

COURSE MATRIX

II Semester

	Courses	Paper Code	Instruction 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	Advanced Financial Accounting	2.1	4	3	20	80	100	4
	Human Resource Management	2.2	4	3	20	80	100	4
	Business Regulations	2.3	4	3	20	80	100	4
	Corporate Administration OR Quantitative Aptitude	2.4(a) 2.4(b)	4	3	20	80	100	4
Part 3- CC	Constitutional Values-2		2	1.5	10	40	50	2
	Value-Added Certificate Course *		-	-	25	-	25	1*
Total					155	520	675	25

* Follow the note given in the first semester Course Matrix.

Unit – 5 : Reserve Bank of India	08
<p>RBI -Meaning, Objectives and Functions. Credit Control – Meaning, significance and types of Credit control measures of RBI. Role of RBI in the economic development of India.</p>	
<p>Skill Development</p> <ol style="list-style-type: none"> 1. Prepare a list of Financial Regulators in India with their objectives 2. Draw the structure of Indian Financial Markets 3. Prepare the list of various financial instruments in Capital Market and Money Market 4. Prepare the list of various fee based and fund based financial services. 	
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Sudhindra Bhat, Financial Institutes and Markets, Excel Books. 2. Niti Bhasin; Banking and Financial Markets in India 1947 To2007; New Century. 3. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi. 4. E Gordon, K.Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi 5. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition 6. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition 7. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication,21st Edition. 8. Dr.Alice Mani (2015), Banking Law and Operation, SBH. 	

Syllabus - Semester II

Name of the Program: BACHELOR OF COMMERCE (REGULAR)		
Course Code: 2.1		
Name of the Course: ADVANCED 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		
<ul style="list-style-type: none"> a. Understand & Compute the amount of Claims for Loss of Stock. b. Understand and preparing the accounts for converting Partnership Firms to Limited Companies. c. Deal with the Inter-Departmental Transfers and their Accounting Treatment. d. Articulate the Accounting treatment for Royalty Agreements & Transactions. e. Outline the Emerging Trends in the field of Accounting 		
SYLLABUS:		HOURS
Unit - 1: Insurance Claims for Loss of Stock		12
Insurance Claims- Meaning, Need and Advantages of Fire Insurance; Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Over Insurance, Average Clause; Ascertainment of Fire Insurance Claim including on Abnormal Line of Goods- Problems		
Unit - 2: Sale to a Company or Conversion of Partnership to a Limited Company		12
Introduction-Meaning of Sale or Conversion of Partnership-Meaning of Purchase Consideration – Methods of Calculating Purchase Consideration, Closing the books of Partnership Firm (Ledger Accounts only): Passing Opening Journal Entries and preparing Opening Balance Sheet (Vertical form) in the books of Company - Problems		
Unit - 3: Departmental Accounts		12
Meaning and Features of Departmental Undertakings; Examples of Department Specific Expenses and Common Expenses; Need and Bases of Apportionment of Common Expenses; Preparation of Statement of Profit in Columnar form, Statement of General Profit/Loss and Balance Sheet (Vertical form only); Inter-Departmental Transfers at Cost Price - Simple Problems		
Unit - 4: Royalty Accounts		12
Introduction-Meaning, Terms used in Royalty Agreement- Lessee, Lessor, Minimum Rent, Short Workings, Recoupment of Short Workings with Strike and Lockout Periods; Accounting Treatment in the book of Lessee only–Journal Entries and Ledger Accounts including Minimum Rent Account. (Excluding Sub-Lease and Lessor’s books)- Problems		
Unit - 5: Emerging Trends in Accounting		08
Digital transformation of Accounting; Big Data Analytics in Accounting; Cloud Computing in Accounting; Green Accounting; Human Resource Accounting; Inflation Accounting; Database Accounting. (Meaning and Features only)		

Skill Development Activities:

1. List out the Procedure & Documentation involved in the Insurance claims.
2. Calculate the Purchase Consideration with imaginary figures (Any type).
3. Identify the common expenses of a Departmental Undertaking and list them
4. Prepare Royalty Table with imaginary figures.

Reference Books:

1. S.N. Maheshwari and S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
2. S.AnilKumar,V.RajeshKumarandB.Mariyappa–FinancialAccounting,Himalaya Publishing House, New Delhi
3. SP Iyengar (2005),Advanced Accounting, Sultan Chand & Sons,Vol.1.
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13thEdition.
5. Charles T. Horngren and Donna Phil brick,(2013) Introduction to Financial Accounting, PearsonEducation,11thEdition.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi,32nd Edition.

B.Com (Regular)

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 2.2 Name of the Course: HUMAN RESOURCE MANAGEMENT		
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: <ol style="list-style-type: none"> a) Describe the role and responsibility of Human resources manager b) Understand the HRP process, Recruitment and Selection process c) Demonstrate the ability to understand the on-boarding process and Learning & Development aspects. d) Analyse the criteria and methods of Employees' Performance Appraisal. e) Understand the compensation structure in organisations. 		
SYLLABUS:		HOURS
Unit-1: Introduction to Human Resource Management		10
Meaning and Definition of HRM – Features, Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices.		
Unit-2: Human Resource Planning, Recruitment & Selection		14
Human Resource Planning: Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; Recruitment –Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; Selection –Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.		
Unit-3: On-boarding, Training, Development and Career Planning		12
On-Boarding- Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding; Training: Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training; Career Planning and Development- Need for Career Planning; Types -Horizontal and Vertical Progression, Technical, Managerial and Functional progression (Concepts only)		
Unit-4: Performance Appraisal		12
Performance appraisal: Meaning, Objectives and Process of Performance Appraisal; Methods of Performance Appraisal- Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.		
Unit-5: Compensation Management		08
Compensation Management- Meaning and Components of compensation structure; Factors influencing employee compensation; Incentives- Meaning, types of incentives-Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC		

B.Com (Regular)

Skill Development Activities:

1. Choose any MNC and present your observations on training programs conducted for employees.
2. Draw a chart showing different methods of Performance appraisal.
3. Draft a Pay structure based on the CTC of any Company.
4. List out the latest trends in Human Resource practices followed in companies.

Books for References:

1. Aswathappa, Human Resource Management- Text and Cases (9th Edition), McGraw Hill Education (India) Private Ltd.
2. Edwin Flippo, Personnel Management, McGraw Hill
3. C. B. Mamoria, Personnel Management, HPH
4. K. Venkataramana, Human Resource Management, SHBP
5. Subba Rao, Personnel and Human Resources Management, HPH
6. Reddy & Appanaiah, Human Resource Management, HPH
7. S. Sadri & Others: Geometry of HR, HPH
8. Michael Porter, HRM and Human Relations, Juta & Co. Ltd.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 2.3 Name of the Course: BUSINESS REGULATIONS		
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: <ol style="list-style-type: none"> a. Comprehend the laws relating to Contracts and its application in business activities. b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. c. Understand the significance of Consumer Protection Act and its features d. Understand the need for Environment Protection. 		
SYLLABUS:		HOURS
Unit-1: Regulations of Contracts-1		14
Introduction – Definition of Contract, Essentials of Valid Contract; Offer and acceptance- Offer and Acceptance and their various types, Intention to create legal relationship, Communication of Offer and Acceptance, Revocation and mode of revocation of offer and acceptance Consideration- Meaning and nature of Consideration, Exceptions to the rule- No Consideration- No Contract, Adequacy of consideration, Present and past consideration, Unlawful consideration and its effects Contractual capacity- Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.		
Unit-2: Regulations of Contracts-2		14
Consent- Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement. Performance of Contract- Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts & its performance Discharge of a Contract- Meaning of Discharge and modes of Discharging a Contract –Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach Remedies for Breach of Contract- Remedies under Indian Contract Act 1872-Damages, Types of Damages.		
Unit-3: Contracts of Sale of Goods		12
Concept of Goods, Sale of Goods v. Agreement to Sell , Contract of Sale of Goods, Performance of a Contract of Sale of Goods, Meaning and Types of Conditions and Warranties, Meaning and Rights of an Unpaid Seller		
Unit-4: Regulations of Consumer Protection		08
Definitions of the terms – Consumer, Consumer Protection, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, Rights of Consumer under the Act, Consumer Redressal- Meaning and Agencies – District Forum, State Commission and National Commission.		
Unit-5: Regulations of Environmental Protection		08
Introduction - Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.		

B.Com (Regular)

Skill Development Activities:

1. Discuss the contents of the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the contents of the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. List out any five rights of a consumer.
4. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.

Books for References:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. N.D. Kapoor, Business Laws, Sultan Chand Publications
3. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
8. Sharma,J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
9. Chanda.P.R, Business Laws, Galgotia Publishing Company

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 2.4 (a) Name of the Course: CORPORATE ADMINISTRATION		
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 framework of Companies Act of 2013 and different kind of companies. b. Identify the stages and documents involved in the formation of companies in India. c. Analyse the role, responsibilities and functions of key management personnel in Corporate Administration. d. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. e. To enable students to get familiarized with the Liquidation process.		
SYLLABUS:		HOURS
Unit-1: INTRODUCTION TO COMPANY		12
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 -Kinds of Companies – One Person 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 (Meanings Only); Private Company and Public Company- Meaning, Features and Differences		
Unit-2: FORMATION OF COMPANIES		12
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 (Alterations of MOA and AOA excluded) Subscription Stage –Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building. Commencement Stage – Documents to be filed, e-filing, Certificate of Commencement of Business.		
Unit-3: COMPANY ADMINISTRATION		12
Meaning of Director, Board of Directors, Appointment of Directors, Protem and Full Time Directors Managing Director –Appointment–Powers–Duties & Responsibilities. Company Secretary –Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal. Auditors –Types–Appointment–Powers–Duties & Responsibilities.		
Unit-4: CORPORATE MEETINGS		10
Corporate Meetings: Importance and Types- Shareholders’ meetings- (SGM, AGM and EGM and essentials of Valid Meetings) & Directors’ Meetings (Board Meetings and Committee Meetings) Resolutions- Meaning and Types -Registration of resolutions; Role of a Company Secretary in convening and conducting the Company Meetings.		

Unit-5: WINDING UP OF COMPANIES	10
Meaning-Modes of Winding up-Consequence of Winding up-Official Liquidator-Roles & Responsibilities of Liquidator.	
Skill Development Activities: <ol style="list-style-type: none">1. Enlist any 5 highlights of Companies Act 2013.2. List any 5 responsibilities of a Full Time Director3. Draft Minutes of an AGM4. Draft an agenda of a Shareholders' Meeting	
Books for Reference: <ol style="list-style-type: none">1. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand2. S.N Maheshwari, Elements of Corporate Law, HPH.3. Dr. P.N. Reddy and H.R. Appannaiah, Essentials of Company Law and Secretarial Practice, HPH.4. K. Venkataramana, Corporate Administration, SHBP.5. S.C. Kuchal, Company Law and Secretarial Practice.	

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 2.4 (b) Name of the Course: QUANTITATIVE APTITUDE		
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 number System and different types of ratios and proportion b. Compute simple interest, compound interest annuities and discounting of bills of exchange. c. Calculate simultaneous equation, quadratic equation and factorization method d. Calculate matrix and determinants. e. Application of Logical Reasoning in problem solving		
SYLLABUS:		HOURS
Unit-1: QUANTITATIVE APTITUDE		12
Number System- HCF and LCM Percentage- Meaning, practical use and computation of percentages. Ratios- Meaning and Significance of Ratios- Equality of Ratios – Compounding Ratios, Duplicate, Triplicate and Sub–Duplicate of a Ratio; Profit and Loss- Problems involving cost price, selling price, market price, trade discount and cash discount. Commission and Brokerage- Rate of commission, types of commission agents, problems. Proportions- Meaning and Significance of Proportions – Fourth proportional – Third Proportional and Mean Proportional – Continued Proportion, Direct and Inverse Proportions.		
Unit-2: COMMERCIAL ARITHMETIC		10
Simple Interest and Compound Interest - Concept of principal rate of interest, period and amount by simple and compound interest. Calculation of compound interest when compounded quarterly half yearly and annually. Annuities- Present and Future value of Annuity, Perpetuity; Bills Discounting (Present worth, Future face value, Trade Discount and Banker discount, Bankers gain and Amount receivable).		
Unit-3: BUSINESS EQUATIONS		12
Meaning and types of equation, BODMAS Rule – Linear Equation – Meaning and Problems- Simultaneous Equation – Meaning and Problems relating to business with only two variables (Elimination Method and Substitution Method)		
Unit-4: MATRICES AND DETERMINANTS		12
Matrix – Meaning, Definition and Types – (Addition, Subtraction & Multiplication of two Matrices)- Problems related to Business Determinants –Meaning - Determinants of square matrix - Solutions of Linear Equations by using Cramer’s Rule in two variables only - Problems.		

Unit-5: LOGICAL REASONING	10
<p>Introduction to Series- Number Series, Alphabet Series, Letter Series (Missing terms of the series)- Problems</p> <p>Introduction to Coding- The letter coding (To form the code for another word, To find the word by analysing the given code[Decoding], Number Coding (When Numerical code values are assigned to words, Number to letter coding)- Odd Man out series- Problems</p> <p>Introduction to Seating Arrangements- Linear Arrangements, Circular Arrangements, Polygon Arrangements- Simple Problems</p> <p>Simple Problems on Blood relations and Direction Tests</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Calculate simple interest and compound interest using imaginary figures. 2. Give the formula for calculating present value of single cash inflow, series of cash inflow, annuity and perpetuity. 3. Demonstrate the application of matrices in solving business problems. 4. Secondary overhead distribution using simultaneous equations method 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand 2. Rajesh Rajghatta: Methods and Techniques of Business Data Analysis, Kalyani Publishers 3. Zamarudeen: Business Mathematics, Vikas 4. R.S Bhardwaj: Mathematics for Economics & Business 5. Madappa, Business Mathematics, Subhas Publications 6. G K Ranganath, Business Mathematics, HPH 7. R S Aggarwal, Verbal and Non Verbal Reasoning. 8. M K Pandey, Analytical Reasoning 	