



Vijayanagara Sri Krishnadevaraya University
Jnana Sagara, Ballari (Karnataka)

Department of Studies in Commerce

Syllabus

Bachelor of Commerce (B.Com.) Programme
As per New Education Policy 2020

Under Choice Based Credit System (CBCS)

With Effect from the Academic Year 2021-22



Vijayanagara Sri Krishnadevaraya University

Jnana Sagara, Ballari – 583105

B.Com Programme Outcomes

After the successful completion of the programme, the student will be able to:

1. Differentiate between various accounting systems
2. Prepare necessary accounting statements to exhibit business performance
3. Apply accounting and statistical tools to analyse and interpret financial statements, and forecast business prospects.
4. Apply management principles for effective management of economic entities
5. Adapt marketing principles and strategies for marketing of goods and services
6. Ensure regulatory compliance in all business activities
7. Apply provisions of direct and indirect taxes for tax planning and management
8. Evaluate alternative projects by applying suitable capital budgeting technique to take optimal investment decision
9. Determine optimum capital structure, appropriate dividend policy and required working capital
10. Exploit the business opportunities by innovative business ideas

First Year: Semester-1: B.COM Courses Curricular and Credits Structure

Objective: Understanding, Exploration & Ability to Solve Well Defined Problems

Course Category	Teaching Department	Course Code	Title of the Course	Marks			Teaching Hours/Week			Credit	Duration of exams (Hrs)
				IA	SEE	Total	L	T	P		
L1	Kannada		ಕನ್ನಡ	40	60	100	3	1	-	3	3
L2	English		English	40	60	100	3	1	-	3	3
	Hindi		Hindi	40	60	100	3	1	-	3	3
	Telugu		Telugu	40	60	100	3	1	-	3	3
	Sanskrit		Sanskrit	40	60	100	3	1	-	3	3
	Urdu		Urdu	40	60	100	3	1	-	3	3
	Foreign Language		French	40	60	100	3	1	-	3	3
	Chose any ONE Course from L2 group list										
DSC1	Commerce		Financial Accounting	40	60	100	4	-	-	4	3
DSC2	Commerce		Management Principles and Applications	40	60	100	4	-	-	4	3
DSC3	Commerce		Principles of Marketing	40	60	100	4	-	-	4	3
SEC1	Comp. Science/ such Competent Dept.		Digital Fluency	20	30	50	1	-	2	2	1
	Commerce / Management/such Competent Dept.		Creativity and Innovation	20	30	50	1	-	2	2	1
	English/ such Competent Dept		English for Effective Communication	20	30	50	1	-	2	2	1
	Zoology /such Competent Dept		Vermiculture	20	30	50	1	-	2	2	1
	Chemistry /such Competent Dept		Water Analysis	20	30	50	1	-	2	2	1
	Chose any ONE Course from SEC1 group list										
VBC1	Physical Education		Physical Education for Fitness	50	-	50	-	-	2	1	-

VBC2	Physical Education		Health and Wellness	50	-	50	-	-	2	1	-	
OEC1	Kannada		ಕರ್ನಾಟಕ ಭಾಷೆ	40	60	100	3			3	3	
	English		Gender Studies	40	60	100	3			3	3	
	Economics		Basics of Indian Economy	40	60	100	3	-	-	3	3	
	History and Archaeology		Cultural History of Karnataka (BCE 3- BCE 10)	40	60	100	3			3	3	
	Political Science		Human Rights	40	60	100	3			3	3	
	Sociology		Indian Society: Continuity and Change	40	60	100	3			3	3	
	Journalism		Photo Journalism	40	60	100	3			3	3	
	Biotechnology		Biotechnology for Human Welfare	40	60	100	3	-	-	3	3	
	Botany		Plants for Human Welfare	40	60	100	3	-	-	3	3	
	Chemistry		Chemistry in Daily Life	40	60	100	3	-	-	3	3	
	Computer Science		C Programming Concepts	40	60	100	3	-	-	3	3	
	Electronics		Fundamentals of Electronics	40	60	100	3	-	-	3	3	
	Mathematics		Business Mathematics	40	60	100	3	-	-	3	3	
	Microbiology		Microbes in Waste to Wealth	40	60	100	3	-	-	3	3	
	Physics		Optical Physics	40	60	100	3	-	-	3	3	
	Zoology		Economic Zoology	40	60	100	3	-	-	3	3	
	Management		Foundation Course Office Management	40	60	100	3				3	3
	Social Work		Fields of Social Work Practice	40	60	100	3				3	3
	Chose any ONE Course from OEC1 group list											
	Semester Marks and Credits			360	390	750				25		

Bachelor of Commerce (B.Com.)		
Course Code:		
Financial Accounting		
Course Credits	Teaching Workload	Total No. of Teaching Hours
4	4 Hours per Week	56 Hrs
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> ▪ Understand the theoretical framework of accounting as well accounting standards. ▪ Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors. ▪ Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. ▪ Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. ▪ Outline the emerging trends in the field of accounting. 		
Course Contents		Hours
Module - 1: Theoretical Framework of Accounting		10
Introduction - Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis- Branches of Accounting-Accounting Principles-Concepts and Conventions - Accounting Standards-An overview of Indian Accounting Standards (IND AS).		
Module - 2: Financial Statements of Sole Proprietors		12
Introduction - Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account - Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account- Profit & Loss Account- Balance Sheet.		
Module - 3: Consignment Accounts		12
Introduction - Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
Module - 4: Royalty Accounts		14
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.		
Module - 5: Emerging Trends in Accounting		08
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet - Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).		
Skill Developments Activities:		
<ol style="list-style-type: none"> 1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports. 2. Collect Annual Reports of sole proprietors and identify the different components. 3. Preparation of Proform invoice and accounts sales with imaginary figures. 4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures. 		

5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

Text Books:

1. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
2. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
3. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors

Reference Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
3. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
5. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)		
Course Code:		
Management Principles and Applications		
Course Credits	Teaching Workload	Total No. of Teaching Hours
4	4 Hours per Week	56
Pedagogy: Classroom Lectures, Case Studies, Group Discussion, Seminar and Field Work, etc.		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> ▪ Identify the different theories of organisations, which are relevant in the present context. ▪ Design and demonstrate the strategic plan for the attainment of organisational goals. ▪ Differentiate the different types of authority and chose the best one in the present context. ▪ Compare and chose the different types of motivation factors and leadership styles. ▪ Choose the best controlling techniques for better productivity of an organisation. 		
Course Contents		Hours
Module - 1: Introduction to Management		10
Introduction-Meaning and importance of Management-Managerial Functions- Features of Management-Evolution of the Management thoughts: Classical organizational theories- Neo- Classical theories-Modern organizational theories.		
Module - 2: Planning		10
Introduction-Meaning-Nature-Purpose-Types of plans - Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix- Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.		
Module - 3 : Organizing		12
Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority, types of organization (line, staff, line and staff, committee and functional)-Decentralization- Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.		
Module - 4: Staffing and Leading		12
Staffing: Introduction, Concept of Staffing-Staffing Process; Motivation: Concept- Importance-types of motivation: extrinsic and intrinsic motivation-Major Motivation theories: Maslow’s Need-Hierarchy Theory-Hertzberg’s Two-factor Theory-Vroom’s Expectation Theory; Douglass McGregors Theory Leadership: Concept- Importance-Major theories of Leadership (Likert’s scale theory, Blake and Mouten’s Managerial Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Communication: Concept-purpose-process-Oral and written communication- Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.		
Module - 5: Controlling and Coordination		12
Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; Coordination: Meaning-Nature-Importance-Principles of Coordination.		

Skill Development Activities:

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business organisation and collect the information on types of planning adopted by them.
3. Visit any business organisation and collect different types of authority followed and also the draw the organizational structure.
4. Analyse the leadership styles of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.

Any other activities, which are relevant to the course.

Text Books:

1. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
2. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.

Reference Books:

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
4. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)		
Course Code:		
Principles of Marketing		
Course Credits	Teaching Workload	Total No. of Teaching Hours
4	4 Hours per Week	56
Pedagogy: Classroom Lectures, Case Studies, Group Discussion, Seminar and Field Work, etc.		
<p>Course Outcomes: On successful completion of the course, the Students will be able to</p> <ul style="list-style-type: none"> ▪ Understand the basic concepts of marketing and assess the marketing environment. ▪ Analyse the consumer behaviour in the present scenario and marketing segmentation. ▪ Discover the new product development & identify the factors affecting the price of a product in the present context. ▪ Judge the impact of promotional techniques on the customers & importance of channels of distribution. ▪ Outline the recent developments in the field of marketing. 		
Course Contents		Hours
Module - 1: Introduction to Marketing		12
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.		
Module - 2: Consumer Behaviour & Market segmentation		12
Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.		
Module - 3: Product and Pricing Product		12
Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.		
Module - 4: Promotion and Distribution Promotion		12
Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.		
Module - 5: Recent Developments in Marketing		08
Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing- Network Marketing, any other recent developments in Marketing.		

Skill Development Activities:

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.
- Any other activities, which are relevant to the course.

Text Books:

1. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
2. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
3. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
4. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Reference Books:

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
4. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
5. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.

Note: Latest edition of text books may be used.

**Skill Enhancement Course (SEC) offered to the Students
of other than Commerce Department**

**Course Code:
Financial Literacy**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

1. Describe the importance of financial literacy
2. Compute future and present value of money
3. Present an overview of financial system
4. Narrate the features of financial products
5. Evaluate the investment avenues in terms of risk and return to take investment decision

Course Contents	Hours
Module - 1: Introduction	06
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Time Value of Money – future and present value of a lump-sum and variable amount, annual and multiple compounding and discounting.	
Module - 2: Financial System	05
Concept of financial system, an overview of financial system, brief discussion on components of financial system – Financial Institutions, Financial Markets and Financial Instruments; Concept of Investment and characteristics, and types of risks involved in financial investment; Capital Market – Primary Market and Secondary Market, procedure to make investment in equity in primary and secondary market.	
Module - 3: Financial Products and Services	05
Commercial Banks, Post Office and Insurance companies – functions and regulatory framework, Banking products and return and risk features - Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; ATM, Debit and Credit Card, and APP based Payment system; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Banking complaints and Ombudsman; CIBIL	
Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kisan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order, etc	
Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies; Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI)	

Skill Development Activities**26 hours**

(Every student should maintain the record of activities carried out under supervision of a concerned course teacher)

1. Visit banks, post offices, and insurance companies to collect information on services 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
3. Visit brokerage firms to understand secondary market operations
4. Collect prospectus of companies on IPO and learn to fill application for subscription of shares offered in IPO
5. 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.
6. Any other activities, which are relevant to the course.

Text Books:

1. Gordon and Natarajan (2015), Financial Markets and Services, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
3. Kevin S., Portfolio Management, PHI, New Delhi.
4. Avadhani, V. A. (2019). Investment Management, Himalaya Publishing House Pvt. Ltd., Mumbai

Reference Books:

1. Chandra, P. (2012). Investment Game: How to Win, Tata McGraw Hill Education, New Delhi
2. Kothari, R. (2010). Financial Services in India-Concept and Application, Sage Publications India Pvt. Ltd., New Delhi:
3. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non – Financial Managers. Indiana: Universe Company.
4. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning, Sage Publications India Pvt. Ltd., New Delhi:
5. Zokaityte, A. (2017). Financial Literacy Education, Palgrave Macmillan, London

Note: Refer to product brochures/prospectus published by Product-Offering Organizations/ authoritative agencies to explain and compare features of products and latest edition of text books.

Open Elective Courses offered to the students of other Departments (excluding BBA students) in First Semester											
Sl. No.	Course Category	Course Code	Title of the Course	Teaching Hours per Week			Marks			Credits	Sem-end Exam. Duration (Hrs)
				L	T	P	CIE	SEE	Total		
1	OEC1		Basics of Accounting	3	0	0	40	60	100	3	2

For Other than B.Com Programme Students (excluding BBA students) Open Elective Course Course Code: Basics of Accounting		
Course Credits	Teaching Workload	Total No. of Teaching Hours
3	3 Hours per Week	42
Pedagogy: Classroom Lectures, Case Studies, Group Discussion, Seminar, Field Work etc.		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> ▪ Explain various terms used in accounting; ▪ Make accounting entries and prepare cash book and other accounts necessary while running a business; ▪ Prepare accounting equation of various business transactions; ▪ Analyse information from company's annual report; ▪ Comprehend the management reports of the company. 		
Course Contents		Hours
Module - 1: Introduction to Accounting		08
Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
Module - 2: Transactions and Recording of Transactions		08
Features of recordable transactions and events, Basis of recording – vouchers and other basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger accounts, (Simple Problems)		
Module - 3: Preparation of Financial Statements		10
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements of trading concerns. (Simple problems)		
Module - 4: Company Accounts		08
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis published reputed company.		

Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.

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.

Text Books:

1. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
2. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
3. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
4. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
5. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

Reference Books:

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
4. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

Note: Latest edition of text books may be used.