

DAVANGERE  **UNIVERSITY**

**Scheme of Teaching & Evaluation and
Curriculum to be Introduced from the Academic
Year 2021-22**

**Based
On
NATIONAL EDUCATION POLICY-2020
for
Four Year Undergraduate Program
Bachelor of Commerce (B.Com.)**

- A. Scheme of Teaching & Evaluation**
- B. Curriculum of Courses**

A. Scheme of Teaching & Evaluation for B.Com. (Basic/Hons.)

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	-	100	100	2
7	B.Com.1.5	Within the Faculty: * 1. Business Organisation	OEC	3+0+0	60	40	100	3
		Across the Faculty** 2. Accounting for Everyone 3. Financial Literacy						
Sub -Total (A)					360	340	700	23

Note:

* **Within the Faculty:** The Course 1 is meant for **BBA Students** and shall be taught by Commerce Teachers

** **Across the Faculty:** The Courses (2 & 3) are meant for Other Department / Discipline Students and shall be taught by Commerce Teachers

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	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	60	40	100	2
15	B.Com.2.6	Within the Faculty: 1. Retail Management	OEC	3+0+0	60	40	100	3
		Across the Faculty: 2. Financial Environment 3. Investing in Stock Markets						
Sub -Total (B)					420	380	800	25

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

Note:

* **Within the Faculty:** The Course 1 is meant for **BBA Students** and shall be taught by Commerce Teachers

** **Across the Faculty:** The Courses (2 & 3) are meant for **Other Department / Discipline Students** and shall be taught by Commerce Teachers

Semester III								
Sl. No.	Course Code	Title of the Course	Category of 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	60	40	100	2
22	B.Com.3.5	1. Advertising Skills 2. Entrepreneurial skills	OEC	3+0+0	60	40	100	3
Sub -Total (C)					420	280	700	23

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of 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	60	40	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	1. Business Ethics 2. Corporate Governance	OEC	3+0+0	60	40	100	3
Sub -Total (D)					420	380	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	60	40	100	2
Sub -Total (E)					360	240	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	60	40	100	2
Sub -Total (F)					420	280	700	22
Grand Total - Degree					2400	1900	4300	138

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

Semester VII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
44	B.Com.7.1	International Business	DSC	4+0+0	60	40	100	4
45	B.Com.7.2	Advanced Business Statistics	DSC	3+0+2	60	40	100	4
46	B.Com.7.3	Advanced Financial Management	DSC	3+0+2	60	40	100	4
47	B.Com.7.4	One Course from the Selected Elective Group	DSE - 5	3+1+0	60	40	100	3
48	B.Com.7.5	ERP Applications	Vocational-3	2+0+2	60	40	100	3
49	B.Com.7.6	Research Methodology	-	2+0+2	60	40	100	3
Sub -Total (G)					360	240	600	21

Semester VIII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
50	B.Com.8.1	Financial Reporting-IND.AS	DSC	3+0+2	60	40	100	4
51	B.Com.8.2	Strategic Financial Management	DSC	4+0+0	60	40	100	4
52	B.Com.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC	3+0+2	60	40	100	4
53	B.Com.8.4	Managing Digital Platforms	Vocational-4	2+0+2	60	40	100	3
54	B.Com.8.5	Research Projects/Internship with Viva - voce	-	-	120	80	200	6
		OR						
		Two Courses from the Selected Elective Group 8.5 (A) & 8.5 (B)	DSE-6	3+1+0	60*	40*	100*	3*
			DSE-7	3+1+0	60*	40*	100*	3*
Sub -Total (H)					360	240	600	21
Grand Total - Honors					3120	2380	5500	180

* Students who do not opt Research Project / Internship shall take two elective courses such as 8.5 (A) & 8.5 (B).

BACHELOR DEGREE WITH HONORS - Experience of workplace problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience.

Notes:

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

Acronyms Expanded:

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

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 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

Discipline Specific Electives - VII Semester						
1	Forensic Accounting	Corporate Structuring	Banking Products & Services	Logistics & Supply Chain Management	Strategic HRM	DBMS & SQL

Discipline Specific Electives - VIII Semester						
1	Innovations in Accounting	Corporate Valuation	e-Banking	E - Commerce	International HRM	Web & Social Intelligence
2	Accounting Information System	Analysis of Financial Statements	Insurance Planning & Management	Services Marketing	Employee Welfare & Social Security	Artificial Intelligence & Machine Learning 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.

A. Curriculum of Courses

1.1 Financial Accounting

1.2 Management Principles & Applications

1.3 Principles of Marketing

1.4 Digital Fluency -Curriculum as suggested by KSHEC

1.5 Within the Faculty:

- **Innovation Management**

Across the Faculty:

- **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	60 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	12
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	10
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 Pro-form 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	60 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		
a) Understand and identify the different theories of organisations, which are relevant in the present context.		
b) Design and demonstrate the strategic plan for the attainment of organisational goals.		
c) Differentiate the different types of authority and chose the best one in the present context.		
d) Compare and chose the different types of motivation factors and leadership styles.		
e) Choose the best controlling techniques for better productivity of an organisation.		
Syllabus:		Hours
Module No. 1: Introduction to Management		10
Introduction-Meaning and importance of Management-Managerial Functions- Essence of Manger ship-Evolution of the Management thoughts: Classical organizational theories-Neo-Classical theories-Modern organizational theories.		
Module No. 2: Planning		12
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
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		14
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
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.

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	60 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		
a) Understand the basic concepts of marketing and assess the marketing environment.		
b) Analyse the consumer behaviour in the present scenario and marketing segmentation.		
c) Discover the new product development & identify the factors affecting the price of a product in the present context.		
d) Judge the impact of promotional techniques on the customers & importance of channels of distribution.		
e) Outline the recent developments in the field of marketing.		
Syllabus:		Hours
Module No. 1: Introduction to Marketing		14
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.		
Module No. 2: Consumer Behaviour & Market segmentation		13
Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.		
Module No. 3: Product and Pricing		12
Product: Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.		
Module No. 4: Promotion and Distribution		13
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. 1.6-1 (Open Elective Course)

Name of the Course: Business Organization

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the Students will demonstrate:

- An understanding of the nature, objectives and social responsibilities of business
- An ability to describe the different forms of organizations
- An understanding of the basic concepts of management
- An understanding of functions of management.
- An understanding of different types of business combinations

Syllabus:	Hours
-----------	-------

Module No. 1: INTRODUCTION TO BUSINESS	10
---	-----------

Business: Meaning, Nature, Scope and Social responsibility of Business, Objectives, Essentials of successful business; Functional areas of business. Concept of Business Organisation.

Module No. 2: FORMS OF BUSINESS ORGANIZATION:	12
--	-----------

Sole proprietorship: Definitions, Features, Merits and Demerits.
Partnership: Definitions, partnership deed, Features, Merits and Demerits.
Joint Stock Company: Definitions, Features, Merits and Demerits.
Co-operatives: Definitions, Features, Merits and Demerits.

Module No. 3: PUBLIC ENTERPRISES	08
---	-----------

Departmental Undertaking: Definitions, Features, Merits and Demerits.
Public Corporations: Definitions, Features, Merits and Demerits.
Government Companies: Definitions, Features, Merits and Demerits

Module No. 4: BUSINESS COMBINATIONS	08
--	-----------

Meaning Definitions, Causes, Types, Forms, merits and demerits of Business Combinations, Recent Trends in Business Combinations.

Module No 5: MANAGEMENT OF ORGANIZATIONS	07
---	-----------

Management- Meaning, Definitions, Difference between Management and Administration, Levels of Management, Objectives of Management, Functions of management- planning, organizing, staffing, directing, coordinating, controlling, Principles of Management.

Skill Developments Activities:

- Preparation of partnership deed
- Draw a business tree
- Make a list of 10 PSUs
- Prepare a list of different types of business combinations

Text Books:

- C B. Gupta - Business Organisation and Management, Sultan Chand & Sons.
- Dr. S. C. Saxena - Business Administration & Management, Sahitya Bhawan.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.5-2 (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	45 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 <ol style="list-style-type: none"> a) Analyse various terms used in accounting; b) Make accounting entries and prepare cash book and other accounts necessary while running a business; c) Prepare accounting equation of various business transactions; d) Analyse information from company's annual report; e) Comprehend the management reports of the company. 		
Syllabus:		Hours
Module No. 1: Introduction to Accounting		11
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
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
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
Module No. 4: Company Accounts		08
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
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:		
<ol style="list-style-type: none"> 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. 1.5-3 (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	45 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

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

Syllabus:	Hours
-----------	-------

Module No. 1: Introduction	10
-----------------------------------	-----------

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.

A. Curriculum

- 2.1 Advanced Financial Accounting**
- 2.2 Business Mathematics**
- 2.3 Law & Practice of Banking**
- 2.4 Health Wellness / Social & Emotional Learning-
Curriculum as suggested by KSHEC**
- 2.5 Environmental Studies - Curriculum as suggested by
DUD**
- 2.6 Within the Faculty**
 - **Life Skills**
- Across the Faculty**
 - **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	60 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		
<ul style="list-style-type: none"> a) Understand & compute the amount of claims for loss of stock & loss of Profit. b) Learn various methods of accounting for hire purchase transactions. c) Deal with the inter-departmental transfers and their accounting treatment. d) Demonstrate various accounting treatments for dependent & independent branches. e) 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		12
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		14
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:		
<ol style="list-style-type: none"> 1. Identify the procedure & documentations involved in the insurance claims. 2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures. 3. Identify the common expenditures of an organisation among various departments. 4. Collect the procedure and documentations involved in the establishment of various branches. 5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system. 6. Any other activities, which are relevant to the course. 		
Text Books:		
<ol style="list-style-type: none"> 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	60 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 the number system and indices applications in solving basic business problems.
- Apply concept of commercial arithmetic concepts to solve business problems.
- Make use of theory of equation in solving the business problems in the present context.
- Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems.
- Apply measurement of solids in solving simple business problems.

Syllabus:	Hours
-----------	-------

Module No. 1: Number System and Indices	14
--	-----------

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	13
---	-----------

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	11
--	-----------

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

Skill Developments Activities:

- Show the number of ways in which your telephone number can be arranged to get odd numbers.
- Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
- Use Matrix principles to implement food requirement and protein for two families.
- Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.
- 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. 2.3		
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	60 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		
a) Summarize the relationship between Banker & customer and different types of functions of banker.		
b) Analyse the role, functions and duties of paying and collecting banker.		
c) Make use of the procedure involved in opening and operating different accounts.		
d) Examine the different types of negotiable instrument & their relevance in the present context.		
e) Estimate possible developments in the banking sector in the upcoming days.		
Syllabus:		Hours
Module No. 1: Introduction to Banking		14
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		14
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:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 2.6-1 (Open Elective Course)

Name of the Course: RETAIL MANAGEMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.

Course Outcomes: On successful completion Student will demonstrate ;

- An understanding of the types and forms of Retail business.
- Ability to examine Consumer Behaviour in various environment.
- Ability to analyse various Retail operations and evaluate them.
- Ability to analyse various marketing mix elements in retail operations.
- An understanding of Information Technology in retail business.

Syllabus:

Hours

Module No. 1: INTRODUCTION TO RETAIL BUSINESS **08**

Definition – functions of retailing - types of retailing – forms of retail business ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retail business in India: Influencing factors – present Indian retail scenario.

Module No. 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS **08**

Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction.

Module No. 3: RETAIL OPERATIONS **08**

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.

Module No. 4: RETAIL MARKETING MIX **14**

Introduction -Product : Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Pricing : Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place : Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Promotion : Setting objectives – communication effects - promotional mix.

Module No. 5: INFORMATION TECHNOLOGY IN RETAILING **07**

Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system.

Skill Developments Activities:

- Draw a retail life cycle chart and list the stages
- Draw a chart showing a store operations
- List out the major functions of a store manager diagrammatically
- List out the current trends in e-retailing
- List out the Factors Influencing in the location of a New Retail outlet

Text Books:

- Suja Nair; Retail Management, HPH

2. Karthic – Retail Management, HPH

3. S.K. Poddar& others – Retail Management, VBH.

4. R.S Tiwari ; Retail Management, HPH

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 2.6-2 (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	45 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 the fundamentals of Indian Economy and its significance.
- Evaluate the impact of monetary policy on the stakeholders of the Economy.
- Assess the impact of fiscal policy on the stakeholders of the Economy.
- Examine the status of inflation, unemployment and labour market in India
- Inference the financial sector reforms in India.

Syllabus:

Hours

Module No. 1: Fundamentals of India Economy

10

Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Marco financial indicators.

Module No. 2: Monetary Policy

12

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

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

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:

07

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:

- Collect last ten year GDP rate and examine the same.
- 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. 2.6-3 (Open Elective Course) Name of the Course: Investments in Stock Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 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 <ol style="list-style-type: none"> a) Explain the basics of investing in the stock market, the investment environment as well as risk & return; b) Analyse Indian securities market; c) Examine EIC framework and conduct fundamental analysis; d) Perform technical analysis; e) 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		11
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.

Guidelines for Continuous Internal Evaluation (CIE) and Semester End Examination (SEE)

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 40% and 60% weightage each, to enable the course to be evaluated for a total of 100/200 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	Percentage	Marks
1	Continuous Internal Evaluation (CIE) (A)	40	40 Marks
	i. Continuous & Comprehensive Evaluation (CCE)		
	• Assignment (s)	05	05 Marks
	• Seminar (s)	05	05 Marks
	• Practical Activities	05	05 Marks
2	i. Internal Assessment Tests (IAT)	20	20 Marks
	ii. Attendance *	05	05 Marks
3	Semester End Examination (SEE) (B)	60	60 Marks
4	Total of CIE and SEE (A + B)	100	100 Marks

* Attendance

Up to 74.99	0 Mark
75-79.99	01 Mark
80-84.99	02 Marks
85-89.99	03 Marks
90-94.99	04 Marks
95 and above -	05 Marks

i. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 15 % weightage (15 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 four marks each:

- i. Individual Assignments
- ii. Seminars/Class Room Presentations/ Quizzes
- iii. Group Discussions /Class Discussion/ Group Assignments
- iv. Case studies/Case lets
- v. Participatory & Industry-Integrated Learning/ Filed visits
- vi. Practical activities / Problem Solving Exercises
- vii. Participation in Seminars/ Academic Events/Symposia, etc.
- viii. Mini Projects/Capstone Projects
- ix. Any other academic activity

ii. **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 20 marks each and the same is to be scaled down to 10 marks each. Question paper pattern is given below.

Note: In case of 100 percent 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 of Commerce (B.Com.)

Course Code:
Duration: 1 Hours

Name of the Course:
Total Marks: 20

SECTION-A

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

(2 x 2 = 04)

- 1.
- 2.
- 3.

SECTION- B

II. Answer any one of the following questions. Questions are asked on Understanding.

(05 x 1= 05)

- 8.
- 9.

SECTION- C

I. Answer any One of the following questions. Questions are asked on Understanding and Applying.

(11 x 1= 11)

- 11.
- 12.

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

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 University 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 University to have their own Framework. The BOS of the University shall prepare the SEE Framework by considering the 'Revised Bloom's Taxonomy', since the courses are designed based on Outcome Based Education.

Instructions for Question Paper Setters:

1. The question paper setter shall use Revised Bloom's Taxonomy Action Verbs, since the students answers are assessed based on course outcomes. (As a part of OBE).
2. The question paper setter shall set the two/three questions from each module as per the pattern.
3. Each module can have sub-questions with option of 2 marks, 5 marks and 10 marks.
4. While setting sub-questions, question paper setters can assign the weightage of the marks as per the need/importance of the questions, but it should not exceed the maximum marks of the module.



DAVANGERE UNIVERSITY
QUESTION PAPER PATTERN W.E.F. 2021-22 ONWARDS
SEMESTER END EXAMINATIONS

B.COM. PROGRAM

Name of the Course:

Time: 03 Hrs.

Max. Marks: 60

Note: Answer any FIVE full questions, choosing one full question from each module.

Module No. 01

1.	OR	12 Marks
2.		12 Marks

Module No. 02

3.	OR	12 Marks
4.		12 Marks

Module No. 03

5.	OR	12 Marks
6.		12 Marks

Module No. 04

7.	OR	12 Marks
8.		12 Marks

Module No. 05

9.	OR	12 Marks
10.		12 Marks