

B.COM – PROGRAM

Regulations for Bachelor of Commerce, Bachelor of Commerce with B.Com Honours.

SEMESTER – I

SL NO	Course Code	Title of the Course	Category of Course	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-1	3+0+2	60	40	100	4
4	B.COM.1.2	Management Principles and Applications	DSC-2	4+0+0	60	40	100	4
5	B.COM.1.3	Principles of Marketing	DSC-3	4+0+0	60	40	100	4
6	B.COM.1.4	Digital Fluency/ Basics of Computer	SEC-SB	1+0+2	30	20	50	2
7	B.COM.1.5	Any one of the following: a. Accounting for Everyone b. Personal finance & Planning	OEC-1	3+0+0	60	40	100	3
8	B.COM.1.6	Yoga	SEC-VB	0+0+2	-	25	25	1
9	B.COM.1.7	Health & Wellness	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (A)					390	310	700	25

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 HOURS	56 HOURS
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Understand the theoretical framework of accounting as well as accounting standards. b. Demonstrate the ability to prepare financial statement of manufacturing and nonmanufacturing entities of sole proprietors. c. Workout 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. Demonstrate various accounting treatments for dependent and independent branches 		
SYLLABUS:		HOURS
Module- 1: Theoretical Framework of Accounting		08
Introduction-Meaning and Scope of Accounting- Objectives of Accounting-Importance of Accounting-Function of Accounting-Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis-Branches of Accounting- Principles of Accounting-Concepts and Conventions- Accounting Standards-Indian Accounting Standards (IND AS)-Theory, Accounting equations, Problems on Accounting Equations		
Module -2: Financial Statements of Sole Proprietary Concerns		12
Introduction-Meaning of Sole Proprietor-Meaning of Financial Statements - Manufacturing and non-manufacturing Entities: Financial statements of Manufacturing Concerns -Statement of Manufacture, Statement of Trading and Profit & Loss -Balance Sheet - problems		
Module. 3: Consignment Accounts		12
Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor- problems.		
Module.4: Royalty Accounts		12
Introduction-Meaning- Terms used in royalty agreement: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee only – Journal Entries and Ledger Accounts including minimum rent account. (Sub-lease and lessor books excluded)- problems		

Module.5: Branch Accounts	12
<p>Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches – Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office – Debtors System- ascertainment of Profit or Loss of Branch under Debtors System – Problems</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Collect Annual Financial Statements of sole proprietary concerns and identify accounting concepts and conventions followed in the preparation of the annual financial statements. 2. Preparation of Pro-form invoice and accounts sales with imaginary figures. 3. Prepare Royalty table with imaginary figures. 4. Prepare Branch Account with imaginary figures 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13thEdition. 2. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi. 3. SPIyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition. 5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition. 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 	

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 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Bring out the relevance of F W Taylor’s view on management in today’s knowledge era. Design strategic plans for various organisations for the attainment of organisational goals. Differentiate between the different types of organisational structures and authority and identify the best one for an MNC. Compare the different types of leadership styles. Identify a few control techniques for better productivity of an organisation. 		
SYLLABUS:		HOURS
Module 1: Introduction to Management		12
Introduction-Meaning and importance of Management - Functions of Management -Role of Managers - Management Thoughts of: F W Taylor, Peter F Drucker and Henry Fayol (only). Fourteen principles of Management.		
Module 2: Planning		8
Planning -Meaning -Nature-Purpose-Types of plans-Planning process- Limitations of Planning. Decision-making -Meaning - Importance - Decision making Process; SWOC Analysis.		
Module 3: Organizing		14
Organising - Meaning, Process and Principles of Organizing; Authority- Types of authority, Centralization and Decentralization of Authority-Meaning, Advantages and Disadvantages; Span of Management; Delegation of authority (meaning only). Types of Organisational Structures – Traditional Forms -Line, Line and staff, Functional, Matrix organization structure, Committee (concepts only), Modern Forms - Bureaucratic, Horizontal, Network Organisations, Virtual Organisations, Free form organisations (concepts only)		
Module 4: Staffing and Leading		14

Staffing-Meaning - Staffing Process (Recruitment and Selection Process only).

Motivation: Meaning and Importance of Motivation, Extrinsic and intrinsic motivation; Theories of motivation- Maslow's Need-Hierarchy Theory, Herzberg's Two-factor Theory; **Leadership:** Meaning- Importance -Styles of Leadership-Autocratic, Democratic, Benevolent, Free Reign, Transactional leadership, Transformational Leadership, Transforming Leadership (concepts only); **Communication:** Meaning and types -Oral and written communication - Formal and informal communication -Barriers to communication- Measures to overcome barriers to communication.

Module 5: Coordination and Controlling

08

Coordination: Meaning- Importance-Principles of Coordination.

Control: Meaning- Process- Limitations - Principles of Effective Control- Techniques of control – PERT/CPM (Only concepts), Emerging issues in Management; **(Theory Only)**

Skill Development Activities:

1. Collect the photographs and biodata of any three leading contributors of management thoughts.
2. List out the different plans at the strategic, tactical and operational levels of an organisation.
3. Draw a organisational chart showing the flow of authority and responsibility followed in any organization.
4. Analyse the different leadership styles of any five companies from different sectors.
5. Identify the controlling mechanism used in a manufacturing firm.

Books for Reference:

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.
7. Rajkumar.S and Nagarajan. G (2021) Management Principles and Applications, Jayvee International Publications, Bangalore

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 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand the basic concepts of marketing and assess the marketing environment. Discover the new product development & identify the factors affecting the price of a Product in the present context. Judge the impact of promotional techniques on the customers & importance of channels of distribution. Outline the recent developments in the field of marketing. Analyze the consumer behavior in the present scenario and marketing segmentation 		
SYLLABUS:		HOURS
Module 1: Introduction to Marketing		12
Marketing: Introduction- Meaning- Nature - Scope-Importance of Marketing; Concepts & Approaches of Marketing; Concept of Need-Want-Demand - Customer Value - Customer Creation; Differences between Selling vs. Marketing; Marketing Management (concept only). Marketing Environment: Meaning-importance-Micro and Macro Environment in Marketing. Marketing Mix – Product – Price - Place & Promotion (in brief)		
Module 2: Consumer Behaviour & Market Segmentation		12
Consumer Behaviour: Meaning and importance of consumer behaviour-Consumer buying decision process; Factors influencing consumer buying behavior. Market Segmentation: Meaning, importance and bases of market segmentation.		
Module 3: Product and Pricing		12
Product: Meaning and features - Product classification- Concept of product line, product mix, Branding, Packaging and labelling; Product Life Cycle – meaning and Stages in Product Life Cycle - New product Development- Meaning and stages in NPD Pricing: Meaning and Significance; Factors affecting price of a product; Types of Pricing and pricing strategies.		
Module 4: Promotion and Distribution		12
Promotion: Meaning and importance of promotion; Promotion Mix - Advertising, personal selling, sales promotion, publicity & public relations and their distinctive characteristics; Factors affecting promotion mix decisions. Distribution: Meaning and types of channels of distribution, Factors affecting choice of distribution channel.		

Online marketing, direct marketing, services marketing, green marketing, Rural marketing; Search Engine Marketing-Mobile Marketing- Social Media Marketing-Email Marketing-Network Marketing (concepts only).

Skill Development Activities:

- a. Analyse the consumer behaviour of people in your locality and identify their needs, wants & purchasing power as customers.
- b. Collect information on consumer behaviour towards home appliances in your locality.
- c. Visit any departmental store and collect the information on quantity pricing (Eg: one unit vs. multiple units or 1 kg vs. 5, 10 or 100 kgs.) of any two home consumption products.
- d. Develop a logo, Tag line and an advertisement for your own clothing brand.
- e. Identify some of the recent promotion strategies adopted by a few large companies.
- f. List out the salient features of a good advertisement copy.

Books for Reference :

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 & Meenakshi N (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.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 1.5 a.(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 HOURS	42 HOURS
<p>Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> a. Analyse various terms used in accounting. b. Understand the procedure for recording the transaction. c. Learn posting the journal entry to ledger d. Prepare ledger accounts and cash books. e. Demonstrate the ability to prepare final accounts 		
SYLLABUS:		HOURS
Module 1: Introduction to Accounting		08 Hours
<p>Accounting: Meaning, Importance and objectives of Accounting, Concepts and Convention of Accounting.</p> <p>Accounting Information: Meaning, Users, Sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure, Income, Revenue, Profit, Loss, Concept of revenue and Capital; Debit, Credit, Accounting Year, Financial Year.</p> <p>Accounting Equations – Simple Problems on Accounting Equation.</p>		
Module 2: Recording of Transactions		12 Hours
<p>Features of recordable transactions and events, Recording of Transactions; Types of Accounts - Personal account, Real Account and Nominal Account ; Golden Rules of Accounting-Rules for Debit and Credit; Double Entry System, Journalizing transactions (Simple Problems on Journal Entries of Sole Proprietorship Concern)</p>		
Module 3: Preparation of Ledger Accounts and Cash Book		12 Hours
<p>Ledger – Meaning of Ledger, Format of Ledger Account, Preparation of Ledger Accounts (Simple Problems on Journalising the transactions and posting in Ledger Accounts),</p> <p>Cash Book-Meaning of Cash Book, Posting of transactions in cash book. (Simple Problems on Simple Cash Book)</p>		
Module 4: Preparation of Final Accounts		10 Hours
<p>Preparation of Trial Balance and Final Accounts. (Simple problems on Trial Balance, Trading, Profit and Loss Accounts and Balance Sheet with T-format).</p>		

Skill Development Activities:

1. Write an accounting equation using Imaginary figures.
2. Prepare final accounts collecting necessary data from small business firms.
3. Prepare a Trial Balance with Imaginary Figures.
4. Prepare a simple Cash Book with imaginary transactions.
5. Pass any five journal entries with imaginary transactions for Sole proprietary concern.

Books for Reference:

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). Bookkeeping & 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.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.5 b.(Open Elective Course) NAME OF THE COURSE: PERSONAL FINANCE AND PLANNING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a. Explain the meaning and appreciate the relevance of Financial Planning b. Comprehend the concept of Investment Planning and its methods c. Examine the scope and ways of Personal Tax Planning. d. Analyze Insurance Planning and its relevance e. Develop an insight into retirement planning and its relevance.		
SYLLABUS:		HOURS
Module 1: Introduction to Financial Planning		08 Hours
Financial goals, steps in financial planning, time value of money, personal loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline.		
Module 2: Investment Planning		12 Hours
Meaning, process and objectives of investment, Concept and measurement of return & risk, Types of return: Income and capital appreciation Different investment avenues: Corporate Securities, Bank deposits, Company deposits, Post Office Savings Schemes, Government Securities, Insurance Schemes, Provident Fund, Pension loans, Mutual fund, Commodities, Foreign currency, Real estate, Paintings and Antiques, Gold and Bullion, Chits and Nidhi, Exchange Traded Funds (ETF).		
Module 3: Personal Tax Planning		10 Hours
Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals (U/s 80C, 80CCC, 80CCD, 80D, 80DD, 80TTA, 80 U) from Gross Total Income (Theory Only). Tax avoidance versus tax evasion.		
Module 4: Retirement Planning		12 Hours
Retirement Planning Goals, Process of retirement planning, Pension plans available in India, New Pension Scheme, Provident Fund: Employee Provident Fund (EPF) and Public Provident Fund (PPF). Deductions available under the Income Tax Act, 1961 for retirement plans. (Theory Only)		

Skill Development Activities:

1. Design a portfolio using any five assets with imaginary figures.
2. Identify different types / classes of mutual funds available in India
3. List out any six insurance schemes in India.
4. List out the deductions available under the Income Tax Act, 1961 for retirement plans.

Reference Books:

1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.
2. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.
3. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
4. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.