



ST. FRANCIS DE SALES COLLEGE

A FRANSALIAN INSTITUTE OF HIGHER EDUCATION **AUTONOMOUS**

NAAC A GRADE • AFFILIATED TO BANGALORE UNIVERSITY • AICTE APPROVED • 2(F) & 12 (B) RECOGNITION OF UGC • ISO 9001:2015 CERTIFIED

📍 Electronics City P.O., Bengaluru - 560 100, Karnataka, INDIA 📞 (+91) 8088140679 ✉️ pro@sfscollge.in 🌐 www.sfscollge.in

Board of Studies - School of Commerce

B.Com - UG

Minutes of the meeting

Board of Studies Meeting	
DATE	03-10-2024
TIME	11:30 am
VENUE	Conference Hall , St. Francis de Sales College (Autonomous) Electronic City P.O. Bengaluru 560100, Karnataka, India.
MINUTES	Assistant Professor Priya E

S.No	Members	Designation
1.	Dr. N.K. Chitra, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore.	Chairperson
2.	Dr. K Nirmala, Professor, Department of Commerce, Bangalore University (University Nominee)	University Nominee
3.	Dr. Tommy K Kallarakal, DEAN (Subject Expert nominated by the Academic Council)	External Subject Expert
4.	Dr. Senthilkumar, Professor, Presidency University (Subject Expert nominated by the Academic Council)	External Subject Expert
5.	Mr. Shravan Guduthur, Director, FKCCI(Federation of Karnataka Chambers of Commerce & Industry)	Industry Expert
6.	Mr. Cibin Mathew, Chartered Accountant, Cibin & Associates, Bangalore.	Industry Expert
7.	Ms. Ashwini Shenoy, CA(Inter), PWC AC Kolkata	Alumnus
8.	Dr. Geetha PS, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore.	Internal Member
9.	Mr. Druva kumar KS School of Commerce, St. Francis de Sales College (Autonomous), Bangalore.	Internal Member
10.	Ms. Jeseentha Mathew, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore.	Internal Member

11.	Ms. Mamatha, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore.	Internal Member
12.	Mr. Johnson Pereria, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
13.	Mr. Lavin Bhawani, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore.	Internal Member
14.	Ms. Ronita, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
15.	Ms. Sandhya Kumari, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
16.	Ms. Vanitha, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
17.	Dr. Roslin Jayanthi, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
18.	Ms. Anusha Bhatt, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
19.	Ms. Dhanujakshi A, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
20.	Ms. Deepashree, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
21.	Ms. Pavithra, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
22.	Ms. Priya, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
23.	Ms. Chaithra, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
24.	Mr. Kumar N, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
25.	Mr. Pradeep V, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
26.	Mr. Mohana, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
27.	Ms. Sonia Noronha, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
28.	Mr. Kuriakose Paul, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member



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Board of Studies - B.Com

Minutes of the Meeting

Agenda	Discussion	Action taken
<ul style="list-style-type: none"> • BOS Members Introduction to the Department and Various Programs. • Presentation by BOS Chairperson (HOD) 	<p>The BOS meeting started with a welcome speech, Prayer and Principal's address. Dr. Nirmala.K Dr.Tomy K. Kallarakal, Dr. Senthil Kumar were welcomed offline and various experts & alumni who joined online were also welcomed.</p>	
<ul style="list-style-type: none"> • Discussion of the First Autonomous Batch Syllabus of various programs (Brief highlights). • Scheme and Evaluation Components 	<p>Suggestion with respect to CIA was suggested by Dr. Nirmala in the following manner.</p> <ol style="list-style-type: none"> 1. 5- Attendance 2. 5- Mid term 3. 5-Skill Development 4. Let Grade system be as usual <p>Change in the Eligibility Criteria like How many No. Of attempts to be given student and students rank, attendance criteria etc was also suggested by Dr. Nirmala.</p> <p><u>Suggestions with regards to subjects:</u></p> <p><u>1st Semester:</u></p> <p><u>1. Financial Accounting:</u></p> <ol style="list-style-type: none"> a) It was suggested by the external members to add Digital Accounting in Skill development instead of adding in unit 1. b) It was suggested that any topic relating to ethics should be in the last Module, hence Ethics in accounting must be included in the last unit. c) It was suggested to replace unit 2 that is Accounting for sale of goods with Conversion of Single entry to Double entry. d) It was told to divide unit 5 into 2 parts: A-Introduction B- Ethics <p><u>2. Modern Marketing:</u></p> <ol style="list-style-type: none"> a) Unit-5 Chapter name to change from Cutting Edge, to Recent trends in Market b) Reference books were asked to change and Indian Authors were suggested, APA format to be used c) Approval to include Customer Relationship Management <p><u>3. Corporate Law:</u></p> <ol style="list-style-type: none"> a) The external members wanted more clarity and scope on the role of corporate law in start-ups and were 	

	<p>suggested to show the same in more detail in the syllabus.</p> <p>b) It was suggested to remove Corporate Governance and add more details on official liquidators, NCLT, NCALT, Special Courts</p> <p>c) Reference books were asked to change and Indian Authors were suggested, APA format to be used.</p>	
	<p>4. <u>Business Quantitative Analysis:</u></p> <p>a) The introduction to matrices was approved by the board, but suggested changing the name of the module as Set Theory and Matrix and Determinants.</p> <p>b) The name of the module 5 to be changed to Mathematical finance.</p>	
	<p><u>2nd Semester:</u></p> <p>1. <u>Advanced Financial Accounting:</u></p> <p>a) Concepts of Accounting Standards and Ind AS (only the gist) was suggested to be included in module 1 so that the students are aware of the same and it shall help them in future courses of B.Com. Here 5 marks for skill development can be given by giving practical live examples.</p> <p>b) It was suggested by the external members to add more of Case Studies.</p> <p>c) Unit 3 and 4 was suggested to be merged as</p> <ul style="list-style-type: none"> ● Part A: Domestic Branch Accounts ● Part B: Foreign Branch Accounts <p>d) Unit 4 would be Departmental Account</p> <p>e) Accounting for Nonn-profit organisation was suggested to include as unit 5 and topics like CSR, NGO etc and appropriate changes with respect to allocation of number of hours was informed.</p>	
	<p>2. <u>Modern Banking:</u></p> <p>a) Suggestion to divide unit 5 into follows was given by the board:</p> <ul style="list-style-type: none"> ● Ethics in Banking ● Scams in Banking <p>Relevant content should be added.</p>	
	<p>3. <u>Human Capital Management:</u></p> <p>a) It was suggested to change the subject name to Human Resource Management (feasibility of the same must be checked with university and UUCMS)</p> <p>b) It was proposed by the external members to add HR analytics and its applications in unit 4.</p> <p>c) More assignments on HR software can be given.</p>	
	<p>4. <u>Business Data Analytics:</u></p> <p>a) Some software as skill-based courses can be given was advised by the board.</p>	
	<p>5. <u>Computer Accounting- Tally Prime (CATP):</u></p> <p>a) In unit 4 it was suggested to remove TDS & GST and the same to be added in Semester 5.</p>	

	b) In unit 4 it was told to give practice on data entry and practical knowledge of the previous semester to be given.	
● Approval of the syllabus	As per the discussions the changes will be Incorporated and approved.	
● Approval of new Courses (optional)		
● OBE - POs and COs are defined	a) POs are same as per BU b) The CIA should be modified. c) Give Mid-term -5 marks. d) Skill development- 5 marks	
● Any online courses – SWAYAM or other recognised courses to be approved. (List)	a) AICTE online free class for 45 days b) It was suggested to contact the industries to provide Certificate course with the help of Dr. Tomy c) Add Certificate course on Tourism.	
Other details as required	More certificate and skill development courses to be included in the curriculum.	
Any Other Matters Open forum for discussion, permitted by the Chairperson.		
Vote of Thanks Closing remarks and appreciation.		

Conclusion:

1. It was advised to change the Reference Books.
2. Try to add More books of Indian Authors. Follow APS Format, Mention the Text books. (First text books, then References)
3. The teaching pedagogy should match with the requirements of the course.
4. The total no of hours for all the subjects was asked to reconfirm.
5. It was asked to have a brainstorming session with Internal experts.
6. The uniformity in Course code, Paper code, Course name should be followed.
7. The books available in the Library should be mentioned.
8. The licensed version of Tally Licence must be used in the subject Computer Accounting- Tally Prime (CATP).



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B.COM SYLLABUS AND SCHEME FROM 2024-2025

BOARD OF STUDIES (BACHELOR OF COMMERCE)

St. Francis De Sales College
[Autonomous]
Electronic city P.O. Bengaluru 560100
Karnataka, India

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BOARD OF STUDIES

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PREFACE TO THE BCOM 2024-2025 SYLLABUS

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ನಡಾವಳಿಗಳು

ವಿಷಯ: ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯ ವ್ಯಾಪ್ತಿಯಲ್ಲಿನ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು ಮತ್ತು ಕಾಲೇಜುಗಳಲ್ಲಿ 2024-25ನೇ ಸಾಲಿನಿಂದ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳ ಅವಧಿ ಮತ್ತು ಪಠ್ಯಕ್ರಮವನ್ನು ಪರಿಷ್ಕರಿಸುವ ಬಗ್ಗೆ.

- ಓದಲಾಗಿದೆ:
1. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎನ್‌ಇ 2019 (ಭಾಗ-1) ಬೆಂಗಳೂರು, ದಿನಾಂಕ:07.08.2021.
 2. ಸರ್ಕಾರಿ ಆದೇಶ ಸಂಖ್ಯೆ:ಇಡಿ 166 ಯುಎನ್‌ಇ 2023, ಬೆಂಗಳೂರು ದಿನಾಂಕ:11.10.2023
 3. ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗದ ಮಧ್ಯಂತರ ವರದಿ ದಿನಾಂಕ:18.01.2024.
 4. ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಪರಿಷತ್ತಿನ ಟಿಪ್ಪಣಿ ದಿನಾಂಕ: 14.02.2024.
 5. ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗದ ವರದಿಗಳ ದಿನಾಂಕ: 19.01.2024 ಮತ್ತು 10.03.2024.
 6. ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಯವರ ಕಛೇರಿಯ ಅನುಬಂಧಿತ ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ: CS/05/SCM/2024, dated: 02.04.2024.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (1) ರ ದಿನಾಂಕ: 07.08.2021ರ ಆದೇಶದಲ್ಲಿ ಭಾರತ ಸರ್ಕಾರವು ಪ್ರಕಟಿಸಿರುವ ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯನ್ನು ರಾಜ್ಯದ ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಡಿ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು ಮತ್ತು ಸಂಯೋಜಿತ ಕಾಲೇಜುಗಳಲ್ಲಿ 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ವರ್ಷದಿಂದ ಅಗತ್ಯ ಮಾರ್ಗಸೂಚಿಗಳನುಸಾರ ಅನುಷ್ಠಾನಗೊಳಿಸಲಾಗಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (2) ರ ದಿನಾಂಕ: 11.10.2023ರ ಆದೇಶದಲ್ಲಿ ಹೊಸ ಶಿಕ್ಷಣ ನೀತಿಯನ್ನು ರೂಪಿಸುವ ಉದ್ದೇಶದಿಂದ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿಯ ಕರಡನ್ನು ಸಿದ್ಧಪಡಿಸಲು ಪ್ರೊ. ಸುಖದೇವ ತರಾಟೆ Prof. Sukhdev Torat ಇವರ ಅಧ್ಯಕ್ಷತೆಯಲ್ಲಿ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವನ್ನು ರಚಿಸಲಾಗಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (3) ರಲ್ಲಿ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ದಿನಾಂಕ: 18.01.2024ರಂದು ಸರ್ಕಾರಕ್ಕೆ ಮಧ್ಯಂತರ ವರದಿಯನ್ನು ಸಲ್ಲಿಸಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (4) ರಲ್ಲಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಪರಿಷತ್ತು ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುವ ಮಧ್ಯಂತರ ವರದಿಯನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ಒಪ್ಪಲು ಶಿಫಾರಸ್ಸು ಮಾಡಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (5) ರಲ್ಲಿ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ದಿನಾಂಕ: 19.01.2024ರಂದು REPORT PART-1 ಮತ್ತು ದಿನಾಂಕ: 10.03.2024ರಂದು ನ್ನು REPORT PART-1(a) ಮಧ್ಯಂತರ ವರದಿಗಳನ್ನು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (6) ರಲ್ಲಿ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುವ ಮಧ್ಯಂತರ ವರದಿಯಲ್ಲಿನ ಶಿಫಾರಸ್ಸುಗಳನ್ನು 2024-25 ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಅನುಷ್ಠಾನಗೊಳಿಸಲು ದಿನಾಂಕ: 02.04.2024ರಂದು ಬುನಾವಣಾ ಆಯೋಗದ ಅನುಮತಿಯನ್ನು ಪಡೆಯಲಾಗಿರುತ್ತದೆ.

ಮೇಲ್ಕಂಡ ಅಂಶಗಳ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುವ ಮಧ್ಯಂತರ ವರದಿಗಳಲ್ಲಿನ ಶಿಫಾರಸ್ಸುಗಳನ್ನು 2024-25 ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಅನುಷ್ಠಾನಗೊಳಿಸಲು ಉದ್ದೇಶಿಸಿ, ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎನ್‌ಇ 2019 (ಭಾಗ-1)

ಬೆಂಗಳೂರು, ದಿನಾಂಕ:07.08.2021ರ ಆದೇಶವನ್ನು ಪರಿಷ್ಕರಿಸಲು ಸರ್ಕಾರವು ನಿರ್ಧರಿಸಿ, ಅದರಂತೆ, ಈ ಕೆಳಕಂಡ ಆದೇಶ.

ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 166 ಯುಎನ್ಇ 2023, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 08.05.2024.

ಪ್ರಸ್ತಾವನೆಯಲ್ಲಿ ವಿವರಿಸಿರುವ ಅಂಶಗಳನ್ವಯ ರಾಜ್ಯದಲ್ಲಿ ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಡಿಯ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು ಮತ್ತು ಸಂಯೋಜಿತ ಕಾಲೇಜುಗಳಲ್ಲಿ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ವರ್ಷದಿಂದ ಅನುಬಂಧ-1 ಮತ್ತು ಅನುಬಂಧ-2 ರ ಮಾರ್ಗಸೂಚಿಗಳಿಗನುಸಾರವಾಗಿ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳ ಅವಧಿ ಮತ್ತು ಪಠ್ಯಕ್ರಮವನ್ನು ಪರಿಷ್ಕರಿಸಿ ಅನುಷ್ಠಾನಗೊಳಿಸಿ ಆದೇಶಿಸಲಾಗಿದೆ.

1. ಅನುಷ್ಠಾನದ ಮಾರ್ಗಸೂಚಿಗಳು - ಅನುಬಂಧ-1
2. ಪೈಕ್ರಾಗ್ರಾಮ್ ವಿಸ್ತರಣೆ (Curriculum Structure) - ಅನುಬಂಧ-2

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾಮುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ


(ಸರ್ವಕರ್ತ ಬಾಬು)

ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ (ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು)

ಇವರಿಗೆ,

1. ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿರವರ ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿ, ಕರ್ನಾಟಕ ಸರ್ಕಾರ.
2. ಕುಲಪತಿಗಳು, ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಡಿಯ ಸಾರ್ವಜನಿಕ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು, ಕರ್ನಾಟಕ.
3. ಸರ್ಕಾರದ ಅವರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಗಳು, ಮಾನ್ಯ ಮುಖ್ಯ ಮಂತ್ರಿಗಳ ಕಛೇರಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
4. ಸರ್ಕಾರದ ಅವರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಗಳು ಮತ್ತು ಅಭಿವೃದ್ಧಿ ಆಯುಕ್ತರು, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
5. ಸರ್ಕಾರದ ಅವರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಗಳು, ಅರ್ಥಿಕ ಇಲಾಖೆ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
6. ಸರ್ಕಾರದ ಅವರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಗಳು, ಸಿಸುಆಇ (ಇ-ಆಡಳಿತ ಇಲಾಖೆ), ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
7. ಸರ್ಕಾರದ ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿ, ಶಾಲಾ ಶಿಕ್ಷಣ ಮತ್ತು ಸಾಕ್ಷರತಾ ಇಲಾಖೆ, ಬಹುಮಹಡಿ ಕಟ್ಟಡ, ಬೆಂಗಳೂರು.
8. ಆಯುಕ್ತರು, ಕಾಲೇಜು ಮತ್ತು ತಾಂತ್ರಿಕ ಶಿಕ್ಷಣ ಇಲಾಖೆ, ಶೇಷಾದ್ರಿ ರಸ್ತೆ, ಬೆಂಗಳೂರು-1.
9. ಉಪಾಧ್ಯಕ್ಷರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಪರಿಷತ್, ಬೆಂಗಳೂರು.
10. ಕಾರ್ಯ ನಿರ್ವಾಹಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಪರಿಷತ್, ಬೆಂಗಳೂರು.
11. ಕುಲಸಚಿವರು (ಆಡಳಿತ) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಡಿಯಲ್ಲಿನ ಸಾರ್ವಜನಿಕ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು, ಕರ್ನಾಟಕ.
12. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ), ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಡಿಯಲ್ಲಿನ ಸಾರ್ವಜನಿಕ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು, ಕರ್ನಾಟಕ.
13. ಮಾನ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಸಚಿವರ ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿ, ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
14. ಮಾನ್ಯ ಶಾಲಾ ಶಿಕ್ಷಣ ಮತ್ತು ಸಾಕ್ಷರತಾ ಸಚಿವರ ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
15. ಸರ್ಕಾರದ ಅವರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿರವರ ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿ, ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
16. ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ (ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು), ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ, ಬೆಂಗಳೂರು.
17. ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ (ಕಾಲೇಜು ಮತ್ತು ತಾಂತ್ರಿಕ ಶಿಕ್ಷಣ), ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ, ಬೆಂಗಳೂರು.

Based on the order received from the parent university (Bangalore University - given above), the Board of Studies (Bachelor of Commerce) of St. Francis de Sales College (Autonomous), has decided to adopt the grading scheme of the parent university for its B.Com Syllabus from 2024-2025 onwards.

St. Francis de Sales College (Autonomous)

St. Francis de Sales College is managed by the Missionaries of St. Francis de Sales (MSFS) of Southwest India Province, who firmly believe that 'the education of the heart is the heart of education' hailed by its founder Fr. Peter Marie Mermier. The MSFS Fathers have nearly two centuries of experience and expertise in imparting quality of higher education in every continent of the world. We believe that true education is directed towards the formation of the human personality for the good of the society. Hence, we aim to motivate the young to strive for excellence and to become integrated persons who willingly shoulder the responsibility for building a just and humane society. The SFS College befits everyone's educational requirements, particularly of the backward classes and the less privileged sections of the rural belt of Rural Bengaluru.

Vision & Mission

Vision :

Excellence, Efficiency, Transformation.

Mission:

Love of God and service to humanity.

Department of Commerce

Commerce and industry are fields that encapsulates every aspect of human life. The Department of Commerce is dedicated to bring out the innovative and entrepreneurial skills among students through continuous and meticulous training. The Department with an inclusive curriculum addresses both the needs of industry and academia and prepares the students for the competitive world. With a thrust on problem solving, self- development and ongoing research, the department equips students with the skills and knowledge required to the masters in the ever evolving and demanding corporate filed with a human touch, instilling in them positive values of compassion and empathy through various extension activities.

Vision: A Centre of excellence for shaping transformative generations

Mission: Nurturing innovation, entrepreneurship, and research.

Program Outcome

PO1	To prepare Students to pursue careers in Marketing, Accounting and Taxation, Auditing, Financial Analysis and Management and allied disciplines
PO2	To develop business analysts for organizations, capital markets and commodity markets and securities market, business, industry, trade and commerce
PO3	To develop competent human capital for creative thinking and problem solving in business sectors and for nation building
PO4	To create entrepreneurial environment by producing and channelling innovative, creative and promising young entrepreneurs for the economy
PO5	To develop business philosophers with a focus on social responsibility and ecological sustainability.
PO6	To churn out IT enabled global managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
PO7	To inculcate, ingrain and internalize the young minds to become ethical managers with interdisciplinary knowledge and skills.
PO8	To empower students to take up higher education to become business scientists, researchers, consultants and teachers, with needed core competencies.
PO9	To empower students for pursuing professional courses like Chartered Accountancy, Cost and Management Accountancy, Company Secretary and other allied offline and online programs
PO10	To induce students to take up professions in manufacturing, services and knowledge sector in tune with the changing business landscape
PO11	To prepare students to take up competitive examinations such as UPSC, KPSC and other competitive examination authorities where business disciplines are earmarked.
PO12	To imbibe leadership skills both in their chosen professional field for achieving personal and professional excellence and thereby create moral leadership for business and nation development

Eligibility Criteria:

Candidates who have completed two years Pre-University course of Karnataka State or its equivalent as notified by the Government from time to time are eligible to seek admission for this programme. The students of other states and foreign countries are eligible in accordance with state and central government guidelines from time to time.

Program Structure and Duration:

The programme is for Three (03) years consisting of six semesters altogether. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A student who successfully completes three (03) years of the programme will be awarded Bachelor's Degree in Commerce (B.COM) by Bangalore University.

Promotion:

A candidate who has obtained a minimum of 35% marks in End Semester examination and an aggregate of 40% marks in each subject shall be eligible for a pass or exemption in that subject.

Continuous Internal Assessment

1. Continuous Internal Assessment (C1 & C2) – 20 marks
2. End Semester Examination – 80 marks

S.NO	ASSESSMENTS	COMPONENTS	MARKS & ATTENDANCE	IA MARKS
1	Unit Test I (25% of Syllabus)	C1	25	2.5
2	Skill-Based Activities: Case Study / Seminar / Assignment / Quiz	C2	10	5
3	Mid Semester Examination (50% of Syllabus)	C2	80	5
4	Unit Test II (25% of Syllabus covered after the MSE)	C1	25	2.5
5	Attendance <ul style="list-style-type: none"> • 75.00%-79.99% - 1 Mark • 80.00%-84.99% - 2 Marks • 85.00%-89.99% - 3 Marks • 90.00%-94.99% - 4 Marks • 95.00%-100.00% - 5 Marks 	C1	Minimum of 75%	5
Total				20 marks
SEC & PRACTICAL SUBJECTS				
1	Attendance <ul style="list-style-type: none"> • 75.00%-79.99% - 1 Mark • 80.00%-84.99% - 2 Marks • 85.00%-89.99% - 3 Marks • 90.00%-94.99% - 4 Marks • 95.00%-100.00% - 5 Marks 	C1	Minimum of 75%	5
2	Mid Semester Examination / Model Practical Examination	C2	40	5
Total				10 marks

Grading System

Table of Conversion of % Marks to grade point:

% Marks	Grade Point
96-100	10
91-95	9.5
86-90	9.0
81-85	8.5
76-80	8.0
71-75	7.5
66-70	7.0
61-65	6.5
56-60	6.0
51-55	5.5
46-50	5.0
41-45	4.5
40	4

Final Result/Grade Description:

Semester/ Programme % of Marks	Semester GPA/ Programme/ CGPA	Grade Alpha Sign	Result/Class Description
90.1-100	9.01-10.00	O	Outstanding
80.1-90.0	8.01-9.01	A+	First Class Exemplary
70.1-80.0	7.01-8.00	A	First Class Distinction
60.1-70.0	6.01-7.00	B+	First Class
55.1-60.0	5.51-6.00	B	High Second Class
50.1-55.0	5.01-5.50	C	Second Class
40.0-50.0	4.00-5.00	P	Pass Class
Below 40	Below 4.0	F	Re-Appear

Question Paper Pattern

Sr. No.	Question Type	Marks
1	SECTION-A (Answer any SEVEN out of TEN questions.)	7X2=14
2	SECTION-B (Answer any THREE out of FIVE questions.)	3X8 = 24
3	SECTION-C (Answer any THREE out of FIVE questions.)	3X14= 42

Bangalore University B.COM DEGREE (SEP) COURSE MATRIX SEMESTER
B. Com (Regular) SEP-2024-25
COURSE MATRIX-See Annexure – 1 for B. Com Degree (Regular) Course Matrix

Annexure-1

	Subjects	Paper	Total Teaching Hours	Exam (hrs.)	Marks		Total	Credits
					IA	Exam		
Part 1 Languages	Language -1 Indian Languages/ Foreign Language	24KAN11D 24HIN11D 24ADE11D	45	3	20	80	100	3
	Language – I: English	24BCO12A	45	3	20	80	100	3
Part 1 Core Papers	Financial Accounting	24BCO13A	60	3	20	80	100	4
	Corporate Law	24BCO14A	60	3	20	80	100	4
	Modern Marketing	24BCO15A	60	3	20	80	100	4
	Business Quantitative Analysis	24BCO16A	60	3	20	80	100	4
Part 3 Compulsory	Environmental studies (EVS)	24EVS1X-	30	1½	10	40	50	2
Total Credits							650	24

II SEMESTER B.com (Regular) (SEP 24-25)

	Subjects	Paper	Total Teaching hours	Exam (hrs)	Marks		Total	Credits
					IA	Exam		
Part 1 Languages	Language -II Indian Languages/ Foreign Language	24KAN21D 24HIN21D 24ADE21D	45	3	20	80	100	3
	Language – II: English	24BCO22A	45	3	20	80	100	3
Part 1 Core Papers	Advanced Financial Accounting	24BCO23A	60	3	20	80	100	4
	Modern Banking	24BCO24A	60	3	20	80	100	4

	Human Capital Management	24BCO25A	60	3	20	80	100	4
	Business Data Analysis	24BCO26A	60	3	20	80	100	4
Part 3 Compulsory	Computer Fundamental With Tally Prime (CFTP)	24CAT2X-	30	$\frac{11}{2}$	10	40	50	2
Total Credits							650	24

SEMESTER -I

FINANCIAL ACCOUNTING

Course Code	24BCO13A	Course Title	FINANCIAL ACCOUNTING
Course Type	DSC	Contact Hours	4 Hours per Week Total:60 Hours
Credit	4	Domain	COMMERCE
Syllabus			
MODULE I	INTRODUCTION TO ACCOUNTING		12 HOURS
	Introduction – Meaning and Definition of Accounting – Objectives of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions – Accounting Process – Journal – Ledger – Trial Balance – Adjusting entries-accounting equation.		
MODULE II	CONVERSION OF SINGLE ENTRY TO DOUBLE ENTRY		12 HOURS
	Meaning-features, merits & demerits,-types of single entry system-Differences between single entry and double entry system- Need and methods of conversion of single entry into double entry system- Problems on Conversion of Single Entry into Double Entry (Simple Problems only).		
MODULE III	CONSIGNMENT ACCOUNTS		12 HOURS
	Introduction – Meaning of Consignment-Consignment Vs Sales – Consumer and his responsibilities – Consignee and his responsibilities – Types of Commission – Ordinary Commission, Del Credere Commission and over riding commission – Illustration on commission – Calculation of consignment stock value under cost price and invoice price – Accounting for Consignment. Transactions & Events - (Include Treatment of Normal & Abnormal Loss, Cost Price and Invoice Price). Illustration in the books of Consignor only.		
MODULE IV	ROYALTY ACCOUNTS		12 HOURS
	Introduction – Meaning, Definition – Differences between Rent and Royalty – Types of Royalty – Terms used in Royalty – Lessor – Lessee – Short workings – Irrecoverable Short Workings – Recoupment of Short Workings – Methods of Recoupment of Short Workings – Preparation of Royalty Analysis Table (Excluding Government Subsidy) – Journal Entries and Ledger Accounts in the books of Lessee only – i) With Minimum Rent Account ii) Without Minimum Rent Account under fixed and Floating recoupment methods. Note: Problems including Strikes and Lockouts, but excluding sub-lease.		
MODULE V	FIRE INSURANCE CLAIM and Ethics and Accounting		12 HOURS
	a) Fire Insurance Claim: Introduction - Meaning of Fire Insurance Claim - Features and Principles of Fire Insurance. Concept of Loss of Stock - Loss of Profit and Average Clause. Steps in calculation of Fire Insurance Claim – Illustrations on Computation of Claim for loss b) Ethics in Accounting Meaning & Definition, Importance of ethical practices in Accounting.		

Hands on Training**Digital Accounting:**

Collect the financial statement of the company and analyse using spread sheet

SKILL DEVELOPMENT ACTIVITIES

- Prepare an imaginary transaction, pass journal entries, ledger accounts, Trial Balance, and Balance Sheet for at least 25
- Identify sectors (e.g., fashion retail, electronics) with frequent approval or return sales and provide a case study.
- Identify a Consignment Business and Explain the roles and duties of the consignor and consignee.
- Discuss the Royalty Agreement terms between the parties.
- Create a detailed fire insurance claim report based on an imaginary happening.
- Explain the relevance of the Average Due Date for an ordinary man.

REFERENCE BOOKS:

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2. Gupta, R. L., & Gupta, V. K. (2020). *Financial accounting* (5th ed.). Sultan Chand & Sons.
3. Grewal, T. S. (2019). *Financial accounting* (5th ed.). S. Chand Publishing.
4. Mukherjee, A., & Hanif, M. (2019). *Financial accounting* (2nd ed.). Tata McGraw Hill Education.
5. Tulsian, P. C. (2018). *Financial accounting* (3rd ed.). S. Chand Publishing.
6. Sinha, J. R. M. (2020). *Financial accounting* (2nd ed.). Excel Books India.
7. Khan, M. Y., & Jain, P. K. (2020). *Financial management: Text, problems and cases* (9th ed.). Tata McGraw Hill Education.
8. Narayanaswamy, R. (2019). *Financial accounting: A managerial perspective* (4th ed.). Prentice Hall India.
9. Bhattacharyya, S. K., & Dearden, D. M. (2017). *Financial accounting for business managers* (3rd ed.). Vikas Publishing House.
10. Toor, N. S. (2019). *Financial accounting: Theory and practice* (2nd ed.). Skylark Publications.
11. Singh, A. K. (2020). *Principles of financial accounting* (3rd ed.). Kalyani Publishers.
12. Kothari, C. R. (2021). *Financial accounting* (1st ed.). New Age International Publishers.
13. Saraf, B. K. (2019). *Fundamentals of financial accounting* (1st ed.). Himalaya Publishing House.
14. Arora, P. N. (2018). *Financial accounting* (3rd ed.). Sultan Chand & Sons.
15. Gupta, M. G., & Mohan, N. (2020). *Financial accounting: An integrated approach* (1st ed.). PHI Learning Pvt. Ltd.

COURSE OBJECTIVES:

- To develop a solid grasp of fundamental accounting principles and concepts, including revenue recognition for sales involving approval or return
- Acquire the skills to accurately handle diverse accounting tasks, such as recording consignment transactions, managing royalty payments, and processing fire insurance claims.

COURSE OUTCOME

CO CODE	COURSE DESCRIPTION
C01	Understand the fundamental principles and concepts of accounting.
C02	Obtaining more accurate and reliable financial information by converting single entry into double entry system.
C03	Proficiently apply diverse methods to record and reconcile consignment transactions.
C04	Accurately record, manage, and report royalty transactions, ensuring compliance with contractual agreements and financial regulations.
C05	Accurately calculate and document fire insurance claims, ensuring compliance with policy terms and facilitating efficient claim settlement.

TEACHING PEDAGOGY:

Flipped Classroom Approach:

Assign pre-class reading or video lectures on accounting principles. Use class time for discussions, problem-solving, and practical applications, enhancing engagement and understanding.

CORPORATE LAW

Course Code	24BCO14A	Course Title	CORPORATE LAW	
Course Type	DSC	Contact Hours	4 Hours per Week	Total:60
Credit	4	Domain	COMMERCE	
Syllabus				
Unit	Syllabus as per Bangalore University			
MODULE I	INTRODUCTION TO COMPANY:			12 hours
	Meaning and Definition – Features –, Companies Act 2013 –Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company. Body Corporate & Corporate Body.			
MODULE II	FORMATION OF A COMPANY:			12 hours
	Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage –Meaning & contents of Prospectus, Misstatement in prospectus and its consequences.			
MODULE III	SOURCES OF CAPITAL			10 hours
	a) Share Capital - Types and Definition of Shares, issue of share -book building- offer, Allotment of shares -pro-rata basis, Employee Stock Ownership Plan (ESOP), Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, Demat System, Transfer and Transmission, Redemption of Preference Shares, Rules regarding Dividend and distribution of dividend. b) Debenture and Bonds - Debenture –Definition, Types, Rules Regarding Issue of Debenture, and Bonds- issues of bonds, types of bonds- concepts only.			
MODULE IV	COMPANY ADMINISTRATION:			16 hours
	Director (Concept and Definition), Director Identification Number [DIN], Appointment and Qualification, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of Director. Appointment, Qualifications and duties of – Managing Director, Whole-time Director, Resident Director, Independent Director, Women director, Company Secretary, Chief Executive Officer, Chief Operational Officer, Chief Financial Officer.			

	CORPORATE MEETINGS -Corporate Meetings - Shareholder and Board meeting, Types of Meetings – Annual General Meeting Extraordinary General meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing
MODULE V:	LIQUIDATION OF COMPANY: 10 hours
	a) Nature and causes -types of liquidation. Difference between liquidation, bankruptcy and insolvency. Liquidation process- role, duties and power of liquidator. b) Role of NCLT, NCLAT, Special courts in liquidation of company

SKILL DEVELOPMENT ACTIVITIES

- Constitute a Mock Private limited company in accordance with the provision of Companies Act along with documentation. SPICe (Simplified Proforma for Incorporating Company Electronically)
- Draft an imaginary AOA & MOA for a company. Reference to downloaded AOA and MOA
- List out the roles and responsibilities handled by any Senior manager in any corporate company by meeting them in person.
- Form an agenda for an AGM, notice and Board Report, prepare the minutes of the meeting as per the norms of the Companies Act.
- Draft a prospectus of the company which is issuing shares.

REFERENCE BOOKS:

1. Singh, A. (2020). *Company law* (3rd ed.). Eastern Book Company.
2. Kuchhal, M. C., & Kuchhal, V. (2020). *Corporate law* (6th ed.). Vikas Publishing House.
3. Kapoor, N. D. (2019). *Company law* (11th ed.). Sultan Chand & Sons.
4. Gulshan, S. S., & Kapoor, G. K. (2019). *Corporate law* (8th ed.). Excel Books India.
5. Saravanavel, P., & Saravanavel, S. V. K. (2019). *Company law* (2nd ed.). Himalaya Publishing House.
6. Sharma, A. R. S. (2021). *Corporate law: Principles and practice* (1st ed.). Central Law Agency.
7. Jain, V. K. (2020). *Company law* (2nd ed.). Dreamtech Press.
8. Ramappa, T. (2017). *Company law in India* (3rd ed.). Himalaya Publishing House.
9. Sinha, S. K. (2019). *Corporate law: A practical approach* (1st ed.). S. Chand Publishing.
10. Bhatia, B. B., & Kumar, V. (2020). *Corporate law* (2nd ed.). New Age International Publishers.
11. Bhatia, S. M. (2018). *Corporate laws* (1st ed.). Pearson Education India.
12. Chawla, S. R. (2019). *Company law* (2nd ed.). Galgotias Publications.
13. Awasthi, R. P. (2020). *Corporate governance and company law* (1st ed.). New Age International Publishers.
14. Khosla, R. K. (2018). *Corporate laws: Theory and practice* (1st ed.). Kalyani Publishers.

15. Bansal, M. K., & Bansal, P. M. (2019). *Corporate law* (2nd ed.). Excel Books India.

COURSE OBJECTIVES:

- To provide comprehensive insights into the Companies Act, enabling students to understand the legal framework governing various types of organizations, their formation, and the associated rules and regulations.
- To educate students on the roles, duties, and responsibilities of various positions within a company, along with an understanding of key activities, decision-making processes, and capital management in the current business environment COU

COURSE OUTCOME	
CO CODE	COURSE DESCRIPTION
C01	Provide insight about the complete company's Act to the students which would help them in understanding various types of organizations under the law.
C02	This helps in understanding the formation of a company with all the required rules and regulations.
C03	Throws light on the various positions in any company, the duties and responsibilities of those positions, which would motivate the students in understanding the roles of various positions.
C04	The concept is to provide complete detail about various activities and decision-making concept in companies in the present scenario.
C05	To understand the various procedures involved in the liquidation of a Company.

Teaching Pedagogy:

Case Studies:

Using case studies from different contexts can help provide a history of the subject.

Group Discussion:

Students can discuss the topics among themselves by forming a group.

MODERN MARKETING

Course Code	24BC015A	Course Title	MODERN MARKETING
Course Type	DSC	Contact Hours	4 Hours per Week Total:60 Hours
Credit	4	Domain	COMMERCE
Syllabus			
MODULE I	MODULE 1: INTRODUCTION TO MARKETING 10 HOURS Marketing: Meaning and Definition – Importance, Functions, Concept and Approaches to Marketing - Classification of Markets – Societal Marketing, Holistic Marketing, Relationship, Marketing, Integrated Marketing, Internal Marketing and Performance Marketing.		
MODULE II	MODULE 2: MARKETING ENVIRONMENT & ETHICS IN MARKETING 12 HOURS Meaning – Demographic, Economic, Natural, Political, Legal and socio-cultural environments – global environment - Market Segmentation – Meaning and Definition – Importance – Bases of Market Segmentation. Ethics in Marketing-Meaning, Importance, Role of ethics in Marketing, Marketing Ethics in the digital age.		
MODULE III	MODULE 3: MARKETING MIX 14 HOURS Marketing Mix - the 7 Ps of Marketing -Meaning and Elements - Product, Product Mix, Product Line, Product Life Cycle (PLC) - Product Planning - New Product Development - Branding, Packaging and Labelling –Product Positioning, Product Differentiation – Concept and Importance - Pricing – Factors Influencing Pricing - Methods of Pricing. Promotion-Meaning-Elements of Promotion-Advertising-Publicity, Personal selling-Public Relations, Process of communication in marketing - Elements of communication-Sales Promotion. Channels of distribution-Meaning & subdivisions of distribution channel & channel selection.		
MODULE IV	MODULE 4: PRINCIPLES AND DRIVERS OF NEW MARKETING ENVIRONMENT 12 HOURS Principles and Drivers of New Marketing Environment – Web 2.0-Digital Media Industry – CRM in digital age Reaching Audience Through Digital Channels-Traditional and Digital Marketing - Introduction to Online Marketing Environment - Dotcom Evolution - Internet Relationships - Business in Modern Economy - Integrating E-Business to an Existing Business Model – Online Marketing Mix – SoLoMo (Social-Local-Mobile)- Social Media Sites & Monetization- Careers in Social Media Marketing, Online content development & key word optimization.		
MODULE V	Recent Trends in Marketing 12 HOURS Meaning, Importance, Benefits and Process on Omnichannel Marketing – Content Marketing & Story Telling - Influencer Marketing - Experiential Marketing - Voice Search and Smart Speaker Marketing - Augmented Reality (AR) and Virtual Reality (VR) Marketing - Programmatic Advertising – Sensory Marketing – Neuro Marketing, consumer socialization and its landscape, E- marketing - Social Marketing		

SKILL DEVELOPMENT ACTIVITIES :

- Prepare a chart showing different types of Marketing Strategies.
- Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
- Suggest strategies for the development of a new product.
- Develop an Advertisement copy for a product.
- List out the areas where sensory marketing and neuromarketing is applicable and discuss your opinion on the application of these marketing

REFERENCE BOOKS:

1. Kotler, P., Keller, K. L., & Jha, M. (2019). *Marketing management: A South Asian perspective* (15th ed.). Pearson Education.
2. Ramaswamy, V. S., & Namakumari, S. (2018). *Marketing management: Global perspective, Indian context* (6th ed.). McGraw Hill Education.
3. Kumar, A., & Meenakshi, N. (2017). *Marketing management* (3rd ed.). Vikas Publishing House.
4. Neelamegham, S. (2013). *Marketing in India: Cases and readings* (4th ed.). Vikas Publishing House.
5. Saxena, P. K. (2019). *Marketing management: Text and cases* (5th ed.). Tata McGraw Hill.
6. Gupta, S. (2020). *Contemporary marketing in India* (2nd ed.). Sage Publications.
7. Rao, A. S. (2018). *Principles of marketing: Indian perspective* (4th ed.). McGraw Hill Education.
8. Ramesh, R. K. (2019). *Modern marketing strategies* (3rd ed.). Vikas Publishing House.
9. Kumar, A., & Sinha, R. K. (2021). *Integrated marketing communications* (2nd ed.). Pearson Education.
10. Mahajan, V. K. (2017). *Digital marketing in India* (1st ed.). Oxford University Press.

COURSE OBJECTIVES:

- To provide a comprehensive understanding of marketing in the current competitive landscape, emphasizing its meaning, concepts, and strategic importance in business contexts.
- To empower students with the skills to identify, analyse, and leverage new trends in marketing, advertising, and technology for effective consumer engagement

COURSE OUTCOME

CO CODE	COURSE DESCRIPTION
C01	Understand the meaning and concept of Marketing in the present scenario of competitive world.
C02	Analyse the marketing theories and how they are implemented in organizations decision-making.
C03	Understand the components of the marketing mix and its strategies.
C04	Analyse the principles and drivers of the new marketing environment.
C05	Evaluate the different trends in marketing and its implementation process.

TEACHING PEDAGOGY:

Classroom Lecture, Group Discussions, Presentations, Case Studies

Business Quantitative Analysis

Course Code	24BCO16A	Course Title	Business Quantitative Analysis
Course Type	DSC	Contact Hours	4 Hours per Week Total:60 Hours
Credit	4	Domain	COMMERCE
Syllabus			
	Syllabus as per Bangalore University		
MODULE I	PERCENTAGES, RATIOS AND PROPORTIONS: 10 HOURS		
	Percentages - Meaning of Percent, Meaning of Percentage-Difference between Percent and Percentage-Expression of Percent-Calculation of Percentage – Overview of ratios-Basic Terms of Ratios- Types of Ratios- Simple Problems- Overview of Proportions- Basic Terms-Properties of Proportion-Simple problems on Direct and Inverse proportion.		
MODULE II	EQUATIONS: 10 HOURS		
	Meaning and Types of Equations-Linear Equation – Meaning & Problems Simultaneous Equation – Meaning and Problems with only two variables (Elimination method and Substitution method)-Quadratic Equation – Meaning and Problems under Factorization and Formula method.		
MODULE III	SET THEORY, MATRIX AND DETERMINANTS 14 HOURS		
	a. Meaning- Representation of a Set-Types of Set-Operations on Sets-Union Intersection-Disjoint Sets-Complement of a Set-Difference of Two Sets-Venn Diagrams- Properties of Set Operations-De-morgan's Law- Practical Problems on Union and Intersection of Two Sets only. b. Types of matrices, Matrices with multiplication, Transpose, Cramer's rule and determinants		
MODULE IV	BASIC CONCEPTS OF PERMUTATIONS: 12 HOURS		
	Introduction- - Fundamental principle of counting - Factorial Notation- Permutations- Permutation with Repetition -Permutation of Alike Objects Permutation under Restriction- - COMBINATION- Relation between Permutation and Combination -Combinations under Restrictions- Combinations of Alike Objects		
MODULE V	MATHEMATICAL FINANCE: 14 HOURS		
	Definition of Interest and Other Terms- Simple Interest & Compound Interest Effective rate of Interest- Present Value and Future Value-Perpetuity- Annuity- Sinking Fund-Valuation of Bonds-Calculating of EMI- Simple problems. Theory of Compounding including Systematic Investment Plan (SIP) and Systematic Withdrawal Plan (SWP) (Only Theory)		

REFERENCE BOOKS:

1. Sharma, J. K. (2018). *Business statistics* (5th ed.). Vikas Publishing House.
2. Sancheti, D. C., & Kapoor, V. K. (2019). *Business mathematics and statistics* (11th ed.). Sultan Chand & Sons.
3. Gupta, S. P., & Gupta, M. P. (2020). *Business statistics and quantitative techniques* (19th ed.). Sultan Chand & Sons.
4. Ghosh, R. K., & Saha, S. (2017). *Quantitative techniques for management* (3rd ed.). Himalaya Publishing House.
5. Vohra, N. D. (2017). *Quantitative techniques in management* (5th ed.). Tata McGraw Hill.
6. Tulsian, P. C., & Jhunjhunwala, B. (2018). *Business mathematics* (7th ed.). S. Chand Publishing.
7. Hooda, R. P. (2020). *Statistics for business and economics* (5th ed.). Macmillan Publishers India.
8. Sharma, A. K. (2019). *Quantitative methods for decision making* (4th ed.). Vikas Publishing House.
9. Akhilesh, K. B. (2019). *Quantitative techniques for business analysis*. Himalaya Publishing House.
10. Kesavan, R. (2018). *Quantitative techniques for business*. Himalaya Publishing House.
11. Panneerselvam, R. (2018). *Research methodology* (3rd ed.). PHI Learning Pvt. Ltd.
12. Jain, K. C., & Khanna, M. S. (2018). *Business statistics* (4th ed.). Dhanpat Rai & Co.

COURSE OBJECTIVES:

The course is designed to introduce students to the basic Quantitative skills you will need to understand, analyse, and solve mathematical problems encountered in business and finance, and in investment decision making.

COURSE OUTCOME	
CO CODE	COURSE DESCRIPTION
CO1	Develop critical thinking skills to analyze and interpret problems involving ratios and proportions, and to choose appropriate strategies for solving them.
CO2	Recognize and apply equations in practical situations beyond the classroom, connecting theoretical concepts to everyday scenarios and other academic Disciplines
CO3	Demonstrate an understanding of fundamental concepts in set theory and determinants.
CO4	Develop logical reasoning skills through the study of permutations and Combinations, including understanding implications and proofs involving these concepts.
CO5	Calculate returns on investments, understand the time value of money, and apply arithmetic principles to assess investment opportunities.

SKILL DEVELOPMENT ACTIVITIES

- Prepare a chart showing different types of ratios
- Collect the total price of any two commodities with different quantities and calculate the price of each commodity using simultaneous equation methods.
- By using imaginary data perform set operations and represent

in Venn Diagram

- By Selecting cricket team squad choose various combination of team of 11 and apply combination concepts.
- Develop an Amortization Table for Loan Amount – EMI Calculation.

TEACHING PEDAGOGY:

Classrooms Lecture, Group Discussion and Problem solving techniques.

SEMESTER- II

Advanced Financial Accounting

Course Code	24BCO23A	Course Title	ADVANCED FINANCIAL ACCOUNTING	
Course Type	DSC	Contact Hours	4 Hours per Week	Total:60
Credit	4	Domain	COMMERCE	
Syllabus				
Unit	Syllabus as per Bangalore University			
MODULE I	ACCOUNTING FOR LIMITED LIABILITY PARTNERSHIP			10 HOURS
REMOVED & ADDED IN SKILL DEVELOPMENT	Introduction – Meaning of LLP – Features of LLP – Merits and Demerits of LLP – Difference between LLP and Company – Differences between LLP and Partnership firm – Partners in LLP (Minimum no of partners, Designated partners, Eligibility) - Conversion from firm to LLP – Conversion from Private Co to LLP – Conversion from unlisted public company to LLP – Key aspects of LLP ACT 2008 & 2012 Books of Accounts: Format and contents of Balance Sheet – Format and contents of Profit and Loss A/c (simple problems)			
MODULE II	JOINT VENTURE ACCOUNT			12 HOURS
	Introduction - Meaning, Definitions and Features of Joint Venture – Differences between Joint Venture and Partnership - Accounting for Joint Ventures – Illustration on Preparation of Joint Venture A/c, Joint Bank A/c and Co-Venturer’s A/c.			
MODULE III	DOMESTIC & FOREIGN BRANCH ACCOUNTS			16 HOURS
	PART A: DOMESTIC BRANCH ACCOUNTS Introduction – Meaning – Objectives – Types of Branches – Meaning and features of Branches - Dependent Branches – Independent Branches – Foreign Branches – Methods of Maintaining books of Accounts by Head office – Meaning & Feature of Debtor system, Stock & Debtor System, Wholesale Branch System and Final Account system – Supply of Goods at Cost Price & Invoice Price – Illustrations on preparation of Dependent Branch A/c- (Debtor system) and Independent Branch A/c (Final Account system with incorporating entries) in the books of Head Office. PART B: FOREIGN BRANCH ACCOUNTS Currency rates – Current rate, average rate, weighted average rate, historic rates – Methods of Exchange Rate Application – Temporal Method, All Current Method, Non-current Method – concepts only Accounting for Foreign Branch Accounts - Cumulative Translation Adjustment Account (CTAA) – Illustration on Cumulative Translation Adjustment Account, Branch Profit and Loss Account and Foreign Branch Account in the books of Head Office.			
MODULE IV	DEPARTMENTAL ACCOUNTS			12 HOURS
	Introduction - Meaning - Advantages – Disadvantages - Method of Departmental Accounting - Basis of allocation of common expenditure among various departments - Types of Departments and Inter-Department Transfers at Cost price and Invoice price – Illustrations on Preparation of Departmental Trading and Profit and Loss Account including inter departmental transfers at Cost Price only (Vertical Format)			

MODULE V	NON PROFIT ORGANISATIONS & IND AS	10 HOURS
	PART A : Accounting for Non-Profit Organizations (NPOs) – meaning definition, importance, features, difference between trading organization and Non trading organization – accounting for NPOs – receipt and payment account – income and expenditure account – balance sheet (simple problems)	
	PART B : Meaning, features, importance of IND AS – list of IND AS issued by ICAI and notified by MCA	

REFERENCE BOOKS:

1. Gupta, R. L., & Radhaswamy, M. (2018). *Advanced accountancy* (19th ed.). Sultan Chand & Sons.
2. Maheshwari, S. N., & Maheshwari, S. K. (2020). *Advanced accounting* (12th ed.). Vikas Publishing House.
3. Sehgal, A., & Sehgal, D. (2019). *Advanced accounting* (8th ed.). Taxmann Publications.
4. Grewal, T. S., & Gupta, S. C. (2019). *Advanced accountancy* (17th ed.). Sultan Chand & Sons.
5. Tulsian, P. C. (2021). *Financial accounting* (8th ed.). Pearson Education.
6. Shukla, M. C., & Grewal, T. S. (2020). *Advanced accounts* (17th ed.). Sultan Chand & Sons.
7. Hanif, M., & Mukherjee, A. (2019). *Financial accounting* (2nd ed.). Tata McGraw Hill Education.
8. Banerjee, B. K. (2018). *Financial accounting: Concepts, analyses, methods, and uses* (4th ed.). PHI Learning Pvt. Ltd.
9. Jain, S. P., & Narang, K. L. (2020). *Advanced accountancy* (20th ed.). Kalyani Publishers.
10. Singal, R. S. (2017). *Advanced financial accounting*. Vikas Publishing House.
11. Arulanandam, R., & Raman, K. S. (2019). *Advanced accounting* (7th ed.). Himalaya Publishing House.
12. Sharma, D. G. (2018). *Advanced financial accounting* (5th ed.). Taxmann Publications.
13. Mukherjee, A., & Hanif, M. (2018). *Corporate accounting*. Tata McGraw Hill Education.
14. Iyengar, S. P. (2019). *Advanced financial accounting* (3rd ed.). Sultan Chand & Sons.
15. Valdhari, K. S. (2017). *Advanced financial accounting and reporting*. Himalaya Publishing House.

COURSE OBJECTIVES:

- To Gain a comprehensive understanding of accounting principles and regulatory frameworks for Limited Liability Partnerships (LLPs), joint ventures, and branch accounts.
- To the skills to apply advanced accounting techniques for handling specialized accounting for foreign branches and departmental accounts.

COURSE OUTCOME	
CO CODE	COURSE DESCRIPTION
CO1	Understand the Concept and Regulatory Framework of LLPs.
CO2	Acquire essential skills and knowledge needed for proficiently handling joint venture accounting in various business contexts.
CO3	Track the performance and progress of a branch, and to understand its profits, losses and cash position.
CO4	Master the preparation and consolidation of departmental accounts to enhance organizational financial analysis and decision-making.
CO5	Recording transactions, evaluate performance and ensure transparency.

Teaching Pedagogy:

Classroom Lectures, Presentations, Case Studies etc.,

SKILL DEVELOPMENT ACTIVITIES

- Describe the format and contents of the Profit and Loss Account and Balance sheet for an LLP with an imaginary figure.
- Create a detailed joint venture agreement for a hypothetical business collaboration
- Identify any two MNC's and figure out the methods of branch accounts maintained by them.
- Discuss the compliance requirements for foreign branches under local and international regulations
- Draw a chart showing any 4 Indian MNC and its foreign branches
- Collect departmental accounts of any two Indian companies and comment.
- Identify any two companies and describe the functions of different types of departments within an organization
- Comparative study of financial statement under AS & IND AS
- List out the legal requirements for converting private / public company to LLP

MODERN BANKING

Course Code	24BC024A	Course Title	MODERN BANKING	
Course Type	DSC	Contact Hours	4 Hours per Week Hours	Total:60
Credit	4	Domain	COMMERCE	
Syllabus				
Unit	Syllabus as per Bangalore University			
MODULE I	EVOLUTION ON BANKING			12 HOURS
	Origin of Bank – Meaning and Definition of Banks – Features of Bank - Evolution of Banking in India – Stages in Evolution of Banking in India – Structure of Indian Banking System - Reserve Bank of India (RBI) - Role & Importance of RBI - Functions of RBI – Monetary Policy Tools (Repo Rate, Reverse Repo Rate, CRR & SLR) – Banking Regulation Act – Prompt Corrective Action (PCA).			
MODULE II	TYPES OF BANKS & BANKER – CUSTOMER RELATIONSHIP			14 HOURS
	Meaning, Role and Functions of Commercial Banks (Private Sector Bank, Public Sector Bank, Reginal Rural Bank & Foreign Banks) – Co-operative Banks (State and Urban Co-operative Banks) – Schedule and Non – Schedule Banks – Payment Banks – Small Finance Banks – Development Banks – Micro Finance, Neo Banks Banker and Customer Relationship – Meaning of Banker and customer – General Relationship – Special Relationship – Termination of Banker – Customer Relationship.			
MODULE III	NEGOTIABLE INSTRUMENTS AND ENDORSEMENT			10 HOURS
	Definition, meaning and characteristics of Promissory note, Bill of Exchange and Cheque - Types of Cheques - Bearer, Order and Crossed - Types of Crossing General and Special. Cheque truncation system, Endorsement - Definition and meaning of endorsement - Types of endorsement - Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative.			
MODULE IV	DIGITAL BANKING SERVICES			14 HOURS
	Meaning, Definition and Scope of Digital Banking – Evolution from traditional to digital banking – Advantages of Digital Banking - Digital Banking Services (Internet Banking, Mobile Banking, Card Payments, UPI, ATMs) – Digital cheques - Digital Funds Transfer (NEFT, IMPS, RTGS) – Mobile Wallets & Payment Apps (Paytm, Google Pay, Apple Pay, Merchant payments) – Contactless Payment – Nature and concepts of Blockchain technology (BC) and Artificial Intelligence (AI) in Banking			
MODULE V	INTERNATONAL BANKING & ETHICS IN BANKING			10 HOURS
	PART A : INTERNATIONAL BANKING FOREX Banking – Meaning, functions – Global Banking – Meaning, Functions – FDI, NRO, NRE, NRI accounts – LOC –procedure –Anti Money Laundering (AML) PART B: ETHICS IN BANKING Introduction to Business Ethics in Banking – Meaning of Business Ethics & its importance in Banking – Ethical Issues in Banking - Regulatory framework for banking ethics: RBI guidelines, SEBI regulations, and international standards (e.g., Basel Committee principles) - Ethical Leadership and Culture in Banking - Impact of technology on ethical practices in Banking operations – Scams in Banking			

REFERENCE BOOKS:

1. Machiraju, H. R. (2019). *Modern commercial banking* (3rd ed.). New Age International Publishers.
2. Maheshwari, S. N., & Paul, R. R. (2018). *Banking law and practice* (5th ed.). Kalyani Publishers.
3. Shekhar, K. C., & Shekhar, L. (2019). *Banking theory and practice* (21st ed.). Vikas Publishing House.
4. Gurusamy, S. (2017). *Banking theory, law, and practice* (5th ed.). McGraw Hill Education.
5. Toor, N. S. (2018). *Handbook of banking information* (30th ed.). Skylark Publications.
6. Raman, B. S. (2020). *Modern banking and financial systems* (2nd ed.). United Publishers.
7. Srivastava, P. K. (2019). *Banking theory and practice* (12th ed.). Himalaya Publishing House.
8. Agarwal, O. P. (2018). *Modern banking of India: Principles and policies* (3rd ed.). Himalaya Publishing House.
9. Uppal, R. K. (2017). *Indian banking in the liberalized era*. New Century Publications.
10. Desai, V. (2020). *Principles of banking management* (3rd ed.). Himalaya Publishing House.
11. Bihari, S. C. (2018). *Modern banking and Indian financial system* (4th ed.). Vikas Publishing House.
12. Jeevanandam, C. (2019). *Money, banking, and international trade* (11th ed.). Sultan Chand & Sons.
13. Khan, M. Y. (2020). *Indian financial system* (11th ed.). McGraw Hill Education.
14. Varshney, P. N., & Mittal, D. K. (2018). *Indian financial system*. Sultan Chand & Sons.
15. Arora, K. C., & Arora, S. S. (2017). *Banking and financial systems* (5th ed.). Kalyani Publishers.

COURSE OBJECTIVES:

- To analyse and synthesize the historical development, regulatory evolution, and contemporary challenges of banking in India, integrating perspectives from commercial banking functions, negotiable instruments, digital banking advancements, and ethical considerations.
- To apply theoretical knowledge of banking regulations, operational functions of commercial banks, digital banking technologies, and ethical frameworks to critically evaluate and propose solutions to complex banking scenarios, fostering informed decision-making and ethical leadership in the financial sector.

COURSE OUTCOME	
CO CODE	COURSE DESCRIPTION
CO1	Demonstrate a comprehensive understanding of the origins, evolution, and regulatory framework of banking in India.
CO2	Demonstrate a thorough understanding of the diverse roles and functions of commercial banks.
CO3	Demonstrate a comprehensive understanding the applications of negotiable instruments in practical banking scenario.
CO4	Acquire a comprehensive understanding of digital banking and enabling them to critically assess and navigate the digital banking landscape effectively.
CO5	Demonstrate a deep understanding of International banking and business ethics in banking

TEACHING PEDAGOGY:

Classrooms Lecture, Group Discussion and Case Studies

SKILL DEVELOPMENT ACTIVITIES

- Prepare a detailed timeline or infographic depicting the major milestones in the evolution of Indian banking.
- Create a comparative chart or report highlighting Commercial, Cooperative Sectors and Scheduled & Non-schedule banks roles, functions, regulatory frameworks, and market presence.
- List out any two cybersecurity threats in digital banking and give your conclusion.
- Discuss any two case studies on banking ethical dilemmas.
- Any other activities, which are relevant to the course.

Hands-on practice in identifying and filling out various types of cheques (bearer, order, and crossed)

HUMAN CAPITAL MANAGEMENT

Course Code	24BC025A	Course Title	HUMAN CAPITAL MANAGEMENT
Course Type	DSC	Contact Hours	4 Hours per Week Total:60 Hours
Credit	4	Domain	COMMERCE
Unit	Syllabus as per Bangalore University		
MODULE I	PERSPECTIVES IN HUMAN CAPITAL MANAGEMENT		12 HOURS
	Evolution of human resource management & Context of Human Capital Management – The importance of the human factor as capital in the present era – Challenges in sourcing right candidates -Role of human resource manager – Inclusive growth and affirmative action, Human resource policies – Human resource accounting and audit.		
MODULE II	JOB ANALYSIS: RECRUITMENT, SELECTION, TRAINING & DEVELOPMENT		16 HOURS
	Dynamics of Employee-Management relationship, Talent Management, Talent Acquisition, Job Analysis: Job Description vs. Job Specification, Methods of Collecting Job Analysis Information; Role of Recruitment and Selection, Recruitment Policy, External and Internal Sources of Recruiting - Merits and Demerits, Selection Process and Types of Interview – Orientation and induction-Training and Development; the Steps in Training Process; Career and Succession Planning: Career Stages, Career Development, Career Management Succession Planning; Case Discussion on Succession Planning		
MODULE III	PERFORMANCE EVALUATION AND CONTROL PROCESS		12 HOURS
	Nature and Methods of performance evaluation – Feedback – Industry practices. Promotion, Demotion, Transfer and Separation – Implication of job change - Compensation plan – Reward – Motivation – Development of mentor – protégé relationships. The control process – Importance – Methods – Requirement of effective control systems grievances – Causes – Implications – Redressal methods. Outsourcing and its HR Dimensions; Human Resource Planning and Downsizing: Voluntary Redundancy and Ways of Downsizing, Importance of Bench Marking.		
MODULE IV	EMERGING TRENDS IN CORPORATE STRUCTURE		10 HOURS
	Emerging Trends in Corporate Structure, Strategy and Culture - Impact of Technology on Organizational design - Mechanistic Vs Adoptive Structures - Formal and Informal Organisation. Comparative Management Styles and approaches – World Management Vs Japanese Management Practices, International Human Capital Management – Role of technology in human resource Management – HR Analytics & its application		
MODULE V	ETHICS IN CAPITAL RESOURCE MANAGEMENT		10 HOURS
	Ethics in HRM- Unfair employee benefits and compensation Plans, Discriminatory practices based on gender, race, disability, age and other aspects. Unfair recruitment practices, Wrong communications in groups, Unethical accounting of salary and perquisites, Conflict of interest in the Organization.		

REFERENCE BOOKS:

1. Aswathappa, K. (2017). *Human resource management: Text and cases* (8th ed.). McGraw Hill Education.
2. Jyothi, P., & Venkatesh, D. N. (2019). *Human resource management* (2nd ed.). Oxford University Press.
3. Sanghi, S. (2016). *Human resource management* (5th ed.). Vikas Publishing House.
4. Reddy, B. R. (2018). *Human resource management and practices* (4th ed.). Himalaya Publishing House.
5. Rao, T. V. (2020). *Performance management and human resource development* (2nd ed.). Sage Publications.
6. Singh, N. K. (2017). *Human capital management: Principles and practices*. Vikas Publishing House.
7. Khandelwal, A. K. (2017). *Dare to lead: The transformation of Bank of Baroda*. Sage Publications.
8. Naik, K. P. (2018). *Human resource planning and development*. Himalaya Publishing House.
9. Subba Rao, P. (2019). *Essentials of human resource management and industrial relations*. Himalaya Publishing House.
10. Pattanayak, B. (2018). *Human resource management* (6th ed.). PHI Learning Pvt. Ltd.
11. Lall, M., & Zaidi, S. Q. (2019). *Human resource management* (5th ed.). Sultan Chand & Sons.
12. Khanka, S. S. (2020). *Human resource management: Text and cases* (3rd ed.). S. Chand Publishing.
13. Gupta, C. B. (2017). *Human resource management* (15th ed.). Sultan Chand & Sons.
14. Haldar, U. K., & Sarkar, J. (2018). *Human resource management* (2nd ed.). Oxford University Press.
15. Sheikh, A. M. (2017). *Human resource development and management*. S. Chand Publishing.

COURSE OBJECTIVES:

- To provide a comprehensive understanding of human resources as a vital form of capital in the modern corporate era, encompassing the recruitment process, performance evaluation, and ethical practices within organizations.
- To equip students with knowledge about the latest trends in Human Capital Management, enabling them to analyse changes in the job market and prepare accordingly.

COURSE OUTCOME

CO CODE	COURSE DESCRIPTION
CO1	Provides an outlook of the importance of Human resource as concept of capital in the modern corporate era.
CO2	Provides complete insight about the recruitment process in any organization.
CO3	Give an insight about the concept of evaluation of any employee based on his performance.
CO4	The latest trends in the Human Resource Management which would help students to analyses the changes in job market and get ready Accordingly
CO5	Provide the ethical value of jobs and ethical practices in the organization

TEACHING PEDAGOGY:

Peer to Peer learning and case studies.

SKILL DEVELOPMENT ACTIVITIES

- Create a job profile and draft the steps to be followed in recruiting a suitable person for that job so created by you.
- Create a succession plan for the position of CEO/CFO of a company.
- Develop a concept of Mock interview in your organization to plan for the steps in recruiting.
- Prepare a clear chart showing all the steps of recruitment.
- Design the roles and responsibilities of a HR manager
- Visit any company and identify the best ethical practices followed by them, prepare a Report and submit.

BUSINESS DATA ANALYSIS

Course Code	24BC026A	Course Title	BUSINESS DATA ANALYSIS
Course Type	DSC	Contact Hours	4 Hours per Week Total:60 Hours
Credit	4	Domain	COMMERCE
Syllabus			
Unit	Syllabus as per Bangalore University		
MODULE I	INTRODUCTION TO STATISTICS		10 HOURS
	Introduction, Meaning, Definitions, Features, Objectives, Functions, Importance and Limitations of Statistics -Important terminologies in Statistics – Data, Raw Data, Primary Data, Secondary Data, Population, Census, Survey, Sample Survey, Sampling, Parameter, Unit, Variable, Attribute, Frequency, Seriation,.- Individual, discrete and continuous. Classification of Data-Requisites of Good Classification of Data.-Types of Classification – Quantitative and Qualitative Classification (Concepts only)		
MODULE II	TABULATION AND PRESENTATION OF DATA		14 HOURS
	Types of Presentation of Data – Textual Presentation, Tabular Presentation, One-way Table-Important terminologies – Variable, Quantitative Variable, Qualitative Variable, Discrete Variable, Continuous Variable, Dependent Variable, Independent Variable, Frequency, Class Interval, Tally Bar. Diagrammatic and Graphical Presentation, Rules for Construction of Diagrams and Graphs. Types of Diagrams – One Dimensional Simple Bar Diagram, Sub-divided Bar Diagram, Multiple Bar Diagram, Percentage Bar Diagram – Two-Dimensional Diagram – Pie Chart, Graphs		
MODULE III	MEASURES OF CENTRAL TENDENCY & DISPERSION		14 HOURS
	Meaning and Objectives of Measures of Tendency- Definition of Central Tendency Requisites of an Ideal Average, -Types of Averages--Arithmetic Mean-Median-Mode (Direct method only) Empirical Relation between Mean, Median & Mode-Graphical Representation of Median & Mode-Ogive Curves-Histogram- Problems-Meaning of Dispersion-Standard Deviation, Co-efficient of Variation-Problems		
MODULE IV	CORRELATION & REGRESSION ANALYSIS		12 HOURS
	Correlation: Meaning and Definition - Uses – Types – Karl Pearson's coefficient of correlation – probable error – Spearman's Rank Correlation Coefficient. Regression: Meaning, Uses, Regression lines, Regression Equations. Correlation Coefficient through Regression Coefficient		
MODULE V	TIME SERIES		10 HOURS
	Introduction – Meaning – Uses –Components of Time Series –Methods of Trends Method of Moving Averages Method of Curve Fitting by the Principle of Least Squares - Fitting a straight-line trend by the method of least squares and Computation of Trend Values (when $\sum X = 0$) including Graphical presentation of trend values – Problems. Index Numbers: Meaning-Steps in constructing Index Numbers-Types of Index Numbers-Notations and symbols –Methods of constructing Index numbers (concepts only)-Consumer Price Index (Simple Problems).		

REFERENCE BOOKS:

1. Sharma, J. K. (2018). *Business statistics* (5th ed.). Vikas Publishing House.
2. Panneerselvam, R. (2019). *Research methodology* (3rd ed.). PHI Learning Pvt. Ltd.
3. Elhance, D. N., & Elhance, V. (2017). *Fundamentals of statistics* (9th ed.). Kitab Mahal.
4. Gupta, S. P. (2020). *Statistical methods* (46th ed.). Sultan Chand & Sons.
5. Tulsian, P. C., & Jhunjhunwala, B. (2019). *Business mathematics and statistics* (8th ed.). S. Chand Publishing.
6. Vohra, N. D. (2017). *Quantitative techniques in management* (5th ed.). Tata McGraw Hill.
7. Arora, P. N., & Arora, S. (2018). *Statistics for management* (3rd ed.). Sultan Chand & Sons.
8. Gupta, S. C. (2019). *Fundamentals of statistics* (7th ed). Himalaya publishing House.
9. Beri, G. C. (2017). *Business statistics* (4th ed.). Tata McGraw Hill education.
10. Bhardwaj, R. S. (2018). *Business statistics* (2nd ed.). Excel Books.
11. Dandekar, S. N. (2017). *Business data analysis and interpretation* (3rd ed.). Himalaya Publishing House.
12. Ghosh, R. K. (2018). *Data analysis for business decisions*. Himalaya Publishing House.
13. Mohan, N., & Elangovan, A. (2019). *Data analysis for business research*. PHI Learning Pvt. Ltd.
14. Kapoor, V. K. (2018). *Business mathematics and statistics* (14th ed.). Sultan Chand & Sons.
15. Nag, R. (2018). *Business analytics: Data-driven decision making*. Pearson Education.

COURSE OBJECTIVES:

To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.

COURSE OUTCOME	
CO CODE	COURSE DESCRIPTION
C01	Understand basic statistical concepts and terminologies
C02	Analyse the table presentation of data by using the types diagram
C03	Developing critical thinking skills to select and apply the appropriate measure of central tendency based on the nature and distribution of data, ensuring accurate interpretation and decision-making.
C04	Ability to apply correlation and regression analysis to various business problems, such as forecasting sales, understanding customer behaviour, optimizing marketing strategies, and analyzing financial data.
C05	Effectively communicating time series analysis findings and forecasting results to stakeholders, including non-technical audiences, to support strategic planning and decision-making in business contexts.

TEACHING PEDAGOGY:

Group discussion and spread sheet

SKILL DEVELOPMENT ACTIVITIES

1. Collect data from at least 5 friends about their monthly expenditure on Mobile Recharge, Cosmetics, Chats and Other Expenses and present the same in a Tabular Form **using Excel**
2. Collect data from at least 5 friends about the percentage of marks obtained in SSLC and PUC and present the same in a Bar Diagram Form **using Excel**
3. Collect data about marks scored in Accountancy in PUC from at least 30 students of your class and calculate Arithmetic Mean **using Excel**
4. Collect the data about the age of at least 10 married couples and compute correlation coefficient **using Excel**
5. Collect the turnover of a company for 7 years and predict the sales of 8th year by using method of least square

COMPUTER ACCOUNTING-TALLY PRIME (CATP)

Course Code	24CAT2X-	Course Title	COMPUTER ACCOUNTING-TALLY PRIME (CATP)
Course Type	DSC	Contact Hours	4 Hours per Week Total:45 Hours
Credit	4	Domain	COMMERCE
Syllabus			
Unit	Syllabus as per Bangalore University		
MODULE I	FUNDAMENTALS OF COMPUTER AND OPERATING SYSTEM		10 HOURS
	Meaning, Hardware & Software, Functions of Computer system (Input, Processing, Output, Storage) Parts of Computer System (Motherboard, CPU, Memory, Power Supply, Hard Disk). Introduction to Windows Operating System: Introduction –Working with windows – Creating folders – Copying files or folders – Deleting files or folders – Renaming files or folders – Windows Desktop.		
MODULE II	OFFICE MANAGEMENT TOOLS		10 HOURS
	Ms-Word :Introduction – Components of Ms-Word – New, Open, Close, Save As-Formatting Text: Font Size, Font Style, Font Color, Use the Bold, Italic and Underline – Printing – Page Set Up, setting margins – Print Preview – Print. Ms-Excel: Introduction to Excel interface – Understanding rows and columns, Naming Cells – Working with excel workbook and sheets – Formatting excel work book – New, Open, Close, Save, Save As – Formatting text: Font Size, Font Style, Font Color, Use the Bold, Italic and Underline – Wrap text, Merge and Centre – Currency, Accounting and other formats – Modifying Columns, Rows & Cells – Sort and filtering data – Inserting Column, Pie chart etc.		
MODULE III	FUNDAMENTALS OF TALLY PRIM AND TRANSACTIONS IN TALLY		15 HOURS
	Introduction to Tally Prime - Downloading & Installation of Tally Prime - Company Creation - Getting Started with Tally Prime o Shut a Company - Select a Company Alter Company Details - Company Features and Configurations Chart of Accounts -Ledger Creation -Group Creation - Deletion of Ledgers and Group -Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure -Creation of Stock Item - Creation of Godown -Stock Category- Introduction to Vouchers in Tally Prime - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, & Debit Note - Voucher Alteration & Deletion - Non-Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry Inventory Vouchers - Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions -Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger		
MODULE IV	GENERATING REPORTS		10 HOURS
Added	Financial Statement: Profit & Loss Account – Balance Sheet – Day Book, Ledger-Trial Balance – Exporting Reports.		
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Removed and will be added in 5 th Semester	TDS – Enable TDS in Tally Prime – Recording TDS Transactions in Tally Prime, Accounting for Expenses and deducting – Reversal with TDS in Tally Prime – TDS at lower rate and zero rate in Tally Prime – TDS Deduction for Interest payable – TDS on Advance Payment in Tally Prime. Goods and Services Tax (GST) – Introduction to GST & its Terminology – Tax Rate Structure & Set up in Tally Prime – Invoicing in GST – Input Credit Mechanism, GST Adjustment- Return filing using Tally Prime – Eway Bill in GST

REFERENCE BOOKS:

1. Nadhani, A. K. (2021). *Tally Prime: A comprehensive guide* (1st ed.). BPB Publications.
2. Gupta, V. (2020). *Tally Prime with GST* (2nd ed.). Dreamtech Press.
3. Nadhani, A. K., & Nadhani, J. (2021). *Tally ERP 9 and Tally Prime with GST* (1st ed.). BPB Publications.
4. Tally Education Pvt. Ltd. (2021). *Official guide to Tally Prime*. Tally Solutions Pvt. Ltd.
5. Behera, S. R. (2020). *Tally Prime: The complete book for Tally users*. Horizon Books.
6. Bangia, R. (2021). *Tally Prime with GST and MIS reporting* (1st ed.). Khanna Book Publishing.
7. Nidhani, K. K. (2021). *Tally Prime and computerised accounting* (1st ed.). Himalaya Publishing House.
8. Krishnan, A. (2021). *Learn Tally Prime with GST* (1st ed.). Vikas Publishing House.
9. Singh, S., & Mehra, N. (2021). *Tally Prime with GST and e-filing* (1st ed.). V&S Publishers.
10. Palanivel, P. (2020). *Accounting using Tally Prime* (1st ed.). Margham Publications.
11. Sharma, R. K. (2021). *Advanced Tally Prime for Accounting Professionals* (1st ed.). Excel Books India.
12. Verma, N. (2020). *Mastering Tally Prime: From Basics to Advanced* (2nd ed.). EduPristine Publishing.
13. Kumar, S., & Singh, P. (2021). *Tally Prime for Small and Medium Enterprises* (1st ed.). Spectrum Publications.
14. Kumar, A. (2021). *Practical Accounting with Tally Prime* (1st ed.). Tata McGraw Hill Education.
15. Rani, M. (2020). *Tally Prime Essentials: A Step-by-Step Approach* (1st ed.). Vikas Publishing House.

COURSE OBJECTIVES:

- The Subject Computer Accounting- tally prime typically aims to introduce students to the fundamentals of computerized accounting skills with practical business applications, focusing on how accounting information is recorded in Tally prime.

COURSE OUTCOME	
CO CODE	COURSE DESCRIPTION
CO1	Familiarizing with the user interface, menu options, and navigation within Tally Prime.
CO2	Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.
CO3	Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime
CO4	Managing stock items, recording stock transactions (inward and outward), handling stock transfers, and maintaining stock records.
CO5	Understanding the applications and usage of Ms-Excel and Ms-Word

TEACHING PEDAGOGY:

Group discussion and Computer Lab

SKILL DEVELOPMENT ACTIVITIES

1. Create different type of Charts using imaginary Figures in Ms-Excel
2. Create a company with imaginary figures
3. Generate different types of vouchers
4. Generate E-Way Bill
5. Activity is assigned to generate all types of reports.