

4. Suggestive Guidelines For Continuous Internal Evaluation And Semester End Examination

The Members of the Committee deliberated on the framework of Continuous Internal Evaluation (CIE) as well Semester End Examination (SEE) for the courses. The CIE and SEE will carry 40% and 60% 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:

1. ASSESSMENT AND EVALUATION

Assessment is an integral part of the teaching learning process. A multidisciplinary program requires a multidimensional assessment to measure the effectiveness of the diverse courses.

The assessment process acts as an indicator to both faculty and students to improve continuously. The following are the guidelines for effective assessment of the program:

- a) Student assessment should be as comprehensive as possible and provide meaningful and constructive feedback to faculty and student about the teaching-learning process.
- b) Assessment tasks need to evaluate the capacity to analyze and synthesize new information and concepts rather than simply recall information previously presented.
- c) The process of assessment should be carried on in a manner that encourages better student participation and rigorous study.
- d) Assessment should be a combination of continuous formative evaluation and an end-point summative evaluation.
- e) A range of tools and processes for assessment should be used (e.g. open book tests, portfolios, case study/assignments, seminars/presentations, field work, projects, dissertations, peer and self-assessment) in addition to the standard paper-pencil test. The teachers concerned shall conduct test / seminar / case study, etc. The students should be informed about the modalities well in advance. The evaluated courses / assignments shall be immediately provided to the students.
- f) Paper-pencil tests should be designed rigorously using a range of tools and processes (e.g. constructed response, open ended items, multiple-choice with more than one correct answer). Faculty may provide options for a student to improve his / her performance in the continuous assessment mode.
- g) Continuous/ Internal assessment marks shall be shown separately. A candidate who has failed or wants to improve the result, shall retain the IA marks, provided he/she fulfils the minimum requirements.

13.1. Continuous Formative Evaluation/ Internal Assessment:

Total marks for each course shall be based on continuous assessments and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, it is necessary to have uniform pattern of 40 : 60 for IA and Semester End theory examinations respectively and 50 : 50 for IA and Semester End practical examinations respectively, in all the Universities, their Affiliated and Autonomous Colleges.

Total Marks for each course = 100% Continuous
assessment (C1) = 20% marks Continuous
assessment (C2) = 20% marks Semester End
Examination (C3) = 60% marks.

Evaluation process of IA marks shall be as follows.

- a) The first component (C1) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment and score process should be completed after completing 50% of syllabus of the course/s and within 45 working days of semester program.
- b) The second component (C2) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, internship / industrial practicum / project work etc. This assessment and score process should be based on completion of remaining 50 percent of syllabus of the courses of the semester.
- c) During the 17th – 19th week of the semester, a semester end examination shall be conducted by the University for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- d) In case of a student who has failed to attend the C1 or C2 on a scheduled date, it shall be deemed that the student has dropped the test. However, in case of a student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Program Coordinator / Principal. The Program Coordinator / Principal in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester end examinations.
- e) For assignments, tests, case study analysis etc., of C1 and C2, the students should bring their own answer scripts (A4 size), graph sheets etc., required for such tests/assignments and these be stamped by the concerned department using their department seal at the time of conducting tests / assignment / work etc.
- f) The outline for continuous assessment activities for Component-I (C1) and Component-II (C2) of a course shall be as under.

Outline for continuous assessment activities for C1 and C2

Activities	C1	C2	Total Marks
Session Test	10% marks	10% marks	20%
Seminars/Presentations/Activity	10% marks		10%
Case study /Assignment / Field work / Project work etc.		10% marks	10%
Total	20% marks	20% marks	40%

- For practical course of full credits, Seminar shall not be compulsory. In its place, marks shall be awarded for Practical Record Maintenance.(the ratio is 50% : 50%)
- Conduct of Seminar, Case study / Assignment, etc. can be either in C1 or in C2 component at the convenience of the concerned teacher.
- The teachers concerned shall conduct test / seminar / case study, etc. The students should be informed about the modalities well in advance. The evaluated courses / assignments during component I (C1) and component II (C2) of assessment are immediately provided to the candidates after obtaining acknowledgement in the register by the concerned teachers(s) and maintained by the Chairman in the case of a University Post-Graduate Department and the Principal / Director in the case of affiliated institutions. Before commencement of the semester end examination, the evaluated

test, assignment etc. of C1 and C2 shall be obtained back to maintain them till the announcement of the results of the examination of the concerned semester.

- The marks of the internal assessment shall be published on the notice board of the department / college for information of the students.
- The Internal assessment marks shall be communicated to the Registrar (Evaluation) at least 10 days before the commencement of the University examinations and the Registrar (E) shall have access to the records of such periodical assessments.
- There shall be no minimum in respect of internal assessment marks.
- Internal assessment marks may be recorded separately. A candidate who has failed or rejected the result, shall retain the internal assessment marks.

2. CONDUCT OF EXAMINATIONS:

A candidate shall register for all the courses/papers of a semester for which he/she fulfills the requirements, when he/she appears for examination of that semester for the first time.

- (a) There shall be Theory and Practical examinations at the end of each semester, ordinarily during November-December for odd semesters and during May-June for even semesters, as prescribed in the Scheme of Examinations.
- (b) Unless otherwise stated in the schemes of examination, practical examinations shall be conducted at the end of each semester. They shall be conducted by two examiners, one internal and one external and shall never be conducted by both internal examiners. The statement of marks sheet and the answer books of practical examinations shall be sent to the Registrar (Evaluation) by the Chief Superintendent of the respective Colleges immediately after the practical examinations.
- (c) The candidate shall submit the record book for practical examination duly certified by the course teacher and the H.O.D/staff in-charge. It shall be evaluated at the end of the Semester at the practical examination.

3. MINIMUM FOR A PASS:

- (a) No candidate shall be declared to have passed the Semester Examination as the case may be under each course/paper unless he/she obtains not less than 35% marks in written examination / practical examination and 40% marks in the aggregate of written / practical examination and internal assessment put together in each of the courses and 40% marks (including IA) in Project work and viva wherever prescribed.
- (b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as theory papers / practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each unit.
- (c) The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B).
- (d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.
- (e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only

after completion of all the lower semester examinations.

- (f) If a candidate fails in a subject, either in theory or in practicals, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

4. CARRY OVER:

Candidates who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations

5. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

An alpha-sign grade, the eight point grading system, as described below may be adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programme and the corresponding overall alpha-sign grades. If some candidates exit at the completion of first, second or third year of the four years Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. foraward of

- Certificate in Arts/ Science/ Commerce
- Diploma in Arts/ Science/ Commerce
- Bachelor’s Degree in Arts/ Science/ Commerce
- Bachelor’s Degree with Honours in a Discipline/Subject

In addition to the above, successful candidates at the end of tenth semester of the integrated Master’s Degree Programmes, shall also be classified on the basis of CGPA obtained in the ten semesters of the Programmes. Likewise, the successful candidates of one year or two semesters Master’s Degree Programmes are also classified on the basis of CGPA of two semesters of the Master’s Degree Programmes,

Table I: Final Result / Grades Description

Semester GPA/ Program CGPA	Alpha-Sign / Letter Grade	Semester/Program % of Marks	Result / Class Description
9.00-10.00	O (Outstanding)	90.0-100	Outstanding
8.00-<9.00	A+ (Excellent)	80.0-<90.0	First Class Exemplary
7.00-<8.00	A (Very Good)	70.0-<80.0	First Class Distinction
6.00-<7.00	B+ (Good)	60.0-<70.0	First Class
5.50-<6.00	B (AboveAverage)	55.0-<60.0	High Second Class
5.00-<5.50	C (Average)	50.0-<55.0	Second Class
4.00-<5.00	P (Pass)	40.0-<50.0	Pass Class
Below 4.00	F (Fail)	Below 40	Fail/Reappear

Ab (Absent)	-	Absent	-
-------------	---	--------	---

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in Appendix C:

6. REJECTION OF RESULTS:

- a) A candidate may be permitted to reject result of the whole examination of any semester. Rejection of result course/paper wise or subject wise shall not be permitted.
- b) The candidate who has rejected the result shall appear for the immediately following examination.
- c) The rejection shall be exercised only once in each semester and the rejection once exercised shall not be revoked.
- d) Application for rejection of results along with the payment of the prescribed fee shall be submitted to the Registrar (Evaluation) through the College of study together with the original statement of marks within 30 days from the date of publication of the result.
- c) A candidate who rejects the result is eligible for only SGPA/CGPA or Class and not for ranking.

7. IMPROVEMENT OF RESULTS

- a) A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- b) The reappearance may be permitted during the period N+2 years (where N refers to duration of the program) without restricting it to the subsequent examination only.
- c) The student may be permitted to apply for improvement examination 45 days in advance of the pertinent semester examination whenever held.
- d) If a candidate passes in all the subjects in reappearance, higher of the two aggregate marks secured by the candidate shall be awarded for that semester. In case the candidate fails in the reappearance, candidate shall retain the earlier result.
- e) A candidate who has appeared for improvement examination is eligible for class/CGPA only and not for ranking.
- f) Internal assessment (IA) marks shall be shown separately. A candidate who wants to improve the result or who, having failed, takes the examination again or who has appeared for improvement shall retain the IA marks already obtained.
- g) A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years.

Suggestive Template for IAT

Internal Assessment Test Bachelor/ Master of Commerce (B.Com/M.Com.)

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 25

SECTION-A

I. Answer any two of the following questions. Questions are asked on Remembering.

(2 x 2= 4)

- 1.
- 2.
- 3.

SECTION- B

II. Answer any two of the following questions. Questions are asked on Understanding and Applying.

(2 x5= 10)

- 4.
- 5.
- 6.

SECTION- C

III. Answer any one of the following questions. Questions are asked on analyzing and evaluating. (1x 11=11)

- 7.
 - 8.
-

Note: Internal Test question papers format is prepared based on Revised Bloom's Taxonomy.

https://www.apu.edu/live_data/files/333/blooms_taxonomy_action_verbs.pdf

II. Semester End Examination (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the Universities/Institutes' norms. The Members of the Committee also deliberated on the framework of Semester End Examination (SEE) and suggested to give autonomy to Board of Studies (BOS) of Universities/Institutes to have their own Framework. The BOS of the Universities/Institutes shall prepare the SEE Framework by considering the 'Revised Bloom's Taxonomy', since the courses are designed based on Outcome Based Education.

A. Program Structure

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

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	60	40	100	2
7	B.Com.1.5	Accounting for Everyone/Financial Literacy	OEC	3+0+0	60	40	100	3
Sub –Total (A)					420	280	700	23

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
8	Lang.2.1	Language - I	AECC	3+1+0	60	40	100	3
9	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
10	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
11	B.Com.2.2	Business Mathematics OR Corporate Administration	DSC	3+0+2	60	40	100	4
12	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	60	40	100	4
13	B.Com.2.4	Health Wellness/ Social & Emotional Learning	SEC-VB	1+0+2	-	100	100	2
14	B.Com.2.5	Environmental Studies	AECC	2+0+0	60	40	100	2
15	B.Com.2.6	Financial Environment/Investing in Stock Markets	OEC	3+0+0	60	40	100	3
Sub –Total (B)					420	380	800	25

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

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 1.1		
Name of the Course: Financial Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
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		
<ul style="list-style-type: none"> a) Understand the theoretical framework of accounting as well accounting standards. b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors. c) Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. e) Outline the emerging trends in the field of accounting. 		
Syllabus:		Hours
Module No. 1: Theoretical Framework of Accounting		10
Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branched of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).		
Module No. 2: Financial Statements of Sole Proprietors		12
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account- Balance Sheet.		
Module No. 3: Consignment Accounts		12
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
Module No. 4: Royalty Accounts		14
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.		
Module No. 5: Emerging Trends in Accounting		08
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet-- Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).		
Skill Developments Activities:		
<ul style="list-style-type: none"> 1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports. 2. Collect Annual Reports of sole proprietors and identify the different components. 3. Preparation of Proform invoice and accounts sales with imaginary figures. 4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures. 		

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

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 1.2		
Name of the Course: Management Principles and Applications		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 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		
<ul style="list-style-type: none"> a) Understand and identify the different theories of organisations, which are relevant in the present context. b) Design and demonstrate the strategic plan for the attainment of organisational goals. c) Differentiate the different types of authority and chose the best one in the present context. d) Compare and chose the different types of motivation factors and leadership styles. e) Choose the best controlling techniques for better productivity of an organisation. 		
Syllabus:		Hours
Module No. 1: Introduction to Management		12
Introduction-Meaning and importance of Management-Managerial Functions- Essence of Mangership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical theories-Modern organizational theories.		
Module No. 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-Committee and Group decision making Process.		
Module No. 3: Organizing		12
Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.		
Module No. 4: Staffing and Leading		12
Introduction- Staffing: Concept of Staffing-Staffing Process; Motivation: Concept-Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; Leadership: Concept- Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Communication: Concept-purpose-process-Oral and written communication-Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.		
Module No. 5: Controlling and Coordination		12
Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; Coordination: Meaning-Nature-Importance-Principles of Coordination.		

Skill Development Activities:

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

Text Books:

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 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 text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 1.3		
Name of the Course: Principles of Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 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		
f) Understand the basic concepts of marketing and asses the marketing environment.		
g) Analyse the consumer behaviour in the present scenario and marketing segmentation.		
h) Discover the new product development & identify the factors affecting the price of a product in the present context.		
i) Judge the impact of promotional techniques on the customers & importance of channels of distribution.		
j) Outline the recent developments in the field of marketing.		
Syllabus:		Hours
Module No. 1: Introduction to Marketing		12
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing; Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.		
Module No. 2: Consumer Behaviour & Market segmentation		12
Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.		
Module No. 3: Product and Pricing		12
Product: Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.		
Module No. 4: Promotion and Distribution		12
Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.		
Module No. 5: Recent Developments in Marketing		08
Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing-Network Marketing, any other recent developments in Marketing.		
Skill Development Activities:		
1. Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers.		

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

Reference Materials:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.5 (Open Elective Course) Name of the Course: Accounting for Everyone		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to k) Analyse various terms used in accounting; l) Make accounting entries and prepare cash book and other accounts necessary while running a business; m) Prepare accounting equation of various business transactions; n) Analyse information from company's annual report; o) Comprehend the management reports of the company.		
Syllabus:		Hours
Module No. 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. Debit, Credit, Accounting Year, Financial Year.		
Module No. 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		10
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
Module No. 4: Company Accounts		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 Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.		
Module 5: Management Reports		08
Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.		
Skill Development Activities:		
<ol style="list-style-type: none"> 1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis. 2. Prepare accounting equation by collecting necessary data from medium sized firm. 3. Prepare financial statements collecting necessary data from small business firms. 4. Collect the management reports of any large scale organisation and analyse the same. 5. Any other activities, which are relevant to the course. 		
Text Books:		

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.5 (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	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to 1. 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		07
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		07
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		10
Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.		
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 Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).		
Module 5: Protection and Investment Related Financial Services		10
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, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

Skill Development Activities:

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

Text Books:

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

Note: Latest edition of text books may be used.

B. Course Contents

Advanced Financial Accounting

Business Mathematics / Corporate Administration

Law & Practice of Banking

Health Wellness / Social & Emotional Learning

Environmental Studies

Financial Environment / Investing in Stock Markets

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

Course Code: B.Com. 2.1

Name of the Course: Advanced Financial Accounting

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

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

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

- p) Understand & compute the amount of claims for loss of stock & loss of Profit.
- q) Learn various methods of accounting for hire purchase transactions.
- r) Deal with the inter-departmental transfers and their accounting treatment.
- s) Demonstrate various accounting treatments for dependent & independent branches.
- t) Prepare financial statements from incomplete records.

Syllabus:

Module No. 1: Insurance Claims for Loss of Stock & Loss of Profit	Hours
10	

Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.

Module No. 2: Hire Purchase Accounting	Hours
10	

Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.

Module No. 3: Departmental Accounts	Hours
12	

Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment

Module No. 4: Accounting for Branches	Hours
12	

Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).

Module No. 5: Conversion of Single Entry into Double Entry	Hours
12	

Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.

Skill Developments Activities:

7. Identify the procedure & documentations involved in the insurance claims.
8. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
9. Identify the common expenditures of an organisation among various departments.
10. Collect the procedure and documentations involved in the establishment of various branches.
11. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
12. Any other activities, which are relevant to the course.

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 2.2

Name of the Course: Business Mathematics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand the number system and indices applications in solving basic business problems.		
b) Apply concept of commercial arithmetic concepts to solve business problems.		
c) Make use of theory of equation in solving the business problems in the present context.		
d) Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems.		
e) Apply measurement of solids in solving simple business problems.		
Syllabus:		Hours
Module No. 1: Number System and Indices		12
Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.		
Module No. 2: Commercial Mathematics		10
Introduction - Meaning of Simple and Compound interest and problems thereon,- Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.		
Module No. 3: Theory of Equation		12
Introduction - Meaning-Problems on Linear equations and solving pure and adfected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).		
Module No. 4: Set Theory, Permutations & Combinations and Matrices		12
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.		
Module No. 5: Measurement of Solids		10
Introduction - Meaning and problems on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder.		
Skill Developments Activities:		
1. Show the number of ways in which your telephone number can be arranged to get odd numbers.		
2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.		
3. Use Matrix principles to implement food requirement and protein for two families.		
4. Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.		
5. Any other activities, which are relevant to the course.		

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 2.2		
Name of the Course: Corporate Administration		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 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		
u) Understand the framework of Companies Act of 2013 and different kind of companies.		
v) Identify the stages and documents involved in the formation of companies in India.		
w) Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.		
x) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.		
y) Evaluate the role of liquidator in the process of winding up of the company.		
Syllabus:		Hours
Module No. 1: Introduction to Company		12
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - - Kinds of Companies – One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.		
Module No. 2: Formation of Companies		12
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; Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration.		
Module No. 3: Company Administration		12
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		
Module No. 4: Corporate Meetings		10
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.		
Module No. 5: Winding Up		10
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.		
Skill Development Activities:		
1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and		

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

Text Books:

9. S.N Maheshwari, Elements of Corporate Law, HPH.
10. Balchandran, Business Law for Management, HPH
11. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
12. K. Venkataramana, Corporate Administration, SHBP.
13. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
14. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
15. S.C. Kuchal, Company Law and Secretarial Practice.
16. S.C. Sharm, Business Law, I.K. International Publishers

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 2.3

Name of the Course: Law and Practice of Banking

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 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 z) Summarize the relationship between Banker & customer and different types of functions of banker. aa) Analyse the role, functions and duties of paying and collecting banker. bb) Make use of the procedure involved in opening and operating different accounts. cc) Examine the different types of negotiable instrument & their relevance in the present context. dd) Estimate possible developments in the banking sector in the upcoming days.		
Syllabus:		Hours
Module No. 1: Introduction to Banking		12
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.		
Module No. 2: Paying and Collecting Banker		12
Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
Module No. 3: Customers and Account Holders		10
Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.		
Module No. 4: Negotiable Instruments		12
Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.		
Module No. 5: Recent Developments in Banking		10
Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E- payments - E-money. Any other recent development in the banking sector.		
Skill Development Activities: 1. Refer RBI website and identify the different types of banks operating in India. 2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker. 3. Collect and fill dummy account opening forms as different types of customer. 4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.		

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

Text Books:

17. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
18. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
19. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition
20. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
21. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 2.6 (Open Elective Course) Name of the Course: Financial Environment		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to ee) Understand the fundamentals of Indian Economy and its significance. ff) Evaluate the impact of monetary policy on the stakeholders of the Economy. gg) Assess the impact of fiscal policy on the stakeholders of the Economy. hh) Examine the status of inflation, unemployment and labour market in India ii) Infer the financial sector reforms in India.		
Syllabus:		Hours
Module No. 1: Fundamentals of India Economy		10
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		08
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		08
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		08
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:		08
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:		
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. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, Mcgraw Hill Education, 8th edition
5. RBI working papers
6. Mistry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 2.6 (Open Elective Course) Name of the Course: Investing in Stock Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to jj) Explain the basics of investing in the stock market, the investment environment as well as risk & return; kk) Analyse Indian securities market; ll) Examine EIC framework and conduct fundamental analysis; mm) Perform technical analysis; nn) Invest in mutual funds market.		
Syllabus:		Hours
Module No. 1: Basics of Investing		10
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		
Module No. 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: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		
Module No. 3: Technical Analysis		08
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.		
Module No. 4: Indian Stock Market		08
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations		
Module 5: Investing in Mutual Funds		08
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.		
Skill Development Activities: 1. Work on the spreadsheet for doing basic calculations in finance. 2. Learners will also practice technical analysis with the help of relevant software. 3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average. 4. Calculate of risk and return of stocks using price history available on NSE website. 5. Prepare equity research report-use of spreadsheets in valuation of securities,		

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

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

Text Books:

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

Note: Latest edition of text books may be used.

