



BAGALKOT UNIVERSITY

Mudhol Road, Jamkhandi – 587301 Dist: Bagalkote

The Draft

OPEN ELECTIVE COURSES FROM COMMERCE STREAM

For I and II Semester

As Per NEP – 2020 and Adapted from RCU Belagavi

Applicable from the Academic Year 2023-24

Open Elective Courses (OEC)

The Department of Commerce is Offering Two OECs in each semester. The students other than from commerce stream can choose any one among two OECs in each semester. Every OE course has 3 credits with no practical component.

Credit Structure for Open Elective Course

w.e.f. 2023-24 and Onwards

Category	Course Code	Title of the Paper	Marks			Teaching Hours/Week			Credits	Duration of Exams (Hrs)
			IA	Sem	Total	L	T	P		
OEC-1	126BCM01XXXOEC01T	1. Entrepreneurship Development	40	60	100	3	0	0	3	2
	126BCM01XXXOEC02T	2. Accounting for Everyone								
OEC-2	126BCM02XXXOEC03T	1. Event Management	40	60	100	3	0	0	3	2
	126BCM02XXXOEC04T	2. Investing in StockMarkets								

Semester I

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 126BCM01XXXOEC01T Name of the Course: 1. ENTREPRENEURSHIP DEVELOPMENT		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3 Credits	3+0+0	42 Hours
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> 1. Analyze the problems and challenges of entrepreneurs 2. Understand the various institutions involved in entrepreneurship development 3. Have broad idea of entrepreneurship stimulation. 4. Understand the various schemes available for rural entrepreneurship. 5. Know the government support available to entrepreneurship activities. 		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO ENTREPRENEURSHIP: Evolution of Entrepreneurship - Introduction to the concept of Entrepreneurs - Entrepreneurship and Enterprise - Reasons for growth of Entrepreneurship - Characteristics and Classification of Entrepreneurs - Intrapreneurs - Women Entrepreneurs - Problems and Challenges; Competency requirement for entrepreneurs.	08
II	ENTREPRENEURSHIP DEVELOPMENT: Concept - Objectives - Process - EDP in India - Problems and measures - Institutions involved in Entrepreneurship Development - NIESBUD - TCOs - CEDOK - SFCs and KVIC	10
III	ENTREPRENEURSHIP STIMULATION: Concept - Public and private system of stimulation - Support and sustainability of entrepreneurship –Requirement - Availability and access to finance - Marketing assistance – Technology and industrial accommodation - Role of industries/entrepreneur’s associations and self-help groups - Business incubators - Concept - Role and functions - Angel investors - Venture capital and private equity fund.	08
IV	RURAL ENTREPRENEURSHIP: Concept - Rural Entrepreneurial Environment - Problems of Rural Entrepreneurs - Schemes for Rural Entrepreneurship Development - TRYSEM - DOWCRA - Stories of successful Entrepreneurs - Ratan Tata -Dhirubai Ambani - Narayan Murthy - Azim Premji - Laxmipathi Mittal.	08

V	<p>GOVERNMENT SUPPORT FOR ENTREPRENEURSHIP: Start-up India - Make in India - Atal Innovation Mission (AIM) - Support to Training and Employment Programme (STEP) - Jan Dhan - Aadhaar - Mobile (JAM) - Digital India - Trade Related Entrepreneurship Assistance and Development (TREAD) - Pradhan Mantri Kausalya Vikas Yojana (PMKVY) - National Skill Development Mission (NSDM). (Concepts only)</p>	08
<p>Skill Developments Activities:</p> <ul style="list-style-type: none"> ➤ Visit to small-scale industry and prepare a SWOC analysis report. ➤ Draft the success stories of business entrepreneurs in your region. ➤ List out at least ten successful entrepreneurs in Karnataka. ➤ List out the problems of rural entrepreneurs ➤ List out the government support schemes for the entrepreneurship. 		
<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad. 2. Siner A David: Entrepreneurial Mega books; John Wiley and Sons, NewYork. 3. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; S. Chand, New Delhi. 4. Prasanna Chandra: Project Preparation, Appraisal, Implementation; TMH, New Delhi 5. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning. 6. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education. 7. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai,Himalaya Publishing House. 8. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin. 9. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi. 10. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi 11. S. S. Khanka, Entrepreneurial Development, S. Chand & Co, Delhi. 12. Hifrich, Manimala, Peters & Shepherd, Entrepreneurship, McGraw-Hill 13. Kumar Arya, Entrepreneurship, Pearson 14. Bamford and Bruton, Entrepreneurship, McGraw Hill <p>Note: Latest edition of textbooks may be used</p>		

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 126BCM01XXXOEC02T Name of the Course: 2. ACCOUNTING FOR EVERYONE		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3 Credits	3+0+0	42 Hours
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> 6. Analyze the problems and challenges of entrepreneurs 7. Understand the various institutions involved in entrepreneurship development 8. Have broad idea of entrepreneurship stimulation. 9. Understand the various schemes available for rural entrepreneurship. 10. Know the government support available to entrepreneurship activities. 		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO ACCOUNTING: Meaning - Importance and Need - Its objectives and relevance to business establishments and other organizations, and individuals - Accounting information: meaning - users and utilities - sources of accounting information - Some Basic Terms – Transaction – Account – Asset – Liability – Capital - Expenditure & Expense – Income – Revenue – Gain – Profit – Surplus – Loss – Deficit - Debit – Credit - Accounting Year - Financial Year.	08
II	TRANSACTIONS AND RECORDING OF TRANSACTIONS: Features of recordable transactions and events - Basis of recording – vouchers and another basis - Recording of transactions: Personal account - Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System - journalizing transactions; Preparation of Ledger - Cash Book including bank transactions. (Simple Problems)	08
III	PREPARATION OF FINANCIAL STATEMENTS: Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)	10
IV	COMPANY ACCOUNTS: Explanation of certain terms – Public Limited Company, Private Limited Company - Share - Share Capital - Shareholder - Board of Directors - Stock Exchange - Listed Company - Share Price - Sensex – BSE - NSE; Annual report etc. Contents and disclosures in Annual Report - Company Balance Sheet and Statement of Profit and Loss - Content Analysis based on annual report including textual analysis.	08
V	MANAGEMENT REPORTS: Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis - Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.	08

Skill Developments Activities:

- 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.
- Prepare accounting equation by collecting necessary data from medium sized firm.
- Prepare financial statements collecting necessary data from small business firms.
- Collect the management reports of any large scale organisation and analyse the same.
- Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of text books may be used.

Semester II

Name of the Program: Bachelor of Commerce (B.Com) Course Code: 126BCM02XXXOEC03T Name of the Course: 1. EVENT MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+0	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> 1. Develop their own career opportunity and build their life through event management activities. 2. Train students in skills to plan, manage and implement various types of events. 3. Gain confidence and enjoyment from involvement in the event management. 4. Identify best practice in the development and delivery of successful conferences and corporate gatherings. 5. Obtain a sense of responsibility for the multi-disciplinary nature of event management. 		
Module	Syllabus	Teaching Hours
I	INTRODUCTION: Understanding the concept of event and event management, Concept and design, Historical Perspective, , Size & type of event, Event Team, Planning and SWOT analysis, Emergency planning, Code of ethics.	08
II	EVENT ORGANIZATION: Operations and logistics, Catering, organizing accommodations, managing environment, Training and development.	08
III	HRD IN EVENT MANAGEMENT: HR Selection, Staffing, Staff motivation, Measuring performance, Monitoring control and evaluation, Event sponsorship.	08
IV	STRATEGIC EVENT MANAGEMENT: Strategic alternatives for growth, Segmentation and targeting markets forevents, Job opportunities in event management, Event tourism.	08
V	EVENT MARKETING AND ADVERTISING: Nature of event Marketing, Process of event marketing, Marketing mix, Sponsorship, Image, Branding, Advertising Publicity and Public relations, Case studies on various aspects of event management, Presentations on event management.	10
Skill Developments Activities: <ul style="list-style-type: none"> ➤ Visit any event organized by the business organizations and list out the steps in conducting anevent. ➤ Visit any organization which conduct event as its business operations and prepare a report. ➤ Conduct an activity to demonstrate the selection process for an educational event ➤ Conduct an event in the institution and evaluate the effectiveness of conducting an event. 		

- Prepare an advertisement copy of any event of your interest.
- Any other activities, which are relevant to the course

Reference Books:

1. Singh, Sita Ram- Event Management, ATH Publishers, New Delhi.
2. Mahendi Ratta, Vaibhav- Career in Event Management, Publisher Abhishek, Chandigarh
3. Wagen Lynn Van Der- Event Management, Carlos Brenda R. Dorling Kindersley (India) Pvt.Ltd. And Pearson Education, Inc.
4. Mani K, Shulle, W. Ray- Event Processing, Tata Mc. Graw Hill New Delhi.
5. Saggere, Sanjay V.Gaur, Sanjaya Singh, Event Marketing and Mgt., Vikas Pub. House.
6. Divaker Sharma, Event Planning Management, Deep and Deep Publication.
7. Savita Mohan, Event Management and Public Relations, Enkay Publication House.
8. Successful Event Management By Anton Shone & Bryn Parry

Note: Latest edition of textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: 126BCM02XXXOEC04T Name of the Course: 2. INVESTING IN STOCK MARKETS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+0	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> 1. Explain the basics of investing in the stock market, the investment environment as well as risk & return; 2. Analyze Indian securities market; 3. Examine EIC framework and conduct fundamental analysis; 4. Perform technical analysis; 5. Invest in mutual funds market. 		
Module	Syllabus	Teaching Hours
I	BASICS OF INVESTING: Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.	10
II	FUNDAMENTAL ANALYSIS: Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.	08
III	TECHNICAL ANALYSIS: Trading rules (credit balance theory, confidence index, filter rules, market breath, advances v/s declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.	08
IV	INDIAN STOCK MARKET: Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations	08
V	INVESTING IN MUTUAL FUNDS:	08

	<p>Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.</p>	
<p>Skill Developments Activities:</p> <ul style="list-style-type: none"> ➤ Work on the spreadsheet for doing basic calculations in finance. ➤ Learners will also practice technical analysis with the help of relevant software. ➤ Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average. ➤ Calculate of risk and return of stocks using price history available on NSE website. ➤ Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc. ➤ Any other activities, which are relevant to the course. 		
<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: TataMcGraw Hill Education. 2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning.Ranganatham, 3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education. 4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: VikasPublishing House. <p>Note: Latest edition of text books may be used.</p>		

QUESTION PAPER PATTERN

Maximum Marks: 60

Exam Duration: 2 Hours

Section – A (5X2=10)

1. Answer any five sub questions, each sub question carries two marks

- a.
- b.
- c.
- d.
- e.
- f.
- g.

Section – B (3X5=15)

Answer any three questions; each question carries five marks (in case of practical papers four problems and one theory question)

- 2.
- 3.
- 4.
- 5.
- 6.

Section-C (2X10=20)

Answer any two questions; each question carries fifteen marks (in case of practical papers three problems and one theory question)

- 7.
- 8.
- 9.
- 10.

Section-D (1X15=15)

Compulsory question (Case study/problem)

- 11.