

ANNEXURE-1

COURSE MATRIX

I Semester

	Courses	Paper Code	Instructi on hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	Language-1 - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II English		4	3	20	80	100	3
Part 2- DSC	Financial Accounting	1.1	4	3	20	80	100	4
	Principles of Marketing	1.2	4	3	20	80	100	4
	Business Environment	1.3	4	3	20	80	100	4
	Indian Financial System	1.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-1		2	1.5	10	40	50	2
	Total				130	520	650	24

Note: The student shall take up **any one Value- Added Certificate Course of 30 hours**, at Institutional level or any MOOC program under **SWAYAM** portal or through any other recognised training institute. It is compulsory for all students to carry out this course from the beginning of the first semester and before the end of second semester. This will carry **ONE credit**, which will be reflected in the **second semester marks card**. The marks shall be uploaded by the institution, along with IA marks, after obtaining the course completion certificate.

Syllabus - Semester I

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code. 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: On successful completion of the course, the students will be able to a. Understand the theoretical framework of accounting as well as Accounting standards. b. Prepare Financial Statements from Incomplete records. c. Work out the accounting treatments for Consignment transactions. d. Learn various methods of Accounting for Hire Purchase transactions. e. Work out various Accounting treatments for Dependent Branches.		
SYLLABUS:		Hours
Unit - 1: Theoretical Framework of Accounting		08
Introduction-Meaning, Scope, Objectives, Importance and Functions of Accounting; Terminologies used in Accounting; Users of Accounting Information; Accounting Process; Cash basis and Accrual basis of Accounting; Branches of Accounting, Principles of Accounting, Concepts and Conventions; Accounting Standards-Indian Accounting Standards (Ind AS)-Meaning and Definition, Need and Objectives; Accounting Equations, Problems on Accounting Equations.		
Unit - 2: Conversion of Single Entry System to Double Entry System		12
Accounts from Incomplete Records/Single Entry System -Meaning, Features, Merits & Demerits; Conversion into Double Entry System, Need for Conversion; Preparation of Statement of Affairs, Cashbook, Memorandum Trading Account, Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account & Trading and Profit & Loss and Balance Sheet- Problems		
Unit - 3: Consignment Accounts		12
Introduction-Meaning of Consignor, Consignee, Account Sales & Proforma Invoice; Goods Invoiced at Cost Price, Goods Invoiced at Selling Price, Accounting for Normal & Abnormal Loss; Valuation of Stock; Passing of Journal Entries & Preparation of Ledger Accounts in the books of Consignor only- Problems		
Unit - 4: Hire Purchase System		12
Meaning of Hire Purchase and Installment Purchase System, Difference between Hire Purchase and Installment Purchase, Important Definitions-Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges; Calculation of Interest, Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser only. (Asset Accrual Method only)- Problems		

Unit - 5: Branch Accounts	12
<p>Meaning, 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 only when the goods are sent at Cost Price and Invoice Price &ascertainment of Profit or Loss of Branch under Debtors System – Problems</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Enlisting any Five Indian Accounting Standards 2. Prepare a Memorandum Trading Account, Total Debtors Account, Total Creditors & Statement of Affairs with imaginary figures. 3. Preparation of Pro-form Invoice and Accounts sales with imaginary figures. 4. Prepare the Hire Purchase table 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, McGraw-Hill Education, 13th Edition. 2. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi. 3. S P.Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 4. Charles T. Horn gren and Donna Phil brick, (2013) Introduction to Financial Accounting, Pearson Education,11th Edition. 5. J. R.Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 2nd Edition. 6. S. N. Maheshwari, and S.K.Maheshwari. Financial Accounting, Vikas Publishing House, New Delhi, 6th Edition. 	

B.Com (Regular)

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 1.2 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 Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the Students will be able to a. Understand the concepts and functions of Marketing. b. Analyze Marketing Environment impacting the Business. c. Segment the Market and understand the Consumer Behaviour d. Describe the 4 P's of marketing and design the Marketing Mix.		
SYLLABUS:		HOURS
Unit-1: Introduction to Marketing		08
Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. Recent trends in Marketing-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, Social Media Marketing and E-tailing (Meaning only).		
Unit- 2: Marketing Environment		10
Micro Environment – Meaning, Components- The company, suppliers, Marketing Intermediaries, competitors, public and customers; Macro Environment- Meaning, Components- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.		
Unit-3: Market Segmentation and Consumer Behaviour		10
Market Segmentation -Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behavior - Meaning, Factors influencing Consumer Behavior; Buying Decision Process.		
Unit- 4: Marketing Mix-Product & Pricing		14
Marketing Mix - Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. Product -Meaning & features, Product Classification, Product Line & Product Mix decisions; Product Lifecycle – Meaning & stages in PLC; New Product Development-Meaning and steps in NPD; Reasons for Failure of New Product. Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Pricing Strategies.		
Unit- 5: Place & Promotion		14
Physical Distribution –Meaning and Types of Channels of Distribution, Types of Intermediaries, Factors affecting Channel Selection Promotion – Meaning and Significance of Promotion. Advertising – Meaning and Objectives, Characteristics of an effective Advertisement, Types of Advertisement. Personal Selling - Meaning and Importance, Characteristics of a Successful Salesperson. Sales Promotion - Meaning, Objectives, Promotional Schemes, Limitations of Promotional Schemes.		

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Skill Development Activities:

1. Design a Marketing Mix for an imaginary product.
2. Design a logo and tagline for an imaginary product.
3. Develop an advertisement copy for a product.
4. Prepare a chart showing distribution network for any product.

Books for References:

1. Philip Kotler, Marketing Management, Prentice Hall.
2. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI, New Delhi
3. William J. Stanton, Michael J. Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill
4. Bose Biplab, Marketing Management, Himalaya Publishers.
5. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
6. Ramesh and Jayanti Prasad: Marketing Management, I.K. International
7. Sontakki, Marketing Management, Kalyani Publishers.
8. PN Reddy and Appannaiah, Marketing Management
9. Saxena Rajan,(2017)Marketing Management , Tata McGraw - Hill Publishing Company Ltd., New Delhi. Fifth Edition.

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Skill Development Activities:

- a. List out the benefits of Technology on businesses.
- b. Draft Five Forces Model for an Imaginary business.
- c. List out the impact of Globalisation on Indian businesses
- d. List out any five Demographic factors affecting businesses.

Books for References:

1. Aswathappa. K, Essentials of Business Environment, HPH
2. Sundaram & Black: The International Business Environment; Prentice Hall
3. Francis Cherunilam, Business Environment- Text and Cases, 8th Edition, HPH
4. Chidambaram: Business Environment; Vikas Publishing
5. Upadhyay, S: Business Environment, Asia Books
6. Chopra, B K: Business Environment in India, Everest Publishing
7. M. Ashikary, Economic Environment of Business.
8. Veena Keshav Pailwar, Business Environment, PHI Learning Pvt. Ltd
9. Vivek Mittal, Business Environment, 1st Edition, Excel Books

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 1.4 Name of the Course: INDIAN FINANCIAL SYSTEM		
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: On successful completion of the course, the students will be able <ol style="list-style-type: none"> a. To understand the Indian Financial System and its role in economic development b. To learn various Financial Markets and its contribution to the Financial Services Sector c. To understand the various types of Financial Instruments and its features d. To learn the types of financial intermediaries and their role in channelizing the funds from the place of its abundance to the place of its scarcity. e. To understand the role of Commercial banks as a financial intermediary in the financial services sector 		
SYLLABUS		HOURS
Unit 1: Introduction to Indian Financial System:		10
Introduction – Meaning of Financial System, Features, Objectives, Components, Structure, Role of Financial System in Economic Development - SWOT of Indian Financial System. Financial Regulators in India- A brief note on RBI, SEBI, IRDAI, and PFRDAI.		
Unit – 2: Financial Markets and Institutions		14
Financial Markets -Meaning, Structure, Importance, Functions and types Money Market – Meaning, importance and types of money market instruments Capital Market – Meaning, importance, types of Capital Markets and types of capital market instruments Primary Market – Meaning, Importance and Role of Primary Market in new issues market Secondary Market – Meaning, Features and Role of Stock Market in Stock Trading. Financial Intermediaries -Meaning, Importance, Structure, Types, Functions of Financial Intermediaries in India.		
Unit – 3: Financial Instruments and Services		12
Financial Instruments - Meaning, importance & types Equity Shares – Meaning and features. Preference shares – Meaning, features and types Debentures – Meaning, feature and types Financial Services - Meaning, importance, and types of Financial Services – Fund based services and Fee based services – Meaning, features and types Specialized Financial Services - Meaning, features and types of Leasing, Factoring, Forfeiting, Credit Rating and Venture Capital.		
Unit – 4: Commercial Banks in India		12
Commercial Banks -Meaning of banks, Structure of Commercial Banks in India, Types of banks Functions of Banks - Primary and Secondary functions, Role of Commercial banks in the Economic Development, Recent trends in Banking.		