



## **SILICON CITY COLLEGE, AUTONOMOUS**

Re-Accredited by NAAC with 'A' Grade

Affiliated to Bengaluru North University

**Academic Year 2024-25**

**Based on**

**State Education Policy – 2024**

**For**

**Three Year Under - Graduate Program (SEMESTER SCHEME)**

**PROGRAM: BACHELOR OF COMMERCE (REGULARS)**

## **I INTRODUCTION**

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

### **PROGRAM OUTCOMES:-**

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

After the successful completion of the three year B.Com Programme, the graduate will be able to:

**P01:** Enhances skills to analyse and solve business and accounting related problems.

**P02:** Provides practical knowledge for the productivity of business, accounting principles, tools and techniques to solve specific problems.

**P03:** To enhance leadership qualities in individual as well as group dynamics.

**P04:** To improve communication skills and effectively impart on various issues with commerce community.

**P05:** Enables identification and development of hidden talents, new ideas for better understanding of self and society and make students contributors to society and nation building to make them socially responsible citizens

## **PROGRAMME SPECIFIC OUTCOMES:-**

**PSO1:** Apply business skills in functional areas of commerce for organizational effectiveness.

**PSO2:** Appraise national and global economic, social and environmental issues related to business.

**PSO3:** Perform accounting, taxation, auditing and finance related roles in multinational organizations.

**PSO4:** Demonstrate Progressive learning of various tax issues and tax forms related to individuals and business and setting up their own business start up.

**PSO5:** To manifest the students in professional exams like CA, UPSC, SSC, Banking Exams, M.Com, MBA, MFA etc.

### **I. DURATION OF THE PROGRAMME**

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

### **II. MEDIUM OF INSTRUCTION**

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

### **III. ATTENDANCE**

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

### **IV. TEACHING AND EVALUATION**

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

## **V. RECORD MAINTENANCE AND SUBMISSION**

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

## **I. GUIDELINES FOR CONTINUOUS INTERNAL EVALUATION(CIE) AND SEMESTER END EXAMINATION (SEE)**

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

<b>Sl no.</b>	<b>Parameters for the evaluation</b>	<b>Marks</b>
	<b>Continuous internal evaluation(CIE)</b>	
<b>A</b>	Continuous & comprehensive evaluation(CCE)	10marks
<b>B</b>	Internal assessment tests(IAT)	10marks
	<b>Total of CIE (A+B)</b>	<b>20marks</b>
<b>C</b>	<b>Semester end examination (SEE)</b>	<b>80marks</b>
	<b>Total of CIE and SEE (A+B+C)</b>	<b>100marks</b>

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

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

**Internal Assessment Tests (IAT):** The IAT will carry a maximum of 10% weightage (10 marks) of total marks of a course, under this component. Three tests is conducted in the semester, and best of two is considered and proportionately scaled down to 10marks.

#### **PATTERN OF SEMESTER END EXAMINATION QUESTION PAPER**

<b>SECTION-A</b> 1.a,b,c,d,e,f,g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02 = 10 Marks)
<b>SECTION-B:</b> 2,3,4,5.6	(Application questions) Answer any THREE out of five questions	(03 X 06 = 18 Marks)
<b>SECTION-C:</b> 7,8,9.10,11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 14 = 42 Marks)
<b>SECTION-D</b> 12	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01 X 10 = 10 Marks)
<b>TOTAL</b>		<b>80 Marks</b>

#### **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 1Credit

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

**DEPARTMENT OF COMMERCE****B.COM DEGREE (Regulars)****SEP - 2024 (CBCS -SEMESTER SCHEME) – 2024-25****COURSE MATRIX - FIRST SEMESTER**

<b>Semester-I</b>								
<b>Sl. No.</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Category of Courses</b>	<b>Teaching Hrs per Week (L+T+P)</b>	<b>SEE</b>	<b>CIE</b>	<b>Total Marks</b>	<b>Credit</b>
1	C24KN101 / C24HN101	Language-I (Kannada)/(Hindi)	CC-1	3+1+0	80	2	100	3
2	C24GE101	Language-II (English)	CC-2	3+1+0	80	2	100	3
3	C24DC101	Financial Accounting	DSC-1	4+0+0	80	20	100	4
4	C24DC102	Management Dynamics and Applications	DSC-2	4+0+0	80	20	100	4
5	C24DC103	Corporate Administration	DSC-3	4+0+0	80	20	100	4
6	C24DC104	Business Decisions & Market Structures	DSC-4	4+0+0	80	20	100	4
7	CC1.1	Constitutional & Moral Values	CC-3	2+0+0				2
<b>Sub-Total(A)</b>								<b>24</b>
Physical Education–Yoga/ Health & Wellness/NCC/NSS/R&R(EC&CC)								

**DEPARTMENT OF COMMERCE**

**B.COM DEGREE (Regulars)**

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

**COURSE MATRIX-SECOND SEMESTER**

<b>Semester-II</b>								
<b>Sl. No.</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Category of Courses</b>	<b>Teaching Hrs per Week (L+T+P)</b>	<b>SEE</b>	<b>CI E</b>	<b>Total Marks</b>	<b>Credit</b>
1	C24KN201 / C24HN201	Language-I (Kannada)/ (Hindi)	CC-4	3+1+0	80	2	10	3
2	C24GE201	Language-II (English)	CC-5	3+1+0	80	2	10	3
3	C24DC201	Advanced Financial Accounting	DSC-5	4+0+0	80	20	100	4
4	C24DC202	Human Resource Management	DSC-6	4+0+0	80	20	100	4
5	C24DC203	Indian Financial System	DSC-7	4+0+0	80	20	100	4
6	C24DC204	BUMASTICS-I	DSC-8	4+0+0	80	20	100	4
7	CC2.1	Constitutional & Moral Values	CC-6	2+0+0				2
<b>Sub-Total(A)</b>								<b>24</b>
Physical Education–Yoga/ Health & Wellness/NCC/NSS/R&R(EC&CC)								

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

Course Code: C24DC101

### Name of the Course: FINANCIAL ACCOUNTING

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

#### Course Description:

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

#### Course Objectives:

The main objective of the course is to:

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

#### Course Outcomes:

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

CO1: Prepare the final accounts of a Sole Trading Concern

CO2: Ascertain the P&L of each department in a Departmental Organisation

CO3: Ascertain the profit or loss from each branch in a Branch Businesses

CO4: Prepare the final accounts of NPOs

CO5: Gain the knowledge about the preparation of final accounts of partnership firm

#### Pedagogy:

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

#### Syllabus

#### Module: 1 - THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING 12Hrs

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

#### Module: 2 - DEPARTMENTAL ACCOUNTS

10 Hrs

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

#### Module: 3 - BRANCH ACCOUNTS

10 Hrs

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

#### Module: 4 - ACCOUNTING FOR NOT-FOR-PROFIT ORGANISATIONS

14 Hrs



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

**Module: 5 – FINAL ACCOUNTS OF PARTNERSHIP FIRM**

**14 Hrs**

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

**Skill Development Activities:**

Write a neat diagram of accounting cycle

List any 10 Indian Accounting Standards

State the steps involved in Fire Insurance Claim

Collection & recording of financial data of Departmental store

1. Collection of transactions relating to any branch and preparation of branch account
2. Preparation of Departmental Profit & Loss Account and Balance Sheet with Imaginary Figures.
3. Any other activities, which are relevant to the course

**BOOKS FOR REFERENCE:**

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

**Mapping of CO’s V/S PO’s:-**

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CO1</b>	3	3	2	3	3	3
<b>CO2</b>	3	3	2	2	3	3
<b>CO3</b>	3	3	2	2	3	3
<b>CO4</b>	2	3	2	2	3	3
<b>CO5</b>	2	2	1	2	2	2

**Correlation levels: 0- No correlation; 1-Slight (Low); 2-Moderate (Medium) ; 3- Substantial (High)**

## BLUE PRINT FOR FINANCIAL ACCOUNTING

Sl No	CHAPTERS	Total number of questions				
		A(2m)	B(6m)	C(14m)	D(08m)	Total
1	THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING	2	1	1	1	5
2	FIRE INSURANCE CLAIMS	1	1	1	1	4
3	DEPARTMENTAL ACCOUNTS	1	1	1	0	3
4	BRANCH ACCOUNTS	1	1	1	0	3
5	<b>FINAL ACCOUNTS OF PARTNERSHIP FIRM</b>	2	1	1	1	5

## PATTERN OF INTERNAL TEST QUESTION PAPER

<b>SECTION-A</b> 1,2 and 3	(Conceptual questions) Answer any Two out of THREE sub questions	(02 X 02 = 04 Marks)
<b>SECTION -B:</b> 4,5and 6	(Application questions) Answer any TWO questions from the following	(02 X 04 = 08 Marks)
<b>SECTION-C:</b> 7 & 8	(Analysis and understanding questions) Answer any ONE question from the following	(01 X 08= 08 Marks)
<b>Total Marks</b>		<b>20 marks</b>

## PATTERN OF SEMESTER END EXAMINATION QUESTION PAPER

<b>SECTION-A</b> 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02 =10 Marks)
<b>SECTION-B</b> 2,3,4,5.6	(Application questions) Answer any THREE out of five questions	(03 X 06 = 18 Marks)
<b>SECTION-C</b> 7,8,9.10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 14 = 42 Marks)
<b>SECTION-D</b> 12 , 13	Question completely based on the skillDevelopment part (lab activities) Answer any ONE out of two questions	(01 X 10 = 10 Marks)
<b>TOTAL</b>		<b>80 Marks</b>

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

**Course Code: C24DC102**

**Name of the Course: MANAGEMENT DYNAMICS & APPLICATIONS**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	<b>60Hrs</b>
<b><u>Course Description:</u></b>		
Management Dynamics and Applications is a field of management studies, which involves the study of various management concepts and their applicability and enabling students to understand the basic concepts of management such as planning, organizing, directing and controlling and their effect		
<b><u>Course Objectives:</u></b>		
<ol style="list-style-type: none"><li>1. To provide knowledge about basic concepts of management</li><li>2. To impart knowledge about various theories of the Management</li><li>3. To impart knowledge and awareness about the applicability of the management concepts</li><li>4. To provide knowledge about the factors that influences various management</li></ol>		
<b><u>Course Outcomes:</u></b>		
<b>On successful completion of the course, the student will be able to:</b>		
<b>CO1:</b> Understand concepts of business management, principles, and function of management		
<b>CO2:</b> Explain the process of planning and decision making		
<b>CO3:</b> Create organization structures based on authority, task, and responsibilities		
<b>CO4:</b> Analyse the skills, roles and responsibilities of a manager		
<b>CO5:</b> Realize the social and ethical responsibilities of business		
<b><u>Pedagogy:</u></b>		
Lectures, Videos, Case studies, Role play, Group discussions, fieldworks		
<b>Syllabus</b>		
<b>Module:1–INTRODUCTION TO MANAGEMENT</b>		<b>10Hrs</b>
Management: Introduction, Meaning & Definition – Evolution of Management Thoughts: Scientific Management & Modern Management – Nature and Characteristics of Management – Scope and Functional Areas of Management – Management as a Science, Art & Profession – Management and Administration – Management Principles		
<b>Module:2–PLANNING, DECISION MAKING, ORGANIZATION &amp; STAFFING</b>		<b>12Hrs</b>
<b>Planning:</b> Meaning and Definition, Features & Importance – Steps in planning Process – Types of Planning – Types of Plans (Meaning) – Advantages and Dis-advantages of Planning - MBO & MBE (Meaning)		
<b>Decision making:</b> Meaning, Characteristics & Process–Types of Decisions		
<b>Organization:</b> Nature, Need and Importance – Organization Structure – Types of Organization Structure–Formal and Informal Organizations		
<b>Staffing:</b> Introduction, Meaning & Definition – Functions of Staffing – Staffing Process.		

**Module:3 –Directing, Communication and Motivation****12 Hrs**

Directing: Meaning and Nature–Principles of Direction

Communication: Meaning, Definition, Purpose & Process – Barriers to Communication – Steps to Overcome Communication Barriers – Types of Communication.

Motivation Theories: Meaning of Motivation, Theories of Motivation: Maslow’s Need Hierarchy Theory, Herzberg’s Two Factor Theory, Mc. Gregor’s X and Y theory

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

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

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

Co-ordination– Meaning– Importance and Principles of Co-ordination.

**Module: 5 –BUSINESS ETHICS and Sustainability****12 Hrs**

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

[Sustainable Development and Government, Indian Management for Sustainability-Need, Objectives, ESG Goals, Advantages and Dis-advantages.](#)

**Skill Development Activities:**

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

**BOOKS FOR REFERENCE:**

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

**Mapping of CO's v/s PO's:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
CO2	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
CO3	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>
CO4	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
CO5	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>

**Correlation levels: 0-No correlation    1-Slight (Low)    2-Moderate (Medium)    3-Substantial(High)**

**BLUE PRINT FOR MANAGEMENT DYNAMICS & APPLICATIONS (I Sem B Com)**

SI No	CHAPTERS	Total number of questions				
		A(2m)	B(6m)	C(14m)	D(10m)	Total
1	<b>INTRODUCTION TO MANAGEMENT</b>	2	1	1	0	4
2	<b>PLANNING,DECISIONMAKING,ORGANIZATION</b>	1	1	1	0	3
3	<b>STAFFING, DIRECTING, COMMUNICATION AND MOTIVATION</b>	2	1	1	1	5
4	<b>LEADERSHIP,CONTROLLINGANDCOORDINATION</b>	1	1	1	1	4
5	<b>BUSINESS SOCIAL RESPONSIBILITY, MANAGERIAL ETHICS AND SUSTAINABILITY</b>	1	1	1	0	3

**PATTERN OF INTERNAL TEST QUESTION PAPER**

<b>SECTION-A</b> 1,2 and 3	(Conceptual questions) Answer any Two out of THREE sub questions	(02 X 02 =04 Marks)
<b>SECTION -B:</b> 4,5and 6	(Application questions) Answer any TWO questions from the following	(02X04 = 08 Marks)
<b>SECTION-C:</b> 7 & 8	(Analysis and understanding questions) Answer any ONE question from the following	(01 X 08=08 Marks)
<b>Total Marks</b>		<b>20 marks</b>

**PATTERN OF Semester End Examination QUESTION PAPER**

<b>SECTION-A</b> 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02 =10 Marks)
<b>SECTION -B:</b> 2,3,4,5.6	(Application questions) Answer any THREE out of five questions	(03 X 06 =18 Marks)
<b>SECTION-C:</b> 7,8,9.10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 14 =42 Marks)
<b>SECTION-D</b> 12,13	Question completely based on the skillDevelopment part (lab activities) Answer any ONE out of two questions	(01 X 10 =10 Marks)
<b>TOTAL</b>		<b>80 Marks</b>

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

**Course Code: C24DC103**

**Name of the Course: CORPORATE ADMINISTRATION**

<b>Course</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
<b>Credits</b> 4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & fieldwork		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, enable the students to get familiarized with the existing Corporate Law and Governance		
<b><u>Syllabus:</u></b>		
<b>Module:1- INTRODUCTION TO COMPANY</b>		<b>12 hrs</b>
Company – Introduction, Meaning, Definition, Features; Companies Act 1956 as repealed by Companies Act of 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:2 - FORMATION OF COMPANY</b>		<b>14 hrs</b>
Introduction to Formation of Company 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; Issue, allotment & Forfeiture of shares; Book Building Process, Commencement Stage–Document to be filed; e filing; Registrar of Companies ;Certificate of Commencement of Business.		
<b>Module:3 –CORPORATE GOVERNANCE</b>		<b>14 hrs</b>
Key Managerial Personnel – Managing Director, Whole time Directors, Chief Financial Officer, Resident Director, Independent Director; Auditors–Appointment, Powers Duties & Responsibilities; Audit Committee & CSR Committee; Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal. Internal Audit for Governance nature, scope, function, planning process, investigation of fraud, internal audit reports; Statutory Audit for Governance An introduction to e-governance and XBRL.		
<b>Module:4- CORPORATE MEETINGS</b>		<b>10 hrs</b>
Introduction, Importance, types, Resolutions, Minutes of meeting; Requisites of a valid meeting – Notice, Quorum, Proxies, Voting; Registration of resolutions; Role of a company secretary in convening the meetings. Meeting through Video conferencing and virtual meetings.		
<b>Module:5 -WINDING-UP OF COMPANIES</b>		<b>10 hrs</b>
Winding-up-Introduction & Meaning, Modes of Winding- up; Consequence of Winding-up; Official Liquidator Role & Responsibilities of Liquidator; Defunct Company; Insolvency Code Administration of NCLT, CLAT & Special Courts		

**Skill Development Activities:**

1. Drafting of Memorandum of Association , Drafting Articles of Association.
2. Drafting Notice of Company Meetings –Annual , Special, Extra ordinary and Board meetings.
3. Drafting Resolutions of various meetings–different types.
4. Chart showing different types of Companies.
5. Collecting & recording the practice of corporate governance in India

**BOOKS FOR REFERENCE:**

1. Maheshwari, S.N., Elements of Corporate Law, Himalaya Publishing House.
2. Balchandran, Business Law for Management, Himalaya Publishing House.
3. Bhaskar, B.G., MaheshKumar K.R., Corporate Administration, VBH.
- 4.Reddy P.N., and Appanaiah, H. J. Essentials of Company Law and Secretarial Practice, Himalaya Publishing House.
5. Shukla, M..C., & Gulshan, Principles of Company Law.
6. Venkataramana, K. Corporate Administration, SHBP.
7. .Kapoor, N.D., Company Law and Secretarial Practice,Sultan Chand..
8. Bansal, C.L., Business and Corporate Law.
9. Bhandari ,M..C., Guide to Company Law Procedures, Wadhwa Publication.
10. .Kuchal, S.C., Company Law and Secretarial Practice.
11. Sharma-Business, S.C., Law- I.K. International Publishers.

**Course Outcomes:- After the course, the student will be able to :-**

CO1- To understand the introduction about the company and its types as per companies Act, 2013

CO2- To know the procedure involved in the formation of a company.

CO3- To understand the roles and responsibilities of key people and its governance.

CO4-To know the various aspects of conducting corporate meetings and internal audit of governance.

CO5-To understand the procedure of winding of company through corporate laws.

**Mapping of CO v/s PO:**

	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	3	3	3	3
CO-2	3	3	2	3	3
CO-3	3	3	2	3	3
CO-4	3	3	2	3	3
CO-5	3	3	2	3	3

Co-relation levels: 0- No correlation ; 1-Slight (Low); 2-Moderate(Medium) ; 3- Substantial (High)

**Blue print for Corporate Administration (1<sup>st</sup> sem B Com)**

Sl no	CHAPTERS	Total number of questions				
		A(2m)	B(6m)	C(14m)	D(10m)	Total
1	INTRODUCTION TO COMPANY	1	1	1	1	4
2	FORMATION OF COMPANY	2	1	1	1	5
3	CORPORATE GOVERNANCE	2	1	1	1	5
4	CORPORATE MEETINGS	1	1	1	1	4
5	WINDING-UP OF COMPANIES	1	1	1	0	3



### PATTERN OF INTERNAL TEST QUESTION PAPER

<b>SECTION-A</b> 1. a,b & c	(Conceptual questions) Answer any Two out of THREE sub questions	(02 X 02=04Marks)
<b>SECTION-B</b> 2,3,4,5.6	(Application questions) Answer any THREE out of five questions	(01 X 06 =06Marks)
<b>SECTION-C</b> 7 & 8	(Analysis and understanding questions) Answer any THREE out of five questions	(01 X 10=10 Marks)
<b>Total Marks</b>		20 marks

### PATTERN OF SEMESTER END EXAMINATION QUESTION PAPER

<b>SECTION-A</b> 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02 =10 Marks)
<b>SECTION –B</b> 2,3,4,5.6	(Application questions) Answer any THREE out of five questions	(03 X 06 =18 Marks)
<b>SECTION-C</b> 7,8,9.10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 14 = 42 Marks)
<b>SECTION-D</b> 12 ,13	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01 X 10 = 10 Marks)
<b>TOTAL</b>		<b>80 Marks</b>

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

**Course Code: C24DC104**

**Name of the Course: BUSINESS DECISIONS AND MARKET STRUCTURE**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Course Description:</u></b>		
<p>This paper provides an overall introduction to business economics as dealing with the problems of allocation of scarce resources in optimum manner. It aims to build a familiarity with the basic tools of consumer and producer theory, the operation of markets and optimization in an economic context. In order to explain economic issues and solutions in a practical manner, the concepts are to be discussed with case studies and numerical problems wherever applicable.</p>		
<b><u>Course Objectives:</u></b>		
<ul style="list-style-type: none"><li>• The Objective of this Course is to introduce students to the basic elements of business decision and market structure.</li><li>• The students need to identify various market structures relevant for commercial transactions and their impact on business decisions</li><li>• To illustrate what elements are considered while policy and decision making at the strategic level</li><li>• To analyze operations of markets under varying competitive conditions and make optimal business decisions</li></ul>		
<b><u>Course Outcomes:</u></b>		
<b>On successful completion of the course, the student will be able to,</b>		
<ol style="list-style-type: none"><li>1. Understand the business decisions and market structure helps the students to become a skill full financial manager in the corporate world</li><li>2. Comprehend and identify the economic variables in general business atmosphere</li><li>3. Comprehend the relationship between various policies of business</li><li>4. Understand dynamics of various market situation</li></ol>		
<b><u>Pedagogy:</u></b>		
Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Field work		
<b>Syllabus</b>		
<b>Module:1 – Introduction to Business Decisions</b>		<b>12 Hrs</b>
<p>Business Decision and Economic Problem – Scarcity and Choice: Nature and Scope– Positive and Normative Science – introduction to Micro and Macro economics: Definition, scope and importance</p> <p>Economic concepts: production possibility frontiers, Demand and supply, Opportunity cost, Accounting profit and economic profit, Incremental and marginal concepts</p> <p>Role of economics in business decision making.</p>		
<b>Module2: Demand Analysis and Supply function</b>		<b>12 Hrs</b>
<p>Meaning of demand-Determinants of demand, Law of demand, elasticity of demand, Demand forecasting (Numericals on method of least square), Supply concept-meaning, determinants, Law of supply, Effects of Shift in demand and supply curve.</p>		

**Module 3:- Consumer Behaviour** **10 Hrs**

Consumption: Cardinal Utility Approach - Law of Diminishing Marginal Utility – Law of Equi-Marginal Utility – Indifference Curve Approach – Definition, properties and equilibrium.

**Module 4: Production Analysis** **13 Hrs**

Production: Law of variable proportion-Law of returns to scale-Isoquant-Definition ,properties, Producers equilibrium, Economies of scale  
Cost and Revenue classification-Break even Analysis

**Module 5: Product Pricing** **13 Hrs**

Price and Output Determination in Perfect Competition – Price and Output Determination in Imperfect Competition: Monopoly, Monopolistic Competition and Oligopoly.

**Skill Development Activities:**

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

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

**BOOKS FOR REFERENCE:**

1. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02
2. C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur – 03
3. H. L. Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons- New Delhi
4. M.M Gupta, Business Economics – Sindhu publications – Bangalore
5. Hirschey. M., Managerial Economics, Thomson South western (2003)
6. Hirschey. M., Managerial Economics, Thomson South western (2003)
7. Salvatore, D: Managerial Economics in a global economy (ThomsonSouth Western Singapore, 2001)
8. Frank Robert. H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
9. Gregory Mankiw., Principles of Economics, Thomson South western(2002 reprint)
10. Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
11. Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)
12. D. M. Mithani: Business Economics
13. Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics
14. H. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI
15. Joel Dean: Managerial Economics
16. K. K. Dewett: Economic Theory.

## Mapping of CO's v/s PO's:

	PO1	PO2	PO3	PO4
CO1	1	2	2	2
CO2	2	3	2	2
CO3	2	1	1	2
CO4	2	2	2	2
CO5	2	1	2	1

Correlation levels: 0-No correlation    1-Slight (Low)    2-Moderate (Medium)    3-Substantial(High)

### BLUE PRINT FOR BUSINESS DECISIONS AND MARKET STRUCTURE ( I SEM B COM)

Sl No	CHAPTERS	Total number of questions				
		A(2m)	B(6m)	C(14m)	D(10m)	Total
1	Introduction to Business Decisions	2	1	1	0	4
2	Consumption and Demand Analysis	2	1	1	0	4
3	Production Analysis	1	1	1	0	3
4	Supply and Cost analysis	1	1	1	1	4
5	Analysis of Revenue, Price and Markets	1	1	1	1	4

### PATTERN OF INTERNAL TEST QUESTION PAPER

<b>SECTION-A</b> 1,2 and 3	(Conceptual questions) Answer any Two out of THREE sub questions	(02 X 02 = 04 Marks)
<b>SECTION -B:</b> 4,5and 6	(Application questions) Answer any TWO questions from the following	2*4 = 8 Marks)
<b>SECTION-C:</b> 7 & 8	(Analysis and understanding questions) Answer any ONE question from the following	(01 X 08= 08 Marks)
<b>Total marks</b>		<b>20 marks</b>

**PATTERN OF SEMESTER END EXAMINATION QUESTION PAPER**

<b>SECTION-A</b> 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02 = 10 Marks)
<b>SECTION -B:</b> 2,3,4,5,6	(Application questions) Answer any THREE out of five questions	(03 X 06 = 18 Marks)
<b>SECTION-C:</b> 7,8,9,10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 14 = 42 Marks)
<b>SECTION-D</b> 12,13	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01 X 10 = 10 Marks)
<b>TOTAL</b>		<b>80 Marks</b>

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

**Course Code: C24DC201**

**Name of the Course: ADVANCED FINANCIAL ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Course Description</u></b> The Course enables the students to learn accounting for Joint Venture and Partnership Firm & to understand the concept of Royalty Accounting		
<b><u>Course Objectives</u></b> <input type="checkbox"/> Make the student understand the accounting for Sole Trading Concern. <input type="checkbox"/> Understand the Joint Venture Business and recording joint venture transactions <input type="checkbox"/> Gain the knowledge on special entries in case of conversion of firm into a limited company		
<b><u>Course Outcomes:</u></b> <b>On successful completion of the course, the student will be able</b>  <b>CO1:</b> Ascertain the profit or loss and the financial position of a Sole Trading Concern when incomplete records are maintained. <b>CO2:</b> Ascertain the Profits Or Loss from Joint Venture Business. <b>CO3:</b> Ascertain the accounting procedure for Royalty Accounts <b>CO4:</b> Understand the accounting procedure involved in conversion of partnership firm into a limited company. <b>CO5:</b> Understand how to record the transactions in respect of fire insurance claim regarding to the loss of stock & profit.		
<b><u>Pedagogy:</u></b>  Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & fieldwork etc.		
<b>Syllabus</b>		
<b>Module-1: ACCOUNTS FROM INCOMPLETE RECORDS</b>		<b>10 Hrs</b>
Single Entry System: Meaning, Features – Ascertainment of Profits or Loss of a Sole Trader Using Statement of Affairs Method – Opening & Closing Statement of Affairs – Statement of profit or Loss – Revised Statement of Affairs		
<b>Module: 2 - ACCOUNTING FOR JOINT VENTURES</b>		<b>10 Hrs</b>
Joint Venture: Introduction, Meaning & Objectives – Distinction between Joint Venture and Consignment – Distinction between Joint Venture and Partnership – Recording of Joint Venture Transactions (both Journal & Ledger): when separate set of books are maintained; when separate set of books are not maintained (co-venturer keeps records of own transactions – Memorandum Joint Venture A/c Method)		

**Module: 3 - ROYALTY ACCOUNTS****14 Hrs**

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

**Module: 4 - CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY****14 Hrs**

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

**Module: 5 –****FIRE INSURANCE CLAIMS FOR LOSS OF STOCK AND LOSS OF PROFIT.****12 Hrs**

Meaning, importance and types of Insurance, Meaning and types of Claims, Meaning - Need and Advantages of Fire Insurance - Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Over Insurance, Average Clause and Claim. Ascertainment of Fire Insurance Claim including problems on Abnormal Line of Goods - Problems.

**Skill Development Activities:**

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

**BOOKS FOR REFERENCE:**

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

### Mapping of CO's v/s PO's:

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	2	3	3
CO2	3	3	2	2	3	3
CO3	3	3	2	2	3	3
CO4	3	3	2	2	3	3
CO5	3	3	3	3	3	3

Co-relation levels: 0- No correlation ; 1-Slight (Low); 2- Moderate (Medium) ; 3- Substantial(High)

### BLUE PRINT FOR ADVANCED FINANCIAL ACCOUNTING

Sl No	CHAPTERS	Total number of questions				
		A(2m)	B(6m)	C(14m)	D(10m)	Total
1	ACCOUNTS FROM INCOMPLETE RECORDS	2	1	1	1	5
2	ACCOUNTING FOR JOINT VENTURES	1	1	1	1	4
3	ROYALTY ACCOUNTS	1	1	1	0	3
4	CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY	1	1	1	0	3
5	FIRE INSURANCE CLAIMS FOR LOSS OF STOCK AND LOSS OF PROFIT	2	1	1	1	5

### PATTERN OF INTERNAL TEST QUESTION PAPER

<b>SECTION-A</b> 1,2 and 3	(Conceptual questions) Answer any Two out of THREE sub questions	(02 X 02 = 04 Marks)
<b>SECTION -B:</b> 4,5and 6	(Application questions) Answer any TWO questions from the following	(02X04 = 08 Marks)
<b>SECTION-C:</b> 7 & 8	(Analysis and understanding questions)Answer any ONE question from the following	(01 X 10=10 Marks)
<b>Total Marks</b>		<b>20 Marks</b>



**PATTERN OF SEMESTER END EXAMINATION QUESTION PAPER**

<b>SECTION-A</b> 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02 =10 Marks)
<b>SECTION -B</b> 2,3,4,5,6	(Application questions) Answer any THREE out of five questions	(03 X 06 =18 Marks)
<b>SECTION-C</b> 7,8,9,10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 14 =42 Marks)
<b>SECTION-D</b> 12,13	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01 X 10 =10 Marks)
<b>TOTAL</b>		<b>80 Marks</b>

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

**Course Code: B.Com. C24DC202**

**Name of the Course: HUMAN RESOURCE MANAGEMENT**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Course Description:</u></b>		
The Human Resource Management (HRM) course enables the learner to understand the key concepts of managing people of the organization in various facets. The course enables in evaluating HRM related social, economic, environmental and ethical responsibilities and issues in a global context.		
<b><u>Course Objectives:</u></b>		
<ul style="list-style-type: none"><li>• To understand the important concepts and principles of HRM.</li><li>• To understand the criticality of human resources in the development of an organization.</li><li>• To gain knowledge of HRM practices in the workplace locally and globally.</li><li>• To develop skills in leading the organization to success.</li></ul>		
<b><u>Course Outcomes:</u></b>		
<p><b>On successful completion of the course, the student will be able to,</b></p> <p><b>CO1</b> – Acquire conceptual knowledge of managing people-based function in an organization <b>CO2</b> – Demonstrate proficiency in understanding the challenges and opportunities of the industry in the context of human capital <b>CO3</b> – Systematically plan, implement and evaluate the HR processes for smooth functioning of the organization <b>CO4</b> – Provide innovative solutions to problems in the domain of HRM</p>		
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Caselets, Role Play, Group discussion, Seminar, Casestudies and Experiential learning – Field Visit and Problem based learning		
<b>Syllabus</b>		
<b>Module:1 - INTRODUCTION TO HUMAN RESOURCE MANAGEMENT</b>		<b>10 Hrs</b>
HRM: Meaning, Nature and Scope of HRM (Objectives and Functions) – Evolution of HRM – Concept of Human Capital Management – HRM and Personnel Management – Process of HRM Changing role of HR officials – Emerging issues in managing Human Resources		
<b>Module: 2 – ACQUISITION FUNCTION OF HRM</b>		<b>14 Hrs</b>
Human Resource Planning (HRP): Meaning and Importance of HRP - Factors affecting HRP – Process of HRP: Job Analysis and Design: Meaning, Need and Components of Job Analysis and Design – Recruitment: Meaning, Process and Sources of Recruitment – Selection: Meaning, Process,		

Types of selection tests and interviews - Placement and On boarding: Meaning and Importance

**Module: 3 - TRAINING & DEVELOPMENT**

**10 Hrs**

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

**Module: 4 - PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT**

**14 Hrs**

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

**MODULE: 5 – MAINTENANCE FUNCTION OF HUMAN RESOURCE**

**12 Hrs**

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

**SKILL DEVELOPMENT ACTIVITIES:**

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

**BOOKS FOR REFERENCE:**

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

### Mapping of CO's v/s PO's:

	PO1	PO2	PO3	PO4
CO1	2	2	3	1
CO2	3	2	1	2
CO3	2	3	2	2
CO4	3	2	2	2

Correlation levels: 0-No correlation    1-Slight (Low)    2-Moderate (Medium)    3-Substantial(High)

### BLUE PRINT FOR HUMAN RESOURCEMANAGEMENT (2<sup>ND</sup> SEM B COM)

Sl no	CHAPTERS	Total number of questions				
		A(2m)	B(6m)	C(14m)	D(10m)	Total
1	INTRODUCTION TO HUMAN RESOURCE MANAGEMENT	2	1	1	0	4
2	ACQUISITION FUNCTION OF HRM	0	1	1	0	2
3	TRAINING & DEVELOPMENT	1	1	1	0	3
4	PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT	1	1	1	1	4
5	MAINTENANCE FUNCTION OF HUMAN RESOURCE	1	1	1	1	4

### PATTERN OF INTERNAL TEST QUESTION PAPER

<b>SECTION-A</b> 1. a,b & c	(Conceptual questions) Answer any Two out of THREE sub questions	(02 X 02 = 04 Marks)
<b>SECTION -B</b> 2 & 3	(Application questions) Answer any THREE out of five questions	(01 X 06 =06 Marks)
<b>SECTION-C</b> 7 & 8	(Analysis and understanding questions) Answer any THREE out of five questions	(01 X 10=10 Marks)
<b>Total Marks</b>		20 marks

**PATTERN OF SEMESTER END EXAMINATION QUESTION PAPER**

<b>SECTION-A</b> 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02 = 10 Marks)
<b>SECTION-B</b> 2,3,4,5,6	(Application questions) Answer any THREE out of five questions	(03 X 06 = 18 Marks)
<b>SECTION-C</b> 7,8,9,10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 14 = 42 Marks)
<b>SECTION-D</b> 12,13	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01 X 10 = 10 Marks)
<b>TOTAL</b>		<b>80 Marks</b>

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

**Course Code: C24DC203**

**Name of the Course: INDIAN FINANCIAL SYSTEM**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60Hrs
<b><u>Course Description:</u></b>		
The Course incorporates historical practices and current system of Indian Financial System and gives thorough understanding of various issues pertaining to different Financial Markets, Institutions, Services and Regulatory Bodies		
<b><u>Course Objectives:</u></b>		
To familiarize the students with the concepts of Indian Financial System and develop their analytical skills, conceptual skills and substantive knowledge in the said field		
<b><u>Course Outcomes:</u></b>		
<b>At the end of the course, the students shall be able to:</b>		
<ul style="list-style-type: none"><li>• Completely Understand the process of Indian Financial System with specific emphasis on its functioning.</li><li>• Trace the Origin and Growth of Indian Financial Sector.</li><li>• Understand Various Financial Markets and its Functioning.</li><li>• Understand the role of Various Regulatory Institutions involved in the protection of Investors.</li><li>• Explore various Investment Avenues in the Field of Mutual Funds, Stock Market.</li><li>• Understand the procedure followed in the process of Credit Rating.</li></ul>		
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & fieldwork etc		
<b>Syllabus</b>		
<b>Module:1 – INTRODUCTION TO FINANCIAL SYSTEM</b>		<b>10 Hrs</b>
Financial System: Introduction, Meaning & Components – Financial System and Economic Development – Financial Inter-mediation – An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1991 – Concept of Financial Engineering		
<b>Module: 2 – FINANCIAL MARKETS</b>		<b>14 Hrs</b>
Financial Markets: Introduction, Meaning, Classifications & Importance Money Market: Introduction, Meaning & Definition, Features, Classifications, Organization and instruments – Role of Central Bank in money market - Indian Money Market – an overview Capital Markets: Introduction, Meaning & Definition, Features, Classifications, Organization and Instruments – Components of Capital market - Cash markets: Equity and Debt Depository – Primary Markets: IPO, FPO, Rights Issue, Private Placements & Open Offer – Secondary Markets: NSE, BSE, OTCEI – INDEX – Composition of NIFTY & SENSEX – Depositories – NSDL		

& CDSL – Role of Stock Exchanges in India – Commodity Markets: Introduction & Meaning

**Module: 3 – FINANCIAL INSTITUTIONS**

**14 Hrs**

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

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

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

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

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

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

**Module: 4 – FINANCIAL SERVICES**

**14 Hrs**

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

**Module: 5 – REGULATORY INSTITUTIONS**

**08 Hrs**

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

SEBI: Role of SEBI and Investor Protection

**Skill Development Activities:**

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

**BOOKS FOR REFERENCE:**

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

**Mapping of CO v/s PO:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
CO1	1	2	2	2
CO2	2	3	2	2
CO3	2	2	1	2
CO4	2	2	2	2
CO5	1	2	2	2

**Correlation levels: 0-No correlation    1-Slight (Low)    2-Moderate (Medium)  
3-Substantial(High)**

**BLUE PRINT FOR INDIAN FINANCIAL SYSTEM (I SEM B COM)**

Sl No	CHAPTERS	Total number of questions				
		A(2m)	B(6m)	C(14m)	D(10m)	Total
1	<b>INTRODUCTION TO FINANCIAL SYSTEM</b>	2	1	1	0	4
2	<b>FINANCIAL MARKETS</b>	2	1	1	1	5
3	<b>FINANCIAL INSTITUTIONS</b>	1	1	1	1	4
4	<b>FINANCIAL SERVICES</b>	1	1	1	0	3
5	<b>REGULATORY INSTITUTIONS</b>	1	1	1	0	3



**PATTERN OF INTERNAL TEST QUESTION PAPER**

<b>SECTION-A</b> 1,2 and 3	(Conceptual questions) Answer any Two out of THREE sub questions	(02 X 02 =04 Marks)
<b>SECTION -B</b> 4,5and 6	(Application questions) Answer any TWO questions from the following	(02X04 = 08 Marks)
<b>SECTION-C</b> 7 & 8	(Analysis and understanding questions) Answer any ONE question from the following	(01 X 08=08 Marks)
<b>Total Marks</b>		<b>20 marks</b>

**PATTERN OF SEMESTER END EXAMINATION QUESTION PAPER**

<b>SECTION-A</b> 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02=10Marks)
<b>SECTION-B</b> 2,3,4,5.6	(Application questions) Answer any THREE out of five questions	(03 X 06=18Marks)
<b>SECTION-C</b> 7,8,9.10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 14 =42Marks)
<b>SECTION-D</b> 12,13	Question completely based on the skillDevelopment part (lab activities) Answer any ONE out of two questions	(01 X 10 =10 Marks)
<b>TOTAL</b>		<b>80 Marks</b>

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

**Course Code: C24DC204**

**Name of the Course: BUMASTICS - I**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	<b>60 Hrs</b>
<b><u>Course Description:</u></b> The Course is designed to impart basic knowledge about fundamental mathematics and statistics and its application in business		
<b><u>Course Objectives:</u></b> <ul style="list-style-type: none"><li>• To familiarize the students with basic concepts of the Business Mathematics &amp; Statistics and a hands-on practice of the various mathematical &amp; statistical tools and techniques</li><li>• It will enable them to improve their logical reasoning ability and interpretation of various business results</li><li>• The course aims at acquainting the students with the emerging issues in business, trade and commerce regarding analyzing business facts</li></ul>		
<b><u>Course Outcomes:</u></b>  <b>At the end of the course, the students shall be able to:</b>  <b>CO1:</b> Familiarize with the basic concepts of Business Mathematics and a hands on practice of the various mathematical tools and techniques <b>CO2:</b> Boost quantitative thinking and develop numerical abilities  <b>CO3:</b> Acquainting students with the emerging issues in business, trade and commerce regarding analyzing business facts <b>CO4:</b> Enable them to improve their logical reasoning ability and interpretation of various business results		
<b><u>Pedagogy:</u></b>  Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & fieldwork etc.		
<b>Syllabus</b>		
<b>Module: 1 – NUMBER SYSTEM AND EQUATIONS</b>		<b>12 Hrs</b>
Number System: Introduction, Meaning of Number and Number system. Types of Numbers-Natural Numbers, Integers, Prime Numbers, Rational and Irrational Numbers, Real Numbers. Computation of HCF and LCME quations: Linear Equations-Simultaneous Equations (only two variables): Elimination and Substitution Methods only. Quadratic Equations-Formula Method with $ax^2 + bx + c = 0$ form. Application of Equations in Business.		

<p><b>Module: 2 - COMMERCIAL ARITHMETIC</b></p> <p>Interest: Meaning of Interest, Simple Interest &amp; Compound Interest – Calculation of Simple Interest &amp; Compound Interest including yearly and half yearly – Percentages &amp; Percentiles: Meaning, Difference between Percentage and Percentile – Concept of CAGR. Ratios and Proportions: Meaning, Duplicate-Triplicate and Sub-Duplicate of a Ratio– Problems – Application in Business</p>	<p><b>10 Hrs</b></p>
<p><b>Module: 3 – INTRODUCTION TO STATISTICS</b></p> <p>Statistics: Meaning, Definitions, Uses and Limitations - Data: Meaning, Types of Data – Methods of Collection of Primary Data – Classification of Data: Meaning, Types of Classification of Data – Statistical Series: Problems on Univariate Data - Tabulation of Data: Meaning, Parts of a Good table - Problems on Tabulation (Problems on 2-way Tables)</p>	<p><b>08 Hrs</b></p>
<p><b>Module: 4 – MEASURES OF CENTRAL TENDENCY</b></p> <p>Average: Meaning, Essentials of good average – Computation of Mean, Median &amp; Mode for Individual, Discrete and Continuous Series under Direct, Indirect &amp; Step Deviation Method – Graphical Representation of Median (Ogive Curves) and Mode (Histogram)</p>	<p><b>16 Hrs</b></p>
<p><b>Module: 5 – MEASURES OF DISPERSION</b></p> <p>Measures of Dispersion: Meaning, Types – Absolute measures: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance (Problems) Relative Measures: Co-efficient of Range, Co-efficient of Quartile Deviation, Co-efficient of Mean Deviation, Co-efficient of Variation (Problems)</p>	<p><b>14 Hrs</b></p>
<p><b>Skill Development Activities:</b></p> <ul style="list-style-type: none"> <li>• Draft a chart on number system and its application</li> <li>• Show a chart for different kinds of equations</li> <li>• Learning Mathematical applications and decision-making using Spread sheet</li> <li>• Application of statistical functions in spreadsheet software and students should submit output of the same</li> <li>• Any other activities, which are relevant to the course</li> </ul>	

**BOOKS FOR REFERENCE:**

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

**Mapping of CO's v/s PO's:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>1</b>
<b>CO2</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>CO3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>CO4</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>CO5</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Q.P PATTERN****Question paper pattern for II sem B.Com****Subject:** Business statistics**QP CODE:****Duration:**3 hours

<b>SECTION-A</b> 1.a,b,c,d,e,f,g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05X02=10Marks)
<b>SECTION-B</b> 2,3,4,5,6	(Application questions) Answer any THREE out of five questions	(03X06=18Marks)
<b>SECTION-C</b> 7,8,9,10,11	(Analysis and understanding questions) Answer any THREE out of five questions	(03X14=42Marks)
<b>SECTION-D</b> 12,13	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01X10=10Marks)
<b>TOTAL</b>		<b>80Marks</b>

## **BLUE PRINT**

Unit No	Unit Name	Number of questions				
		2 Marks	6 Marks	14 Marks	8 Marks	Total
1	NUMBER SYSTEM AND EQUATIONS	2	2	1		4
2	COMMERCIAL ARITHMETIC	2	1	1	1	5
3	INTRODUCTION TO STATISTICS	1	1	1	1	4
4	MEASURES OF CENTRAL TENDENCY	1	1	1	-	3
5	MEASURES OF DISPERSION	1	-	1	-	3
<b>Total</b>		<b>7</b>	<b>5</b>	<b>5</b>	<b>2</b>	<b>19</b>

### **CIE Pattern:**

**Total =20 marks**

**Time:1 Hour**

<b>I. Answer any TWO questions (1to3)</b>	<b>2*2 = 4</b>
<b>II. Answer any TWO questions (1to3)</b>	<b>2*4= 8</b>
<b>III. Answer any ONE questions (7 and 8)</b>	<b>1*8=8</b>
<b>Total</b>	<b>20 Marks</b>