



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION
ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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'A' Grade 2014

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No.KU/Aca(S&T)/RPH-394A/2021-22/1155

Date: 29 OCT 2021

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳಿಗೆ 1 ಮತ್ತು 2ನೇ ಸೆಮೆಸ್ಟರ್
NEP-2020 ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ
ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1), ದಿ:7.8.2021.
2. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 19.08.2021
3. ಈ ಕಚೇರಿ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/18 ದಿ:21.08.2021.
4. ಸರ್ಕಾರಿ ಆದೇಶ ಸಂ ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1),ಬೆಂಗಳೂರು ದಿ. 15.9.2021.
5. ಎಲ್ಲ ಅಭ್ಯಾಸಸೂಚಿ ಮಂಡಳಿ ಸಭೆಗಳ ನಡವಳಿಗಳು
6. ಎಲ್ಲ ನಿಖಾಯಗಳ ಸಭೆಗಳು ಜರುಗಿದ ದಿನಾಂಕ: 24,25-09-2021.
7. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 28.9.2021.
8. ಈ ಕಚೇರಿ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/954 ದಿ:30.09.2021.
9. ಎಲ್ಲ ನಿಖಾಯದ ಡೀನರು / ಸಂಪನ್ಮೂಲ ತಜ್ಞರ ಸಭೆ ದಿನಾಂಕ 21.10.2021.
10. ಎಲ್ಲ ಸ್ನಾತಕ ಅಭ್ಯಾಸಸೂಚಿ ಮಂಡಳಿ ಅಧ್ಯಕ್ಷರುಗಳ ಸಭೆ ದಿನಾಂಕ 22.10.2021.
11. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 27.10.2021.
12. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 29-10-2021

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2021-22ನೇ
ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./ BPA (Music)/BVA/ BTM/ BSW/ B.Sc./B.Sc. Pulp & Paper
Science/ B.Sc. (H.M)/ BCA/ B.A.S.L.P./ B.Com/ B.Com (CS)/ & BBA ಸ್ನಾತಕ ಕೋರ್ಸುಗಳ 1 ಮತ್ತು 2ನೇ
ಸೆಮೆಸ್ಟರ್ಗಳಿಗೆ NEP-2020 ರಂತೆ ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಈಗಾಗಲೇ
ಪ್ರಕಟಪಡಿಸಿದ್ದು, ಮುಂದೆ ದಿನಾಂಕ 04.10.2021 ವರೆಗೆ ಸರಕಾರವು ಕಾಲಕಾಲಕ್ಕೆ ನೀಡಿದ ನಿರ್ದೇಶನಗಳನ್ನು ಅಳವಡಿಸಿಕೊಂಡು
ದಿನಾಂಕ 27.10.2021 ರಂದು ಜರುಗಿದ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯಲ್ಲಿ ಅನುಮೋದನೆ ಪಡೆದು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ
www.kud.ac.in ದಲ್ಲಿ ಭಿತ್ತರಿಸಲಾಗಿದೆ. ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು
ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕವಿವಿ
ಅಧೀನದ/ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

ಅಡಕ: ಮೇಲಿನಂತೆ
ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ
ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ಭಿತ್ತರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಮಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ
ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.

Handwritten signature
ಕುಲಸಚಿವರು.



KARNATAK

UNIVERSITY

DHARWAD

REGULATIONS AND SYLLABI

For

B.COM PROGRAMME

(I & II Semesters)

AS PER NEP-2020

Effective from 2021 -22 & onwards

PART-A

**Regulations Governing B.COM Programme under New Education Policy 2020 in
the Faculty of Commerce**

(Framed under Section 44(1)(c) of the K.S.U. Act, 2000)

The Salient Features of the Four-Year B.COM Programme:

- a. It is a Choice Based Credit System under Semester Scheme.
- b. The programme comprises of about 50% Discipline Specific Core Courses as Major subjects, 20% Discipline Specific Elective Courses and remaining 30% Ability Enhancement Compulsory Courses, Skill Enhancement Courses along with Open Elective Courses.
- c. The relative importance of Courses of the study is measured in terms of credits.
- d. The programme permits horizontal mobility in course selections and vertical growth in the core courses.
- e. The students shall take part in value-based activities.
- f. The declaration of result is based on Aggregate Percentage of marks obtained and Cumulative Grade Point Average (CGPA) earned.
- g. The candidate has an option to exit after TWO, FOUR and SIX semesters of the programme and shall be awarded Certificate, Diploma, and General Degree, respectively with a provision to re-enter and complete the degree.
- h. There is a provision to transfer the credits earned by the candidate during outward mobility from one institution of this University to Institutions of other Universities.
- i. The programme permits the consideration of credits earned from SWAYAM and other platforms recognized by the University.
- j. The Programme has special provisions for independent learners to earn additional credits from inter / intra disciplinary subjects apart from mandatory credits.

Definitions: In these Regulations, unless the context otherwise requires:

- a. "University" means Karnatak University, Dharwad
- b. "College" means the Higher Education Institution affiliated to University.

- c. "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).
- d. "Discipline" means Faculty of Commerce.
- e. "Course" means subject or papers having specified units which go to comprise a specified Programme of study.
- f. "Credit" means the standard methodology of calculating teaching hours of the course per week in the semester system.
- g. "Candidate" means, a person seeking admission or appearing for examination to the Under Graduate B.Com Programme.
- h. "Student" means a person admitted to, and pursuing, a specified credit -based course/ Programme of study in a higher education institution.
- i. "BoS" means Board of Studies in Commerce.

1. TITLE AND COMMENCEMENT

- a. These regulations shall be called "Regulations Governing Four-Year Undergraduate Programme (B.Com) as per NEP-2020" for the Karnatak University, Dharwad.
- b. These regulations are framed as per section 44(1 c) of K.S.U. Act 2000 for introduction of Programmes.
- c. 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.

2. Under Graduate Programme Offered in Faculty of Commerce

- a. Bachelor of Commerce (B.Com.)

3. Semester system, Duration of the Programme, Requirements and options:

- 3.1. The Under Graduate Degree Programme (B.Com) shall have eight semesters duration unless specified otherwise.
- 3.2 Each academic year shall have two semesters; odd and even semesters.
- 3.3 Each semester shall have 16 weeks (06 days per week system) with 90 working days (excluding Sundays and other holidays).
- 3.4 The B.Com Programme shall have multiple exit option at the end of Second/ Fourth/ Sixth Semesters (First, Second or Third academic years respectively) with the award of Certificate in Commerce, Diploma in Commerce and B.Com Degree.
- 3.5 The candidate availing exit option shall re-enter the Programme at the beginning of

any academic year to complete the degree with the prevailing syllabi.

3.6 All candidates shall be awarded Bachelor of Commerce degree with Honors on successful completion of EIGHT semesters (FOUR academic years) Undergraduate Programme.

4. PROGRAMME STRUCTURE

4.1 : The Programme shall have three components, *Viz.*,

- i) Discipline Specific Core Courses (DSCC)
- ii) Discipline Specific Elective Courses (DSEC)
- iii) Ability Enhancement Courses (AEC)

as given in **Annexure-1** (Course means subject / paper).

a) **DSCC**: DSCC are Compulsory Core Courses of the programme.

a) **EC**: Elective Courses shall have three categories, *viz.*, Discipline Specific Core Elective (DSE) Courses, Open Elective Course (OEC) and Dissertation/ Research Project Vocational Course, and Internship.

i. **DSE**: Elective courses offered under the core discipline of the study are Discipline Specific Core Elective (DSE).

ii. **Open Elective Course (OEC)**: An elective course chosen from any other discipline/subject, with an intention to seek exposure beyond core course / discipline is called Open Elective Course in all the programmes.

The student shall select any one OEC in the given semester, other than his / her DSCC across the disciplines from the Annexure 2.

A student can opt to study the OEC from the same subject in all the 04 semesters or can choose different OECs in every semester.

iii. **Dissertation / Research Project**: An elective course designed to acquire special / advanced knowledge, such as supplement study / support study, and course which a candidate shall study on his / her own, with an advisory support of a teacher / faculty member is called Dissertation / Research project.

iv. **Vocational Courses**: Vocational course refers to instructional and hands-on training programs / courses that focus on the skills required for a particular job function or trade for various programmes mentioned in the **Annexure -1 (A, B, C, D, E & F)**.

v. **Internship**: It shall be a short term internship of 10-15 days in 6th semester and long term internship of about 30 days in lieu of Dissertation / Research project work in 8th

semester for a job training in a suitable organization or hands on training or activity based course at college level in order to gain work experience or to satisfy the requirements for a qualification.

b) **Ability Enhancement Courses (AEC):** The Ability Enhancement Courses (AEC) shall be of two kinds: i) Ability Enhancement Compulsory Courses (AECC) and ii) Skill Enhancement Courses (SEC).

i. **Ability Enhancement Compulsory Courses (AECC) :** Kannada Language, Environmental Study, Indian Constitution, English and Modern Indian languages (MIL) / Modern European Language Communications (MEL) are AECCs. **(Annexure3).**

Environmental Study and Indian Constitution are mandatory.

A Student shall study Kannada as a First Language and any one of MIL/MEL as second language.

Those who have not studied Kannada up to PUC / 10+2 Level shall study Functional Kannada (simple Kannada) in I semester and can opt the same subject or other MIL/MEL in the remaining semesters.

P.S.: 1) A deaf/ spastic/ mentally retarded/ visually impaired/ learning deficiency student shall be exempted from learning any one of the languages like English or MIL.

2) MIL means the languages mentioned in VIII Schedule of the Constitution of India.

ii. **Skill Enhancement Courses (SEC):** These courses shall be chosen from a pool of courses designed to provide value-based and skill -based knowledge and should contain lab/ hands-on training/ fieldwork **(Annexure4).**

i. **Special provision for independent learners:** The students who wish to complete the undergraduate programmes faster may do so by completing the different courses equal to 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 undergraduate programmes with a minimum duration of three years or six semesters.

For example, a student 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 student 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.

Apart from the above mentioned structure of the programme, a student can study any number of courses from Open Elective

Courses (OEC) / SEC (**Annexure-2 / 4**). The student shall have an option to study any number of courses from OEC from SWAYAM portals or similar platforms recognized by the University.

4.2: Each course shall have two components i) Lecturing (L) and ii) Tutorial (T)/ Practical (P).

Tutorial consists of participatory discussions, seminar presentations, desk work, etc. by the students of the respective courses.

P.S: There shall be no tutorial for Practical subjects and the courses having 2 credits.

4.3: **Credit system of the programme:** The Programme shall have **188 credits** as mentioned in the **Annexures**. Credit means the unit by which a course is measured.

a) 1 hour lecture or 1 hour tutorial per week is equal to 1 credit and that of 2 hours practical is equal to 1 credit.

b) Courses with 3 to 6 credits shall be evaluated for 100 marks and courses with less than 3 credits, including practicals, shall be evaluated for 50 marks.

Slow track completion of 03/04- Year degree programme: The students may complete the undergraduate programme in slow track. They may pursue the three years or six semester programme in 4 to 5 years and four years or eight semester programme in 5 to 6 years.

Hence, 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.

However, these provisions (4.1(d) i & ii) are applicable only for those students taking admission for the 5th and 7th semesters of the 3 and 4 years undergraduate programmes, respectively. Further, these options shall be applicable only after issue of guidelines/ notification from the Regulatory authorities / University.

Earning additional credits: The student shall have an option to study any number of additional OEC/SEC from SWAYAM or similar platforms recognized by the University.

5. WORKLOAD FOR TEACHERS

5.1: Each theory session may have up to a maximum of 60 students, extendable to 70 students for B.Com Programme, irrespective of DSCC, DSE, SEC, OEC, Vocational and AECC, in the class rooms.

5.2: For a practical batch, each 14 students shall have one teacher.

5.3: To determine a teacher's work load one hour theory/ tutorial/ practical class shall be considered equal to one hour work load.

6. ADMISSION PROCEDURE

6.1: Invitation of Applications:

- a) The University shall issue a notification for admission to B.Com Programme soon after the announcement of PUC II year / 10+2 results.
- b) Admissions shall be purely based on merit cum roster as per the norms of Government of Karnataka issued from time to time.
- c) Academic year normally commences in the month of June every year. The exact date for commencement of academic year shall be decided by the University.
- d) Affiliated colleges shall admit students for each programme observing strictly the original strength/intake sanctioned by the University. Prior approval from the University is mandatory in case the admissions exceed the approved limit.

6.2: ELIGIBILITY: A Candidate with PUC/10+2 Commerce/Science/Arts or 3- year Diploma or 2-year JOC/ ITI with Commerce related subjects shall be eligible to seek admission for the course. Further:

- i. The candidates completing 3-year Diploma in Commercial Practice run by the Department of Technical Education, Govt. of Karnataka, are eligible to seek lateral admission directly to B.Com. III Semester, subject to compliance with other regulations applicable to candidates of B.Com. I and II Semesters. This is not applicable for other Diploma courses.
- ii. A candidate with PUC/ 10+2 from Science/ Arts disciplines shall have to study additional subjects as prescribed by BoS in Commerce.

6.3: Admission Eligibility for Second and Subsequent Semesters:

- a) The B.Com Programme shall have carryover system up to 6th semester. The admission conditions are:
- i. 75% attendance shall be mandatory for each semester and for each course to appear for semester -end examination. Further, 20% attendance shall be condoned for the students participating/ involved in Co-curricular/ Extra -Curricular activities like NCC/NSS/ Sports/ Cultural Activities/ Study Tours/ Field Work/ Seminars, etc., with the prior permission from the Principal of the College in writing .
 - ii. Candidates with 75% attendance but failing to appear for semester-end examination shall also be eligible to seek the admission for immediate next semester.
 - iii. Candidate, who after submitting application for examination fails to maintain minimum attendance of 75% shall not be eligible to seek admission for next semester.
 - iv. Candidates failing to submit examination application forms but maintaining 75% attendance also shall not be eligible for admission to higher semester.
 - v. Candidates who fail to appear for II semester end examination and discontinues his/her studies of III semester cannot seek admission directly for IV semester. Such candidate shall seek admission to III semester as per University schedule. This is also applicable to other odd semesters.
 - vi. A candidate who does not satisfy the requirement of 75% attendance even in one Course (subject/ paper) shall not be permitted to take the University examination of that semester and he/she shall seek re-admission to that Semester in a subsequent year as per University schedule.
 - vii. **Eligibility for admission to B.Com (Honors):** A candidate seeking admission to a B.Com (Honors) shall have passed the three-year Bachelor of Commerce with minimum CGPA of 7.5 in any College running Honors Programme subject to the availability of intake capacity in the College.
 - viii. There shall be a provision for carryover system from 7th to 8th semester, subject to the fulfillment of 75% attendance in each Course and submitting the examination application form.

6.4: Medium of instruction:

The medium of instruction shall be English. However, the candidate can write the

examination either in English or Kannada.

6.5 : Change of Programme:

B.Com Programme is specific in nature and hence, there is no provision to change across other discipline programmes.

6.6 : Change of subject

The MIL/MEL subject studied by the Students in I semester shall be continued in remaining semesters. The students who have study Functional Kannada in I semester can opt the same subject or any other MIL/MEL and the same which shall be continued till IV semester.

6.7 : Change of College/ Transfer

- a) The candidate is permitted to change the college of study ~~only~~ in odd semesters ~~and~~ by seeking admission within the stipulated period mentioned in the admission notification with the due consent of both the colleges. There shall not be any provision for transfer/ change of college for even semesters. Further, lower semester examination failure /MPC candidates are not eligible for transfer/ change of college within the Karnatak University's affiliated colleges.
- b) The condition stated above (a) shall be applicable to the candidate seeking transfer from colleges of other University/ies within or outside the State or Country. Candidates seeking transfers across Universities shall obtain eligibility certificate issued by Karnatak University. Other conditions shall be same as in 6.7(a).
- c) All inter-college or inter-University transfer shall be subject to the maximum intake capacity sanctioned by the University to the respective college/s.
- d) The award of basic or honors degree to inter-University candidates shall be decided on the basis of obtaining 50% credits prescribed in the B.Com Programme. The University giving 50% or more credit shall award the B.Com programme.

7: Examination

7.1: The prescribed courses of 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits, including practical, shall be evaluated for 50 marks. The project work / dissertation shall have 6 credits and be evaluated for 100 marks.

7.2: There shall be a continuous assessment of the student. For this purpose, semester examination is divided into two components:

a. Theory papers / SEC as theory:

- i. **Formative (Internal) Assessment** - examinations conducted by the College for 40% of maximum marks allotted for each course, and
- ii. **Summative (Semester-end) written** examination conducted by University after 16th week of the commencement of semester for 60% of the maximum marks allotted for each Course

7.3: Formative(Internal Assessment (IA)) examinations:

Theory Papers: The College shall conduct IA examination for theory subjects in the 8th week for 10%, 12th week for another 10% of maximum marks allotted for each Course. Duration of examination shall be 1 hour each. The remaining 10% shall be allotted for Home assignment / seminar/ quiz/ Debate /group discussion/ surprise written test Case study / Field work / Project work/ Activity etc on the course and the remaining 10% shall be for seminar on the course.

- i. **Practical:** The College shall conduct IA examination for practical paper in the 14th week for 50% of maximum marks allotted for each Course. Duration of examination shall be 3 hours.
- ii. **SEC as Practical:** The College shall conduct IA examination for SEC paper in the 14th week for 50% of maximum marks allotted for each Course. Duration of examination shall be 2 hours.
- iii. **Project work /dissertation:** The College shall conduct written IA examination for Project work /dissertation in the 14th week for 50% of maximum marks allotted for each Project work /dissertation. Duration of examination shall be 1 hour.
- iv. The Course teacher shall display the marks on notice board within 4 days after IA examination and allow the student for verification of IA Booklet if he/she wishes. Grievances shall be solved by the Course teacher and in complicated cases by the Principal/ representative of Principal as per internal mechanism of the College.
- v. There shall not be any provision for improvement of IA marks or for remaining absent. However, IA exam shall be conducted for students who remained absent due to participation in the events related to co curricular / curricular activities conducted by recognized organizations.
- vi. The College shall submit the IA marks to the University if student satisfies 75% attendance in the semester and shall be eligible to appear for semester-end examination.

vii. The mode of conducting semester end examination for discipline specific SEC shall be decided by the respective BoS.

7.4: Summative (Semester-end) examination:

The semester-end examination, for 60% of maximum marks allotted for each theory paper, shall be conducted by the University after 16th week of the commencement of the semester. The University shall conduct the semester-end examination for either odd or even semesters but not both simultaneously, unless otherwise specified.

- i. Duration of theory examination shall be 02 hours for 100 marks per Course (including IA marks) having 3 to 6 credits.
- ii. Duration of theory examination shall be 1 hour for 50 marks Course (including IA marks) having the credits of less than 3.
- iii. Duration of practical examination shall be 3 hours for 50 marks Course (including IA marks) having the credits of less than 3.
- iv. SEC as practical, the duration of practical examination shall be 2 hours for 50 marks Course (including IA marks) having the credits of less than 3.
- v. Each Faculty in consultation with the concerned BoS, shall decide the pattern of question paper for uniformity for all the core courses and elective courses.
- vi. Question papers shall be prepared by a team of members of respective Board of Examiners (BoE).
- vii. Concerned BoE shall decide the scheme of valuation of both theory and practical courses.
- viii. There shall be a single valuation for theory papers from the members of concerned BoE under the supervision of moderator who is in turn under the supervision of Chairman of BoE.
- ix. Practical/evaluation of project/dissertation work/Field Work assessment shall be conducted before the commencement of theory examination at the concerned colleges by two examiners; one from the same college as internal examiner and other from other colleges appointed by University as external examiner. There may be two external examiners but not two internal examiners to conduct the examination. A pair of examiners shall conduct practical examinations for two batches per day having a maximum of 12 students in each batch.

7.5: Passing criteria

- a) A candidate has to score 40% in each course including the IA marks for passing the course, subject to the condition that:
- There shall be no minimum marks or separate passing for the IA examination. The candidate has to score minimum 40% in the semester -end examination (Ex. for 100 marks paper; 40 IA + 60 semester-end exam and hence, minimum 24 marks for semester-end exam required). If candidate scores 40% by cumulating marks from IA and semester-end examination but fails to score 40% from the semester -end examination, such candidate shall be declared as fail.
 - If the course is having both theory and practical, candidate has to pass both theory and practical independently. If the candidate fails in practical and passes in theory examination, such candidate shall reappear for practical examination only and vice versa.
 - In all cases of failure in particular course, IA marks shall be protected and carried forward; and the candidate need not reappear for IA examinations in such cases.
- b) On successful scoring of minimum 40% in all courses, the candidate shall be declared pass in the Programme in that semester.
- c) On successful scoring of minimum 40% in all courses and all the semesters, the candidate shall be declared pass in the entire Programme.

7.6: Percentage and Grading

- a) If P is the percentage of marks secured (IA + semester end score) by the candidate in the course which is rounded off to the nearest integer, the grade point (GP) earned by the candidate in the course will be given as below:

Percentage (%)	Grade(GP)	Percentage (%)	Grade(GP)
40	4.0	71-75	7.5
41-45	4.5	76-80	8.0
46-50	5.0	81-85	8.5
51-55	5.5	86-90	9.0
56-60	6.0	91-95	9.5
61-65	6.5	96-100	10.0
66-70	7.0		

Grade point of less than 4 shall be considered as fail in the course, hence, GP=0 and for

the absent candidate also GP=0.

- b) A student's level of competence shall be categorized by grade point (GP), Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) of the programme.
- c) **Semester Grade Point Average (SGPA):** The SGPA is a ratio of sum of the number of Credit Grade Points scored from all the courses (subject) of given semester to the total credits of such semester in which the candidate studied.

(Credit Grade Points of each course = Credits x GP)

- d) **Cumulative Grade Point Average (CGPA):** It is calculated as below for 6 semester programme:

CGPA

$$= \frac{\{(Credit_1 \times SGPA_1) + (Credit_2 \times SGPA_2) + (Credit_3 \times SGPA_3) + (Credit_4 \times SGPA_4) + (Credit_5 \times SGPA_5) + (Credit_6 \times SGPA_6)\}}{Total\ Credits\ of\ the\ Programme\ (Sum\ of\ Credits\ of\ All\ Six\ Semesters)}$$

Or

$$CGPA = \frac{Total\ Credit\ Grade\ Points\ of\ All\ the\ Courses\ (Subjects)\ in\ the\ Programme}{Total\ Credits\ of\ the\ Programme}$$

- e) After studying and passing, all the credits prescribed for the programme the degree shall be awarded with CGPA score after rounding off to second decimal and class distinguishing as second class, first class, and distinction along with grade letter as under.

CGPA of the programme(Degree)	Class obtained	Grade Letter
9.5 to 10.00	Outstanding	A++
7.00 to 9.49	Distinction	A+
6.00 to 6.99	First Class	A
5.50 to 5.99	Second class	B+
5.00 to 5.49		B
4.00 to 4.99	Pass	C
Less than 4.0	Fail/ Reappear	D

- f) 40% of Credits earned on par with the conventional mode of the respective courses if any through SWAYAM and other recognized platforms shall be considered for calculation of SGPA / CGPA.
- g) Additional Credits with minimum 4 Grade points in each OEC/ SEC earned by the

independent learner under the provision of Section 4.1(d) of these Regulations shall be considered for CGPA subject to candidate's consent for inclusion.

- h) Nevertheless, such students have to complete the mandatory credits of 50/100/146/ 188 (as mentioned in Annexure -1 with minimum Grade point =4 in each course to declare the result pass.

7.7 CRITERIA FOR AWARD OF DEGREE

On successful scoring of minimum 4 grade points in all courses of the programme, the Certificate/Diploma/ Degree/ Honors Degree shall be awarded for the candidates .

CLASSIFICATION OF SUCCESSFUL CANDIDATES: CLASSES AND GRADES

The results of successful candidates at the end of II , IV, VI and VIII semesters shall be classified on the basis of aggregate percentage of marks obtained in all the two, four, six or eight semesters and the Aggregate or Cumulative Grade Point Average (CGPA) for award of:

- a) Certificate in Commerce for completion of first two semesters if the candidate wishes to exit.
- b) Diploma in Commerce for completion of first four semesters in the programme if the candidate wishes to exit.
- c) Bachelors Degree in Commerce on completion of first six semesters in the programme if the candidate wishes to exit.
- d) Bachelor degree in Commerce with Honors for completion of all the eight semesters of the programme.

The University shall issue the final grade card (Markscard) consisting of grade points along with marks of all courses successfully completed by the candidate at each stage the candidate wishes to exit with SGPA for all the semesters, CGPA with Grade Letter of the entire programme and Class obtained.

The Degree (General / Honors) shall be awarded in the Annual / Special convocation. The Degree certificate shall consist of CGPA of the programme and Class obtained.

7.8 : Recounting, revaluation, challenge valuation, photocopying of answer papers

There shall be provision for recounting of marks, revaluation, challenge valuation and photocopying of answer papers. The University shall invite applications for such purpose

immediately after announcing the results for every semester by giving 10 days time to apply for the same online as per the existing ordinance and regulations and process the same accordingly.

7.9: Rank and Gold medals.

The University Ranks and Gold-Medals shall be awarded to both the students of 3-year Degree and 4-year Honor Degree. A 4-year Honors Degree Student shall be considered for the award of Rank and Gold Medal who complete the Honors Degree without a break. A Student who exits at the end of 3-year and re-enters into the Honors Degree shall not be considered. The Students who complete a 3-year Degree without break in the examination including lateral entry from other college and does not continue the Honors degree anywhere in India shall be considered for the award of medals and ranks. However, this is not applicable for the award of classes like, second/first class/ distinction to the students. Further, there shall not be any provision for Rank and gold medal for the certificate and diploma candidates in the exit option.

7.10: Makeup Examination.

- a) There shall be no immediate makeup examination for all semesters to the courses where candidate failed to score minimum 40% for semester end examination unless specified otherwise as in(c).
- b) However, such candidate shall appear for examination during the regular schedule of examination conducted by the University.
- c) There shall be a makeup examination for the V and VI semesters (6 semesters Programme) or VII and VIII semesters (8 semesters Programme) immediately after declaring the final semester results of the Programme.

8. Provision for improvement of the marks (Grade Point)

Improvement of the marks (Grade Point): There shall be a provision for candidates to reappear for the examination for the course of theory papers only (subject) in which candidate wishes for improvement of his/ her grade point of SGPA in general and CGPA in total of the Programme subject to the condition that:

- i. The candidate shall be eligible to reappear for improvement of grade points only after

successfully passing the Programme.

- ii. The candidate may opt for the examination for any number of courses (subject / paper) of the Programme for improvement of grade point but not more than three times for each course (subject / paper) as per the prevailing syllabus of the examination conducted in the regular schedule of University examinations.
- iii. All such provisions are there within 04 years from successful completion of the Programme, but not exceeding the period of 08 years of the duration of completion of the Programme.
- iv. In all such cases grade points are considered if there is a progress in such improvements, otherwise original grade points shall be retained.
- v. No such candidates shall be eligible for the award of Rank, Gold Medal, Cash Prize, etc.

9. Duration for completion of the U. G. Programme

There is no minimum duration for completion of the Programme. However, the candidate has to write the examination based on existing syllabi at the time of appearing for examination.

10. REPEAL AND SAVINGS FOR UG PROGRAMMES

All the existing Regulations governing three / four years Bachelor degree in Commerce Programme under semester and non semester schemes or any ordinances or regulations or guidelines issued or adopted earlier by the University in this matter for constituent and affiliated colleges of Karnatak University are hereby repealed.

However, the above Regulations shall continue to be in force for the students who have been admitted to the degree Programme before the enforcement of these regulations. *Provided that* the said repeal shall not affect the previous operation of the said regulations / ordinances or anything duly done or suffered there under or affect any right, liability or obligation acquired, accrued, or incurred under the said regulations.

11. Removal of 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.

Annexure: 1 : B.Com.

Semester	Discipline Specific Core Courses (DSCC)			Elective Courses			Ability Enhancement Course									Total Credits
				Discipline Specific Elective (DSE) / *Open Elective Course(OEC)			Skill Enhancement Course						Ability Enhancement Compulsory Course (AECC)			
	Course	L+T+P	Credit				Course	L+T+P	Credit	Course	L+T+P	Credit				
I	DSCC- 1	3+1+0	3+1=4	OEC-1	3+0+0	3+0=3	SEC-1:	1+0+2	1+1=2	Health and Wellness + Yoga	0+0+2 + 0+0+2	0+1=1 + 0+1=1	Kannada-1	4	3+0=3	25
	DSCC- 2	3+1+0	3+1=4										MIL/MEL-1	4	3+0=3	
	DSCC- 3	3+1+0	3+1=4													
II	DSCC- 4	3+1+0	3+1=4	OEC-2	3+0+0	3+0=3				NCC/NSS/R&R(S&G) / Cultural + Sports	0+0+2 + 0+0+2	0+1=1 + 0+1=1	Kannada-2	4	3+0=3	25
	DSCC- 5	3+1+0	3+1=4										MIL/MEL-2	4	3+0=3	
	DSCC- 6	3+1+0	3+1=4										Environmental study	2	2+0=2	
Exit option with Certificate (50 credits)																
III	DSCC- 7	3+1+0	3+1=4	OEC-3	3+0+0	3+0=3	SEC-2:	1+0+2	1+1=2	NCC/NSS/R&R(S&G) / Cultural + Sports	0+0+2 + 0+0+2	0+1=1 + 0+1=1	Kannada-3	4	3+0=3	25
	DSCC- 8	3+1+0	3+1=4										MIL/MEL-3	4	3+0=3	
	DSCC- 9	3+1+0	3+1=4												
IV	DSCC- 10	3+1+0	3+1=4	OEC-4	3+0+0	3+0=3				NCC/NSS/R&R(S&G) / Cultural + Sports	0+0+2 + 0+0+2	0+1=1 + 0+1=1	Kannada-4	4	3+0=3	25
	DSCC- 11	3+1+0	3+1=4										MIL/MEL-4	4	3+0=3	
	DSCC- 12	3+1+0	3+1=4										Indian Constitution	2	2+0=2	
Exit option with Diploma (100 credits)																
V	DSCC- 13	3+1+0	3+1=4	DSE 1	3+0+0	3	SEC-3	1+0+2	1+1=2	NCC/NSS/R&R(S&G) / Cultural + Sports	0+0+2 + 0+0+2	0+1=1 + 0+1=1				22
	DSCC- 14	3+1+0	3+1=4													
	DSCC- 15	3+1+0	3+1=4	Vocl-1	3+0+0	3										
VI	DSCC- 16	3+1+0	3+1=4	DSE 2	3+0+0	3	SEC-4	2+0+2	2+0=2	NCC/NSS/R&R(S&G)	0+0+2 +	0+1=1				24
	DSCC- 17	3+1+0	3+1=4	Voc-2	3+0+0	3										

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

L+T+P= Lecturing in Theory + Tutorial + Practical Hours per Week (no tutorial for practical course). **For Voc., refer annexure -6**

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

Note: 1. Each DSCC/ DSE /*OEC shall have 42-56 hrs syllabus / semester for 100 marks in theory (**60 Sem. End exam +40 IA Exam**) and 52 hrs practical/semester for 50 marks(**25 Sem. End exam +25 IA Exam**).

2: OEC for Non-Commerce Students of Other Disciplines

3. Kannada and MEL /MIL shall have 42 hrs syllabus / semester for 100 marks in theory (**60 Sem. End exam. +40 IA Exam**).

4. Environmental Study /Constitution of India shall have 25-30 hrs syllabus / semester for 50 marks in theory (**30 Sem. End exams +20 IA Exam**).

5. SEC shall have 25-30 hrs syllabus / semester for 50 marks (20 **Formative (Internal) Assessment** +30 **Summative (Semester-end) written** examination)

**** in lieu of internship, 01 additional SEC/ Course based Activities may be offered**

Annexure-2.

List of Open Elective courses for B.A., B.Sc. B.Com. and other Programmes

B.A. /BPA / BVA/BTTM/BSW/ B.Sc. (HM)		Sc. / B.Sc. Pulp & paper Sc. / BCA/BASLP	Com/ B.Com(CS)/ BBA and any other programmes
1. Kannada	19. Sociology	1. Chemistry	1. Commerce
2. English	20. Geography	2. Physics	2. Tourism and Travel Management
3. Hindi	21. Logic	3. Mathematics	3. Business Administration
4. Sanskrit	22. Anthropology	4. Botany	4. Any other courses recommended by the respective BoS.
5. Urdu	23. Philosophy	5. Zoology	
6. Marathi	24. Social Work	6. Electronics	
7. Prakrit	25. Economics	7. Computer Science	
8. Arabic	26. Criminology & Forensic Science	8. Statistics	
9. Persian	27. Rural Development	9. Geology	
10. French	28. History	10. Genetics	
11. German	29. Women's Studies	11. Micro-Biology	
12. Russian	30. Education	12. Bio-technology	
13. Political Science	31. Folk Literature	13. Industrial Fish & Fisheries	
14. Psychology	32. Linguistics	14. Home Science	
15. Agricultural Marketing	33. Journalism & Mass Communications		
16. Yoga	34. Physical Education		
17. Music	35. Computer Applications		
18. Library & information Science	36. Applied Statistics		

Note:1) Student shall choose other than his /her DSCC even across the discipline

2) A student can opt to study the OEC from the same subject in all the 04 semesters or can choose different OECs in every semester.

Annexure-3.

List of MIL and MEL for all Programmes

- | | | |
|-----------------------|---|-------------------------------|
| 1. Hindi | - | MIL |
| 2. Sanskrit | - | MIL |
| 3. Marathi | - | MIL |
| 4. Prakrit | - | MIL |
| 5. Urdu | - | MIL |
| 6. Persian | - | MIL |
| 7. Arabic | - | MIL |
| 8. English | - | MEL |
| 9. German | - | MEL |
| 10. Russian | - | MEL |
| 11. French | - | MEL |
| 12. Any other MIL/MEL | | as decided by respective BoS. |

Annexure-4.

SKILL ENHANCEMENT COURSES FOR ALL THE PROGRAMMES

A) Value Based Course and Evaluation: (1+1) x 6 = 12 Credits in the Programme

A student shall opt any two of the following activities offered in the college in each of the first to sixth semester of the undergraduate programmes. The activity carries two credits each semester and will be internally assessed for 50 marks by the staff like NCC Officer/ NSS Officer / Physical Education Teacher / Librarian / Teacher shouldering the responsibility of activities. The concerned staff shall submit the marks to the University during submission of internal assessment marks.

Activity based courses for semesters 1 to 6 for all degree programmes

- a. Activities related to Yoga
 - b. Health & Wellness (Physical exercises including warming-up and relaxation techniques)
 - c. Indoor/ Outdoor Sports and Games
 - d. N.S.S. / N.C.C / R&R (S&G)
 - e. Field studies
 - f. Computer assisted/web-based learning and e-library skills
 - g. Leadership Qualities and Organisational Skills
 - h. Innovative compositions and creations in Music, Performing Arts, Fine arts, and visual arts etc.
 - i. Involvement in popularization programmes such as scientific temper
 - j. Publication of articles in news papers, magazines or other publications
 - k. Activity exploring different aspects of Indian civilizations
 - l. Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic Sense, Social responsibility, etc
 - m. Evolution of study groups/seminar circles on Indian thoughts and ideas
 - n. Involvement in campus publication
 - o. A Small project work concerning the achievements of India in different fields
 - p. Other Activities such as Cultural Activities etc as prescribed by the University.
- Evaluation of Value Based Activities shall be as per the procedure evolved by the University from time to time.

B) Skill Based

Student shall study any skill course / trade from National Skill Qualification Frame work (NSQF) for level - 5, 6 and 7 for first, second and third year of the B.Com Programme respectively or one in each semester as prescribed by the BOS in Commerce and approved by the Academic Council.

Sem.	B.Com Programme
I	Equivalent to Level-5 Digital Fluency / SEC-1 as prescribed by the BOS in Commerce
III	Equivalent to Level-6 Artificial Intelligence / SEC-2 as prescribed by the BOS in Commerce
V	Equivalent to Level-7 Cyber Security / SEC-3 as prescribed by the BOS in Commerce
VI	Equivalent to Level-7 Societal communication / SEC-4 as prescribed by the BOS in Commerce

*** The student shall continue the same SEC (either NSQF or core course based) for all above semesters.**

Skill Based Activities shall be evaluated as per the procedure similar to Core Courses as practicals but not as theory.

Annexure- 5:

Nomenclature of the Certificate, Diploma, Degree and Honors in B.Com Programme:

Programme	*Certificate(1Year)	*Diploma(2 -Year)	3 -Year Degree	4- Year Degree
B.Com.	Certificate course in Commerce	Diploma in Commerce	B.Com.	B.Com.(Honors)

PART-B

Question Paper Pattern

(Question papers for practical/problems based course papers shall be prepared in English version only and for theory course papers both in English and Kannada version)

Section-A (5 X 2=10)

1. Answer any five sub-questions. Each sub-questions carrying two marks.
Seven Sub-questions to be given

Section-B (4X5=20)

Answer any four questions. Each questions carrying five marks.

Five Questions to be given

(In Case of Practical/Problem Oriented Course Papers One Theory and Four Problems.)

Section-C (3X10=30)

Answer any three questions. Each questions carrying 10 marks.

Five Questions to be given (Question No. 11 is compulsory-Case Study)

(In Case of Practical/Problem Oriented Course Papers One Theory and Four Problems.)

PART-C

Program Structure

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

Semester-I								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours perWeek (L + T + P)	SEE	CIE	Total Marks	Cre dits
1	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II-	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting-I	DSC	4+0+0	60	40	100	4
4	B.Com.1.2	Principles of Marketing	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Stock Market Operations	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Computerized Accounting	SEC-SB	1+0+2	20	30	50	2
7	B.Com.1.5	Accounting for Everyone OR Financial Literacy	OEC	3+0+0	60	40	100	3

8	Value based	Health and Wellness	SEC-VB	0+0+2				1
9	Value based	Yoga	SEC-VB	0+0+2				1
10	Compulsory Paper (to be studied by students joining B.Com Course from Non-Commerce Students)	Fundamentals of Accounting and Commerce-I						
Total Credits								25
Semester-II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.2.1	Financial Accounting-II	DSC	3+1+0	60	40	100	4
4	B.Com.2.2	Entrepreneurship	DSC	3+1+0	60	40	100	4
5	B.Com.2.3	Human Resource Management	DSC	3+1+0	60	40	100	4
6	B.Com.2.4	Financial Environment OR Investing in Stock Markets	OEC	3+0+0	60	40	100	3
7	Value based	NSS/NCC/R&R (S&G)/ Cultural	SEC-VB	0+0+2				1
8	Value based	Sports	SEC-VB	0+0+2				1
9	Compulsory Paper (to be studied by students joining B.Com Course from Non-Commerce Students)	Fundamentals of Accounting and Commerce-II						
Total Credits								25

PART- D

B.Com (BASIC/HONS) COMMERCE

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

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

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

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

Contents	56 Hrs
Unit - . 1: Self-Balancing Ledger and Sectional Balancing	10
Meaning and classification of ledgers; preparation of Trial Balance – Adjustment accounts – meaning and significance; journal entries for self-balancing; transfer from one ledger to another; advantages of self-balancing ledger; sectional balancing – meaning and distinction; errors relating to self-balancing system.	
Module – 2: Single Entry or Accounts from Incomplete Records	12
Meaning of single entry or incomplete records and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion	
Unit - . 3: Royalty Accounts -	12
Meaning of royalty and types of royalties – minimum rent and short workings; recouping short workings; accounting treatment in the books of lessee and lessor	
Unit - . 4: Consignment Accounts	14
Meaning and distinction between a consignment and a sale; accounting treatment in the books of consignor and consignee; del credere commission; valuation of stock – invoicing goods at higher than cost; accounting for loss of goods – normal and abnormal losses	
Unit - . 5: Accounts of Joint Ventures	08
Meaning of joint ventures and distinction between JVs and partnership accounts; accounting treatment – separate sets of books for the joint venture; co-venturers; recording in the books of each party and recording under the memorandum method	
Skill Development Activities:	
1. Obtain independent ledgers and learn the art of self-balancing each independent ledger	

2. Visit units involved in extraction or mining and compute total royalty payable and any shortworkings
3. Compute the del credere commission and other commission payable and cross check book debts
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures
5. Collect joint venture accounts and learn the process followed in the accounts
6. Any other activities, which are relevant to the course.

References:

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

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

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

Credits: 04
Teaching Hours: 56

Maximum Marks: 60+40 IA Marks.
04 Hours per week.

Duration of exam: 2 hours.

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

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

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

1. Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers
2. Collect consumer behaviour towards home appliances in your locality.
3. Visit any organisation and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers, collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities, which are relevant to the course.

References:

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

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com-DSC-1.3: Stock Market Operations

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

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

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

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

Module 5: Risk Management and Surveillance System	08
Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers; value at risk;	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Visit the offices of stock brokers and observe online trading 2. Collect share application forms and demat account forms and actual filling may be done 3. Discuss with the actual investors the art of investing and the stocks selected 4. Visit the offices of financial institutions like banks and enquire finance facilities for stock purchase 5. Collect press reports in local and English languages and read out in the class 6. The analysts reports may be discussed in the students 7. Form groups and assign individual stocks to compute annual returns. 8. Collect the management reports of any large scale organisation and analyse the same. 9. Any other activities, which are relevant to the course. 	
<p>References</p> <ol style="list-style-type: none"> 1. Prasanna Chandra, Security Analysis and Portfolio Management, McGraw Hill, New Delhi. 2. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill Publications, New Delhi. 3. P S Bala Ram and T Srilakshmi, Stock Market Operations, IBP Publications, New Delhi 4. F C Sharma, Financial Market Operations, SBPD Publications, New Delhi 5. Inderpal Singh and Jaswinder Kaur, Security Market Operations, Kalyani Publishers, Ludhiana. 6. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi 7. Michael Simmons, Securities Operations, Wiley Publications, New Delhi. 8. Robert G Hagstrom, The Warren Buffett Way, Wiley Publications, New Delhi 9. Goyal and Goyal, Financial Market Operations, FK Publications, New Delhi. 10. Guruswamy, Capital Markets, TMH, New Delhi. 11. Alan Kanuk, Capital Markets in India, John Wiley, New Delhi <p style="text-align: center;">Note: Note: Latest edition books shall be used.</p>	

B.Com (BASIC/HONS) COMMERCE

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

Credits: 02

Maximum Marks: 50 Marks.

Teaching Hours: 1 Theory +2 Practicals

03 Hours per week.

Duration of exam: 1 hour

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

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

Contents	30 Hrs
Unit -.1: Computerised Accounting	10
Computerised Accounting – meaning, objectives, and scope of computerized accounting; requirements of computerized accounting – hardware and softwares – tally, excel and other general purpose applications; manual v/s computerized accounting; advantages	
Unit -.2: Process of Computerised Accounting	10
Creation of company – ledger books; posting of vouchers; modifications of reports – cash book, trial balance and preparation of final accounts	
Unit - 3: Computerized Accounting Data Security	10
Designing security measures – types of security measures; process and implementation of security measures	
Skill Development Activities:	
<ol style="list-style-type: none">1. Visit local business establishment and enquire about accounting methodology adopted2. Institutions to purchase tally software and demonstrate the process of creting ledgers and others3. Collect financial statements prepared by the organizations and interpret them4. Collect information relating to sales and purchase ledgers and compare them with computerized accounts5. Visit the offices of GST and learn the process of e-filing6. Collect from chartered accountants financial statements and the process adopted in preparing7. Any other activities, which are relevant to the course.	
References:	
<ol style="list-style-type: none">1. Neeraj Goyal and Rohit Sachdeva, Kalyani Publishers, Ludhiana2. Neeraj Sharma, Computerized Accounting and Business Systems, Lambert, New Delhi.3. Garima Agarwal, Computerized Accounting, HPH, Mumbai4. Murli Krishna, Computerized Accounting, Vaagdevi Publications,5. Vinod K and P K Lazar, Computerized Accounting System, Excel Publications, New Delhi6. Yadagiri and Srinivas, Computerized Accounting, Kalyani Publications, Ludhiana.7. Mohanty R and Satapathy S K Computer Applications in Business Accounting, HPH,	

Mumbai.

8. Pandey S and Patil R K, Computer Accounting with Tally ERP 9, Dishottama Prakashan.
9. Sanders, Computers in Business, TMH, New Delhi
10. Alexis Leon and Mathews Leon, Information Technology, Vikas, New Delhi

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – OEC - 1.5: Accounting for Everyone

(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 42

03 Hours per week.

Duration of exam: 2hours.

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

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

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

Skill Development Activities:

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large scale organisation and analyse the same.
5. Any other activities, which are relevant to the course.

References :

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

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – OEC - 1.5: Financial Literacy

(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 42

03 Hours per week.

Duration of exam: 2 hours.

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

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

Contents	42 Hrs
Unit - . 1: Introduction	08
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	
Unit - . 2: Financial Planning and Budgeting	08
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.	
Unit - . 3: Banking Services	10
Types of banks; Banking products and services – Various services offered by banks; Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc; formalities to open various types of bank accounts; types of loans – short term, medium term, long term, micro finance, agricultural credit, etc. and interest rates offered by various nationalized banks and post offices; cashless banking, e-banking, Counterfeit Currency; CIBIL, ATM, Debit and Credit Cards and UPI based Payment system; Banking complaints and Ombudsman.	
Unit - . 4: Financial Services from Post Office	08
Post Office Savings Schemes: Savings Bank, Recurring Deposit, Term	

Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), India Post Payments Bank (IPPB). Domestic Money Transfer services: International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer.	
Module 5: Protection and Investment Related Financial Services	08
Insurance Services: Life Insurance Policies – term and endowment policies; money back policies; ULIP, ULIP, Health and Pension policies; comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans,	
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services. 2. Fill up the forms to open accounts and to avail loans and attach photocopies of necessary documents. 3. Prepare personal and family budget for one/six/ twelve months on imaginary figures. 4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading. 5. Any other activities, which are relevant to the course. 	
Text Books:	
<ol style="list-style-type: none"> 1. Erik Banks, Finance – the Basics, Routledge 2. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd. 3. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education. 4. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd. 5. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company. 6. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd. 7. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan. 	
Note: Latest edition books shall be used.	

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

<p>Learning Objectives and Outcomes:</p> <p>The course has the objective of providing the basic concepts of accounting and commerce among non commerce pupils. This would enable them to understand higher aspects of business organization. Computational and analytical accounting skills are included in the curriculum.</p>
<p>Contents</p>
<p>Unit – 1:Introduction to Commerce</p> <p>Meaning, definition and scope of commerce, evolution of commerce; economic activities – its kinds – trade and aids to trade; business, industry, profession; employment – meaning, definition and scope.</p>
<p>Unit – 2:Forms of Business Organisation</p> <p>Meaning, and significance; different forms of business organizations – sole trader, partnership firms, joint hindu family firms – meaning, definition, characteristics, scope, advantages and disadvantages; Co-operative organizations – meaning, objectives and significance.</p>
<p>Unit – 3: Introduction to Accounting</p> <p>Meaning, definitions, objectives, functions, advantages and disadvantages of accounting; accounting v/s book-keeping; systems of book-keeping and accounting; accounting cycle; accounting – science, art and profession; accounting – an information system; accounting – as a language; role of accountants in business decision-making.</p>
<p>Unit – 4:Accounting Principles</p> <p>Meaning, nature, objectives and scope of accounting principles; accounting concepts – meaning and types; accounting conventions – meaning and types; modifying principles; accounting standards – meaning, objectives, significance and types of accounting standards; accounting standards development process in India.</p>
<p>Unit – 5:Accounting Records</p> <p>Journal – meaning, objectives and types; classification of accounts and rules of debit and credit; journal entries, narration; simple v/s complex journal entries; subsidiary books – meaning and types; ledger posting – meaning, objectives and types of ledger – process of ledger posting and balancing of an accounts; preparation of trial balance – meaning, types and objectives; preparation of trial balance.</p>
<p>References:</p> <ol style="list-style-type: none"> 1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi. 2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi. 3. Tulsian, Financial Accounting, Pearson Education, New Delhi. 4. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi. 5. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi. 6. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana. 7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi. 8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California 9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi. 10. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi. 11. Tulsian, Financial Accounting, Pearson Education, New Delhi. 12. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons,

New Delhi.

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

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

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

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

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

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

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

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

References:

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

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

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

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

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

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

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

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

References

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

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com- DSC - 2.3: Human Resource Management

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

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

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

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

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

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com -OEC – 2.5: Financial Environment

(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Teaching Hours: 42

Maximum Marks: 60+40 IA Marks.

03 Hours per week.

Duration of exam: 2 hours.

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

Module 5: Financial Sector Reforms:	08
Meaning, need and significance of financial sector reforms – recommendations and action taken of Narasimham Committee, Kelkar Commission and Rajan Committee recommendations, BASEL-BIS norms I, II and III- criticisms of BASEL norms, implementation of BASEL norms, impact of basel norms on Indian banks	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Collect last ten year GDP rate and examine the same. 2. Collect last two years monetary policy rates of RBI and analyse the impact of the same. 3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor. 4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report. 5. Identify the recent financial sector reforms in India. 6. Any other activities, which are relevant to the course. 	
<p>References:</p> <ol style="list-style-type: none"> 1. Bharti V Pathak, Indian Financial System, Pearson Publication, New Delhi 2. M Y Khan, Indian Financial System, McGraw Hill, New Delhi 3. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi 4. Vinod Kumar, Atual Gupta and Manmeet Kaur, Financial Markets and Institutions, Taxmann’s Publications, New delhi 5. Mishkin, Eakins, Jayakumar and Pattnaik, Financial Markets and Institutions, Pearson Publications, New Delhi. 6. L M Bhole and Jitendra Mahakud, Financial Institutions and Markets, McGraw Hill Publications, New Delhi. 7. Krishnamurthy, Financial Institutions and Markets, Pearson, New Delhi 8. Kidwell, Blackwell, Whidee and Sias, Financial Institutions, Markets and Money, Wiley, New Delhi 9. Jeff Madhura, Financial Insitutions and Markets, Pearson Publications, New Delhi 10. Fabozzi, Modigliani, Jones and Ferri, Foundations of Financial Markets and Institutions, Pearson Publications, New Delhi <p style="text-align: center;">Note: Latest edition books shall be used.</p>	

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – OEC - 2.5: Investing in Stock Markets

(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Teaching Hours: 42

Maximum Marks: 60+40 IA Marks.

03 Hours per week.

Duration of exam: 2 hours.

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. Analyse Indian securities market; 3. Articulate the distinction between the fundamental and technical analysis 4. Explain the steps involved in opening demat accounts 5. Identify the best stocks for investment by small investors 6. State the risks involved in stock investment 	
Syllabus:	Hours
Unit - . 1: Basics of Investing	10
How, Why and What of Investing in Stock Market? meaning and types of investment – real investment and financial investment; nature, scope and motives of investment; distinction between investment, speculation and gambling; investment plan – concept, features and process of preparing investment plan; investment avenues – real assets and financial assets – bonds, debentures, preferences and equity shares; relative advantages and disadvantages.	
Unit - . 2: Indian Stock Markets s	08
Where do stocks are traded? Meaning, nature and significance of capital markets – meaning of stock exchanges and purposes; stock exchanges in India – BSE, NSE, OTCEI and RSEs; Listing of stocks; trading mechanism – stock brokers – role and classification; online and screen based trading; importance of market indices - BSE Sensex and NSE Nifty-50; sectors indices – free float methodology	
Unit - 3: Identifying Stocks and Bonds for Investment	08
How to identify investible stocks? Advice by stock analysts, friends and relatives; following strategy of big investor; factors to be considered – fundamental analysis v/s technical analysis – meaning and objectives – macro economic factors and stock analysis; identifying strength and weaknesses; industry structure and life cycles; identifying best companies for investment – sensex stocks; nifty stocks, etc company analysis – financial ratios and market related ratios; book value v/s market value – undervalued and overvalued stocks – penny stocks; types of charts and use of charts for predicting price trends;	
Unit - 4: Trading Mechanism	08

<p>How to trade in stocks and bonds? – identify brokers and opening demat account; types of orders; online market and screen based trading; order execution mechanism; rolling settlement v/s weekly settlement; block deals; functions of clearing house; use of brokers’ money for trading – margin trading and short selling; monitoring stock investment and calculation of returns; risks involved in stock investment</p>	
<p>Unit - 5: Indian Stock Market</p>	<p>08</p>
<p>meaning, objectives and types of mutual fund schemes; factors affecting choice of mutual funds; important mutual funds in India; Derivatives Trading – meaning and objectives of derivatives; types of derivatives – forwards, futures, options and swaps; trading of commodity and stock futures and options in India</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Work on the spreadsheet for doing basic calculations in finance. 2. Learners will also practice technical analysis with the help of relevant software. 3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average. 4. Calculate of risk and return of stocks using price history available on NSE website. 5. Prepare equity research report-use of spreadsheets in valuation of securities, 6. Any other activities, which are relevant to the course. 	
<p>References</p> <ol style="list-style-type: none"> 1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education, New Delhi. 2. Kevin S, Security Analysis and Portfolio Management, PHI Learning, New Delhi 3. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications, New Delhi 4. Ranganathan and Madhumati, Security Analysis and Portfolio Management, Pearson Publications, New Delhi. 5. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill, New Delhi 6. Donald Fisher and Jordon, Security Analysis and Portfolio Management, Pearson Publications, New Delhi. 7. Ambika Prasad Dash, Security Analysis and Portfolio Management, Wiley Publications, New Delhi 8. Elton, Gruber, Brown and Goetzmann, Modern Portfolio Theory and Investment Analysis, Wiley Publications, New Delhi. 9. Francis Jones, Investment, Wiley Publications, New Delhi. 10. Reilly and Brown, Investment Analysis and Portfolio Management, Pearson Publications, New Delhi. <p style="text-align: center;">Note: Latest edition books shall be used.</p>	

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

<p>Learning Objectives and Outcomes:</p> <p>The course has the objective of providing the basic concepts of accounting and commerce among non commerce pupils. This would enable them to understand higher aspects of business organization. Computational and analytical accounting skills are included in the curriculum.</p>
<p>Contents</p>
<p>Unit – 1: Industry</p> <p>Meaning, definition and characteristics; kinds of industries – genetic, extractive, construction, manufacturing, mining; advantages and disadvantages; regulation of industrial activities; industrial policies in India and environmental effects of industrial activities.</p>
<p>Unit – 2: Service Organizations:</p> <p>Meaning and Definition of Services; features, scope, types, advantages and disadvantages of service sector; banking services – meaning, definition and types; economic role of banking sector.</p>
<p>Unit – 3: Foreign Trade:</p> <p>Meaning, definition and types; reasons and importance; home trade v/s foreign trade; procedure involved in foreign trade; payment system – foreign currency and exchange rate – meaning and types of exchange rates; working of foreign exchange market in India; balance of payment – meaning, definition and difference between balance of trade and balance of payment.</p>
<p>Unit – 4: Self-Balancing System</p> <p>Meaning and objectives; types of ledger – debtors ledger, creditors ledger and general ledger; preparation of trial balance; simple problems relating thereto.</p>
<p>Unit – 5: Company Accounts</p> <p>Meaning and types of company; accounting entries relating to issue, forfeiture and reissue of shares and debentures; accounting treatment of discount and premium on issue of shares; underwriting of shares.</p>
<p>References:</p> <ol style="list-style-type: none"> 1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi. 2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi. 3. Tulsian, Financial Accounting, Pearson Education, New Delhi. 4. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi. 5. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi. 6. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana. 7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi. 8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California 9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi. 10. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi. 11. Tulsian, Financial Accounting, Pearson Education, New Delhi. 12. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons, New Delhi. 13. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi. 14. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.

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

Note: Latest edition books shall be used.