

ಮಂಗಳೂರು
MANGALORE



ವಿಶ್ವವಿದ್ಯಾನಿಲಯ
UNIVERSITY

ಕ್ರಮಾಂಕ/ No. : MU/ACC/CR.12/2022-23/A8

ಕುಲಸಚಿವರ ಕಛೇರಿ
ಮಂಗಳಗಂಗೋತ್ರಿ - 574 199
Office of the Registrar
Mangalagangothri - 574 199

ದಿನಾಂಕ/Date: 13/10/2022

NOTIFICATION

**Sub: Syllabus of Accounting & Finance as a Vocational Course for
B.Com. Degree Programme implemented as per NEP 2020-reg.**

Ref: Decision of the Academic Council meeting dated: 06.09.2022.

Pursuant to the above, the syllabus of Accounting & Finance as a Vocational Course for B.Com Degree Programme under NEP 2020 which was approved by the Academic Council at its meeting held on dated 06.09.2022 is hereby notified for implementation with effect from the academic year 2022-23.

Copy of the Syllabus should be downloaded from the Mangalore University website. www.mangaloreuniversity.ac.in


REGISTRAR.

To:

- 1) The Principals of all the colleges affiliated to Mangalore University.
- 2) The Registrar (Evaluation), Mangalore University.
- 3) Prof. Y. Muniraju, Chairman, UG BOS in Commerce, Dept. of Commerce, Mangalore University
- 4) The Assistant Registrar/The Superintendent, Academic Section, O/o the Registrar, Mangalore University.
- 5) The Director, DUIMS, Mangalore University – with a request to publish in the Website.
- 6) Guard File

B.Com(ACCOUNTING AND FINANCE) (Basic/Hons)(Vocational)

Programme Objectives:

1. To enhance employability skills of the Commerce Students
2. To motivate the learners for higher education besides enabling them prepare for competitive and professional examinations.
3. To inculcate entrepreneurial skills and motivate students to start entrepreneurship.
4. To provide inter-disciplinary knowledge through non-major elective courses and develop research culture among students.
5. To provide practical exposure by providing opportunities for internship.
6. To develop professional skills among students and build a strong foundation in Accounts, Finance and Ethics which will benefit themselves as well as the society.

Programme Outcome:

1. Students will get the knowledge, skills and attitudes at the end of the B.com degree course.
2. Students will be able to do their higher education and can make research in the field of finance and accounting
3. Students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem-solving skills needed in day-to-day business activities.
4. Students will prove themselves in different professional exams like C.A., CS, CPA, CMA, UPSC as well as other courses.
5. Students will gain thorough, systematic and subject skills within various disciplines of finance, accounting, auditing and taxation, management, communication, computer and also get the practical skills to work as Investment Analyst, Investment Banker, Money Manager, Personal Finance Consultant, Risk Analyst, Securities Analysts, Senior Accountant, Financial Analyst, Accounts Assistant, Finance Manager etc.

Program Structure
Proposed Scheme of Teaching & Evaluation for B.Com (Accounting and Finance) (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 and Computerised Accounting - I	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	Fundamentals of Financial Management - I	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
7	B.com.1.5	Yoga	SEC-VB	0+0+2	-	25	25	1
8	B.com.1.6	Health and Wellness	SEC-VB	0+0+2	-	25	25	1
9	B.Com.1.7	Accounting for Everyone/Financial Literacy/Managerial Economics	OEC	3+0+0	60	40	100	3
Sub-Total(A)							700	25

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
10	Lang.2.1	Language-I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language-II	AECC	3+1+0	60	40	100	3
12	B.Com.2.1	Financial and Computerised Accounting - II	DSC	3+0+2	60	40	100	4
13	B.Com.2.2	Business Mathematics OR Corporate Administration	DSC	3+0+2	60	40	100	4
14	B.Com.2.3	Fundamentals of Financial Management - II	DSC	4+0+0	60	40	100	4
15	B.Com.2.4	Sports	SEC-VB	0+0+2	-	25	25	1
16	B.Com.2.5	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
17	B.Com.2.6	Environmental Studies	AECC	2+0+0	30	20	50	2
18	B.Com.2.7	Financial Environment/Investing in Stock Markets/ Public Finance	OEC	3+0+0	60	40	100	3
Sub-Total(B)							700	25

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

Semester III								
Sl. No.	CourseCode	TitleoftheCourse	Categoryof Courses	Teaching Hoursper Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language-II	AECC	3+1+0	60	40	100	3
21	B.Com.3.1	Advanced Financial Accounting - I	DSC	3+0+2	60	40	100	4
22	B.Com.3.2	Funds Management	DSC	3+0+2	60	40	100	4
23	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
24	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	30	20	50	2
25	B.Com.3.5	Sports	SEC-VB	0+0+2	-	25	25	1
26	B.Com.3.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
27	B.Com.3.7	Advertising Skills/Entrepreneurial Skills/ Modern Bank Management	OEC	3+0+0	60	40	100	3
Sub-Total(C)							700	25

SemesterIV								
Sl. No.	CourseCode	TitleoftheCourse	Categoryof Courses	Teaching Hoursper Week (L+T+P)	SEE	CIE	Total Marks	Credits
28	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language-II	AECC	3+1+0	60	40	100	3
40	B.Com.4.1	Advanced Financial Accounting - II	DSC	3+0+2	60	40	100	4
31	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
32	B.Com.4.3	Management of Financial Services	DSC	4+0+0	60	40	100	4
33	B.Com.4.4	Constitution of India	AECC	2+0+0	30	20	50	2
34	B.Com.4.5	Sports	SEC-VB	0+0+2	-	25	25	1
35	B.Com.3.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
36	B.Com.4.7	Business Ethics / Corporate Governance/ InternationalTrade	OEC	3+0+0	60	40	100	3
Sub-Total(D)							700	25

EXIT OPTION WITH DIPLOMA-Ability to solve broadly defined problems.

SemesterV								
Sl. No.	CourseCode	TitleoftheCourse	Categoryof Courses	Teaching Hoursper Week (L+T+P)	SEE	CIE	Total Marks	Credits
37	B.Com.5.1	FinancialManagement	DSC	3+0+2	60	40	100	4
38	B.Com.5.2	IncomeTaxLaw and Practice-I	DSC	3+0+2	60	40	100	4
39	B.Com.5.3	AuditingandAssurance	DSC	4+0+0	60	40	100	4
40	B.Com.5.4 Elective	One Course from the Selected ElectiveGroup	DSE-1	3+1+0	60	40	100	3
41	B.Com.5.5 Elective	GST-Law&Practice	Vocational-1	2+0+2	60	40	100	3
42	B.Com.5.6 Elective	Internship	Internship-1	0+0+4	-	50	50	2
43	B.Com.5.7	Sports	SEC-VB	0+0+2	-	25	25	1
44	B.Com.5.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
45	B.Com.5.9	Cyber Security/Ethics& Self Awareness	SEC-VB	1+0+2	30	20	50	2
Sub–Total(E)							650	24

SemesterVI								
Sl. No.	Course Code	Title of the Course	Categoryof Courses	Teaching Hoursper Week (L+T+P)	SEE	CIE	Total Marks	Credits
46	B.Com.6.1	ManagementAccounting	DSC	3+0+2	60	40	100	4
47	B.Com.6.2	IncomeTaxLaw andPractice-II	DSC	3+0+2	60	40	100	4
48	B.Com.6.3	FinancialDerivatives	DSC	3+0+2	60	40	100	4
49	B.Com.6.4 Elective	OnecoursesfromtheSelected ElectiveGroup	DSE- 2	3+1+0	60	40	100	3
50	B.Com.6.5	Basics of Spread Sheet ModellingORReporton Study of Startups and InnovativeBusinessIdeas	Vocational-2	2+0+2	60	40	100	3
51	B.Com.6.6 Elective	Internship	Internship-2	0+0+4	-	50	50	2
52	B.Com.6.7	Sports	SEC-VB	0+0+2	-	25	25	1
53	B.Com.6.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
54	B.Com.6.9	Professional Communication	SEC-SB	2+0+0	30	20	50	2
Sub–Total(F)							650	24
GrandTotal-Degree							4000	148

EXITOPTIONWITH BACHELOR DEGREE-Abilitytosolvecomplexproblemsthat are ill-structured requiring multi-disciplinary skills to solve them.

SemesterVII								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
55	B.Com.7.1	International Business	DSC	4+1+0	60	40	100	4
56	B.Com.7.2	Advanced Business Statistics	DSC	4+1+0	60	40	100	4
57	B.Com.7.3	Advanced Financial Management	DSC	4+1+0	60	40	100	4
58	B.Com.7.4	One Course from the Selected Elective Group	DSE-5	3+1+0	60	40	100	3
59	B.Com.7.5	ERP Applications	Vocational-3	2+0+2	60	40	100	3
60	B.Com.7.6	Research Methodology	-	2+0+2	60	40	100	3
Sub-Total(G)							600	21

SemesterVIII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
61	B.Com.8.1	Financial Reporting-IND.AS	DSC	3+1+0	60	40	100	3
62	B.Com.8.2	Strategic Financial Management	DSC	3+1+0	60	40	100	3
63	B.Com.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC	3+1+0	60	40	100	3
64	B.Com.8.4	One Course from the Selected Elective Group	DSE-5	3+1+0	60	40	100	3
65	B.Com.8.5	Managing Digital Platforms	Vocational-4	2+0+2	60	40	100	3
67	B.Com.8.6	Research Projects/Internship with Viva – voce	-	0+0+12	120	80	200	6
		OR						
		Two Courses from the Selected Elective Group 8.5(A)&8.5(B)	DSE-6	3+1+0	60*	40*	100*	3*
			DSE-7	3+1+0	60*	40*	100*	3*
Sub-Total(H)							700/700*	21/21*
Grand Total-Honors							5300/5300*	190

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

Sub Total(H) and Grand Totals Honors vary accordingly.

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

Notes:

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

Acronyms Expanded

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

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

ELECTIVE GROUPS AND COURSES:

Discipline Specific Electives-V Semester						
Sl. No	Accounting	Finance	Banking & Insurance	Marketing	Human Resources	IT
1	Ind. AS and IFRS	Financial Markets & Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics

Discipline Specific Electives-VI Semester						
1	e-Business & Accounting	Investment Management	Banking Innovations & Technology	Customer Relationship Marketing	Cultural Diversity at Workplace	HR Analytics
2	Accounting for Services Sector	Global Financial System & Practices	Principles & Practice of Insurance	Digital Marketing	New Age Leadership Skills	Marketing Analytics
3	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior & Marketing Research	Labour Laws & Practice	ICT Application in Business

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

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

NOTE: Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.

B.com-QuestionPaperPattern

End Semester Exams Bachelor of Commerce- B.Com

Course Code:

Name of the Course:

Duration: 2Hour

Total Marks: 60

SECTION-A

I. Answeranyfiveofthefollowingquestions.

QuestionsareaskedonRemembering

(5x2=10)

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

SECTION-B

II. Answeranyfourofthefollowingquestions.

QuestionsareaskedonUnderstanding&Applying

(4x5=20)

- 9.**
- 10.**
- 11.**
- 12.**
- 13.**
- 14.**

SECTION-C

III. Answer any two of the following questions.

Questions are asked on analyzing & evaluating

(2x15=30)

15.

16.

17.

18.

Note: Break up of 40 marks for Continuous Internal Evaluation (CIE) is as follows:

- **20 marks for 2 internal exams per course per semester.**
- **10 marks for Seminar/Presentation/Activity/Project/Fieldwork/Assignment.**
- **10 marks for Case study/Excel/Tally/Internship**

**IstSemesterB.Com
(Accounting and
Finance)**

- CourseContents**
- 1.1 Financial and Computerized Accounting - I**
 - 1.2 Management Principles & Applications**
 - 1.3 Fundamentals of Financial Management - I**
 - 1.4 DigitalFluency**
 - 1.5 Yoga**
 - 1.6 HealthandWellness**
 - 1.7 Accounting for Everyone/Financial Literacy/Managerial Economics**

Name of the Program: Bachelor of Commerce (B.Com.) (Accounting and Finance) Course Code: B.Com.1.1 Name of the Course: Financial and Computerized Accounting - I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field Work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a) Understand the framework of Accounting and as well as Accounting Concepts. b) Make accounting entries and prepare cash book and other accounts necessary for running a business; c) Identify the main causes for difference between the bank statement balance and the Cash book balance. d) Prepare Trial Balance and Final Accounts of Proprietary Concern. e) Construct Final Accounts through application of Tally Software.		
Syllabus:		Hours
Module No. 1: Introduction to Financial Accounting		10
Introduction-Meaning and Definition-Objectives-Functions-Limitations of Accounting-Accounting Cycle-Accounting Principles- Accounting Concepts and Accounting Conventions (Meaning Only). Accounting Standards-Meaning- Indian Accounting Standards.(AS-02, AS-10, AS-16, AS-26)		
Module No.2: Recording of Transactions		10
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 (Indian and American System) Double Entry System, journalizing transactions; Preparation of Ledger and Trial Balance, Subsidiary Books and its preparation, Cash Book including bank transactions. (Simple Problems)		
Module No.3: Bank Reconciliation Statement		10
Bank Reconciliation Statement: Meaning and Need-Preparation of Bank Reconciliation Statement-Reason for Difference between Cash Book and Pass Book balance.		
Module No.4: Final Accounts of Proprietary Concerns		10
Preparation of Statement of Profit and Loss and Balance Sheet of a Proprietary Concern with special adjustments like depreciation, outstanding and prepaid expenses, outstanding income and income received in advance, provision for doubtful debts, drawing and interest on capital.		
Module No.5: Computerized Accounting		08
Meaning and types of Accounting software-Tally-Features-Creating a new company, Basic currency information, Other information, Company features and inventory features. Configuring tally-General configuration, Numerical symbols, Accounts/Inventory information-Master configuration-Voucher Entry configuration. Working in Tally; Groups, Ledgers, writing voucher, different types of voucher, voucher entry, problem on voucher entry-Generating basic reports in tally-Trial Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts and Balance Sheet		

Skill Developments Activities:

1. List out the Accounting Concepts and Conventions.
2. Preparation of Bank Reconciliation Statement with imaginary figures.
3. Collect the Financial Statement of a Proprietary Concern and Record it.
4. Prepare a Financial Statement of a Imaginary Company using Tally Software
5. Any other Activities, which are relevant to the Course.

Books for Reference:

1. Jain and Narang, Advanced Accountancy.
2. R.L Guptha and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons.
3. S.N .Maheshwari, Advanced Accountancy.
4. Asok K. Nadhan, Tally ERP 9 Training Guide, BPB Publications; 4th Edition, 2018.
5. Yogesh Patel, Free Accounting with free Software, Skylark Publications (UK); 1st Edition, 2011.
6. Advanced Accounting – B.S Raman

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce(B.Com.)		
Course Code : B.Com.1.2		
Name of the Course: Management Principles and Applications		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours
4Credits	4Hrs	48Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar& field work etc.,		
CourseOutcomes:Onsuccessfulcompletionofthecourse,theStudents willbeableto		
<ul style="list-style-type: none"> a) Understand and identifythe different theories oforganizations, which are relevant in the present context. b) Design and demonstrate the strategicplanfor the attainment oforganizational goals. c) Differentiatethedifferenttypesofauthorityandchosethebestoneinthepresent context. d) Compareandchosethedifferenttypesofmotivationfactorsandleadershipstyles. e) Choosethebestcontrollingtechniquesforbetterproductivityofanorganisation. 		
Syllabus:		Hours
ModuleNo.1:Introduction to Management		10
Introduction-MeaningandimportanceofManagement-ManagerialFunctions-EssenceofMangership-EvolutionoftheManagementthoughts:Classicalorganizationaltheories-Neo-Classicaltheories-Modernorganizationaltheories.		
ModuleNo.2:Planning		10
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-CommitteeandGroupdecisionmaking Process.		
ModuleNo.3:Organizing		10
Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegationofauthority;FormalandInformalStructure-PrinciplesofOrganizing;Network OrganisationStructure.		
ModuleNo.4: Staffing and Leading		10
Introduction- Staffing: Concept of Staffing-Staffing Process; Motivation: Concept- Importance-extrinsicandintrinsicmotivation-MajorMotivationtheories:Maslow’sNeed-HierarchyTheory-Hertzberg’s Two-factor Theory-Vroom’s Expectation Theory; Leadership: Concept-Importance-MajortheriesofLeadership(Likert’sscaletheory,BlakeandMouten’sManagerial Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Communication: Concept-purpose-process-Oral and written communication-Formal and informalcommunicationnetworks-Barrierstocommunication-Overcomingbarriersto communication.		
ModuleNo.5: Controlling and Coordination		8
Control: Concept-Process-Limitations-PrinciplesofEffectiveControl-MajorTechniquesof control–RatioAnalysis,ROI,BudgetaryControl,EVA,PERT/CPM,Emergingissuesin Management; Coordination: Meaning-Nature-Importance-PrinciplesofCoordination.		

Skill Development Activities:

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business organization and collect the information on types of planning adopted by them.
3. Visit any business organization and collect different types of authority followed and also draw the organizational structure.
4. Analyze 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, 10th Edition.
2. Stephen P. Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
4. B.P. Singh and A.K. Singh (2002), Essentials of Management, Excel Books
5. P.C. Tripathi & P.N. Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.

Note: Latest edition of textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com.) (Accounting and Finance) Course Code: B.Com.1.3 Name of the Course: Fundamentals of Financial Management - I		
Course Credits	No. of Hours per Week	Total No .of Teaching Hours
4Credits	4Hrs	48Hrs
Pedagogy: Classroom Lectures, Group Discussion, Case Studies, Seminar, Class Room Exercise, Assignments, Mini Projects etc.		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a) Describe the objectives of Financial Management b) Understand the concept of Time Value of Money and adapt it in assessing investment decisions c) Apply the concept of Risk and Return in Investments d) Know the significance of sound Financial Plan e) Understand the concept of Capital Structure 		
Syllabus:		Hours
Module No.1: Nature and Scope of Financial Management		08
Introduction: Meaning and Definition of Financial Management, Importance of Financial Management, Scope of Financial Management, Objectives of Financial Management, Organisation of Finance Function, Role of Chief Financial Officer in the light of growing needs of a modern organization.		
Module No.2: Time Value of Money		10
Introduction: Concept of Time Value of Money, Significance, Techniques – Compounding and Discounting, Annuities- Present and Future Values, Period of doubling, Practical Application of Compounding and Present Value Techniques - Case Studies		
Module No.3: Risk and Return		10
Introduction: Meaning and Calculation of Return - Return on Investment (ROI), Expected Rate of Return (Probability) Meaning and Calculation of Risk – Standard Deviation and Co-efficient of Variation, Sensitivity Analysis and Range, Risk – Return Trade Off – Beta Factor, Alpha Factor.		
Module No.4: Financial Planning		08
Introduction: Meaning and Objectives of Financial Plan, Considerations in formulating Financial Plan, Steps in Financial Planning, Limitations of Financial Planning Meaning and Concept of Capitalisation, Fair, Over and Under Capitalisation, Comparison of Under and Over Capitalisation, Watered Stock or Capital, Over-Trading and Under – Trading.		
Module No.5: Capital Structure		12
Introduction: Concept of Capital Structure, Forms/Patterns of Capital Structure, Debt and Equity – Features, Merits and Demerits, Computation of Debt Equity Ratio, Zero Debt Capital Structure, Trading on Equity. Optimum Capital Structure - Computation Theories of Capital Structure - Net Income Approach, Net Operating Income Approach, The Traditional Approach, Modigliani and Miller Approach		

Skill Development Activities:

- Identify the Organisation of Financial Function of any company of your choice
- Prepare a chart of Maturity values of different principal amounts at different interest rates.
- Calculate Beta/Alpha of BSE 30 Stocks using Excel
- Analyse the ROI of selected Companies
- Identify the pattern of Capital Structure of selected Companies

References:

1. I M Pandey, Financial Management, Vikas Publication.
2. Shashi Gupta, R.K Sharma, Financial Management, Kalyani Publishers
3. S N Maheshwari, Financial Management, Sulthan Chand
4. Khan and Jain, Financial Management, TMH
5. Prasanna Chandra, Financial Management, TMH
6. Dr. V Rajeshkumar and Nagaraju V, Financial Management, MH India
7. Dr. Aswathanarayana T, Vikas Publishing House
8. G. Sudarshan Reddy, Financial Management, Himalaya Publishing House
9. K. Venkataramana, Financial Management, SHBP

Note: Latest addition of the text books can be used

Name of the Program: Bachelor of Commerce(B.Com) CourseCode: B.Com.1.7(OpenElectiveCourse) NameoftheCourse: AccountingforEveryone		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours
3Credits	3Hrs	40Hrs
Pedagogy: Classroomslecture,Casestudies,Groupdiscussion,Seminar&fieldworketc.,		
CourseOutcomes:Onsuccessfulcompletionofthecourse,theStudents willbeableto <ol style="list-style-type: none"> a) Analyzevarioustermsusedinaccounting; b) Makeaccountingentriesandpreparecashbookandotheraccountsnecessarywhile running a business; c) Prepareaccountingequationofvariousbusinesstransactions; d) Analyzeinformationfromcompany'sannualreport; e) Comprehendthemanagementreportsofthecompany. 		
Syllabus:		Hours
ModuleNo.1: Introduction to Accounting		08
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.Debt, Credit, Accounting Year, Financial Year.		
ModuleNo.2:Transactions and Recording of Transactions		08
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
Module No.3:Preparation of Financial Statements		08
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements.(Simpleproblems)		
Module No.4:CompanyAccounts		08
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company BalanceSheetandStatementofProfitandLoss.ContentAnalysisbasedonannualreport including textualanalysis.		
Module5:ManagementReports		08
ReportsonManagementReviewandGovernance;ReportofBoardofDirectors- Managementdiscussionanalysis-AnnualReportonCSR–Businessresponsibilityreport–Corporate governance report – Secretarial audit report.		
SkillDevelopmentActivities:		
<ol style="list-style-type: none"> 1. DownloadannualreportsofbusinessOrganisationsfromthewebsitesandgothrough 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. Prepareaccountingequationbycollectingnecessarydatafrommediumsizedfirm. 3. Preparefinancialstatementscollectingnecessarydatafromsmallbusinessfirms. 4. Collectthemanagementreportsofanylargescaleorganizationandanalyzethesame. 5. Anyotheractivities,whicharerelevanttothecourse. 		

TextBooks:

1. Hatfield,L.(2019).AccountingBasics.AmazonDigitalServicesLLC.
2. Horngren,C.T.,Sundem,G.L.,Elliott,J.A.,&Philbrick,D.(2013).Introductionto Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008).Book Keeping & Accountancy. New Delhi:Laxmi PublicationsPvt. Ltd.
4. Sehgal,D.(2014).FinancialAccounting.NewDelhi:VikasPublishingHousePvt.Ltd.
5. Tulsian,P. C. (2007). Financial Accounting. New Delhi: TataMcGraw Hill Publishing Co. Ltd.
6. Mukharji,A.,&Hanif,M.(2015).FinancialAccounting.NewDelhi:TataMcGrawHill 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.andJain,P.K.ManagementAccounting.McGrawHillEducation.
9. Arora,M.N.ManagementAccounting,VikasPublishingHouse,NewDelhi

Note:Latesteditionof textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com.1.7 (Open Elective Course) Name of the Course: Financial Literacy		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 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. 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		
Syllabus:		Hours
Module No.1: Introduction		08
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.		
Module No.2: Financial Planning and Budgeting		08
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.		
Module No.3: Banking Services		08
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 Payments system; Banking complaints and Ombudsman.		
Module No.4: Financial Services from Post Office		08
Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya 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), Moneygram International Money Transfer, Indian Postal Order (IPO).		
Module 5: Protection and Investment Related Financial Services		08
Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies		

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

Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sense 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 months 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 textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com.1.7 (Open Elective Course) Name of the Course: Managerial Economics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to 1. Describe the importance of managerial economics in decision making process. 2. Learners would be able to apply the concepts and principles in their day to day life. 3. Analyze how economic agents make decisions and choices using theoretical knowledge & practical approach.		
Syllabus:		Hours
Module No.1: Nature and scope of business economics		08
Nature of Business Economics: Meaning, definitions, nature, scope and significance of business economics. Economic laws and principles: Meaning and nature of economic laws. Economics and business environment: Economic and Non-economic factors determining business. Business objectives: Economic, Non-Economic, Human, Social and National objectives of business.		
Module No.2: Demand Analysis		08
Law of diminishing marginal utility: Meaning, Assumptions, Illustration, Exceptions and Uses law of demand: Meaning, Demand Function, why does the demand curve slope downwards? Exceptions to the Law of demand, determinants of demand, increase and decrease in demand. Price elasticity: Meaning, types of price elasticity and methods of measurement of price elasticity. Factors of determining elasticity demand. Income elasticity, cross elasticity and promotional elasticity.		
Module No.3: Supply, Cost and Revenue analysis		08
Supply: Meaning, Law of supply, exceptions to the law of supply and determinants of supply. Elasticity of supply: Meaning and types of elasticity of supply. Cost concepts: Opportunity cost, total cost, variable cost, fixed cost and marginal cost. Cost-output relationships in the short run and long run. Concepts of revenue: Total revenue, average revenue and marginal revenue. Revenue curves under perfect and imperfect competition.		
Module No.4: Production and market analysis		08
Production analysis: Law of variable proportion and law of returns to scale. Perfect competition: Meaning and features. Monopoly: Meaning, features and price-output determination. Price discrimination: types, price-output determination under discriminating monopoly. Monopolistic competition: Meaning, features and price-output determination under monopolistic competition. Oligopoly: Meaning, features and types. Kinked demand curve.		
Module No.5: Business Cycles Analysis		08
Business Cycles Analysis: Business Cycles Nature and Phases of a Business Cycle, Game Theory, Information Super Highways, Small-world Model, Theories of Business Cycle- Psychological, Profit, Monetary, Innovation, Cobweb, Samuelson and Hicks Theories.		

Skill Development Activities:

1. Prepare personal and family budget for one/six/twelve months on imaginary figures.
2. Study the supply and demand theory of a product as your choice.
3. Any other activities, which are relevant to the course.

References:

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultan Chand & Sons, New Delhi.
2. Ahuja H.L. – Business Economics, Sultan Chand & Sons, New Delhi.
3. Mehta P.L., Managerial Economics, Sultan Chand & Sons, New Delhi.
4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
6. Peters H. Craig and W. Cris Lewis – Managerial Economics, Pearson Education, Singapore.
7. Salvatore Dominic – Managerial Economics, McGraw Hill, New York.

Note: Latest edition of textbooks may be used.

IIndSemesterB.Com
B.CourseContents

Financial and Computerized Accounting - II

**Business Mathematics/Corporate
Administration**

Fundamentals of Financial Management - II

Sports

NCC/NSS/R&R(S&G)/Cultural

EnvironmentalStudies

FinancialEnvironment/InvestinginStock

Markets/Public Finance

Name of the Program: Bachelor of Commerce (B.Com.) (Accounting and Finance) Course Code: B.Com.2.1 Name of the Course: Financial and Computerized Accounting - II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	48Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & fieldwork etc.,		
Course Out comes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand the procedure of rectifying the errors committed and to set right the accounting records. b) Understand and compute the amount of claims for loss of stock and loss of profit. c) Preparation of Final Accounts of Professionals. d) Know the features of accounting treatment of Joint Ventures. e) Construct Final Accounts of Professionals through application of Tally Software. 		
Syllabus:		Hours
ModuleNo.1: Rectification of Errors		10
Types of Errors – Rectification of Errors – Before preparing the Trial Balance – After preparing the Trial Balance – Suspense Account – After preparing the Final Account		
ModuleNo.2: Fire Insurance Claims		08
Introduction-Meaning of Fire-Computation of Claim for loss of Stock-Computations of claim for loss of profit –Average clause.		
ModuleNo.3: Accounting for Professionals		10
Meaning – Need for Accounting by professionals – Various Books of Accounts maintained by professionals – Preparation of Final Accounts of Professionals.		
ModuleNo.4: Joint Venture Accounts		10
Meaning and Characteristics of Joint Venture – Problems on Joint Venture; Recording Joint Venture Transactions in a separate set of Books with a joint Bank Account.		
ModuleNo.5: Accounting with Inventory		10
Creation of Company with Inventory and Stock-Creation of Groups-Stock Categories-Stock Items-Go downs-Units of measure-Inventory vouchers-Pure inventory vouchers-Creating Purchase Order and Sales Order-Invoicing-Display of Inventory Reports and Statements. Accounting and Inventory voucher Entry with GST. Preparation of Final Accounts of Professionals.		
Skill Developments Activities:		
<ol style="list-style-type: none"> 1) Preparation of Imaginary Financial Statement of Professionals. 2) Identify the procedure and documentations involved in the Insurance Claims. 3) Preparation of Joint Venture A/c and Co-Venturer's Personal Account with imaginary figures. 4) Prepare a Financial Statement of Professionals using Tally Software 5) Any other Activities, which are relevant to the Course. 		
Books for Reference:		
1. Jain and Narang, Advanced Accountancy.		

2. R.L Guptha and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons.
3. S.N .Maheshwari, Advanced Accountancy.
4. Rajesh Chheda, Learn Tally.ERP 9 with GST and E-way bill, Ane Books;3rd Edition, 2018.
5. Parag Joshi, Tally.ERP 9 with GST with solved problems, Dnyansankool Prakashan; First Edition, 2017.
6. Advanced Accounting – B.S Raman

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce(B.Com.)		
CourseCode: B.Com.2.2		
NameoftheCourse: BusinessMathematics		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours
4Credits	4Hrs	48Hrs
Pedagogy: Classroomslecture,Casestudies,Tutorialclasses,Groupdiscussion,Seminar& fieldwork etc.,		
CourseOutcomes:Onsuccessfulcompletionofthecourse,theStudentswillbeableto		
a) Understandthenumbersystemandindicesapplicationsinsolvingbasicbusiness problems.		
b) Applyconceptofcommercialarithmeticconceptstosolvebusinessproblems.		
c) Makeuseoftheoryofequationinsolvingthebusinessproblemsinthecontext.		
d) Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems.		
e) Applymeasurementofsolidsinsolvingsimplebusinessproblems.		
Syllabus:		Hours
ModuleNo.1:Number SystemandIndices		10
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-HCFandLCM,problemsthereon;Indices-Introduction,Lawsfindices, applicationoflawsforsimplification,simpleproblems.		
ModuleNo.2:Commercial Mathematics		10
Introduction-MeaningofSimpleandCompoundinterestandproblemsthereon,-Annuities, types&problemsonpresentandfuturevalueofannuity;RatiosandProportions-meaningandproblemsthereon-problemsonspeed,timeandwork.		
ModuleNo.3:TheoryofEquation		10
Introduction-Meaning-ProblemsonLinearequationsandsolvingpureandadfect quadratic equations(factorandSridharacharyamethodonly),problemsonSimultaneous equations(Eliminationmethodonly).		
ModuleNo.4:SetTheory,Permutations&CombinationsandMatrices		10
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.		
ModuleNo.5:MeasurementofSolids		08
Introduction-MeaningandproblemsonAreaandperimeter/circumferenceofTriangle, Square,Rectangle,Circle,ConeandCylinder.		

Skill Developments Activities:

1. Show the number of ways in which your telephone number can be arranged to 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 principle 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. 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 textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.2.2		
Name of the Course: Corporate Administration		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours
4Credits	4Hrs	48Hrs
Pedagogy: Classroomslecture,Casestudies,Groupdiscussion,Seminar&fieldworketc.,		
CourseOutcomes:Onsuccessfulcompletionofthecourse,theStudents willbeableto		
<ul style="list-style-type: none"> a) UnderstandtheframeworkofCompaniesActof2013anddifferentkindofcompanies. b) IdentifythestagesanddocumentsinvolvedintheformationofcompaniesinIndia. c) Analyzetherole,responsibilitiesandfunctionsofKeymanagementPersonnelin Corporate Administration. d) Examinetheprocedureinvolvedinthecorporatemeetingandtheroleofcompanysecretary in the meeting. e) Evaluatetheroleofliquidatorintheprocessofwindingupofthecompany. 		
Syllabus:		Hours
ModuleNo.1:IntroductiontoCompany		10
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-GovernmentCompany-AssociateCompany-SmallCompany-ForeignCompany-Global Company-Body Corporate-ListedCompany.		
ModuleNo.2:FormationofCompanies		10
Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage - Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage - Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business;FormationofGlobalCompanies:Meaning-Types-Features-LegalFormalities-Administration.		
ModuleNo.3:CompanyAdministration		10
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. CompanySecretary-Meaning,Types,Qualification,Appointment,Position,Rights,Duties, Liabilities&Removalordismissal.		
ModuleNo.4:CorporateMeetings		10
Introduction - Corporate meetings: types - Importance - Distinction; Resolutions: Types - Distinction;Requisitesofavalidmeeting-Notice-Quorum-Proxies-Voting-Registration ofresolutions;Roleofacompanysecretaryinconveningthemeetings.		
ModuleNo.5:WindingUp		08
Introduction-Meaning-ModesofWindingup-ConsequenceofWindingup-Official Liquidator-Role&ResponsibilitiesofLiquidator-DefunctCompany-InsolvencyCode.		
SkillDevelopmentActivities:		
1.CollecttheCompaniesAct2013fromtheMinistryofCorporateAffairswebsiteand		

prepare the highlight 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
3. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
4. K.Venkataramana, Corporate Administration, SHBP.
5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
7. S.C. Kuchal, Company Law and Secretarial Practice.
8. S.C. Sharm, Business Law, I.K. International Publishers

Note: Latest edition of textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
(Accounting and Finance)
Course Code: B.Com. 2.3
Name of the Course: Fundamentals of Financial
Management - II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs

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

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

- a) Articulate the concept of leverages
- b) Estimate the working capital requirement of the firm
- c) Understand the significance of cost of capital
- d) Learn the concept of capital budgeting
- e) Know the determinants of dividend policy

Syllabus:	Hours
Module No.1: Capital Structure Management	08
Introduction: Preparation of Income Statement, Meaning and Types of Leverages, Operating, Financial and Combined Leverages – Meaning, significance and computation. EBIT-EPS Analysis.	
Module No.2: Working Capital Management	10
Introduction: Concepts of Working Capital, Factors Determining the Working Capital Requirements, Concept of Operating Cycle – Gross and Net, Methods of Estimation of Working Capital Requirement – Components of Working Capital Method, Percentage of Sales Method and Operating Cycle Method.	
Module No.3: Cost of Capital	10
Introduction: Meaning, Concept and Definition, Significance, Classification of Cost, Computation of Cost of Capital – Cost of Equity Shares, Cost of Retained Earnings, Cost of Preference Shares and Cost of Debt. Weighted Average Cost of Capital.	
Module No.4: Capital Budgeting	12
Introduction: Meaning and nature of Capital Budgeting, Need and Importance of Capital Budgeting, Capital Budgeting Process, Kinds of Capital Budgeting Decision, Techniques of Capital Budgeting: Traditional Techniques – Pay -Back Period Method, Accounting Rate of Return. Modern Techniques – Net Present Value, Internal Rate of Return, Profitability Index and Discounted Pay Back Period. Capital Rationing. Limitations of Capital Budgeting.	
Module No.5: Dividend Decision	08
Introduction: Meaning, Determinants of Dividend Policy, Forms of Dividend- Cash Dividend and Stock Dividend, SEBI Guidelines, Benefits and Limitations. Dividend Decisions and Valuation of Firms – The Theory of Relevance – Walter’s Approach and Gordon’s Approach, The Bird-in-the-Hand Argument. The Theory of Irrelevance – Modigliani and Miller Approach.	
Skill Development Activities:	
<ul style="list-style-type: none"> • Analyse the EBIT and EPS of 10 listed companies • Make a comparative study on the working capital management of any two sectors • Analyse the cost of capital of any 10 companies • Study the impact of dividend distribution on the stock prices • Analyse the impact of stock dividends on stock prices 	

References:

1. I M Pandey, Financial Management, Vikas Publication.
2. Shashi Gupta, R.K Sharma, Financial Management, Kalyani Publishers
3. S N Maheshwari, Financial Management, Sulthan Chand
4. Khan and Jain, Financial Management, TMH
5. Prasanna Chandra, Financial Management, TMH
6. Dr. V Rajeshkumar and Nagaraju V, Financial Management, MH India
7. Dr. Aswhathanarayana T, Vikas Publishing House
8. G. Sudarshan Reddy, Financial Management, Himalaya Publishing House
9. K. Venkataramana, Financial Management, SHBP

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com.2.7 (Open Elective Course) Name of the Course: Financial Environment		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	2 Hrs	24 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> 1. Understand the fundamentals of Indian Economy and its significance. 2. Evaluate the impact of monetary policy on the stakeholders of the Economy. 3. Assess the impact of fiscal policy on the stakeholders of the Economy. 4. Examine the status of inflation, unemployment and labour market in India 5. Inference the financial sector reforms in India. 		
Syllabus:		Hours
Module No.1: Fundamentals of India Economy		05
Introduction-Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Marco financial indicators.		
Module No.2: Monetary Policy		05
Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo-Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance		
Module No.3: Fiscal Policy		05
Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.		
Module No.4: Inflation, Unemployment and Labour market		05
Introduction - Inflation: Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; Unemployment - natural rate of unemployment-frictional & wait unemployment. Labour market and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational		
Module 5: Financial Sector Reforms:		04
Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act-Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.		
Skill Development Activities:		
<ol style="list-style-type: none"> 1. Collect last ten year GDP rate and examine the same. 2. Collect last two years monetary policy rates of RBI and analyse the impact of the same. 		

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

Text Books:

1. VK Puri and SK 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. Ministry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

Note: Latest edition of textbooks may be used.

Name of the Program: Bachelor of Commerce(B.Com) CourseCode:B.Com.2.7(OpenElectiveCourse) Name of the Course :Investing in Stock Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3Credits	3Hrs	40Hrs
Pedagogy: Classroomslecture,Casestudies,Groupdiscussion,Seminar&fieldworketc.,		
CourseOutcomes:Onsuccessfulcompletionofthecourse,theStudents willbeableto <ol style="list-style-type: none"> 1. Explain the basics of investing in the stock market, the investment environment as well as risk & return. 2. AnalyzeIndiansecuritiesmarket; 3. ExamineEICframeworkandconductfundamentalanalysis; 4. Performtechnicalanalysis; 5. Investinmutual fundsmarket. 		
Syllabus:		Hours
ModuleNo.1:Basics of Investing		08
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, IndexFunds.IndianSecurityMarkets-PrimaryMarket,SecondaryMarketandDerivative Market.ResponsibleInvestment.		
ModuleNo.2:Fundamental Analysis		08
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: BothAnnualandQuarterly,Incomestatementanalysis,positionstatementanalysisincluding keyfinancialratios,Cashflowstatementanalysis,Industrymarket ratios:PE,PEG,Priceover sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		
ModuleNo.3:TechnicalAnalysis		08
Tradingrules(creditbalancetheory,confidenceindex,filterrules,marketbreath,advancesvs declinesandcharting(useofhistoricprices,simplemovingaverageandMACD)basicand advancedinteractivecharts.Do's&Don'tsofinvestinginmarkets.		
ModuleNo.4:IndianStockMarket		08
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security MarketIndices:Nifty,SensexandSectoralindices,Sourcesoffinancialinformation.Tradingin securities:Demattrading,typesoforders,usingbrokerageandanalystrecommendations		
Module5:InvestinginMutualFunds		08
Concept and background on Mutual Funds: Advantages, Disadvantages of investing inMutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index fundsandmoneymarketfunds.Factorsaffectingchoiceofmutualfunds.CRISILmutual fundrankingand itsusage, calculationand useof NetAssetValue.		
SkillDevelopmentActivities:		
<ol style="list-style-type: none"> 1. Workonthespreadsheetfordoingbasiccalculationsinfinance. 2. Learnerswillalsopractice technicalanalysis withthe helpofrelevantsoftware. 3. PracticeuseofTechnicalchartsinpredictingpricemovementsthroughlinechart,bar chart, candle and stick chart, etc., moving averages, exponential moving average. 4. CalculateofriskandreturnofstocksusingpricehistoryavailableonNSEwebsite. 5. Prepareequityresearchreport-useofspreadsheetsinvaluationofsecurities,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 textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com.2.7 (Open Elective Course) Name of the Course: PUBLIC FINANCE		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
a) Identify the basis of Money and sources of Public Finance		
b) Identify the stages of business cycles and take appropriated decisions.		
Syllabus:		Hours
Module No.1: Money		08
Meaning, definitions, functions & classification - money and near money. Demand and supply of money: determinants; High – powered money and the money multiplier.		
Module No.2: Value of money and its application		08
Value of Money: meaning and theories - The quantity Theory of money – Fisher’s Theory and the Cambridge Equations, Friedman’s restatement of the quantity theory- Measurement of Value of money: Index Numbers – meaning, types and uses. Inflation: meaning, types, causes, effects and remedies -stagflation.		
Module No.3: Business Cycles		08
Meaning features, phases-causes: Hawtrey’s theory, Hick’s theory and Schumpeter’s Theory – Measures to control business cycles.		
Module No.4: Public Finance		08
Meaning, Difference between public Finance and Private Finance ; Components of public finance principle of maximum social advantage. Public Revenue – Meaning, Sources, Cannon of taxation. Public Expenditure – Meaning and Classification (Heads of Public Expenditure) Public Debt – Meaning Sources types of Public debt and methods of redemption.		
Module 5: Fiscal Policy and Deficit Finance		08
Public Budget- Meaning, Objectives, Components and types Fiscal Policy – Meaning, Objectives and Components Role of Fiscal policy in developing economy – Deficit finance.		
Skill Development Activities:		
<ol style="list-style-type: none"> 1. Acquire basics of money market operations & functioning of the money market through intermediaries. 2. Acquire knowledge about the functioning of the economic system & about economic fluctuations. 3. Gain hand on experience of working of the banking system & the monetary policy. 4. Understand the importance of Inter-National Finance 5. Any other activities, which are relevant to the course. 		
Books for reference:		
1. F.S. Mishkin and S.G. Eakins, Financial Markets and Institutions, Pearson		

Education, 6th edition, 2009.

2. F.J.Fabozzi, F.Modigliani, F.J.Jones, M.G.Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 3rd edition, 2009.

3. L.M.Bhole and J.Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5th edition, 2011.

4. M.Y.Khan, Indian Financial System, Tata McGraw Hill, 7th edition, 2011.

5. N.Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan, 2006.

6. Musgrave Public Finance theory and Practice, Tata McGraw Hill, 5th Edition, 2011.

7. Taylor, 'Public Finance'.

Note: Latest edition of textbooks may be used.