



BAGALKOT UNIVERSITY

Mudhol Road, Jamkhandi – 587301 Dist: Bagalkote

The Draft

REGULATIONS AND COURSE STRUCTURE

Governing the Choice Based Credit System (CBCS) Semester

Scheme with multiple entry and exit options in

BACHELOR OF COMMERCE

In the

FACULTY OF COMMERCE

Bachelor of Commerce (Basic/Hons)

I and II Semester

As Per NEP – 2020 and Adapted from RCU Belagavi

Applicable from the Academic Year 2023-24

Preamble for UG Syllabus of Bagalkot University

Bagalkot University Jamkhandi has been established by the Government of Karnataka and has started functioning from the academic year 2023-24. All the degree colleges other than engineering and medical colleges in the district of Bagalkote, are affiliated to this university as per the Karnataka State Universities Act 2000, as modified by the 26th Act of 2022. The students taking admission to any of the colleges in the district of Bagalkote, from the academic year 2023-24 will be students of Bagalkot University. The Chancellor of the university, the honourable Governor of Karnataka, has instructed the Vice chancellor and the university to adapt, the rules and regulations of the parent university, Rani Channamma University, Belagavi for the immediate activities (Letter from the office of the Governor GS 01 BGU 2023 dated 17/05/2023).

In this connection, Bagalkot University has adapted the undergraduate syllabus from RCU, Belagavi for all the 3/4 year degree programmes such as BA, BSC, BCOM, BCA, BSW etc. The syllabus follows the NEP 2020 format and the first year syllabus is being published. The higher semester syllabi will be published in due course. The syllabus is being published as one electronic file for each degree and is self contained. Only the subject codes/ question paper codes are changed. The subject code format is described in the following.

Four Year Undergraduate Program - Bachelor of Commerce (B.Com.)

The Document Consists of;

- A. B.Com. Regulations**
- B. Program Structure**
- C. Course Contents**
- D. Annexure**

Subject Code Format

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ver	Uni. Code		DEGREE			SEM		DISCIPLINE			SUB. TYPE			SL. NO. IN DISC. & S. TYPE		TH/LAB/B/INT.
1	2	6	B	S	C	0	1	P	H	Y	D	S	C	0	1	T
1	2	6	B	A	B	0	1	H	I	S	D	S	C	0	1	T

[1]The Ver information gives the version of the syllabus. It can take values 1,2..9,a,b,...

[2-3] The University UUCMS Code

[4-6]The UG degree codes to be provided as

Sl. No	Degree Code	Degree
1	BSC	Bachelor of Science
2	BAB	Bachelor of Arts
3	BCM	Bachelor of Commerce
4	BBA	Bachelor of Business Administration
5	BCA	Bachelor of Computer Applications
6	BSW	Bachelor of Social Work

[7-8]The Semester Information is provided as

Sl. No	Semester
1	'01
2	'02
3	'03

Sl. No	Semester
....	

[9-11]The Discipline Information to be provided as

SI No	Degree	Discipline Code
1	BCM-BCOM	XXX
2	BCA	XXX
3	BBA	XXX
4	BSW	XXX
5	BA	'HIS', 'GEO', 'KAN', 'HIN' etc. The detailed list is to be provided
6	BSC	'PHY', 'CHE', 'BOT', 'ELN' etc. The detailed List is to be Provided

[12-14]The Subject Type to be provided as

Sl. No.	TYPE	Description
1	DSC	Discipline Specific Core
2	DSE	Discipline Specific Elective
3	OEC	Open Elective Course
4	AEC	Ability Enhancement Course
5	VBC	Value Based Course
6	SEC	Skill Enhanced Course

[15-16]The Running Serial Number is to be provided for a particular discipline and subject type 01 to 99

[17] This character specifies the category of the subject namely, T=theory, L-Lab, P-Project, I-Internship, B- Bothe theory and Lab

A. Regulations to B.Com Hon's Degree

(NEP – 2020 – Semester Scheme) 2023-24

A. TITLE AND COMMENCEMENT

- a. These regulations shall be called as 'Regulations' governing Three Years Bachelor Degree titled Bachelor of Commerce (B.Com Programme) and Four Years honors degree titled Bachelor of Commerce (B.Com Honors) undergraduate Programmes as per NEP-2020 for the Bagalkot University, Jamkhadni (framed under NEP-2020, w.e.f. 2023-24)
- b. These regulations are framed as per section 44(1c) of K.S.U. Act 2000 for introduction of Programmes.

As per Section 44(3) of K.S.U. Act 2000, these Regulations shall come into effect from the academic year: 2021-22 after H.E. the Chancellor's assent.

B. DEFINITIONS

In these Regulations, unless the context otherwise requires:

- a. **University'** means Bagalkot University as specified under Sec. 3(c) of KSU Act.2000.
- b. **"Discipline"** means faculty of Commerce
- c. **"College"** means the Higher Education Institution affiliated to Bagalkot University.
- d. **"Student"** means a person admitted to, and pursuing, a specified credit- based course/programme of study in a higher education institution.
- e. **"Programme"** or "Programme of study" means a higher education programme pursued for a degree specified by the Commission under sub- section (3) of section 22 of the University Grants Commission Act, 1956 (3 of 1956).
- f. **"Course"** means subject or papers having specified units which go to comprise a specified programme of study.
- g. **Credit Based Semester System (CBSS):** Under the CBSS, the requirement for awarding a degree/diploma/certificate is prescribed in terms of number of credits to be earned.
- h. **Credit:** A unit by which the course work is measured. It determines the number of hours of instructions required per week in a semester. One credit is equivalent to one hour of lecture or tutorial or two hours of practical work/field work per week in a semester. It is a standard methodology of calculating teaching hours of the course per week in the semester system.
- i. **Grade Point:** It is a numerical weight allotted to each letter grade on a 10 point scale.
- j. **Credit Point:** It is the product of grade point and number of credits for a course.
- k. **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.

- l. Semester:** Each semester will consist of over 16 weeks of academic work equivalent to 90 actual teaching days. The odd semester may be generally scheduled from June to November and even semester from January to May.
- m. Semester Grade Point Average:** It is a measure of performance of work done in a semester. It is the ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.
- n. Cumulative Grade Point Average (CGPA):** It is a measure of overall cumulative performance of a student over all the semesters of a programme. The CGPA is the ratio of total credit points secured by a student in various courses in all the semesters and sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.
- o. Board of Studies** means the Board of Studies in Commerce (Graduate Studies) of Bagalkot University.
- p. Academic Council** means Academic Council of Bagalkot University as specified under Sec. 2(1) read with Sec. 30 of the KSU Act.2000.
- q. Academic Year:** Two consecutive (one odd + one even) semesters constitute an academic year.

C. FACULTY OF COMMERCE

- i) Bachelor of Commerce (B.Com), Bachelor of Commerce with Honors (B.Com.)(Hons.);**
- ii) Bachelor of Commerce (Logistics & Supply Chain Management), B.Com. (LSCM), Bachelor of Commerce with Honors (LSCM), B.Com. (Hons.) (LSCM)**
- iii) Bachelor of Commerce, B.Com. (Accounting and Finance), Bachelor of Commerce with Honors B.Com.(Hons.) (Accounting and Finance);**
- iv) Bachelor of Commerce (Tourism & Travel Management), B.Com. (TTM);**
- v) Bachelor of Commerce, B.Com. (Tax Procedure), Bachelor of Commerce with Honors B.Com. (Hons.) (TP);**
- vi) Bachelor of Commerce, B.Com. (Computer Applications); Bachelor of Commerce, B.Com. (Vocational), Bachelor of Commerce with Honors B.Com.(Hons.) (Vocational);**
- vii) Bachelor of Commerce (Banking & Finance), B.Com. (BF); Bachelor of Commerce, B.Com (Hons.);**
- viii) Bachelor of Commerce- Business Analytics, B.Com. (BA); Bachelor of Commerce with Honors, B.Com. (BA) (Hons.);**
- ix) Bachelor of Commerce (Insurance & Actuarial Studies), B.Com. (IAS), Bachelor of Commerce (IAS) with Honors, B.Com. (IAS) (Hons)**
- x) Bachelor of Hotel Management (BHM);**
- xi) Bachelor of Hotel Management and Catering Technology (BHMCT);**
- xi) Bachelor of Tourism & Travel Management (BTTM);**

D. DURATION OF PROGRAMS, CREDIT REQUIREMENTS AND OPTIONS

The undergraduate degree should be of either a three or four year duration, with multiple entry and exit options within this period, The four years multidisciplinary Bachelor's programme is the preferred option as it allows the opportunity to experience the full range of holistic and multidisciplinary education with a focus on major and minor subjects as per the student's preference. The four-year programme may also lead to a degree with Research, if the student completes a rigorous research project in the major area(s) of study. The undergraduate programmes shall extend over four academic years (Eight Semesters) with multiple entry and exit options. The students can exit after the completion of one academic year (Two semesters) with the Certificate in a discipline or a field; Diploma after the study of Two academic years (Four Semesters) and Regular Bachelor Degree after the completion of Three academic years (Six Semesters). The successful completion of Four Years undergraduate Programme would lead to Bachelor Degrees with Honors in a discipline/subject. Each semester shall consist of at least 16 weeks of study with a minimum of 90 working days (excluding the time spent for the conduct of final examination of each semester).

Exit with	Minimum Credits Requirement*	NSQF Level
Certificate at the Successful Completion of First Year (Two Semesters) of Four Years Multidisciplinary UG Degree Programme	50	5
A Diploma at the Successful Completion of the Second Year (Four Semesters) of Four Years Multidisciplinary UG Degree Programme	100	6
Basic Bachelor Degree at the Successful Completion of the Third Year (Six Semesters) of Four Years Multidisciplinary Undergraduate Degree Programme	148	7
Bachelor Degree with Honors in a Discipline at the Successful Completion of the Four Years (Eight Semesters) Multidisciplinary Undergraduate Degree Programme	190	8

*Details of courses to be successfully completed equal to minimum credits requirement are described later

The students shall be required to earn at least fifty per cent of the credits from the Higher Education Institution (HEI) awarding the degree or diploma or certificate: Provided further that, the student shall be required to earn the required number of credits in the core subject area necessary for the award of the degree or Diploma or Certificate, as specified by the degree awarding HEI, in which the student is enrolled.

A candidate who successfully completes a three year Bachelor's degree, with a minimum CGPA of 7.5 and wishes to pursue the fourth year of the undergraduate programme by research, shall be allowed to continue the programme with Research to obtain the Bachelor's degree with honors by research, while other candidates may continue their studies in the fourth year of the undergraduate programme with or without a research project along with other courses as prescribed for the programme to complete their Bachelor's degree with honors. Candidates who successfully complete their four years Bachelor's degree with honors, either by research or course work with research component and a suitable grade are eligible to enter the 'Doctoral (Ph.D.) Programme' in a relevant discipline or to enter the 'Two Semester Master's Degree programme'. Candidates, who wish to complete the undergraduate and the postgraduate programmes faster, may do so by earning the required number of credits and fulfilling all other requirements in N-1 semesters (where N is the number of semesters of an undergraduate programme). This facility is available for the programmes with a minimum duration of three years or six semesters. For example, a candidate may obtain his/her Six Semesters Bachelor's degree, after successfully completing five semesters of the programme, provided he/she has earned required/ prescribed number of credits and fulfills all other requirements for awarding the degree. Likewise, a candidate may obtain his/her Eight Semesters Bachelor's degree with honors, after successfully completing seven semesters of the programme, provided he/she has earned required number of credits and fulfills all other requirements for awarding the Bachelor's degree with honors. Similarly, candidates may complete both the undergraduate and the postgraduate programmes in slow track. They may pursue the three years or six semester programmes in 4 to 5 years (8 to 10 semesters) and four years or eight semester programmes in 5 to 6 years (10 to 12 semesters). As a result, the higher education institutions have to admit candidates not

only for programmes, but also for subjects or courses. But the new admissions are generally made in the beginning of an academic year or the beginning of odd semesters.

E. CREDIT REQUIREMENTS

The candidates shall complete courses equivalent to a minimum of 148 credits to become eligible for the Regular Bachelor Degree, 190 credits to become eligible for the Bachelor Degree with Honors 233 credits to become eligible for the Integrated Master's Degree.

Master's Degree Programmes will be of One Academic Year (Two Semesters) for the Four Years Honors Degree holders and it will be of Two Academic Years (Four Semesters) for the three years basic or three years Honors Degree holders. Two Years Master's Degree Programmes will have exit option at the end of One Academic Year (Two Semesters) with the Post-graduate Diplomas in the respective disciplines/ subjects, provided they complete courses equal to a minimum of 42 credits:

42 Credits after the Bachelor Degree to become eligible for the PG Diploma
84 Credits after the Bachelor Degree to become eligible for the Masters Degree.

It is optional to the candidate to exit or not, after two, four and six semesters of the undergraduate programme with Certificate, Diploma and with Regular Bachelor Degree, respectively. He/she will be eligible to rejoin the programme at the exit level to complete either the diploma, degree or the honours degree. Further, all the candidates will be awarded Bachelor degrees on successful completion of Three academic years (Six Semesters) of the undergraduate programmes.

A student will be allowed to enter/re-enter only at the Odd Semester and can only exit after the Even Semester. Re-entry at various levels as lateral entrants in academic programmes should be based on the earned credits and proficiency test records.

ACADEMIC BANK OF CREDITS (ABC)

The Academic Bank of Credits (ABC), a national-level facility will promote the flexibility of the curriculum framework and interdisciplinary/multidisciplinary academic mobility of students across the Higher Education Institutions (HEIs) in the country with

appropriate “credit transfer” mechanism. It is a mechanism to facilitate the students to choose their own learning path to attain a Degree/ Diploma/Certificate, working on the principle of multiple entry and exit as well as anytime, anywhere, and any level of learning. ABC will enable the integration of multiple disciplines of higher learning leading to the desired learning outcomes including increased creativity, innovation, higher order thinking skills and critical analysis. ABC will provide significant autonomy to the students by providing an extensive choice of courses for a programme of study, flexibility in curriculum, novel and engaging course options across a number of higher education disciplines/ institutions. The multiple entry and exit options for students is facilitated at the undergraduate and Master’s levels. It would facilitate credit accumulation through the facility created by the ABC scheme in the “Academic Bank Account” opened for students across the country to transfer and consolidate the credits earned by them by undergoing courses in any of the eligible HEIs. The ABC allows for credit redemption through the process of commuting the accrued credits in the Academic Bank Account maintained in the ABC for the purpose of fulfilling the credits requirements for the award of certificate/ diploma/degree by the authorized HEIs. Upon collecting a certificate, diploma or degree, all the credits earned till then, in respect of that certificate, diploma or degree, shall stand debited and deleted from the account concerned. HEIs offering programmes with the multiple entry and exit system need to register in the ABC to enable acceptance of multidisciplinary courses, credit transfer, and credit acceptance. The validity of credits earned will be for a maximum period of seven years or as specified by the Academic Bank of Credits (ABC). The procedure for depositing credits earned, its shelf life, redemption of credits, would be as per UGC (Establishment and Operationalization of ABC scheme in Higher Education) Regulations, 2021.

F. COURSE OBJECTIVES:

- To provide an effective and holistic commerce education to the needy by using the available facilities.
- To develop strong manpower with necessary business and technical skills for promoting commercial activities.
- To produce the capable professionals to ensure the best business practices on contemporary issues in the global business.
- To encourage young minds to contribute in nation building through providing opportunity to learn different aspects about business.
- To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
- To develop business analysts for companies, capital markets and commodity markets.
- To prepare students to take up higher education to become business scientists, researchers, consultants and teachers, with core competencies.
- To develop human resources to act as think tank for Business Development related issues and to develop entrepreneurs.
- To develop business philosophers with a focus on social responsibility and ecological sustainability.
- To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
- To develop ethical managers with interdisciplinary approach.
- To prepare students for professions in the field of Accountancy-Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
- To develop the students for competitive examinations of UPSC, KPSC, Banking Selection, Staff Selection Commission, etc.

G. ELIGIBILITY FOR ADMISSION

B.Com: Candidates who have passed the twelfth standard Commerce (Pre- University course/10+2) of the Pre-University Board in the State of Karnataka) or any other course considered as equivalent thereto by the University from time to time.

H. MEDIUM OF INSTRUCTION AND WRITING OF EXAM

The medium of instruction and examination shall be English or Kannada. A student can write the exam either in Kannada and English.

I. SUBJECTS OF STUDY

The Components of Curriculum for Four Years Multidisciplinary Undergraduate Programme: The Category of Courses and their Descriptions are given in the following Table and in Appendix A and Appendix B.

Sl. No.	Category of Courses
1	Languages
2	Ability Enhancement Courses
3	Skill Enhancement/ Development Courses / Vocational courses
4	Foundation/ Discipline based Introductory Courses
5	Major Discipline Core Courses
6	Open or Generic Elective Courses
7	Project work/ Dissertation/ Internship/ Entrepreneurship
8	Sports, Cultural and Extension Activities

ABILITY ENHANCEMENT COURSES

Ability Enhancement (AE) Courses can be divided into two categories:

a. AE Compulsory Courses (AECC): The universities may have common curriculum for these papers. There may be one paper each at least in the first four semesters viz. (i) Environmental Studies and (ii) Constitution of India.

In addition to these, two languages shall be studied in the first four semesters of the Undergraduate Programmes.

b. Skill Enhancement Courses (SEC): The universities may offer from a common pool of papers listed by KSHEC/ National Regulatory Bodies such

as UGC or GEC/ NHERC or the universities may frame some papers, in addition to the list suggested.

LANGUAGES

Two languages are to be studied out of which one shall be Kannada and the other shall be either English or an Indian Language or other Foreign language: English, Sanskrit, Hindi, Marathi, Urdu, Arabic, and any other language prescribed/ approved by the Bagalkot University.

SKILL ENHANCEMENT COURSES (COMMON FOR ALL PROGRAMS)

- i. Any four skill enhancement/development courses are to be studied in the first six semesters, one per semester as prescribed by the concerned faculty and approved by the Academic Council. The courses may include the following:

Semester	B.Com.
I/II	Digital Fluency/ Creativity and Innovation
III/IV	Artificial Intelligence/Critical thinking & problem solving
V	Cyber Security/ Entrepreneurship
VI	Professional Communication / German / French
VII/VIII	Science and Society/ Cultural Awareness

- ii. One soft core course or allied subject each in the seventh and eight semesters of the honors programme and the integrated Masters degree programme or in the first and second semesters of the post-graduate programmes, and one open elective in the ninth semester of the integrated master's programmes are to be studied as prescribed by the respective Board of studies and approved by the Academic council. The soft core courses may include research methodology course, one of the foreign languages such as German, French etc. or any other course prescribed by the university from time to time.

VOCATIONAL SUBJECTS

Advertising, Computer Applications, Communicative English, Electronic Equipment Maintenance, Entrepreneurship Development, Instrumentation, Office/Home Management and Secretarial Practice, Sales Promotion and Management, Tax

Procedure and Practice, Tourism and Travel Management and any other subjects introduced from time to time.

SPORTS, CULTURAL AND EXTENSION ACTIVITIES:

A student shall opt for two of the following activities offered in the college, in each of the first six semesters of the undergraduate programmes. The activity carries a credit each for each of the activities and will be internally assessed for 25 marks.

- a) Physical Education or Activities related to Yoga/ Sports and Games
- b) N.S.S. / N.C.C / Ranger and Rovers/Red cross
- c) Field studies / Industry Implant Training
- d) Involvement in campus publication or other publications
- e) Publication of articles in news papers, magazines
- f) Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic sense etc.
- g) A Small project work concerning the achievements of India in different fields
- h) Evolution of study groups/seminar circles on Indian thoughts and ideas
- i) Activity exploring different aspects of Indian civilizations
- j) Involvement in popularization programmes such as scientific temper
- k) Innovative compositions and creations in dance/music/theatre and visual arts.
- l) Any other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-curricular and Extension Activities shall be as per the procedure evolved by the university from time to time.

J. CONTINUOUS FORMATIVE EVALUATION

Total marks for each course shall be based on continuous assessments and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, it is necessary to have uniform pattern of 40 : 60 for IA and Semester End theory examinations respectively and 50 : 50 for IA and Semester End practical examinations respectively, in all the Universities, their Affiliated and Autonomous Colleges.

Total Marks for each course = 100%
Continuous assessment (C1) = 20% marks
Continuous assessment (C2) = 20% marks
Semester End Examination (C3) = 60% marks.

Evaluation Process of IA Marks shall be as follows:

- a) The first component (C1) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment and score process should be completed after completing 50% of syllabus of the course/s and within 45 working days of semester program.
- b) The second component (C2) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, internship / industrial practicum / project work etc. This assessment and score process should be based on completion of remaining 50 percent of syllabus of the courses of the semester.
- c) During the 17th – 19th week of the semester, a semester end examination shall be conducted by the University for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- d) In case of a student who has failed to attend the C1 or C2 on a scheduled date, it shall be deemed that the student has dropped the test. However, in case of a student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Program Coordinator/Principal. The Program Coordinator / Principal in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester end examinations.
- e) For assignments, tests, case study analysis etc., of C1 and C2, the students should bring their own answer scripts (A4 size), graph sheets etc., required for such tests/assignments and these be stamped by the concerned department using their department seal at the time of conducting tests / assignment / work etc.
- f) The outline for continuous assessment activities for Component-I (C1) and Component-II (C2) of a course shall be as under.

Outline for Continuous Assessment Activities for C1 and C2

Activities	C1	C2	Total Marks
Session Test	10% marks	10% marks	20%
Seminars/Presentations/Activity	10% marks		10%
Case study /Assignment / Field work / Project work etc.		10% marks	10%
Total	20% marks	20% marks	40%

- g) For practical course of full credits, Seminar shall not be compulsory. In its place, marks shall be awarded for Practical Record Maintenance. (the ratio is 50% : 50%)
- h) Conduct of Seminar, Case study / Assignment, etc. can be either in C1 or in C2 component at the convenience of the concerned teacher.
- i) The teachers concerned shall conduct test / seminar / case study, etc. The students should be informed about the modalities well in advance. The evaluated courses / assignments during component I (C1) and component II (C2) of assessment are immediately provided to the candidates after obtaining acknowledgement in the register by the concerned teachers(s) and maintained by the Chairman in the case of a University Post-Graduate Department and the Principal / Director in the case of affiliated institutions. Before commencement of the semester end examination, the evaluated test, assignment etc. of C1 and C2 shall be obtained back to maintain the marks till the announcement of the results of the examination of the concerned semester.
- j) The marks of the internal assessment shall be published on the notice board of the department / college for information of the students.
- k) The Internal assessment marks shall be communicated to the Registrar (Evaluation) at least 10 days before the commencement of the University examinations and the Registrar (E) shall have access to the records of such periodical assessments.
- l) There shall be no minimum in respect of internal assessment marks.
- m) Internal assessment marks may be recorded separately. A candidate, who has failed or rejected the result, shall retain the internal assessment marks.

K. CONDUCT OF EXAMINATION

A candidate shall register for all the courses/papers of a semester for which he/she fulfills the requirements, when he/she appears for examination of that semester for the first time.

- a) There shall be Theory and Practical examinations at the end of each semester, ordinarily during November-December for odd semesters and during May -June for even semesters, as prescribed in the Scheme of Examinations.
- b) Unless otherwise stated in the schemes of examination, practical examinations shall be conducted at the end of each semester. They shall be conducted by two examiners, one internal and one external and shall never be conducted by both internal examiners. The statement of marks sheet and the answer books of practical examinations shall be sent to the Registrar (Evaluation) by the Chief Superintendent of the respective Colleges immediately after the practical examinations.
- c) The candidate shall submit the record book for practical examination duly certified by the course teacher and the H.O.D/staff in-charge. It shall be evaluated at the end of the Semester at the practical examination.

L. MINIMUM FOR A PASS

- a. No candidate shall be declared to have passed the Semester Examination as the case may be under each course/paper unless he/she obtains not less than 35% marks in written examination / practical examination and 40% marks in the aggregate of written / practical examination and internal assessment put together in each of the courses and 40% marks (including IA) in Project work and viva wherever prescribed.
- b. A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as theory papers / practical / field work / internship / project work / dissertation / viva- voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each unit.
- c. The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.00 (Alpha-Sign

Grade B+).

- d. A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.
- e. The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
- f. If a candidate fails in a subject, either in theory or in practicals, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

M. PEDAGOGY/ANDRAGOGY/HEUTAGOGY

The programme consists of Lectures and Practical sessions both inside and outside the classroom. Lectures will be supplemented with tutorial classes which encompass Student Seminars, Case Studies, Group Discussions, Role play activities and hands on computer use.

N. TEACHING AND EVALUATION

B.Com graduates with any specialization with B.Com, as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (except languages and compulsory additional subjects) mentioned in this regulation. The Discipline Specific Courses shall be compulsorily taught by M.Com graduates only. Languages and additional subjects shall be taught by the post graduates as recognized by the respective board of studies.

O. SCHEME OF EXAMINATION

Guidelines for Continuous Internal Evaluation and Semester End Examination

The Members of the Committee deliberated on the framework of Continuous Internal Evaluation (CIE) as well Semester End Examination (SEE) for the courses. The CIE and SEE will carry 40% and 60% weightage each, to enable

the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

- a. **Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 20 % weightage (20 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of four of the following assessment methods with four marks each:
 - i. Individual Assignments
 - ii. Seminars/Class Room Presentations/ Quizzes
 - iii. Group Discussions /Class Discussion/ Group Assignments
 - iv. Case studies/Case lets
 - v. Participatory & Industry-Integrated Learning/ Filed visits
 - vi. Practical activities / Problem Solving Exercises
 - vii. Participation in Seminars/ Academic Events/Symposia, etc.
 - viii. Mini Projects/Capstone Projects
 - ix. Any other academic activity
- b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 40% weightage (40 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 25 marks each and the same is to be scaled down to 10 marks each. Standard format is given below.
- c. In case of 50 percent of CIE weightage courses, faculty members can choose assessments methods accordingly for the required marks as mentioned above.

Template for Internal Assessment Test
(Internal Assessment Test – Bachelor of Commerce)

Duration: 1 Hour

Total Marks: 25

SECTION-A

I. Answer any two of the following questions. Questions are asked on Remembering.

(2 x 2= 4)

- 1.
- 2.
- 3.

SECTION- B

II. Answer any two of the following questions. Questions are asked on Understanding and Applying.

(2 x 5= 10)

- 4.
- 5.
- 6.

SECTION- C

III. Answer any one of the following questions. Questions are asked on analyzing and evaluating.

(1 x 11=11)

- 7.
- 8.

P. MINIMUM PERCENTAGE FOR PASS

- i. A candidate shall be declared to have passed the examination only when he/she obtains not less than 40% marks in written examination in each paper (exclusive of IA marks) and 40% marks in the aggregate of semester end examination.
- ii. A candidate who fails in any paper under Group – I, II, III IV, V VI and VII shall take the examinations only in the failed paper(s) at any specific examination within the period of six years from the date of admission to the first semester.

Q. POWER TO REMOVE DIFFICULTIES

If any difficulty arises in giving effect to the provisions of these regulations, the Vice-Chancellor may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other Regulations, as appears to be necessary or expedient to remove the difficulty. Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

R. MODIFICATION TO THE REGULATIONS

Notwithstanding the foregoing, any amendments / modifications issued or notified by the University Grants Commission/ Higher Education Commission of India and its verticals such as National Higher Education Regulatory Council, General Education Council or the State Government, from time to time, shall be deemed to have been incorporated into these Regulations and shall constitute an integral part of these Regulations.

Department of Commerce

B. Program Structure of B. Com

Semester – I								
Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hrs/Week (L+T+P)	SE E	CI E	Total Marks	Credits
1	126BCM01 XXXDSC01T	Financial Accounting	DSC-1	4+0+0	60	40	100	4
2	126BCM01 XXXDSC02T	Management Principles and Applications	DSC-2	4+0+0	60	40	100	4
3	126BCM01 XXXDSC03T	Principles of Marketing	DSC-3	4+0+0	60	40	100	4
4	126BCM01 XXXOEC01T 126BCM01 XXXOEC02T	1. Entrepreneurship Development 2. Accounting for Everyone	OEC-1	3+0+0	60	40	100	3
5	126BCM01 LANAEC01T	Kannada	AECC	3+1+0	60	40	100	3
6	126BCM01LA NAEC02T 126BCM01LA NAEC03T 126BCM01LA NAEC04T 126BCM01LA NAEC05T 126BCM01LA NAEC06T 126BCM01LA NAEC07T	English Hindi Sanskrit Marathi Urdu Arabic	AECC L-II	3+1+0	60	40	100	3
7	126COM01 XXXSEC01T	Digital Fluency	SEC-SB	4+0+0	25	25	50	2
8	126COM01 XXXVBC01B	Yoga/Sports	SEC- VB	0+0+2	-	25	25	1
9	126COM01 XXXVBC02T	Health & Wellness		0+0+2	-	25	25	1
Sub – Total (A)					385	315	700	25
<p>*XXX represents Discipline, *COM Common for all UG Courses *LAN Languages Note: Students can select either Digital Fluency or Environmental Studies:126COM01XXXAEC01T</p>								

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hrs/Week (L+T+P)	SE	CE	Total Marks	Credits
1	126BCM02 XXXDSC04T	Advanced Financial Accounting	DSC-4	3+0+2	60	40	100	4
2	126BCM02 XXXDSE05T OR 126BCM02 XXXDSE06T	Business Mathematics OR Corporate Administration	DSC-5	4+0+0	60	40	100	4
3	126BCM02 XXXDSC07T	Law & Practice of Banking	DSC-6	4+0+0	60	40	100	4
4	126BCM02 XXXOEC03T 126BCM02 XXXOEC04T	1. Event Management 2. Investing in Stock Markets	OEC-2	3+0+0	60	40	100	3
5	126BCM02 LANAEC08T	Kannada: L-I4	AECC	3+1+0	60	40	100	3
6	126BCM02LAN AEC09T 126BCM02LAN AEC10T 126BCM02LAN AEC11T 126BCM02LAN AEC12T 126BCM02LAN AEC13T 126BCM02LAN AEC14T	English-II Hindi-Collection of Short Stories+Media Writing Marathi-II Urdu-II Arabic-II Sanskrit-II	AECC L-II	3+1+0	60	40	100	3
7	126COM01 XXXAEC02T	Environmental Studies	SEC-SB	2+0+0	30	20	50	2
8	126COM02 XXXVBC03B 126COM04 XXXVBC04T	Physical Education and Sports	SEC-VB	0+0+2	-	25	25	1
9		NCC/NSS/R&R/CA		0+0+2	-	25	25	1
Sub –					390	310	700	25

Total (B)					
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Exit Option with Certification – With ability to solve well defined problems

- Notes:**
1. One Hour of Lecture is equal to 1 Credit.
 2. One Hour of Tutorial is equal to 1 Credit (Except Languages).
 3. Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

AECC: Ability Enhancement Compulsory Course	SEC-SB/VB : Skill Enhancement Course-Skill Based/Value Based
DSC : Discipline Specific Core (Course)	OEC : Open Elective Course
DSE : Discipline Specific Elective	SEE : Semester End Examination
CIE : Continuous Internal Evaluation	L+T+P: Lecture + Tutorial + Practical(s)

Note:

1. Practical Classes may be conducted in the Business Lab or in Computer Lab or in Classroom depending on the requirement. One batch of students should not exceed 50 students. Two Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.
2. OEC subjects in the first four semesters should be offered to students of other programs.

C. COURSE CONTENTS

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 126BCM01XXXDSC01T Name of the Course: FINANCIAL ACCOUNTING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4 Credits	3+0+2	56 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. Understand the theoretical framework of accounting as well accounting standards. 2. Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors. 3. Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. 4. Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. 5. Outline the emerging trends in the field of accounting. 		
Module	Syllabus	Teaching Hours
I	CONVERSION OF SINGLE ENTRY SYSTEM INTO DOUBLE ENTRY SYSTEM: Need for conversion, Steps involved in Conversion; Differentiation between single entry and Double entry system, Conversion of Single entry to double entry, problems relating thereto.	12
II	ACCOUNTS OF PROFESSIONALS: Accountants - Lawyers and Doctors only - Fees a/c, Petty Cash Book - Clients Ledger - Receipts & Payments a/c - Income & Expenditure a/c & Balance Sheet.	10
III	FARM ACCOUNTING: Meaning – Objectives - Books of Accounts to be maintained under Single Entry & Double Entry for Farm Accounting - Preparation of Farm Revenue Account to ascertain the Profit or Loss of various sections like Crop, Livestock, Dairy & Poultry - Preparation of Balance Sheet for Agriculture, Dairy Farming & Poultry Farming.	12
IV	ROYALTY ACCOUNTS: Meaning and Importance - Minimum Rent - Short-workings, recoupment of Short Workings, Strike Period; Entries and Accounts in the Books of Lessee and Lessor (Excluding Sub Lease)	12
V	FIRE INSURANCE ACCOUNTING: Introduction - Need - Loss of Stock Policy - Steps for ascertaining Fire Insurance Claim - Treatment of Salvage - Average Clause - Treatment of Abnormal Items - Computation of Fire Insurance Claims.	10

Skill Developments Activities:

1. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
2. Visit any hospital or Lawyers office and list out the transactions of the same.
3. Collect and analyse the financial statements of Dairy and poultry farming.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Visit the nearby general insurance company and prepare a report on claim settlement procedure.
6. Any other activities, which are relevant to the course.

Reference Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. S. P. Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J. R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
1. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.
6. S. N. Maheshwari, and. S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. B. S. Navi and R. A. Sanadi, Financial Accounting, Shriniketan Publications
8. B. S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: 126BCM01XXXDSC02T		
Name of the Course: MANAGEMENT PRINCIPLES AND APPLICATIONS		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4 Credits	4+0+0	56 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. Understand and identify the different theories of organisations, which are relevant in the present context. 2. Design and demonstrate the strategic plan for the attainment of organisational goals. 3. Differentiate the different types of authority and choose the best one in the present context. 4. Compare and choose the different types of motivation factors and leadership styles. 5. Choose the best controlling techniques for better productivity of an organisation. 		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO MANAGEMENT: Introduction - Meaning and Importance of Management - Managerial Functions - Essence of Management - Evolution of the Management Thoughts: Classical Organizational Theories - Neo-Classical Theories - Modern Organizational Theories.	10
II	PLANNING: Introduction - Meaning - Nature - Purpose - Types of Plans - Planning Process; Strategic Planning: Concept – Process - Importance and Limitations; Environmental Analysis and Diagnosis: Meaning - Importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix - Competitor Analysis); Decision Making - Concept-Importance - Committee and Group Decision Making Process.	10
III	ORGANIZING: Introduction-Meaning-Concept and Process of Organizing – An Overview-Span of Management - Different Types of Authority (Line, Staff and Functional)-Decentralization- Delegation of Authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure	12
IV	STAFFING AND LEADING: Staffing: Introduction, Concept of Staffing -Staffing Process; Motivation: Concept - Importance-Extrinsic and Intrinsic Motivation-Major Motivation Theories: Maslow's Need Hierarchy Theory-Hertzberg's Two-Factor Theory-Vroom's Expectation Theory; Leadership: Concept- Importance-Major Theories of Leadership (Likert's Scale Theory, Blake and Mouten's Managerial Grid Theory, House's Path Goal Theory, Fred Fielder's Situational Leadership), Transactional Leadership, Transformational Leadership, Transforming Leadership; Communication: Concept - Purpose-Process - Oral and Written Communication- Formal and Informal Communication Networks - Barriers to Communication-Overcoming Barriers to Communication.	12

V	CONTROLLING AND COORDINATION: Control: Concept-Process-Limitations-Principles of Effective Control- Major Techniques of Control – Ratio Analysis, ROI, Budgetary	12
Skill Developments Activities: <ul style="list-style-type: none"> ➤ Collect the photographs and bio-data of any three leading contributors of management thoughts. ➤ Visit any business organisation and collect the information on types of planning adopted by them. ➤ Visit any business organisation and collect different types of authority followed and also draw the organizational structure. ➤ Analyse the leadership styles of any select five companies of different sectors. ➤ Visit any manufacturing firm and identify the controlling system followed. 7. Any other activities, which are relevant to the course. 		
Reference Books: <ol style="list-style-type: none"> 1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition. 2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition. 3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition. 4. B. P. Singh and A. K. Singh (2002), Essentials of Management, Excel Books 5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition. 6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill. <p>Note: Latest edition of text books may be used.</p>		

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 126BCM01XXXDSC03T Name of the Course: PRINCIPLES OF MARKETING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4 Credits	4+0+0	56 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. Understand the basic concepts of marketing and asses the marketing environment. 2. Analyse the consumer behaviour in the present scenario and marketing segmentation. 3. Discover the new product development & identify the factors affecting the price of aproduct in the present context. 4. Judge the impact of promotional techniques on the customers & importance of channelsof distribution. 5. Outline the recent developments in the field of marketing. 		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO MARKETING: Introduction - Nature – Scope - Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of Marketing; Selling Vs Marketing; Marketing Environment: Concept – Importance - Micro and Macro Environment - Marketing Management – Meaning - Importance.	12
II	CONSUMER BEHAVIOUR & MARKET SEGMENTATION: Consumer Behaviour: Nature and Importance-Consumer Buying Decision Process; Factors Influencing Consumer Buying Behaviour; Market Segmentation: Concept, Importance and Bases; Target Market Selection-Positioning Concept - Importance and Bases; Product Differentiation Vs. Market Segmentation. Marketing Mix: Product-Price- Place & Promotion.	12
III	PRODUCT AND PRICING: Product: Concept and Importance - Product Classifications-Concept of Product Mix; Branding-Packaging and Labeling; Product - Support Services; Product Life Cycle; New Product Development Process; Consumer adoption Process - Pricing: Significance - Factors affecting Price of a Product - Pricing Policies and Strategies.	12
IV	PROMOTION AND DISTRIBUTION: Promotion: Nature and Importance of Promotion; Communication Process; Types of Promotion: Advertising, Personal Selling, Public Relations & Sales Promotion, and Their Distinctive Characteristics; Promotion Mix and Factors Affecting Promotion Mix Decisions. Distribution Channels and Physical Distribution: Channels of Distribution - Meaning and Importance; Types of Distribution Channels; Functions of Middle Man; Factors affecting choice of Distribution Channel; Wholesaling and Retailing; Types of Retailers; E-Retailing, Physical Distribution.	12

V	<p>RECENT DEVELOPMENTS IN MARKETING: Social Marketing - Online Marketing - Direct Marketing – Services Marketing - Green Marketing, Rural Marketing; Consumerism, Search Engine Marketing - Mobile Marketing - Marketing Analytics – Social Media Marketing - Email Marketing - Live Video Streaming Marketing - Network Marketing, - Any other recent developments in Marketing.</p>	08
<p>Skill Developments Activities:</p> <ul style="list-style-type: none"> ➤ Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers. ➤ Collect consumer behaviour towards home appliances in your locality. ➤ Visit any organisation and collect the information towards pricing of the products. ➤ Visit any wholesalers/Retailers; collect the role of them in marketing. ➤ Identify the recent developments in the field of marketing. ➤ Any other activities, which are relevant to the course. 		
<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education. 2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing CompanyLtd., New Delhi. Fifth Edition. 3. Kumar Arun & Meenakshi N (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition 4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition. 5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing:Concepts and Cases. (Special Indian Edition)., McGraw Hill Education 6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education. 7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi. 8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. CengageLearning. 9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. <p>Note: Latest edition of text books may be used.</p>		

ವೊಡಲ ಸೆಮಿಸ್ಟರ್ ಬಿಕಾಂ (Ability Enhancement Compulsory Course)
Language-1

Course Code: 126BCM01XXXAEC01T

Name of the Course: Kannada

Credits: 3

Semester & Course	Course	Course Outcome
1-Semester Language-1	ಕನ್ನಡ	ವಿಕಾಂ. ಕನ್ನಡ ಪಠ್ಯಕ್ರಮವು ಕನ್ನಡ ನಾಡು-ನುಡಿ ಪ್ರಶ್ನೆ ಸಂಸ್ಕೃತಿ, ಜಾಗತಿಕರಣ ಮತ್ತು ಸಂಕೀರ್ಣಗಳೆಂಬ ನಾಲ್ಕು ಧೀಮತಿಗಳನ್ನು ಬೋಧಿಸುವುದಾಗಿಟ್ಟುಕೊಂಡು ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ವಿವಿಧಾಧಿಗಳಲ್ಲಿ ಸಾಮರ್ಥ್ಯ ಸಂಪರ್ಕವಿಗೆ ಅಗತ್ಯವಿರುವ ಭಾಷಿಕ, ಬೌದ್ಧಿಕ, ಕೃತಕತೆ, ವ್ಯವಹಾರಿಕ, ನೈತಿಕ ಮತ್ತು ಸಾಂಸ್ಕೃತಿಕ ಕೌಶಲಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಮಾನವೀಕರಣ ಪ್ರಕ್ರಿಯೆಯ ಉಪಕ್ರಮವಾಗಿ ಚರ್ಚೆಗೆ ಚಾಕುಟ್ಟನ್ನು ಕಲ್ಪಿಸಿಕೊಡಲಾಗಿದೆ. ಅಧ್ಯಾಪಕರುಗಳು ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಆಸಕ್ತಿ ಮೂಡಿಸಲು ವಿವಿಧ ಬೋಧನೋಪಕರಣಗಳನ್ನು ಹಾಗೂ ಜಙ್ಘಲ ಇತರ ಸಾಮಗ್ರಿಗಳನ್ನು ಬಳಸಿಕೊಳ್ಳಲು ಔಚಿತ್ಯವಾದ ವಾತಾವರಣವನ್ನು ಸೃಷ್ಟಿಸಲಾಗಿದೆ.

Model Question Paper

Max Marks: 60 Max Time: 2 hrs

1. ಪ್ರತಿ ಘಟಕದಿಂದ ಒಂದರಂತೆ ನಾಲ್ಕನ್ನು ಕೇಳಿ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಲು ಹೇಳುವುದು. 10X3=30
2. ಪ್ರತಿ ಘಟಕದಿಂದ ಒಂದರಂತೆ ನಾಲ್ಕನ್ನು ಕೇಳಿ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಲು ಹೇಳುವುದು. 5X3=15
3. ಎಲ್ಲ ಘಟಕಗಳಿಂದ ಒಟ್ಟು ಐದು ಪ್ರಶ್ನೆಗಳನ್ನು ಕೇಳಿ (ಅಥವಾ ಪ್ರಶ್ನೆ ಅಥವಾ ಟಿಪ್ಪಣಿ ಅಥವಾ ಸಂದರ್ಭದ ಸಾಧನ ಅಥವಾ ಕಾವ್ಯ ಅಥವಾ ಪ್ರಾಧ್ಯಾಪನ, ಸಾರಾಂಶ) ಐದಕ್ಕೆ ಉತ್ತರಿಸಲು ಹೇಳುವುದು. 3X5=15

ಕನ್ನಡ ಪಠ್ಯಕ್ರಮ

ವೊಡಲ ಸೆಮಿಸ್ಟರ್ ಬಿಕಾಂ (Ability Enhancement Compulsory Course)

Language-1

(ನಾಲ್ಕು 4ಗಂಟೆಗಳ ಪಾಠ, 3 ಕ್ರೆಡಿಟ್‌ಗಳ ಪತ್ರಿಕೆ, ಒಟ್ಟು ಅಂಕಗಳು-100, ಧಿಯರಿ ಪರಿಷ್ಕೆಗೆ-60 ಅಂಕಗಳು, ಆಂತರಿಕ ಗುಣಾಂಕಗಳಿಗೆ-40 ಅಂಕಗಳು, ಸೆಮಿಸ್ಟರ್ ಅಂತ್ಯಕ್ಕೆ 2 ಗಂಟೆಗಳ ಪರಿಷ್ಕೆ, ಆಂತರಿಕ ಗುಣಾಂಕಗಳ ಕುರಿತು ನೀಡಿದ ನಿರಂತರ ಮೌಲ್ಯಮಾಪನ ಪದ್ಧತಿಯನ್ನು ಮೇಲೆ ತಿಳಿಸಿದಂತೆ ನಡೆಸುವುದು.)

ಘಟಕ - 1 : ಕನ್ನಡ ನಾಡು ನುಡಿ ಪ್ರಶ್ನೆ

1. ಕನ್ನಡ ನಾಡು ನುಡಿ - ಶ್ರೀವಿಜಯ
2. ಬೆಂಕಿಬಿಡುವೆ ಮನೆಗೆ - ಕೈಯ್ಯಾಡ್ ಕಿಣ್ಣಣ್ಣರೈ
3. ಕನ್ನಡಿಗರ ಹಿಮ್ಮೆ - ಜಯವೇವಿ ಕಾಯಿ ಲಿಗಾಡೆ
4. ಅಲೂರರ ಕರ್ನಾಟಕತ್ವದ ಕನಸುಗಳು - ಡಾ. ಜಿ. ಎಸ್. ಮರಿಗುಡ್ಡಿ

ಘಟಕ - 2 : ಸಂಸ್ಕೃತಿ

1. ಮುಂಬೈ ಮೂರು ಚಿತ್ರ - ಬಿ. ಎ. ಸನದಿ
2. ಕೀರ್ತನೆಗಳು - ಪುರಂದರದಾಸರು, ಕನಕದಾಸರು
3. ಜಾನಪದ ವಿನೋದ ವಿಲಾಸ - ಬೆಟಗೇರಿ ಕೃಷ್ಣಶರ್ಮ
4. ದಣಿ ಪುರಾಣ : ಒಂದು ಗ್ರಾಮೀಣ ಪ್ರಗಾಥ - ಡಾ. ದೊಡ್ಡರಂಗೇಗೌಡ

ಘಟಕ - 3 : ಜಾಗತೀಕರಣ

1. ಗಿರಣಿ ವಿಸ್ತಾರ ನೋಡಮ್ಮ - ಶಿಶುನಾಳ ಷರೀಪ
2. ಹಳ್ಳಿ ಪ್ಯಾಟಿ ಕದನ - ಮಲ್ಲಬಸು
3. ಕಳ್ಳಗಿಂಡಿಯ ಕೊರೆದು - ಅನುಸೂಯಾ ಸಿದ್ದರಾಮ
4. ಹಣದ ಹುಚ್ಚು - ಡಿ. ಎಲ್. ಲಾರೆನ್ಸ್ (ಅನು: ರಾಮಚಂದ್ರ ಶರ್ಮನ)

ಘಟಕ - 4 : ಸಂಕೀರ್ಣ

1. ಬದಲಾದರೆ ನೋಡುವ ದೃಷ್ಟಿ ಪ್ರತಿಯೊಂದು ಹೊಸ ಸೃಷ್ಟಿ - ವಿಶ್ವೇಶ್ವರ ಭಟ್
2. ಉದ್ದಿವೆಯಲ್ಲಿ ಕನ್ನಡ - ರಾ. ನಂ. ಚಂದ್ರಶೇಖರ
3. ವಚನ ಮತ್ತು ದಾಸೋಹ - ರಂಜಾನ ದರ್ಗಾ
4. ಮಹಾರಾಠ ಪುಲಿಕೇಶಿಯ ನಾಡಿನಲ್ಲಿ - ಹುಯೆನ್ ತ್ಸಾಂಗ್ (ಕನ್ನಡಕ್ಕೆ ರವಿ ಹಂಚ್)

1.

Details of **AECC Language-II Offered by Various Stream that the
Commerce Students can be Opt any one among the Following
Subjects**

Sl. No.		Department	Category	Course Code	Title
1	L-II	English	AECC-II	126BCM01LANAEC02T	English
2		Hindi	AECC-II	126BCM01LANAEC03T	Hindi
3		Marathi	AECC-II	126BCM01LANAEC04T	Marathi
4		Urdu	AECC-II	126BCM01LANAEC05T	Urdu
5		Arabic	AECC-II	126BCM01LANAEC06T	Arabic
6		Sanskrit	AECC-II	126BCM01LANAEC07T	Sanskrit

Ability Enhancement Compulsory Course

Language – II

	Name of the Program: Bachelor of Commerce (B.Com)		
	Course Code: 126BCM01LANAEC02T		
	Course Name: ENGLISH		
Course Credits	No. of Hours per Week		Total No. of Teaching Hours
3 Credits	3+1+0		60 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. Acquire the LSRW (Listening, Speaking, Reading, and Writing) skills. 2. Learn to appreciate literary texts. 3. Obtain the knowledge of literary devices and genres. 4. Acquire the skills of creativity to express one's experiences. 5. Know how to use digital learning tools. 6. Be aware of their social responsibilities. 7. Develop critical thinking skills. 8. Develop gender sensitivity 9. Increase reading speed, analytical skills and develop presentation skills. 10. Become employable with requisite professional skills, ethics and values 			
Module	Syllabus	Suggested Pedagogy	Teaching Hours
I	<ol style="list-style-type: none"> 1. Ritesh Agarwal – Karan 2. My Lost Doller – Stephen Leacock 3. How Economic Growth has Become Anti-Life - Vandana Shiva 	Lectures Tutorials Group Discussion	15
II	<ol style="list-style-type: none"> 1. Vachana 820 (Speaking of Shiva) by A. K. Ramanujan 2. Punishment in Kindergarten - Kamala Das 3. On Killing a Tree - Gieve Patel 	Lectures Tutorials Group Discussion	09
III	Introducing One self, Introducing others, Requests, Offering help, Congratulating, Enquiries, Seeking permission Giving instructions to do a task	Lectures Tutorials Group Discussion Role Play	16
IV	<ol style="list-style-type: none"> 1. Word class (Nouns, Adjectives, Verbs, and Adverbs) 2. Use of Articles 3. Use of Prepositions (Place, Time, Position) 4. Asking Yes/No Questions, 5. Asking Wh Questions 6. Using Indirect Questions for Polite English 7. Asking Tag Questions: for affirmation 8. Asking Negative Questions: for Confirmation. 	Lectures Tutorials Group Discussion	20
Recommended Learning Resources			
1. Vijay F Nagannawar and S. B. Biradar ed. New Horizon, Textbook prescribed for B. A.			

- and BSW Programme under CBCS, Rani Channamma University, Belagavi, 2021.
2. Vijay F Nagannawar and S. B. Biradar ed English Stars, Textbook prescribed for B.Com and BBA Programme under CBCS, Rani Channamma University, Belagavi, 2021.
 3. Dr. S. B. Biradar and Prof. Vijay F Nagannawar ed. English Gems, Textbook prescribed for B. Sc. and BCA Programme under CBCS, Rani Channamma University, Belagavi, 2021.
 4. Quirk Randolph, Sidney Greenbaum, Geoffrey Leech & Jan Svartvik. A Comprehensive Grammar of the English Language General Grammar. Longman.
 5. Herring, Peter. Complete English Grammar Rules. Create space Independent Pub, California, 2016.
 6. Jain Charul, Pradyumnasinh Raj & Yunus Karbharj. English Skills for Academic Purposes. Macmillan Education. London, 2017
- <http://orelt.col.org/module/unit/4-grammar-improving-composition-skills>
https://www.academia.edu/26724441/A_Concise_Grammar_for_English_Language_Teachers.
<https://www.efluniversity.ac.in/EnglishPro.php>
<https://www.britishcouncil.in/>.

Model Program Structure for Under Graduate (UG) Program

HINDI (AECC)

B.Com: Ability Enhancement Compulsory Course (AECC)

Semester	AECC	Credit	Hours	Theory Marks 60	Internal Assessment 40		
					Test (I&II)	Assignment	Attendance
I	Collection of Prose + Grammar	3	04	10+15+20+15	20	10	10
II	Collection of Short stories + Media Writing	3	04	10+15+20+15	20	10	10
III	Collection of Poetry+ Letter Writing	3	04	10+15+20+15	20	10	10
IV	Drama +Computer and Hindi	3	04	10+15+20+15	20	10	10
					60+40= 100		

UNDER GRADUATE IN HINDI

HINDI (AECC)

B. Com.: Ability Enhancement Compulsory Course (AECC)

B.Sc.: Ability Enhancement Compulsory Course (AECC)

B.A: Ability Enhancement Compulsory Course (AECC)

BBA / BCA/BSW Etc. Courses: (AECC)

QUESTION PAPER PATTERN WITOUT PRACTICAL

Qn. No.	Particulars		Marks	Total
SECTION - A				
I	Objective Type Questions (Compulsory)	10 out of 12	01	10
II	Reference to Context	3 out of 5	05	15
SECTION - B				
III	Essay type Questions	2 out of 4	10	20
SECTION - C				
IV	Short Questions	5 out of 7	2	10
V	Short Notes	1 out of 2	5	05
Total				60
Internal Assessment	IA Test			20
	Assignment			10
	Attendance			10
Total				100

Name of the Program: Bachelor of Commerce (B.Com)
Course Code: 126BCM01LANAEC03T
Hindi (AECC) - Course Name: Collection of Prose + Grammar

**Syllabus of B.Com. Ability Enhancement compulsory Course
 AECC**

Title of the Subject/Discipline : A1 साहित्यिकविधा : गद्यसंकलन+व्याकरण				
Year	1	Course Code : AECC-1-HINDI (B.Com.)	Credits	3
Sem.	1	Course Title/Discipline : Collection of Prose + Grammer Text नूतनगद्यसंग्रह(गद्यसंकलन) सुमित्रप्रकाशन, इलाहाबाद-1	Hours	4
Formative Assessment Marks :40 Summative Assessment Marks :60 Duration of ESA :64 hrs.				
Learning Outcomes	1. हिंदीगद्यकीविभिन्नविधाओंसेपरिचितहोंगे। 2. गद्यकेअध्ययनसेरचनात्मकलेखनमेंरुचिउत्पन्नहोगी। 3. हिंदीभाषाकेशुद्धस्वरूपकोसमझेंगे। 4. भाषाकौशलकाविकासहोगा।			
Unit No.	Course Content		Suggested Pedagogy	Hours L/P/L
Unit I	नूतनगद्यसंग्रह (गद्यसंकलन) केपाठक्र. 1,2,3		1. कक्षाव्याख्यान	16
Unit II	नूतनगद्यसंग्रह (गद्यसंकलन) केपाठक्र. 4,5,6		2. संवादएवंबहस 3. सामूहिकचर्चा	16
Unit III	नूतनगद्यसंग्रह (गद्यसंकलन) केपाठक्र. 7,8,9		4. रचनात्मकअभिव्यक्ति	16
Unit IV	शब्दभेद- संज्ञा, सर्वनाम, विशेषण		वित्त	16
Recommended Learning Resources				
Print Resources	1. नूतनगद्यसंग्रह(गद्यसंकलन) संपादक : जयप्रकाश, सुमित्रप्रकाशन, इलाहाबाद-1 2. हिंदीव्याकरणरचना :संपादकगो. म. दामोदरकर, डॉ. अशोककामत, गुरुकुलप्रतिष्ठान, पुणे 3. शिक्षार्थीहिंदीव्याकरण :संपादकडॉ. नागप्पा, राजपालअॅण्डसन्स, दिल्ली			
Digital Resources	https://www.youtube.com/watch?v=g3L-cQVATQ https://www.youtube.com/watch?v=5u1nVmLUyhE https://www.youtube.com/watch?v=uFtXojPRF2s https://hi.wikipedia.org/wiki/विधा			

Course Code: 126BCM01LANAEC05T

Syllabus of B.Com. Ability Enhancement Compulsory Course (AECC)

Title of the Subject/ Discipline : MARATHI				
Year	1	Course Code : AECC-1, L-2 : MARATHI (B.Com.) Course Title : Discipline : वाङ्मयप्रकार : कथा + जाहिरात मसुदालेखन (Wangmayaprakar : Katha+Jahiratmasuda lekhan) Text- सांजवारा - भीमराव गस्ती, राजी प्रकाशन, बेळगाव (निवडक कथा - नातं, शाळा, पराजीत, चोरी देवाची, कोंबडा, बेवारस, राजगोळीच्या जमीनदाराला धडा, मस, सांजवारा)	Credits	3
Sem.	I		Total Hours	64
Formative Assessment Marks : 40		Summative Assessment Marks : 60	Duration of ESA: 4 Hrs.	
Learning Outcomes	<ol style="list-style-type: none">1. To understand the basics of short story as a one of popular literary form in Marathi literature2. To understand and to get the dos eternal life of values.3. To develop the literary taste and ability to appreciate literature4. To develop advertisement writing skills in preparing materials for media.5. To understand nature a functions of Advertisement writing and to get the jobs in media.			
Unit No.	Course Content/ अभ्यासघटक	Suggested Pedagogy अध्यापनशास्त्र	Hours U/P/L	
I	मराठी कथा : स्वरूप आणि भीमराव गस्ती	1.Lecture Method	12	
II	'सांजवारा' मधील व्यक्तिरेखा	2. Assignment	13	
III	'सांजवारा' ची वाङ्मयीन विशेष	3. Individual and group presentation	13	
IV	जाहिरात : स्वरूप आणि प्रकार	4. Virtual mode	13	
V	जाहिरात मसुदालेखन आणि व्यावसायिक संधी	5.PPT Presentation 6.Class Seminar 7.Topic Discussion 8.Visit to Media/Study Tour	13	
Recommended Learning Resources				
Print Resources	<ol style="list-style-type: none">1. मराठीतील कथारूपे - रा. ग. जाधव, स्नेहवर्धन प्रकाशन, पुणे2. कथा : संकल्पना आणि समीक्षा - सुधा जोशी, मौज प्रकाशन, मुंबई3. व्यावहारिक मराठी - डॉ. लीला गावीलकर आणि डॉ. जयश्री पाटणकर, स्नेहवर्धन प्रकाशन, पुणे4. उपयोजित मराठी - डॉ. संजय लांडगे, दिलीपराज प्रकाशन, पुणे5. व्यावहारिक मराठी - ल. र. नासिराबादकर, फडके प्रकाशन, कोल्हापूर			
Digital Resources	http://marathi.pratilipi.com http://mr.vikaspedia.in http://www.maayboli.com http://esahity.com www.bbc.com http://www.goodreads.com			

**Syllabus of B.Com. Ability Enhancement Compulsory Course
(AECC: Language-II)**

Course Code: 126BCM01LANAEC06T

Title of the subject/discipline: URDU				
Year	I	Corse Code: AECC -1 –L-2-Urdu (B.Com)	Credit	03
Sem.	I	Corse Title: Discipline: ڈرامہ اور مختصر کہانیاں (Drama aur mukhtasar kahaniyan) Text: Azkar-e-Adab by Prof Hussain Basha Kaladgi published by Educational Book House Aligarh	Total Hours	64
Formative Assessment Marks: 40		Summative Assessment Marks: 60	Duration of ESA: 4 Hrs.	
Outcomes:	1. Read and learn old and new Masnvi. 2. Know about famous Urdu Novelist and Novels. 3. Read and learn the old poems of Urdu Literature.			
Unit No.	Course Content		Suggested Pedagogy	Hours L/P/L
Unit I	Khutoot-e-Galib (Khutoot) Adab aur Tahzeeb (Mazmoon) Jhingar ka Janaza (Inshayiya) Marde Azad (Khaka) Sair Pahale Darwesh ki Kahani (Dastan)		i) Lecture method, ii) Assignments, iii) Individual and Group Presentations and activities iv) Virtual Mode v) Power Point Presentation	12
Unit II	Tere Ishq ki Inteha Dil Main Kisi ko rah Kiye Donaun Jahan teri Muhabat Main			13
Unit III	Shuaye Ummid Muflasi Share say Khitab Nagma Hasrat			13
Unit IV	Husn Magarcha Hungama Kamal Dhundenge agar mulk mulk Banjara Nama			13
Unit V	Interview ki Ahmiyat wa Technic Urdu Akhbar main Cartoon Nigari			13
Recommended Learning Resources				
Print Resources	1. Azkar-e-Adab, Prof Hussain Basha A Kaladgi, Dr Syed Aleemulla Hussaini, Dr Abdurrahim A Mulla 2. Ayena-e-Sahafat, Dr. Syed Aleemullah Hussaini, Dr. S. M. Khatib			
Digital Resources	1. http://www.urdubazar.com 2. http://www.rekhta.org 3. http://kitabghar.com			

**Syllabus of B.Com. Ability Enhancement Compulsory Course
(AECC-Language II)**

Year	I	Course Code: 126BCM01LANAEC07T Title of the subject/Discipline: ARABIC	Credit	3
Sem.	I	Corse Code: AECC-1- ARABIC (B.Com) Corse Title: Discipline: الدراسة العربية، اللغة العربية، الأدب العربي Nasrul Qadeem, Ashsherul Jadeed) Text: ارجع اشراع انعه هو، يذرانادبخراراخ الأدب نس اذا نذر	Total Hours	64
Formative Assessment Marks:		Summative Assessment Marks:	Duration of ESA: 4 Hrs	
40		60		
Outcomes :	<ol style="list-style-type: none"> 1. Brief Knowledge about Arabic Language 2. Brief Knowledge about Arabic Literature 3. Learn and Grasp the Essence of Arabic poetry, prose, Stories, Short Stories and Novels. 4. Communication in Arabic Language 5. Development of Translation Skills 			
Unit No.	Course Content	Suggested Pedagogy	Hours U/P/L	
I Unit	أب ان غبم نال روهش، لب ى الأعد، خ ان بش، هذ خبا دعخ أوصبف	i) Lecture method, ii) Assignments, iii) Individual and Group Presentations and activities iv) Virtual Mode v) Power Point Presentation	12	
II Unit	عسح ان بوبخ، عسح انضدى		30	
III Unit	بوش، انكزبة، أ شردح ان بعد، انعهى، أ شردح انصجبح		30	
IV Unit	اننصم الأول (انعصش انجبهه ى (وانضب ى		30	
V Unit	ضربوش، ان جردأ وانخجش، اعى الإشبسح، انزع شوف وان نر، ككش		30	
Recommended Learning Resources				

Digital Resources	<ol style="list-style-type: none">1. http://www.almaany.com2. http://naseemalsham.com3. http://m.marefa.org
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Ability Enhancement Compulsory Language Courses
I Semester - BA/BSW/BSc/BCOM./BBA/BCA/CCJ
(AECC: Language-II)

Course Code: 126BCM01LANAEC04T

Title: Sanskrit Poetry, Grammar and Comprehension

Semester	Ability Enhancement compulsory course(L+T)	Marks	Credits
I	a. Introduction to Classical Sanskrit Poetry b. Selected Portion of a Sanskrit Poetic composition Valmiki Ramayana, Balakanda Sarga-I	45	3
	a. Simple Sanskrit Sentence formation b. Swarasandhi c. Comprehension in Sanskrit	15	
	Continuous Evaluation: Attendance, Assignment, Internal Test, Creative Writing, Conversation in Sanskrit	40	
	Total	100	3

Skill Enhancement Course-1

Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: 126COM01XXXSEC01T		
Name of the Course: DIGITAL FLUENCY		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	1+0+2	45 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. To perform and get knowledge about applications, virtual learning and internet fundamentals. 2. Develop holistically by learning essential skills such as effective communication, problem-solving, design thinking, and teamwork. 		
Module	Syllabus	Teaching Hours
I	Introduction to Computer and Emerging Technology: An Overview of Computer, Block Diagram of Computer, Evolution and Generations of Computers, Software and its types, Operating Systems, types of operating systems, major functions of the operating systems. Introduction to emerging technologies and its applications- Artificial Intelligence, IoT, Cloud Computing, Machine learning, Big Data.	05
II	Office Automation Tools and Google Apps : Office automation tools: MS-Word, MS-Excel and MS-Power point, creating an email-ID, working with e-mail, addressing with cc and bcc, Working with Google Apps: Google forms: Creating and analysis of response, Google Docs – creating Google Docs and posting, Google Sheets- Creating and Editing, Google Drive- uploading and sharing of files and folders, working with Google Meet.	05
III	E-learning, E-commerce and Security Aspects: E-learning -Introduction to e-learning platforms such as Swayam and MOOC. E-Commence: Basic Web Commerce Concept, E- payment methods: E-cash Payment System, Credit Payment System, Types of Electronic Payment Systems: Credit Card • Debit Card • Smart Card • E-Money •Electronic Fund Transfer (EFT). Cyber Security: Threats and Prevention, Viruses and its types, Antivirus, HTTP vs HTTPS, Firewall, Cookies, Hackers and Crackers.	05
	Laboratory Activities (Perform the following assignments): <ul style="list-style-type: none"> • Identifying the configuration and version of a computer system (PC), laptop, and a mobile phone. <ul style="list-style-type: none"> • Observing files on OS booting • Finding the background and foreground processes on Task manager. • Translating Kannada word into English in Google embedded with AI. • Use Google assistant on any android smartphone to dictate commands and to launch apps • Downloading your e-aadhar. • Creating resume in Word processor. • Creating powerpoint presentation for your college introduction and apply transitions and animations. <ul style="list-style-type: none"> • Create your marksheet in Microsoft Excel. • Simple computation using spread sheet. 	30

	<ul style="list-style-type: none"> • Create an email-ID and sending and forwarding. • Attaching files and downloading files in email. • Creating a Google form and send it to Ten users. • Scheduling a virtual meet and invite peoples to join the Google meet. • Creating a hotspot from a mobile phone, and allowing others to use the hotspot. • Sign in and create account e-learning platforms such as Swayam and MOOC. • Creating an account in the railway reservation website, IRCTC, and findingtrains from Belagavi to Bangalore. <ul style="list-style-type: none"> • Demo of online order placing for book using flipkart/ amazon, etc. • Install any antivirus app in your mobile and scan. • Demonstrate unsecured (HTTP) and secured (HTTPS) websites. 	
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Text Books:

1. Fundamentals of computers - V. Rajaraman - Prentice- Hall of India.
2. Computer Fundamentals - P. K. Sinha Publisher: BPB Publications.

Reference Links:

- Digital 101 Course offered by Future Skill Prime Platform
<https://learn.futureskillsprime.in/>
- Operating Systems:
https://ftms.edu.my/v2/wpcontent/uploads/2019/02/csca0101_ch06.pdf
- Nine Dots in Google.com
- Gmail Creating links:
<https://clubrunner.blob.core.windows.net/00000000961/en-ca/files/homepage/how-to-create-a-gmail-account/HowtoCreateaGmailAccount.pdf>
- Google Forms: https://pdst.ie/sites/default/files/Google%20Drive_1.pdf
- Google Meet: <https://edvance.hawaii.hawaii.edu/wp-content/uploads/Google-Meet-Tutorial-Getting-Started-and-Recording-a-Lecture.pdf>
- Swayam: <https://www.aicte-india.org/bureaus/swayam>
- Security Aspects - <https://ncert.nic.in/textbook/pdf/lecs112.pdf>
- E-Commence: <http://www.aagasc.edu.in/cs/msccs/ECommerce%20Unit%201.pdf>
- E- payment methods:
<http://www.dspmuranchi.ac.in/pdf/Blog/e%20business%20UnitIII,%20%202020.pdf>

VBC: Value Based Courses

Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: 126COM01XXXVBC01B		
Name of the Course: Yoga and Sports (Physical Education)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
1 Credits	0+0+2	28 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		
1.		
Module	Syllabus	Teaching Hours
	<p>Unit1:-Physical Education</p> <ul style="list-style-type: none"> ● General & Specific warm up exercises ● Recreation Games and Fitness ● Any1Major Game and one minor game (A student canchooseany 1 major game based on the availability of facilities in thecollege, if not anytwo minor games.) <p>Unit2:-Yoga</p> <ul style="list-style-type: none"> ● Shitalikarna Vyayama ● Suryanamaskara (Compulsory) ● Basic Set of Yoga Asanas ● Basic Set of Pranayama & Meditation 	28
References:		
<ol style="list-style-type: none"> 1. Russell,R.P.(1994).Health and Fitness Through Physical Education. USA:Human Kinetics. 2. Uppal,A.K.(1992).Physical Fitness. New Delhi: Friends Publication. 3. Nagendra,H.R.&Nagarathna,R.(2002).Samagra Yoga Chikitse. Bengaluru:SwamiVivekanandaYoga Prakasana. 4. Kumar,Ajith.(1984)Yoga Pravesha. Bengaluru: Rashtrothanna Prakashana. <p style="text-align: center;">D.MJyoti,YogaandPhysicalActivities(2015)lulu.com3101,Hillsborough,NC2 7609,United State</p>		

Formative Assessment	
K2Assessment type	Weightage in Marks
Practicals	Internal Assessment- 25
Total	25 Marks

Name of the Program: Bachelor of Commerce (B.Com) Course Code: 126COM01XXXVBC02T Name of the Course: Health and Wellness		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
1 Credits	0+0+4	28 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		
Module	Syllabus	Teaching Hours
	Unit1:-Introduction 1. Meaning, Definition and dimensions of Health and Wellness. 2. Factors affecting Fitness and Wellness 3. Role of Fitness in maintaining Health and Wellness 4. Importance of Health Education and Wellness Unit2:-Methods to Maintain Health and Wellness 1. Role of Physical Activities and Recreational Games for Health and Wellness 2. Role of Yoga asanas and Meditation in maintaining Health and Wellness 3. Nutrition for Health & Wellness Unit3:-Anxiety, Stress and Aging 1. Meaning of Anxiety, Stress and Aging 2. Types and Causes of Stress 3. Stress relief through Exercise and Yoga	28
References ➤ AAPHERD “Health related Physical Fitness Test Manual.”1980Published by Association drive Reston Virginia ➤ Bucher.C.A (1979) foundation of Physical Education (5 th edition Missouri CVM osby Co.) ➤ Puri.k. Chandra S.S (2005)“Health and Physical Education ”New Delhi:Surjeet Publication ➤ Thomas D Fahey and others. Fit and well:6 th Edition New York:Mc GrawHill Publishers, 2005 ➤ Dixit Suresh (2006) Swasthya Shiksha sports Publications Delhi. ➤ Uppal AK & Gautam GP (2008) Health and Physical Education. FriendsPublication New Delhi ➤ Pinto John and Roshan Kumar (2021) “Introduction to Physical Education”, LouisPublication. Mangalor ➤ Shanti KY(1987)“The Science of Yogic Breathier” (Pranayama) DBBombay ➤ Ziegler EF (2007) “An Introduction to Sports and Physical Education”Philosophy Delh ➤ Pinto John and Ramachandra K (2021) Kannada Version “DahikaSikshanada Parichaya” Louis publications.Mangalore		

OEC Offered by Department of Commerce

OEC Offered by Dept. of Commerce to be Opted by other than Commerce Students

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	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	08

	(PMKVY) - National Skill Development Mission (NSDM). (Concepts only)	
<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, New York. 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>		

<p style="text-align: center;">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 126BCM01XXXOEC02T Name of the Course: 2. ACCOUNTING FOR EVERYONE</p>		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3 Credits	3+0+0	42 Hours
<p>Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,</p>		
<p>Course Outcomes: On successful completion of the course, the Students will be able to</p> <ol style="list-style-type: none"> 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	<p>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.</p>	08
II	<p>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)</p>	08
III	<p>PREPARATION OF FINANCIAL STATEMENTS: Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)</p>	10
IV	<p>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.</p>	08
V	<p>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.</p>	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: 126BCM02XXXDSC04T		
Name of the Course: ADVANCED FINANCIAL ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+2	56 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"> 3. Learn various methods of accounting for hire purchase transactions. 4. Deal with the inter-departmental transfers and their accounting treatment. 5. Demonstrate various accounting treatments for dependent & independent branches. 6. Prepare financial statements from incomplete records. 		
Module	Syllabus	Teaching Hours
I	CONSIGNMENT ACCOUNTS: Meaning of Consignment and Important Terms Used in Consignment. Valuation of Stock, Normal Loss, Abnormal Loss; Problems Relating to Consignment in the Books of Consignor and Consignee, Cost-Price Method and Invoice-Price Method – (Theory and Practical Problems.)	10
II	BRANCH ACCOUNTS: Dependent Branches: Features - Books of Accounts - Methods of Accounting of Dependent Branches: Debtors System, Stock and Debtors(Cost price & Invoice Price)	10
III	HIRE PURCHASE ACCOUNTING: Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - and Practical Problems. (Excluding Repossession).	12
IV	PARTNERSHIP: LLP The Concept of Limited Liability Partnership: Meaning – Objectives Features – Merits in Conversion of Joint Stock Companies into Ltd. Liability Partnership.	12
V	COOPERATIVE SOCIETY ACCOUNTING: Introduction - Need - Registration, Types of Societies, Books of Accounts to be Maintained, Accounting Standards Applicable, Types of Audit, and Provisions of Co-op Societies Act. (Theory only)	12
Skill Developments Activities:		
<ul style="list-style-type: none"> ➤ Collect the copy of consignment and analyze the different books maintained ➤ Visit a branch, prepare the report on the method of their accounting ➤ Visit a nearby industry and study the process for hire purchase system of their installations ➤ Draft the accounting procedure of conversion of partnership into joint stock company ➤ Visit a nearby cooperative society, list out the books maintained and accounting standards applicable to them. ➤ Any other activities, which are relevant to the course. 		
Reference Books:		
1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and		

AdvancedAccounting.

2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text andCases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas PublishingHouse, New Delhi, 6th Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of CharteredAccountants of India, New Delhi.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: 126BCM02XXXDSE05T		
Name of the Course: BUSINESS MATHEMATICS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4+0+0	56 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. Understand the number system and indices applications in solving basic business problems. 2. Apply concept of commercial arithmetic concepts to solve business problems. 3. Make use of theory of equation in solving the business problems in the Present context. 4. Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems. 5. Apply measurement of solids in solving simple business problems. 		
Module	Syllabus	Teaching Hours
I	NUMBER SYSTEM AND INDICES: Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its Features & Irrational Numbers - Simple Problems on Finding Sum of Natural, Odd and Even numbers- HCF and LCM - Problems thereon; Indices - Introduction - Laws of Indices, Application of laws for Simplification, Simple problems.	12
II	COMMERCIAL MATHEMATICS: Introduction - Meaning of Simple and Compound Interest and Problems thereon – Annuities - Types & Problems on Present and Future Value of Annuity; Ratios and Proportions - Meaning and Problems thereon - Problems on Speed - Time and Work.	10
III	THEORY OF EQUATION: Introduction – Meaning - Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems-Application of equations to business.	12
IV	SET THEORY, PERMUTATIONS & COMBINATIONS: Introduction - Meaning & Types of Sets - Laws of Sets - Venn Diagram –Problems thereon; Meaning and problems on Permutations and Combinations.	12
V	MATRICES AND DETERMINANTS: Meaning – Types – Operation on Matrices – Additions – Subtractions and Multiplication of two Matrices – Transpose – Determinants – Minor of an Element – Co-factor of an Element – Inverse – Cramer’s Rule in two Variables – Problems	10
Skill Developments Activities:		
<ul style="list-style-type: none"> ➤ Show the number of ways in which your telephone number can be arranged to get ➤ Visit any Commercial Bank in your area and collect the information about types 		

of loans and the rates of interest on loans.

- Use Matrix principles to implement food requirement and protein for two families.
- Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.
- Any other activities, which are relevant to the course.

Reference Books:

1. Saha and Rama Rao, Business Mathematics, HPH.
2. S.N.Dorairaj, Business Mathematics, United Publication.
3. R. Gupta, Mathematics for Cost Accountants.
4. S. P. Gupta, Business Mathematics.
5. Madappa and Sridhara Rao, Business Mathematics.
6. Padmalochana Hazarika, Business Mathematics.
7. Dr.B.H.Suresh, Quantitative Techniques, Chetana Book House.
8. Dr. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, No. 4, 2016.
9. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007.
10. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
11. A Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No. 1, 2009.
12. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No. 5, 2015

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: 126BCM02XXXDSE06T		
Name of the Course: CORPORATE ADMINISTRATION		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4+0+0	56 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. Understand the framework of Companies Act of 2013 and different kind of companies. 2. Identify the stages and documents involved in the formation of companies in India. 3. Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration. 4. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. 5. Evaluate the role of liquidator in the process of winding up of the company. 		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO COMPANY: Introduction - Meaning and Definition - Features - Highlights of Companies Act 2013 - Kinds of Companies – One Person Company - Private Company-Public 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.	12
II	FORMATION OF COMPANIES: Introduction - 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, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage - Document to be filed, e-filing, Register of Companies - Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types – Features - Legal Formalities – Administration.	12
III	COMPANY ADMINISTRATION: Introduction - Key Managerial Personnel – Managing Director - Whole time Directors - the Companies Secretary, Chief Financial Officer - Resident Director, Independent Director, Auditors - Appointment - Powers - Duties & Responsibilities. Managing Director - Appointment - Powers - Duties & Responsibilities - Audit Committee - CSR Committee - Company Secretary - Meaning - Types - Qualification - Appointment - Position - Rights - Duties - Liabilities & Removal or dismissal.	12
IV	CORPORATE MEETINGS: Introduction - Corporate meetings: types – Importance -	10

	Distinction; Resolutions: Types -Distinction; Requisites of a valid meeting - Notice - Quorum - Proxies - Voting - Registration of resolutions; Role of a Company secretary in convening the meetings.	
V	WINDING UP: Introduction - Meaning - Modes of Winding up – Consequence of Winding up - Official Liquidator - Role & Responsibilities of Liquidator - Defunct Company - Insolvency Code.	10
<p>Skill Developments Activities:</p> <ul style="list-style-type: none"> ➤ Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same. ➤ Visit any Registrar of the companies; find out the procedure involved in the formation of the companies. ➤ Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same. ➤ Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions. ➤ Contact any official liquidator of an organization and discuss the procedure involved on the same and prepare report. ➤ Any other activities, which are relevant to the course. 		
<p>Reference Books:</p> <ol style="list-style-type: none"> 1. S.N Maheshwari, Elements of Corporate Law, HPH. 2. Balchandran, Business Law for Management, HPH 3. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH. 4. K. Venkataramana, Corporate Administration, SHBP. 5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand. 6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication. 7. S.C. Kuchal, Company Law and Secretarial Practice. 8. S.C. Sharma, Business Law, I.K. International Publishers <p>Note: Latest edition of text books may be used.</p>		

Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: 126BCM02XXXDSC07T		
Name of the Course: LAW AND PRACTICE OF BANKING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4+0+0	56 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. Summarize the relationship between Banker & customer and different types of functions of banker. 2. Analyse the role, functions and duties of paying and collecting banker. 3. Make use of the procedure involved in opening and operating different accounts. 4. Examine the different types of negotiable instrument & their relevance in the present context. 5. Estimate possible developments in the banking sector in the upcoming days. 		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO BANKING: Introduction- Meaning - Need - Importance - Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India - Types of Banks in India - Banks' Lending - changing role of commercial banks. RBI: History - Role & Functions.	12
II	PAYING AND COLLECTING BANKER: Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques - Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction – Meaning - Legal status of collecting banker - Holder for value - Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	12
III	CUSTOMERS AND ACCOUNT HOLDERS: Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	10
IV	NEGOTIABLE INSTRUMENTS: Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction – Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.	12
V	RECENT DEVELOPMENTS IN BANKING: Introduction - New technology in Banking - E-services - Debit and Credit cards - Internet Banking-Electronic Fund Transfer - MICR – RTGS – NEFT – ECS - Small banks-Payment banks-	10

	Digital Wallet-Crypto currency - KYC norms – Basel Norms - Mobile banking - E-payments - E-money. Any other recent development in the banking sector.	
<p>Skill Developments Activities:</p> <ul style="list-style-type: none"> ➤ Refer RBI website and identify the different types of banks operating in India. ➤ Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker. ➤ Collect and fill dummy account opening forms as different types of customer ➤ Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques. ➤ Identify and prepare report on pros and cons of recent development in the field of banking sector. ➤ Any other activities, which are relevant to the course 		
<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition 2. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications 3. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition 4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition. 5. Dr. Alice Mani (2015), Banking Law and Operation, SBH. <p>Note: Latest edition of text books may be used.</p>		

Language-I Kannada (Ability Enhancement Compulsory Course)

Course Code: 126BCM02LANAEC08T

To be Noticed/Uploaded Shortly

Language-II (Ability Enhancement Compulsory Course)

Details of AECC Language-II Offered by Various Stream that the Commerce Students can be Opt any one among the List

Sl. No.	Department/Subject	Course Code	Category	Title
1	English – II	126BCM02LANAEC09T	L-II/AEC	Generic English – II
2	Hindi-II	126BCM02LANAEC10T		Collection of Short stories+ Media writing
3	Marathi-II	126BCM02LANAEC11T		Wangmayaprakar: Atmcharitra+ Patrakarita
4	Urdu-II	126BCM02LANAEC12T		Sahafat aur mukhtasar kahaniyan
5	Arabic	126BCM02LANAEC13T		An Nasrul Jadeed, Ashsherul Jadeed
6	Sanskrit-II	126BCM02LANAEC14T		Sanskrit Prose Literature, Grammar and Translation

Sub: English-II

		Course Code: 126BCM02LANAEC09T	Credits	3
Sem.	II	Course Title: Generic English – II	Hours/Week	4
Course Pre-requisites, if any		NA		
Formative Assessment Marks: 40		Summative Assessment Marks: 60		
<p>Course Outcomes</p> <p>At the end of the course the student should be able to:</p> <ol style="list-style-type: none"> 1. Acquire the LSRW (Listening, Speaking, Reading, and Writing) skills. 2. Learn to appreciate literary texts. 3. Obtain the knowledge of literary devices and genres. 4. Acquire the skills of creativity to express one's experiences. 5. Know how to use digital learning tools. 6. Be aware of their social responsibilities. 7. Develop critical thinking skills. 8. Develop gender sensitivity 9. Increase reading speed, analytical skills and develop presentation skills. 10. Become employable with requisite professional skills, ethics and values 				
Unit No. & Course Content			Suggested Pedagogy	60 Hours
Unit I 1 A Room 10X8 – K. S. Duggal 2. Spoken English and Broken English – G. B. Shaw 3. A Heart Breaking Recount of Dr. APJ Abdul Kalam's Last Moments - Srijan Pal Singh			Lectures Tutorials Group Discussion	15 hrs
Unit II 1. The Diameter of the Bomb - Yehuda Amichai 2. I Am Not That Woman - Kishwar Naheed 3. Freedom - Jayanta Mahapatra			Lectures Tutorials Group Discussion	9 hrs
Unit III 1. Reading passage to give a Title 2. Reading for Vocabulary building – synonyms, homonyms, homophones, suffixes, prefixes, collocations, often confused words. 3. Reading passages on Specific fields for Vocabulary building. 4. Barriers for effective listening 1hr Chapter 5. Types of Listening 6. Techniques to improve listening skills. 7. Listening Activities - listening to pre-recorded audios & movies			Lectures Tutorials Group Discussion Role Play	16 hrs

<p>Unit IV</p> <ol style="list-style-type: none"> 1. Reported Speech 2. Dialogue writing 3. Verbal Communication and Non-verbal communication 4. Summarizing 5. Speech Writing 6. Essay Writing 7. Translation Kannada into English and English into Kannada 8. Short Paragraphs based on themes with a message on nation, freedom fighters, and achievers. 15 short paragraphs with 5 – 6 sentences as model paragraphs. <p>(a) Paragraph Translations from Kannada to English (b) Paragraph Translations from English to Kannada</p>	<p>Lectures Tutorials Group Discussion</p>	<p>20 hrs</p>
<p>Recommended Learning Resources</p>		
<p>Print Resources</p>	<ol style="list-style-type: none"> 1. Vijay F Nagannawar and S. B. Biradar ed. New Horizon, Textbook prescribed for B. A. and BSW Programme under CBCS, Rani Channamma University, Belagavi, 2021. 2. Vijay F Nagannawar and S. B. Biradar ed English Stars, Textbook prescribed for BCom and BBA Programme under CBCS, Rani Channamma University, Belagavi, 2021. 3. Dr. S. B. Biradar and Prof. Vijay F Nagannawar ed. English Gems, Textbook prescribed for B. Sc. and BCA Programme under CBCS, Rani Channamma University, Belagavi, 2021. 4. Quirk Randolph, Sidney Greenbaum, Geoffrey Leech & Jan Svartvik. A Comprehensive Grammar of the English Language General Grammar. Longman. 5. Herring, Peter. Complete English Grammar Rules. Create space Independent Pub, California, 2016. 6. Jain Charul, Pradyumnasinh Raj & Yunus Karbharj. English Skills for Academic Purposes. Macmillan Education. London, 2017 7. Geoffrey Leech and Svartik. Communicative Grammar of English, Pearson 8. Geoffrey Leech. English Grammar for Today, Palgrave 9. Prasad P. The Functional Aspects of Communicative Skills. 	
<p>Digital Resources</p>	<p>http://orelt.col.org/module/unit/4-grammar-improving-composition-skills https://www.academia.edu/26724441/A_Concise_Grammar_for_English_Language_Teachers. https://www.efluniversity.ac.in/EnglishPro.php https://www.britishcouncil.in/</p>	

Model Program Structure for Under Graduate (UG) Program

HINDI (AECC)

B.Com: Ability Enhancement Compulsory Course (AECC)

Semester	AECC	Credit	Hours	Theory Marks 60	Internal Assessment 40		
					Test (I&II)	Assignment	Attendance
I	Collection of Prose + Grammar	3	04	10+15+20+15	20	10	10
II	Collection of Short stories + Media Writing	3	04	10+15+20+15	20	10	10
III	Collection of Poetry+ Letter Writing	3	04	10+15+20+15	20	10	10
IV	Drama +Computer and Hindi	3	04	10+15+20+15	20	10	10
					60+40= 100		

UNDER GRADUATE IN HINDI

HINDI (AECC)

B. Com.: Ability Enhancement Compulsory Course (AECC)

B.Sc.: Ability Enhancement Compulsory Course (AECC)

B.A: Ability Enhancement Compulsory Course (AECC)

BBA / BCA/BSW Etc. Courses: (AECC)

QUESTION PAPER PATTERN WITOUT PRACTICAL

Qn. No.	Particulars		Marks	Total
SECTION - A				
I	Objective Type Questions (Compulsory)	10 out of 12	01	10
II	Reference to Context	3 out of 5	05	15
SECTION - B				
III	Essay type Questions	2 out of 4	10	20
SECTION - C				
IV	Short Questions	5 out of 7	2	10
V	Short Notes	1 out of 2	5	05
Total				60
Internal Assessment	IA Test		20	40
	Assignment		10	
	Attendance		10	
Total				100

Course Code: 126BCM02LANAEC10T

**Syllabus of B.Com. Ability Enhancement compulsory Course
AECC**

Title of the Subject/Discipline : A2 साहित्यिकविधा : कहानीसंकलन+मीडियालेखन				
Year	1	Course Code : AECC-2-HINDI (B.Com.)	Credits	3
Sem.	2	Course Title/Discipline : Collection of Short stories+Media writing Text : कथादर्पण (कहानीसंकलन) लोकभारतीप्रकाशन, प्रयागराज-211001	Hours	4
Formative Assessment Marks : 40 Summative Assessment Marks : 60 Duration of ESA :64 hrs.				
Learning Outcomes	1. कहानीकेपठनपाठनमेंरुचिउत्पन्नहोगी। 2. आधुनिकहिंदीकहानीकेविकासक्रमसेपरिचितहोंगे। 3. भाषायीशुद्धताकेप्रतिरुचिनिर्माणहोगी। 4. लेखनकौशलप्राप्तकरसकेंगे। 5. पत्रकारिताकेबारेमेंजानसकेंगे।			
Unit No.	Course Content	Suggested Pedagogy	Hours L/P/L	
Unit I	कथादर्पण (कहानीसंकलन) कीकहानियाँक्र.1,2,3	1. कक्षाव्याख्यान	16	
Unit II	कथादर्पण (कहानीसंकलन) कीकहानियाँक्र.4,5,6	2. संवादएवंबहस 3. सामूहिकचर्चा	16	
Unit III	कथादर्पण (कहानीसंकलन) कीकहानियाँक्र.7,8	4. रचनात्मकअभिव्यक्ति	16	
Unit IV	समाचारसंकलनऔरलेखन		16	
Recommended Learning Resources				
Print Resources	1. कथादर्पण (कहानीसंकलन) लोकभारतीप्रकाशन, प्रयागराज-211001 2. प्रिंटमिडिया : रुपचन्द्रगौतम, श्रीनटराजप्रकाशन, दिल्ली-110053 3. पत्रकारिताकीविभिन्नविधाएँ :डॉ. निशांतसिंह,राधापब्लिकेशन्स, नईदिल्ली-110002 4. पत्रकारीलेखनकेआयाम : मनोहरप्रभाकर, पंचशीलप्रकाशन, जयपुर			
Digital Resources	https://hi.wikipedia.org/wiki/हिन्दी_कहानी https://www.youtube.com/watch?v=-Vm4VTE9_8g https://www.youtube.com/watch?v=m26-t8yWDa0			

Title of the Subject/ Discipline : MARATHI			
Year	1	Course Code : AECC-2,L-2 : MARATHI (B.Com.) Course	Credits 3
Sem	II	Title : Discipline : वाङ्मयप्रकार : आत्मचरित्र + पत्रकारिता (Wangmayaprakar : Atmcharitra + Patrakarita) Text - 'मी वनवासी' - सिंधुताई सपकाळ, रिया पब्लिकेशन्स, कोल्हापूर	Total Hours 64
Formative Assessment Marks : 40		Summative Assessment Marks : 60	Duration of ESA: 4 Hrs.
Learning Outcomes	<ol style="list-style-type: none"> 1. To understand the development of personalities 2. To understand the way of structuring personality 3. To understand an account of a life and achievements 4. To learn from this autobiography how to work for downtrodden peoples 5. To understand the life experiences and goals of the author 6. To provides opportunity for seeing patterns in one's life 		
Unit No.	Course Content/ अभ्यासघटक	Suggested Pedagogy अध्यापनशास्त्र	Hours L/P/L
I	मराठीतील आत्मचरित्रे : स्वरूप व वाटचाल	1.Lecture Method	12
II	'मी वनवासी' मधील जीवन संघर्ष	2. Assignment	13
III	'मी वनवासी' ची वाङ्मयीन वैशिष्ट्ये	3. Individual and group presentation	13
IV	मराठी भाषा आणि पत्रकारिता	4. Virtual mode	13
V	बातमीलेखनाचे स्वरूप आणि व्यावसायिक संधी	5.PPT Presentation 6.Class Seminar 7.Topic Discussion 8.Visit to orphanage & old age home- Study Tour	13
Recommended Learning Resources			
Print Resources	<ol style="list-style-type: none"> 1. चरित्र - आत्मचरित्र - अ. म. जोशी, स्नेहवर्धन प्रकाशन, पुणे 2. मराठीतील आत्मचरित्रात्मक लेखन - उषा हस्तक, स्नेहवर्धन प्रकाशन, पुणे 3. अविस्मरणीय चरित्रे - आत्मचरित्रे - नारायण भोसले, अथर्व प्रकाशन, जळगाव 4. वृत्तपत्र विद्या - प्रसन्नकुमार आकलूजकर, श्रीविद्या प्रकाशन, पुणे 5. उपयोजित मराठी - डॉ. संजय लांडगे, दिलीपराज प्रकाशन, पुणे 		
Digital Resources	http://vishwakosh.marathi.gov.in http://marathivishwakosh.org http://marathi.pratilipi.com http://mr.vikaspedia.in http://www.maayboli.com http://esahity.com www.bbc.com		

Course Code: 126BCM02LANAEC12T

**Syllabus of B.Com. Ability Enhancement Compulsory Course
(AECC)**

Title of the subject/discipline: URDU					
Year	I	Corse Code: AECC -2, L-2-Urdu (B.Com)		Credit	03
Sem.	II	Corse Title: Discipline: صحافت اور مختصر کہانیاں (Sahafat aur mukhtasar kahaniyan) Text: Ayena-e-Sahafat - Dr S M Khatib published by Educational Book House Aligarh		Total Hours	64
Formative Assessment Marks: 40		Summative Assessment Marks: 60		Duration of ESA: 4 Hrs.	
Outcomes:	1. Brief Knowledge about Urdu Language 2. Brief Knowledge about Urdu Literature 3. Development of Urdu Reading & Writing Skills				
Unit No.	Course Content		Suggested Pedagogy	Hours L/P/L	
Unit I	Samaji Media Hum Huye Tum Huye Meer Huye (Darama) Mirza Ghalib Ki Seerat Budhi Kaki (Afsana) Hindustani Adab main Hali ka darja (Mazmoon)		i) Lecture method, ii) Assignments, iii) Individual and Group Presentations and activities iv) Virtual Mode v) Power Point Presentation	12	
Unit II	Sar main Souda bhi Nahin Mujhe Chhedane ko Saqi Dayar-e-Noor Main Tera Shaku			13	
Unit III	Aye Sharif Insanu Samp Dahli Marhoom Raste Ki Mantaque			13	
Unit IV	Dil Jal Raha Tha Gam say Patta Patta Buta Buta Tahzeeb ka Urooj			13	
Unit V	Internet aur Urdu Online Media ka Tassawar aur Urdu			13	
Recommended Learning Resources					
Print Resources	1. Azkar-e-Adab, Prof Hussain Basha A Kaladgi, Dr Syed Aleemulla Hussaini, Dr Abdurrahim A Mulla 2. Ayena-e-Sahafat, Dr. Aleemullah Hussaini, Dr. S. M. Khatib				
Digital Resources	1. http://www.urdubazar.com 2. http://www.rekhta.org 3. http://kitabghar.com				

Syllabus of B.Com. Ability Enhancement Compulsory Course (AECC)

		Title of the subject/Discipline: ARABIC		
Year	I		Credit	03
Sem.	II	Corse Code: AECC-2- ARABIC (B.Com) Corse Title: Discipline: الشعر الجديد، النثر الجديد (An Nasrul Jadeed, Ashsherul Jadeed) Text: نفحة الأدب لوحيذ الزمان كيرانوي، ندوة العلماء، لکنؤ	Total Hours	64
		Formative Assessment Marks: 40	Summative Assessment Marks: 60	Duration of ESA: 4 Hrs
Learning Outcomes	1. Brief Knowledge about Arabic Language 2. Get knowledge about History of Arabic Literature, its meanings and importance of the major Arabic Dialects. 3. Development of Arabic Reading & Writing Skills 4. Communication in Arabic Language 5. Development of Translation Skills			
Unit No.	Course Content	Suggested Pedagogy	Hours U/P/L	
Unit I	جزاء سينة سينة مثلها، العابد والكلب الناصح، الأسد والتعلب، الصديق المخلص، الأخلاق المذمومة، العاملة الأمانة	i) Lecture method, ii) Assignments, iii) Presentations and activities iv) Virtual Mode v) Power Point Presentation	12	
Unit II	سورة الحجرات، سورة الجمعة		13	
Unit III	نشيد الكشافة، الضاحية، التحية المكتبة، الأستاذ والوالد، النجم، القمر		13	
Unit IV	العصر الجاهلي (الفصل الثالث والرابع)		13	
Unit V	التذكير والتأنيث، التركيب التوصيفي، وحدة وجمع، الجملة الفعلية		13	
Recommended Learning Resources				
Print Resources	1- نفحة الأدب لوحيذ الزمان كيرانوي 2- مختارات الأدب لزيدان بدران 3- القرآن الكريم 4- تاريخ الأدب العربي للأستاذ أحمد حسن الزيات 5- النحو الواضح (الجزء الأول) لعلي الجارم ومصطفى أمين			
Digital Resources	1. http://www.almaany.com 2. http://naseemalsham.com 3. http://m.marefa.org			

Course Code: 126BCM02LANAEC14T

SANSKRIT-II

Title: Sanskrit Prose Literature, Grammar and Translation

Semester	Ability Enhancement compulsory course(L+T)	Marks	Credits
II	a. Introduction to Samskruta Gadya Kavya b. Selected Portion of a Sanskrit Prose composition Vethala Panchavimshathi (Selected stories)	45	3
	a. Correction of errors b. Tiganta Prakaranam – Lat Lakara, Lang Lakara, Lot Lakara, Vidhiling Lakara, Lrut Lakara. c. Translation from Sanskrit to Kannada / English	15	
	Continuous Evaluation: Attendance, Assignment, Internal Test, Creative Writing, Conversation in Sanskrit	40	
	Total	100	3

Books for study & Reference:

1. Vethala Panchavimshathi: Published by Chowkamba Vidyabhavan.
2. History of Sanskrit Literature by M.R. Kale.
3. Samkruta Sahityada Itihasa (Kannada) S.Ramachandra Shastri-Prasaranga, Bangalore University Publications.
4. Bhasha Shastra Mattu Samskruta Sahitya Charitre (kannada) edited by Dr.K. Krishnamurthy, Vidwan Ranganatha Sharma and vidwan H.K. Siddagangaiah.
5. History of Sanskrit Literature- S.Rangachar
6. History of Classical Sanskrit Literature- M. Krishnamachariyar
7. Samskruta Sahitya Sameekshe (Kannada) Dr. M. Shivakumara Swamy
8. Higher Sanskrit Grammar- M.R. Kale.

Skill Enhancement Course- II

Name of the Program: Bachelor of Commerce (B.Com) Course Code: 126BCM01XXXAEC02T Name of the Course: 2. ENVIRONMENTAL STUDIES		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours + Field work
2 Credits	2+0+0	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Module	Syllabus	Teaching Hours
I	<p>Introduction to Environmental Studies: Multidisciplinary nature of environmental studies. Scope and importance; Concept of sustainability and sustainable development. Ecosystems: What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems:</p> <p style="margin-left: 40px;">a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem</p> <p>Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)</p> <p>Natural Resources: Renewable and Non-Renewable Resources</p> <p>Land resources and land-use change; Land degradation, soil erosion and desertification.</p> <p>Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.</p> <p>Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (International & Inter-state).</p> <p>Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.</p>	15
II	<p>Biodiversity and Conservation: Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hotspots.</p> <p>India as a mega-biodiversity nation; Endangered and endemic species of India.</p> <p>Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. Environmental Pollution: Types, causes, effects and controls; Air, water, soil and noise pollution.</p> <p>Nuclear hazards and human health risks.</p> <p>Solid waste management, Control measures of urban</p>	12

	and industrial waste. Pollution case studies.	
III	<p>Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.</p> <p>Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife (Protection) Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).</p> <p>Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.</p> <p>Human Communities and the Environment</p> <p>Human population growth: Impacts on environment, human health and welfare.</p> <p>Resettlement and rehabilitation of project affected persons; case studies.</p> <p>Disaster management: Floods, Earthquake, Cyclones and Landslides.</p> <p>Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.</p> <p>Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.</p> <p>Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).</p> <p>Field work (5 hours)</p>	18
<p>Reference</p> <p>Bharucha, E. (2015). <i>Textbook of Environmental Studies</i>.</p> <p>Carson, R. (2002). <i>Silent Spring</i>. Houghton Mifflin Harcourt.</p> <p>Climate Change: Science and Politics. (2021). <i>Centre Science and Environment</i>, New Delhi.</p> <p>Gadgil, M., & Guha, R. (1993). <i>This Fissured Land: An Ecological History of India</i>. Univ. of California Press.</p> <p>Gleeson, B. and Low, N. (eds.) (1999). <i>Global Ethics and Environment</i>, London, Routledge.</p> <p>Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). <i>Principles of Conservation Biology</i>. Sunderland: Sinauer Associates.</p> <p>Nandini, N., Sunitha N., & Sucharita Tandon. (2019). <i>A text book on Environmental Studies (AECC)</i>. Sapna Book House, Bengaluru.</p> <p>Odum, E.P., Odum, H.T. & Andrews, J. (1971). <i>Fundamentals of Ecology</i>. Philadelphia: Saunders.</p> <p>Pepper, I.L, Gerba, C.P. & Brusseau, M.L. (2011). <i>Environmental and Pollution Science</i>. Academic Press.</p>		

Rajit Sengupta and Kiran Pandey. (2021). *State of India's Environment 2021: In Figures*. Centre Science and Environment.

Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.

Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.

Wilson, E. O. (2006). *The Creation: An appeal to save life on Earth*. New York: Norton.

World Commission on Environment and Development. (1987). *Our Common Future*. Oxford University Press.

Value Based Courses: VBC

Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: 126COM02XXXVBC03B		
Name of the Course: Physical Education and Sports		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
1 Credits	0+0+2	28 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Module and Syllabus		Teaching Hours
Unit1:-Physical Education & Sports <ul style="list-style-type: none">• Conditioning exercises• Aerobics & Calisthenics• One Major Game and One Indigenous Game(Basic Skills)• One Track/Field Event• Intramural Competitions		28
References: <ol style="list-style-type: none">1. Muller, J. P. (2000). Health, Exercise and Fitness. Delhi: Sports.2. IAAF Manual3. Vanaik. A (2005) Play Field Manual, Friends Publication New Delhi4. M.J Vishwanath, (2002) Track and Field Marking and Athletics Officiating Manual ,Silver Star Publication, Shimoga5. Steve Oldenburg (2015) Complete Conditioning for Volleyball, Human Kinestics. Note: Skills of Sports and Games (Game Specific books) may be referred		

Course Code: 126COM02XXXVBC04B

Name of the Course: NCC/NSS/R&R/CA

OEC Offered from Department of Commerce: to be Opted by the Students other than Commerce Dept.

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 for events, 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 an event. ➤ 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 vs 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: 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	08

	mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.	
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Skill Developments Activities:

- 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.

Reference Books:

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.

Note: Latest edition of text books may be used.

D. APPENDIX

Appendix B

COURSE PATTERNS, SCHEMES OF EXAMINATIONS AND CREDITS B. Com Degree & Honors Degree Programmes

a) I/ II/ III/ IV Semesters

Sem.	Subjects	Course /Paper	Instruction hrs / week	Hrs. of Exam	Marks			Credits
					IA	Exam	Total	
I-IV	Discipline Core	3T	3 x 4	3 x 2	3x40	3x60	3x100	3x4
	Open Elective	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
I-IV	2 Languages	2T	2 x 4	2 x 2	2x40	2x60	2x100	2x3
II & IV	ES or CoI	1T	1 x 3	1 x 2	1x20	1x30	1 x 50	1x2
I & III	SEC	T+P	1 + 2	2	1x25	1x25	1 x 50	1x2
I-IV	Yoga/ Sports	1P	1 x 2	-	1x25	-	1 x 25	1x1
I-IV	H&W/NCC/NSS/R&R /CA	1P	1 x 2	-	1x25	-	1 x 25	1x1

b) V/VI Semester

Sem.	Subjects	Course / Paper	Instruction hrs / week	Hrs. of Exam	Marks			Credits
					IA	Exam	Total	
V/VI	Discipline core	3T	3 x 4	3 x 2	3x40	3x60	3x100	3x4
	Discipline Elective	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
	Vocational Course	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
	Internship	3 to 4 weeks		Report & presentation	1x25	1x25	1x50	1x2
	SEC	T+P	1+2	1	1x25	1x25	1x50	1x2
V/VI	Yoga/ Sports	1P	1x2	-	1x25	-	1x25	1x1
	H&W/NCC/NSS/R&R /CA	1P	1x2	-	1x25	-	1x25	1x1

c) VII/VIII Semester

	Course/	Instruction	Duration of	Marks	
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.	Subjects	Paper	hrs/ week	Exam (hrs)	IA	Exam	Total	s
VII	Discipline Core	3T	3 x 4	3 x 2	3x40	3x60	3x100	3x4
	Discipline Elective	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
	Vocational Course	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
	Research Methodology	1T	1x 3	1x 2	1x40	1x60	1x100	1x3
VIII	Discipline Core	3T	3 x 3	3 x 2	3x40	3x60	3x100	3x3
	Discipline Elective	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
	Vocational Course	1T	1 x 3	1 x 2	1x40	1x60	1x100	1x3
	Research Project*		12	Viva+Report Evaluation	60	40+100 Viva	1x200	1x6

* Two Discipline Elective papers may be offered in lieu of the project work.

d) IX/ X Semester

Sem .	Subjects	Course / Paper	Instruction hrs/ week	Duration of Exam (hrs.)	Marks			Credits
					IA	Exam	Total	
IX	Discipline Core without Practical	3T	3 x 4	3 x 2	3x40	3x60	3x100	3 x 4
	Discipline Elective	3T	3 x 3	3 x 2	3x40	3x60	3x100	3 x 3
	Open Elective	1T	1 x 3	1 x 2	1x40	1x60	1x100	1 x 3
X	Discipline Core	2T	2 x 4	2 x 2	2x40	2x60	2x100	2 x 4
	Discipline Elective	2T	2 x 3	2 x 2	2x40	2x60	2x100	2 x 3
	Research Project*	1RP	16	Viva+Report Evaluation	60	40+100 (Viva)	1x200	1 x 8

Note: Abbreviations used

T- Theory; **P-** Practical; **AECC-** Ability Enhancement Compulsory Courses, **ES-** Environmental Studies; **CoI-** Constitution of India; **SEC-** Skill Enhancement Courses, **CC/EA & CA-** Co-curricular/Extension and Cultural Activities.

QUESTION PAPER PATTERN B.COM DEGREE

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.

SCHEME OF EVALUATION OPEN ELECTIVE

Model Question Paper Physical Education, Sports and Yoga

Maximum Marks: 40

Time: 90 Minutes

Instructions:

1. Answer any TEN questions in the Part-A, each question carries 2 marks.
2. Answer any FOUR questions in the Part-B, each question carries 5 marks.

PART – A

I. Answer any TEN Out of Twelve (12) questions 10x2 Marks = 20 Marks

PART – B

II. Answer any FOUR out of SIX (6) questions 4x5Marks = 20 Marks

Theory Internal 20 Marks

Internal First Test	Internal Second Test	Attendance	Assignments
5 Marks	5 Marks	5 Marks	5 Marks

Practical External Examination 20 Marks

Attendance	Practical Skill Performance	VIVA	Journal/Field Visit Report
5 marks	5 marks	5 marks	5 marks

Practical Internal Marks 20 Marks

Attendance	Assignments	Practical Skill Performance
10 Marks	5 Marks	5 Marks