

KARNATAKA STATE OPEN UNIVERSITY

Mukthagangothri, Mysuru - 570 006



CURRICULUM

B.COM (Non-CBCS)

DEPARTMENT OF STUDIES AND RESEARCH IN COMMERCE

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Contents

Sl. No	Contents	Page No.
1.0	About the Programme	01
2.0	Vision and Mission and Objectives of the Programme	01 – 02
3.0	Programme Outcomes	02
4.0	Programme Specific Outcome	02
5.0	Mapping of Curricula to Programme Specific Outcome	03
6.0	Programme Structure	04 - 05
7.0	Detailed B.Com Course Wise Syllabus	06 – 40
8.0	Open Elective (UG) Syllabus	40 – 43
9.0	Internal Assessment	44
10.0	Question Paper Pattern	45 - 47

1.0 ABOUT THE PROGRAMME

B.Com is of 3 year undergraduate programme. This programme is universally accepted, as the same has proper mix of the courses which can impart proper knowledge and requisite skill in the field of the business both at micro and macro level.

B.Com programme involves the study of accounting at various levels, direct tax and indirect taxes, now GST. Further computer enabled accounting, E-commerce on business, marketing, banking, insurance; entrepreneurship skill including auditing of accounts provides greater opportunities for the candidates to acquire specific knowledge and skill. All this will enable the students to harness themselves to take up challenges or tasks in different field of the business. The students of B.Com will get employment in banking, insurance, stock market, accounting and auditing, IT industry, Tax department and also various sectors.

The learners in this programme will have exposure with two languages of their choice at level I and level II at the same time, they will be experiencing with core subject (compulsorily) at all the levels.

2.0 VISION AND MISSION AND OBJECTIVES THE PROGRAMME

Vision:

To cater to the needs of industry and academics by preparing and equipping B.Com students with critical and cognitive thinking and problem-solving skills

Mission:

To realize the vision, we shall –

- a. To inculcate individual-corporate social responsibility to meet the diverse needs of the society.
- b. To impart knowledge to the learners to equip them to meet the legal challenges in the society in the wake of globalisation.
- c. To strengthen institutional networking for knowledge sharing and academic excellence.
- d. To create an avenue for the learners to imbibe moral, ethical and civic values.
- e. To enable the learners to keep themselves abreast with the changing policies of the state in the context of LPG.

Objectives:

B.Com programme is an embodiment of the objectives stated as under:

- a. To prepare high-caliber legal advisers and advocates with a high sense of integrity, to adopt international best practices in the field of law.
- b. To impart knowledge to the learners and keep them abreast with contemporary issues.
- c. To impart the requisite skills to the professionals to ensure equity and justice to people at large.
- d. To carve out the personnel with apt skill to render better services in the society.

3.0 PROGRAMME OUTCOMES

After completion of this programme, you will –

- PO – 1: have enough exposure to operational procedures in finance, marketing, human resources, banking, insurance, accounting, taxation and international business.
- PO – 2: acquire fundamental knowledge in many functional areas of management, managerial principles, and quantitative decision-making tools.
- PO – 3: develop managerial skills through the use of practical methods such as assignment writing and project/dissertation.
- PO – 4: grow into useful human resources to meet industry's multiple tasking demands as you are endowed with dual specialisations, such as accounting and finance, accounting and human resource, finance and marketing or marketing and human resource.
- PO – 5: pursue advanced degrees such as CA, CMA, CS, M.Phil, Ph.D., and other related degrees.
- PO – 6: think about ethical concerns and make decisions based on ethical principles.

4.0 PROGRAMME SPECIFIC OUTCOMES

- PSO – 1: To enhance quality of knowledge and skill.
- PSO – 2: To carve out good human asset with appropriate employable skills.
- PSO – 3: To create responsible citizens in the competitive world.
- PSO – 4: To demonstrate competency skills.
- PSO – 5: To promote ethical, social and moral values of the individual and institutions
- PSO – 6: To impart communicative skills.
- PSO – 7: To develop analytical abilities to make business judgments
- PSO – 8: To encourage for successful entrepreneurship

5.0 MAPPING OF CURRICULA TO PROGRAMME SPECIFIC OUTCOME

Course Code	Courses	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
	Languages			✓		✓	✓		
BCO-11	Business Organization and Management	✓		✓		✓			✓
BCO-12	Indian Business Environment	✓		✓		✓			✓
BCO-13	Financial Accounting - I	✓	✓		✓		✓	✓	
BCO-11	Financial Markets and Services	✓		✓					
BCO-12	Company Law	✓	✓	✓	✓	✓	✓		✓
BCO-13	Financial Accounting – II	✓	✓		✓		✓	✓	
BCO-307	Income Tax	✓	✓	✓	✓		✓		✓
BCO-308	Cost and Management Accounting	✓	✓		✓		✓	✓	
BCO-309	Auditing	✓	✓	✓	✓	✓	✓		
BCO-310	Business Law	✓	✓	✓	✓	✓	✓		✓
BCO-311	Indian Banking System	✓	✓	✓	✓	✓			
BCO-312	Business Statistics and Quantitative Technique	✓	✓		✓			✓	
BCO-313	Functional Management	✓				✓			
BCO-314	Computer Applications	✓	✓		✓		✓	✓	✓
BCO-315	Corporate Accounting	✓	✓		✓		✓		
ELBCO-01	Fundamentals of Accountancy	✓	✓		✓		✓	✓	
ELBCO-02	Fundamentals of Marketing	✓	✓						✓

6.0 PROGRAMME STRUCTURE

B.Com - First Year

Group I	Language 1 & 2	each 4 Credits	8 Credits
Group II	Indian Constitution, Human Rights and Environmental Studies (ICHR&ES)		6 Credits
Group III	Course 1,2 & 3	each 6 Credits	18 Credits
			32 Credits

B.Com. - Second Year

Group I	Language 3 & 4	each 4 Credits	8 Credits
Group II	Fundamentals of Computer Application (FCA)		6 Credits
Group III	Course 4,5 & 6	each 6 Credits	18 Credits
			32 Credits

B.Com - Third Year

Group III	Courses 7, 8 & 9	each 6 Credits	18 Credits
	Courses 10, 11 & 12	each 6 Credits	18 Credits
	Courses 13, 14 & 15	each 6 Credits	18 Credits
			54 Credits

a. Language offered – B.Com.

Name	Year	Course Code	Course Title
Kannada	1	BKN-01	ಹೊಸಗನ್ನಡ ಕವಿತೆಗಳು, ನಾಟಕ, ಪ್ರಬಂಧ, ಅಡಕತ ಕನ್ನಡ
	2	BKN-03	ಪ್ರಾಚೀನ ಕನ್ನಡ ಕಾವ್ಯ, ಸಣ್ಣ ಕತೆಗಳು, ರದ್ಯಸಂಪದ ವಿಮರ್ಶೆ
English	1	BEN-01	Poetry, Prose, Fiction and Grammar
	2	BEN-03	English for Commercial Purposes and Drama
Hindi	1	BHN-01	Poetry, Prose, Collection Stories, Grammar and Transaction of
	2	BHN-03	Ekanki Functional Hindi, Sankshiptikaran, Grammar and Translation
Urdu	1	BUR-01	Poetry, Prose, Novel and Grammar
	2	BUR-03	Non-Detailed Text, Business Correspondence and Precise Writing
Sanskrit	1	BSN-01	Poetry, Prose, Language Component
	2	BSN-03	Drama, Non-Detailed Text, Commercial Sanskrit Language Component
Telugu	1	BTU-01	Old Poetry, Prose, History of Telugu Literature, Language Component
	2	BTU-03	Modern Poetry, Prose, Business Telugu I & II

b. B.Com. Courses

	Paper s	Course Code	Course (Paper)
First Year	1	BCO-11	Business Organization and Management
	2	BCO-12	Indian Business Environment
	3	BCO-13	Financial Accounting - I
Second Year	4	BCO-11	Financial Markets and Services
	5	BCO-12	Company Law
	6	BCO-13	Financial Accounting – II
Final Year	7	BCO-307	Income Tax
	8	BCO-308	Cost and Management Accounting
	9	BCO-309	Auditing
	10	BCO-310	Business Law
	11	BCO-311	Indian Banking System
	12	BCO-312	Business Statistics and Quantitative Technique
	13	BCO-313	Functional Management
	14	BCO-314	Computer Applications
	15	BCO-315	Corporate Accounting

Note:

1. Students of B.Com. Degree Program shall opt any two Languages at First year and Second Year.
2. Student shall study ICHR & ES in 1st year and Fundamentals of Computer Applications in 2nd year and all other Commerce courses.

Open Elective Course (for the UG Students of other Departments)	
Semester - I	ELBCO-01: Fundamentals of Accounting
Semester - II	ELBCO-02: Fundamentals of Marketing

B.Com - FIRST Year

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

First Year

Course Code: BCO-11

Name of the Course: Business Organisation and Management

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Recognize the business-related ideas.
2. Present management positions, abilities, and duties.
3. Examine the efficient use of management knowledge to identify and address organisational issues and create the best possible managerial decisions.
4. Recognize the challenges posed by the management of human resources in organisations

Course Inputs

BLOCK-I INTRODUCTION TO BUSINESS ORGANIZATION

- Unit-1 Nature, concept and scope of business, Characteristics of Business, Business organization – objectives of business – essentials of successful business requisites of a good businessman.
- Unit-2 Forms of Business Organization. Sole proprietorship – features, advantages, and disadvantages of sole proprietorship.
- Unit-3 Partnership – Characteristics – Kinds – partnership deed – Registration of partnership – advantages and disadvantages of partnership.
- Unit-4 Companies – Definition and features of Company, private and public companies – cooperative organization, formation and management of cooperatives, advantages and disadvantages of cooperative organizations – H.U.F. meaning, features.

BLOCK-II PUBLIC UTILITIES AND BUSINESS COMBINATION

- Unit-5 Public utilities – Meaning - characteristics of public utilities - types of public utilities, functions and privileges of public utilities - Role of public utilities.
- Unit-6 Business Combination – Meaning, causes of combinations.
- Unit-7 Benefits of combination – Evils of combination, Classes of combination.
- Unit-8 Forms of combinations – Simple Associations - Federation pools, cartels, partial consolidation, Holding company – trusts-community of interest-complete consolidation - merges and amalgamation.

BLOCK-III INTRODUCTION TO MANAGEMENT

- Unit-9 Management-meaning, nature and scope-characteristics of management.
- Unit-10 Functions of Management – Levels of Management.
- Unit-11 Contributions of select management thinkers. F.W.Taylor – Henry Fayol –

Unit-12 Elton Mayo.
Thoughts of modern management thinkers – Gary Hammel, Peter F.Drucker, C.K.prahalad,

BLOCK-IV PLANNING AND ORGANIZATION

Unit-13 Planning – meaning, nature and importance of planning; forms of planning; types of plans; steps in planning; limitations of planning.

Unit-14 Decision making – meaning – types of decisions, steps in rational decision making; common difficulties in decision making.

Unit-15 Business Forecasting – meaning – techniques of forecasting – advantages and limitations.

Unit-16 Organization – meaning – process of organizing – principles of organizing, steps in organizing; types of organizing; organization structure.

BLOCK-V STAFFING AND DIRECTING

Unit-17 Staffing-meaning; process; delegation of authority and responsibility.

Unit-18 Direction-Meaning, features of direction, principles of direction, requirements of effective direction, supervision-concept of supervision, functions of supervisor-qualities of a good supervisor.

Unit-19 Communication-meaning, significance; process of communication; channels of communication, types; barriers to communication – steps to overcome the barriers.

Unit-20 Leadership-meaning-significance; styles of leadership-qualities of a good leader, motivation-meaning and importance – a brief study of Maslow’s and McGregor.

BLOCK-VI CONTROLLING

Unit-21 Controlling- Nature, Definition; Need for control.

Unit-22 Steps in control process; types of controls.

Unit-23 Essentials of effective control system; problems in control process.

Unit-24 Control Techniques – Recent Trends.

Books Recommended for Reference:

1. Business Organization and Management – Y.K.Bhushan.
2. Modern Business Organisation and Management – S.A.Sherlekar
3. Principles and Practice of Management – T.N.Chhabra.
4. Organisation and Management – C.R.Babu
5. Principles of Management - P.C.Tripathi, P.N.Reddy.
6. Principles of Management - L.M.Prasad.

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

First Year

Course Code: BCO-12

Name of the Course: Indian Business Environment

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Familiarize about the elements that make up the business environment.
2. Develop conceptual framework of business environment.
3. Build interest in the global business landscape.
4. Recognize the meaning of ethics, the significance of ethical action, and its role in the present-day commercial world.

Course Inputs

BLOCK-I INTRODUCTION TO BUSINESS ENVIRONMENT:

- Unit-1 Meaning, Nature, Scope, components of Good Business Environment.
- Unit-2 Types of Business environment; Internal, External, Micro, Macro Environment.
- Unit-3 Economic Environment – Meaning, Scope – Economic systems, capitalistic, socialistic and mixed economic systems.
- Unit-4 Features of Indian Economy & its impact on Indian Business Environment.
New Economic Policy.

BLOCK-II POLITICAL AND CULTURAL ENVIRONMENT:

- Unit-1 Political Environment of Business in the Indian context, Role and Functions of Government in promoting Business. Policies: Fiscal and Monetary Policy.
- Unit-2 Social Environment, Indian Business, Meaning and Nature of Social Environment; Ancient System – Modern System.
- Unit-3 Cultural Environment of Indian Business; Meaning, Nature, Elements; Impact of cultural environment on business.

BLOCK-III BUSINESS AND SOCIETY:

- Unit-1 Meaning, Nature of Business, & Society; Social Responsibility of Business.
- Unit-2 Business Ethics and Corporate Governance.
- Unit-3 Unemployment, Poverty and Man Power Policy.
- Unit-4 Legislative Measures – COPRA, ESMA, and other Acts.

BLOCK-IV TECHNOLOGICAL AND TRADE ENVIRONMENT:

- Unit-1 Technology policy and environment selection & transfer issues.

Unit-2	Energy Resource Management.
Unit-3	Trade Environment – Liberalisation and Globalization.
Unit-4	Foreign Trade Structure & Policy in India; Foreign Investment in India – FII & FDI

BLOCK-V INDUSTRIAL ENVIRONMENT IN INDIA:

Unit-1	Types of Industries in India; Large scale, Medium Scale, Small Scale Industries; Cottage Industries, Macro (Tiny) Industries. Ancillary Units, 100% EOUS.
Unit-2	Development of Industries in India – Role of Government. Industrial Polices, Industrial Estate; SEZ subsidies, Tax exemption.
Unit-3	Public Sector in India: Process of Privatization through disinvestment.
Unit-4	Industrial Sickness; causes, effects, revival of sick units.
Unit-5	Mergers & Acquisition and Recent Trends in Indian Industrial Scenario – in MNC's

BLOCK-VI CURRENT ISSUES IN INDIAN BUSINESS ENVIRONMENT:

Unit-1	Current Issues in Service Sector – Insurance, Banking and finance, Hospitality and Tourism, Education
Unit-2	India and World Trade Organization (WTO).
Unit-3	Global economic recession and its consequences
Unit-4	Role of entrepreneurship in the combating economic slowdown – Scope in small scale industries both at micro and macro level; emergence of service and large retail sector.

Books Recommended for Reference:

1. Francis Cherunilam: Business Environment: Text and Cases, 17/e, Himalaya, 2007.
2. Manuel G. Velasquez, Business Ethics: Concepts and Cases, PHI, New Delhi, 2009.
3. Justin Paul: Business Environment, Tata MH, 2006.
4. Misra and Puri: Indian Economy, Himalaya, 2007.
5. Dutt and Sundaram, Indian Economy, S. Chand, New Delhi, 2007.

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

First Year

Course Code: BCO-13

Name of the Course: Financial Accounting - I

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Develop a conceptual knowledge of accounting fundamentals.
2. Describe the distinctions between financial accounting and management accounting.
3. Enumerate the four primary components of financial accounting information such as assets, liabilities, revenues, and expenses.
4. Present the financial statements and its purposes.
5. Become familiar with how to keep records in Consignment and a joint venture.

Course Inputs

BLOCK-I: INTRODUCTION TO FINANCIAL ACCOUNTING

- Unit-1 Meaning & Definition – Need and Scope for Accounting; Importance and objectives of accounting. Differences between book keeping and accounting. Accounting systems-cash and mercantile.
- Unit-2 Accounting concepts and conventions.
- Unit-3 Important terms used in accounting – Transaction Goods – Capital – Drawing – Debtor – Creditors– Expenses – Incomes – Assets – Liabilities – Debit – Credit – Types of Accounts – Books of Accounts – Rules for Recording.
- Unit-4 Brief study of Indian Accounting Standards.

BLOCK-II: ACCOUNTING PROCESS

- Unit-1 Journal: Meaning –Format, Journalizing, Narration.
- Unit-2 Ledger: Meaning – Format – Ledger posting, balancing- Differences between journal & ledger.
- Unit-3 Subsidiary Books.
- Unit-4 Trial Balance

BLOCK-III PREPARATION OF FINAL ACCOUNTS & RECTIFICATION OF ERRORS

- Unit-1 Manufacturing and Trading Account
- Unit-2 Profit and Loss Account.
- Unit-3 Balance Sheet
- Unit-4 Rectification of Errors

BLOCK-IV BANK RECONCILIATION STATEMENT & BILL TRANSACTIONS

- Unit-1 Meaning – Need – Causes for differences in the balances of cash and pass book – format.
- Unit-2 Preparation of Bank Reconciliation Statement.
- Unit-3 Bill of exchange – Meaning- Parties to the bills - kinds of bills – Format of a bill.
- Unit-4 Problems on trade bills only.

BLOCK-V ACCOUNTING FOR NON-TRADING CONCERNS AND INCOMPLETE RECORDS

- Unit-1 Non-Trading concern- Meaning-Types-Receipts & Payment accounts – Income and Expenditure account and their differences – Capital and Revenue and Defend Revenue Items.
- Unit-2 Preparation of Final Accounts of Non-Trading Concerns – Simple Problems.
- Unit-3 Incomplete Records: Meaning –Characteristic features – merits & demerits – Difference between single entry system & double entry system.
- Unit-4 Problems on conversion of single entry into double entry.

BLOCK-VI CONSIGNMENT AND JOINT VENTURE

- Unit-1 Consignment: Meaning- Parties – Invoice price – Proforma invoice-account sales – commission types. Normal and abnormal loss – valuation of consignment stock.
- Unit-2 Problems on consignment transactions under:
- (a) Both cost and invoice price method.
- (b) Both in the books of consignor and consignee.
- Unit-3 Joint Venture – Meaning – Parties – Differences between joint venture and partnership – Difference between joint venture and consignment – methods of accounting.
- Unit-4 Problems on joint venture under joint bank account method.

Books Recommended for Reference:

1. Elliott, B. and Elliott, J. (2009) Financial Accounting and Reporting (13th edn), Harlow, Essex, Pearson Education Limited.
2. Gupta R.L. and Gupta V.K. – Financial Accounting – Sultan Chand Publications.
3. Jawahar Lal – Financial Accounting – S.Chand.
4. Bagavathi, RSN Pillai & S Uma Devi - Fundamental of Advanced Accounting (Volume -1) – S. Chand.

B.Com - Second Year

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

Second Year

Course Code: BCO-24

Name of the Course: Financial Markets and Services

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Recognize the role and purpose of financial system in relation to the overall economy.
2. Aware of how the Indian financial services industry is currently regulated and structured.
3. Consider and develop marketing plans for financial goods and services.

Course Inputs

BLOCK-I FINANCIAL SYSTEM

- Unit-1 Financial System - Meaning - Role-Development of Financial system in India. Features of Indian Financial system.
- Unit-2 Financial Market - Meaning, Classification, Functions and Importance.
- Unit-3 Capital Market- Meaning and features, structure - functions and significance.
- Unit-4 Investments & participants in capital market - problems & prospects of capital market - recent trends.

BLOCK-II MONEY MARKET

- Unit-5 Meaning, features, participants, structure, & significance - characteristics of a developed market.
- Unit-6 Instruments of the Money Market.
- Unit-7 Regulation of Money Market - Monetary Policy and Central Banking - RBI.
- Unit-8 Development of Money Market in India - Recent Trends.

BLOCK-III DERIVATIVES - MARKET AND FOREIGN EXCHANGE MARKET

- Unit-9 Meaning, Importance & Kinds of derivative instruments - forwards, futures, options and swaps.
- Unit-10 Regulation of Derivatives, Market in India - SEBI- functions, Role and guidelines, Regulations of RBI.
- Unit-11 Foreign Exchange Market - Meaning, characteristics, participants & transactions.
- Unit-12 FEMA-1999 & Regulations of Foreign Exchange Market in India.

BLOCK-IV FINANCIAL SERVICES

- Unit-13 Meaning, - Features - Importance - types and causes for financial innovations - challenges in financial services, recent trends in financial services.
- Unit-14 Funds: Meaning, features, open and closed ended schemes.

Unit-15 Leasing: Meaning, features, merits and demerits, Lease Agreement.
Unit-16 Types of leasing - lease v/s hire purchase - lease v/s buying.

BLOCK-V CONSUMER FINANCE AND FACTORING:

Unit-17 Consumer Finance – Meaning, Types, Terms and sources.
Unit-18 Recent trends in consumer finance - reasons for born-in consumer finance - merits and demerits of consumer finance.
Unit-19 Factoring: Meaning – features – functions - types of factoring.
Unit-20 Growth of factoring services in India - Merits and Demerits of factoring services.

BLOCK-VI VENTURE CAPITAL AND CREDIT RATING:

Unit-21 Venture capital: Introduction – meaning – features - merits and demerits.
Unit-22 Types of venture - capital business features & mode of operation.
Unit-23 Credit Rating: Meaning - features - functions, benefits of credit rating.
Unit-24 Regulation of credit rating in India - Credit rating agencies in India - short coming in credit ratings - SEBI - guidelines to credit rating agencies.

Books Recommended for Reference:

1. Indian Financial System – K.P.M Sundaram.
2. Financial Market - Gordan & Natarajan
3. Financial Institutions & Markets – Vasant Desai
4. Indian Economy – M.C.Vaish
5. Financial Markets & Insitutions – Dr.Guruswamy
6. Indian Financial System – Vasanth Desai
7. Financial Services & Markets – Natarajan
8. Financial Services – Dr.Guruswamy.

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

Second Year

Course Code: BCO-25

Name of the Course: Company Law (revised – 2021-22)

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Describe the fundamental principles and concepts of company law, such as separate legal personality, limited liability, and the responsibilities of company directors.
2. Demonstrate competence with the application of statutory material and its integration

with common law principles,

3. Examine company problems and identify relevant legal requirements, duties, rights, and remedies.

Course Inputs

BLOCK-I JOINT STOCK COMPANY

Unit-1 Companies Act - Introduction, Companies Act – 2013. Features of Companies Act -2013 – Types of Companies - Private Company Vs Public Companies- Corporate Personality - Corporate veil and Lifting of Cooperate veil.

Unit -2 Corporate Social Responsibility: Meaning – Scope- Constitution of CSR Committee – CSR Expenditure as per Companies Act, 2013 – Application of Company Law to Banking and Insurance Company – Registrar of Companies – Functions – Ministry of Corporate Affairs – Functions – SEBI – Functions of SEBI.

Unit -3 Formation of Companies – Promoters – Rights - Duties and Liabilities of Promoters – Stages of Formation of a Company – Promotions – Incorporation - Capital subscription - Business Commencement Stage.

Unit -4 Incorporation of Companies: Conversion Choice of the Form of Business Entity – Conversion / Reconversion of one Form of Business Entity into another – Procedure for Incorporation of Private / Public Companies, Companies Limited by Guarantee and Unlimited Companies and their Conversion/Re-conversion – Registration - Obtaining Certificate of Commencement of Business, Obtaining Certificate of Re-registration, Commencement of Business – Obtaining Certificate of Re-registration.

BLOCK-II MEMORANDUM OF ASSOCIATION

Unit -5 Memorandum of Association: Meaning – Definition – Significance – clauses – Alteration of Memorandum of Association.

Unit -6 Articles of Association: Act to override Articles – Meaning – Definition – Significance – Contents – TABLE-A – Differences between Memorandum of Association and Articles of Association – Alteration of Articles of Association.

Unit -7 Prospectus: Meaning – Definition – Importance – Contents – Types of Prospectus – Private Placement – Mis-statements in Prospectus. Civil and Criminal liabilities.

Unit -8 Business Commencement Stage: Documents to be field with the Registrar – Appointment of Bankers – Auditors – Underwriters – Underwriting Agreements.

BLOCK-III SHARE CAPITAL

Unit -9 Shares: Types of Shares – Issue of Shares – Procedure for Issue of Shares – Prohibition on Issue of Shares – Prohibition on Issue of Shared at Discount – Allotment of Shares – Requisites of Valid Allotment, Consequences of Irregular Allotment – Statutory restrictions on Allotment of Shares – Public Issue – Right Issue – Bonus Shares and Employee Stock Option Scheme.

- Unit -10 Share Certificate: Procedure for issue of Share Certificate – Share Warrants – Share Certificate Vs Share Warrant – issue of Duplicate Share Certificate – Transfer and Transmission of Shares – Concept of DE-mat.
- Unit -11 Membership of Company – Modes of Acquiring Membership – Register of Members – Index of Members – Rights and Liabilities of Members.
- Unit -12 Debentures – Definitions – Kinds – Share Vs Debenture – Guidelines for Issue of Debentures - Debentures Stock – Register of Debenture Holders – redemption of Debentures.

BLOCK-IV COMPANY MANAGEMENT

- Unit-13 Directors: Provisions of Companies Act relating to constitution of Board of Directors – Types of Directors – DIN (Director Identification Number) – Qualification and Remuneration of Directors.
- Unit-14 Appointment of Directors: Restrictions on the Appointment of First Director – Dis-qualification of Directors.
- Unit-15 Retirement of Directors – Retirement by Rotation – Vacation of Office by Directors – Removal of Directors.
- Unit-16 Position of Directors: Powers – Duties and Liability of Directors – Actual & Legal Position of Directors.

BLOCK-V COMPANY MEETINGS

- Unit – 17 Meeting – Meaning – Kinds of Meeting – Requisites of a Valid Meeting.
- Unit – 18 Annual General Meeting – Objectives – Importance – Legal Provisions Annual reports.
- Unit – 19 Extra-ordinary General Meeting: Explanatory Statements – Legal Provisions.
- Unit – 20 Other Meeting: One Man Meeting, Class Meeting – Meeting of the Creditors - Meeting of Debenture Holder and Meeting of Board of Directors.

BLOCK-VI WINDING UP OF COMPANIES

- Unit – 21 Winding up: Meaning – Winding up by Tribunal – Circumstances in which Company may be wound up by Tribunal – Petition filed by different person.
- Unit – 22 General Powers of Tribunal – Procedure of Winding up by Tribunal – Custody of Company's Properties.
- Unit – 23 Company Liquidator: Appointment of Winding up by Tribunal – Custody of Company's Properties.
- Unit – 24 Process of Winding up: General Provisions – Contributions – Nature of Liability of Contributors – Solvency Certificate – Defunct Companies.

Books Recommended for Reference:

1. Avatar Singh, (2019) "Introduction to Company Law (12th Edition), EBC, Lucknow.
2. Paranjape N.V. (2018), Company Law, Central Law Agency.

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

Second Year

Course Code: BCO-26

Name of the Course: Financial Accounting - II

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners.
2. Prepare financial statements for partnership firm on dissolution of the firm.
3. Demonstrate the treatment of royalty, hire purchase and instalment accounts.
4. Distinguish branch and departmental accounts.
5. Prepare special types of accounting and recent trends in accounting

Course Inputs

BLOCK-I PARTNERSHIP ACCOUNTS:

- Unit-1 Partnership – Meanings Definition – Types of partnership - kinds of partners – Partnership Deeds.
- Unit-2 Admission of a Partner – Calculation of profit sharing ratios - Treatment of Goodwill – Problems on Admission of a partner.
- Unit-3 Retirement of a partner – Calculation of profit sharing ratios - Treatment of goodwill, reserves, accumulated profit and losses – Problems on retirement of a partner and retirement cum admission of a partner.
- Unit-4 Death of a partner – Calculation of profit sharing ratio – Treatment of goodwill – reserves – computation of amount due to legal heirs.

BLOCK-II DISSOLUTION OF PARTNERSHIP:

- Unit-5 Meaning of dissolution – Circumstances of dissolution - Solvent and Insolvent partners – Garner Vs Murray Rule.
- Unit-6 Preparation of accounts in case of ordinary dissolution (Simple dissolution).
- Unit-7 Preparation of accounts of dissolution with application of Garner Vs Murray Rule.
- Unit-8 Problems on Piece-Meal distribution – under excess capital method only.

BLOCK-III ROYALTY ACCOUNTS / HIRE PURCHASE / INSTALMENT ACCOUNTS:

- Unit-9 Royalty Meaning – Parties, Royalty Minimum Rent – Short Working – Recoupment of short working – Concepts – sublease.

- Unit-10 Problems on Royalty accounts including sublease.
- Unit-11 Hire purchase – meaning – features – parties – problems on Hire purchase accounting including re-possession (excluding hire-purchase trading account).
- Unit-12 Instalment System – Meaning – Difference between hire purchase and instalment system – problems on Instalment system – Credit Sale Method.

BLOCK-IV BRANCH AND DEPARTMENTAL ACCOUNTS:

- Unit-13 Branch Accounts – Meaning – Branch and Head Office - Types of Branches – Features – Theory.
- Unit-14 Problems on Branch Accounts
- (a) Both cost and invoice price – Debtors Method.
- (b) Foreign branch accounts.
- Unit-15 Departmental Accounts – Meaning – Features – Basis of allocation of expenses – Difference between branch and departmental accounts.
- Unit-16 Problems on Departmental Accounts.

BLOCK-V SPECIAL TYPES OF ACCOUNTING:

- Unit-17 Investment Accounting – Cum and Ex-dividend.
- Unit-18 Farm Accounting – Meaning – Features – Problems – Simple.
- Unit-19 Problems on Average Due Date.
- Unit-20 Problems on Fire Claims – including average clause.

BLOCK-VI RECENT TRENDS IN ACCOUNTING (THEORY):

- Unit-21 Accounting for price level changes. (Inflation Accounting).
- Unit-22 Human Resources Accounting.
- Unit-23 Government Accounting.
- Unit-24 Social Responsibility Accounting.

Books Recommended for Reference:

- 1 Mukherjee A. and Hanif M. – Modern Accountancy (Volume – II) – Tata McGraw Hill Education Private Limited. – New Delhi
- 2 Arulanandam M.A and Raman K.S. – Advanced Accounting (Corporate Accounting) – HPH
- 3 Edited by Frederic B.Bogui – Handbook on Government Accounting – Routledge – 2008.
- 4 Bruce W. Chase – Fundamentals of Governmental Accounting and Reporting – Wiley.

B.Com - Third Year

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

Third Year

Course Code: BCO-307

Name of the Course: Income Tax

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Gain comprehensive knowledge of the fundamentals of income tax
2. Be familiar with the idea of exempted incomes and agricultural income.
3. Compute residential status of a person.
4. Calculate the income under each of the following headings: "Income from Salary," "Income from House Property," "Income from Business or Profession," and "Income from House Property."

Course Inputs

BLOCK-I INTRODUCTION TO INCOME TAX

Unit-1 **Introduction to Income Tax:** Brief History of Income Tax – Canons of Taxation – Basis of Charge of Income Tax – Rate of Tax – Direct and Indirect Tax – Important definitions: Assessee - Assessment Year - Previous Year - Income - Gross Total Income - Total Taxable Income - Agricultural Income - Partly Agricultural Income.

Unit-2 **Scope of Total Income:** Meaning of Residential Status – Different Types of Residents – Rules for Determination of Residential Status: Individual – HUF - Companies and Other Persons – Incidence of Tax.

Unit-3 **Capital V/s Revenue:** Capital Receipts - Revenue Receipts; Capital Expenditure - Revenue Expenditure; Capital Loss and Revenue Loss.

Unit-4 **Exempted Incomes:** Classification of Income – List of Exempted Income u/s10.

BLOCK-II COMPUTATION OF INCOME FROM SALARY

Unit-5 **Income from Salary:** Introduction – Chargeability - Meaning and Definitions – Format for Computation of Salary – Deductions u/s 16 – Profit in Lieu of Salary – Allowances – Profit Fund.

Unit-6 **Perquisites and Valuation:** Introduction – Definitions – Types of Perquisites and Valuation – General Perquisites – Special Perquisites and Tax Free Perquisites.

Unit-7 **Retirement Benefits:** Death cum Retirement Gratuity – Pension – Leave Salary – Retrenchment Compensation – Voluntary Retirement Compensation.

Unit-8 **Taxable Income from Salary:** Illustrations.

BLOCK-III INCOME FROM HOUSE PROPERTY, BUSINESS AND PROFESSION

- Unit-9 **Income from House Property:** Introduction – Chargeability - Format for Computation of Income from House Property - Gross Annual Value – Provisions - Format for Computation of Gross Annual Value - Municipal Tax - Deduction u/s 24 - Property held as Stock-in-trade during the PY - Provisions for Arrears of Rent and Unrealised Rent Received (Sec.25A) - Important Points for Computation of Income from House Property - Deduction in respect of Interest on Loan taken for Residential House Property – Illustrations.
- Unit-10 **Profits and Gains from Business and Profession:** Introduction - Definition of Business and Profession – Chargeability - Speculative Business - Format for Computation of Income from Business or Profession - General Principles - Admissible and Inadmissible Deductions.
- Unit-11 **Depreciation Allowance [SEC.32]:** Introduction – Definitions - Conditions for Claiming Depreciation - Block of Assets - Rates of Depreciation - Format for Calculation of Depreciation - Exception to the Rule - Additional Depreciation - Unabsorbed Depreciation - Investment Allowance u/s 32AC – Illustrations.
- Unit-12 **Profits and Gains from Business or Profession – Illustrations:** Introduction - Illustrations on Profession - Illustrations on Business.

BLOCK-IV INCOME FROM CAPITAL GAINS AND INCOME FROM OTHER SOURCES

- Unit-13 **Capital Gains - Concepts:** Basis of Charge – Meaning of Capital Asset – Types of Capital Assets – Transfer of Capital Assets – Deemed Transfer – Transactions not regarded as Transfer – Full Value of Consideration - Cost of Acquisition - Cost of Improvement – Cost of Transfer - Indexed Cost of Acquisition - Indexed Cost of Improvement - Cost Inflation Index – List of CII notified by the Government of India.
- Unit-14 **Capital Gains – Exemptions and Illustrations:** Meaning of Exemptions from Capital Gains – under Section 10, 54, 74 – Computation of Capital Gains - Illustrations.
- Unit-15 **Income from Other Sources - I:** List of Incomes chargeable under this head section 56 – Tax Treatment of Dividend – Interest on Securities – Kinds of Securities and Bond-washing Transactions u/s sec 94 – Rates of Tax Deduction at Source – Grossing up of Income.
- Unit-16 **Income from Other Sources - II:** Deduction u/s 57 – Disallowed Expenses u/s 58 – Illustrations.

BLOCK-V DEDUCTIONS FROM GROSS TOTAL INCOME AND ASSESSMENT OF INDIVIDUALS

- Unit-17 **Clubbing of Incomes and Set-Off and Carry Forward of Losses:** Introduction – Incomes of Other Persons included in the Assessee's Total Income – Deemed Incomes – Procedure of Set-off of Losses and Carry

	Forward and Set-Off of Losses – Illustrations.
Unit-18	Deductions under Chapter VI-A: Essentials Rules Goerning Deductions – List of Deductions in respect of Certain Expenses – Brief Explanation of the Deduction u/s 80C to 80U – Illustrations.
Unit-19	Assessment of Individuals: Introduction – Meaning of an Individual – Tax Treatment of Incomes Received from Different Institutions – Rebates and Reliefs – Procedure for Computing Total Income – Format of Computation of Total Taxable Income –
Unit-20	Taxable Income of Individuals – Illustrations: Alternative Minimum Tax – Illustrative Problems on Computation of Taxable Income of Individuals.
BLOCK-VI ASSESSMENT OF FIRMS AND AOPs, PROCEDURE FOR ASSESSMENT AND INCOME TAX AUTHORITIES	
Unit-21	Assessment of Firms: Introduction - Meaning of Partnership Firm and Partner - Categories of Partnership Firm - Who can be a Partner? - Assessment as a Firm - Assessment when section 184 not complied with - Computations of Firms Income - Items Disallowed - Treatment of Firm's Losses - Computation of Book Profit - Income from Business and Total Income - Charge of Tax – Illustrations.
Unit-22	Assessment of Association of Person (AOP) and Body of Individual (BOI): Introduction - Computation of Share of a Member of Association of Person and Body of Individual - Exemption of Share of a Member - Charge of Tax Where Shares of Members are Unknown - Charge of tax Where Shares of Members are Known – Illustrations.
Unit-23	Procedure for Assessment: Introduction - Filing of Income Tax Return - Due Date of Filing of Return - Exemption from Filing a Return of Income - Compulsory Return - Defective Return of Income - Prescribed Forms of Return of Income - Electronic Filing of Return of Income - Permanent Account Number - Interest for Default in Furnishing Return of Income – Assessment - Re-Assessment - Rectification of Mistake.
Unit-24	Income tax Authorities: Introduction - Appointment and Control - Classes of Income Tax Authorities - Jurisdiction of Income Tax Authorities - General Powers of IT Authorities.
Books Recommended for References:	
1. Students Guide to Income Tax - Vinod. K. and Monica - (updated version) -Taxmann Publications.	
2. Income tax law and accounts - H.S. Mehrothra, Sahitya Bhavan Publications, Agra.	

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

Third Year

Course Code: BCO-308

Name of the Course: Cost and Management Accounting

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Demonstrate different costing and management systems;
2. Analyse the operations of organisations through the use of cost and management accounting techniques;
3. Evaluate the costs and benefits of various conventional and modern costing systems;
4. Use cost accounting techniques in the manufacturing and service industries.

Course Inputs

BLOCK-I INTRODUCTION TO COST AND MANAGEMENT ACCOUNTING

Unit-1 Development of cost and management accounting – Limitations of financial accounting. Definition and meaning of cost, costing, cost accounting, and cost accountancy; Types of cost; importance and limitations of cost accounting; Definition and meaning of management accounting – nature and scope; importance and scope; difference between financial and cost and management accounting.

Unit-2 Elements of cost; Material – Meaning, importance; classification; purchase procedure; store keeping. Records of stores (Bin card, Store Ledger); Pricing of material issues – FIFO, LIFO methods; stock levels, maximum, minimum, Re-order level and average stock level.

Unit-3 Labour – Meaning, importance, classification, labour turnover, time recording and time booking; idle time and over time; methods of remuneration; incentive plans; Halsay and Rowan plans, Taylor and Merrick system.

Unit-4 Overheads – Meaning, importance, classification, distribution of overheads, cost allocation and apportionment, primary distribution; summary-absorption of overheads – machine hour rate – activity based costing system.

BLOCK-II COST SHEET AND METHODS OF COSTING

Unit-1 Cost sheet – Meaning and format, preparation of cost sheet, estimates.

Unit-2 Reconciliation of cost and financial profits.

Unit-3 Process Costing – excluding inter process and joint products. Contract costing - Operating costing – transport undertakings.

Block-III TOOLS AND TECHNIQUES OF COSTING

Unit-1 Marginal costing – Meaning, features, assumption – concepts, computation of

	contribution – P/V ratio. BEP-Margin of safety. Application of marginal costing; pricing of profit planning.
Unit-2	Budgetary controls: Meaning of Budget; Budgeting and Budgetary control; Budget Manual, Budget Committee; Key factors, classification of budgets-PB& ZB; Preparation of flexible budget, sales budget and cash budget.
Unit-3	Standard costing and variance analysis; meaning of standard cost, steps involved in standard costing – Difference between budgetary control and standard cost variance analysis – Problems of material variance and labour variance (Simple problems).
BLOCK-IV TOOLS AND TECHNIQUES OF MANAGEMENT ACCOUNTING-I	
Unit-1	Analysis and Interpretation of Financial Statements – Meaning, importance and types.
Unit-2	Common size statements – Comparative Financial Statements – Inter comparison and Intra comparison-Trend Analysis.
Unit-3	Ratio Analysis – Meaning, Importance, types of Ratios. (a) Profitability Ratio – Gross profit ratio; Net profit ratio ; Operating ratio; Operating profit ratio; operating expense ratio; return on investment; earnings per share (AS 20); Dividend per share. (b) Turnover Ratio – Stock turnover ratio; Debtors turnover ratio; creditors turnover ratio, working capital turnover ratio; capital employed turnover ratio. (c) Solvency Ratio – Current ratio; Acid test ratio; Debt-equity ratio; Proprietary ratio; Capital Gearing Ratio. Limitations of Ratio Analysis.
BLOCK-V TOOLS AND TECHNIQUES OF MANAGEMENT ACCOUNTING-II	
Unit-1	Fund flow analysis – meaning of fund; sources of funds; application of fund; uses of fund flow statement – format of fund flow statement; limitations of fund flow statement.
Unit-2	Preparation of fund flow statement including statement showing changes in working capital.
Unit-3	Cash flow analysis – Meaning of cash and cash equivalent – difference between cash flow statement and fund flow statement; types of cash flows; importance of cash flow statement.
Unit-4	Preparation of cash flow statement as per AS3 (Direct and Indirect Method).
BLOCK-VI CONTEMPORARY ISSUES IN COST AND MANAGEMENT ACCOUNTING	
Unit-1	Social Accounting – Meaning and Definition – Social Cost-benefit Analysis – Methods of Social Accounting - Social Income Statement.
Unit-2	Transfer Pricing – Meaning and Definitions – Methods of Transfer Pricing – Simple problems.
Unit-3	Cost Audit and Management Audit – Cost Audit - Meaning and Definition –

Unit-4	Forms – Objectives – Cost and Financial Audit – Advantages – Main Features of Cost Audit in India. Management Audit - Meaning and Definitions – Salient Features – Management and Financial Audit – Objectives – Qualities of a Management Auditor. Management Information Reporting Standards (MIRS) – Essential of Effective Reporting – Reporting to different levels of management – Forms of Reporting – Reports According to content and frequency.
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Name of the Programme: Bachelor of Commerce (B.Com)

Third Year

Course Code: BCO-309

Name of the Course: Auditing

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Identify the procedures for conducting an audit.
2. Prepare and use working papers, such as checklists.
3. Identify the steps necessary to prepare for an audit.
4. Describe internal controls and report audit results.
5. Apply auditing practises to various types of concerns.

Course Inputs

BLOCK-I INTRODUCTION TO AUDITING

- Unit-1 Basic Concepts, Meaning, Definition, objectives, advantages & limitations.
Unit-2 Classification of audit, periodical audit, final audit, interim audit, internal audit, external audit, computerized audit; advantages and disadvantages.
Unit-3 Preparation for audit work, audit programme, audit note book, auditors and working papers.
Unit-4 Audit procedure, test checking, special tick marks, instructions to the client.

BLOCK-II INTERNAL CHECK AND INTERNAL AUDIT

- Unit-1 Internal Check – Meaning, objectives, significance.
Unit-2 Internal check regarding:
-Cash Sales
-Cash Purchase

	-Payment of wages. -Payment of salary and rent. -Purchase of assets.
Unit-3	Internal Audit – Meaning, Purpose, Statutory requirement – procedure.
Unit-4	Internal Audit v/s Internal check; Internal auditor and External auditor, Internal Audit in Banking companies.
BLOCK-III THE AUDITOR	
Unit-1	Appointment, Qualifications, professional and personal qualities.
Unit-2	Rights, duties and liabilities of Auditor.
Unit-3	Professional Ethics and code of conduct.
Unit-4	Auditors Report – Contents, Qualified & clean reports, Audit scams – Auditors, liabilities.
BLOCK-IV VOUCHING, VALUATION & VERIFICATION OF ASSETS & LIABILITIES	
Unit-1	Vouching – Meaning, objectives, definition of voucher, duties of auditor while vouching; list of vouchers, specimen of vouchers.
Unit-2	Vouching of <ul style="list-style-type: none"> - Cash Book ; Receipts & Payments - Personal Ledgers - Petty Cash Book.
Unit-3	Valuation and verification of assets, meaning of valuation, purpose, methods for valuation, valuation and verification of <ul style="list-style-type: none"> - Stock-in-Trade - Goodwill - Motor Vehicles - Land and Buildings.
Unit-4	Valuation and Verification of Liabilities – Meaning and purpose, valuation and verification of <ul style="list-style-type: none"> - Creditors - Bills payable - Short term loans and other Borrowings. - Share Capital.
BLOCK-V DIVISIBLE PROFITS AND INVESTIGATIONS	
Unit-1	Divisible profit – Meaning, principles relating to divisible profits, decided cases.
Unit-2	Dividends – Regulations relating to payment of dividend, auditors duties while vouching, payment of dividend.
Unit-3	Investigation – Meaning, needs objects, advantages, qualities and qualifications of all investigators. Difference between auditor and investigator.
Unit-4	Types of Investigator- Investigator on behalf of; <ul style="list-style-type: none"> - An incoming partner. - A prospective lender.

- Shareholders.
- Creditors
- Government

BLOCK-VI SPECIAL AUDITS

- Unit-1 Audit of sole trading concern – procedure and auditors duties.
 Unit-2 Audit of partnership firms – procedure and auditors duty.
 Unit-3 Audit of Banking companies – procedure and auditors duties.
 Unit-4 Audit of clubs and associations - procedure and auditors duties.

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

Third Year

Course Code: BCO-310

Name of the Course: Business Law

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Demonstrate an understanding of the legal environment of business.
2. Recognise the requirements of the contract and agreement.
3. Have an idea of the legality and statute of frauds in contracts.
4. Analyse the transactions involving the Sales of Goods Act and the provision relating to consumer protection and intellectual property rights.

Course Inputs

BLOCK-I PRINCIPLES OF CONTRACT –I

- Unit-1 Definition, concept, meaning, need, mercantile law – sources of Indian Mercantile Law. Indian Contract Act – 1872; Contract – Definition Agreement, essentials of a valid contract.
- Unit-2 Classification of Contracts.
- Unit-3 OFFER – meaning, definition, legal rules of valid offer. Acceptance – meaning, definition, legal rules of valid acceptance.
- Unit-4 Contractual capacity – Definition, parties, suffering from incapacity, minors, nature of minor’s agreements – consequences – persons of unsound mind, insolvents, alien enemies.

BLOCK-II PRINCIPLES OF CONTRACT –II

Unit-1	Consent, Free consent – Definition, coercion, undue influence, fraud; misrepresentation, mistake, consequences.
Unit-2	Lawful consideration – Definitions, need for consideration – legal rules as to consideration; “No consideration- No contract” – Exceptions to the rules.
Unit-3	Lawful object – Illegal and unlawful and immoral agreements; agreements opposed to public policy.
Unit-4	Void and voidable agreements, wagering agreements, contingent contracts, quasi contracts.
BLOCK-III	TERMINATION AND REMEDIES OF CONTRACT (SPECIAL CONTRACTS-I)
Unit-1	Discharge of contract – methods of discharge of contracts.
Unit-2	Breach of contract – remedies for breach of contracts.
Unit-3	Contracts of Indemnity and Guarantee
Unit-4	Law of bailment and pledge.
BLOCK-IV	TERMINATION AND REMEDIES OF CONTRACT (SPECIAL CONTRACTS-II)
Unit-1	Agency – modes of creation of agency and principal.
Unit-2	Rights and duties of agent and principal; Termination of Agency.
Unit-3	Sale of Goods Act-130; Contract of sale; Sale and agreement to sell – Subject Matter – conditions and warranties.
Unit-4	Unpaid seller – Rights of unpaid seller sale by non-owners.
BLOCK-V	INDIAN PARTNERSHIP ACT – 1932 AND ESSENTIAL COMMODITIES ACT
Unit-1	Partnership – Definitions – Types of partners, partnership deed (contents).
Unit-2	Registration of partnership firm – Procedure – privileges from registration – consequences of non-registration.
Unit-3	Dissolution of partnership firm situations and procedures.
Unit-4	Essential Commodities Act -1956; essential commodities – powers of Central Government to control the production, supply and distribution of essential commodities, confiscation of essential commodities.
BLOCK-VI	OTHER LAWS APPLICABLE TO BUSINESS
Unit-1	Environmental Protection Act -1984 (Objects, Offences and Penalties).
Unit-2	Cyber Law (Crimes) – objects and essential features.
Unit-3	Consumer Protection Act – objects, Rights and Remedies.
Unit-4	Intellectual Properties Act – objects, salient features.
Books Recommended for Reference:	
Mercantile Law	: N.D.Kapoor
Mercantile Law	: S.P.Iyengar
Commercial Law	: B.S.Raman

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

Third Year

Course Code: BCO-311

Name of the Course: Indian Banking System

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Provide useful knowledge about the banking industry, emerging issues and policy responses.
2. Assist in comprehending the New Trends in Indian Banking.
3. Give the tools they need to evaluate the financial results of various Scheduled Commercial Banks.
4. Analyse how monetary policy operates and how it affects interest rates, credit availability, prices, and inflation

Course Inputs

BLOCK-I INTRODUCTION TO BANKING

- Unit-1 Meaning & Definition and significance, Role of banks in economic development.
- Unit-2 Evolution of Banking in India- Merchant Bankers, Money Lenders, Gold smiths under mogul rulers – European Banks, Agency Houses – Swadesh Movement, Residency Banks. Imperial Bank of India.
- Unit-3 Types of Banks and Banking System. Commercial Banks, Central Banks, Industrial Bank, Agricultural Banks, Savings Bank, Exchange Banks, Mixed Banks. Branch Banking – Unit Banking; features & advantages, a Comparative study.
- Unit-4 Functions of Commercial Banks; Primary Functions, Secondary Functions, Modern Functions; Hitech Banking.

BLOCK-II COMMERCIAL BANKING IN INDIA

- Unit-1 State Bank of India and its subsidiaries, Role of SB Group, Recent trends in operations.
- Unit-2 Nationalized commercial Bank; Meaning, Need for Nationalisation – Performance in pre-reforms and post reforms era.
- Unit-3 Reforms in banking sector; Narasimhan Committee Recommendations and compliance to Basel I and Basel II recommendations.
- Unit-4 Other scheduled Commercial Banks- Meaning-Role; Recent trends; Merger and Acquisition- Hi-tech Banking.

BLOCK-III INDIGENOUS BANKERS COOPERATIVE BANKS AND REGIONAL RURAL BANKS

- Unit-1 Indigenous Banks – Meaning, Functions, Role, Defects, RBI measures to control Indigenous Banks.
- Unit-2 Cooperative Banks – Meaning, 3-tier system of cooperative banking and its role.
- Unit-3 Regional Rural Banks – Meaning, objectives, functions.
- Unit-4 NABARD – Functions, promotional role of NABARD.

BLOCK-IV RESERVE BANK OF INDIA (RBI)

- Unit-1 Evolution of Central Banking in India – Residency Banks, Imperial Bank of India.
- Unit-2 Reserve Bank of India, Objectives, structure – functions of RBI.
- Unit-3 Credit Control Measures; Quantitative Credit Control, and Selective Credit Control Measures.
- Unit-4 Role of RBI in strengthening money market – Monetary Policy – Promotional Role of RBI.

BLOCK-V FOREIGN BANKS IN INDIA AND EXIM BANK

- Unit-1 Foreign Banks - Meaning, Types and Functions.
- Unit-2 Regulation of Foreign Banks in India - RBI guidelines and other regulations.
- Unit-3 Foreign Banks V/s Indian Banks, Basel II norms & Foreign Banks – Overseas Branches of Indian Banks.
- Unit-4 EXIM Bank of India: Meaning functions, programmes, funded; non-funded assistance.

BLOCK-VI BANKING LEGISLATION IN INDIA

- Unit-1 RBI Act 1934, Provisions relating to functions and operations.
- Unit-2 Banking Regulation Act 1949; objectives and provisions relating to
- a) Capital & Reserving funds
 - b) Licensing & branch expansion.
 - c) Accounts and Audit
 - d) Inspection
- Unit-3 Co-operative societies Act 1912; objective and applicability to Banking.
- Unit-4 FEMA -1999 and Indian Negotiable Instruments Act 1881.
FEMA-1999 applicability, definitions, authorized persons, currency, notes, foreign exchange; Powers & duties of authorized persons. Powers of RBI to issue directions & inspect authorized persons.
Negotiable Instruments Act 1881: Definitions of Negotiable Instruments, Bank of Exchange & Promissory Notes: Cheque: Essentials – Crossing – Types of Crossing.

Books Recommended for Reference:

- | | | |
|--------------------------------|---|----------------|
| 1. Money, Banking and Finance | : | KPM Sundaram. |
| 2. Banking Theory and practice | : | S.N.Maheshwari |
| 3. Banking Theory and practice | : | B.S.Raman |

4. Modern Banking	:	K.P.M.Sundaram
5. Modern Banking	:	M.C.Vaish
6. Banking Theory and Practice in India	:	Varsh & Radha Swamy
7. Money, Banking, International Trade & Public Finance	:	D.M.Mittani
8. Central Banki	:	M.H.Dekock
9. Banking Theory and Practice	:	M.L.Tannan

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

Third Year

Course Code: BCO-312

Name of the Course: Business Statistics and Quantitative Techniques

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Calculate measures of central tendency, dispersion and asymmetry, correlation and regression analysis, statistical collection, statistical series, tabular and graphical representation of data, etc.
2. Independently calculate fundamental statistical quantities, such as mean, measures of dispersion, correlation coefficient, and indexes.
3. Draw attention to the statistical connections between the variables in data sets.
4. Regression and correlation analysis can be used to forecast the values of strategic variables.

Course Inputs

BLOCK-I INTRODUCTION TO COMMERCIAL ARITHMETIC

- Unit-1 Simple Interest – Compound Interest – Ratio and Proportions.
- Unit-2 Bankers Discount – True Discount – Bankers Gains.
- Unit-3 Present Value and Future Value.
- Unit-4 Number System.

BLOCK-II INTRODUCTION TO BUSINESS MATHEMATICS

- Unit-1 Set Theory; Functions.
- Unit-2 Matrices.
- Unit-3 Permutations and Combinations.
- Unit-4 Probability.
- Unit-5 LPP (Graphical Method Only)

BLOCK-III INTRODUCTION TO STATISTICS

- Unit-1 Meaning & Definition of Statistics – Nature and scope; functions and limitations – collection of data – classification and tabulation of data.
- Unit-2 Measures of central tendency – Meaning & Definition – objectives –types of averages – Mean; Media and Mode, quantities – limitations of averages.
- Unit-3 Measures of Dispersion- meaning, methods of dispersion – absolute and relative measures – quartile deviation, mean deviation and standard deviations.
- Unit-4 Skewness – meaning, types, measures of skewness – Karl Pearson & Bowleys Co-efficient of skewness.

BLOCK-IV CORRELATION AND REGRESSION

- Unit-1 Correlation Analysis – Meaning, definition: Types of correlation, computation of correlation co-efficient – Karl Pearson’s coefficient of Correlation (Linear and Bivariate Method); Charles Spearman’s (Rank Correlation).
- Unit-2 Concept of Standard Error – Probable error – limits of correlation – coefficient of determination – auto correlation.
- Unit-3 Regression Analysis – Regression, meaning, uses, differences between correlation and regression – slope and intercept – Regression co-efficient.
- Unit-4 Regression Equations – Regression Line – Forecasting with the help of regression equations.

BLOCK-V TIME SERIES AND FORECASTING TECHNIQUES

- Unit-1 Analysis of Time series – components of time series – measurement of trend values – methods.
- Unit-2 Problems of moving averages – semi-moving averages – method of least squares.
- Unit-3 Interpolation and Extrapolation – meaning – definition, assumptions, methods of interpolation and extrapolation (Binomial method and Newton’s forward and formula only).
- Unit-4 Association of attributes – 9 square table – computation of association of attributes by using Yule’s Coefficient.

BLOCK-VI INDEX NUMBERS

- Unit-1 Index Numbers – Meaning, definition, uses of Index Numbers. Problems in the construction of Index Number – Methods of construction of Index Numbers.
- Unit-2 Problems on Weighted Index Number – Laspear’s Method, Paasche’s Method, Fisher’s Ideal Index Number.
- Unit-3 Tests in Index Numbers – Commodity reversal test; Factor Reversal Test; Time Reversal Test; Fixed Based Index Number – Chain Based Index Number – Computation of cost of living index number.
- Unit-4 Problems on Weighted Index Number – Laspear’s Method, Paasche’s Method, Fisher’s Ideal Index Number.

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

Third Year

Course Code: BCO-313

Name of the Course: Functional Management

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Have a fundamental idea of the management and its role of planning, organising, leading, and controlling.
2. Explain many management functional activities for a unique business.
3. Provide fundamental knowledge about the human resource management, financial management, and cost and operation management.

Course Inputs

BLOCK-I MARKETING MANAGEMENT

- Unit-1 Introduction to Marketing Management.
- Unit-2 Marketing Management - Concepts
- Unit-3 Evolution of Marketing Management in India.
- Unit-4 Service Marketing in India.

BLOCK-II MARKETING ENVIRONMENT

- Unit-1 Introduction to Marketing Environment.
- Unit-2 Methods for Gathering Information and Scanning the Environment.
- Unit-3 Marketing Research.
- Unit-4 New product development, PLC, Marketing Mix, Product Pricing and Integrated Marketing Communication.

BLOCK-III HUMAN RESOURCE MANAGEMENT

- Unit-1 Introduction to Human Resource Management, Scope and Significance.
- Unit-2 Functions of HRM – Human Resource Planning, Recruitment, Selection.
- Unit-3 Human Resource Development.
- Unit-4 Role of HR Manager in the era of Liberalization, Privatization and Globalization.

BLOCK-IV FINANCIAL MANAGEMENT

- Unit-1 Introduction to Financial Management.
- Unit-2 Concept of Financial Management.
- Unit-3 Emerging concepts in Financial Management.
- Unit-4 Time Value of Money.

BLOCK-V COST MANAGEMENT

- Unit-1 Basic Concept of Cost of Capital.
 Unit-2 Measurement of Specific Costs.
 Unit-3 Concept of Dividend.
 Unit-4 Concept of Working Capital.

BLOCK-VI OPERATIONS MANAGEMENT

- Unit-1 Introduction to Operations Management.
 Unit-2 Plant location and layout, production process.
 Unit-3 Production planning and control.
 Unit-4 Material Management and quality control.

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

Third Year

Course Code: BCO-314

Name of the Course: Computer in Business

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Become familiar with the ideas and jargon used in the creation, deployment, and management of computer in business.
2. Improve business operations, gain practical expertise with productivity and application of computer software.
3. Gain knowledge about the numerous ways to develop and application of office automation, tally and computer networking
4. Familiar with the e-commerce strategy, digital signature and security.

Course Inputs**BLOCK I COMPUTERS FOR BUSINESS****Unit-1: Basics of Computer**

Introduction, Characteristics, Importance, Applications, Evolution, Generations, Classifications and Functional Units of Computers with Block Diagram, Input Devices, Output Devices, Software.

Unit 2: Number System of Computers

Introduction, Binary, Octal, Decimal, Hexadecimal, Number System with Conversions.

Unit 3:	Memory Concept Introduction to Memory and its Types, Types of Storage Devices, Needs Benefits.
Unit 4:	Computer based business application Introduction to MS-Word, Word Processing, Features of Word Processing, Working with MS-word Formatting Features, Designing Pages and Tables and Merging Documents.
BLOCK II	COMPUTER SOFTWARE
Unit-5:	Operating system Introduction, Types of Operating System – Single User, Multi-user, Multi-tasking, Timesharing, Real-time, Distributed Operating System.
Unit-6:	Languages Introduction, Types, Machine Level, Assembly Level, High Level Language, Advantages and Disadvantages.
Unit-7:	Language Translators Introduction, Application Software, System Software, Firmware, Types – Assemblers, Compilers, Interpreters.
Unit-8:	Algorithm and Flowchart Introduction, Classification, Benefits, Advantages and Disadvantages of Algorithm, Flowchart – Symbols, Advantages and Disadvantages of Flowchart, Illustrations for Algorithm and Flowchart.
BLOCK III	OFFICE AUTOMATION (MS-EXCEL AND MS-ACCESS)
Unit-9:	MS-Excel Introduction, Spreadsheet Basics, Adding and Renaming Worksheets, Standard Toolbar, Adding Worksheet Rows and Columns, Selecting Cells, Moving and Copying Cells, Formatting Toolbars, Format Cells, Dialog Box, Dates and Times.
Unit-10:	Formulae and functions Formulas, Basic Function and Statistical Functions, Auto Sum, Sorts, Auto Fill, Adding Clip Art, Add all images from a File, Linking Worksheet, Editing a Graph, Auto Shapes.
Unit-11:	Charts Chart Wizard, Resizing a Chart, Moving a Chart, Page Properties and Printing - Page Break, Page Orientation, Margins, Header and Footer, Page Numbers Print Preview, Print Editing a Graph.
Unit-12:	MS-Access Introduction, Part of an Access Window, Creating a New Database, Creating Database through Table Wizard, Open and Close the Database File, Primary Keys, Switching Views, Entering Data and Manipulating Data, Using the Query Window, Using Criteria and Saving Queries, Form Design without Wizards, Form Design Toolbar, Toolbox, Toolbar, Report Generation.

BLOCK IV TALLY

Unit-13: Introduction to Tally

Manual Accounting, Computerized Accounting, Advantages, Accounting Software Package and its Applications.

Unit 14: Basic accounts

Company Creation, Group, Ledger, Voucher Entry, Single Mode Voucher Entry, Accounts Voucher Printing, Daybook Summary, Trial Balance, Final Accounts, Report Printing.

Unit-15: Trade accounts

Customer-Supplier Profile, Sale-Purchase Voucher Entry, Bills Register, Sale-Purchase Summary, Bill Reference, Outstanding Report.

Unit 16: Basic Inventory

Introduction, Inventory Master, Inventory Voucher, Invoicing, Inventory Reports, Invoice Register, Sale-Purchase Analysis, Stock Journal Reports.

BLOCK V COMPUTER NETWORKING

Unit-17: Introduction to Internet:

Introduction, History, Internet Service Providers, Modem, Web Browser, importance of Internet and its Limitations

Unit-18: Network

Definition of Computer Network, Types of Network – LAN, WAN, MAN and its Applications.

Unit-19: Topologies

Introduction, Physical Network Topology - Bus, Star, Ring, Tree, Mesh and Hybrid, Advantages, Disadvantages, Logical Network Topology.

Unit-20: OSI-Reference model

Introduction, 7 Layers with explanation, Network Devices - Hub, Switch, Routers, Gateways.

BLOCK VI E-COMMERCE

Unit-21: Introduction to E-commerce

Definition, Advantages, Classification of E-commerce, E-Commerce Strategy.

Unit-22: Building the Website

Introduction, Online Transaction, Risk of E-commerce.

Unit-23: Business of Consumers

Introduction, Current Status and Prospects, User and Consumer Profiles, Price and Cost Trends, Conducting Business-to-Consumer E-commerce, Rules for Establishing Business and Effective Electronic Contract, Advertising on Internet.

Unit-24: E-Commerce Risk and security

Introduction, E-commerce Risk, E-commerce Security, Digital Signature and its Application in E-commerce.

Books Recommended for Reference:**Computer Fundamentals:**

1. V.Rajaram, "Fundamentals of Computer", PHI Fifth edition, April 2010.
2. B.Ram, "Computer Fundamentals", New Age International Publishers, Third edition.
3. E.Balaguruswamy, "Fundamentals of Computers", TMH, Second reprint 2010
4. Sinha P.K, "Computer Fundamentals", BPB Publications, New Delhi.
5. Moris Mano, "Digital Logic and computers Design", PHI Publications, 2002.
6. Thomas.L.Floyd, "Digital Fundamentals", Pearson International Editions, Second Edition.
7. P.M.Shinde Sander D McGraw Hill N.Subramaniam-New Age, New Delhi.
8. Taxali
9. Kedar Fadake
10. Vishnu Priya Singh.

Tally:

1. Asok K Nadhani, Kishor K Nadhani, Implementation Tally 9", BPB Publications, New Delhi, First Edition, 2007.
2. Asok K Nadhani, Kishor K Nadhani, Implementing Tally 7.2 BPB Publications, New Delhi,

Office Automation:

1. Michael Busby and Russell A. Stultz, "learn MS-Office-2000", Republic of Texas Pr, 2000
2. Sanjay Saxena, "MS-Office 2000 for everyone", Vikas Publishing House, New Delhi.

E-Commerce:

1. S.Pankaj, "E-Commerce", Aph Publishing Corporation, 2005.
2. M.K.Saxena, "E-Commerce: Fundamentals and Applications", Wiley Publisher, 2001.
3. David Whitely, "E-Commerce", McGraw Hill-2000

Name of the Programme: Bachelor of Commerce (B.Com)**Third Year****Course Code: BCO-315****Name of the Course: Corporate Accounting**

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
6	3 Hours	100	20	80

Course Outcomes:

After successful completion of this course, students will be able to –

1. Possess a thorough knowledge of the sophisticated accounting concepts relating to

- assets, liabilities, and owner's equity
2. Account for mergers and amalgamations, as well as the treatment of valuation of shares and goodwill under various methods
 3. Draft final accounts for manufacturing companies, banks, and insurance firms.

Course Inputs

BLOCK-I INTRODUCTION TO COMPANY ACCOUNTS

- Unit-1 Types - Provisions of Company's Act relating to maintenance of accounts. Issue of shares; forfeiture and reissue, Issue of debentures.
- Unit-2 Redemption of preference shares – conditions as per Companies Act.
- Unit-3 Redemption of debentures – sinking fund method, and insurance policy method.
- Unit-4 Underwriting of shares - Meaning – Partial – Firm, Legal provision relating to underwriting commission.

BLOCK-II COMPANY FINAL ACCOUNTS AND LIQUIDATION

- Unit-1 Statutory provisions regarding preparation of company final accounts (Sec 210 & 211).
- Unit-2 Preparation of company final accounts as per new regulations.
- Unit-3 Liquidation of company. Meaning, Modes of winding up; consequences of winding up; concept of preferential payment in winding up.
- Unit-4 Preparation of liquidator's Final Statement of Account.

BLOCK-III VALUATION OF GOODWILL & SHARES

- Unit-1 Meaning of Goodwill – Need for valuation of Goodwill – Factors affecting the value of Goodwill.
- Unit-2 Methods of valuation of Goodwill
- (a) Average Profit Method.
 - (b) Super Profit Method.
 - (c) Capitalization Method.
- Unit-3 Need for Valuation of shares – Methods of valuation of shares – Merit and Demerits of Different Methods of Valuation.
- Unit-4 Computation of share value – A) Net Assets Method. B) Yield Method. C) Fair Value Method.

BLOCK-IV ACCOUNTING FOR MERGERS AND ACQUISITION

- Unit-1 Accounting for Amalgamation in the nature of Purchase (AS14).
- Unit-2 Accounting for Amalgamation in the nature of Merger (AS14).
- Unit-3 Accounting for Internal Reconstruction.
- Unit-4 Accounting for acquisition of non-corporate entities – computation of pre and post incorporation profits only.

BLOCK-V ACCOUNTING FOR BANKING AND INSURANCE COMPANIES

- Unit-1 Important provisions relating to Final accounts of Banking companies.
- Unit-2 Final Accounts of Banking companies as per new regulations.
- Unit-3 Final Accounts of Life Insurance Companies as per new regulations.

Unit-4 Final Accounts of General Insurance companies as per new regulations.

BLOCK-VI HOLDING COMPANY ACCOUNTS

Unit-1 Meaning of Holding Company and Subsidiary company. Types of Holdings;
Composition of Consolidated Final accounts of Holding companies.

Unit-2 Special concepts – pre acquisition and post-acquisition profits. Minority
Interest – Cost of Control.

Unit-3 Concept of mutual Owings – Unrealized Profits – Issue of Bonus shares –
Payment of dividend.

Unit-4 Preparation of Consolidated Balance Sheet. Including Cross and Multiple
holdings).

Open Elective Syllabus

**Open Elective for the Under Graduate (UG) Students of Other Discipline
First Semester**

Course Code: ELBCO2

Name of the Course: Fundamentals of Accountancy

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
2	1 ½ Hours	50	10	40

Course Outcomes:

After successful completion of this course, students will be able to –

1. Make the students to acquaint with the fundamental concepts of Accountancy which assist them to develop proficiency in the field of Accounting.
2. Enumerate the four primary components of financial accounting information such as assets, liabilities, revenues, and expenses.
3. Present the financial statements and its purposes

Course Inputs

Block-I: Introduction to Financial Accounting

Unit-1: Introduction to Accounting: Meaning & Definition – Need and Scope for Accounting; Importance and objectives of accounting. Differences between book keeping and accounting. Accounting systems-cash and mercantile.

Unit-2: Accounting concepts and conventions: Introduction, Accounting concepts, Accounting Conventions, Important Accounting Terms, Transaction, Goods, Capital and Drawings, Debtors and Creditors, Expenses and Income, Assets and Liabilities, Debt and Credit, Types of Accounts, Books of Accounts, Rules for Recording of Transaction.

Unit-3: Journal: Meaning and Definitions, Features of Journal, Need for Journal, Importance, Journalizing, Points to be noted while passing Journal Entries, Illustrations.

Unit-4: Ledger: Meaning and Definitions, Features, Need and Importance, Differences between Journal & Ledger, Format of Ledger, Ledger Posting, Balancing of Ledger Accounts, Procedure for Balancing of an Account, Illustrations.

Block-II: Accounting Process

Unit-5: Subsidiary Books: Introduction, Meaning, Features, Advantages, Usual Subsidiary Books, Journal Proper.

Unit-6 Trial Balance: Introduction, Meaning and Definitions, Features, Objectives, Advantages, Methods of Preparing Trail Balance, Format of a Trial Balance, Steps in the Preparation of a Trial Balance, Specimen of a Trial Balance.

Unit-7: Profit and Loss Account: Introduction, Meaning, Format, and Explanation to format of Profit and Loss Account, Illustrations.

Unit-8: Balance Sheet: Introduction, Meaning, Preparation of Balance Sheet, Marshalling or Grouping of Assets and Liabilities, Table Showing Treatment of Certain

Ledger Balances appearing in Trail Balance, Table Showing Treatment of Some Adjustment Items given in Trial Balance. Treatment of Adjustment Item given in the Problem, Illustration.

Books Recommended for Reference:

1. Maheshwari S.N. – Advanced Accountancy –Vikas Publishing House Pvt. Ltd. – New Delhi – 9th Edition – Vol.II – 2007.
2. Jain S.P. and Narang K.L. - Practical Problems in Advanced Accountancy – Kalyani Publishers – Ludhiyana – New Delhi.
3. Arulanandam M.A and Raman K.S. – Advanced Accounting (Financial Accounting) – HPH – 2012.
4. Arulanandam M.A and Raman K.S. – Advanced Accounting (Corporate Accounting) – HPH – 2012.
5. Mukherjee A and Hanif M – Modern accountancy – Tata McGraw Hill – New Delhi – Vol.II - 2012.

**Open Elective for the Under Graduate (UG) Students of Other Discipline
First Semester**

Course Code: ELBCO2

Name of the Course: Fundamentals of Marketing

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Year End Examination
2	1 ½ Hours	50	10	40

Course Outcomes:

After successful completion of this course, students will be able to –

1. Facilitate the conceptual framework of marketing
2. Analyse the applications in decision making under various environmental situations.
3. Utilize the data from internal and external marketing environments of the company to discover and prioritise the right marketing strategies.

Course Inputs

Block I

Unit -1: Introduction: Definitions of Marketing - Various Concepts of Marketing - Marketing as a Concept - Components of Marketing Concept - Implementation of Marketing Concept - Marketing as a Process - Marketing as a Managerial Function - Benefits of Marketing Concept.

Unit -2: Marketing Environment: Introduction - Definitions of Environment - Approach

to Environment Analysis - Meaning of Marketing Environment - Types of Marketing Environment - Controllable and Uncontrollable Environment - Benefits of Market Scanning.

Unit -3: Marketing Mix: Introduction - Definitions of Marketing Mix - Concept of Marketing Mix - Components of Marketing Mix - Classification of Products - Product Concept Dimension - Product Mix - Price - Promotion - Place Sub - Components of Four P's - Market Segmentation - Bases of Market Segmentation - Benefits of Market segments - Market Segmentation Strategies.

Unit-4: Consumer Behaviour: Introduction - Definition of Consumer Behaviour Scope of Consumer Behaviour - Buying Motives - Need to Study Consumer Behaviour - Factors Influencing Consumer Behaviour.

Block II

Unit -5: Product Mix: Introduction - Meaning of Product - Product is something more than a Physical Commodity - Total Product Personality - Managing the Product - Product Policy – Branding Decision - Decision on Packaging.

Unit -6: New Product Development: Introduction - Need for New Product - Classification of New Product - Stages in New Product Development - Definitions of Product Life Cycle - Stages of Product Life Cycle - Factors affecting Product Life Cycle.

Unit -7: Branding and Packaging: Introduction - Meaning and Definitions of Brand - Features or Characteristics of Brand - Merits or Utility of Branding - Classification of Brands. Meaning and Definition of Packaging - Objectives of Packaging - Policies and Strategies of Packaging - Branding Vs Packaging - Labelling

Unit -8: Promotion Mix: Introduction - Meaning and Scope of Promotion - Components of Promotion - Marketing Communications - Promotional Tool and Consumer Response - Determining the Promotional Mix.

Books Recommended for Reference:

1. S.A. Sherlekar and R Krishnamoorthy., Marketing Management Concepts and Cases, Himalaya Publishing House, Mumbai.
2. V. S. Ramaswamy and S Namakumari, Marketing Management, Macmillan Publishers.
3. David Jobber, John Fahy, Foundations of Marketing, TMH.
4. William D Perreault, E Jerome Mc Carthy, Basic Marketing - A Global Managerial Approach, McGraw-Hill Publishers.
5. Anitha, "Marketing Management," Current Publications, Agra.

8.0 Internal Assessment

Under the notification of University Grants Commission (ODL&OL regulations 2017) the evaluation, covers both internal assessment and term end examination. In the case of the former, the University has created continuous assessment for which primarily assignments system is followed. Assignments are given hereunder on the basis of the syllabus prescribed by the University. The questions relating to assignment are designed keeping in view the term end examination. Term end examination will be conducted at the end of the year of study as per calendar of events.

Internal Assessment by way of assignment is an integral part of distance learning. The main purpose of assignments is to test the students' comprehension of the learning materials acquired through the studies and also to facilitate to understand performance of the student.

1. Assignments are to be submitted for each semester. Student will not have any opportunity of submitting the Assignments in subsequent semesters. In case a student fails to submit the assignments, he/she will be assessed only for the theory marks of 80.
2. Out station students other than Mysuru should submit their assignments to the Regional Director, concerned Regional Centre only.
3. Students who have opted Mysuru as a centre for teaching learning, they shall submit the assignments to the address as will be indicated in the assignment circular.
4. The questions for assignment will be uploaded in the University official website as per calendar of events.
5. The students shall submit their assignments under the First and Second phase at a time. Detailed information and questions will be hosted in the University's website, as per calendar of events.
6. The University has the right to reject the assignments received after due date. The students are therefore, advised to submit them before the due date.
7. The students should preserve the photocopies of all the assignments sent along with proof of submission of such assignment.
8. Write assignment on each course separately, on A4 Sheet.
9. There is no provision for revaluation of components associated with Internal Assessments.
10. Students shall write the assignments of appropriate soft core stream selected at the time of admission.
11. If any students submit the assignments other than the selected soft core stream, that scripts will not be considered for evaluation.
12. Two questions are given under each course for each stage. One question shall be answered compulsorily for each stage. Each question carries 10 marks.
13. The students are hereby instructed to answer the questions by referring the text books, SLM, journals and other sources.
14. Only hand written assignments are considered. The typed material or computer printouts or photocopy are not considered under any circumstances for evaluation.
15. In case the study material is replicated in the assignments, it will be not considered for valuation.

QUESTION PAPER PATTERN

Question Paper Pattern for Annual Examinations

First Year B.Com Examinations of _____ 20____

Paper Title: -----

Time: 3 Hours

Max Marks: 80

Section –A

Answer any **Four Questions**. Each question carries **Five Marks** (4x5=20)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

Section –B

Answer any **Three Questions**. Each question carries **Ten Marks** (3x10=30)

- 7.
- 8.
- 9.
- 10.
- 11.

Section –C

Answer any **Two Questions**. Each question carries **Fifteen Marks** (2x15=30)

- 12.
- 13.
- 14.
- 15.

Question Paper Pattern for Open Elective Courses (UG)

Undergraduate Open Elective Examination of _____ 20__

(for students of other Disciplines)

Paper Title:

Time: 1 ½ Hours

Max Marks: 40

Section A

Answer any 5 questions. Each question carries 8 marks

(5x8=40)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.