



BENGALURU NORTH UNIVERSITY

DEPARTMENT OF COMMERCE

Tamaka, Sri Devraj Urs Extension, Kolar, 563103.

Chairman, BoS

Dr. Muralidhar S

**Professor & Head, Department of Commerce,
GFGC, Kolar**

**Syllabus Framed
as per the
State Educational Policy – 2024, Karnataka
w.e.f.
Academic Year - 2024-25 onwards**



BENGALURU NORTH UNIVERSITY

Scheme of Teaching, Evaluation & Curriculum

to be introduced from the

Academic Year 2024-25

Based on

State Education Policy – 2024

for

Three Year Under-Graduate Program

Bachelor of Commerce (B.COM) – Regulars

DEGREE

(SEP – SEMESTER SCHEME)

A. Regulations

B. Course Matrix

C. Curriculum of Courses

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DEPARTMENT OF COMMERCE

Tamaka, Sri Devraj Urs Extension,

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**REGULATIONS PERTAINING TO B.COM – Regulars DEGREE
ACCORDING TO SEP – 2024**

I. INTRODUCTION

The curriculum framework for B.Com. Degree is structured to offer a broad outline that helps in understanding the creative potential of new career growth opportunities based on changing industrial and societal needs. The course is upgraded keeping in mind the aspirations of students, with opportunities to major in specializations such as accounting, finance, marketing, human resources and business analytics to focus the students towards a career in those domains. The core concepts within subject have been updated to incorporate the recent advancements and techniques to upgrade the skills of learners to create a focus on various functional areas of business. Problem Based learning has been integrated into the curriculum for a better understanding of various concepts in Commerce, Business and Industry. The syllabus under SEP-2024 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered to the student community. Effort has been made to integrate the use of recent technology and MOOCs to assist teaching learning process among students. The major objective of the graduate program is to elevate the subject knowledge among students, and making them as critical thinkers thereby students can address the issues related to industry and other business sectors.

II. OBJECTIVES

1. To give an insight into the areas of Accounting, Finance, Taxation, Marketing, Human Resource Management and the new developments in Business Management
2. To prepare students for professions in the field of Accounting and Finance and provide exposure to the latest developments relating to the field of Accounting & Finance
3. To incentivize the development of personal and executive skills in the students with the aim of enhancing the efficiency of decision making and strengthening the problem detection, analysis and solving skills
4. To enable students to understand and apply the latest developments in Information Technology to Accounting & Finance areas in order to develop core competencies and to generate added value
5. To develop leaders who can head operations or logistics departments in the future in line with the latest developments in the field of Accounting & Finance
6. To develop global middle level managers to address and solve real time operational issues in the areas of Accounting & Finance
7. To enable students to gain command over the new e-commerce business models
8. To develop committed managers with ethical standards and values
9. To develop business philosophers with a focus on social responsibility and ecological sustainability

III. GRADUATE ATTRIBUTES

The graduate attributes in B.Com. are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. graduate will be able to demonstrate through learning various courses are listed below:

- **Disciplinary Knowledge**
Capability of executing comprehensive knowledge and understanding of one or more disciplines that form part of commerce.
- **Communication Skills**
Ability to communicate long standing, unsolved problems in commerce; Ability to show the importance of commerce as precursor to various market developments since the beginning of civilization.
- **Critical Thinking**
 - Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce, Business and Industry
 - Ability to examine the results and apply them to various problems appearing in different branches of Commerce, Business and Industry
- **Problem solving**
Capability to reduce a business problem and apply the classroom learning into practice to offer a solution for the same; Capabilities to analyse and synthesize data and derive inferences for valid conclusion; Able to comprehend solutions to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, Taxation and so on.
- **Research Related Skills**
 - Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic;
 - Ability to identify the developments in various branches of Commerce, Business and Industry
- **Information and Communication Technology (ICT) digital literacy**
Capability to use various ICT tools (like spreadsheet) for exploring, analysis, and utilizing the information for business purposes.
- **Self-directed Learning**
Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce, Business and Industry
- **Moral and Ethical Awareness/Reasoning**
Ability to ascertain unethical behavior, falsification, and manipulation of information; Ability to manage self and various social systems

- **Life-long learning**

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce, Business and Industry

IV. ELIGIBILITY FOR ADMISSION

Candidates who have completed two years Pre – University Course of Karnataka State or its equivalent as notified by the University from time to time are eligible to seek admission for this course.

V. DURATION OF THE PROGRAMME

The Duration of the Programme is Three (03) years of Six Semesters.

VI. MEDIUM OF INSTRUCTION

The medium of instruction shall be in Kannada & English. A candidate is permitted to write the examination either in Kannada or in English.

VII. ATTENDANCE

- For the purpose of calculating attendance, each semester shall be taken as a Unit.
- A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
- A student who fails to satisfy the above condition shall not be permitted to take the University examination.

VIII. TEACHING AND EVALUATION

M.Com graduates with B. Com, B.B.M, BBA & BBS as basic degrees from a recognized University are only eligible to teach and to evaluate the Courses (except Languages & Constitutional Values) mentioned in this regulation. Languages and Constitutional Values shall be taught by the post-graduates as recognized by the respective Board of Studies.

IX. RECORD MAINTENANCE AND SUBMISSION

- Every college is required to establish an Innovative business lab / computer lab to enable students to get practical knowledge of business activities and online learning.
- In every semester, the student should keep a record of the Business Lab/Field Study Activity and submit it to the concerned faculty.
- The BOE is authorized to make random surprise visits to the colleges and verify record-books and the internal marks awarded.

X. GUIDELINES FOR CONTINUOUS INTERNAL EVALUATION (CIE) AND SEMESTER END EXAMINATION (SEE)

The CIE and SEE will carry 20% and 80% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

SL No.	Parameters for the Evaluation	Marks
	Continuous Internal Evaluation (CIE)	
A	Continuous & Comprehensive Evaluation (CCE)	10 Marks
B	Internal Assessment Tests (IAT)	10 Marks
	Total of CIE (A+B)	20 Marks
C	Semester End Examination (SEE)	80 Marks
	Total of CIE and SEE (A + B + C)	100 Marks

A. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 10% weightage (10 marks) of total marks of a course. The faculty member can select any four of the following assessment methods, each carrying 5 marks,

- Individual Assignments
- Seminars/Classroom Presentations/ Quizzes
- Group Discussions /Class-room Discussion/ Group Assignments
- Case studies/Case lets
- Participatory & Industry-Integrated Learning/ Field visits
- Practical activities / Problem Solving Exercises
- Participation in Seminars/ Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects
- Any other academic activity.

B. Internal Assessment Tests (IAT): The IAT will carry a maximum of 10% weightage (10 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 proportionately scaled down to 10 marks.

XI. APPEARANCE FOR THE EXAMINATION

A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.

XI. PATTERN OF SEMESTER END EXAMINATION QUESTION PAPER

SECTION-A 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02 = 10 Marks)
SECTION -B: 2,3,4,5,6	(Application questions) Answer any THREE out of five questions	(03 X 06 = 18 Marks)
SECTION-C: 7,8,9,10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 14 = 42 Marks)
SECTION-D 12	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01 X 8 = 10 Marks)
TOTAL		80 Marks

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	
CC	Compulsory Course
DSC	Discipline Specific Core (Course)
DSE	Discipline Specific Elective
DSS	Discipline Specific Specialization
SEE	Semester End Examination
EC & CC	Extra-Curricular & Co-Curricular
CIE	Continuous Internal Evaluation
L+T+P	Lecture + Tutorial + Practical
IAT	Internal Assessment Test



BENGALURU NORTH UNIVERSITY

DEPARTMENT OF COMMERCE

B.COM DEGREE (Regulars)

SEP - 2024 (CBCS -SEMESTER SCHEME) - 2024-25

COURSE MATRIX - FIRST SEMESTER

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credit
1	Lang.1.1	Language-I	CC - 1	As decided by Respective BoS				3
2	Lang.1.2	Language-II	CC - 2	As decided by Respective BoS				3
3	B.Com.1.1	Financial Accounting	DSC - 1	4+0+0	80	20	100	4
4	B.Com.1.2	Management Dynamics and Applications	DSC - 2	4+0+0	80	20	100	4
5	B.Com.1.3	Corporate Administration	DSC - 3	4+0+0	80	20	100	4
6	B.Com.1.4	Business Decisions & Market Structures	DSC - 4	4+0+0	80	20	100	4
7	CC 1.1	Constitutional & Moral Values	CC - 3	As decided by Respective BoS				2
Sub-Total(A)								24
Physical Education - Yoga/ Health & Wellness/NCC/NSS/R&R (EC&CC)								



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COURSE MATRIX - SECOND SEMESTER

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credit
1	Lang.2.1	Language-I	CC - 4	As decided by Respective BoS				3
2	Lang.2.2	Language-II	CC - 5	As decided by Respective BoS				3
3	B.Com.2.1	Advanced Financial Accounting	DSC - 5	4+0+0	80	20	100	4
4	B.Com.2.2	Human Resource Management	DSC - 6	4+0+0	80	20	100	4
5	B.Com.2.3	Indian Financial System	DSC - 7	4+0+0	80	20	100	4
6	B.Com.2.4	BUMASTICS - I	DSC - 8	4+0+0	80	20	100	4
7	CC 2.1	Constitutional & Moral Values	CC - 6	As decided by Respective BoS				2
Sub-Total(A)								24
Physical Education - Yoga/ Health & Wellness/NCC/NSS/R&R (EC&CC)								



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COURSE MATRIX - THIRD SEMESTER

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credit
1	Lang.3.1	Language-I	CC - 7	As decided by Respective BoS				3
2	Lang.3.2	Language-II	CC - 8	As decided by Respective BoS				3
3	B.Com.3.1	Corporate Accounting	DSC - 9	4+0+0	80	20	100	4
4	B.Com.3.2	Financial Management	DSC - 10	4+0+0	80	20	100	4
5	B.Com.3.3	Banking & Insurance	DSC - 11	4+0+0	80	20	100	4
6	B.Com.3.4	BUMASTICS - II	DSC - 12	4+0+0	80	20	100	4
7	B.Com.3.5	<ul style="list-style-type: none">Event ManagementBharatiya Management (Any one of the above)	DSE - 1	4+0+0	80	20	100	3
Sub-Total(A)								25
Physical Education - Yoga/ Health & Wellness/NCC/NSS/R&R (EC&CC)								



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COURSE MATRIX - FOURTH SEMESTER

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credit
1	Lang.4.1	Language-I	CC - 9	As decided by Respective BoS				3
2	Lang.4.2	Language-II	CC - 10	As decided by Respective BoS				3
3	B.Com.4.1	Advanced Corporate Accounting	DSC - 13	4+0+0	80	20	100	4
4	B.Com.4.2	Marketing Management	DSC - 14	4+0+0	80	20	100	4
5	B.Com.4.3	Cost Accounting	DSC - 15	4+0+0	80	20	100	4
6	B.Com.4.4	Computer Applications in Business	DSC - 16	4+0+0	80	20	100	4
7	B.Com.4.6	<ul style="list-style-type: none">E-CommerceEntrepreneurship & Start-ups (Any one of the above)	DSE - 2	4+0+0	80	20	100	3
8	B.Com.4.7	Financial Education & Investment Awareness	CC	2+0+2	40	10	50	2
Sub-Total(A)								27
Physical Education - Yoga/ Health & Wellness/NCC/NSS/R&R (EC&CC)								



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COURSE MATRIX - FIFTH SEMESTER

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credit
1	B.Com.5.1	Goods & Services Tax	DSC – 17	4+0+0	80	20	100	4
2	B.Com.5.2	Income Tax – 1	DSC – 18	4+0+0	80	20	100	4
3	B.Com.5.3	Costing Methods & Techniques	DSC – 19	4+0+0	80	20	100	4
4	B.Com.5.4	Auditing	DSC - 20	4+0+0	80	20	100	4
5	B.Com.5.5	Specialization - 1	DSS – 1	4+0+0	80	20	100	3
6	B.Com.5.6	Specialization - 2	DSS – 2	4+0+0	80	20	100	3
7	B.Com.5.7	Internship	CC - 11	-	60	40	100	3
Sub-Total(A)								25



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COURSE MATRIX - SIXTH SEMESTER

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credit
1	B.Com.6.1	Business Taxation	DSC – 21	4+0+0	80	20	100	4
2	B.Com.6.2	Income Tax - 2	DSC – 22	4+0+0	80	20	100	4
3	B.Com.6.3	Management Accounting	DSC – 23	4+0+0	80	20	100	4
4	B.Com.6.4	Mercantile Law	DSC – 24	4+0+0	80	20	100	4
5	B.Com.6.5	Specialization - 1	DSS – 3	4+0+0	80	20	100	3
6	B.Com.6.6	Specialization - 2	DSS – 4	4+0+0	80	20	100	3
7	CC	Business Research Methodology	CC - 12	4+0+0	80	20	100	3
Sub-Total(A)								25

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

Course Code: B.Com. 1.1

Name of the Course: FINANCIAL ACCOUNTING

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

Course Description

The Course enables the students to learn various aspects of accounting right from preparing the final accounts of Sole Trading Concern to the Non-Profit Organisations, as well as to learn special routine accounting entries in case of Departments and Branches

Course Objectives

The main objective of the course is to:

- Make the student understand the accounting concepts and conventions
- Gain the knowledge about the preparation of final accounts
- Gain the knowledge on treatment of inter departmental transfers in books of accounts
- Understand the operating of Branch businesses and how the accounting entries are made

Course Outcomes:

On successful completion of the course, the student will be able to,

CO1: Prepare the final accounts of a Sole Trading Concern

CO2: Raise the Fire Insurance Claim for loss of Stock in the business

CO3: Ascertain the P&L of each department in a Departmental Organisation

CO4: Ascertain the profit or loss from each branch in a Branch Businesses

CO5: Prepare the final accounts of NPOs

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc

Syllabus

Module:1 - THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING 12 Hrs

Accounting: Introduction, Meaning & Definition – Book-Keeping & Accounting – Accounting Principle: Concepts and Conventions – Accounting Process: Journal, Ledger, Trial Balance, Final Accounts (Theoretical aspects only) – Preparation of Final Accounts of a Sole Trading Concerns – Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS- Theory only)

Module:2 – FIRE INSURANCE CLAIMS

10 Hrs

Insurance Claims: Introduction & Need – Loss of Stock – Steps for ascertaining Fire Insurance Claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire Insurance Claims

Module: 3 - DEPARTMENTAL ACCOUNTS

10 Hrs

Departmental Accounts: Meaning, Definition, Objectives – Basis of Apportionment of Common Expenses among different Departments – Preparation of Trading and Profit and Loss Account in Columnar Form – Preparation of Balance Sheet in Horizontal Format of Sole Trading Concerns & Partnership Firms (Including Inter Departmental Transfers at Cost Price only)

Module: 4 - BRANCH ACCOUNTS

10 Hrs

Branch Accounts: Introduction, Meaning, Definition, Objectives – Types of Branches – Dependent Branches: Features & Characteristics – Supply of Goods at Cost Price & Invoice Price – Branch Account in the books of Head Office (Debtors System Only)

Module: 5 - ACCOUNTING FOR NOT-FOR-PROFIT ORGANISATIONS

14 Hrs

Not for Profit Organizations: Meaning, Features – Capital & Revenue: Receipts, Expenditure and losses, Deferred Revenue Expenditure – Preparation of Receipts and Payments A/c, Income and Expenditure A/c and Closing Balance Sheet (when Opening Balance Sheet is given)

Skill Development Activities:

- Write a neat diagram of accounting cycle
- List any 10 Indian Accounting Standards
- State the steps involved in Fire Insurance Claim
- Collection & recording of financial data of Departmental store
- Collection of transactions relating to any branch and preparation of branch account
- Preparation of Departmental Profit & Loss Account and Balance Sheet with Imaginary Figures.
- Any other activities, which are relevant to the course

BOOKS FOR REFERENCE:

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja & Prof. P R Narasappa– Financial Accounting- Kalyani Publishers
3. Anil Kumar, Rajesh Kumar and Mariyappa - Financial Accounting - HPH
4. Prof. Jayaram, Dr. Sairam A, Dr. Vikram K, Dr. Yathiraju K - Advanced Financial Accounting – Phoenix Publishing House
5. Jawaharlal & Seema Srivastava - Financial Accounting - HPH
6. Dr. S.N. Maheswari - Financial Accounting - Vikas Publications
7. S P Jain and K. L. Narang - Financial Accounting- I - Kalyani Publishers
8. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand
9. Dr. Janardhanan - Financial Accounting - Kalyani Publishers
10. Guruprasad Murthy - Financial Accounting - HPH
11. Soundarrajan & K. Venkataramana - Financial Accounting - SHBP
12. Dr.Venkataraman & others (7 lecturers) - Financial Accounting - VBH

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

Course Code: B.Com. 1.2

Name of the Course: MANAGEMENT DYNAMICS & APPLICATIONS

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

Course Description:

Management Dynamics and Applications is a field of management studies, which involves the study of various management concepts and their applicability and enabling students to understand the basic concepts of management such as planning, organizing, directing and controlling and their effect

Course Objectives:

1. To provide knowledge about basic concepts of management
2. To impart knowledge about various theories of the Management
3. To impart knowledge and awareness about the applicability of the management concepts
4. To provide knowledge about the factors that influences various management

Course Outcomes:

On successful completion of the course, the student will be able to:

CO1: Understand concepts of business management, principles, and function of management

CO2: Explain the process of planning and decision making

CO3: Create organization structures based on authority, task, and responsibilities

CO4: Analyse the skills, roles and responsibilities of a manager

CO5: Realize the social and ethical responsibilities of business

Pedagogy:

Lectures, Videos, Case studies, Role play, Group discussions, field works

Syllabus

Module:1 – INTRODUCTION TO MANAGEMENT

10 Hrs

Management: Introduction, Meaning & Definition – Evolution of Management Thoughts: Pre-Scientific Management Era & Modern Management Era – Nature and Characteristics of Management – Scope and Functional Areas of Management – Management as a Science, Art & Profession – Management and Administration – Management Principles: FW Taylor and Henry Fayol

Module:2 – PLANNING, DECISION MAKING & ORGANIZATION STRUCTURE

12 Hrs

Planning: Meaning and Definition, Features & Importance – Steps in planning Process – Types of Planning – Types of Plans (Meaning) – Advantages and Disadvantages of Planning - MBO & MBE (Meaning)

Decision making: Meaning, Characteristics & Process – Types of Decisions

Organization: Nature, Need and Importance – Organization Structure – Types of Organization Structure – Formal and Informal Organizations

Module:3 – Staffing, Directing & Communication**12 Hrs**

Staffing: Introduction, Meaning & Definition – Functions of Staffing – Staffing Process

Directing: Meaning and Nature – Principles of Direction

Communication: Meaning, Definition, Purpose & Process – Barriers to Communication – Steps to Overcome Communication Barriers – Types of Communications – Motivation Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Mc. Gregor's X and Y theory

Module:4 – Leadership, Controlling and Co-ordination**14 Hrs**

Leadership – Meaning – Characteristics of Leadership – Leadership styles – Autocratic style – Democratic Style – Participative Style – Laissez Faire - Transition Style – Charismatic Leadership Style

Control – Meaning & Importance – Steps in Controlling – Limitations – Principles of effective control system – Essentials of Effective Control system – Techniques of Control (meaning only)

Co-ordination – Meaning – Importance and Principles of Co-ordination - steps in controlling,

Module:5 – BUSINESS SOCIAL RESPONSIBILITY AND MANAGERIAL ETHICS**8 Hrs**

Business Social Responsibility: Meaning, Need & Importance – Green Management: Meaning, Green Management actions – Managerial Ethics: Meaning, Importance of Ethics in Business, Factors that determine Ethical or Unethical Behaviour

Skill Development Activities:

- Two cases on the above syllabus should be analyzed by the teacher in the classroom and the same need to be recorded by the student in the Skill Development Book
- List out recent changes in Management Structure
- Draft chart on Functions of Management
- Prepare a Report on the Application of Artificial Intelligence in Business
- Any other activities, which are relevant to the course

BOOKS FOR REFERENCE:

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition
2. Rajkumar.S and Nagarajan. G (2021) Management Principles and Applications, Jayvee International Publications, Bangalore
3. Stephen PRobbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
4. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
5. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Book
6. 6.P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
7. LM Prasad, Principles of management, Sultan Chand and Sons
8. Appanniah and Reddy, Management, HPH

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

Course Code: B.Com. 1.3

Name of the Course: CORPORATE ADMINISTRATION

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

Course Description:

The course aims at understanding the different legal obligations required to start a company to be aware of the corporate personality and also the powers and liabilities of a KMP in a company and the concepts of Corporate Social Responsibility

Course Objectives:

The Objective of this Course is to expose the students to understand various theoretical aspects of Company Formation and its Governance. It is an academic discipline in its own right, bringing together the concepts of Company Law and its Governance. The subject offers comprehensive understanding of establishment and management of companies.

Course Outcomes:

On successful completion of the course, the student will be able to,

CO1: Understand the difference between Public and Private Companies

CO2: Identify different legal obligations to start a company

CO3: Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration.

CO4: Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.

CO5: Evaluate the role of liquidator in the process of winding up of the company

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc

Syllabus

Module: 1 – INTRODUCTION TO COMPANY

12 Hrs

Company: Introduction, Meaning, Definitions, Features, Historical backdrop – Important Provisions of 2013 Companies Act, Kinds of Companies—One Person Company (OPC), Private Company, Public Company, Company Limited by Guarantee, Company Limited by Shares, Holding Company, Subsidiary Company, Government Company, Listed Company, Statutory Company, Registered Company, Foreign Company

Module: 2 – FORMATION OF COMPANY

14 Hrs

Promotion: Meaning – Promoters: Functions, Position, Rights and Duties of Promoters

Incorporation: Meaning, Procedure, Certificate of Incorporation, effects of registration, capital subscription, and commencement of business

Documents of Companies: Memorandum of Association – definition, clauses, provisions and procedures for alteration, Doctrine of Constructive Notice, Articles of Association – Definition, contents, Distinction between MOA and AOA

Subscription Stage – Meaning & Contents of Prospectus, Red Herring Prospectus, Statement in lieu of Prospects; Issue, Allotment & Forfeiture of Shares; Book-Building Process, Concept of ASBA & Reverse Book-Building

Commencement Stage – Document to be filed; e-filing; Registrar of Companies; Certificate of Commencement of Business

Module: 3 – COMPANY GOVERNANCE

12 Hrs

Corporate Governance: Introduction, Meaning & Definitions, Importance – Corporate Ethics – Corporate Social Responsibility

Key Managerial Personnel: Managing Director, Whole time Directors, Chief Financial Officer, Resident Director, Independent Director – Auditors: Appointment, Powers - Duties & Responsibilities – Audit Committee & CSR Committee – Company Secretary: Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal

ICSI: Introduction to ICSI, Establishment, Operations and its role in the promotion of Ethical Corporate Practices

Module: 4 – COMPANY MEETINGS

08 Hrs

Corporate Meetings: Introduction, Importance, Types, Resolutions, Minutes of meeting – Requisites of a valid meeting: Notice, Quorum, Proxies – Voting: Postal Ballot & e-voting – Role of a Company Secretary in convening the Meetings – Types of Meetings: Annual, Extra-ordinary General meetings, Board meetings, Committee Meeting – Secretarial compliances regarding drafting of the minutes for various Meetings – Resolution types – Meeting through Video Conferencing & Virtual Meetings

Module: 5 – WINDING UP OF COMPANIES

10 Hrs

Winding-up - Introduction & Meaning, Modes of Winding up; Consequence of Winding up; Official Liquidator – Role & Responsibilities of Liquidator; Defunct Company; Insolvency Code; Administration of NCLT, NCLAT & Special Courts

Skill Development Activities:

- Collect MOA of different companies and study various clauses.
- Collect AOA of different companies and study various clauses
- Collect prospectus of any recent public issue and study the Book-Building Process
- Analyze the process to fix Cap Price and Floor Price in an IPO
- Examine the difference between IPO and FPO
- Examine different types of IPOs with specific emphasis on Offer for Sale
- Collect a Prospectus of any company which has gone Public recently and analyze ASBA
- Prepare the minutes of company meetings of a imaginary company
- Relevant Case Laws as per the provisions of the Act
- Prepare a Chart showing different types of Companies

BOOKS FOR REFERENCE:

1. S.N Maheshwari - Elements of Corporate Law - HPH.
2. Balchandran – Business Law for Management – HPH
3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH
4. .Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH
5. M.C. Shukla & Gulshan - Principles of Company Law
6. K. Venkataramana - Corporate Administration - SHBP
7. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand
8. C.L Bansal - Business and Corporate Law
9. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication
- 10.S.C. Kuchal - Company Law and Secretarial Practice
- 11.S.C. Sharma - Business Law - I.K. International Publishers
- 12.S.N Maheshwari - Elements of Corporate Law - Vikas Publishers
- 13.Dr. Avtar Singh - Company Law 14. Gower & Davies – The Principles of Modern Company Law



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

Course Code: B.Com. 1.4

Name of the Course: BUSINESS DECISIONS AND MARKET STRUCTURE

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

Course Description:

This paper provides an overall introduction to business economics as dealing with the problems of allocation of scarce resources in optimum manner. It aims to build a familiarity with the basic tools of consumer and producer theory, the operation of markets and optimisation in an economic context. In order to explain economic issues and solutions in a practical manner, the concepts are to be discussed with case studies and numerical problems wherever applicable.

Course Objectives:

- The Objective of this Course is to introduce students to the basic elements of business decision and market structure.
- The students need to identify various market structures relevant for commercial transactions and their impact on business decisions
- To illustrate what elements are considered while policy and decision making at the strategic level
- To analyze operations of markets under varying competitive conditions and make optimal business decisions

Course Outcomes:

On successful completion of the course, the student will be able to,

1. Understand the business decisions and market structure helps the students to become a skill full financial manager in the corporate world
2. Comprehend and identify the economic variables in general business atmosphere
3. Comprehend the relationship between various policies of business
4. Understand dynamics of various market situation

Pedagogy:

Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Field work

Syllabus

Module:1 – Introduction to Business Decisions

10 Hrs

Business Decision and Economic Problem – Scarcity and Choice: Nature and Scope – Positive and Normative Science – Micro and Macro aspects – Central Problems of an Economy – Production Possibility Curve – Opportunity Cost – Working of Economic Systems – Business Cycles

Basic Characteristics of the Indian Economy – Major Issues of Economic Development – Recent Trends in Indian Economy

Module 2: Consumption and Demand Analysis

12 Hrs

Demand: Meaning, Definition, Determinants & Types – Business significance of Consumption and Demand – Demand Schedule – Individual and Market Demand Curve – Law of Demand – Changes in Demand – Elasticity of Demand – Effect of a

shift in Demand - Demand Forecasting: Survey and Statistical Methods (numerical problems on Moving Averages Method and Method of Least Square)

Consumption: Cardinal Utility Approach - Law of Diminishing Marginal Utility - Law of Equi-Marginal Utility - Indifference Curve Approach - Budget Line - Consumer's Equilibrium

Module 3: Production Analysis

8 Hrs

Production Analysis: Theory of Production, Production Function, Factors of Production, Characteristics, Production Possibility Curves - Concepts of Total Product, Average Product and Marginal Product - Fixed and Variable Factors - Classical and Modern approaches to the Law of Variable Proportions - Law of Returns to Scale: Economies and Diseconomies of Scale (Graphical Presentation)

Module 4: Supply and Cost analysis

13 Hrs

Supply: Meaning, Supply Schedule, Individual and Market Supply Curve, Determinants of Supply, Law of Supply, Changes in Supply - Equilibrium of Demand and Supply - Determination of Equilibrium Price and Quantity - Effect of a shift Supply - Elasticity of Supply

Theory of Costs: Basic Concepts, Sunk Costs and Future Costs; Direct Costs and Indirect Costs - Cost Curves: Total, Average, Marginal Cost Curves - Relationship of Marginal Cost to Average Cost - Fixed and Variable Cost

Module 5: Analysis of Revenue, Price and Markets

13 Hrs

Basic Concepts of Revenue - Revenue Curves: Total, Average, Marginal Revenue Curves - Relationship of Marginal Revenue to Average Revenue

Price and Output decisions in various market forms: Concept of Market and Main forms of Market - Equilibrium of the Firm and Industry - Total Revenue & Total Cost Approach, Marginal Revenue & Marginal Cost Approach - Price and Output Determination in Perfect Competition - Price and Output Determination in Imperfect Competition: Monopoly, Monopolistic Competition and Oligopoly

Skill Development Activities:

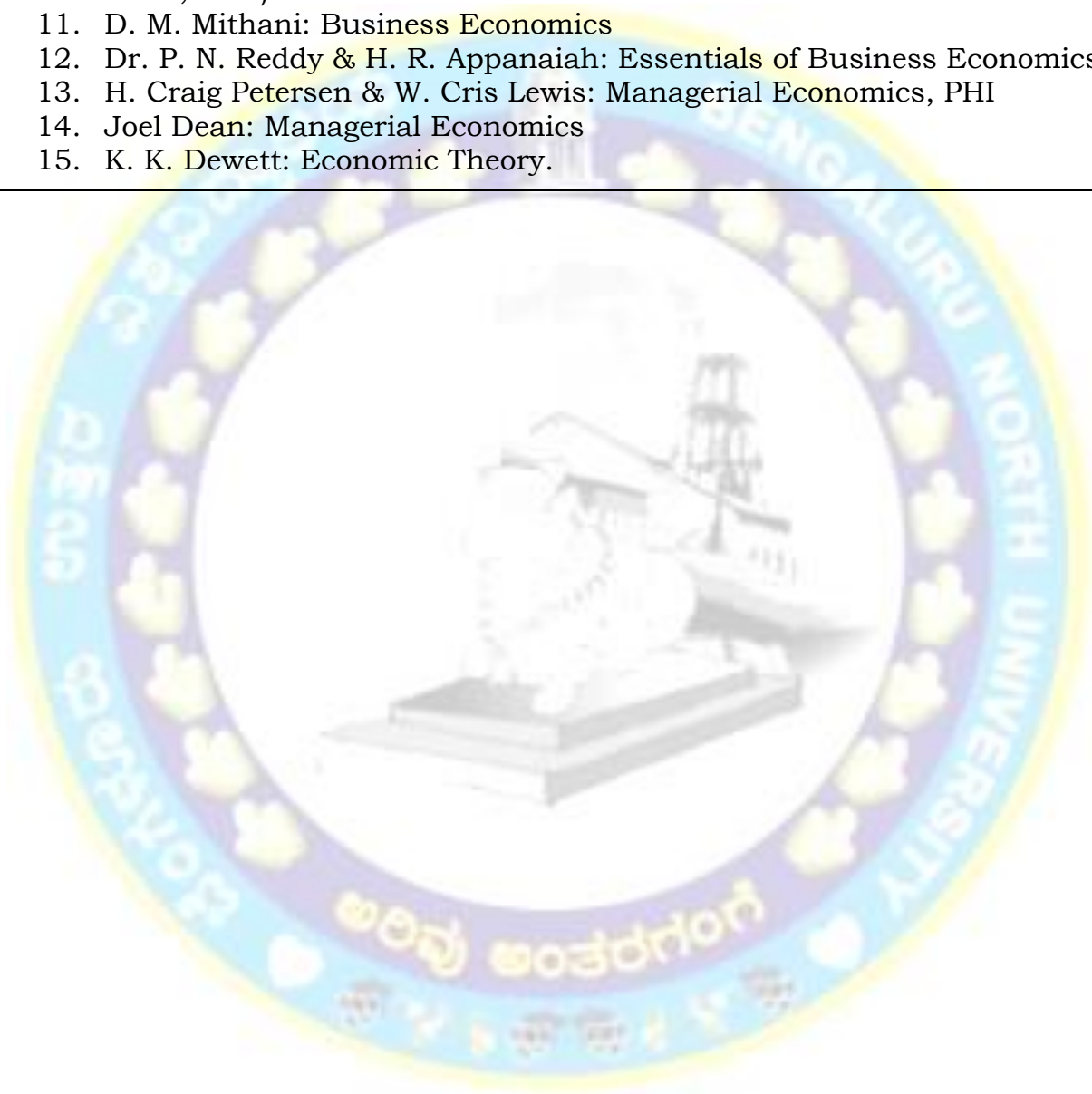
(These activities are only indicative, the Faculty members can innovate)

1. Draft the diagrammatic representation of each aspect of the chapter in a book under different chapters
2. Select and discuss the case studies that will have impact on business decision-making in each chapter
3. A survey report on the demand forecasting for a product
4. Student to choose a product and apply price elasticity in real situation
5. Detail charts on Consumer Surplus

BOOKS FOR REFERENCE:

1. P.L. Mehta, Managerial Economics - Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi - 02
2. C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03
3. H. L. Ahuja, Business Economics-Micro & Macro-Sultan Chand & Sons- New Delhi
4. M.M Gupta, Business Economics - Sindhu publications - Bangalore

5. Hirchey. M., Managerial Economics, Thomson South western (2003)
6. Salvatore, D: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
7. Frank Robert. H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
8. Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
9. Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
10. Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)
11. D. M. Mithani: Business Economics
12. Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics
13. H. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI
14. Joel Dean: Managerial Economics
15. K. K. Dewett: Economic Theory.



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

Course Code: B.Com. 2.1

Name of the Course: ADANCED FINANCIAL ACCOUNTING

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

Course Description

The Course enables the students to learn accounting for Joint Venture and Partnership Firm & to understand the concept of Royalty Accounting

Course Objectives

- Make the student understand the accounting for Sole Trading Concern.
- Understand the Joint Venture Business and recording joint venture transactions
- Gain the knowledge about the preparation of final accounts of partnership firm
- Gain the knowledge on special entries in case of conversion of firm into a limited company

Course Outcomes:

On successful completion of the course, the student will be able

CO1: Ascertain the profit or loss and the financial position of a Sole Trading Concern when incomplete records are maintained.

CO2: Ascertain the Profits Or Loss from Joint Venture Business.

CO3: Prepare the final accounts of Partnership Firm.

CO4: Understand the accounting procedure involved in conversion of partnership firm into a limited company.

CO5: Understand how to record the transactions in respect of Royalty in the books of lessor and lessee.

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.

Syllabus

Module-1: ACCOUNTS FROM INCOMPLETE RECORDS

10 Hrs

Single Entry System: Meaning, Features – Ascertainment of Profits or Loss of a Sole Trader Using Statement of Affairs Method – Opening & Closing Statement of Affairs – Statement of Profit or Loss – Revised Statement of Affairs

Module: 2 - ACCOUNTING FOR JOINT VENTURES

10 Hrs

Joint Venture: Introduction, Meaning & Objectives – Distinction between Joint Venture and Consignment – Distinction between Joint Venture and Partnership – Recording of Joint Venture Transactions (both Journal & Ledger): when separate set of books are maintained; when separate set of books are not maintained (co-venturer keeps records of own transactions – Memorandum Joint Venture A/c Method)

Module: 3 -FINAL ACCOUNTS OF PARTNERSHIP FIRM**12 Hrs**

Meaning of Partnership Firm – Features – Maintenance of Capital Accounts – Fixed Capital System – Fluctuating Capital System – Preparing Trading and P&L A/c – P&L Appropriation A/c – Partner’s Capital A/c and Balance Sheet – (including adjustments on Drawings, Interest on Drawings, Interest on Capital, Partner’s Salary, Commission etc.)

Module: 4 - CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY**12 Hrs**

Conversion: Introduction, Meaning & Objectives – Purchase Consideration – Methods of Calculation of Purchase Consideration: Lump Sum Method, Net Assets Method, Net Payment Method – Mode of Discharge of Purchase Consideration – Ledger Accounts in the Books of Vendor – Incorporation Entries in the Books of Purchasing Company – Preparation of Balance Sheet in Vertical form

Module: 5 - ROYALTY ACCOUNTS**12 Hrs**

Royalty: Introduction, Meaning and definition – Technical Terms: Royalty, Royalty Agreement, Landlord, Minimum Rent, Short Workings, Recoupment of Short Working under restrictive (Fixed Period) and Non-restrictive (Floating Period), Recoupment within the Life of the Lease – Accounting Treatment for Strike and Stoppage of work – Accounting Treatment in the books of Lessee and Lessor – Journal entries and Ledger Accounts with Minimum Rent Account

Skill Development Activities:

- Write the format of Statement of Profit or Loss using imaginary figures
- Collect the joint venture agreement and discuss on various clauses included in it
- Collect the audited final accounts of a Partnership Firm, compare with the theoretical aspects learnt and give your interpretation
- List out few noted companies which are basically formed as partnership firms
- Collect a Royalty Agreement and discuss in the classroom the various terms included in the agreement

BOOKS FOR REFERENCE:

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja & Prof. P R Narasappa– Advanced Financial Accounting- Kalyani Publishers
3. Anil Kumar, Rajesh Kumar and Mariyappa - Financial Accounting - HPH
4. Prof. Jayaram, Dr. Sairam A, Dr. Vikram K, Dr. Yathiraju K - Advanced Financial Accounting – Phoenix Publishing House
5. Jawaharlal & Seema Srivastava - Financial Accounting - HPH
6. Dr. S.N. Maheswari - Financial Accounting - Vikas Publications
7. S P Jain and K. L. Narang - Financial Accounting- I - Kalyani Publishers
8. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand
9. Dr. Janardhanan - Financial Accounting - Kalyani Publishers
10. Guruprasad Murthy - Financial Accounting - HPH
11. Soundarrajan & K. Venkataramana - Financial Accounting - SHBP
12. Dr.Venkataraman & others (7 lecturers) - Financial Accounting - VBH

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

Course Code: B.Com. 2.2

Name of the Course: HUMAN RESOURCE MANAGEMENT

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

Course Description:

The Human Resource Management (HRM) course enables the learner to understand the key concepts of managing people of the organization in various facets. The course enables in evaluating HRM related social, economic, environmental and ethical responsibilities and issues in a global context.

Course Objectives:

- To understand the important concepts and principles of HRM
- To understand the criticality of human resources in the development of an organization
- To gain knowledge of HRM practices in the workplace locally and globally
- To develop skills in leading the organization to success

Course Outcomes:

On successful completion of the course, the student will be able to,

CO1 – Acquire conceptual knowledge of managing people-based function in an organization

CO2 – Demonstrate proficiency in understanding the challenges and opportunities of the industry in the context of human capital

CO3 – Systematically plan, implement and evaluate the HR processes for smooth functioning of the organization

CO4 – Provide innovative solutions to problems in the domain of HRM

Pedagogy:

Classroom lecture, tutorials, Caselets, Role Play, Group discussion, Seminar, Case studies and Experiential learning – Field Visit and Problem based learning

Syllabus

Module:1 - INTRODUCTION TO HUMAN RESOURCE MANAGEMENT 08 Hrs

HRM: Meaning, Nature and Scope of HRM (Objectives and Functions) – Evolution of HRM – Concept of Human Capital Management – HRM and Personnel Management – Process of HRM Changing role of HR officials – Emerging issues in managing Human Resources

Module: 2 – ACQUISITION FUNCTION OF HRM 14 Hrs

Human Resource Planning (HRP): Meaning and Importance of HRP - Factors affecting HRP – Process of HRP: Job Analysis and Design: Meaning, Need and Components of Job Analysis and Design – Recruitment: Meaning, Process and

Sources of Recruitment – Selection: Meaning, Process, Types of selection tests and interviews - Placement and Onboarding: Meaning and Importance

Module: 3 - TRAINING & DEVELOPMENT

10 Hrs

Training and development: Meaning, Importance, Method – Recent trends in Training and Development – Concept of Career Management and Management Development Programs

Module: 4 - PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT

14 Hrs

Performance Appraisal: Meaning, Purpose, Methods & Challenges –Performance Management – Internal Mobility: Promotion: Meaning, Basis of Promotion – Transfer: Meaning, Reasons for transfer, Meaning of Upsizing, Downsizing and Right sizing of workforce – Employee Compensation: Meaning, Factors influencing Compensation and Forms of Compensation

MODULE: 5 – MAINTENANCE FUNCTION OF HUMAN RESOURCE

10 Hrs

Employee Engagement: Meaning, Types and Drivers of Engagement - Employee Welfare: Concept and Measures – Employee Health and Wellbeing: Meaning, Measures and Strategies – Recent Trends and Challenges in HRM: Hybrid Work Model; Diversity, Equity, Inclusion and Belongingness (DEIB) initiatives; Employee Experience; People Analytics; Professional Career Development; Knowledge based Organizations (KBO) – Sexual Harassment Redressal and Workplace Bullying

SKILL DEVELOPMENT ACTIVITIES:

- Choose an organization and record the latest training programs designed.
- Collect at least five different job descriptions from Pharma organizations and compare the descriptions, emphasizing similarities and differences.
- Find at least five employment ads, either on the Internet or in a local newspaper, that is creative.
- Identify the different Technology oriented selection tests used in organizations.
- Meet a HR Executive and discuss the job role and challenges faced.
- Imagine you are the Human Resource Manager of your college and conduct a survey to measure the engagement levels of your faculty and administrative staff.

BOOKS FOR REFERENCE:

1. Gary Dessler, Biju Varkkey - Human Resource Management – Pearson
2. Aswathappa, K. & Dash, S. - Human Resource Management-Text and cases - Tata McGraw-Hill
3. Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich - HR from the Outside In: Six Competencies for the Future of Human Resources – Peacock Books
4. Alan Collins - The New HR Leader's First 100 Days: How To Start Strong, Hit The Ground Running & Achieve Success Faster As A New Human Resources Manager, Director or VP – Successinhr.com

5. Beginning Management of Human Resources - University of Minnesota Libraries Publishing
6. Lucy Adams - HR Disrupted: It's Time for Something Different - Practical Inspiration Publishing
7. Subba Rao P, Human Resource Management and Industrial Relations, HPH



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

Course Code: B.Com. 2.3

Name of the Course: INDIAN FINANCIAL SYSTEM

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

Course Description:

The Course incorporates historical practices and current system of Indian Financial System and gives thorough understanding of various issues pertaining to different Financial Markets, Institutions, Services and Regulatory Bodies

Course Objectives:

To familiarize the students with the concepts of Indian Financial System and develop their analytical skills, conceptual skills and substantive knowledge in the said field

Course Outcomes:

At the end of the course, the students shall be able to:

- Completely Understand the process of Indian Financial System with specific emphasis on its functioning
- Trace the Origin and Growth of Indian Financial Sector
- Understand Various Financial Markets and its Functioning
- Understand the role of Various Regulatory Institutions involved in the protection of Investors
- Explore various Investment Avenues in the Field of Mutual Funds, Stock Market
- Understand the procedure followed in the process of Credit Rating

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc

Syllabus

Module:1 – INTRODUCTION TO FINANCIAL SYSTEM

10 Hrs

Financial System: Introduction, Meaning & Components – Financial System and Economic Development – Financial Inter-mediation – An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1991 – Concept of Financial Engineering

Module: 2 – FINANCIAL MARKETS

14 Hrs

Financial Markets: Introduction, Meaning, Classifications & Importance
Money Market: Introduction, Meaning & Definition, Features, Classifications, Organization and instruments – Role of Central Bank in money market - Indian Money Market – an overview
Capital Markets: Introduction, Meaning & Definition, Features, Classifications, Organization and Instruments – Components of Capital market - Cash markets: Equity and Debt Depository – Primary Markets: IPO, FPO, Rights Issue, Private

Placements & Open Offer – Secondary Markets: NSE, BSE, OTCEI – INDEX – Composition of NIFTY & SENSEX – Depositories – NSDL & CDSL – Role of Stock Exchanges in India – Commodity Markets: Introduction & Meaning

Module: 3 – FINANCIAL INSTITUTIONS

12 Hrs

Commercial Banks: Introduction, Classifications, Management of Loans, Role in financing Commercial and Consumer - Recent developments like MUDRA Financing and other Social Security Schemes

Development Banks: Introduction, Types, Functions, Growth, Structure & Working of Development Banks.

Non-Banking Financial Companies: Introduction, Meaning, Importance, Scope, Characteristics, Functions, Types, Regulations

Regional Rural Banks: Introduction, Meaning, Objectives, Features, RBI Assistance, Evaluation, Major RRBs

Insurance Organisations: Introduction, Meaning, Importance, Rationale, Types, Major Players, Important Regulations

Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (Open Ended vs Close Ended, Equity, Debt, Hybrid schemes and ETFs)

Module: 4 – FINANCIAL SERVICES

12 Hrs

Financial Services: Overview of financial services industry. Merchant Banking – Pre and Post Issue Management, Underwriting, BRLM: Role of BRLM – Regulatory Framework relating to Merchant Banking in India - Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services: Types of Factoring – Credit Rating Agencies – CRISIL, ICRA, CARE, Moody's, S&P – Financial Advisory and Portfolio Management Services

Module: 5 – REGULATORY INSTITUTIONS

08 Hrs

RBI - Organisation, objectives, role and functions, monetary policy of RBI, the Impact of Credit Policy of RBI ON Financial Markets, Inflation Index, WPI, CPI
AMFI: Organization, Objectives & Role
SEBI: Role of SEBI and Investor Protection

Skill Development Activities:

- Visit Virtual Trading Platforms and Trade Virtually (Understand Real Time Market Data and Trading Functionalities).
- List out the Non-Banking Financial Services provided by NBFCs
- Prepare a Chart Showing Components of Indian Financial System
- List out the role of Payment Banks and UPIs
- List out Pre and Post Issue Management Services
- Visit AMFI website and record the NET ASSET VALUES of top ten Mutual Fund Companies

- Write the Rating Procedure followed by CRISIL

BOOKS FOR REFERENCE:

1. Dr. S. B. Deodhar & Mrs. Aditi A. Abbyankar, Indian Financial System, Himalaya Publishing House
2. Bharathi V Pathak, Indian Financial System, Third Edition, Pearson
3. P.N. Varstney & D. K. Mittal, Indian Financial system, Sultan Chand & Sons Vasant Desai, The Indian Financial System, Himalaya Publishing House
4. M.Y. Khan, Indian Financial System, TMH.
5. Bhole, L. M., Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
6. Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
7. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
8. Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.
9. Khan M.Y. and Jain, P.K Financial Services, Tata McGraw Hill.
10. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House, India.



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

Course Code: B.Com. 2.4

Name of the Course: BUMASTICS - I

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

Course Description:

The Course is designed to impart basic knowledge about fundamental mathematics and statistics and its application in business

Course Objectives:

- To familiarize the students with basic concepts of the Business Mathematics & Statistics and a hands-on practice of the various mathematical & statistical tools and techniques
- It will enable them to improve their logical reasoning ability and interpretation of various business results
- The course aims at acquainting the students with the emerging issues in business, trade and commerce regarding analyzing business facts

Course Outcomes:

At the end of the course, the students shall be able to:

CO1: Familiarize with the basic concepts of Business Mathematics and a hands on practice of the various mathematical tools and techniques

CO2: Boost quantitative thinking and develop numerical abilities

CO3: Acquainting students with the emerging issues in business, trade and commerce regarding analyzing business facts

CO4: Enable them to improve their logical reasoning ability and interpretation of various business results

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.

Syllabus

Module: 1 – NUMBER SYSTEM AND EQUATIONS

12 Hrs

Number System: Introduction, Meaning of Number and Number system. Types of Numbers-Natural Numbers, Integers, Prime Numbers, Rational and Irrational Numbers, Real Numbers. Computation of HCF and LCM

Equations: Linear Equations-Simultaneous Equations (only two variables): Elimination and Substitution Methods only. Quadratic Equations-Formula Method with $ax^2 + bx + c = 0$ form. Application of Equations in Business.

Module: 2 - COMMERCIAL ARITHMETIC

08 Hrs

Interest: Meaning of Interest, Simple Interest & Compound Interest – Calculation of Simple Interest & Compound Interest including yearly and half yearly – Percentages & Percentiles: Meaning, Difference between Percentage and Percentile – Concept of CAGR

Ratios and Proportions: Meaning, Duplicate-Triplicate and Sub-Duplicate of a Ratio – Problems – Application in Business

Module: 3 – INTRODUCTION TO STATISTICS

08 Hrs

Statistics: Meaning, Definitions, Uses and Limitations - Data: Meaning, Types of Data – Methods of Collection of Primary Data – Classification of Data: Meaning, Types of Classification of Data – Statistical Series: Problems on Univariate Data - Tabulation of Data: Meaning, Parts of a Good table - Problems on Tabulation (Problems on 2-way Tables)

Module: 4 – MEASURES OF CENTRAL TENDENCY

14 Hrs

Average: Meaning, Essentials of good average – Computation of Mean, Median & Mode for Individual, Discrete and Continuous Series under Direct, Indirect & Step Deviation Method – Graphical Representation of Median (Ogive Curves) and Mode (Histogram)

Module: 5 – MEASURES OF DISPERSION

14 Hrs

Measures of Dispersion: Meaning, Types – Absolute measures: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance (Problems)
Relative Measures: Co-efficient of Range, Co-efficient of Quartile Deviation, Co-efficient of Mean Deviation, Co-efficient of Variation (Problems)

Skill Development Activities:

- Draft a chart on number system and its application
- Show a chart for different kinds of equations
- Learning Mathematical applications and decision-making using Spread sheet
- Application of statistical functions in spreadsheet software and students should submit output of the same
- Any other activities, which are relevant to the course

BOOKS FOR REFERENCE:

1. Dr. S Muralidhar, Dr. Narasappa.P.R & Dr. Sailaja.K.S – Business Mathematics, Kalyani Publishers.
2. R.G.Saha – Methods and Techniques for Business Decisions - VBH
3. Dr. Sancheti and Kapoor - Business Mathematics and Statistics - Sultan Chand
4. Madappa, Mahadi Hassan, M .Iqbal Taiyab –Business Mathematics - Subhash
5. Rajesh S Rajaghatta - Methods and Techniques for Business Decisions - Kalyani Publishers
6. Gupta, S.P. and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi
7. Vohra N. D., Business Statistics, McGraw Hill Education
8. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House
9. D N Elhance, Fundamentals of statistics
10. Sen Chetty and Kapoor, Mathematical statistics