



## National Education Policy 2020

CURRICULUM FRAMEWORK FOR FOUR-YEAR UNDER GRADUATE PROGRAM IN  
COMMERCE

**B.Com (Honors)**

With Effect from  
the Academic Year 2021-22



SEPTEMBER 2021

## **National Educational Policy 2020:**

The approval of the National Education Policy (NEP) by the Ministry of Human Resource Development, Government of India has been well deliberated as discussed from the last 4 years and more. The advent of industry 4.0 scenario has led our current system of education outdated. Hence, the NEP is designed to contemplate the current skill requirements. The Indian education system with its earlier policies on education has greatly led to creation of fragmented system of education. However, bringing the whole system into one large umbrella remains a key issue. The current NEP has attempted to cure the same by getting rid of standalone institutions and institutions of affiliated nature and proposed formation and upgradation of institutions to offer multidisciplinary education. Multidisciplinary education system with inbuilt flexibility for both undergraduate as well as post graduate and research level is a key highlight of the NEP. It focuses on promoting and building vocational skills/skill enhancement courses, right from the school level, which can ease the burden on the employment opportunities and supply of proficient/talented workforce. As the experts rightly put it as the syllabi which academia develops should be student centric rather than teacher centric, which used to be so far. As already the Union Cabinet has approved the NEP 2020, it aims to pave way for transformational reforms in school and higher education systems in the country. This policy will replace the 34- year-old National Policy on Education (NPE), 1986.

### **Vision of the National Education Policy 2020**

- An education system that contributes to an equitable and vibrant knowledge society, by providing high-quality education to all.
- Develops a deep sense of respect towards the fundamental rights, duties and Constitutional values, bonding with one's country, and a conscious awareness of one's role and responsibilities in a changing world.
- Instils skills, values, and dispositions that support responsible commitment to human rights, sustainable development and living, and global well-being, thereby reflecting a truly global citizen.

This National Education Policy 2020 is the first education policy of the 21st century and aims to address the many growing developmental aspirations of our country. This Policy proposes the revision and revamping of all aspects of the education structure, including its regulation and governance, to create a new system that is aligned with the aspirations & goals of 21st century education, including SDG4, while building upon India's traditions and value systems. NEP aims for India to have an education system by 2040 that is second to none, with equitable access to the highest-quality education for all learners regardless of social or economic background and seeks to "ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" by 2030." The whole of the NEP policy is a medication to cure the shortcomings in the education system for the last 35 to 36 years. The failure or success of the NEP will rely completely on the implementation and its acceptance by the stakeholders. For which we need to join hands in strengthening the system.

## EXECUTIVE SUMMARY

Higher Education is a vital contributor for Economic Development of the nation. It plays a major role in improving human well-being and developing Indian Economy, since it serve as a center for developing ideas and innovations. The Sustainable Development Goal 4 (SDGs4) also advocates the quality of education, which seeks to “ensure inclusive and equitable quality education and promotes lifelong learning opportunities for all” by 2030 for Inclusive Economic Development. Approximately half of India’s 1.2 billion people are under the age of 26 and by 2020, it is forecasted to be the youngest country in the world with a median age of 29 including Karnataka. To reap the benefits of this demography, the Government of Karnataka and Karnataka State Higher Education Council (KSHEC) proposed an idea of developing a Curriculum Framework based on New Education Policy guidelines for both Undergraduate and Postgraduate programs across the faculty disciplines in the state of Karnataka for strengthening the ‘Quality of Higher Education’. Accordingly, Tumkur University, Department of Commerce has adopted the Curriculum Framework for Four-Year under Graduate Program in Commerce, B.Com (Honors) given by the NEP Curriculum Draft Committee for B.Com, Government of Karnataka

## Introduction

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

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

.....Chesseman

## Need for Curriculum Development

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

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

## Pedagogy

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

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

## Guidelines for Continuous Internal Evaluation and Semester End Examination

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

Sl.No.	Parameters for the Evaluation	Marks
	<b>Continuous Internal Evaluation (CIE)</b>	
1	Continuous & Comprehensive Evaluation (CCE)	10 Marks
2	Internal Assessment Tests (IAT)	30 Marks
	Total of CIE (A+B)	40 Marks
3	Semester End Examination (SEE)	60 Marks
	Total of CIE and SEE (A + B + C)	100 Marks

- a. **Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 10% weightage (10 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of four of the following assessment methods with 7.5 marks each:
- Individual Assignments
  - Seminars/Class Room Presentations/ Quizzes
  - Group Discussions /Class Discussion/ Group Assignments
  - Case studies/Case lets
  - Participatory & Industry-Integrated Learning/ Filed visits
  - Practical activities / Problem Solving Exercises
  - Participation in Seminars/ Academic Events/Symposia, etc.
  - Mini Projects/Capstone Projects
  - Any other academic activity
- b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 30% weightage (30 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 30 marks. Standard format is given below.
- c. In case of 50 percentage of CIE weightage courses, faculty members can choose assessments methods accordingly for the required marks as mentioned above.

# Template for IAT

Internal Assessment Test Bachelor of Commerce (B.Com-Honors)

Course Code:  
Duration: 1 Hour

Name of the Course:  
Total Marks: 30

## SECTION-A

I. Answer any two of the following questions. Questions are asked on Remembering.  
(4 x 2= 8)

- 1.
- 2.
- 3.

## SECTION- B

II. Answer any two of the following questions. Questions are asked on Understanding and Applying.  
(2 x5= 10)

- 4.
- 5.
- 6.

## SECTION- C

III. Answer any one of the following questions. Questions are asked on analyzing and evaluating.  
(1\*12=12)

- 7.
  - 8.
- 

## II. Semester End Examination (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms. The Members of the Committee also deliberated on the framework of Semester End Examination (SEE) and suggested to give autonomy to Board of Studies (BOS) of Universities/Institutes to have their own Framework. Accordingly, Tumkur University BOS Committee for B. Com Has suggested the following Framework for End-Examination.

Proposed Model Question Paper for Semester End Examination  
\_\_\_\_\_ Semester B.Com. Examination, Month/Year  
(New Syllabus 2021-22)

COMMERCE

Paper: \_\_\_\_\_

Time: **2** Hours

Max. Marks: 60

**SECTION-A**

1. Answer any **SIX** of the following questions. Each Question Carries 2 Marks

( Option : 6 MCQs of 1 marks each and 3 sub questions of 2 marks each)

(6x 2= 12)

- a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.

**SECTION- B**

Answer any **THREE** of the following questions. Each Question Carries 4 Marks

(3 x4= 12)

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

**SECTION- C**

Answer any **THREE** of the following questions. Each Question Carries 12 Marks

(3x12=36)

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

## Learning Outcome Based Curriculum Framework

### i. Intended Learning Outcomes

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

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

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

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

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

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

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

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

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

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

#### ii. Generic Skills

**Graduates of the degree will have the capacity to**

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

□

#### iii. Graduate Attributes

**Bachelor of Commerce graduates will have the following attributes and skills**

##### **(A) Academically excellent**

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

##### **(B) Research Skills**

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

### **C) Attuned to cultural diversity**

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

### **D) Active global citizens**

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

### **E) Leaders in communities**

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

## PROGRAM STRUCTURE

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

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency for Business	SEC-SB	1+0+2	30	20	50	2
7	B.Com.1.5	Accounting for Everyone/Financial Literacy/ select any one from the OE list	OEC	3+0+0	60	40	100	3
8		Yoga	SEC-VB	0+0+2				1
9		Health & Wellness	SEC-VB	0+0+2				1
Sub –Total (A)					450	250	700	23

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.2.2	Business Mathematics OR Corporate Administration	DSC	3+0+2/ 4+0+0	60	40	100	4
5	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	60	40	100	4
6	B.Com.2.4	Environmental Studies	AECC	2+0+0	30	20	50	2
7	B.Com.2.5	Financial Environment/Investment in Stock Markets/ select any one from the OE list	OEC	3+0+0	60	40	100	3
8		Sports	SEC-VB	0+0+2				1
9		NCC/NSS/R&R(S&G )/ Cultural	SEC-VB	0+0+2				1
Sub –Total (B)					450	350	800	25

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

**Notes:**

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

**Acronyms Expanded**

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

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

**Note :** The Open Elective courses are open to all the streams including Commerce students. If the B. Com students wishes to choose OEC from B. Com, he/she shall be permitted to choose the OEC of his choice without any restriction.

## First Semester Course Contents

- 1.1 Financial Accounting
- 1.2 Management Principles & Applications
- 1.3 Principles of Marketing
- 1.4 Digital Fluency for Business
- 1.5 Open Elective : **Select any one**

Accounting for Everyone

Financial Literacy

Event Management

Gender and Leadership

Travel Agency and Tour Operations

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 1.1		
<b>Name of the Course:</b> Financial Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+0+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Problem solving, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> <li>Understand the theoretical framework of accounting as well accounting standards.</li> <li>Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.</li> <li>Exercise the accounting treatments for consignment transactions &amp; events in the books of consignor and consignee.</li> <li>Understand the accounting treatment for royalty transactions &amp; articulate the Royalty agreements.</li> <li>Outline the emerging trends in the field of accounting.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Theoretical Framework of Accounting</b>		<b>10</b>
Introduction-Meaning and scope of Accounting- Accounting Terminologies-Uses and users of accounting information-accounting process-Basis of accounting :Cash and Accrual basis-Branches of accounting-Accounting principals-Concepts and conventions-Accounting standards : Meaning , objectives and list of Indian accounting standards ( IND AS )		
<b>Module No. 2: Financial Statements of Sole Proprietors</b>		<b>12</b>
Introduction- Meaning of sole proprietor-financial statements of non-manufacturing Entities : Trading account- Income statement / Profit and loss account-Balance sheet ; Financial statements of manufacturing entities : manufacturing account-trading account- profit and loss account-Balance sheet		
<b>Module No. 3: Consignment Accounts</b>		<b>12</b>
Introduction-consignment- consignment v/s sales- proforma invoice- account sales- types of commission- Accounting for consignment transactions and events- journal entries and ledger accounts in the books of consignor - valuation of closing stock- goods sent at cost price and invoice price.		
<b>Module No. 4: Royalty Accounts</b>		<b>14</b>
Introduction- meaning- types of royalty- technical terms : lessee, lesser , minimum rent, short workings and recoupment of short workings- methods of RSW- Accounting treatment in the books of lessee – journal entries and ledger accounts under minimum rent account method.		
<b>Module No. 5: Emerging Trends in Accounting</b>		<b>08</b>
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet-- Creative Accounting-Outsourced Accounting- Predictive Accounting (All Theory Only).		
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>Collect and analyze Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.</li> <li>Collect and analyze Annual Reports of sole proprietors and identify the different components.</li> <li>Preparation of Proforma invoice and accounts sales with imaginary figures.</li> <li>Collect Royalty Agreements and draft royalty agreements with imaginary figures.</li> </ol>		

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

**Text Books:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 1.2		
<b>Name of the Course:</b> Management Principles and Applications		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, ICT, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> <li>Understand and identify the different theories of organisations, which are relevant in the present context.</li> <li>Design and demonstrate the strategic plan for the attainment of organisational goals.</li> <li>Differentiate the different types of authority and chose the best one in the present context.</li> <li>Compare and chose the different types of motivation factors and leadership styles.</li> <li>Choose the best controlling techniques for better productivity of an organisation.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management</b>		<b>12</b>
Introduction-Meaning and importance of Management-Managerial Functions- Role / Functions of Manager-Evolution of the Management thoughts: Classical organizational theories- Neo- Classical theories-Modern organizational theories.		
<b>Module No. 2: Planning</b>		<b>10</b>
Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix- Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.		
<b>Module No. 3: Organizing</b>		<b>12</b>
Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization- Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.		
<b>Module No. 4: Staffing and Leading</b>		<b>12</b>
Introduction- <b>Staffing:</b> Concept of Staffing-Staffing Process; <b>Motivation:</b> Concept- Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need- Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; <b>Leadership:</b> Concept- Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; <b>Communication:</b> Concept-purpose-process-Oral and written communication- Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.		
<b>Module No. 5: Controlling and Coordination</b>		<b>12</b>
<b>Control:</b> Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM ( Theory only) Emerging issues in Management; <b>Coordination:</b> Meaning-Nature-Importance-Principles of Coordination.		

**Skill Development Activities:**

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

**Text Books:**

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

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 1.3		
<b>Name of the Course:</b> Principles of Marketing		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, ICT, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ul style="list-style-type: none"> <li>f) Understand the basic concepts of marketing and assess the marketing environment.</li> <li>g) Analyse the consumer behaviour in the present scenario and marketing segmentation.</li> <li>h) Discover the new product development &amp; identify the factors affecting the price of a product in the present context.</li> <li>i) Judge the impact of promotional techniques on the customers &amp; importance of channels of distribution.</li> <li>j) Outline the recent developments in the field of marketing.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Marketing</b>		<b>12</b>
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.		
<b>Module No. 2: Consumer Behaviour &amp; Market segmentation</b>		<b>12</b>
<b>Consumer Behaviour:</b> Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; <b>Market segmentation:</b> Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. <b>Marketing Mix:</b> Product-Price-Place & Promotion.		
<b>Module No. 3: Product and Pricing</b>		<b>12</b>
<b>Product:</b> Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. <b>Pricing:</b> Significance. Factors affecting price of a product. Pricing policies and strategies.		
<b>Module No. 4: Promotion and Distribution</b>		<b>12</b>
<b>Promotion:</b> Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. <b>Distribution Channels and Physical Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.		
<b>Module No. 5: Recent Developments in Marketing</b>		<b>08</b>
Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing-Network Marketing, any other recent developments in Marketing.		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Analyse the marketing environment of your locality and identify need, wants &amp; purchasing power of customers.</li> </ol>		

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

**Reference Materials:**

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

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com. 1.1</b> <b>Name of the Course: Digital Fluency for Business</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>1T+2P</b>	<b>28 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, ICT, Practical application, Discussion, Usage of Business Lab etc..		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> a. Understand the Computer concepts and Operations b. Design and Demonstrate the MS Office applications for Business activities		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Basic Computer Concepts and Operations</b>		<b>6</b>
Introduction, Computer in Daily activities, Computer Components, Windows – Basics, Windows Accessories, File creation, Modification, conversion.		
<b>Module No. 2: MS WORD</b>		<b>6</b>
Introduction , Editing a Document – Move and Copy text – Formatting text and paragraph – Finding and Replacing text and spelling checking – Using tabs, Tables, and other features, Enhancing document – using mail merge and other features. Preparing Business letters in MS Word		
<b>Module No. 3: MS EXCEL</b>		<b>6</b>
Introduction, Getting started with excel – Edition Cells and using commands and functions – Moving and Coping, Inserting and Deleting Rows and Columns – Getting help and formatting a worksheet – Printing the worksheet – Creating Tables and Charts – using Basic mathematical formulae in excel.		
<b>Module No. 4: MS PowerPoint</b>		<b>4</b>
Introduction, Menus, Home, Inserts, Design, animation, Slideshow, adding new slides, adding new text box, rearranging slides, Creation of Business presentations		
<b>Module No. 5: Internet Fundamentals and Application</b>		<b>6</b>
Introduction, Using the Internet, Creation of e-mail, Sending mail with attachments, Using Google form, Internet applications, E-Business activities, Internet Banking		
<b>Skill Development Activities</b> 1. Understanding Basic computer operation 2. Design and Demonstrate the application of MS Word, MS PowerPoint and Excel 3. Internet applications for Business, E-Business, 4. Creation of Internet Banking for their own SB a/c		
Note:-Students should maintain separate Lab record for practices		
Reference books : 1. Fundamentals of Computers, by Rajaraman V , Adabala N 2. Fundamentals of Computers by Manoj Wadhwa (Author) 3. Fundamentals of Computers by (V. Rajaraman) 4. Learning MS-Word and MS-Excel, by Rohit Khurana 5. Microsoft Word 2019 Step by Step Joan Lambert (Author) 6. MICROSOFT WORD FOR BEGINNERS 2021: LEARN WORD PROCESSING SKILLS by RICHARDSTEVE		
<b>Note: Latest edition of textbooks and reference Books may be used</b>		

**Continuous Internal Evaluation (CIE)**

<b>SL No.</b>	<b>Parameters for the Evaluation</b>	<b>Marks</b>
<b>1</b>	Practical	30 Marks
<b>2</b>	Record Book	20 Marks
	<b>Total of CIE (A+B)</b>	<b>50 Marks</b>
<b>3</b>	Semester End Examination (SEE)	<b>50 Marks</b>
	<b>Total of CIE and SEE (A + B + C)</b>	<b>100 Marks</b>

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

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

**Name of the Course:** Accounting for Everyone

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

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

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

1. Analyse various terms used in accounting;
2. Make accounting entries and prepare cash book and other accounts necessary while running a business;
3. Prepare accounting equation of various business transactions;
4. Analyse information from company's annual report;
5. Comprehend the management reports of the company.

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

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

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

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

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

**Skill Development Activities:**

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

**Text Books:**

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

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com. 1.5 (Open Elective Course) <b>Name of the Course:</b> Financial Literacy		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> 1. Describe the importance of financial literacy and list out the institutions providing financial services; 2. Prepare financial plan and budget and manage personal finances; 3. Open, avail, and manage/operate services offered by banks; 4. Open, avail, and manage/operate services offered by post offices; 5. Plan for life insurance and property insurance & select instrument for investment in shares		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>07</b>
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.		
<b>Module No. 2: Financial Planning and Budgeting</b>		<b>07</b>
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.		
<b>Module No. 3: Banking Services</b>		<b>10</b>
Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.		
<b>Module No. 4: Financial Services from Post Office</b>		<b>08</b>
Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).		
<b>Module 5: Protection and Investment Related Financial Services</b>		<b>10</b>
<b>Insurance Services:</b> Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of		

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

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

**Skill Development Activities:**

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

**Text Books:**

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

**Note: Latest edition of text books may be used.**

# EVENT MANAGEMENT

## COURSE OBJECTIVES

The students will be able to:

1. Define the key elements involved in event management and event marketing.
2. Apply the concept of marketing mix while designing the Event management activities of event of diverse nature.
3. Evaluate the procedure in getting certifications and other related government regulations to be complied with in an event management process.
4. List out the event management pre, during and post event activities on the basis of nature of event.
5. Identify the strategic market planning to plan, assess, analyse, implement, control and evaluate the activities of different events.
6. Elucidate the various career opportunities in event management in changing environment.

### Module 1 ~ Introduction to Events

10 Hrs

Definition of Events - Event management, Event Marketing, 5 c's of events, Event designing. Why Events? – Events as a marketing tool, The diverse marketing needs addressed by events, Brand Building, Focusing the Target market, Implementation of Marketing Plan, Marketing Research, Advantages offered by events.

Key elements of Events Event Infrastructure - Core Concept, Core People, Core Talent, Core structure. Target Audience, Clients, Event organizers, Venue, Media. Feasibility – Keys to success, The SWOT Analysis.

### Module 2 – Event Marketing

12 Hrs

Understanding the Event Market – Concept of market in Events, Segmentation and targeting of the market, positioning and the concept of event property Concept of Product in Events- Event Hierarchy, categories and variations of events and their characteristics (Conferences, Conventions, Trade Fairs, Expos, Product Launch, Entertainment shows, Sports Events). Concept of pricing in Events - Risk Rating, Setting Pricing Objectives in tune with Marketing and business strategies, Assessment of Internal systems and overheads, checklist of pricing of events Concept of Promotion in Events - Networking Components, Print media, radio, television, The Internet, Outdoor Media, Direct Marketing, Public Relations, Merchandising, In-Venue publicity, Sponsorships.

### Module 3 ~ Legal Compliance related to Events

4 Hrs

Licensing, Certifications and the other Governmental Regulations.

### Module 4 – Event Management

8 Hrs

Event Management - Activities in Event Management – Pre event Activities, During Event Activities, Post Event Activities. Planning, Organizing, Staffing,

Leading and Coordination, Controlling, Event Management Information System- Protocol, staging, operations and logistics, safety and security, crowd management

**Module 5 – Strategic Market Planning****8 Hrs**

Setting Objectives, Development of the strategic Market plan, Environment Assessment, Competitive Assessment, and Business Potential assessment, Problem Analysis, Opportunity and Resource Analysis.

Monitoring, Control and Evaluation of Events – Monitoring and control systems, Basic evaluation process, Measuring Performance, Correcting Deviations, and Critical Evaluation Points.

**Skill Development**

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

1. Participate as a volunteer in any event conducted by an Event Management Company and identify the various career opportunities in the industry today
2. Create groups and conduct small events in your own class.
3. Create and conduct an event within campus.
4. Draft your unique Event Plan for a famous event that takes place in India.

**Course Outcomes**

After completion of the course the students will be able to:

1. Describe the key elements involved in event management and event marketing.
2. Evaluate the application of marketing mix while designing the Event management activities of event of diverse nature.
3. Plan for the procedure in getting certifications and other related government regulations to be observed for a hypothetical event management process.
4. Identify the event management pre, during and post event activities on the basis of nature of event.
5. Formulate the strategic market planning to plan, assess, analyse, implement, control and evaluate the activities of different events
6. Illustrate the role of Event Manager in managing successful events in the wake of recent trends in event management industry.

## **GENDER AND LEADERSHIP**

### **COURSE OBJECTIVES**

The students will be able to:

1. Explain the leadership in the context of gender, race and cultural dynamics of in an organizational set up.
2. Relate the gender in leadership with gender theories, gender identity and related behavior in the historical and contemporary context.
3. Elucidate the challenges and new initiatives for empowering the discriminated genders for leadership.
4. Devise ways and means of navigating the challenges and limitations of gender identity in business, corporate and politics.
5. Identify the strategies to establish work life balance and obliterate gender differences.
6. Examine the strategies adopted by women to advance herself to leadership position.

### **Module 1 - Leadership, Gender & Stereotypes**

**8 Hrs**

Leadership principles and vision, defining the strengths and roles of a leader, outlining the concept of gender- Understanding the relationship of Gender and Leadership- Leadership Labyrinth – Gender, race and cultural dynamics in an organizational set up- Exploring leadership through the context of power, authority and advancement- The power dynamics of women and men at a work place; Gender Identity as a tool for evaluation of competence

### **Module 2 - An Outlook on Gender in Leadership**

**10 Hrs**

Psychological, biological and personality differences in men and women accounting to their position of leadership- Exploring gender theories, gender identity and related behaviour in the historical and contemporary context- Understanding the context of women and leadership in the historical background- in politics, business, media, literature, and cinema and in other setups- Analysis of policies and practices supporting gender equity. Interrogating the current status of women in leadership roles

### **Module 3 - Issues and New Initiatives**

**8 Hrs**

Challenges, barrier, constraints, and opportunities for women in leadership positions- Gendered inequities in organizations and the treatment of men and women in a work place. Understanding of gendered differences in job categories, gendered differences in compensation and gendered differences in professional opportunities- Insight into the creation of large public place for transsexual and transgender- Avenues and Initiative for transgender leadership. Reflecting on the leadership tools to empower the discriminated and enriching the gender.

#### **Module 4 - Surpassing the work / life dichotomies 08 Hrs**

Developing an understanding work/ life balance in Organization and in contemporary business issue. Definition of success and setting career goals- The moral and ethical dimension of leadership roles- Generational variance in leadership positions- Examining the causes, problems of work/life imbalance. Identifying strategies to establish a work/ life balance. Gender difference and work life balance issues. Organization's attitude to men and women at work- Steps taken in obliterating gender differences and creating a conducive work environment

**Module 5 - Personal philosophies and style in leadership 08 Hrs** Developing yourself and others for leadership roles- Understanding the various kind of leadership roles and styles - authoritarian, laissez-fair, transactional, transformational and democratic. Sharing professional and personal experiences- Strategies to advance women to leadership positions- Men and Women in Corporate leadership- status and prospects- Distorting gender based roles and improving leadership performances.

#### **Skill Development**

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

1. Prepare a comprehensive report on emerging trends in leadership.
2. Deliberate about projects, assignments, case study, response papers, and presentations - that explores strategies and leadership for change.
3. Conduct interactive exercises, conducting interviews, field trips, documentary films, writing research papers guest speakers, and debates.
4. Conduct any other activity with an aim to develop Articulation Skills of students.

#### **Course Outcomes**

After completion of the course the students will be able to:

- Describe the leadership in the context of gender, race and cultural dynamics of in an organizational set up.
- Relate the gender in leadership with gender theories, gender identity and related behavior in the historical and contemporary context.
- Illustrate the challenges and new initiatives for empowering the discriminated genders for leadership.
- Work for the ways and means of navigating the challenges and limitations of gender identity in business, corporate and politics
- Design the strategies to establish work life balance and obliterate gender differences.
- Develop the strategies adopted by women to advance herself to leadership position.

### **Book for Reference**

- Mary S. Hartman; Talking Leadership: Conversations with Powerful Women; New Jersey Rutgers University Press 1999.
- Virginia Valian; Why so slow? -The Advancement of Women Boston; MIT Press; 1997.
- Marie C; Wilson; Closing the Leadership Gap: Add Women, Change Everything London Penguin Books 2007.
- Peter Guy; Northouse Leadership: Theory and Practice; 7th; New YorkSAGE Publications, Inc 2015.

Alice Eagly and Wendy Wood; The origins of sex differences in human behavior: Evolved dispositions versus social roles; 1999.

## TRAVEL AGENCY AND TOUR OPERATIONS

### COURSE OBJECTIVES

The students will be able to:

- a. Illustrate the role and functions of travel agencies and tour operators.
- b. Compare and contrast non commission system and commission system of travel agents and its recent trends.
- c. Describe the terminologies connected with Travel and rules and regulations applicable to Travel Agencies and tour operators.
- d. Choose a minimum of two major tourism destinations for each country studied.
- e. Develop a tour itinerary plan taking all essential components of tour itinerary.
- f. Estimate cost of tour itinerary taking all the components of package tour.

### **Module 1- Role of Travel Agency and Tour Operation** 8 Hrs

Travel agent, meaning and its importance- Types of travel agencies, Classification of travel agency. Functions of travel agencies, setting up of travel agencies, IATA accreditation, Roles, functions and importance of – TAAI, TAFL, IATO, UFTAA, ASTA.- Objectives, roles & functions - Sources of income for a travel agency, Inbound/ Outbound Tour operator – meaning, types, Role of tour operators in growth of tourism industry. Package tours-meaning and types of package tours

### **Module 2 – Emerging Trends in Travel Agency** 6 Hrs

Current Changes in the commission system for travel agent, Generalist to Specialist, Travel agent to consultant level, Advantages in selling with non- commission system, its comparison with commission system, Selling Cycle.

### **Module 3 – Tour Itinerary Planning** 10 Hrs

Components of Itinerary, Flight Itinerary, Tours Itinerary, inbound Travel Management, Department of travel and market trends existing in travel, development of itineraries, steps after Itinerary is finalized, Guest handing and organizing special events.

### **Module 4 – Tour Costing** 10 Hrs

Costing of Tour itinerary, packaging of tour itinerary, sample itineraries, Tour Production, Steps of Tour development, Selecting tour components, Identifying the benefits of Tour, Tour documents, Tour pricing sales, Tour promotion, Tour packages and group travel, Group tours cost, case study.

### **Module 5 – Travel Essentials and Regulations** 8 Hrs

Travel Terminology, Codes – 2 Letter Codes, 3 Letter Codes, 4 Letter Codes, Reservation & Message Codes, Miscellaneous Terminology & Definitions, Concepts-meaning and scope-issues of Passports, Visa, foreign exchange, Health regulations for international travel, Special permits for restricted areas, Customs regulation, Emigration & immigration, Taxes paid by travelers, Travel insurance.

### Skill Development

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

- a. Visit various tourism boards in Bangalore and prepare a presentation.
- b. Prepare a tour itinerary considering all the essential component required
- c. Make a presentation on Incredible India.
- d. Visit various travel agencies/ tour operators to gain information on their operations and prepare a project report.
- e. Arrange for a guest lecture from a tour operator.

### Course Outcomes

After completion of the course the students will be able to:

- a. Illustrate the role and functions of travel agencies and tour operators.
- b. Compare and contrast non commission system and commission system of travel agents and its recent trends.
- c. Describe the terminologies connected with Travel and rules and regulations applicable to Travel Agencies and tour operators.
- d. Choose a minimum of two major tourism destinations for each country studied.
- e. Develop a tour itinerary plan taking all essential components of tour itinerary.
- f. Estimate cost of tour itinerary taking all the components of package tour.

### Book for Reference

- a. A.K Bhatia Tourism development, principles and practices; Noida ; Sterling Publishers Pvt., 2012
- b. Maneed Kumar; Tourism Today
- c. IATA; Travel and Tourism Management
- d. WTO Travel & Tourism management
- e. West Wind Aviation Academy Travel & Tourism management; Arizona, USA

## **B. Course Contents**

- 2.1 Advanced Financial Accounting**
- 2.2 Business Mathematics / Corporate Administration**
- 2.3 Law & Practice of Banking**
- 2.4 Health Wellness / Social & Emotional Learning**
- 2.5 Soft skills for Personality Development**
- 2.6 Environmental Studies**
- 2.7 OE~ Select any one**

**Financial Environment**

**Investing in Stock Markets**

**Human Capital Management**

**Stress Management**

**Rural Marketing**

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

**Course Code:** B.Com. 2.1

**Name of the Course:** Advanced Financial Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+2 Hrs	56 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to		
p) Understand & compute the amount of claims for loss of stock & loss of Profit.		
q) Learn various methods of accounting for hire purchase transactions.		
r) Deal with the inter-departmental transfers and their accounting treatment.		
s) Demonstrate various accounting treatments for dependent & independent branches.		
t) Prepare financial statements from incomplete records.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Insurance Claims for Loss of Stock &amp; Loss of Profit</b>		<b>10</b>
Introduction – Meaning of fire insurance – Treatment of salvage, cost of extinguishing of fire, Normal loss and abnormal loss – application of average clause – Preparation of statement of claim.		
<b>Module No. 2: Hire Purchase Accounting</b>		<b>10</b>
Introduction – Meaning, features – terms used – Accounting methods – Analytical table to calculate cash price, Interest and Installments – Preparation of journal and ledgers in the books of buyer under assets accrual method.		
<b>Module No. 3: Departmental Accounts</b>		<b>12</b>
Introduction – Meaning – Advantages and Disadvantages – Methods of departmental accounting. Basis of allocation of common expenditures among different departments – Types of departments – Inter departmental transfer; at cost price and at invoice price.		
<b>Module No. 4: Accounting for Branches</b>		<b>12</b>
Introduction – Difference between branch and departmental accounts – Types of branches; Dependent branches, Independent branches and foreign branches – Accounting methods – Preparation of journal and ledger accounts in the books of head office, under debtors system and final accounts system at cost price and at invoice price, problems on dependent branches only – Techniques for foreign currency transaction (Theory only)		
<b>Module No. 5: Conversion of Single Entry into Double Entry</b>		<b>12</b>
Introduction – Meaning – Limitations of single entry system – Differences between single entry system and double entry system – Problems on conversion of single entry system into double entry system.		
<b>Skill Developments Activities:</b>		
1. Identify the procedure & documentations involved in the insurance claims.		
2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.		
3. Identify the common expenditures of an organisation among various departments.		
4. Collect the procedure and documentations involved in the establishment of various branches.		
5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.		
6. Any other activities, which are relevant to the course.		

**Text Books:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 2.2 <b>Name of the Course:</b> Business Mathematics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+0+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> <li>a) Understand the number system and indices applications in solving basic business problems.</li> <li>b) Apply concept of commercial arithmetic concepts to solve business problems.</li> <li>c) Make use of theory of equation in solving the business problems in the present context.</li> <li>d) Understand and apply the concepts of Set Theory, Permutations &amp; Combinations and Matrices solving business problems.</li> <li>e) Apply measurement of solids in solving simple business problems.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1:      Number System and Indices</b>		<b>12</b>
Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.		
<b>Module No. 2:      Commercial Mathematics</b>		<b>12</b>
Introduction - Meaning of Simple and Compound interest and problems thereon,- Annuities, types & problems on present and future value of annuity; Ratios and Proportions- meaning and problems thereon-problems on speed, time and work.		
<b>Module No. 3:      Theory of Equation</b>		<b>10</b>
Introduction - Meaning-Problems on Linear equations and solving pure and adfected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).		
<b>Module No. 4:      Set Theory,      Permutations &amp; Combinations      and      Matrices</b>		<b>12</b>
Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.		
<b>Module No. 5:      Progressions</b>		<b>10</b>
Introduction, Meaning of Arithmetic Progression (A.P.), nth term of an Arithmetic progression Geometric Progression (G.P.), and sum of the number of terms in Arithmetic progression and Geometric progression. Harmonic Progression (H.P.) – Meaning only. Problems on AP and GP only		

**Skill Developments Activities:**

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

**Text Books:**

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

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 2.2 <b>Name of the Course:</b> Corporate Administration		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, ICT, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to u) Understand the framework of Companies Act of 2013 and different kind of companies. v) Identify the stages and documents involved in the formation of companies in India. w) Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration. x) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. y) Evaluate the role of liquidator in the process of winding up of the company.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Company</b>		<b>12</b>
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - - Kinds of Companies – One Person Company-Private Company-Public Company- Company limited by Guarantee-Company limited by Shares- Holding Company- Subsidiary Company-Government Company-Associate Company- Small Company- Foreign Company-Global Company-Body Corporate-Listed Company.		
<b>Module No. 2: Formation of Companies</b>		<b>12</b>
Introduction - <b>Promotion Stage:</b> Meaning of Promoter, Position of Promoter & Functions of Promoter, <b>Incorporation Stage:</b> Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, <b>Subscription Stage</b> – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, <b>Commencement Stage</b> – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types – Features – Legal Formalities– Administration.		
<b>Module No. 3: Company Administration</b>		<b>12</b>
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		
<b>Module No. 4: Corporate Meetings</b>		<b>10</b>
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.		
<b>Module No. 5: Winding Up</b>		<b>10</b>
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.		
<b>Skill Development Activities:</b> 1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and		

prepare the highlights of the same.

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

**Text Books:**

1. S.N Maheshwari, Elements of Corporate Law, HPH.
2. Balchandran, Business Law for Management, HPH
  - a. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
3. K. Venkataramana, Corporate Administration, SHBP.
4. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
5. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
6. S.C. Kuchal, Company Law and Secretarial Practice.
7. S.C. Sharm, Business Law, I.K. International Publishers

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 2.3 <b>Name of the Course:</b> Law and Practice of Banking		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, ICT, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> <li>a. Summarize the relationship between Banker &amp; customer and different types of functions of banker.</li> <li>b. Analyse the role, functions and duties of paying and collecting banker.</li> <li>c. Make use of the procedure involved in opening and operating different accounts.</li> <li>d. Examine the different types of negotiable instrument &amp; their relevance in the present context.</li> <li>e. Estimate possible developments in the banking sector in the upcoming days.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Banking</b>		<b>12</b>
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks’ Lending - changing role of commercial banks. RBI: History-Role & Functions.		
<b>Module No. 2: Paying and Collecting Banker</b>		<b>12</b>
<b>Paying banker:</b> Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; <b>Collecting Banker:</b> Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
<b>Module No. 3: Customers and Account Holders</b>		<b>10</b>
Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.		
<b>Module No. 4: Negotiable Instruments</b>		<b>12</b>
Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.		
<b>Module No. 5: Recent Developments in Banking</b>		<b>10</b>
Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking- Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- UPI, Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E-payments. Recent development in the banking sector.		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Refer RBI website and identify the different types of banks operating in India.</li> <li>2. Visit any Public sector bank &amp; discuss with the branch manager about the role and functions as a paying and collecting banker.</li> <li>3. Collect and fill the account opening forms as different types of customer.</li> <li>4. Demonstrate online banking services, Transact with the UPI payments</li> <li>5. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.</li> </ol>		

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

**Text Books:**

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

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com. 2.6 (Open Elective Course) <b>Name of the Course:</b> Financial Environment		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> <li>1. Understand the fundamentals of Indian Economy and its significance.</li> <li>2. Evaluate the impact of monetary policy on the stakeholders of the Economy.</li> <li>3. Assess the impact of fiscal policy on the stakeholders of the Economy. Examine the status of inflation, unemployment and labour market in India</li> <li>4. Inference the financial sector reforms in India.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Fundamentals of India Economy</b>		<b>10</b>
Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition- Monopoly- National Income Accounting-Business Cycle-Open Economy-Utility theory- GDP-GNP-impact- other Marco financial indicators.		
<b>Module No. 2: Monetary Policy</b>		<b>08</b>
Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates- design & issues of monetary policy-LAF - RBI Role, functions and its Governance		
<b>Module No. 3: Fiscal Policy</b>		<b>08</b>
Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.		
<b>Module No. 4: Inflation, Unemployment and Labour market</b>		<b>08</b>
Introduction - <b>Inflation:</b> Causes of rising & falling inflation-inflation and interest rates- social costs of inflation; <b>Unemployment</b> – natural rate of unemployment-frictional & wait unemployment. <b>Labour market</b> and its interaction with production system; Phillips curve- the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational		
<b>Module 5: Financial Sector Reforms:</b>		<b>08</b>
Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act-Narasimhan Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need- mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India-impact of Basel norms on Indian banks.		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>1. Collect last ten year GDP rate and examine the same.</li> <li>2. Collect last two years monetary policy rates of RBI and analyse the impact of the</li> </ol>		

same.

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

**Text Books:**

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

**Note: Latest edition of text books may be used.**

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

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

**Name of the Course:** Investing in Stock Markets

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

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

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

1. Explain the basics of investing in the stock market, the investment environment as well as risk & return;
2. Analyse Indian securities market;
3. Examine EIC framework and conduct fundamental analysis;
4. Perform technical analysis;
5. Invest in mutual funds market.

Syllabus:	Hours
<b>Module No. 1: Basics of Investing</b>	10

Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

<b>Module No. 2: Fundamental Analysis</b>	08
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Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

<b>Module No. 3: Technical Analysis</b>	08
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Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

<b>Module No. 4: Indian Stock Market</b>	08
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Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations

<b>Module 5: Investing in Mutual Funds</b>	08
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Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

**Skill Development Activities:**

1. Work on the spreadsheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate of risk and return of stocks using price history available on NSE website.
5. Prepare equity research report-use of spreadsheets in valuation of securities.

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

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

**Text Books:**

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

**Note: Latest edition of text books may be used.**

## Human Capital Management

### UNIT-I

#### **PRINCIPLES OF HUMAN RESOURCE MANAGEMENT**

Human Resource Management - Definition - Objectives - Functions - Scope - Importance - HRM in India - Evolution of HRM - Computer Application in Human Resource Management - Quality of a good Human Resource Managers - Human Resource Planning - Job Analysis, Job description and Job Specification.

### UNIT-II

**Recruitment and Selection** - Sources of Recruitment - Selection Process - Test Types - Interview Types - Career Planning - VS Man Power Planning and succession Planning - Career Planning - Process - Career Development - Placement and Induction.

### UNIT-III

**Training** - Methods of Training - Executive Development - Performance Appraisal - Methods of Performance Appraisal - Transfers - Promotion - Wage & Salary Administration - Wage Boards and Pay Commission - Wage Incentive - Fringe Benefits - Employees Welfare - Safety and Health Measures - Grievance Procedures - Redressal of Grievances.

### UNIT-IV

**Industrial Relations** - Meaning & Characteristics Industrial Relations - Parties to Industrial relations - Nature of Trade Unions - Problems of Trade Union - Measures to Strengthen Trade Union Movement in India - Causes for Industrial Disputes - Settlement of Industrial Disputes.

### UNIT-V

**Collective - Bargaining** - Features - Pre-requisite of Collective Bargaining - Agreement at different levels - Workers Participation in Management - Objectives for Successful Participation.

#### Reference Books

1. Human Resource Management - Dr. C.B. Gupta - Sultan and Sons.
2. Personnel & Human Resource Management - P. Subba Rao - Himalaya Publishing House.
3. Human Resource and Personnel Management - K. Aswathappa - Tata Mc Graw Hill Publishing Co. Ltd.
4. Personnel Management & Human Resources - C.S. Venkata Rathnam & B.K. Srivastava. TMPL.

5. Dynamics of Industrial Relations ~ Dr. C.B. Memoria, Dr. Satish Memoria &S.V. Gankar ~ Himalaya Publishing House.
6. Performance Appraisal, Theory and Practice ~ AIMA ~ Vikas management Series, New Delhi ~ 1986.
7. Human Resource Management: Pattanayak pH 1.2002

## **STRESS MANAGEMENT**

### **UNIT-I**

Setting to Stress- Stress: Meaning ~ Approaches to stress, Good Stress Vs Bad Stress, The individual and work.

### **UNIT-II**

Manifestations of Stress ~ Stages of Stress, Signs of Stress at work, Personal types and Stress.

### **UNIT-III**

General sources of Stress ~ Stress and Health ~ Physiological and psychological illness.

### **UNIT-IV**

Stress Management ~ Stress Diary, Becoming change skilled, Adopting a healthy life style, Right attitude, Thought Awareness, Imaginary (Auto-genic Therapy), Learning to relax, Correct breathing, Value and goal planning, Time Management, General advice ~ The individual's ten Commandments for effective Stress management.

### **UNIT-V**

Organization and Stress Management ~ Recognize the signs, Approaches to the problem, Providers Assistance.

### **Reference**

1. Ann Edworthy, Managing Stress, Open University Press, Buckingham, Phildephia.
2. K.Hari Gopal, Organizational Stress, University Press.
3. Dr.Rakesh Chopra Santosh Sharma, The stress Cyclone Suffer or Emerge out: The choice of yours, Institute of corporate Management, Excel Books.

## **RURAL MARKETING**

### **COURSE OBJECTIVES:**

The students will be able to:

1. Illustrate the role of Rural marketing manager in the backdrop of distinct characteristics of rural market and challenges of the rural marketing.
2. Use appropriate the segmentation, targeting and positioning of a hypothetical rural product/ service in alignment with the factors that influence rural consumers buying behaviour.
3. Design Pricing Strategy that suits characteristics of Rural Product and its phase in the product life cycle.
4. Relate the appropriateness of Communication Strategy with chosen Rural Distribution channel of rural product and Pricing strategy
5. Examine the opportunities of Agri Business in rural and its viability in the context of corporate form of FMCG, Financial services Fertilizers and handicraft and artisan sector.
6. Identify the recent trends in Rural marketing space in the wake of digital technology explosion

### **Module 1: Introduction to Rural Marketing**

**10 Hrs**

Nature and scope of rural marketing, rural vs. urban markets, concepts and classification of rural markets, rural marketing environment: rural population, occupation pattern, income generation, location of rural population, expenditure pattern, literacy level, land distribution, land use pattern, irrigation, development programs, infrastructure facilities, rural credit institutions, challenges in rural marketing.

### **Module 2: Rural Consumer behavior, Market Segmenting**

**10 Hrs**

Targeting and positioning Consumer buying behaviour in rural markets, factors affecting consumer behaviour, rural consumer buying process, diffusion of innovation, rise of rural consumerism Market Segmentation, Conditions for Effective Market Segmentation, Approaches for Segmenting the Rural Market: Based on Size of Village Population, Based on Location with Respect to Nearby Town, Based on Size of Farmland, rural target market and product positioning.

### **Module 3: Rural Product and Pricing Strategy**

**10 Hrs**

Rural product, rural product classification, New Product Development in rural markets, Product Life Cycle strategies in rural markets, product branding in rural markets, building brands in rural India, rural brand loyalty, packaging for rural markets, rural product pricing, objectives of pricing, rural pricing strategies.

### **Module 4: Rural Distribution and Communication Strategy**

**10 Hrs**

Accessing rural markets, channels of distribution: wholesaling and rural retail system, rural mobile traders, and prevalent rural distribution models: distribution models of FMCG companies, distribution model of durable companies, Emerging Distribution Models. Rural communication strategy, challenges in rural communication, communication process, determining communication objectives, designing the message, selecting the communication channels, deciding the promotion mix, creating promotion mix for rural audiences: advertisement, sales promotion, publicity.

#### **Module 5: Corporate sector in Agri-Business**

**10 Hrs**

Factors enhancing agri-business opportunities, rural marketing of FMCG's, rural marketing of durables and financial services, rural marketing of fertilizers and agrochemicals, rural marketing of agricultural inputs Rural marketing of handicraft and artisan sector

#### **Module 6: Recent Trends in Rural Marketing 10 Hrs**

Rural India goes mobile and online, internet reach in rural market, rural marketing case studies of new trends: Philips free power radio, rural banking thrust, ICICI rural ATMs, Kissan Credit Cards, insurance reach, project Rural e- Seva and e-Choupal of ITC.

#### **Skill Development:**

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

1. Analyse the marketing strategy of Coca Cola in rural market. Understand the distribution, pricing and advertising strategy in rural India.
2. Identify an automobile brand and analyse its rural marketing initiatives in India and also state the rural consumer behaviour towards automobile.
3. Identify various schemes provided by the Indian Government to enhance rural economy and explain a few of them and their implications.
4. Identify few advertisement of FMCG products sold in rural markets in India and analyse the promotion mix strategy.
5. Prepare a detailed report on rural consumer behaviour towards durable products in India.

#### **Course Outcomes:**

After completion of the course the students will be able to

1. Illustrate the role of Rural marketing manager in the backdrop of distinct characteristics of rural market and challenges of the rural marketing
2. Use appropriate the segmentation, targeting and positioning of a hypothetical rural product/ service in alignment with the factors that influence rural consumers buying behaviour.
3. Design Pricing Strategy that suits characteristics of Rural Product and its phase in the product life cycle.

4. Relate the appropriateness of Communication Strategy with chosen Rural Distribution channel of rural product and Pricing strategy
5. Examine the opportunities of Agri Business in rural and its viability in the context of corporate form of FMCG, Financial services Fertilizers and handicraft and artisan sector.
6. Identify the recent trends in Rural marketing space in the wake of digital technology explosion

**Books for Reference:**

1. T.P.Gopalaswamy, Rural Marketing, Vikas Publishing House, Third Edition, 2009.
2. Badi and Badi, Rural Marketing, Himalaya Publishing House, 2nd Edition, 2005.
3. Acharya and Agarwal, Agricultural Marketing in India, 6th Edition,
4. Oxford and Wheeler Publishers, 2019.

II. Skill Enhancement Courses	
Sl.No.	Name of the Courses
1.	Community Project Reports & Viva Voce
2.	Company Financial Statements Analysis and Reports
3.	Internship in Audit firms
4.	Industry Analysis and Reports
5.	E-Commerce
6.	Collective Bargaining & Negotiation Skills in Business
7.	Training & Development
8.	Stock Market Operations
9.	Communication & Documentation
10.	New Venture Planning and Development
11.	Personal Tax Planning and Tax Management
12.	Cyber Security
13.	Leadership & Team Development
14.	Event Management
15.	Basics of Spreadsheets modelling
16.	Advanced Spreadsheets modelling
17.	Advertisement & Personal Selling
18.	Managing Digital Platforms
19.	ERP Applications
	Others (if any)

III. Ability Enhancement Compulsory Courses		IV. Generic Elective Courses	
Sl.No.	Name of the Courses	Sl.No.	Name of the Courses
1.	Languages – 1: Kannada/Hindi/Urdu/ Sanskrit/Others	1.	Personal Financial Planning
2.	Languages – 2: English/Others	2.	Accounting for Everyone
3.	Environmental Science	3.	Financial Literacy
4.	Indian Constitution	4.	Financial Environment
5.	Business Communication	5.	Public Policy
6.	Foreign Languages	6.	People Management
7.	Life Skills	7.	Rural Development
8.	Managerial Skills	8.	Basics of Management
	Others (if any)	9.	Investment in Stock Markets
		10.	Good Governance
		11.	Sustainable Development Goals
		12.	Risk Management
		13.	Digital Marketing
		14.	Creativity and Innovation
		15.	Public Administration and Business
			Others (if any)