



(ಕರ್ನಾಟಕ ರಾಜ್ಯ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳ ಅಧೀನವಿರುವ 1976ರಂದು 10-09-1980 ರಂದು ಸ್ಥಾಪಿಸಿದ ವಿಶ್ವವಿದ್ಯಾಲಯ ಮತ್ತು 2000ರ ಅಧೀನವಿರುವ ಆಡಿಯರ್ಡ್ ಬರಹಾಯಿದಂತೆ)
ದೂರವಾಣಿ ಸಂ. 08472-263202 ಫ್ಯಾಕ್ಸ್ 08472-263206, ಇ-ಮೇಲ್: registrar@rediffmail.com

ವಿದ್ಯಾಮಂಡಲ



ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ.

ಜ್ಞಾನ ಗಂಗಾ, ಕಲಬುರಗಿ-585 106, ಕರ್ನಾಟಕ, ಭಾರತ

ಕ್ರ.ಸಂ.ಗುವಿಕ/ವಿಮವಿ/ಜಿಪಿಎಸ್/2024-25/177

ದಿನಾಂಕ: 23/7/24

ಅಧಿಸೂಚನೆ

ವಿಷಯ: ಸ್ನಾತಕ ಪದವಿ ಕೋರ್ಸಿನ ವಾಣಿಜ್ಯ ವಿಭಾಗದ ಬಿ.ಕಾಂ ವಿಷಯದ ಪಠ್ಯಕ್ರಮ ಅನುಷ್ಠಾನದ ಸ್ವಾತಂತ್ರ್ಯತೆ
2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಜಾರಿಗೊಳಿಸಿದ ಬಗ್ಗೆ.

1. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ ಇಡಿ 166 ಯುಎನ್‌ಇ 2023 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 08.05.2024 ಉಲ್ಲೇಖ:1.
2. ವಾಣಿಜ್ಯ ವಿಷಯದ ಸ್ನಾತಕ ಅಧ್ಯಯನ ಮಂಡಳಿಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 12.07.2024
3. ವಾಣಿಜ್ಯ ನಿಕಾಯಗಳ ಸಮಿತಿ ಸಭೆಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 15.07.2024
4. ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಷ್ಠಾನದ ದಿನಾಂಕ: 15.07.2024
5. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಷ್ಠಾನದ ದಿನಾಂಕ: 19.07.2024

ಸರ್ಕಾರದ ನಿರ್ದೇಶನದಂತೆ, 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಜಾರಿಗೊಳಿಸಿರುವ ಸ್ನಾತಕ ಪದವಿ ಪಠ್ಯಕ್ರಮವನ್ನು ಜಾರಿಗೊಳಿಸಬೇಕಾಗಿರುವ ಪ್ರಯುಕ್ತ ವಾಣಿಜ್ಯ ವಿಭಾಗದ ಬಿ.ಕಾಂ ವಿಷಯದ ಅಧ್ಯಯನ ಮಂಡಳಿಯು ಪಠ್ಯಕ್ರಮವನ್ನು ಪರಿಷ್ಕರಿಸಿ ತಿಳಿಸುತ್ತಿರುವುದರಿಂದ ಸದರಿ ಪಠ್ಯಕ್ರಮವನ್ನು ಕೂಡಾ ನಿಕಾಯದ ಸಭೆಯಲ್ಲಿ ಒಪ್ಪಿಗೆ ಪಡೆದಿರುವಂತೆ, ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಷ್ಠಾನದ ನಿಯಂತಿತ ಪದವಿ ಕೋರ್ಸಿನ ವಾಣಿಜ್ಯ ವಿಭಾಗದ ಬಿ.ಕಾಂ ವಿಷಯದ ಸ್ನಾತಕ ಪಠ್ಯಕ್ರಮವನ್ನು 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಜಾರಿಗೊಳಿಸಲಾಗಿದೆ.

ಈ ಮಾಹಿತಿಯನ್ನು ಸಂಬಂಧಪಟ್ಟ ಶಿಕ್ಷಕರ ಹಾಗೂ ವಿದ್ಯಾರ್ಥಿಗಳ ಗಮನಕ್ಕೆ ತರಲು ಸೂಚಿಸಲಾಗಿದೆ. ಪಠ್ಯಕ್ರಮದ ವಿವರಗಳನ್ನು ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವೆಬ್‌ಸೈಟ್ www.gub.ac.in ದಿಂದ ಪಡೆಯಬಹುದಾಗಿದೆ.

ಗೆ,

1. ಮುಖ್ಯಸ್ಥರು, ವಾಣಿಜ್ಯ ವಿಭಾಗ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ.
2. ಎಲ್ಲಾ ಪದವಿ ಕಾಲೇಜುಗಳ ಪ್ರಾಂಶುಪಾಲರುಗಳಿಗೆ.

ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

ಪ್ರತಿಗಳು:

1. ಡೀನರು, ಕಲಾ ನಿಕಾಯ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
2. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ.
3. ನಿರ್ದೇಶಕರು, ಪಿಎಂಇಬಿ ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
4. ಗ್ರಂಥಪಾಲಕರು, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
5. ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಎಲ್ಲಾ ಅಧ್ಯಯನ ವಿಭಾಗಗಳ ಮುಖ್ಯಸ್ಥರಿಗೆ ಗು.ವಿ. ಕಲಬುರಗಿ
6. ಸಂಯೋಜಕರು, ಟಾಕ್ಸ್‌ಸೋರ್ಸ್ ಸಮಿತಿ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
7. ವಿಶೇಷಾಧಿಕಾರಿಗಳು, ಆಡಳಿತ, ವಿದ್ಯಾಮಂಡಲ, ಪರಿಶಿಷ್ಟ ಅಭಿವೃದ್ಧಿ ಗು.ವಿ. ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
8. ಮುಖ್ಯಸ್ಥರು, ಗಣಕ ಕೇಂದ್ರ, ಗು.ವಿ. ಕಲಬುರಗಿ ರವರಿಗೆ ವೆಬ್‌ಸೈಟ್‌ನಲ್ಲಿ ಪ್ರತ್ಯೇಕ ಪೋರ್ಟಲ್‌ನಲ್ಲಿ ಪ್ರಕಟಿಸಲು ಸೂಚಿಸಲಾಗಿದೆ.
9. ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, UUCMS, ಗು.ವಿ.ಕಲಬುರಗಿ ಇವರ ಮಾಹಿತಿಗಾಗಿ
10. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿ/ಕುಲಸಚಿವರ ಆಪ್ತ ಸಹಾಯಕರ ಗು.ವಿ. ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.

GULBARGA



UNIVERSITY

KALABURAGI

Bachelor of Commerce (B.Com.) Semester Scheme
Curriculum Structure for Undergraduate Programme for 2024-25
Effective from 2024-25 and onwards

**Case 1-3 Single Major with general degree-number of course and credit course wise in all semester
UG Programme- B.COM**

Sem	Discipline Specific Core				Elective/ Optional	Discipline Specific Elective	Language (24)	Compulsory papers	Total Credits
I	FA (5)	FM (5)	BD&MB (5)	-	-	-	Language-1 (4) Language-2 (4)	Indian Constitution/ Environmental Studies (3)	26
II	AFA (5)	BO&MGT (5)	ED (5)	-	-	-	Language-1 (4) Language-2 (4)	Indian Constitution/ Environmental Studies (3)	26
III	CA (5)	QT (4)	BO&M (4)	-	IAS (4)	-	Language-1 (4) Language-2 (4)	-	25
IV	ACA (5)	FM (4)	FSM(4)	-	E-COM(4)	-	Language-1 (4) Language-2 (4)	Compulsory(2) /skill-1) (Practical Knowledge	27
V	CL (4)	MA (4)	PPA(4)	BRM(4)	-	DSE-1 (4) DSE-2 (4)	-	Compulsory(2) /skill-2) (Practical Knowledge	26
VI	CORP. G (4)	IRM (4)	GST (4)	PROJECT (4)	-	DSE-3 (4) DSE-4 (4)	-	Compulsory(2) /skill-3) (Practical Knowledge	26
Total Credits	28	26	26	08	08	16	32	12	156

Bachelor of Commerce (B.Com.) Semester Scheme
Curriculum Structure for Undergraduate Programme from 2024-25
Syllabus to be framed by respective Commerce subjects (Departments)

Sl. No.	Title of the Paper	Teaching Hours/ week	Credits
I Sem	Language 1	4	4
	Language 2	4	4
	Compulsory Paper	3	3
	Financial Accounting	5	5
	Fundamental of Marketing	5	5
	Business Decisions and Market Behavior	5	5
	TOTAL		26
II Sem	Language 1	4	4
	Language 2	4	4
	Compulsory Paper	3	3
	Advanced Financial Accounting	5	5
	Business Organisation and Management	5	5
	Entrepreneurship Development	5	5
	TOTAL		26
III Sem	Language 1	4	4
	Language 2	4	4
	Corporate Accounting	5	5
	Quantitative Techniques for Business	4	4
	Banking Operations and Management	4	4
	Indian Accounting Standards	4	4
	TOTAL		25
IV Sem	Language 1	4	4
	Language 2	4	4
	Advanced Corporate Accounting	5	5
	Financial Management	4	4
	Financial Systems and Markets	4	4
	E- Commerce and Tally	4	4
	Compulsory/skills Practical Knowledge=2	2/4	2
	TOTAL		27
V SEM	Corporate Law	4	4
	Management Accounting	4	4
	Principles and Practice of Auditing	4	4
	Business Research Methods	4	4
	Core Elective -1	4	4
	Core Elective -1	4	4
	Skill-2 (Practical Knowledge)	2/4	2
	TOTAL		26
VI SEM	Corporate Governance	4	4
	Insurance and Risk Management	4	4
	Goods and Service Tax	4	4
	Project	4	4
	Core Elective -3	4	4
	Core Elective -4	4	4
	Skill-3 (Practical Knowledge)	2/4	2
	TOTAL		26
Grand Total			156

1. One elective paper is offered in 3rd and 4th semester for which student can make the choice from the Department other than the major subjects. The choice
2. should be within the Arts stream. At least one or two papers from each major subject have to offered. Student will have option to choose from the given list.
3. The students shall have the option of choosing any one elective group in V semester and the same group shall we continued in the VI semester.

ELECTIVE PAPERS

ELECTIVE PAPERS FOR V SEMESTER	ELECTIVE PAPERS FOR VI SEMESTER
A. ACCOUNTING AND TAXATION	
1. FUNDAMENTALS OF COST ACCOUNTING	3. ADVANCED COST ACCOUNTING
2. INCOME TAX-1	4. INCOME TAX 2
B. FINANCE	
1. SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT	3. FINANCIAL DERIVATIVES
2. FINANCIAL SERVICES	4. FUNDAMENTALS OF INTERNATIONAL FINANCIAL MANAGEMENT
C. MARKETING	
1. SERVICES MARKETING	3. INTERNATIONAL MARKETING
2. MARKETING RESEARCH	4. SALES AND DISTRIBUTION MANAGEMENT
D. HUMAN RESOURCE MANAGEMENT	
1. Organisational Development	3. Compensation Management
2. Industrial Relations	4. Training and Development

Guidelines for Framing the Syllabus for Theory papers of Social Science subjects

- The Board of Studies of respective Science subjects should ensure that,
- **Freedom of the Board of Studies within the suggested Curriculum Framework.**
- The suggested framework gives direction as well as freedom to Board of Studies (BoS) to design the Syllabus.
- It is suggested that each BoS may develop a syllabus based on the curricular framework suggested in the three cases. Within a University, each department may innovatively use the framework and different departments may come out with unique combinations of major, elective (Optional), and compulsory courses. This allows diversity based on regional specification in the curricula as well as growth depending upon the decisions of each BoS.
- Every course or Theory paper (Major Course) from **Semester-I to Semester VI** should have **5 Course Learning Objectives (CLOs)** marked as (a - e), wherein the first objective highlights about the course or theory paper (over all), while each of the other 4 CLOs should highlight each unit (Unit-1 to Unit-4) of the course or paper.
- Similarly, every course or Theory paper (Major Course) from **Semester-I to Semester VI** should have 4 Course Outcomes (COs) marked as (a - d), wherein each of the 4 COs should highlight outcome of each unit (Units 1 to 4) of the course or paper.
- Every course or Theory paper (Major Course) from Semester-I to Semester-VI shall have 04 Units for 48 hrs. of teaching. Each Unit shall be of 12 hrs. of teaching, wherein each unit shall have 3 chapters with chapter sub-headings.
- In Semester-III and Semester-IV elective papers are offered. There shall be 02 elective papers offered during each semester (Semester-III and Semester-IV) by every major subject offering Department, where a student shall choose/select/opt 01 elective paper out of two to study in each semester (Semester-III and Semester-IV). Each paper should contain four Units. Each Unit should have two chapters.
- At the end of syllabus of every course or Theory paper (Semester-I to VI) List of Reference books or Suggested Readings should be provided.
- List of References under every Theory paper should include both Text books of both older editions and latest editions.
- Content in each chapter of every unit should not have any repetition or overlaps. Content should have latest updates with relevance.
- Project Allocation: The students of sixth semester can choose project work in any of the three major subjects opted in B.Com. course. However for even distribution of work, the students may be equally distributed to three major subjects.
- Selection of the topic: topics for project under arts discipline can be listed by the teachers of the department according to the relevance of their subject area. The teachers can allot the topic from the list and ask the students to work on it. However, if any students wish to undertake the project work of their interest relevant to the particular subject, such projects can be encouraged. The project work will have 2 credits. Based on the number of students for project and the availability of teacher can claim exemption of 2 teaching hours for guiding students with a maximum limit of 60.

- The Board of Examiners of respective Commerce subjects should ensure while framing, scrutinizing and approving the question paper(s) for ensuing end-semester examination(s) that, each chapter in every unit of a theory paper is given preference to have questions in the final version of question paper(s).
- It is decided in the BOS that except Language, EVS and IC all other subjects should be taught by the commerce faculties only

Assessment/Evaluation Policy:

Examination pattern is 80:20 for all papers in Major subjects and languages. 80 marks for Semester End Examination and 20 marks for Internal Assessment.

For elective and compulsory papers, Examination pattern is 40:10, 40 marks for semester end exam and 10 marks for Internal Assessment. The break-up of Internal Assessment Marks is shown below.

For project in the Sixth semester, Examination pattern is 40:10, 40 marks for dissertation Evaluation and 10 marks for Viva-voce (Internal).

Distribution of marks for Internal Assessment

Internal Assessment for 20 Marks comprises of performance in the tests.
Assignment or seminar with submission of the document and attendance.

1. Two tests for 5 marks each with proper record for assessment	-10 Marks
2. Assignment cum seminar marks	-05 Marks
3. Attendance Marks	-05 Marks
Total	-20 Marks

Distribution of marks for Attendance

<75%	-	00 Marks
75-80%	-	01 Mark
80-85%	-	02 Marks
89-90%	-	03 Marks
90-95%	-	04 Marks
95-100%	-	05 Marks

THEORY EXAMINATION QUESTION PAPER PATTERN FOR MAJOR SUBJECTS

(Semesters I–VI)

B.Com. Semester-I Degree Examination; 2024-25

(Semester Scheme; New Syllabus: 2024-25)

SUBJECT: Commerce

Paper:

Paper Code:

Time: 3 Hours

Max. Marks: 80

Instructions to candidates:

All sections are compulsory

SECTION-A

1. Answer **any Ten** of the following questions. Each question carries TWO marks.(10×2=20)

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

SECTION-B

Answer any **FIVE** of the following questions. Each question carry SIX marks (5×6=30)

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

SECTION-C

Answer any three of the following. Each question carries **TEN marks** (3×10=30)

- 09.
- 10.
- 11.
- 12.
- 13.

Note: while setting the question paper, care should be taken to select **at least two** questions from each unit for section-A, At least **one** questions from each unit for section-B and **One** question from each unit for section C to maintain uniform distribution of questions.

For Elective/Compulsory papers
B.Com. Semester-I/II/III/IV Degree Examination; 2024-25
(Semester Scheme; New Syllabus: 2024-25)

SUBJECT: Commerce

Elective/Compulsory Papers: I/II/III/IV:

Paper Code:

Max. Marks: 40

Time: 2 Hours

Instructions to candidates:

- 1) All sections are compulsory
- 2) Draw neat and labeled diagrams wherever necessary.

SECTION-A

1. Answer **all** the following questions. Each question carries TWO marks (5x2=10)

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

SECTION-B

Answer any **five** of the following. Each question carries Six marks (6X5=30)

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

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

Course Code; B.Com. 1.1

Name of the Course: Financial Accounting

Course Credits	Number of hours per week	
5 Credits	5 Hours	
Pedagogy : Classroom lecture, Case studies, Tutorial Classes, Group Discussion, Seminar and Field Work etc.,		
Course Outcomes; On successful completion of the course, student will be able to:		
a) Understand various accounting terminologies and concepts.		
b) Deal with preparation of final accounts of sole trader.		
c) Demonstrate various accounting treatment for consignment transactions.		
d) Understand the accounting treatment for royalty accounts.		
e) Understand and compute the amount of claims for loss of stock and loss of profit.		
f) Preparation of joint venture agreement with imaginary figures		
Syllabus :		
Module No. 1: Introduction		
Introduction, Meaning and Scope of Accounting, Accounting Terminologies, Uses & Users of Accounting Information, Accounting Process, Basis of Accounting: Cash & Accrual Basis, Branches of Accounting, Accounting Principles, Concepts & Conventions, List of Accounting Standards		
Module No. 2: Final Accounts of Sole Trading concerns		
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 Accountant, Balance Sheet		
Module No. 3: Royalty Accounts		
Meaning, terms used in royalty accounts, Types, Royalty in case of Strikes, Lockouts, Fines and penalties, Journal entries and accounts in the books of owner and user of the right.		
Module No. 4 : Consignment Accounts		
Introduction, Meaning of Consignment, Consignment Vs Sales, Proforma Invoice, Accounts Sales, Types Commission, Accounting for Consignment Transactions & Events in the Books of Consignor & Consignee, Treatment of Normal & Abnormal Loss, Valuation of Closing Stock, Goods sent at Cost Price and Invoice price		
Module No. 5 : Joint Ventures Accounts.		
Meaning-difference between joint venture and partnership firm-methods of maintaining accounts: 1) Joint Bank Accounts Systems. 2) Maintaining Separate Accounts in the Books of each venture. 3) Memorandum Joint Venture Method.		

References:

1. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.

2. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting "Taxmann Publication" New Delhi
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Textand Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas PublishingHouse, New Delhi, 6th Edition.
7. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
8. P C Tulsian, Bharat Tulasian and Tushar Tulasian, Financial Accounting, S Chand Publishing

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

Course Code; B.Com. 1.2

Name of the Course: **FUNDAMENTALS OF MARKETING**

Course Credits	Number of hours per week
5 Credits	5 Hours

UNIT- I: INTRODUCTION: Nature-scope-functions of marketing-different Concepts of Marketing (including product concept, sales concept production concept and social concepts)- Marketing Mix-functions of marketing.

UNIT - II: MARKET SEGMENTATION AND CONSUMER BEHAVIOR: Meaning and importance of market segmentation- market segmentation strategies- basis of segmentation- product differentiation v/s market segmentation.

Consumer behavior: Meaning, Definitions, objectives, importance, factors affecting consumer behavior, models of consumer behavior.

UNIT- III: PRODUCT AND PRINCING: Meaning and features of product- Product Mix- Product Life Cycle(PLC)- New Product Development- Causes for failure of a new product- Branding- Packaging and Labelling.

Pricing: Significance- Factors affecting price of a product- Pricing Policies and Strategies.

UNIT - IV: PHYSICAL DISTRIBUTION AND PROMOTION: Distribution Channels and Physical Distribution: Channels of Distribution- Meaning and importance- Types of distribution channels- Factors affecting choice of distribution channels.

Promotion: Nature and Importance of Promotion- Types of Promotion- Advertising- Personal Selling- Public Relations and Sales Promotion and their distinctive characteristics

UNIT - V: RECENT DEVELOPMENTS IN MARKETING: Recent Developments in Marketing: Social Marketing- Online Marketing- Direct Marketing- Services Marketing- Green Marketing- Rural Marketing- Consumerism.

Reference Books:

1. Marketing management - analysis, planning and control by Philip Kotler.
2. Fundamentals of Marketing by William. J. Stanton.
3. Principles of Marketing and Salesmanship by Sontakki and Deshpande.
4. Principles of Marketing – Bajaj, Kaur, Kalyani Publishers, New Delhi.
5. Principles of Marketing M K Nabi, K C Raut. Vinod Publications (P) Ltd.
6. Marketing Management by Arun Kumar – Vikas Publication.

7. Saxena Rajan – Marketing management , Tata McGraw-Hill publishing Company Ltd., New Delhi.
8. Rudani R. B- Basics of marketing management- S. Chand.
9. Chhabra, T.N., and S.K. Grover. Marketing Management.

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

Course Code; B.Com. 1.3

Name of the Course: **Business Decisions and Market Behaviour**

Course Credits	Number of hours per week
5 Credits	5 Hours

Unit 1: Introduction to Business Decisions

Meaning, Definition, Scope, Nature, Essentials of business decisions, Strategies of business decisions, Steps involved in business decisions.

Unit 2: Demand Analysis

Law of demand; Demand determinants; Demand distinctions; elasticity of demand; Business uses of elasticity of demand; Demand Forecasting.

Unit 3: Production Analysis

Production function; Law of variable proportions; Law of variable returns; Iso-quants; Properties of Iso-quants; Managerial uses production function.

Unit 4: Cost Analysis

Cost Concepts and Classifications; Cost output relationship in the Short-Run and Long-Run; uses of cost concepts in business decision making.

Unit 5: Market Structure

Introduction, meaning, Definition, scope of market structure, Various types of market structure.

References

1. Managerial Economics: Varshaney and Maheshwari
2. Managerial Economics: P L Mehta
3. Managerial Economics: Adhikari
4. Managerial Economics: Wali and Kalkundrikar
5. Managerial Economics: Paul, Moute and Gupta

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

Course Code; B.Com. 2.1

Name of the Course: Advanced Financial Accounting

Course Credits	Teaching hours per week
5 Credits	5 Hours
Pedagogy : Classroom lecture, Case studies, Tutorial Classes, Group Discussion, Seminar and Field Work etc.,	
Course Outcomes; On successful completion of the course, student will be able to: a) Deal with inter-departmental transfers and their accounting treatment. b) Demonstrate various accounting treatment for dependent and independent branches. c) Learn various methods of accounting for hire purchase transactions. d) Understand and compute the amount of claims for loss of stock and loss of profit. e) Amalgamation of partnership firm and preparation of amalgamated balance sheet.	
Syllabus :	
Module No. 1: Departmental Accounts	
Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different department-types of departments-interdepartmental transfer and its treatments.	
Module No. 2 :Accounting for Branches	
Meaning, objectives and types of branches, dependent branches-selling goods for cash, selling goods for cash and credit. Supply of goods on cost and invoice price. Independent branches-meaning, features, incorporation of branch transaction in head office books, adjustment entries in the books of head office only, Goods-in-transit, cash-in-transit and inter-branch transactions.	
Module No. 3 : Hire Purchase Accounts	
Meaning of hire purchase contract, legal provisions and definition of terms used. Systems of recordings, calculation of interest, cash price and hire purchase price. Journal entries and ledger accounts in the books of hire purchase and hire vendor. Ascertainment of profit under debtor method only (excluding repossession of assets).	
Module No. 4 : Insurance Claims for Loss of Stock and Loss of Profit	
Introduction-meaning of fire-computation of claim for loss of stock-computations of claim for loss of profit-average clause.	
Module No. 5 : Amalgamation of Firms	
Meaning and objectives, accounting for amalgamation, types of amalgamation, journal and ledger accounts in old firms and preparation of amalgamated balance sheet.	

References:

1. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
2. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting "Taxmann Publication" New Delhi
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Textand Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.

5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
8. P C Tulsian, Bharat Tulasian and Tushar Tulasian, Financial Accounting, S Chand Publishing

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

Course Code; B.Com. 2.2

Name of the Course: **BUSINESS ORGANISATION AND MANAGEMENT**

Course Credits	Number of hours per week
5 Credits	5 Hours

Course Objectives :

To acquaint the students with the concept of business organization and concepts of general management and its implementation in organizations

Course Outcomes:

- 1:** Students will be able to understand the concepts and form of Business organizations
- 2:** Students will be able to study contributions of Taylor ,Henry Fayol and understand various systems and approaches to management.
- 3:** To demonstrate the planning and decision making approaches by using appropriate strategies to accomplish a given job.
- 4:** Students will be able to understand the need and importance of organization process &,structure , span of control, departmentation and delegation of authority.
- 5:** To analyze the need and importance of motivation, good communication and to interpret various leadership styles with effective coordination and control mechanisms.

MODULE I-FUNDAMENTAL CONCEPTS AND FORMS OF ORGANIZATION

Concepts: Business, trade, industry and commerce – Business: Features of business- Trade: Classification, Aids to trade – Industry: Classification – Commerce – Relationship between trade industry and commerce – Functions of Business.

Forms of Business Organization

Sole Proprietorship: meaning – characteristics –Advantages &disadvantages

Partnership - -Meaning – Characteristics – Kinds of Partners – Registration of Partnership – Partnership Deed – Limited liability Partnership (LLP)

Joint Hindu family: Characteristics – Advantages and limitations.

Joint Stock Company: Meaning- characteristics-advantages- kinds of companies – difference between private and public companies

MODULE II - NATURE OF MANAGEMENT

Definition – Management an Art, Science or Profession – Manager Defined – Manager vs Leader - Levels of Management – Skills of Management.

Management Thought: Contributions of Henry Fayol (14 principles) – F. W. Taylor's Scientific Management – Max Weber's theory of Bureaucracy

MODULE III - PLANNING AND DECISION MAKING

Planning: Definition - Importance - Steps in planning – limitations - Types of Plans

Decision making: Definition – Process – types of decisions: – Programmed and non programmed decisions – Strategic and routine decisions- major and minor decisions – Individual and group decisions.

MODULE IV- ORGANIZING, DELEGATION AND DECENTRALIZATION

Meaning – Organization Structure – Organization chart – Formal and informal Organization – Span of Management – Factors determining Span of Management – Line and Staff concepts.

Elements of Organization:

Delegation of authority: Meaning – advantages and disadvantages

Decentralization : Meaning – advantages and disadvantages

MODULE V - DIRECTING, CO-ORDINATION AND CONTROL

Motivation: Definition – Meaning-Types-Theories of motivation: The Need Hierarchy Theory – Hygiene approach to motivation

Leadership: Definition - Leadership styles: Autocratic, Democratic, Free Reign – Managerial Grid.

Communication: Definition – Importance – Process – Barriers to effective communication.

Coordination- Definition –need -Difficulties-Effectiveness-Definition –Control process

Control -Definition –Control process-Essential of good control system-merits and demerits

➤ **References:**

1. Y.K.Bhushan - Business organization and management - Sultan Chand
2. R.K.Sharma and Shashi k Gupta : Industrial Organisation and Management - Kalyani Publications
3. Sherlekar - Business Organisation and Management - Himalaya Publishers
4. C.B.Gupta - Industrial Organisation and Management - Sultan Chand
5. Harold Koontz Heinz Weihrich and A. Ramachandra Aryasri : Principles of management,McgrawHill
6. CB.Gupta - Management Theory and practice, - Sultan Chand
7. L.M. Prasad - Principles & Practice of Management, Sultan Chand
8. Stephens Robbins - Management,Pearson Education
9. .V.S.P.Rao - Management Excel Books India

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

Course Code; B.Com. 2.3

Name of the Course: **ENTREPRENEURSHIP DEVELOPMENT**

Course Credits	Number of hours per week
5 Credits	5 Hours

OBJECTIVES:

1. The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.
2. To expose students to basic entrepreneurial concepts and inculcate theoretical knowledge of entrepreneurship.
3. To develop entrepreneurial qualities and skills among the students and motivate them to become entrepreneur.
4. To equip and develop the learner's entrepreneurial skills and qualities essential to undertake business.
5. To impart the learner's entrepreneurial competencies needed for managing business efficiently and effectively.

OUTCOMES:

After completion of the course, the students will be able to: 1. Define basic terms and economic importance of entrepreneurship

Identify the elements of success of entrepreneurial venture and inculcate entrepreneurial skills among them.

Consider the financial conditions as well as the importance of infrastructure for starting a new business.

Understand the process to select new business idea

The learners will gain entrepreneurial competence to run the business efficiently.

The learners are able to undertake businesses in the entrepreneurial environment.

The learners are capable of preparing business plans and undertake feasible projects.

The learners are efficient in launching and develop their business ventures successful.

The learners shall monitor the business effectively towards growth and development.

Unit	Topic	Details	
Module I	Introduction	The Entrepreneur; definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of Socio-economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision making and Business Planning, Entrepreneurship theories a) Joseph Schumpeter's Innovation theory b) McClelland's theory of need for	

		achievement c) The Uncertainty-Bearing Theory of Knight	
Module II	Promotion of Venture	Types of venture; Opportunities analysis; External Environmental Analysis- economic, social, technological; Competitive factors; Legal requirements for establishment of a new unit; Raising of funds; Venture Capital sources and documentation required	
Module III	Entrepreneurial Behaviour	Entrepreneurial behaviour and Psycho -Theories; Innovation and Entrepreneur; Social Responsibility	
	Entrepreneurial Development Programmes	EDP, their role, relevance and achievements; Role of Government in organizing EDPs; Critical Evaluation	
Module IV	Successful Entrepreneurs	A) JRD Tata- Tata Group B) Azim Premji- Wipro C) Jeff Bezos- Amazon D) Jack Ma- Alibaba Group E) Kiran Mazumdar Shaw , Sudha murthy as a social entrepreneur.	
Module V	Institutional support to Entrepreneurship	Role of Directorate of Industries, District Industries, Centers (DICs), Industrial Development Corporation (IDC), State Financial corporation (SFCs), Commercial banks Small Scale Industries Development Corporations (SSIDCs), Khadi and village Industries Commission (KVIC), National Small Industries Corporation (NSIC), Small Industries Development Bank of India (SIDBI)	

REFERENCES :

- S.S.Khanka, Entrepreneurial Development, S.Chand and Company Limited, NewDelhi,2016.
- R.D.Hisrich, Entrepreneurship, Tata McGraw Hill, New Delhi, 2018.
- Rajeev Roy ,Entrepreneurship, Oxford University Press, 2nd Edition, 2011.
- Donald F Kuratko,T.V Rao. Entrepreneurship: A South Asian perspective. Cengage Learning, 2012.
- Dr. Vasant Desai, "Small Scale Industries and Entrepreneurship", HPH, 2006.
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- Socio-Cultural Factors Affecting Entrepreneurship Intentions of Women in India: A GEM Data Based Approach. New York; NovaScience Publishers, Inc., ISBN: 978-1-53619-633-7
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- Siner A David: Entrepreneurial Megabooks; John Wiley and Sons, New York.
- Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
- Prasanna Chandra: Protect Preparation, Appraisal, Implementation; Tata McGraw Hill. New Delhi.
- Paudey I.M: Venture Capital - The Indian Experience; Prentice Hall of India, New Delhi.
- Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India New Delhi.