



BAGALKOT UNIVERSITY JAMKHANDI

PROGRAM /COURSE STRUCTURE AND SYLLABUS
as per the Choice Based Credit System (CBCS) designed in accordance with
Learning Outcomes-Based Curriculum Framework (LOCF)
for
BACHELOR OF COMMERCE (B.Com.)

Syllabus for I and II Semester

w.e.f.

Academic Year 2024-25 and onwards

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 amended by the 26th Act of 2022. The students taking admission to any of the colleges in the district of Bagalkote, from the academic year 2024-25.

The Bachelor of Commerce (B.Com.) program is designed to provide students with a comprehensive understanding of the principles and practices of commerce and business. The curriculum is structured to equip students with the knowledge, skills, and competencies necessary to navigate and succeed in the dynamic and evolving business environment. B.Com syllabus integrates theoretical concepts with practical applications, fostering critical thinking, analytical abilities, and problem-solving skills. It encompasses core areas such as accounting, finance, marketing, management, economics, and business law, ensuring a well-rounded education in commerce. Additionally, the program emphasizes the development of ethical awareness, effective communication, and technological proficiency, which are essential for contemporary business professionals through a blend of lectures, case studies, projects, internships, and experiential learning opportunities, the B.Com program aims to cultivate a deep understanding of business operations and strategies. Students are encouraged to engage in research, collaborative learning, and extracurricular activities to enhance their academic and professional growth. The program also recognizes the importance of global perspectives and diversity in business. Therefore, it includes components that address international business practices, cross-cultural communication, and global economic trends. By doing so, the B.Com syllabus prepares students to operate effectively in a globalized marketplace. Ultimately, the B.Com program aspires to develop graduates who are not only proficient in commerce and business disciplines but also capable of contributing positively to the business community and society at large. It seeks to produce future leaders and innovators who can drive sustainable business practices and economic development.

The present Curriculum Framework for B.Com. degree is intended to facilitate the students to achieve the following.

- ❖ Graduates of B.Com programs have access to a wide range of career opportunities in sectors such as banking, finance, accounting, insurance, marketing, human resources, entrepreneurship, etc. The degree is highly valued by employers, making it a versatile qualification for entering the workforce.
- ❖ The B.Com curriculum is designed to develop critical thinking, analytical skills, and problem-solving abilities. These competencies are crucial for making informed decisions, leading teams, and managing business operations effectively.

- ❖ Address international business practices, global economic trends, and cross-cultural communication. This global perspective is invaluable for students aiming to work in multinational companies or pursue careers abroad.
- ❖ Communicate effectively in a business context through clear, concise, and professional written and oral presentations.

OBJECTIVES OF THE COURSE:

- Developing strong manpower with the business and technical abilities required to promote business activity using the facilities at hand.
- To effectively and comprehensively educate the underprivileged in commerce.
- To produce qualified specialists who can ensure best practices for today's international business issues.
- To inspire young people to contribute to the development of the country by giving them the chance to learn about many facets of business.
- To meet the workforce requirements of businesses in the areas of marketing, management, accounting, taxation, auditing, financial analysis, etc.
- Training business analysts for corporations, commodity markets, and capital markets.
- To equip students with the fundamental skills they need to pursue careers as business scientists, researchers, consultants, and instructors via postsecondary education.
- To cultivate human resources to foster entrepreneurship and serve as a think tank for matters pertaining to business development.
- To cultivate business philosophers who prioritise ecological sustainability and social responsibility.
- To create middle-level managers around the world with IT capabilities to address actual business challenges and

PROGRAMME OUTCOMES

By the end of the program the following outcomes will be achieved by the students:

Comprehensive Business Knowledge: Exhibit a comprehensive comprehension and furnish a robust groundwork in many business fields, such as accounting, finance, marketing, management, business economics, and business law.

Analytical and Critical Thinking: Use analytical and critical thinking abilities to recognise, evaluate, and resolve complicated business issues with the help of the right techniques and resources.

Route to Further Education: The Master of Commerce (M.Com), Master of Business Administration (MBA), Chartered Accountancy (CA), Certified Management Accountant (CMA), and other professional certifications can be obtained with a B.Com degree as a first step. It establishes the foundation for more difficult academic and professional endeavours.

Entrepreneurial Skills: Through its coverage of business planning, management, and innovation, the programme promotes entrepreneurial thinking. Aspiring entrepreneurs need to understand how to launch and run their own firms, and students do just that.

Technological Proficiency: Knowledge of technology and digital tools is essential in today's work settings. Training in data analysis, e-commerce, and information technology is included in B.Com programmes.

Networking Opportunities: Through extracurricular activities and other events like internships, B.Com students can network with alumni, industry professionals, instructors, and other students. These contacts contribute to the development of a professional network that can help with career growth.

Holistic Development: The B.Com programme promotes involvement in extracurricular activities, leadership positions, and community service in addition to academics. The development of well-rounded people and personal progress are encouraged by this all-encompassing approach to education.

Ethical Awareness and Social Responsibility: Show that you understand corporate social responsibility and sustainable business practices by identifying and addressing ethical issues in business activities.

Teamwork and Leadership: Demonstrate the capacity to work well in groups, control interpersonal dynamics, and participate in cooperative endeavours.

Financial Literacy: Make informed financial decisions, perform financial analysis, and understand financial statements to show that you are financially literate.

Research and Lifelong Learning: Use suitable research approaches when conducting business research, and show that you are dedicated to your professional growth and ongoing education.

Customer Orientation: Recognise the value of meeting the requirements of your customers and creating ways to do so while fostering enduring relationships.

Knowledge of Rules and Compliance: Show that you are aware of the laws, rules, and guidelines that apply to the operations of your firm and that you follow moral and legal obligations.

Subject Code Format:

1	2	3	4	5	6	7	8	9	10
VER	DEGREE	SEM	DISCIPLINE			SUB. TYPE	SL. NO.	FORSUB. TYPE	TH/LAB/F
2	A	1	C	H	E	M	0	1	T
2	B	1	P	O	L	M	0	1	T

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

[2] The UG degree codes to be provided as / The code applicable to all degrees

Sl. No	DegreeCode	Degree
1	B.Sc.	A Bachelor of Science
2	B.A	B Bachelor of Arts
3	B.Com.	C Bachelor of Commerce
4	BBA	D Bachelor of Business Administration
5	BCA	E Bachelor of Computer Applications
6	BSW	F Bachelor of Social Work
7	-----	S Applicable to all degrees

[3] The semester information is provided as

Sl. No	1	2	3	4	5	6	..
Semester	1	2	3	4	5	6	...

[4 – 6] The Discipline information to be provided as

Sl No	Degree	Discipline Code
1	B.Com.	XXX
2	BCA	XXX
3	BBA	XXX
4	BSW	XXX
5	B.A	'HIS', 'POL', 'GEO', 'KAN', 'HIN' etc. The detailed list is to be provided
6	B.Sc.	'PHY', 'CHE', 'BOT', 'ELE' etc. The detailed List is to be Provided

[7] The subject type to be provided as

Sl. No.	TYPE	Description
1	Major	M
2	Language	L
3	Constitutional Moral Values	C
4.	Elective	E
5.	Skill / Practical based learning	S
6.	Mini Project	P
7.	Internship	I
8.	Case study/ Survey using principles of Research methodology	R

[8-9] The Running Serial Number is to be provided for a particular Subject type 01 to 99

[10] This character specifies the category of the subject namely, T=Theory, L-Practical, P-Project Work, F-Field work, Viva-V, I-Internship, Dissertation-D

ASSESSMENT METHODS

Formative Assessment for Theory

Evaluation Scheme for Internal Assessment: Continuous Internal Assessment (CIA)

Assessment Criteria for 20 Marks		
1 st Internal Assessment Test for 20 marks of 1 hour duration after 8 weeks and later marks should be reduced to 5	CIA: C1	05 Marks
2 nd Internal Assessment Test for 40 marks 2 hours duration after 15 weeks and marks should be reduced to 10	CIA: C2	10 Marks
Assignment/ Activity	CIA: C3	05 Marks
Total		20 Marks

Summative Assessment for Theory:

Semester End Exam: SEE	C4	80 Marks
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PROGRAM STRUCTURE

Proposed Curricular and Credits Structure under Choice Based Credit System [CBCS] of B.Com with Discipline Scheme for the Three Years Bachelor of Commerce Undergraduate Programme with effect from 2024-25

SEMESTER – I										
Category	Course code	Title of the Paper	Marks			Teaching hours/week			Credit	Duration of exams (Hrs)
			IA	SEE	Total	L	T	P		
L-I	--	Language-I	20	80	100	3	0	0	3	3
L-II	--	Language-II	20	80	100	3	0	0	3	3
Major	2C1XXXM01T	Financial Accounting	20	80	100	4	0	0	4	3
Major	2C1XXXM02T	Corporate Administration	20	80	100	4	0	0	4	3
Major	2C1XXXM03T	Marketing Management	20	80	100	4	0	0	4	3
Major	2C1XXXM04T	Financial Markets	20	80	100	4	0	0	4	3
COM1	2S1XXXC01T	Constitutional Values	10	40	50	2	0	0	2	2
	2S1XXXC01T	Environmental Studies								
Total Marks					650	Semester Credits			24	

SEMESTER – II										
Category	Course code	Title of the Paper	Marks			Teaching hours/week			Credit	Duration of exams (Hrs)
			IA	SEE	Total	L	T	P		
L-III	--	Language-III	20	80	100	3	0	0	3	3
L-IV	--	Language-IV	20	80	100	3	0	0	3	3
Major	2C2XXXM05T	Advanced Financial Accounting	20	80	100	4	0	0	4	3
Major	2C2XXXM06T	Business Management and Startups	20	80	100	4	0	0	4	3
Major	2C2XXXM07T	Investment Management	20	80	100	4	0	0	4	3
Major	2C2XXXM08T	Business Communication	20	80	100	4	0	0	4	3
COM2	2S1XXXC01T	Constitutional Values	10	40	50	2	0	0	2	2
	2S1XXXC01T	Environmental Studies								
Total Marks					650	Semester Credits			24	

Concept Note, Abbreviation Explanation and Coding:

Concept Note:

- CBCS is a mode of learning in higher education which facilitates a student to have some freedom in selecting his/her own choices, across various disciplines for completing a UG/PG program.
- A credit is a unit of study of a fixed duration. For the purpose of computation of workload as per UGC norms the following is mechanism be adopted in the university:
 One credit (01) = One Theory Lecture (L) period of one (1) hour.
 One credit (01) = One Tutorial (T) period of one (1) hour.
 One credit (01) = One practical (P) period of two (2) hours.

I SEMESTER

DETAILED SYLLABUS

Name of the Course: 1.1 FINANCIAL ACCOUNTING		
Course Code: 2C1XXXMOIT		
Weekly Teaching Hours: 4	Examination Duration: 3 Hours	
Credits : 4	Maximum Marks – 80 [SEE] + 20 [IA] = 100	
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<p>Course Outcomes: On successful completion of the course, the students will be able to understand the fundamental and advanced accounting principles, including the preparation and analysis of financial statements, both manually and using computerized systems. They will gain proficiency in professional and farm accounting practices, and be able to manage revenues, expenses, and liabilities while ensuring compliance with tax regulations.</p>		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO ACCOUNTING Meaning and Definition of Accounting; Nature, Objectives, Concepts, Conventions, Accounting Cycle, Accounting as an Information System, Financial Accounting Information System, Branches of Accounting; Double Entry Book Keeping System; Bases of Accounting; Indian Accounting Standards and IFRS, GAAP.	10
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	12
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	ACCOUNTING FOR NON-PROFIT ORGANISATION Introduction, Meaning, Definition, Objectives, Scope, Types of Non-Profit Organisations, Framework of NPOs, Financial Ratios for NPOs, Preparation of Receipts and Payments, Income and Expenditure Accounts and Balance Sheet of NPOs,	10
V	COMPUTERIZED ACCOUNTING SYSTEM Overview of computerized accounting - Benefits of computerized accounting over manual systems - Introduction to popular accounting software-Tally ERP 9.0 - Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trail Balance, Profit and Loss Account, Balance Sheet, Selecting and Shutting a Company; Backup and Restore of Data of a Company	10
Reference Books: <ol style="list-style-type: none"> 1. S. N. Maheshwari, Advanced Accountancy-I, Vikas Publications, New Dehli 2. S. P. Jain and K. L. Narang, Kalyani Publications, New Dehli 3. Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting, Taxmann 4. Kumar, Alok. Financial Accounting, Singhal Publication. 5. Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage 6. Monga, J R. Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi 7. Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann 		

8. Tulsian, P C. Financial Accounting, Tata McGraw Hill New Delhi
9. Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi
10. S. Nagabhushana, Thammannagowda and Getha Bai A.S., Business Management and Startups, Sapna Book House

Note: Latest edition of text books may be used.

Practical:

- Identify and compare key differences in accounting treatments (e.g., revenue recognition, lease accounting)
- Collect and analyse the financial statements/transactions of Dairy and poultry farming.
- Visit any hospital or Lawyers office and list out the transactions of the same.
- Visit any nearby NGOs, collect and analyse the financial statements prepared by them.
- Presentations and Demonstration of any financial statement using Tally.

Name of the Course: 1.2 CORPORATE ADMINISTRATION Course Code: 2C1XXXM02T		
Weekly Teaching Hours: 4		Examination Duration: 3 Hours
Credits : 4		Maximum Marks – 80 [SEE] + 20 [IA] = 100
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: Students who successfully complete the course will be able to analyze the role, responsibilities, and function of management personnel in corporate administration as well as comprehend the framework of the Companies Act 2013 and the procedures and documentation required to form a company in India. Students can evaluate the board meeting protocol, the CEO's role during the meeting, and the liquidator's role during the company's wind-up.		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO COMPANY 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-Transnational Company-Global Company- Listed Company, and Corporate Body.	10
II	FORMATION OF COMPANIES Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Drafting of MOA, Difference between MOA and AOA, Certificate of Incorporation, Subscription Stage –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.	12
III	CORPORATE MANAGEMENT: Meaning of corporate Board, types of Board of Directors, Appointment, qualifications, and Removal or dismissal of directors, Roles and responsibilities of directors, Powers and duties of the board of directors, the Companies Secretary, Chief Financial Officer, Auditors - Appointment - Powers - Duties & Responsibilities.	12
IV	CORPORATE MEETINGS: Corporate meetings-types, Secretarial duties before, during and after the meeting, Resolutions- Types of resolutions; Requisites of a valid meeting, Registration of resolutions; Role of a company secretary in convening the meetings.	08
V	WINDING UP: Meaning, Modes of Winding up, reasons and Consequence of Winding up; Official Liquidator- Role & Responsibilities of Liquidator; winding up of Defunct Company, Case Laws and Judicial Pronouncements -Insolvency Code.	10

Reference Books:

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
9. N. B. Mudnur and M. M Maradi, Corporate Administration, Vaibhava Publication

Note: Latest edition of text books may be used.

Practical:

- Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same.
- 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.

Name of the Course: 1.3 MARKETING MANAGEMENT Course Code: 2C1XXXM03T		
Weekly Teaching Hours: 4		Examination Duration: 3 Hours
Credits : 4		Maximum Marks – 80 [SEE] + 20 [IA] = 100
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 understand the fundamental concepts and strategic decision-making processes in marketing. Students will master the intricacies of product development and lifecycle management. They will understand the impact of new marketing norms. The students will be proficient in applying these principles to create integrated marketing plans that enhance customer engagement and loyalty.		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO MARKETING Introduction to Marketing and Marketing Management, Elements of Marketing Concepts, Marketing Process, Marketing mix, Marketing environment, Consumer Markets and buying behaviour; Market segmentation - Criteria, Strategies and Elements of market segmentation.	10
II	COMPETITION MANAGEMENT AND POSITIONING Competition: Meaning, Traits, and Types; Porter's Framework on Competition, C K Prahalad's and Gary Hamel's Views on competition, designing competitive strategies; Market Positioning- Positioning Services, Positioning Options, Positioning and Repositioning, Product Positioning.	12
III	PRODUCT AND PRICING DECISIONS Product: Concept and Importance, Product Classifications, Concept of Product Mix; Branding-Packaging and Labeling; Product Life Cycle; New Product Development; Consumer Adoption Process; Pricing – Significance, Factors Affecting Price of a Product, Pricing Policies and Strategies.	10
IV	PROMOTION AND DISTRIBUTION DECISION Promotion: Nature and Importance of Promotion, Types of Promotion: Characteristics of Different Types of Promotion; Promotion Mix and Factors Affecting Promotion Mix. Distribution Channels: Meaning and Importance, Types of Distribution Channels, Functions of Middle Man, Factors Affecting Selection of Distribution Channel; Wholesaling and Retailing - Types of Retailers.	12
V	NEW NORMS IN MARKETING Online Marketing – Omnichannel Marketing, Direct Marketing, Services Marketing, Green Marketing, Rural Marketing, Consumerism, Search Engine Marketing, Mobile Marketing, Social Media Marketing, Email Marketing, Live Video Streaming Marketing, Network Marketing; Marketing Analytics.	10
Reference Books:		
<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 Company Ltd., 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. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of text books may be used.

Practical:

- Analyse the marketing environment of your locality and identify various market environment related issues.
- Collect consumer behaviour towards home appliances in your locality.
- Visit any nearby organisation and collect the information towards pricing of the products.
- Visit any wholesalers/Retailers; collect the role of retailers and wholesalers in marketing.
- Any other activities, which are relevant to marketing.

Name of the Course: 1.4 FINANCIAL MARKETS Course Code: 2C1XXXM04T		
Weekly Teaching Hours : 4		Examination Duration: 3 Hours
Credits : 4		Maximum Marks: 80 [SEE] + 20 [IA] = 100
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will master core business management principles, develop leadership and motivation skills, and learn to initiate and manage innovative startups. They will also gain insights into government initiatives supporting startups. Graduates will be prepared to navigate the startup ecosystem, creating sustainable ventures that contribute to economic development.		
Module	Syllabus	Teaching Hours
I	OVERVIEW OF THE FINANCIAL SYSTEM: Financial System, Meaning and Definition, Structure of India Financial System, Components, Objectives, Issues in India Financial System, Role of Financial System in Economic Development of India, Financial Intermediaries.	12
II	MONEY MARKET STRUCTURE: Organized and Un-Organized Market, Call Money Market, Bills market, Market for Government Securities., Money market Instruments: Treasury Bills, Repurchase agreement, Commercial bills, Commercial Papers, Certificate of Deposit. The role of merchant banker in money market	12
III	SECONDARY MARKET: Stock Exchange: Meaning-Objectives Significance of Stock Exchange in India-Speculators, Players in Stock Market: Jobbers Brokers-Sub brokers Market Makers; BSE, NSE,-Settlement Procedure.	10
IV	EQUITY MARKETS: Definition-Meaning-Features of Equity Market, Issuing equities through IPO-Methods of Issuing Shares through IPO-Book Building-Functions of Primary Market-Players and Instruments in Primary Market-Mechanism of New Issue.	10
V	MUTUAL FUND AND DERIVATIVE SECURITIES MARKETS: Mutual Fund: Definitions- Meaning – Characteristics-structure-Functions Institutions in MFs- Types of Schemes-Risks- Derivative Securities Market: Introduction to Forwards and Futures, Options, Regulation of Futures and Options Markets, Swaps Caps Floors, and Collars. International Aspects of Derivative Securities Markets.	10
Reference Books:		
<ol style="list-style-type: none"> H. R. Appannaiah and H. A. Bhaskar, Business Management and Startups, Himalaya Publishing House K. Ashwatappa, Organisational Behaviour, Himalaya Publishing House Kalaivani K. N., M. Haritha and S. K. Podder, Business Management and Startups, Vision Book House Stephen Robbins, Organisational Behaviour, Pearson Publications Dr. C. B. Gupta, Business Management, Sultan Chand and Sons Anup Malhotra, Theory of Business Management, Global Vision Publishing House Y.K. Bhushan, Fundamentals of Business Organisation and Management, Sulatan Chand and Sons Jameel Ahmed, Business Management and Leadership Strategies, NotionPress.com S. Nagabhushana, Thammannagowda and Getha Bai A.S., Business Management and Startups, Sapna Book House 		

Note: Latest edition of text books may be used.

Practical:

- Visit any nearby commercial bank and collect the data regarding issue of T-Bills during the financial year.
- Collect and record the IPO process of any undergoing IPO by visiting SEBI website.
- Visit Mutual fund India website: Identify and prepare a report on selection of a best mutual fund in a productive portfolio.

II SEMESTER

Name of the Course: 2.1 ADVANCED FINANCIAL ACCOUNTING		
Course Code: 2C2XXXM05T		
Weekly Teaching Hours – 4	Examination Duration – 3 Hours	
Credits – 4	Maximum Marks – 80 [SEE] + 20 [IA] = 100	
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 <ul style="list-style-type: none"> • Understand and compute the amount of claim for loss of stock and the concept of loss of profit. • Deal with the inter-departmental transfers and their accounting treatment. • Prepare financial statements from incomplete records. • Learn to deal with accounting for royalty transactions. Compute Average Due Date and preparation of Account current.		
Module	Syllabus	Teaching Hours
I	INSURANCE CLAIMS FOR LOSS OF STOCK AND LOSS OF PROFIT: Meaning of fire claim - Features and Principles of Fire Insurance. Concept of Loss of Stock - Loss of Profit and Average Clause. Computation of Claim for loss of stock (including Over valuation and Under Valuation of Stock, Abnormal Items) and application of Average Clause.	10
II	DEPARTMENTAL ACCOUNTS: Meaning - Advantages – Disadvantages - Method of departmental accounting - Bases of allocation of common expenditure among various departments - Types of departments and inter-department transfers at cost price and invoice price (Theory and proforma journal entries). Preparation Departmental Trading and Profit and Loss Account including inter departmental transfers at Cost Price only.	12
III	ACCOUNTING FOR JOINT VENTURE: Joint Venture - Meaning – Features-Difference between Joint Venture and Consignment, Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account, Memorandum Joint Venture Account (Including problems)	10
IV	CONSIGNMENT ACCOUNTS: Consignment – Meaning – Consignor – Consignee - Distinction between Consignment and Sale -Accounting Treatment of Consignment Transactions -Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Goods Lost in Transit and Unsold Stock – Return of Goods by the Consignee	12
V	PARTNERSHIP ACCOUNTS: Amalgamation of Partnership Firms: Meaning and Need of Amalgamation of Partnership Firms, Accounting Treatment and Preparation of Ledger Accounts: Accounting Entries in the Books of Old Firms, Accounting Entries in the Books of New Firm and Preparation of Ledger Accounts in the Books of Old Firms: Revaluation or Profits and Loss Adjustment Account, Partners Capital Accounts, New Firm’s Account, Cash or Bank Account and necessary Ledger Accounts etc.	10

Reference Books:

1. Advanced Accounting Volume 1: Dr. Ashok Sehgal, Dr. Deepak Sehgal. Taxmann's Publication.
2. Advanced Accounting Volume 1: S. N. Maheshwari & S. K. Maheshwari Vikas Publishing House Pvt. Ltd.
3. Advanced Accounting Volume 1: S. P. Jain & K. L. Narang Kalyani Publishers.
4. Modern Accountancy Volume 1: Hanif and Mukherjee Tata McGraw Hill
5. Advanced Accounting Volume 1: R. L. Gupta & M Radhaswamy. Sultan Chand & Sons
6. Advanced Accounting CA Parveen Sharma & CA Kapileshwar Bhalla Taxmann's Publication

Note: Latest edition of text books may be used.

Practical:

- Visit the nearby general insurance company and prepare a report on claim settlement procedure.
- Visit any nearby departmental store and identify the store rent, utilities, marketing expenses, and administrative salaries to each department.
- Visit any nearby bookstore and prepare a report on the receipt, sales, and payment for consigned books, and identify the net revenue and profit from these transactions.

Name of the Course: 2.2 BUSINESS MANAGEMENT AND STARTUPS Course Code: 2C2XXXM06T		
Weekly Teaching Hours : 4		Examination Duration: 3 Hours
Credits : 4		Maximum Marks: 80 [SEE] + 20 [IA] = 100
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will master core business management principles, develop leadership and motivation skills, and learn to initiate and manage innovative startups. They will also gain insights into government initiatives supporting startups. Graduates will be prepared to navigate the startup ecosystem, creating sustainable ventures that contribute to economic development.		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO BUSINESS MANAGEMENT Meaning and definition of business management, Nature and Features of business management, Management as an Art, Science and Profession, Luther Gulicks POSDCORB Concept, Significance of Management, Process and Levels of Management, Functional areas of management, Social Responsibility of Business, Management and Administration, Principles of Management.	12
II	LEADERSHIP Meaning and Definition of Leadership, Features of Leadership, Functions of a Leader, Qualities of a Successful Leader, Leadership styles, Successful Business Leaders: Vijay Sankeshwar, Ajim Premji, Ratan Tata, Dirubai Ambani	10
III	MOTIVATION AND MANAGEMENT OF CHANGE Motivation: Concept & importance of Motivation, Types of Motivation- Financial and Non-financial Incentives. – Contemporary Motivation Theories: (Need Hierarchy Theory of Motivation, Theory 'X' and Theory 'Y' of Motivation, Expectancy Theory, Equity Theory) Meaning and Definition of Management of Change, Need for change, Types of Change, Process of planned change, Resistance to change	10
IV	STARTUPS AND FUNDINGS Introduction-Meaning, Characteristics, Types of Startups, Idea screening, Entrepreneurship Lessons for Startups, 3 Pillars to Initiate startup. Financing Startups: Preliminary Investigation, - The cost & Process of Raising capital, Unique Funding issues of a High-tech Ventures–funding with equity–Financing with debt–funding strategies with bootstrapping Crowd funding – Venture Capital.	12
V	GOVERNMENT INITIATIVES FOR STARTUPS IN INDIA Startup India Recognition, Startup India Portal, Tax exemption, Government Initiatives–Startup India Initiative, Startup India Seed Fund (SISFS), NIDHI, ASPIRE–SAMRIDDHI Scheme, Mudra Scheme, ATAL Innovation Mission, Software Technology Park, Venture Capital Assistance Scheme, Single Point Registration scheme, M-SIPS, Self-Employment & Talent Utilization (SETU)	10
Reference Books:		
<ol style="list-style-type: none"> 1. H. R. Appannaiah and H. A. Bhaskar, Business Management and Startups, Himalaya Publishing House 2. K. Ashwatappa, Organisational Behaviour, Himalaya Publishing House 3. Kalaivani K. N., M. Haritha and S. K. Podder, Business Management and Startups, Vision Book House 4. Stephen Robbins, Organisational Behaviour, Pearson Publications 5. Dr. C. B. Gupta, Business Management, Sultan Chand and Sons 6. Anup Malhotra, Theory of Business Management, Global Vision Publishing House 		

7. Y.K. Bhushan, Fundamentals of Business Organisation and Management, Sulatan Chand and Sons
8. Jameel Ahmed, Business Management and Leadership Strategies, NotionPress.com
9. S. Nagabhushana, Thammannagowda and Getha Bai A.S., Business Management and Startups, Sapna Book House

Note: Latest edition of text books may be used.

Practical:

- Collect and present the profile of successful entrepreneurs and also record the strategies used by them to become successful entrepreneur.
- Analyse the various sources of finance for newly established startups
- Collect and present the detailed report on any one the startup India initiatives taken by the central government of India.

Name of the Course: 2.3 INVESTMENT MANAGEMENT Course Code: 2C2XXXM07T		
Weekly Teaching Hours – 4		Examination Duration – 3 Hours
Credits – 4		Maximum Marks – 80 [SEE] + 20 [IA] = 100
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcome: This course aims understanding the basic investment concepts, including the roles and characteristics of financial assets. It explores the relationship between risk and return, applying fundamental and technical analysis tools for informed decision-making. Additionally, it teaches portfolio diversification considering risk, return, and various investment theories.		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO INVESTMENT Meaning & Definition of investment –Nature, Characteristics, Objectives, Scope, Process and Importance of investment, Types of investors, Investment Avenues, Marketable and Non-marketable Securities, Investment vs. Speculation, Investment vs. Gambling, Role of SEBI as Market Regulator.	10
II	RISK AND RETURN Concept of Risk and Return, Types of Risk, Risk Management: Diversification, Hedging and Insurance; Return-concept of return, methods of ascertainment of return; Measurement of Risk and Return, Risk Return Trade off: Efficient frontier, Indifference curves (Problems).	10
III	FUNDAMENTAL ANALYSIS Meaning and Definition of Fundamental Analysis, Economic Analysis: Macro Economic Indicators, Industry Analysis: Industry Life Cycle, Company Analysis: Financial Statement Analysis, Role of Fundamental Analysis in Choosing an Optimum Stock.	10
IV	TECHNICAL ANALYSIS Introduction to Technical Analysis, Objectives of Technical Analysis, Types of Charts: Line, Bar, Candlestick; Types of Trends: Uptrend, Down Trend, Sideways; Trend Analysis: Simple Moving Average, Relative Strength Index, Historical Market Analysis; Comparing with Fundamental Analysis.	12
V	PORTFOLIO MANAGEMENT Meaning and Definition of Portfolio Management, Objectives of Portfolio Management, Types of Portfolio; Portfolio Theory: Assumptions and Principles of Modern Portfolio Theory (MPT), Assumptions, Implications and Limitations of CAPM (Problems).	10
Reference Books: <ol style="list-style-type: none"> 1. Investment Management, V.K. Bhalla, S. Chand Publications 2. Investment Management, Preeti Singh: Himalaya Publishing House. 3. Investment Analysis & Portfolio Management, P. Sulochana, M: Chandra, Tata McGraw-Hill 4. Investment Management, Sulochana, M: , Kalyani; 5. Security Analysis and Portfolio Management, Shashi K. Gupta and Rosy Joshi: Kalyani; 6. Investment Management, Gangadhar V. And G. Ramesh Babu: Anmol Note: Latest edition of text books may be used. Practical: <ul style="list-style-type: none"> ➤ Choose any listed company and take up fundamental analysis by considering their financial position ➤ Discuss with team about the relevance of various investment avenues in real life ➤ Consider any one of the BSE/NSE listed company and make Trend analysis on the same ➤ To develop necessary skills in students to design and revise a portfolio of securities. 		

Name of the Course: 2.4 BUSINESS COMMUNICATION		
Course Code: 2C2XXXM08T		
Weekly Teaching Hours – 4		Examination Duration – 3 Hours
Credits – 4		Maximum Marks – 80 [SEE] + 20 [IA] = 100
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcome: This course aims to develop effective oral communication skills, including active listening, public speaking, and non-verbal communication. It also focuses on mastering professional, interpersonal and business communication for diverse social and professional contexts.		
Module	Syllabus	Teaching Hours
I	CONCEPT OF COMMUNICATION: Communication: Meaning, Nature and Scope, Objectives, Significances, Principles and Process. Types of Communication. Barriers to Communications and Corrective Measures. Listening, Essentials of Good Listening, Feedback: Meaning and Importance.	08
II	VERBAL COMMUNICATION: Oral Communication: Meaning, Definition, Various Forms and Obstacles; Speech: Overview, Significance. Mass Communication: Meaning and Definition, Objectives, Nature, and Significance of Mass Communication. Influence and Importance of Mass Media in the Country. Written Communication: Meaning, Types of Written Communication, Professional and Academic Writing.	12
III	NON VERBLE COMMUNICATION: Introduction, Meaning and Definition, Features of Non-Verbal Communication, Various Forms and Functions of Nonverbal Communication-Interpreting Non-Verbal Communication. Presentation: Definition and Characteristics, and Different Types of Presentation Skills.	10
IV	GROUP COMMUNICATION AND COMMUNICATION SKILLS: Group Communication: Meaning, Definition, Nature and Scope, Objectives, Significance, Mechanisms, Types and Advantages. Committee and Conference-Concept, Meaning, and Types. Communication Skills- Meaning, Objectives of Business Communication, Effective Communication Skills, Listening Skills- Need or Purpose of Listening Skills, Characteristics of Good and Effective Communication, Barriers to Communication	12
V	REPORT WRITING: Report Writing – Meaning of Business report, Importance of Business Reports, Types of Reports, Characteristic of Good Report, Structure of Reports. Business Letters - Structure and Format of Business Letter, Types of Business Letters, Writing Cover Letters, Letters for Enquiry, Offer, Order, Purchase and Complaint. Language and Style- Clarity and Conciseness. Challenges of Writing Report, Drafting Minutes.	10
Reference Books:		
<ol style="list-style-type: none"> 1. Bovee and Thill: Business Communication Today, Tata McGraw Hill, New Delhi. 2. Randall E. Magors: Business Communication, Harper and Row, New York. 3. Balasubramanyam: Business Communications: Vikas Publishing House, Delhi. 4. Kaul: Effective Business Communications, Prentice Hall, New Delhi 5. Patri V.R.: Essentials of Communications; Greenspan Publications, New Delhi. 		

6. Allan Pease, Body Language, Sudha Publications, New Delhi.
7. Taylor, Shirley: Model Business Letters. Pearson Education Asia, New Delhi
8. CSG Krishnamacharyalu and L. Ramakrishnan, "Business Communications", 2019, 1st Edition. Himalaya Publishing House
9. Business Communication From Principles to Practice Matukutty M Monippally, UBS Publishers.
10. Business Letters. The Effective Commercial Correspondence- R.Gupta, RPH Editorial Board.

Practical:

- Team Dynamics
- Leadership Skills
- Group Discussion and Classification of Group Discussion
- Practice Writing of Business Letters

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Max. Marks: 80

Exam Duration: 3 Hrs.

Section-A

I. Answer any TEN sub questions, each sub question carries two marks (10*2=20)

1.

- a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.
- i.
- j.
- k.
- l.

Section-B

II. Answer any THREE questions; each question carries five marks (in case of practical papers three problems and two theory questions) (3*5=15)

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

Section-C

Answer any TWO questions; each question carries fifteen marks (in case of practical papers two problems and two theory questions) (2*15=30)

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

Section-D

Compulsory question (Case study/problems) (1*15=15)

- 11.