



KARNATAK

UNIVERSITY

DHARWAD

REGULATIONS AND SYLLABI

For

B.COM PROGRAMME

(I to VIII Semesters)

AS PER NEP-2020

Effective from 2021 -22 & onwards

Annexure: 1 : B.Com.

Semester	Discipline Specific Core Courses (DSCC)			Elective Courses			Ability Enhancement Course									Total Credits		
				Discipline Specific Elective (DSE) / Open Elective Course(OEC)			Skill Enhancement Course						Ability Enhancement Compulsory Course (AECC)					
	Core Course	L+T+P	Credit	Course	L+T+P	Credit	Skill Based			Value Based			Course	Instruction Hrs	Credit			
							Course	L+T+P	Credit	Course	L+T+P	Credit					Course	L+T+P
I	DSCC- 1	3+1+0	3+1=4	OEC-1	3+0+0	3+0=3	SEC-1:	1+0+2	1+1=2	Health and Wellness + Phy. Edu- Yoga	0+0+2	0+1=1	Kannada-1	4	3+0=3			
	DSCC- 2	3+1+0	3+1=4								+	+				MIL/MEL-1	4	3+0=3
	DSCC- 3	3+1+0	3+1=4								0+0+2	0+1=1						
II	DSCC- 4	3+1+0	3+1=4	OEC-2	3+0+0	3+0=3				NCC/NSS/R&R(S&G) / Cultural + Phy. Edu- Sports	0+0+2	0+1=1	Kannada-2	4	3+0=3			
	DSCC- 5	3+1+0	3+1=4								+	+				MIL/MEL-2	4	3+0=3
	DSCC- 6	3+1+0	3+1=4								0+0+2	0+1=1						
Exit option with Certificate (50 credits)																		
III	DSCC- 7	3+1+0	3+1=4	OEC-3	3+0+0	3+0=3	SEC-2:	1+0+2	1+1=2	NCC/NSS/R&R(S&G) / Cultural + Phy. Edu- Sports	0+0+2	0+1=1	Kannada-3	4	3+0=3			
	DSCC- 8	3+1+0	3+1=4								+	+				MIL/MEL-3	4	3+0=3
	DSCC- 9	3+1+0	3+1=4								0+0+2	0+1=1						
IV	DSCC- 10	3+1+0	3+1=4	OEC-4	3+0+0	3+0=3				NCC/NSS/R&R(S&G) / Cultural + Phy. Edu- Sports	0+0+2	0+1=1	Kannada-4	4	3+0=3			
	DSCC- 11	3+1+0	3+1=4								+	+				MIL/MEL-4	4	3+0=3
	DSCC- 12	3+1+0	3+1=4								0+0+2	0+1=1						
Exit option with Diploma (100 credits)																		
V	DSCC- 13	3+1+0	3+1=4	DSE 1	3+0+0	3	SEC-3	1+0+2	1+1=2	NCC/NSS/R&R(S&G) / Cultural + Phy. Edu- Sports	0+0+2	0+1=1						
	DSCC- 14	3+1+0	3+1=4								Voc1-1	3+0+0	3	+	+	MIL/MEL-4	4	3+0=3
	DSCC- 15	3+1+0	3+1=4											0+0+2	0+1=1			
VI	DSCC- 16	3+1+0	3+1=4	DSE 2	3+0+0	3	SEC-4	2+0+2	2+0=2	NCC/NSS/R&R(S&G)	0+0+2	0+1=1						
	DSCC- 17	3+1+0	3+1=4								Voc-2	3+0+0	3	+	+			

	DSCC- 18	3+1+0	3+1=4	*Intern ship	2+0+0	2				/ Cultural Phy. Edu- Sports	0+0+2	*						
Exit option with Bachelor of Commerce Degree (146 credits)																		
VII	DSCC- 19	3+1+0	3+1=4	DSE 3	3+0+0	3												
	DSCC- 20	3+1+0	3+1=4	Voc1-3	3+0+0	3												
	DSCC- 21	3+1+0	3+1=4	Res. Methodo logy	4+0+0	4												22
VIII	DSCC- 22	3+1+0	3+1=4	DSE 4	3+0+0	3												
	DSCC- 23	3+1+0	3+1=4	Voc-4	3+0+0	3												20
				Research Project**		6												
Award of Bachelor of Commerce (Hons) degree (188 credits)																		
**In lieu of the research Project, two additional elective papers/ Internship may be offered.																		
188																		

L+T+P= Lecturing in Theory + Tutorial + Practical Hours per Week (no tutorial for practical course).

* Each DSE shall have at least two papers and student shall choose any one paper from each DSE.

Note: 1 Each DSCC/ DSE /Vocational / OEC Shall have 42-56 hrs syllabus / semester for 100 marks in theory (70 Sem. End exam +30 IA Exam) and 52 hrs practical/sem for 50 marks(35 Sem. End exam +15 IA Exam).

2. Kannada and MEL /MIL shall have 42 hrs syllabus / semester for 100 marks in theory (70 Sem. End exam +30 IA Exam).

3. Environmental Study /Constitution of India / SEC shall have 25-30 hrs syllabus / semester for 50 marks in theory / Practical (35 Sem. End exams +15 IA Exam).

* in lieu of internship, 01 additional SEC may be offered.

PART-C

Program Structure

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

Semester-I								
Sl. No.	CourseCode	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	70	30	100	3
2	Lang.1.2	Language – II-	AECC	3+1+0	70	30	100	3
3	B.Com.1.1	Financial Accounting-I	DSC	3+0+2	70	30	100	4
4	B.Com.1.2	Principles of Marketing	DSC	4+0+0	70	30	100	4
5	B.Com.1.3	Stock Market Operations	DSC	4+0+0	70	30	100	4
6	B.Com.1.4	Computerized Accounting	SEC-SB	1+0+2	50	50	100	2
7	B.Com.1.5	Accounting for Everyone OR Financial Literacy	OEC	4+0+0	70	30	100	3
8	Value based	Health and Wellness	SEC-VB	0+0+2				1
9	Value based	Physical Education/ Yoga	SEC-VB	0+0+2				1
10	Compulsory Paper (to be studied by students joining B.Com Course from Non-Commerce Students)	Fundamentals of Accounting and Commerce-I						
Total								25
Semester-II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credit

				P)				its
1	Lang.2.1	Language – I	AECC	3+1+0	70	30	100	3
2	Lang.2.2	Language – II	AECC	3+1+0	70	30	100	3
3	B.Com.2.1	Financial Accounting-II	DSC	3+1+0	70	30	100	4
4	B.Com.2.2	Entrepreneurship	DSC	3+1+0	70	30	100	4
5	B.Com.2.3	Human Recourse Management	DSC	3+1+0	70	30	100	4
6	B.Com.2.4	Financial Environment OR Investing in Stock Markets	OEC	3+0+0	70	30	100	3
7	Value based	NCC/NSS/Cultural	SEC-VB	0+0+2				1
8	Value based	Physical Education/ Yoga	SEC-VB	0+0+2				1
9	Compulsory Paper (to be studied by students joining B.Com Course from Non-Commerce Students)	Fundamentals of Accounting and Commerce-II						
Total								25

PART- D

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – DSC 1.1: Financial Accounting

Credits: 04

Maximum Marks: 70+30 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 3 hours.

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

1. Self-balance independent ledgers of financial accounting system
2. Demonstrate the disadvantages of incomplete system and convert it into complete system
3. Prepare accounts used in consignment, mining, extraction, collieries, etc
4. Finalise the accounts of joint ventures either in the books of individual ventures or in the entity itself.

Contents	56 Hrs
Unit - . 1: Self-Balancing Ledger and Sectional Balancing	1
Meaning and classification of ledgers; preparation of Trial Balance – Adjustment accounts – meaning and significance; journal entries for self-balancing; transfer from one ledger to another; advantages of self-balancing ledger; sectional balancing – meaning and distinction; errors relating to self-balancing system.	0
Module – 2: Single Entry or Accounts from Incomplete Records	1
Meaning of single entry or incomplete records and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion	2
Unit - . 3: Royalty Accounts -	1
Meaning of royalty and types of royalties – minimum rent and short workings; recouping short workings; accounting treatment in the books of lessee and lessor	2
Unit - . 4: Consignment Accounts	1
Meaning and distinction between a consignment and a sale; accounting treatment in the books of consignor and consignee; delcredere commission; valuation of stock – invoicing goods at higher than cost; accounting for loss of goods – normal and abnormal losses	4
Unit - . 5: Accounts of Joint Ventures	0
Meaning of joint ventures and distinction between JVs and partnership accounts; accounting treatment – separate sets of books for the joint venture; co-venturers; recording in the books of each party and recording under the memorandum method	8
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Obtain independent ledgers and learn the art of self-balancing each independent ledger 2. Visit units involved in extraction or mining and compute total royalty payable and any shortworkings 3. Compute the delcredere commission and other commission payable and cross check book debts 	

4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures
5. Collect joint venture accounts and learn the process followed in the accounts
6. Any other activities, which are relevant to the course.

References:

1. Gupta R L and M Radhaswamy, Advanced Accountancy – Vol - I, Sultan Chand & Sons, New Delhi.
2. S P Jain and K L Narang, Advanced Accountancy – Vol – I, Kalyani Publishers, Ludhiana
3. S N Maheswari, Advanced Accountancy – Vol – I, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. S N Maheswari, Suneel Maheswari and Sharad Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. M C Shukla, T S Grewal and S C Gupta, Advanced Accounts – Vol – I, S Chand, New Delhi.
7. M Hanif and A Mukherjee, Financial Accounting, Vol – I, McGraw Hill Publications, New Delhi.
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – DSC - 1.2: Principles of Marketing

Credits: 04

Maximum Marks: 70+30 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 3 hours.

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

1. Articulate the steps involved in new product launch
2. Explain the factors influencing the pricing decisions of old and new products
3. Assist firms in developing a profitable product-line or product mix
4. Understand the basic concepts of marketing and assess the marketing environment.
5. Segment markets considering multiple factors
6. Judge the impact of promotional techniques on the customers & importance of channels of distribution.
7. Outline the recent developments in the field of marketing.

Contents	56 Hrs
Unit - . 1: Introduction to Marketing	12
Definition, objectives, importance and scope of marketing; Evolution of concept of marketing, Core marketing concepts: production, product, Selling v/s Marketing, Holistic marketing concepts	
Unit - . 2: Consumer Behaviour	12
Nature and Importance, Consumer buying decision process, Factors influencing consumer buying behaviour. Market Segmentation: Meaning, levels and bases of market segmentation –Product differentiation vs. market segmentation, effective market segmentation criteria;; concept of niche marketing	
Unit - . 3: Product Planning	12
Concept and importance, Product classifications; Product Planning and Development; product life cycle; New Product Development Process; Consumer adoption process. product mix; Branding, Packaging and labeling – features, types, advantages.	
Unit - . 4: Pricing Decisions	12
Definition, objectives, factors affecting price determinations; methods of setting prices; cost, demand and competition factors; pricing policies and strategies. Channels of distribution -meaning and importance; Types of distribution channels, Types of distribution channels; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, physical distribution..	
Unit - . 5: Sales Promotion	08
Concept, importance and types of promotion; objectives and of sales promotion; personal selling; advertising, public relations and sales promotion, Promotion mix. Recent development in marketing; Functions and approaches to the study of Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing	
Skill DevelopmentActivities:	
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.

References:

1. Kotler and Armstrong, Principles of Marketing, Pearson Publications, New Delhi.
2. William Stanton, Fundamentals of Marketing, McGraw Hill, New Delhi.
3. C B Gupta, Principles of Marketing, Sultan Chand & Sons, New Delhi.
4. Eillim Pride an O C Ferrell, Principles of Marketing, Pearson, New Delhi.
5. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
6. Gandhi, Marketing, McGraw Hill, New Delhi.
7. Kurtz, Principles of Contemporary Marketing, Pearson, New Delhi.
8. Kavita Sharma and Swati Aggarwal, Principles of Marketing, Taxmann, New Delhi
9. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
10. Perreault, Basic Marketing, McGraw Hill, New Delhi.

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE**Title of the Course B.Com-DSC-1.3: Stock Market Operations****Credits: 04****Maximum Marks: 70+30 IA Marks.****Teaching Hours: 56****04 Hours per week.****Duration of exam: 3 hours.****Course Outcomes: On successful completion of the course, the Students will be able to:**

1. Explain the art of investing in stock markets and compute the gain or losses
2. Develop the efficient stock portfolios
3. Demonstrate the process of opening demat accounts and the process of margin and short selling activities
4. Explain the various stocks included in the Sensex and other indices and explain the interpretation
5. Articulate the actions taken by the SEBI in protecting the interests of small investors. To provide conceptual understanding of the concept of stock exchange in India,

Contents	56 Hrs
Unit - . 1: Introduction	14
Financial markets- Meaning and Significance; Money market and capital market - market for debt and equity issues; primary market- IPOs and SFOs; secondary markets - meaning, objectives, functions and economic importance of stock exchanges; historical background; management and regulation of stock exchanges in India; corporatization and demutualization - meaning and objectives; major stock exchanges in India - BSE, NSE and OTCEI; regional stock exchanges in India; SEBI - establishment, objectives and functions; SEBI's regulations relating to stock markets; future challenges	
Unit - . 2: Listing of Securities	12
Meaning, objectives, Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.; Stock brokers: Regulation relating thereto, SEBI's role in regulation, stock brokers, powers of SEBI, functions of brokers; general obligations and responsibilities.	
Unit - . 3: Trading Mechanism on Indian Stock Exchanges	12
Open outcry system and screen based trading; settlement procedure - physical delivery v/s dematerialisation; rolling settlement - T+2, T+5, etc., transaction cost - trading cost, clearing costs and settlement costs; buying and selling shares - procedure; market order and limit order; internet trading; buying on margin and short sale; problems relating to Margin trading and short selling; BSE – Share groups on BSE – BOLT System, NSE – Market segments	
Unit - . 4: Stock Market Indices	10
Meaning, purpose, and consideration in developing index – methods- price weighted, equal weighted and value weighted; free float method; simple problems relating to index development; stock market indices in India – BSE Sensex - scrip selection criteria – construction – Other BSE indices; NSE indices – S&P CNX Nifty – scrip selection criteria – construction – stock market indices in foreign countries.	

Module 5: Risk Management and Surveillance System

08

Risk management system in BSE & NSE – Margins – Exposure limits –
Surveillance system in BSE & NSE – Circuit breakers; value at risk;

Skill Development Activities:

1. Visit the offices of stock brokers and observe online trading
2. Collect share application forms and demat account forms and actual filling may be done
3. Discuss with the actual investors the art of investing and the stocks selected
4. Visit the offices of financial institutions like banks and enquire finance facilities for stock purchase
5. Collect press reports in local and English languages and read out in the class
6. The analysts reports may be discussed in the students
7. Form groups and assign individual stocks to compute annual returns.
8. Collect the management reports of any large scale organisation and analyse the same.
9. Any other activities, which are relevant to the course.

References

1. Prasanna Chandra, Security Analysis and Portfolio Management, McGraw Hill, New Delhi.
2. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill Publications, New Delhi.
3. P S Bala Ram and T Sriakshmi, Stock Market Operations, IBP Publications, New Delhi
4. F C Sharma, Financial Market Operations, SBPD Publications, New Delhi
5. Inderpal Singh and Jaswinder Kaur, Security Market Operations, Kalyani Publishers, Ludhiana.
6. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi
7. Michael Simmons, Securities Operations, Wiley Publications, New Delhi.
8. Robert G Hagstrom, The Warren Buffett Way, Wiley Publications, New Delhi
9. Goyal and Goyal, Financial Market Operations, FK Publications, New Delhi.
10. Guruswamy, Capital Markets, TMH, New Delhi.
11. Alan Kanuk, Capital Markets in India, John Wiley, New Delhi

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – SEC 1.4: Computerized Accounting

Credits: 02

Maximum Marks: 50 Marks.

Teaching Hours: 1 Theory 2 Practicals

03 Hours per week.

Duration of exam: hours.

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

1. Demonstrate the process of accounting in computerized method
2. Explain the distinction between manual and computerized accounting
3. Design accounting package for small enterprises
4. Prepare management information reports through computerized accounting

Contents	42 Hrs
Unit -.1: Computerised Accounting	8
Computerised Accounting – meaning, objectives, and scope of computerized accounting; requirements of computerized accounting – hardware and softwares – tally, excel and other general purpose applications; manual v/s computerized accounting; advantages	
Unit -.2: Process of Computerised Accounting	26
Creation of company – ledger books; posting of vouchers; modifications of reports – cash book, trial balance and preparation of final accounts	
Unit - 3: Computerized Accounting Data Security	8
Designing security measures – types of security measures; process and implementation of security measures	

Skill Development Activities:

1. Visit local business establishment and enquire about accounting methodology adopted
2. Institutions to purchase tally software and demonstrate the process of creting ledgers and others
3. Collect financial statements prepared by the organizations and interpret them
4. Collect information relating to sales and purchase ledgers and compare them with computerized accounts
5. Visit the offices of GST and learn the process of e-filing
6. Collect from chartered accountants financial statements and the process adopted in preparing
7. Any other activities, which are relevant to the course.

References:

1. Neeraj Goyal and Rohit Sachdeva, Kalyani Publishers, Ludhiana
2. Neeraj Sharma, Computerized Accounting and Business Systems, Lambert, New Delhi.
3. Garima Agarwal, Computerized Accounting, HPH, Mumbai
4. Murli Krishna, Computerized Accounting, Vaagdevi Publications,
5. Vinod K and P K Lazar, Computerized Accounting System, Excel Publications, New Delhi
6. Yadagiri and Srinivas, Computerized Accounting, Kalyani Publications, Ludhiana.
7. Mohanty R and Satapathy S K Computer Applications in Business Accounting, HPH, Mumbai.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – OEC - 1.5: Accounting for Everyone
(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Teaching Hours: 42

Maximum Marks: 70+30 IA Marks.

03 Hours per week.

Duration of exam: 3 hours.

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

1. Understand accounting terms and the process of preparing financial statements
2. Explain why accounting statements are prepared and various users of the same
3. Distinguish various financial statements prepared and their purposes
4. Articulate the challenges of accounting system and the use of accounting standards in overcoming them
5. State the methods of interpretation and the advantage of ratio analysis in financial analysis

Contents	42 Hrs
Unit - . 1: Introduction to Accounting	08
Meaning, definitions, objectives, functions and importance of accounting, accounting as an information system; accounting v/s book- keeping; classification of various of users of accounting information; types of accounting – financial, cost and management accounting; accounting terms – transaction, account, asset, liability, capital, expenditure, expenses income, profit, loss, debt, credit, etc.,	
Unit - . 2: Accounting Principles – Concepts and Conventions	08
Meaning of Accounting Principles – Nature; meaning and significance of accounting Concepts and Conventions; Entity Concept, Going Concern Concept, Money Measurement Concept, Accounting Period Concept, Duality Concept, Cost Concept and Realization Concept; Accounting Conventions – Materiality, Conservative, Full Disclosure and Consistency	
Unit - . 3: Accounting Cycle	10
Meaning of accounting cycle; basis of recording and classification of accounts and rules of debit and credit; classification of books of books of accounts – journal, subsidiary books and ledgers; passing of journal entries, preparation of ledger, balancing of accounts – debit and credit balances and preparation of trial balance; simple problems relating to individuals and partnership firms	
Unit - . 4: Preparation of Annual Accounts	08
Meaning of Annual Accounts and types – Manufacturing, Trading, Profit and Loss Accounts and Balance Sheet; format of balance sheet as per liquidity and permanence principles; preparation of financial statements of individuals and partnership firms	
Module 5: Analysis and Interpretation of Financial Statements	08
Meaning, objectives, scope and significance of Analysis and Interpretation of Financial Statements; methods of financial analysis – and use of ratio analysis – liquidity, solvency, efficiency and profitability ratios; profitability of sales and investments; simple problems relating to ratio analysis	
Skill Development Activities:	

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.

References :

1. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi
2. Hanif and Mukherjee, Financial Accounting, McGraw Hill Publications, New Delhi
3. D Sehgal, Financial Accounting, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. Khan and Jain, Principles of Management Accounting, McGraw Hill Publications, New Delhi.
6. M N Arora, Management Accounting, Vikas Publishing House, New Delhi
7. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – OEC - 1.5: Financial Literacy
(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Teaching Hours: 42

Maximum Marks: 70+30 IA Marks.

03 Hours per week.

Duration of exam: 3 hours.

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

1. Articulate the necessity of financial literacy to common man and the process of learning
2. Understand various concepts of budgets and appreciate the process of budget development
3. Understand various types of banks operating in the economy and the controls used by the RBI
4. Prepare financial plan and budget and manage personal finances;
5. Open, avail, and manage/operate services offered by banks;
6. Open, avail, and manage/operate services offered by post offices;
7. Plan for life insurance and property insurance & select instrument for investment in shares

Contents	42 Hrs
Unit - . 1: Introduction	08
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.	
Unit - . 2: Financial Planning and Budgeting	08
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.	
Unit - . 3: Banking Services	10
Types of banks; Banking products and services – Various services offered by banks; Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc; formalities to open various types of bank accounts; types of loans – short term, medium term, long term, micro finance, agricultural credit, etc. and interest rates offered by various nationalized banks and post offices; cashless banking, e-banking, Counterfeit Currency; CIBIL, ATM, Debit and Credit Cards and UPI based Payment system; Banking complaints and Ombudsman.	

<p>Unit - . 4: Financial Services from Post Office</p> <p>Post Office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), India Post Payments Bank (IPPB). Domestic Money Transfer services: International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer.</p>	<p>08</p>
<p>Module 5: Protection and Investment Related Financial Services</p> <p>Insurance Services: Life Insurance Policies – term and endowment policies; money back policies; ULIP, ULIP, Health and Pension policies; 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,</p>	<p>08</p>
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 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 attach photocopies of necessary documents. 3. Prepare personal and family budget for one/six/ twelve months 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. 	
<p>Text Books:</p> <ol style="list-style-type: none"> 1. Erik Banks, Finance – the Basics, Routledge 2. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd. 3. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education. 4. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd. 5. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company. 6. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd. 7. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan. <p style="text-align: center;">Note: Latest edition books shall be used.</p>	

Paper : FUNDAMENTALS OF ACCOUNTING AND COMMERCE - I

(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

Learning Objectives and Outcomes:

The course has the objective of providing the basic concepts of accounting and commerce among non commerce pupils. This would enable them to understand higher aspects of business organization. Computational and analytical accounting skills are included in the curriculum.

Contents

Unit – 1:Introduction to Commerce

Meaning, definition and scope of commerce, evolution of commerce; economic activities – its kinds – trade and aids to trade; business, industry, profession; employment – meaning, definition and scope.

Unit – 2:Forms of Business Organisation

Meaning, and significance; different forms of business organizations – sole trader, partnership firms, joint hindu family firms – meaning, definition, characteristics, scope, advantages and disadvantages; Co-operative organizations – meaning, objectives and significance.

Unit – 3: Introduction to Accounting

Meaning, definitions, objectives, functions, advantages and disadvantages of accounting; accounting v/s book-keeping; systems of book-keeping and accounting; accounting cycle; accounting – science, art and profession; accounting – an information system; accounting – as a language; role of accountants in business decision-making.

Unit – 4:Accounting Principles

Meaning, nature, objectives and scope of accounting principles; accounting concepts – meaning and types; accounting conventions – meaning and types; modifying principles; accounting standards – meaning, objectives, significance and types of accounting standards; accounting standards development process in India.

Unit – 5:Accounting Records

Journal – meaning, objectives and types; classification of accounts and rules of debit and credit; journal entries, narration; simple v/s complex journal entries; subsidiary books – meaning and types; ledger posting – meaning, objectives and types of ledger – process of ledger posting and balancing of an accounts; preparation of trial balance – meaning, types and objectives; preparation of trial balance.

References:

1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
3. Tulsian, Financial Accounting, Pearson Education, New Delhi.
4. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi.
5. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi.
6. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana.
7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California
9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi.
10. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi.
11. Tulsian, Financial Accounting, Pearson Education, New Delhi.
12. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons,

New Delhi.

13. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi.
14. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.
15. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
16. Robert Anothly, Accounting – Text and Cases, TMH, New Delhi.
17. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
18. Narayanaswamy, Financial Accounting, PHI, New Delhi.
19. Rajashekaran and Lalitha, Financial Accounting, Pearson Education, New Delhi.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com - DSC – 2.1: Financial Accounting-II

Credits: 04

Teaching Hours: 56

Maximum Marks: 70+30 IA Marks.

04 Hours per week.

Duration of exam: 3 hours.

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

1. Finalize the accounts of insolvent individuals and compute the final payments
2. Explain the amount to be claimed by the policyholders in insurance related losses
3. Demonstrate the art of finalizing accounts of departmental and branch accounts
4. Explain the necessity and significance of accounting standards
5. Articulate the differences between Ind Accounting standards and IFRS

Contents	56 Hrs
Unit - 1: Insolvency Accounts	10
Meaning of insolvency and types of insolvency – individual and a firm; Insolvency Acts in India; procedure under Insolvency Act; statement of affairs and deficiency accounts; statement of affairs v/s balance sheets; assets having more than charge, secured, unsecured and preferential creditors; preparation of statement of affairs and deficiency account; accounting adjustments (comprehensive problems relating to only individuals)	
Unit - . 2: Departmental Accounts	10
Meaning and objectives; maintenance of columnar subsidiary books; allocation of expenses; inter-departmental transfers and preparation of departmental final accounts.	
Unit - . 3: Branch Accounts	12
Meaning and types of branches, systems of accounting for dependent branches – debtors and stock and debtors systems; independent branches – incorporation of branch transactions in the head office books (excluding foreign branches); depreciation of branch assets; goods and remittances in transit; preparation of final accounts	
Unit - . 4: Insurance Claims	12
Meaning and types of claims; need – loss stock policy; preparation of statement of cost of goods sold and ascertainment of value of stock on the date of fire; treatment of salvage and valuation of stock prior to fire when gross profit ratio is given and not given; average clause and treatment of abnormal loss item.	
Unit - . 5: Accounting Standards	1
Meaning, need and significance of accounting standards; types and process of development of accounting standards in India; role of ICAI in accounting standards – ASs issued by ICAI and converged and Ind Ass; enforceability of ASs in India; level of compliance and auditor certification; IDRS – meaning and objectives; types of IFRS; IFRS use world-over and in India.	2
Skill DevelopmentActivities:	
1. Collect insurance claim documents and complete the process by filling them	

2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Obtain common expenses in departmental organizations or malls and distribute across various segments
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit offices of local chartered accountants and learn the accounting standards considered in accounts finalization
6. Any other activities, which are relevant to the course.

References:

1. Gupta R L and M Radhaswamy, Advanced Accountancy – Vol - I, Sultan Chand & Sons, New Delhi.
2. S P Jain and K L Narang, Advanced Accountancy – Vol – I, Kalyani Publishers, Ludhiana
3. S N Maheswari, Advanced Accountancy – Vol – I, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. S N Maheswari, Suneel Maheswari and Sharad Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. M C Shukla, T S Grewal and S C Gupta, Advanced Accounts – Vol – I, S Chand, New Delhi.
7. M Hanif and A Mukherjee, Financial Accounting, Vol – I, McGraw Hill Publications, New Delhi.
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – DSC - 2.2: Entrepreneurship

Credits: 04

Teaching Hours: 56

Maximum Marks: 70+30 IA Marks.

04 Hours per week.

Duration of exam: 3 hours.

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

1. Articulate the process of enterprise planning and execution
2. Describe various schemes and government and institutions and facilities offered by them
3. Demonstrate the qualities of successful entrepreneurs
4. Understand the various financing techniques for start-ups
5. Develop the mock enterprises and the process of registration

Contents	56 Hrs
Unit - . 1: Introduction	10
Meaning and Concept of entrepreneurship; types of entrepreneur, need and significant; entrepreneur v/s intrapreneur: role of entrepreneurship in economic development; agencies involved in entrepreneurship development; skill required to be an entrepreneur;	
Unit - . 2: Theories of Entrepreneurship	10
Motivation Theories; McClelland's Acquired Needs, Theory, Maslow's Need Hierarchy Theory, Integrated-Contextual Model. Creating and starting the venture: Sources of new ideas, methods of generating ideas, creative problem solving; product planning and development process; marketing plan, financial plan and organizational plan. Franchising, Sources of external support.	
Unit - . 3: EDP Programmes: Concept, need and phases of EDPs	12
Types of EDPs, agencies involved in EDP, Developing Entrepreneurial Marketing Competencies, Networks and Frameworks. Role of industries/entrepreneur's associations and self-help groups. Entrepreneurship as a style of management, the changing role of Entrepreneur.	
Unit - . 4: Entrepreneurship in Start-ups	12
Meaning and significance of Start-ups; Start-ups v/s Entrepreneur; economic contribution of Start-ups; Unicorns- Concept and development; Growth of Start-ups and unicorn Start-ups in India; Start –ups in Institutional Scheme of GOI.	
Unit - . 5: Entrepreneurial Finance	12
Concept of Entrepreneurial Finance-Objectives, nature, scope and importance; financing Start-up- debts v/s equity services; venture capital-meaning, objectives, advantages and disadvantages; process of raising funds- raising through venture capital; mentor financing, angle financing, cloud financing, seed financing and private equity- meaning and significances.	
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Visits the government and private institutions involved in entrepreneurial development activities 2. Visit the offices of Government and collect necessary for availing various benefits 3. Meet the successful entrepreneurs 	

4. Visit the offices of banks and enquire about the financial methods
5. Collect information relating to mentors and the extent of assistance
6. Visit the offices of local venture capitalists and collect forms
7. Any other activities, which are relevant to the course.

References

1. Robert Hisrich, Michael Peters and Dean Shepherd, Entrepreneurship, McGraw Hill, New Delhi
2. Poonam Gandhi, Entrepreneurship, V K Global Publications, Faridabad.
3. Sangeetta Sharma, Entrepreneurship Development, PHI, New Delhi.
4. David Holt, Entrepreneurship – New Venture Creation, Pearson Publications, New Delhi.
5. Rajeev Roy, Entrepreneurship Management, Oxford University Press, New Delhi.
6. Arya Kumar, Entrepreneurship, Pearson Publications, New Delhi.
7. Bamford and Garry Bruton, Entrepreneurship – A Small Business Approach, McGraw Hill Publications, New Delhi
8. Donald Kuratko and Richard Hodgetts, Entrepreneurship: Theory, Process and Practice, Cengage Publications, New Delhi MO Business
9. Chris Leach and Ronald Melicher, Entrepreneurial Finance, Cengage, New Delhi.
10. Simon Hulme and Chris Drew, Entrepreneurial Finance, Red Globe Press.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE**Title of the Course B.Com- DSC - 2.3: Human Resource Management****Credits: 04****Teaching Hours: 56****Maximum Marks: 70+30 IA Marks.****04 Hours per week.****Duration of exam: 3 hours.****Course Outcomes: On successful completion of the course, the Students will be able to:**

1. Understand the basic concepts of human resource management
2. Articulate various methods of human resource recruitment and selection
3. Analyse the merits and demerits of various induction and training programmes
4. Compare and contrast the HR practices in government and private sectors
5. Explain the pitfalls of neglecting HR policies in an organization

Contents	56 Hrs
Unit - . 1: Introduction	10
Evolution, meaning, definition, scope, objectives and functions of HRM; organization of HR department; qualities of HR manager; HRM v/s personnel management; environment of HRM – External and internal forces.	
Unit - . 2: Human Resource Planning:	10
Meaning, importance and benefits of HRP; characteristics of HRP; need for planning; HRP Process - job analysis, job design, Job description and job specification; meaning of recruitment and selection; recruitment and selection process.	
Unit - . 3: Training and Induction:	12
Meaning of training and induction; objectives and methods of induction; identification of training needs; objectives, benefits and methods of training; criteria of effective training methods; promotion and demotion – meaning and criteria; methods of training; concepts of transfers and separation.	
Unit - . 4: Wage and Salary Administration:	12
Meaning, objectives and components of employee compensation; determinants of pay structure and level; methods of wage fixation – individuals and group incentives; bonus, fringe benefits and job evaluation systems; stock-ownership plans.	
Unit - . 5: Performance Measurement:	12
Meaning, objectives, nature, scope and characteristics of performance measurement; essentials of effective performance measurement; methods of appraising performance – behaviour-oriented methods and result-oriented methods.	
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Visit the HR offices of local industrial firms and collect various forms and documents 2. Visit the offices of government and discuss the legal influence on HR management 3. Prepare advertisement notification and conduct mock oral interviews and test 4. Visit the offices of consultants the process of recruitment 5. Collect advertisement copies appearing in media and examine the HR issues highlighted 6. Any other activities, which are relevant to the course. 	
References	

1. K Ashwthappa, Human Resource Management – Text and Cases, McGraw Hill, New Delhi
2. L M Prasad, Human Resource Management, Sultan Chand, New Delhi
3. C B Gupta, Human Resource Management, Sultan Chand, New Delhi
4. S S Khanka, Human Resource Management, S Chand, New Delhi.
5. VSP Rao. Human Resource Management, Taxmann, New Delhi
6. Gary Dessler and Biju Varkkey, Human Resource Management, Pearson Publications New Delhi
7. Joseph Martocchio, Human Resource Management, Pearson, New Delhi
8. John Ivancevich, Human Resource Management, McGraw Hill, New Delhi.
9. Snell Bohlander, Managing Human Resources, Pearson Publications, New Delhi
10. Gerhart, Fundamentals of Human Resource Management, McGraw Hill, New Delhi

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

**Title of the Course B.Com -OEC – 2.5: Financial Environment
(OEC for Non-Commerce Students of Other Disciplines)**

Credits: 03

Teaching Hours: 42

Maximum Marks: 70+30 IA Marks.

03 Hours per week.

Duration of exam: 3 hours.

Course Outcomes: On successful completion of the course, the Students will be able to	
<ol style="list-style-type: none"> 1. Understand the fundamental factors constituting part of financial structure 2. Learn about various financial institutions operating in an economy 3. Articulate the services offered by development financial institutions 4. Examine the influence monetary, trade, fiscal and tax policies on stock price 	
Syllabus:	Hours
Unit - . 1: Financial Environment	10
Fundamentals of Financial Environment – Meaning of Financial system and financial system constituents – assets, institutions, intermediaries, financial markets, financial regulators; linkages between financial system and economic development; development of financial system in India	
Unit - . 2: Financial Institutions	08
Meaning and types of financial institutions; Banking Institutions – meaning, objectives, functions and significance; types of banks – commercial banks and development; public sector banks, private sectors, and foreign banks; co-operative banks and urban co-operative banks; regulation of banking – establishment and functions, regulation techniques of RBI – Monetary Policy meaning and significance – bank rate, repo and reverse repo rates; SLR and CRR, Prime Lending Rates; open market operations	
Unit - . 3: Development Financial Institutions and NBFC	08
Meaning, Need and significance of development banks – Central Government and State Financial Corporations – need and importance of SFCs; Non-Banking Financial Corporations (NBFC) – Meaning, need and significance; functions and services provided; commercial banks v/s NBFC; hire-purchase, leasing and instalment sale, mortgage backed financial services; regulation of NBFC by RBI; Growth of NBFC in India and private NBFC in India.	
Unit - . 4: Money and Stock Markets	08
Meaning and significance of money markets – instruments of money market – T-Bills and GSec; Money at Call and Short Notice; regulation of money market by RBI; Capital Market – Meaning and types of capital markets; significance; stock markets – meaning and objectives; stock exchanges in India – meaning, purpose and establishment of stock exchanges in India, BSE, NSE and OTCEI; working of BSE and NSE; SEBI-Establishment, objectives and functions of SEBI, regulation of stock exchanges and market participants	

Module 5: Financial Sector Reforms:

Meaning, need and significance of financial sector reforms – recommendations and action taken of Narasimham Committee, Kelkar Commission and Rajan Committee recommendations, BASEL-BIS norms I, II and III- criticisms of BASEL norms, implementation of BASEL norms, 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.

References:

1. Bharti V Pathak, Indian Financial System, Pearson Publication, New Delhi
2. M Y Khan, Indian Financial System, McGraw Hill, New Delhi
3. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi
4. Vinod Kumar, Atul Gupta and Manmeet Kaur, Financial Markets and Institutions, Taxmann's Publications, New delhi
5. Mishkin, Eakins, Jayakumar and Pattnaik, Financial Markets and Institutions, Pearson Publications, New Delhi.
6. L M Bhole and Jitendra Mahakud, Financial Institutions and Markets, McGraw Hill Publications, New Delhi.
7. Krishnamurthy, Financial Institutions and Markets, Pearson, New Delhi
8. Kidwell, Blackwell, Whidee and Sias, Financial Institutions, Markets and Money, Wiley, New Delhi
9. Jeff Madhura, Financial Insitutions and Markets, Pearson Publications, New Delhi
10. Fabozzi, Modigliani, Jones and Ferri, Foundations of Financial Markets and Institutions, Pearson Publications, New Delhi

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE
Title of the Course B.Com – OEC - 2.5: Investing in Stock Markets
(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Teaching Hours: 42

Maximum Marks: 70+30 IA Marks.

03 Hours per week.

Duration of exam: 3 hours.

- Course Outcomes: On successful completion of the course, the Students will be able to**
1. Explain the basics of investing in the stock market, the investment environment as well as risk & return;
 2. Analyse Indian securities market;
 3. Articulate the distinction between the fundamental and technical analysis
 4. Explain the steps involved in opening demat accounts
 5. Identify the best stocks for investment by small investors
 6. State the risks involved in stock investment

Syllabus:

Unit - . 1: Basics of Investing

Hours

10

How, Why and What of Investing in Stock Market? meaning and types of investment – real investment and financial investment; nature, scope and motives of investment; distinction between investment, speculation and gambling; investment plan – concept, features and process of preparing investment plan; investment avenues – real assets and financial assets – bonds, debentures, preferences and equity shares; relative advantages and disadvantages.

Unit - . 2: Indian Stock Markets

08

Where do stocks are traded? Meaning, nature and significance of capital markets – meaning of stock exchanges and purposes; stock exchanges in India – BSE, NSE, OTCEI and RSEs; Listing of stocks; trading mechanism – stock brokers – role and classification; online and screen based trading; importance of market indices - BSE Sensex and NSE Nifty-50; sectors indices – free float methodology

Unit - 3: Identifying Stocks and Bonds for Investment

08

How to identify investible stocks? Advice by stock analysts, friends and relatives; following strategy of big investor; factors to be considered – fundamental analysis v/s technical analysis – meaning and objectives – macro economic factors and stock analysis; identifying strength and weaknesses; industry structure and life cycles; identifying best companies for investment – sensx stocks; nifty stocks, etc company analysis – financial ratios and market related ratios; book value v/s market value – undervalued and overvalued stocks – penny stocks; types of charts and use of charts for predicting price trends;

Unit - 4: Trading Mechanism

08

How to trade in stocks and bonds? – identify brokers and opening demat account; types of orders; online market and screen based trading; order execution mechanism; rolling settlement v/s weekly settlement; block deals; functions of clearing house; use of brokers' money for trading – margin trading and short selling; monitoring stock investment and calculation of returns; risks involved in stock investment

08

Unit - 5: Indian Stock Market

meaning, objectives and types of mutual fund schemes; factors affecting choice of mutual funds; important mutual funds in India; Derivatives Trading – meaning and objectives of derivatives; types of derivatives – forwards, futures, options and swaps; trading of commodity and stock futures and options in India

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

References

1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education, New Delhi.
2. Kevin S, Security Analysis and Portfolio Management, PHI Learning, New Delhi
3. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications, New Delhi
4. Ranganathan and Madhumati, Security Analysis and Portfolio Management, Pearson Publications, New Delhi.
5. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill, New Delhi
6. Donald Fisher and Jordon, Security Analysis and Portfolio Management, Pearson Publications, New Delhi.
7. Ambika Prasad Dash, Security Analysis and Portfolio Management, Wiley Publications, New Delhi
8. Elton, Gruber, Brown and Goetzmann, Modern Portfolio Theory and Investment Analysis, Wiley Publications, New Delhi.
9. Francis Jones, Investment, Wiley Publications, New Delhi.
10. Reilly and Brown, Investment Analysis and Portfolio Management, Pearson Publications, New Delhi.

Note: Latest edition books shall be used.

FUNDAMENTALS OF ACCOUNTING AND COMMERCE- II
(Compulsory Paper for students joining B.Com I semester course from non-commerce streams,
i.e., PUC Arts, Science, etc)

Learning Objectives and Outcomes:

The course has the objective of providing the basic concepts of accounting and commerce among non commerce pupils. This would enable them to understand higher aspects of business organization. Computational and analytical accounting skills are included in the curriculum.

Contents

Unit – 1: Industry

Meaning, definition and characteristics; kinds of industries – genetic, extractive, construction, manufacturing, mining; advantages and disadvantages; regulation of industrial activities; industrial policies in India and environmental effects of industrial activities.

Unit – 2: Service Organizations:

Meaning and Definition of Services; features, scope, types, advantages and disadvantages of service sector; banking services – meaning, definition and types; economic role of banking sector.

Unit – 3: Foreign Trade:

Meaning, definition and types; reasons and importance; home trade v/s foreign trade; procedure involved in foreign trade; payment system – foreign currency and exchange rate – meaning and types of exchange rates; working of foreign exchange market in India; balance of payment – meaning, definition and difference between balance of trade and balance of payment.

Unit – 4: Self-Balancing System

Meaning and objectives; types of ledger – debtors ledger, creditors ledger and general ledger; preparation of trial balance; simple problems relating thereto.

Unit – 5: Company Accounts

Meaning and types of company; accounting entries relating to issue, forfeiture and reissue of shares and debentures; accounting treatment of discount and premium on issue of shares; underwriting of shares.

References:

1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
3. Tulsian, Financial Accounting, Pearson Education, New Delhi.
4. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi.
5. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi.
6. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana.
7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California
9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi.
10. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi.
11. Tulsian, Financial Accounting, Pearson Education, New Delhi.
12. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons, New Delhi.
13. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi.
14. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.

15. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
16. Robert Anothy, Accounting – Text and Cases, TMH, New Delhi.
17. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
18. Narayanaswamy, Financial Accounting, PHI, New Delhi.
19. Rajashekar and Lalitha, Financial Accounting, Pearson Education, New Delhi.

Note: Latest edition books shall be used.