



**Scheme of Teaching and Evaluation and
Curriculum Framework for Four~Year
Under Graduate Program in Commerce
B.Com (Honors)**

**As per
National Education Policy 2020
With Effect from
the Academic Year 2021~22**



A. Scheme of Teaching and Evaluation B.Com (Basic/Hons)

First Semester								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency for Business	SEC-SB	1+0+2	30	20	50	2
7	B.Com.1.5	OEC: Accounting for Everyone OR Financial Literacy OR Event Management OR Gender and Leadership OR Travel Agency and Tour Operations	OEC	3+0+0	60	40	100	3
8		Yoga	SEC-VB	0+0+2		25	25	1
9		Health and Wellness	SEC-VB	0+0+2		25	25	1
Sub –Total (A)					390	310	700	25

Acronyms Used

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

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. Two Hours of Practical Class is equal to One Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 1.1		
Name of the Course: FINANCIAL ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+2 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Problem solving, tutorials, Group discussion, Seminar, Case studies and field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a. Understand the theoretical framework of accounting as well accounting standards. b. Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors. c. Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. d. Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. e. Outline the emerging trends in the field of accounting.		
Syllabus:		Teaching Hours
Module No. 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-Branched of accounting-Accounting principles-Concepts and conventions-Accounting standards : Meaning , objectives and list of Indian accounting standards (IND AS)		
Module No. 2: Financial Statements of Sole Proprietors		12
Introduction- Meaning of sole proprietor-financial statements of non-manufacturing Entities : Trading account- Income statement / Profit and loss account-Balance sheet ; Financial statements of manufacturing entities : manufacturing account-trading account- profit and loss account- Balance sheet		
Module No. 3: Consignment Accounts		12
Introduction-consignment- consignment v/s sales- proforma invoice- account sales- types of commission-Accounting for consignment transactions and events- journal entries and ledger accounts in the books of consignor - valuation of closing stock- goods sent at cost price and invoice price.		
Module No. 4: Royalty Accounts		14
Introduction- meaning- types of royalty- technical terms : lessee, lesser , minimum rent, short workings and recoupment of short workings- methods of RSW- Accounting treatment in the books of lessee – journal entries and ledger accounts under minimum rent account method.		
Module No. 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 (All Theory Only).		
Skill Developments Activities 1. Collect and analyze Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports. 2. Collect and analyze Annual Reports of sole proprietors and identify the different components. 3. Preparation of Proforma invoice and accounts sales with imaginary figures. 4. Collect Royalty Agreements and draft 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 as specified by the faculty.		
Text Books 1. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1. 2. Robert N Anthony, David H, Kenneth A. M, (2017) Accounting: Text and Cases, McGraw-Hill, 13 th Edition. 3. Charles Horngren and Donna P, (2013) Introduction to Financial Accounting, Pearson Education, 11 th Edn.. 4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi 32 nd Edition. 5. S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas, New Delhi, 6 th Edition. 6. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors Note: Latest edition of text books may be used.		

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.2 Name of the Course: Management Principles and Applications		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, ICT, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a. Understand and identify the different theories of organisations, which are relevant in the present context. b. Design and demonstrate the strategic plan for the attainment of organisational goals. c. Differentiate the different types of authority and chose the best one in the present context. d. Compare and chose the different types of motivation factors and leadership styles. e. Choose the best controlling techniques for better productivity of an organisation.		
Syllabus:		Teaching Hours
Module No. 1: Introduction to Management		12
Introduction-Meaning and importance of Management-Managerial Functions- Role/Functions of Manager-Evolution of the Management thoughts: Classical organizational theories-Neo-Classical theories-Modern organizational theories.		
Module No. 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 No. 3: Organizing		12
Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization- Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.		
Module No. 4: Staffing and Leading		12
Staffing: Concept of Staffing-Staffing Process; Motivation: Concept- Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow’s Need- Hierarchy Theory-Hertzberg’s Two-factor Theory-Vroom’s Expectation Theory; Leadership: Concept- Importance-Major theories of Leadership (Likert’s scale theory, Blake and Mouten’s Managerial Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Communication: Concept-purpose-process-Oral and written communication- Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.		
Module No. 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 (Theory only) 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.		
Text Books 1. Koontz and Weihrich (2017), Essentials of Management: An International and Leadership Perspective, MHE. 2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition. 3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition. 4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books 5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition. 6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill. Note: Latest edition of text books may be used.		

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.3 Name of the Course: Principles of Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, ICT, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a. Understand the basic concepts of marketing and assess the marketing environment. b. Analyse the consumer behaviour in the present scenario and marketing segmentation. c. Discover the new product development and identify the factors affecting the price of a product in the present context. d. Judge the impact of promotional techniques on the customers & importance of channels of distribution. e. Outline the recent developments in the field of marketing.		
Syllabus:		Teaching Hours
Module No. 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 No. 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 No. 3: Product and Pricing		12
Product: 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 No. 4: Promotion and Distribution		12
Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.		
Module No. 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. 6. Any other activities, which are relevant to the course.		

Reference Books

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Saxena Rajan, (2017), Marketing Management, TMH Publishing Co. Ltd. 5th Edition.
3. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House, 3rd Edn.
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.4 Name of the Course: Digital Fluency for Business		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	1T+2P	28 Hrs
Pedagogy: Classrooms lecture, ICT, Practical application, Discussion, Usage of Business Lab etc..		
Course Outcomes: On successful completion of the course, the Students will be able to a. Understand the Computer concepts and Operations b. Design and Demonstrate the MS Office applications for Business activities		
Syllabus:		Teaching Hours
Module No. 1: Basic Computer Concepts and Operations		6
Introduction, Computer in Daily activities, Computer Components, Windows – Basics, Windows Accessories, File creation, Modification, conversion.		
Module No. 2: MS WORD		6
Introduction , Editing a Document – Move and Copy text – Formatting text and paragraph – Finding and Replacing text and spelling checking – Using tabs, Tables, and other features, Enhancing document – using mail merge and other features. Preparing Business letters in MS Word		
Module No. 3: MS EXCEL		6
Introduction, Getting started with excel – Edition Cells and using commands and functions – Moving and Coping, Inserting and Deleting Rows and Columns – Getting help and formatting a worksheet – Printing the worksheet – Creating Tables and Charts – using Basic mathematical formulae in excel.		
Module No. 4: MS PowerPoint		4
Introduction, Menus, Home, Inserts, Design, animation, Slideshow, adding new slides, adding new text box, rearranging slides, Creation of Business presentations		
Module No. 5: Internet Fundamentals and Application		6
Introduction, Using the Internet, Creation of e-mail, Sending mail with attachments, Using Google form, Internet applications, E-Business activities, Internet Banking		
Skill Development Activities 1. Understanding Basic computer operation 2. Design and Demonstrate the application of MS Word, MS PowerPoint and Excel 3. Internet applications for Business, E-Business, 4. Creation of Internet Banking for their own SB a/c Note:-Students should maintain separate Lab record for practices		
Reference Books 1. Rajaraman V and Adabala N, Fundamentals of Computers 2. Manoj Wadhwa, Fundamentals of Computers 3. V. Rajaraman, Fundamentals of Computers 4. Rohit Khurana, Learning MS-Word and MS-Excel 5. Step Joan Lambert, Microsoft Word 2019 Step 6. RichardSteve, Microsoft Word for Beginners 2021: Learn Word Processing Skills Note: Latest edition of textbooks and reference Books may be used		

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.5 (Open Elective Course) Name of the Course: Accounting for Everyone		
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 <ol style="list-style-type: none"> Analyse various terms used in accounting; Make accounting entries and prepare cash book and necessary accounts 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. 		
Syllabus		Teaching Hours
Module No. 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 No. 2: Transactions and Recording of Transactions		08
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
Module No. 3: Preparation of Financial Statements		10
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
Module No. 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.		
Module 5: Management Reports		08
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 <ol style="list-style-type: none"> Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis. Prepare accounting equation by collecting necessary data from medium sized firm. Prepare financial statements collecting necessary data from small business firms. Collect the management reports of any large scale organisation and analyse the same. Any other activities, which are relevant to the course. 		
Text Books <ol style="list-style-type: none"> Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC. Horngren, Sundem, Elliott, & Philbrick (2013) Introduction to Financial Accounting. London: Pearson Education. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd. Maheshwari, S. N. and Maheshwari, S. K (2018). Financial Accounting. Vikas Publishing House Pvt. Ltd. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi Note: Latest edition of text books may be used.		

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.5 (Open Elective Course) Name of the Course: 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 a. Describe the importance of financial literacy and list out the institutions providing financial services; b. Prepare financial plan and budget and manage personal finances; c. Open, avail, and manage/operate services offered by banks; d. Open, avail, and manage/operate services offered by post offices; e. Plan for life insurance and property insurance & select instrument for investment in shares		
Syllabus		Teaching Hours
Module No. 1: Introduction		07
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.		
Module No. 2: Financial Planning and Budgeting		07
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.		
Module No. 3: Banking Services		10
Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; 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; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.		
Module No. 4: Financial Services from Post Office		08
Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).		
Module 5: Protection and Investment Related Financial Services		10
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. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban. Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.		

Skill Development Activities

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.
5. Any other activities, which are relevant to the course.

Text Books

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: Universe Company.
5. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.5 (Open Elective Course) Name of the Course: Event Management		
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 key elements involved in event management and event marketing. 2. Evaluate the application of marketing mix while designing the Event management activities of event of diverse nature. 3. Plan for the procedure in getting certifications and other related government regulations to be observed for a hypothetical event management process. 4. Identify the event management pre, during and post event activities on the basis of nature of event. 5. Formulate the strategic market planning to plan, assess, analyse, implement, control and evaluate the activities of different events 6. Illustrate the role of Event Manager in managing successful events in the wake of recent trends in event management industry.		
Syllabus		Teaching Hours
Module 1 - Introduction to Events		10
Definition of Events - Event management, Event Marketing, 5 c's of events, Event designing. Why Events? – Events as a marketing tool, The diverse marketing needs addressed by events, Brand Building, Focusing the Target market, Implementation of Marketing Plan, Marketing Research, Advantages offered by events. Key elements of Events Event Infrastructure - Core Concept, Core People, Core Talent, Core structure. Target Audience, Clients, Event organizers, Venue, Media. Feasibility – Keys to success, The SWOT Analysis.		
Module 2 – Event Marketing		12
Understanding the Event Market – Concept of market in Events, Segmentation and targeting of the market, positioning and the concept of event property Concept of Product in Events- Event Hierarchy, categories and variations of events and their characteristics (Conferences, Conventions, Trade Fairs, Expos, Product Launch, Entertainment shows, Sports Events). Concept of pricing in Events - Risk Rating, Setting Pricing Objectives in tune with Marketing and business strategies, Assessment of Internal systems and overheads, checklist of pricing of events Concept of Promotion in Events - Networking Components, Print media, radio, television, The Internet, Outdoor Media, Direct Marketing, Public Relations, Merchandising, In-Venue publicity, Sponsorships.		
Module 3 - Legal Compliance related to Events		04
Licensing, Certifications and the other Governmental Regulations.		
Module 4 – Event Management		08
Event Management - Activities in Event Management – Pre event Activities, During Event Activities, Post Event Activities. Planning, Organizing, Staffing, Leading and Coordination, Controlling, Event Management Information System- Protocol, staging, operations and logistics, safety and security, crowd management.		
Module 5 – Strategic Market Planning		08
Setting Objectives, Development of the strategic Market plan, Environment Assessment, Competitive Assessment, and Business Potential assessment, Problem Analysis, Opportunity and Resource Analysis. Monitoring, Control and Evaluation of Events – Monitoring and control systems, Basic evaluation process, Measuring Performance, Correcting Deviations, and Critical Evaluation Points.		

Skill Development Activities

(These activities are only indicative, the Faculty member can innovate)

1. Participate as a volunteer in any event conducted by an Event Management Company and identify the various career opportunities in the industry today
2. Create groups and conduct small events in your own class.
3. Create and conduct an event within campus.
4. Draft your unique Event Plan for a famous event that takes place in India.
5. Any other activities, which are relevant to the course.

Text Books

1. Hoshi Bhiwandiwalla (2017). Event Management , Nirali Prakashan
2. WAGEN, (2005). Event Management, Pearson Education.
3. Anukrati Sharma *and* Shruti Arora (2018). Event Management *and* Marketing: Theory, Practical Approaches *and* Planning, Bharti Publications
4. Judy Allen, ()Event Planning: The Ultimate Guide to Successful Meetings, Corporate Events, Fundraising Galas, etc., Wiley publishing House

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.5 (Open Elective Course) Name of the Course: Gender and Leadership		
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 a. Describe the leadership in the context of gender, race and cultural dynamics of in an organizational set up. b. Relate the gender in leadership with gender theories, gender identity and related behavior in the historical and contemporary context. c. Illustrate the challenges and new initiatives for empowering the discriminated genders for leadership. d. Work for the ways and means of navigating the challenges and limitations of gender identity in business, corporate and politics e. Design the strategies to establish work life balance and obliterate gender differences. f. Develop the strategies adopted by women to advance herself to leadership position.		
Syllabus		Teaching Hours
Module1 - Leadership, Gender & Stereotypes		08
Leadership principles and vision, defining the strengths and roles of a leader, outlining the concept of gender- Understanding the relationship of Gender and Leadership- Leadership Labyrinth – Gender, race and cultural dynamics in an organizational set up- Exploring leadership through the context of power, authority and advancement- The power dynamics of women and men at a work place; Gender Identity as a tool for evaluation of competence.		
Module 2 - An Outlook on Gender in Leadership		10
Psychological, biological and personality differences in men and women accounting to their position of leadership- Exploring gender theories, gender identity and related behaviour in the historical and contemporary context- Understanding the context of women and leadership in the historical background- in politics, business, media, literature, and cinema and in other setups- Analysis of policies and practices supporting gender equity. Interrogating the current status of women in leadership roles.		
Module 3 - Issues and New Initiatives		08
Challenges, barrier, constraints, and opportunities for women in leadership positions- Gendered inequities in organizations and the treatment of men and women in a work place. Understanding of gendered differences in job categories, gendered differences in compensation and gendered differences in professional opportunities- Insight into the creation of large public place for transsexual and transgender- Avenues and Initiative for transgender leadership. Reflecting on the leadership tools to empower the discriminated and enriching the gender.		
Module 4 - Surpassing the work / life dichotomies		08
Developing an understanding work/ life balance in Organization and in contemporary business issue. Definition of success and setting career goals- The moral and ethical dimension of leadership roles- Generational variance in leadership positions- Examining the causes, problems of work/life imbalance. Identifying strategies to establish a work/ life balance. Gender difference and work life balance issues. Organization's attitude to men and women at work- Steps taken in obliterating gender differences and creating a conducive work environment.		
Module 5 - Personal philosophies and style in leadership		08
Developing yourself and others for leadership roles- Understanding the various kind of leadership roles and styles - authoritarian, laissez-fair, transactional, transformational and democratic. Sharing professional and personal experiences- Strategies to advance women to leadership positions- Men and Women in Corporate leadership- status and prospects- Distorting gender based roles and improving leadership performances.		

Skill Development Activities

(These activities are only indicative, the Faculty member can innovate)

1. Prepare a comprehensive report on emerging trends in leadership.
2. Deliberate about projects, assignments, case study, response papers, and presentations - that explores strategies and leadership for change.
3. Conduct interactive exercises, conducting interviews, field trips, documentary films, writing research papers guest speakers, and debates.
4. **Conduct any other activity with an aim to develop Articulation Skills of students**

Books for Reference

1. Mary S. Hartman; Talking Leadership: Conversations with Powerful Women; New Jersey Rutgers University Press 1999.
2. Virginia Valian; Why so slow? -The Advancement of Women Boston;MIT Press; 1997.
3. Marie C; Wilson; Closing the Leadership Gap: Add Women, Change Everything London Penguin Books 2007.
4. Peter Guy; Northouse Leadership: Theory and Practice; 7th; New York SAGE Publications, Inc 2015.
5. Alice Eagly and Wendy Wood; The origins of sex differences in human behavior: Evolved dispositions versus social roles; 1999.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.5 (Open Elective Course) Name of the Course: Travel Agency and Tour Operations		
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 <ol style="list-style-type: none"> Illustrate the role and functions of travel agencies and tour operators. Compare and contrast non-commission system and commission system of travel agents and its recent trends. Describe the terminologies connected with Travel and rules and regulations applicable to Travel Agencies and tour operators. Choose a minimum of two major tourism destinations for each country studied. Develop a tour itinerary plan taking all essential components of tour itinerary. f. Estimate cost of tour itinerary taking all the components of package tour. 		
Syllabus		Teaching Hours
Module 1- Role of Travel Agency and Tour Operation		08
Travel agent, meaning and its importance- Types of travel agencies, Classification of travel agency. Functions of travel agencies, setting up of travel agencies, IATA accreditation, Roles, functions and importance of – TAAI, TAFI, IATO, UFTAA, ASTA.- Objectives, roles & functions - Sources of income for a travel agency, Inbound/ Outbound Tour operator – meaning, types, Role of tour operators in growth of tourism industry. Package tours-meaning and types of package tour		
Module 2 – Emerging Trends in Travel Agency		06
Current Changes in the commission system for travel agent, Generalist to Specialist, Travel agent to consultant level, Advantages in selling with non- commission system, its comparison with commission system, Selling Cycle.		
Module 3 – Tour Itinerary Planning		10
Components of Itinerary, Flight Itinerary, Tours Itinerary, inbound Travel Management, Department of travel and market trends existing in travel, development of itineraries, steps after Itinerary is finalized, Guest handing and organizing special events.		
Module 4 – Tour Costing		10
Costing of Tour itinerary, packaging of tour itinerary, sample itineraries, Tour Production, Steps of Tour development, Selecting tour components, Identifying the benefits of Tour, Tour documents, Tour pricing sales, Tour promotion, Tour packages and group travel, Group tours cost, case study		
Module 5 – Travel Essentials and Regulations		08
Travel Terminology, Codes – 2 Letter Codes, 3 Letter Codes, 4 Letter Codes, Reservation & Message Codes, Miscellaneous Terminology & Definitions, Concepts-meaning and scope-issues of Passports, Visa, foreign exchange, Health regulations for international travel, Special permits for restricted areas, Customs regulation, Emigration & immigration, Taxes paid by travelers, Travel insurance.		
Skill Development Activities (These activities are only indicative, the Faculty member can innovate) <ol style="list-style-type: none"> Visit various tourism boards in Bangalore and prepare a presentation. Prepare a tour itinerary considering all the essential component required Make a presentation on Incredible India. Visit various travel agencies/ tour operators to gain information on their operations and prepare a project report. Arrange for a guest lecture from a tour operator. Conduct any other activity with an aim to develop Articulation Skills of students 		
Books for Reference <ol style="list-style-type: none"> A.K Bhatia Tourism development, principles and practices; Noida ; Sterling Publishers Pvt., 2012 Maneed Kumar; Tourism Today IATA; Travel and Tourism Management WTO Travel & Tourism management West Wind Aviation Academy Travel & Tourism management; Arizona, USA 		

B. Scheme of Teaching and Evaluation B.Com (Basic/Hons)

Second Semester								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language – I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
12	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
13	B.Com.2.2	Business Mathematics OR Corporate Administration	DSC	3+0+2/ 4+0+0	60	40	100	4
14	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	60	40	100	4
15	B.Com.2.4	Environmental Studies	AECC	3+0+0	30	20	50	2
16	B.Com.2.5	OEC: Financial Environment OR Investing in Stock Markets OR Human Capital Management OR Stress Management OR Rural Marketing	OEC	3+0+0	60	40	100	3
17		Sports	SEC-VB	0+0+2		25	25	1
18		NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2		25	25	1
Sub –Total (B)					390	310	700	25

Acronyms Used

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

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 2.1

Name of the Course: Advanced Financial Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+2 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none">Understand & compute the amount of claims for loss of stock & loss of Profit.Learn various methods of accounting for hire purchase transactions.Deal with the inter-departmental transfers and their accounting treatment.Demonstrate various accounting treatments for dependent & independent branches.Prepare financial statements from incomplete records.		
Syllabus:		Hours
Module 1: Insurance Claims for Loss of Stock & Loss of Profit		10
Introduction – Meaning of fire insurance – Treatment of salvage, cost of extinguishing of fire, Normal loss and abnormal loss – application of average clause – Preparation of statement of claim.		
Module No. 2: Hire Purchase Accounting		10
Introduction – Meaning features – terms used – Accounting methods – Analytical table to calculate cash price, Interest and Installments– Preparation of journal and ledgers in the books of buyer under assets accrual method.		
Module No. 3: Departmental Accounts		12
Introduction – Meaning – Advantages and Disadvantages – Methods of departmental accounting. Basis of allocation of common expenditures among different departments – Types of departments – Inter departmental transfer; at cost price and at invoice price.		
Module No. 4: Accounting for Branches		12
Introduction–Difference between branch and departmental accounts–Types of branches; Dependent branches, Independent branches and foreign branches–Accounting methods–Preparation of journal and ledger accounts in the books of head office, under debtors system and final accounts system at cost price and at invoice price, problems on dependent branches only–Techniques for foreign currency transaction (Theory only)		
Module No. 5: Conversion of Single Entry into Double Entry		12
Introduction: Meaning – Limitations of single entry system – Differences between single entry system and double entry system. Problems on conversion of single entry system into double entry system.		
Skill Developments Activities: <ol style="list-style-type: none">Identify the procedure & documentations involved in the insurance claims.Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.Identify the common expenditures of an organisation among various departments.Collect the procedure and documentations involved in the establishment of various branches.Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.Any other activities, which are relevant to the course.		
Text Books: <ol style="list-style-type: none">ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & DistributorsCompendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi. Note: Latest edition of text books may be used.		

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.2 Name of the Course: Business Mathematics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+2 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand the number system and indices applications in solving basic business problems. Apply concept of commercial arithmetic concepts to solve business problems. Make use of theory of equation in solving the business problems in the present context. Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems. Apply measurement of solids in solving simple business problems. 		
Syllabus:		Hours
Module No. 1: Number System and Indices		12
Introduction:Meaning-Natural Numbers-Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon. Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.		
Module No. 2: Commercial Mathematics		12
Introduction - Meaning of Simple and Compound interest and problems thereon, - Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.		
Module No. 3: Theory of Equation		10
Introduction - Meaning-Problems on Linear equations and solving pure and affected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).		
Module No. 4:Set Theory, Permutations & Combinations and Matrices		12
Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.		
Module No. 5: Progressions		10
Introduction, Meaning of Arithmetic Progression (A.P.), nth term of an Arithmetic progression Geometric Progression (G.P.), and sum of the number of terms in Arithmetic progression and Geometric progression. Harmonic Progression (H.P.) – Meaning only. Problems on AP and GP only		
Skill Developments Activities: <ol style="list-style-type: none"> Show the number of ways in which your telephone number can be arranged to get odd numbers. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans. Use Matrix principles to implement food requirement and protein for two families. Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom. Any other activities, which are relevant to the course. 		
Text Books: <ol style="list-style-type: none"> Saha and Rama Rao, Business Mathematics, HPH. S.N.Dorairaj, Business Mathematics, United Publication. R. Gupta, Mathematics for Cost Accountants. S. P. Gupta, Business Mathematics. Madappa and Sridhara Rao, Business Mathematics. Padmalochana Hazarika, Business Mathematics. B.H.Suresh, Quantitative Techniques, Chetana Book House. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, No. 4, 2016. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014 A Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No. 1, 2009. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No. 5, 2015 		
Note: Latest edition of text books may be used.		

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.2 Name of the Course: Corporate Administration		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, ICT, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Understand the framework of Companies Act of 2013 and different kind of companies. Identify the stages and documents involved in the formation of companies in India. Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. Evaluate the role of liquidator in the process of winding up of the company. 		
Syllabus:		Hours
Module No. 1: Introduction to Company		12
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - - Kinds of Companies – One Person Company-Private Company-Public Company- Company limited by Guarantee-Company limited by Shares- Holding Company- Subsidiary Company-Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.		
Module No. 2: Formation of Companies		12
Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities–Administration.		
Module No. 3: Company Administration		12
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		
Module No. 4: Corporate Meetings		10
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.		
Module No. 5: Winding Up		10
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.		
Skill Development Activities: <ol style="list-style-type: none"> Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same. Visit any Registrar of the Companies; find out the procedure involved in the formation of the companies. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report. Any other activities, which are relevant to the course. 		
Text Books: <ol style="list-style-type: none"> S.N Maheshwari, Elements of Corporate Law, HPH. Balchandran, Business Law for Management, HPH P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH. K. Venkataramana, Corporate Administration, SHBP. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication. S.C. Kuchal, Company Law and Secretarial Practice. S.C. Sharm, Business Law, I.K. International Publishers 		
Note: Latest edition of text books may be used.		

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.3 Name of the Course: Law and Practice of Banking		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, ICT, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a. Summarize the relationship between Banker & customer and different types of functions of banker. b. Analyse the role, functions and duties of paying and collecting banker. c. Make use of the procedure involved in opening and operating different accounts. d. Examine the different types of negotiable instrument & their relevance in the present context. e. Estimate possible developments in the banking sector in the upcoming days.		
Syllabus:		Hours
Module No. 1: Introduction to Banking		12
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India–Banks’ Lending - changing role of commercial banks. RBI: History-Role & Functions.		
Module No. 2: Paying and Collecting Banker		12
Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning – Legal status of collecting banker - Holder for value - Holder in due course–Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
Module No. 3: Customers and Account Holders		10
Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.		
Module No. 4: Negotiable Instruments		12
Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.		
Module No. 5: Recent Developments in Banking		10
Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking- Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- UPI, Digital Wallet- Crypto currency- KYC norms – Basel Norms - Mobile banking-E-payments. Recent development in the banking sector.		
Skill Development Activities: 1. Refer RBI website and identify the different types of banks operating in India. 2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker. 3. Collect and fill the account opening forms as different types of customer. 4. Demonstrate online banking services, Transact with the UPI payments 5. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques. 6. Identify and prepare report on pros and cons of recent development in the field of banking sector. 7. Any other activities, which are relevant to the course.		
Text Books: 1. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24 th Edition 2. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications 3. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition 4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21 st Edition. 5. Dr. Alice Mani (2015), Banking Law and Operation, SBH.		
Note: Latest edition of text books may be used.		

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 2.4		
Name of the Course: Environmental Studies		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	3 Hrs	45Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Syllabus:		Hours
Unit 1 Introduction to Environmental Studies:		02
Introduction to Environmental Studies: Multidisciplinary nature of environmental studies. Scope and importance; Concept of sustainability and sustainable development.		
Unit 2 Ecosystems		06
Ecosystems: What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: a) Forest ecosystem, b) Grassland ecosystem, c) Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)		
Unit 3 Natural Resources:		08
Natural Resources: Renewable and Non-Renewable Resources: Land resources and land-use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.		
Unit 4 Biodiversity and Conservation:		08
Biodiversity and Conservation: Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.		
Unit 5 Environmental Pollution		08
Environmental Pollution: Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution. Nuclear hazards and human health risks. Solid waste management, Control measures of urban and industrial waste Pollution case studies.		
Unit 6 Environmental Policies & Practices		07
Environmental Policies & Practices: Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context		
Unit 7 Human Communities and the Environment		06
Human Communities and the Environment: Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquake, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).		
Unit 8 Field Work		05
References		
1. Carson, R. (2002). Silent Spring. Houghton Mifflin Harcourt. 2. Gadgil, M., & Guha, R. (1993). This Fissured Land: An Ecological History of India. Univ. of California Press. 3. Gleeson, B. and Low, N. (eds.) (1999). Global Ethics and Environment, London, Routledge. 4. Glejck, P. H. (1993). Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security.		

Stockholm Env. Institute, Oxford Univ. Press.

5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). *Principles of Conservation Biology*. Sunderland: Sinauer Associates.
6. Grumbine, R. Edward, and Pandit, M.K. (2013). Threats from India's Himalaya dams. *Science*, 339: 36-37.
7. McCully, P. (1996). *Rivers no more: the environmental effects of dams* (pp. 29-64). Zed Books.
8. McNeill, John R. (2000). *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Nandini, N. (2019). *A text book on Environmental Studies (AECC)*. Sapna Book House, Bengaluru.
10. Odum, E.P., Odum, H.T. & Andrews, J. (1971). *Fundamentals of Ecology*. Philadelphia: Saunders.
11. Pepper, I.L, Gerba, C.P. & Brusseau, M.L. (2011). *Environmental and Pollution Science*. Academic Press.
12. Rao, M.N. & Datta, A.K. (1987). *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
13. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. (2012). *Environment*. 8th edition. John Wiley & Sons.
14. Rosencranz, A., Divan, S., & Noble, M. L. (2001). *Environmental law and policy in India*. Tripathi 1992.
15. Sengupta, R. (2003). *Ecology and economics: An approach to sustainable development*. OUP.
16. Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
17. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). (2013). *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
18. Thapar, V. (1998). *Land of the Tiger: A Natural History of the Indian Subcontinent*. Warren, C. E. (1971). *Biology and Water Pollution Control*. WB Saunders.
19. Wilson, E. O. (2006). *The Creation: An appeal to save life on earth*. New York: Norton.
20. World Commission on Environment and Development. (1987). *Our Common Future*. Oxford University Press.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 2.5 (Open Elective Course) Name of the Course: Financial Environment		
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 <ol style="list-style-type: none"> Understand the fundamentals of Indian Economy and its significance. Evaluate the impact of monetary policy on the stakeholders of the Economy. Assess the impact of fiscal policy on the stakeholders of the Economy. Examine the status of inflation, unemployment and labour market in India Inference the financial sector reforms in India. 		
Syllabus:		Hours
Module No. 1: Fundamentals of India Economy		10
Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition- Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Macro financial indicators.		
Module No. 2: Monetary Policy		08
Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates- design & issues of monetary policy-LAF - RBI Role, functions and its Governance		
Module No. 3: Fiscal Policy		08
Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit- Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.		
Module No. 4: Inflation, Unemployment and Labour market		08
Introduction - Inflation: Causes of rising & falling inflation-inflation and interest rates- social costs of inflation; Unemployment – natural rate of unemployment-frictional & wait unemployment. Labour market and its interaction with production system; Phillips curve- the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational		
Module 5: Financial Sector Reforms:		08
Introduction-Financial sector reforms - Recommendation & action taken -SARFESI Act- Narasimhan Committee I & II- Kelkar Committee.FRBM Act. Basel-BIS-history-need- mission-objectives-Basel norms I, II & III- criticism of Basel norms- Implementations of Basel norms in India- impact of Basel norms on Indian banks.		
Skill Development Activities: <ol style="list-style-type: none"> Collect last ten year GDP rate and examine the same. Collect last two years monetary policy rates of RBI and analyse the impact of the same. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report. Identify the recent financial sector reforms in India. Any other activities, which are relevant to the course.		
Text Books: <ol style="list-style-type: none"> G.Sudarsana Reddy, Financial Environment, HPH. V K Puri and S K Mishra, Indian Economy, HPH. Datt and Sundharam's, Indian Economy, S Chand Ramesh Singh, Indian Economy, McGraw Hill education. Khan and Jain, Financial Services, McGraw Hill Education, 8th edition RBI working papers Ministry of Finance, GOI of working papers SEBI Guidelines Issued from time to time. Note: Latest edition of text books may be used.		

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 2.5 (Open Elective Course) Name of the Course: Investing in Stock Markets		
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 <ol style="list-style-type: none"> Explain the basics of investing in the stock market, the investment environment as well as risk & return; Analyse Indian securities market; Examine EIC framework and conduct fundamental analysis; Perform technical analysis; Invest in mutual funds market. 		
Syllabus:		Hours
Module No. 1: Basics of Investing		10
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		
Module No. 2: Fundamental Analysis		08
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		
Module No. 3: Technical Analysis		08
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.		
Module No. 4: Indian Stock Market		08
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations		
Module 5: Investing in Mutual Funds		08
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.		
Skill Development Activities: <ol style="list-style-type: none"> Work on the spreadsheet for doing basic calculations in finance. Learners will also practice technical analysis with the help of relevant software. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average. 		

4. Calculate of risk and return of stocks using price history available on NSE website.
5. Prepare equity research report-use of spreadsheets in valuation of securities, Fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.
6. Any other activities, which are relevant to the course.

Text Books:

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 2.5 (Open Elective Course) Name of the Course: Human Capital Management	
No. of Hours per Week	Total No. of Teaching Hours
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 <ol style="list-style-type: none"> Know the nature of Human Resource Management. Say qualities of good Human Resource Manager. Know the process of recruitment and selection and various training methods. Know the importance of good industrial relations in success of a business. Say about the collective bargaining. 	
Syllabus	Teaching Hours
Module No.1 Principles of Human Resource Management:	10
Principles of Human Resource Management: Human Resource Management - Definition - Objectives - Functions - Scope - Importance - HRM in India - Evolution of HRM - Computer Application in Human Resource Management - Quality of a good Human Resource Managers, Human Resource Planning - Job Analysis, Job description and Job Specification	
Module No.2 Recruitment and Selection:	08
Recruitment and Selection - Sources of Recruitment - Selection Process - Test Types - Interview Types - Career Planning - VS Man Power Planning and succession Planning - Career Planning - Process - Career Development - Placement and Induction.	
Module No.3 Training :	10
Training - Methods of Training - Executive Development - Performance Appraisal - Methods of Performance Appraisal - Transfers - Promotion - Wage & Salary Administration - Wage Boards and Pay Commission - Wage Incentive. - Fringe Benefits - Employees Welfare - Safety and Health Measures - Grievance Procedures - Redressal of Grievances.	
Module No.4 Industrial Relations:	08
Industrial Relations - Meaning & Characteristics Industrial Relations - Parties to Industrial relations - Nature of Trade Unions - Problems of Trade Union - Measures to Strengthen Trade Union Movement in India - Causes for Industrial Disputes - Settlement of Industrial Disputes	
Module No.5 Collective Bargaining	06
Collective - Bargaining - Features - Pre-requisite of Collective Bargaining - Agreement at different levels - Workers Participation in Management - Objectives for Successful Participation	
Skill Development Activities: <ol style="list-style-type: none"> Visit a Small scale unit or a company and find out the importance of computers in HRM. Visit a company of your choice collect the process of recruitment for a select job. Conduct a survey among 10 small scale units to find out whether they conduct performance appraisal and if yes what is/are the methods of performance appraisal. Meet any trade union representative and collect the motive behind their trade union, and the problems faced by the. 	
Reference Books <ol style="list-style-type: none"> K. Aswathappa, Human Resource and Personnel Management, TMH. C.B. Gupta, Human Resource Management - - Sultan and Sons. P. Subba Rao, Personnel & Human Resource Management - - Himalaya Publishing House. C.S. Venkata Rathnam & B.K. Srivastava, Personnel Management & Human Resources- TMPL. C.B. Memoria, Dr. Satish Memoria & S.V. Gankar, Dynamics of Industrial Relations, HPH. AIMA, Performance Appraisal, Theory and Practice- Vikas management Series, New Delhi Pattanayak, Human Resource Management: PHI. <p>Note: Latest edition of text books may be used.</p>	

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 2.5 (Open Elective Course) Name of the Course: Stress Management	
No. of Hours per Week	Total No. of Teaching Hours
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 <ol style="list-style-type: none"> Understand the reasons for stress and approaches to stress Know the signs of stress at work. Describe the sources of stress and their impact on Physiological and psychological illness. Say qualities of good Human Resource Manager. Adopt a healthy life style. Know effective stress management. f). Know stress management at organisational level. 	
Syllabus	Teaching Hours
Module No.1 Introduction to Stress	06
Setting to Stress- Stress: Meaning - Approaches to stress, Good Stress Vs Bad Stress, The individual and work.	
Module No.2 Manifestations of Stress	06
Manifestations of Stress - Stages of Stress, Signs of Stress at work, Personal types and Stress.	
Module No.3 Sources of Stress	08
General sources of Stress - Stress and Health - Physiological and psychological illness	
Module No.4 Stress Management	14
Stress Management - Stress Diary, Becoming change skilled, Adopting a healthy life style, Right attitude, Thought Awareness, Imaginary (Auto-genic Therapy), Learning to relax, Correct breathing, Value and goal planning, Time Management, General advice - The individual's ten Commandments for effective Stress management.	
Module No.5 Organisation and Stress Management	08
Organization and Stress Management - Recognize the signs, Approaches to the problem, Providers Assistance.	
Skill Development Activities <ol style="list-style-type: none"> Talk to a few employees of an organisation of your choice and find that they are facing any stress, if yes, find their stress management methods. Observe signs of stress at work by selecting your choice of workplace. Find out the physiological and psychological illness due to stress.. Describe the techniques of time management. 	
Reference Books <ol style="list-style-type: none"> Ann Edworthy, Managing Stress, Open University Press, Buckingham, Philadelphia. K.Hari Gopal, Organizational Stress, University Press. Rakesh Chopra Santosh Sharma, The stress Cyclone Suffer or Emerge out: The choice of yours, Institute of corporate Management, Excel Books <p>Note: Latest edition of text books may be used</p>	

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 2.5 (Open Elective Course) Name of the Course: Rural Marketing	
No. of Hours per Week	Total No. of Teaching Hours
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 <ol style="list-style-type: none"> Illustrate the role of rural marketing manager in the backdrop of distinct characteristics of rural market and c challenges of the rural marketing. Use appropriates the segmentation, targeting and positioning of a hypothetical rural product/ service in alignment with the factors that influence rural consumers buying behaviour. Design Pricing Strategy that suits characteristics of Rural Product and its phase in the product life cycle. Relate the appropriateness of Communication Strategy with chosen Rural Distribution channel of rural product and Pricing strategy Examine the opportunities of Agri Business in rural and its viability in the context of corporate form of FMCG, Financial services Fertilizers and handicraft and artisan sector. 	
Syllabus	Teaching Hours
Module 1: Introduction to Rural Marketing	08
Nature and scope of rural marketing, rural vs. urban markets, concepts and classification of rural markets, rural marketing environment: rural population, occupation pattern, income generation, location of rural population, expenditure pattern, literacy level, land distribution, land use pattern, irrigation, development programs, infrastructure facilities, rural credit institutions, challenges in rural marketing	
Module 2: Rural Consumer behavior, Market Segmenting	08
Targeting and positioning Consumer buying behaviour in rural markets, factors affecting consumer behaviour, rural consumer buying process, diffusion of innovation, rise of rural consumerism Market Segmentation, Conditions for Effective Market Segmentation, Approaches for Segmenting the Rural Market: Based on Size of Village Population, Based on Location with Respects to Nearby Town, Based on Size of Farmland, rural target market and product positioning.	
Module 3: Rural Product and Pricing Strategy	08
Rural product, rural product classification, New Product Development in rural markets, Product Life Cycle strategies in rural markets, product branding in rural markets, building brands in rural India, rural brand loyalty, packaging for rural markets, rural product pricing, objectives of pricing, rural pricing strategies.	
Module 4: Rural Distribution and Communication Strategy	10
Accessing rural markets, channels of distribution: wholesaling and rural retail system, rural mobile traders, and prevalent rural distribution models: distribution models of FMCG companies, distribution model of durable companies, Emerging Distribution Models. Rural communication strategy, challenges in rural communication, communication process, determining communication objectives, designing the message, selecting the communication channels, deciding the promotion mix, creating promotion mix for rural audiences: advertisement, sales promotion, publicity.	
Module 5: Corporate sector in Agri-Business	08
Factors enhancing agri-business opportunities, rural marketing of FMCG's, rural marketing of durables and financial services, rural marketing of fertilizers and agrochemicals, rural marketing of agricultural inputs Rural marketing of handicraft and artisan sector. Rural India goes mobile and online, internet reach in rural market, rural marketing case studies of new trends: Philips free power radio, rural banking thrust, ICICI rural ATMs, Kissan Credit Cards, insurance reach, project Rural e- Seva and e-Choupal of ITC.	

Skill Developments Activities:

1. Analyse the marketing strategy of Coca Cola in rural market. Understand the distribution, pricing and advertising strategy in rural India.
2. Identify an automobile brand and analyse its rural marketing initiatives in India and also state the rural consumer behaviour towards automobile.
3. Identify various schemes provided by the Indian Government to enhance rural economy and explain a few of them and their implications.
4. Identify few advertisement of FMCG products sold in rural markets in India and analyse the promotion mix strategy.

Prepare a detailed report on rural consumer behaviour towards durable products in India.

Books for Reference:

1. T.P.Gopalaswamy, Rural Marketing, Vikas Publishing House, Third Edition, 2009.
 2. Badi and Badi, Rural Marketing, Himalaya Publishing House, 2nd Edition, 2005.
- Acharya and Agarwal, Agricultural Marketing in India, 6th Edition, Oxford and Wheeler Publishers, 2019.

Guidelines for Continuous Internal Evaluation and Semester End Examination

The Members of the BOS Committee deliberated on the framework of Continuous Internal Evaluation (CIE) as well Semester End Examination (SEE) for the courses. The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive and continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

Continuous Internal Evaluation (CIE)

Sl.No.	Parameters for the Evaluation	100 Marks SEE	50 Marks SEE
1	A. Continuous & Comprehensive Evaluation (CCE)	20	10
2	B. Internal Assessment Tests (IAT)	20	10
	Total of CIE (A+B)	40	20
3	C. Semester End Examination (SEE)	60	30
	Total Marks: (A + B + C)	100	50

Segregation of CIA components C1 and C2.

40 IA Marks are divided into two Components namely C1 and C2. Each component carries 20 marks.

C1-20 Marks: Marks are assigned on the basis of Test (10marks) and Activity (10marks)

Test: Test need to be conducted as per the format for 20 marks; and marks scored need to be converted to 10 Marks.

Activity: One activity need to be selected from the Activities List 1.

Activities List 1:

- (i) Individual Assignments
- (ii) Case studies/Case lets
- (iii) Practical activities / Problem Solving Exercises and
- (iv) Mini Projects/Capstone Projects.

C2-20 Marks: Marks are assigned on the basis of Test (10marks) and Activity (10marks)

Test: Test need to be conducted as per the format for 20 marks; and marks scored need to be reduced or converted to 10 Marks.

Activity: One activity need to be selected from the Activities List 2.

Activities List 2:

- (i) Seminars/Class Room Presentations/ Quizzes
- (ii) Group Discussions /Class Discussion/ Group Assignments
- (iii) Participatory & Industry-Integrated Learning/ Filed visits; and
- (iv) Participation in Seminars/ Academic Events/Symposia.

Question Paper Pattern for Internal Assessment Test

First/Second Internal Assessment Test, B.Com (Honors), Month, Year

(NEP Syllabus 2021-22)

Commerce

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 20

SECTION-A

1. Answer the following MCQs, each question carries one mark. (6 x 1= 6)

- a)
- b)
- c)
- d)
- e)
- f)

SECTION- B

Answer any two of the following questions. Each question carries four marks. (2 x4= 8)

- 2.
- 3.
- 4.

SECTION- C

Answer any one of the following questions. The question carries 6 marks. (1x 6 = 6)

- 5.
- 6.

Question Paper Pattern for Internal Assessment Test

First/Second Internal Assessment Test, B.Com (Honors), Month, Year

(NEP Syllabus 2021-22)

Commerce

Course Code:

Name of the Course:

Duration: 30 minutes

Total Marks: 10

SECTION-A

1. Answer the following MCQs, each question carries one mark. (2 x 1= 2)

a)

b)

SECTION- B

Answer any two of the following questions. Each question carries four marks. (2 x4= 8)

2.

3.

4.

Question Paper Pattern of the Semester End Examination

_____ Semester B.Com./ (Honors) Examination, Month, Year
(NEP Syllabus 2021-22)

COMMERCE

Course /Paper: _____

Time: 2 Hours

Max. Marks: 60

SECTION-A

Part -1

1. Answer all Multiple Choice Questions. Each MCQ carries One mark (6 x 1 = 6)

- a.
- b.
- c.
- d.
- e.
- f.

Part -1

Answer any THREE sub-questions. Each sub-question carries 2 Marks (3 x 2 = 6)

- g.
- h.
- i.
- j.
- k.

SECTION- B

Answer any THREE of the following questions. Each Question Carries 4 Marks (3x4=12)

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

SECTION- C

Answer any THREE of the following questions. Each Question Carries 12 Marks (3x12=36)

- 7.
- 8.
- 9.
- 10.
- 11.

Question Paper Pattern of the Semester End Examination

____ Semester B.Com. Examination, Month, Year
(NEP Syllabus 2021-22)

COMMERCE

Course /Paper: _____

Time: 1 Hours

Max. Marks: 30

SECTION-A

Part -1

1. Answer all Multiple Choice Questions. Each MCQ carries One mark (5 x 1 = 5)

- a.
- b.
- c.
- d.
- e.

SECTION- B

Answer any FIVE of the following questions. Each Question Carries 2 Marks (5 x 2 =10)

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

SECTION- C

Answer any THREE of the following questions. Each Question Carries 5 Marks (3 x 5 = 15)

- 9.
- 10.
- 11.
- 12.
- 13