Kinds of Intellectual Property Rights, Meaning - Patents, Copyrights, Trademarks, Trade Secrets, Geographical Indication. Patents-Meaning, Salient Features of Patents, Conditions for an Invention to be Patented, Procedure for obtaining a Patent, Opposition to Grant of Patents, Term and Expire of Patent, Restoration and surrender of Lapsed patents, Remedies available to the Patent owner for Infringement of Patent Rights. Information Technology Act 2000- Introduction, need and objective of Information Technology Act, Cyber Law in India, Cyber Crimes – meaning and types, offences and penalties, Cyber space, digital signature, private key, public key, encryption, digital signature certificate		
Module No. 4 : COMPETITION AND CONSUMER LAWS (16 Hrs) Competition Act 2002 – Objectives, Features, Competition Appellate Tribunal, Offences and Penalties under this Act, Competition Commission of India - Powers and Duties. Consumer Protection Act 1986 – Introduction, objectives and need of the act, Definitions of Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices and Services. Rights of Consumer, Consumer Redressal Agencies- District Forum, State Commission and National Commission.		
Module No. 5 : ENVIRONMENT PROTECTION LAW (8 Hrs) Environment Protection Act 1986 – Objectives, Definitions of Environment, Environment Pollutant, Environment pollution, Hazardous substances and Occupier. Powers of Central		

Government to protect Environment in India.

Skill Developments Activities:

- Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
- Discuss any one case law relating to minor.
- State the procedure for getting patent for ‘inventions’ and / or ‘non-inventions’.
- List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
- List out any top upcoming jobs in cyber security and examine the skills required for the same.

Reference books

- M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
- Avtar Singh, Business Law, Eastern Book Company, Lucknow.
- Ravinder Kumar, Legal Aspects of Business, Cengage Learning
- SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
- Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
- Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
- Sushma Arora, Business Laws, Taxmann Publications.
- Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
- P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
- Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
- K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
- N.D. Kapoor, Business Laws, Sultan Chand Publications

Latest edition of text books may be used.

Formative Assessment	
Assessment Occasion/ type	Weightage in Marks
Case Studies	30%
Assignment	20%
CIA	50%
Total	100%

Dr. K Prasanna kumar

Prof. Ashok Hanjagi

Date: 16/09/2021

Course Co-ordinator

Subject Committee Chairperson

Geomorphology Practical

Content of Practical Course 1: List of Experiments to be conducted

Exercise-1: Identification of Rocks and Minerals. Mineral samples: Iron ore, Bauxite ore and Manganese. Rock Samples: Granite, Basalt, Lime Stones, Sandstone, quartzite, and marble.

Exercise-2: Extraction and interpretation of Geomorphic information from Topographical maps

Exercise-3: Preparation of contour map from toposheet, Construction of Relief Profiles- serial, Super imposed, Projected & Composite.

Exercise-4: Slope Analysis - Slope Maps (Wentworth method) Slope (isotan and isosin) and aspect maps & Hypsometric curve and integral

Exercise-5: Drainage Morphometry: delineation of watershed, stream ordering and Morphometric analysis: mean stream length, drainage density and drainage frequency.

Field Work: Measurement of channel cross-sections in the field, Geomorphic map of channel bed, Study of erosional and depositional features in the field.

Case Study: students must be taken to observe local land formation and degradation and write a report on their effectiveness.

Pedagogy

Formative Assessment	
Assessment Occasion/ type	Weightage in Marks
Quiz	30%
Assignment	20%
CIA	50%
Total	100%

Dr. K Prasanna kumar

Prof. Ashok Hanjagi

Date: 16/09/2021

Course Co-ordinator

Subject Committee Chairperson

Climatology Practical

Content of Practical Course 1: List of Experiments to be conducted

Conduct all exercises with Goal, Procedure, devices, and findings.

Exercise 1: Structure and functions of the Indian Meteorological Department (IMD).

Exercise 2: Collection of temperature data from IMD website.

Exercise 3: Plotting of downloaded temperature data using graphical methods-line graph.

Exercise 4: Centigrade and Fahrenheit thermometer for measuring temperature.

Exercise 5: Mercurial Barometer and Aneroid Barometer for measuring atmospheric pressure

Exercise 6: Wind Vane and cup-anemometer.

Exercise 7: Wet and Dry bulb thermometer for measuring humidity

Exercise 8: Rainguage- Dial type for measuring rainfall
Exercise 3: Rainfall Trend Analysis (monthly and annual)
Exercise 4: Interpretation of Indian Daily Weather charts.

Note: Students are expected to download weather charts of the four seasons.