BE BOUNDLESS

BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

(as per SEP 2024)

Syllabus for I & II Semester
B.Com (Accounting & Finance)

2024-25

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM(FINTECH), B.COM AEDP (BFSI), B.Com AEDP(ROM),B.COM(BDA), B.Com (A&F), B.Com (LSCM), B.VOC(A&T), BBA, BBA(Aviation Management), BBA(Business Analytics), programmes as per the SEP structure for the Academic Year 2024-25 held on 3rd and 4th July 2024 in the Department of Studies and Research in Commerce, PK Block, Bengaluru City University, Bengaluru-560009.

The board has reviewed and approved the course matrix for 1st Semester to 6th Semester and syllabus for 1st and 2nd semesters of the above mentioned courses. The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

1.	Prof. Jalaja .K.R	Dean and Chairperson , Department Of Commerce,BCU	Chairperson
2.	Dr.R. Sarvamangala	Dean And Chairperson , Department Of Commerce, BUB	Member
3.	Dr. Nagaraju.N	Professor, Department Of Commerce,University of Mysore	Member
4.	Dr. B.G.Baskar	Principal ,Seshadripuram College, Bengaluru	Member
5.	Dr. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
6.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
7.	Dr. Raja Jebasingh	Vice-Principal, St.Joseph's College of Commerce(Autonomous)	Member
8	Dr.K.Ramachandra	Professor, Department Of Commerce,Maharani Cluster University.	Member

Co-Opted Members Present

9	Prof.Ritika Sinha	Chairperson, Department of Management, Bengaluru City University	Member
10	Prof.G.Venugopal	Principal VVN Degree College, Bengaluru	Member
11	Dr.Savita. K	Principal, BEL First Grade College, Bengaluru	Member

12	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
13	Mr. H.N Gururaja Rao.	Associate Professor, Department Of Commerce, Vijaya College, Bengaluru	Member
14	Dr.Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
15	Prof.H R Padmanabha	Vice-Principal, Sai Vidya First Grade College, Yelahanka.	Member
16	Dr.Srihari	Associate Professor, Department Of Commerce, SSMRV College, Bengaluru	Member
17	Dr.Nagaraja.C	Assistant Professor, Department Of Commerce, GFGC Yalahanka College ,Bengaluru	Member
18	Smt.Asha.N	Principal, Sindhi Degree College, Bengaluru	Member
19	Mr.Sharath M	Assistant Professor, Sindhi College.	Member
Industry Experts			
20	CMA .Geetha Sauthanagopalan	Partner GM Associates, Bangalore.	Member
21	CMA .Abhijeet S Jain	Chairman, Bengaluru Chapter of the Institute of Cost Accountants of India	Member
22	Mr. G Vijay Raghavan	Founder- Stockathon Academy, Bangalore	Member

Dr. JALAJA. K R, M.COM., MBA., Ph.D
Dean & Chairperson
Department of Commerce
Bengaluru City University

Department of Studies and Research in Commerce, BCU

BENGALURU CITY UNIVERSITY

REGULATIONS PERTAINING TO B.COM-ACCOUNTING & FINANCE

As per SEP- CBCS Scheme - 2024-25 onwards

1. INTRODUCTION

As per the Government Order No. ED 166 UNE 2023, Bangalore, dated 08.05.2024, all Universities in Karnataka, are required to revise the curriculum of Degree Programs as per the guidelines of the Karnataka State Higher Education Council and State Education Planning Commission, constituted by the government, from the academic year 2024-2025.

In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to students admitted to B.Com Accounting and Finance Program, offered by Bengaluru City University affiliated colleges, Constituent Colleges and Department of Commerce, Bengaluru City University.

Therefore, this regulation will be applicable to all students seeking admission for B.COM Accounting and Finance Programme from the academic year 2024-25.

The Board of Studies resolved to provide the regulation for B.Com (Accounting and Finance) Undergraduate Program along with Framework and Syllabus for the various Discipline Specific Core Courses and Discipline Specific Elective Courses for each semester.

2. PROGRAM OBJECTIVES:

a) To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills.
b) To cater to the requirements of Industries.
c) To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
d) To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
e) To prepare students to pursue careers in Accounting and Finance and other allied functions in the Corporate Sector.
f) To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc.
g) To develop entrepreneurs.
h) To prepare students for professions in the field of Accountancy, Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
i) To prepare students to fit into the job roles of Business analyst, Financial Analyst, Marketing and HR Associates.

3. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two-year Pre-University Course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into

this program. Students who have cleared 2nd PUC Examination directly (through open schooling are also eligible to apply for this programme. Students who have completed Diploma in Commercial Practice are eligible for lateral entry into 3rd Semester B.Com

4. DURATION OF THE PROGRAMME:

The duration of the programme is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. Students successfully completing three (03) years of the course will be awarded Bachelor's Degree in Commerce A & F– B.COM- ACCOUNTING AND FINANCE.

5. MEDIUM OF INSTRUCTION

The medium of instruction shall be in English. However, a candidate will be permitted to write the examination completely, either in English or in Kannada.

6. CLASSROOM STRENGTH OF STUDENTS

Maximum number of students in each section shall be 60 or as per University Regulations.

7. ATTENDANCE:

a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he / she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

8. COURSE MATRIX

(i) Annexure-1 for B.COM- ACCOUNTING AND FINANCE

9. TEACHING AND EVALUATION:

M.Com (All Programs) /MBA / MFA / MBS graduates with basic degree in B. Com (All B.Com Programs), B.B.M, BBA & BBS from a recognized University, are only eligible to teach and evaluate the courses (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages, IT related courses and additional courses shall be taught by the Post-graduates as recognized by the respective Board of Studies.

10. SCHEME OF EXAMINATION:

a. There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80.

b. Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the

semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each.

c. The marks based on attendance shall be awarded as given below:
   76% to 80%   = 02 marks
   81% to 85%   = 03 marks
   86% to 90%   = 04 marks.
   91% to 100% = 05 marks.

11. PATTERN OF QUESTION PAPER:

Each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. The question paper setter shall prepare TWO sets of question papers with a maximum of 10% repetition. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.

The Question Paper will be as per the following Model:

Section A	Conceptual questions (5 questions out of 8)	5 x 2 = 10
Section B	Analytical questions (4 questions out of 6)	4 x 5 = 20
Section C	Essay type questions (3 questions out of 5)	3 x 15 = 45
Section D	Skill Based questions	1 x 5 = 05
Total		80 marks

12. APPEARANCE FOR THE EXAMINATION:

a) A candidate shall apply for all the courses in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the University.
b) A candidate who has passed any language under Part-1 shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
c) Further, candidates shall also be eligible to claim exemption from studying and passing in those Commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.
d) A candidate who is permitted to seek admission to this Degree Programme on transfer from any other University, shall have to study and pass the subjects which are prescribed by the University. Such candidates shall however, not be eligible for the award of ranks.

13. MINIMUM FOR A PASS:

(a) No candidate shall be declared to have passed the Semester Examination as the case may be under each course /paper unless he/she obtains not less than 35% (i.e. 28 marks out of 80) marks in written examination / practical examination and 40% marks in aggregate of written/ practical examination and internal assessment put together. However, there is no minimum

marks to pass internal assessment tests including other Internal Assessments such as Viva-Voce, Internship Report, Field Survey Report and similar others.

(b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in aggregate of both internal assessment and semester end examination marks put together in each course of all semesters, such as theory papers/ practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each course.

(c) The candidates who pass all the semester examinations in the first attempt are eligible for ranks, provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B).

(d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.

(e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.

(f) If a candidate fails in a subject/course, either in theory or in practicals, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

(g) The minimum total credits that a candidate shall obtain in aggregate in all semesters must be 142 credits out of the total credits allotted for the program, to be declared as pass in the program.

14. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
   i. **First Class**: Those who obtain 60% and above of the total marks.
   ii. **Second Class:** Those who obtain 50% and above but less than 60% of total marks.
   iii. **Pass Class:** Rest of the successful candidates who secure 40% and above but less than 50% of marks.
b. Class shall be declared based on the aggregate marks obtained by the candidates in all the courses of all semesters of this Degree Program (excluding Part 3 Courses mentioned in the Course Matrix).
c. The candidates who have passed each course in the semester end examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified by the University.

15. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a specific course within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision

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once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

16. FINAL RESULT / GRADES DESCRIPTION

An alpha-sign grade, the eight-point grading system, as described below shall be adopted for classification of successful candidate. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the six semesters of the programme and the corresponding overall alpha-sign grades.

Final Result / Grades Description

Semester GPA/Program CGPA	Alpha – Sign/ Letter Grade	Semester/Program % of Marks	Result/Class Description
9.00-10.00	**O** (Outstanding)	90.00-100	Outstanding
8.00- <9.00	**A+** (Excellent)	80.0-<90.00	First Class Exemplary
7.00-<8.00	**A** (Very Good)	70.0-<80.00	First Class Distinction
6.00-<7.00	**B+** (Good)	60.0-<70.00	First Class
5.50-<6.00	**B** (Above Average)	55.0-<60.00	High Second Class
5.00-<5.50	**C** (Average)	50.0-<55.00	Second Class
4.00-<5.00	**P** (Pass)	40.0-<50.00	**Pass Class**
Below 4.00	**F** (Fail)	Below 40	Fail/Re-appear
Ab (Absent)	-	Absent	-

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in para 15:

17. COMPUTATION OF SEMESTER GRADE POINT AVERAGE AND CUMULATIVE GRADE POINT AVERAGE

l. Calculation of Semester Grade Point Average (SGPA)

The Grade Points (GP) in a course shall be assigned on the basis of marks scored in that course as per the Table I. Any fraction of mark in the borderline less than 0.50 be ignored in assigning GP and the fractions of 0.50 or more be rounded off to the next integers. The Credit Points (CP) shall then be calculated as the product of the grade points earned and the credits for the course. The total CP for a semester is the sum of CP of all the courses of the semester. The SGPA for a semester is computed by dividing the total CP of all the courses by the total credits of the semester. It is illustrated below with typical examples.

2. Calculation of Cumulative Grade Point Average (CGPA)

The aggregate or cumulative SGPA (CGPA) at the end of the second, fourth and sixth semesters shall be calculated as the weighted average of the semester grade point averages. The CGPA is calculated taking into account all the courses undergone over all the semesters of a programme, i.e. The CGPA is obtained by dividing the total of semester credit weightages by the maximum credits for the programme.

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$$CGPA = \sum (C_i \times G_i) / \sum C_i$$

Where G_i is the grade point of the 'i'th course / paper and C_i is the total number of credits for that course/ paper

$$CGPA = \sum (C_i \times S_i) / \sum C_i$$

Where S_i is the SGPA of the 'i'th semester and C_i is the total number of credits in that semester.

Table 1: Conversion of Percentage of Marks into Grade Points in a Course/Paper

% Marks in a paper/practical	Grade Point (GP)	% Marks in a paper/practical	Grade Point (GP)
98-100	10	63-67	6.5
93-97	9.5	58-62	6.0
88-92	9.0	53-57	5.5
83-87	8.5	48-52	5.0
78-82	8.0	43-47	4.5
73-77	7.5	40-42	4.0
68-72	7.0	Below 40	0

18. TERMS AND CONDITIONS:

a. A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
b. Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
c. The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearance.

19. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award

20. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit

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ANNEXURE-1

COURSE MATRIX

I Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Financial Accounting	1.1	4	3	20	80	100	4
	Principles of Marketing	1.2	4	3	20	80	100	4
	Quantitative Aptitude	1.3	4	3	20	80	100	4
	Indian Financial System	1.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-1		3	1.5	10	40	50	2
	Total				**130**	**520**	**650**	**24**

Note: The student shall take up **any one Value- Added Certificate Course of 30 hours,** at Institutional level or any MOOC program under **SWAYAM** portal or through any other recognised training institute. It is compulsory for all students to carry out this course from the beginning of the first semester and before the end of second semester. This will carry **ONE credit,** which will be reflected in the **second semester marks card**. The marks shall be uploaded by the institution, along with IA marks, after obtaining the course completion certificate.

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COURSE MATRIX

II Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Advanced Financial Accounting	2.1	4	3	20	80	100	4
	Financial Management	2.2	4	3	20	80	100	4
	Business Regulations	2.3	4	3	20	80	100	4
	Banking Theory and Practice	2.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-2		3	1.5	10	40	50	2
	Value-Added Certificate Course *		-	-	25	-	25	1*
	Total				**155**	**520**	**675**	**25**

* Follow the note given in the first semester Course Matrix.

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COURSE MATRIX

III Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Corporate Accounting	3.1	4	3	20	80	100	4
	Quantitative Analysis for Business Decisions –I	3.2	4	3	20	80	100	4
	Cost Accounting	3.3	4	3	20	80	100	4
	Advanced Financial Management	3.4	4	3	20	80	100	4
Part 3- SEC	Accounting Information System	3.5	2	1.5	10	40	50	2
	Total				**130**	**520**	**650**	**24**

Note: The student shall take up **any one Value- Added Certificate Course of 30 hours,** at Institutional level or any MOOC program under **SWAYAM** portal or through any other recognised training institute. It is compulsory for all students to carry out this course from the beginning of the third semester and before the end of fourth semester. This will carry **ONE credit,** which will be reflected in the **fourth semester marks card**. The marks shall be uploaded by the institution, along with IA marks, after obtaining the course completion certificate.

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COURSE MATRIX

IV Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Advanced Corporate Accounting	4.1	4	3	20	80	100	4
	Quantitative Analysis for Business Decisions –I	4.2	4	3	20	80	100	4
	Costing Methods	4.3	4	3	20	80	100	4
	International Financial Management	4.4	4	3	20	80	100	4
Part 3- SEC	Security Trading	4.5	2	1.5	10	40	50	2
	Value-Added Certificate Course *		-	-	25	-	25	1*
	Total				**155**	**520**	**675**	**25**

* Follow the note given in the third semester Course Matrix.

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COURSE MATRIX

V Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1-DSC	Advanced Accounting	5.1	4	3	20	80	100	4
	Costing Techniques	5.2	4	3	20	80	100	4
	Income Tax- I	5.3	4	3	20	80	100	4
	Goods and Services Tax	5.4	4	3	20	80	100	4
Part 2-CC	Research Methodology	5.5	4	3	20	80	100	4
	Survey Project	5.6	2*	-	100**		100	4
	Total				**200**	**400**	**600**	**24**

INSTRUCTIONS: During the V Semester, students shall be assigned Survey Projects and it shall be monitored by the Mentors. Faculty from Commerce and Management department only shall be appointed as Mentors. Survey project shall be undertaken in any area of Commerce and Management on any domain in a Small, Medium and large organisation.

*A Maximum of 50 Students shall be allotted to each Mentor. 2 hours of mentorship / workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%). The Field survey report shall be submitted before the end of the semester for assessment and viva-voce examination.

**The marks shall be awarded on the following basis:

- 60 marks for Survey Project and 20 marks for Viva- Voce examination to be evaluated by a panel of examiners appointed by the BOE, BCU
- 20 marks for maintenance of Log Book to be awarded by the mentor

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COURSE MATRIX

VI Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part1-DSC	Indian Accounting Standards	6.1	4	3	20	80	100	4
	Management Accounting	6.2	4	3	20	80	100	4
	Income Tax- II	6.3	4	3	20	80	100	4
	Investment Management	6.4	4	3	20	80	100	4
	Auditing	6.5	4	3	20	80	100	4
Part2-CC	Internship	6.6	2*	-	100**		100	4
	Total				**200**	**400**	**600**	**24**

INSTRUCTIONS: During the VI Semester, students should be assigned **Internship** and it shall be monitored by the Mentors. Faculty from **Commerce and Management Department** only shall be appointed as Mentors. Internship may be undertaken in any organisation covering a specific area in **Commerce and Management**.

* A **Maximum 50 Students** shall be allotted to each Mentor. **2 hours of mentorship** / workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%). Minimum of T**wo months internship** shall be undertaken by the student and the **Internship Certificate** along with the log sheet from the Organisation shall be enclosed with the Internship report. The Report shall consist of the **concerned Industry's Profile, Specific Organisational Profile, Functions and Operations, Nature of work(Internship) undertaken by the student, Experience & Learning Outcomes,** suggestions and conclusion, in about **100** pages. The Report on Internship shall be submitted **before the end of the semester** for **assessment and viva-voce examination**.

**The marks shall be awarded on the following basis.

- 60 marks for Internship Report and 20 marks for Viva- Voce examination to be evaluated by a panel of examiners appointed by the BOE, BCU
- 20 marks for maintenance of Log Book to be awarded by the mentor

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Syllabus - Semester I

Name of the Program: BACHELOR OF COMMERCE (A&F)
Course Code. 1.1
Name of the Course: FINANCIAL ACCOUNTING

COURSE CREDITS	NO.OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to
a. Understand the theoretical frame work of accounting as well as Accounting standards.
b. Prepare Financial Statements from Incomplete records.
c. Work out the accounting treatments for Consignment transactions.
d. Learn various methods of Accounting for Hire Purchase transactions.
e. Work out various Accounting treatments for Dependent Branches.

SYLLABUS:	Hours
Unit - 1: Theoretical Framework of Accounting	**08**
Introduction-Meaning, Scope, Objectives, Importance and Functions of Accounting; Terminologies used in Accounting; Users of Accounting Information; Accounting Process; Cash basis and Accrual basis of Accounting; Branches of Accounting, Principles of Accounting, Concepts and Conventions; Accounting Standards-Indian Accounting Standards (Ind AS)-Meaning and Definition, Need and Objectives; Accounting Equations, Problems on Accounting Equations.	
Unit - 2: Conversion of Single Entry System to Double Entry System	**12**
Accounts from Incomplete Records/Single Entry System -Meaning, Features, Merits & Demerits; Conversion into Double Entry System, Need for Conversion; Preparation of Statement of Affairs, Cashbook, Memorandum Trading Account, Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account &Trading and Profit & Loss and Balance Sheet-**Problems**	
Unit - 3: Consignment Accounts	**12**
Introduction–Meaning of Consignor, Consignee, Account Sales & Proforma Invoice; Goods Invoiced at Cost Price, Goods Invoiced at Selling Price, Accounting for Normal & Abnormal Loss; Valuation of Stock; Passing of Journal Entries & Preparation of Ledger Accounts in the books of Consignor only- **Problems**	
Unit - 4: Hire Purchase System	**12**
Meaning of Hire Purchase and Installment Purchase System, Difference between Hire Purchase and Installment Purchase, Important Definitions–Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges; Calculation of Interest, Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser only. (Asset Accrual Method only)- **Problems**	

Unit - 5: Branch Accounts	12
Meaning, Objectives and Advantages of Branch Accounting; Types of Branches- Meaning and Features of Dependent Branches, Independent Branches and Foreign Branches; Methods of maintaining Books of Accounts by the Head Office–Debtors System only when the goods are sent at Cost Price and Invoice Price &ascertainment of Profit or Loss of Branch under Debtors System – **Problems**	

Skill Development Activities:

1. Enlisting any **Five** Indian Accounting Standards

2. Prepare a Memorandum Trading Account, Total Debtors Account, Total Creditors & Statement of Affairs with imaginary figures.

3. Preparation of Pro-form Invoice and Accounts sales with imaginary figures.

4. Prepare the Hire Purchase table with imaginary figures.

5. Prepare Branch Account with imaginary figures.

Books for Reference:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.

2. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.

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

4. Charles T. Horn gren and Donna Phil brick, (2013) Introduction to Financial Accounting, Pearson Education,11th Edition.

5. J.R.Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 2nd Edition.

6. S.N.Maheshwari, and S.K.Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.

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Name of the Program: BACHELOR OF COMMERCE (A&F)
Course Code: 1.2
NAME OF THE COURSE: PRINCIPLES OF MARKETING

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the Students will be able to
a) Understand the concepts and functions of Marketing.
b) Analyze Marketing Environment impacting the Business.
c) Segment the Market and understand the Consumer Behaviour
d) Describe the 4 P's of marketing and design the Marketing Mix.

SYLLABUS:	HOURS
Unit-1: Introduction to Marketing	**08**
Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. Recent trends in Marketing-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, Social Media Marketing and E-tailing (Meaning only).	
Unit- 2: Marketing Environment	**10**
Micro Environment – Meaning, Components- The company, suppliers, Marketing Intermediaries, competitors, public and customers; **Macro Environment**- Meaning, Components- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.	
Unit-3: Market Segmentation and Consumer Behaviour	**10**
Market Segmentation - Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation; **Consumer Behavior-** Meaning, Factors influencing Consumer Behavior; Buying Decision Process.	
Unit- 4: Marketing Mix-Product & Pricing	**14**
Marketing Mix- Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. **Product**-Meaning & features, Product Classification, Product Line & Product Mix decisions; Product Lifecycle – Meaning & stages in PLC; New Product Development-Meaning and steps in NPD; Reasons for Failure of New Product. **Pricing** – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Pricing Strategies.	
Unit- 5: Place & Promotion	**14**
Physical Distribution–Meaning and Types of Channels of Distribution, Types of Intermediaries, Factors affecting Channel Selection **Promotion** – Meaning and Significance of Promotion.	

Advertising – Meaning and Objectives, Characteristics of an effective Advertisement, Types of Advertisement.

Personal Selling- Meaning and Importance, Characteristics of a Successful Salesperson.

Sales Promotion- Meaning, Objectives, Promotional Schemes, Limitations of Promotional Schemes.

Skill Development Activities:

1. Design a Marketing Mix for an imaginary product.

2. Design a logo and tagline for an imaginary product.

3. Develop an advertisement copy for a product.

4. Prepare a chart showing distribution network for any product.

Books for References:

1. Philip Kotler, Marketing Management, Prentice Hall.

2. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI, New Delhi 3. William J. Stanton, Michael J.Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill

4. BoseBiplab, Marketing Management, Himalaya Publishers.

5. J.C. Gandhi, Marketing Management, Tata McGraw Hill.

6. Ramesh and Jayanti Prasad: Marketing Management, I.K.International

7. Sontakki, Marketing Management, Kalyani Publishers.

8. PN Reddy and Appanniah, Marketing Management

9. Saxena Rajan,(2017)Marketing Management , Tata McGraw - Hill Publishing Company Ltd., New Delhi. Fifth Edition.

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<table>
<tr><td colspan="3" align="center">Name of the Program: BACHELOR OF COMMERCE (A&F)
Course Code: 1.3
NAME OF THE COURSE: QUANTITATIVE APTITUDE</td></tr>
<tr><td align="center">COURSE CREDITS</td><td align="center">NO. OF HOURS
PER WEEK</td><td align="center">TOTAL NO. OF TEACHING
HOURS</td></tr>
<tr><td align="center">4 CREDITS</td><td align="center">4 HOURS</td><td align="center">56 HOURS</td></tr>
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Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to
a. Understand the number System and different types of ratios and proportion
b. Compute simple interest, compound interest annuities and discounting of bills of exchange.
c. Calculate simultaneous equation, quadratic equation and factorization method
d. Calculate matrix and determinants.
e. Application of Logical Reasoning in problem solving

SYLLABUS:	HOURS
Unit-1: QUANTITATIVE APTITUDE	12

Number System- HCF and LCM

Percentage- Meaning, practical use and computation of percentages.

Ratios- Meaning and Significance of Ratios- Equality of Ratios – Compounding Ratios, Duplicate, Triplicate and Sub–Duplicate of a Ratio;

Profit and Loss- Problems involving cost price, selling price, market price, trade discount and cash discount.

Commission and Brokerage- Rate of commission, types of commission agents, problems.

Proportions- Meaning and Significance of Proportions – Fourth proportional – Third Proportional and Mean Proportional – Continued Proportion, Direct and Inverse Proportions.

Unit-2: COMMERCIAL ARITHMETIC	10

Simple Interest and Compound Interest - Concept of principal rate of interest, period and amount by simple and compound interest. Calculation of compound interest when compounded quarterly half yearly and annually.

Annuities- Present and Future value of Annuity, Perpetuity; Bills Discounting (Present worth, Future face value, Trade Discount and Banker discount, Bankers gain and Amount receivable).

Unit-3: BUSINESS EQUATIONS	12

Meaning and types of equation, BODMAS Rule – Linear Equation – Meaning and Problems- Simultaneous Equation – Meaning and Problems relating to business with only two variables (Elimination Method and Substitution Method)

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Unit-4: **MATRICES AND DETERMINANTS**	12
Matrix – Meaning, Definition and Types – (Addition, Subtraction & Multiplication of two Matrices)- Problems related to Business **Determinants –**Meaning - Determinants of square matrix - Solutions of Linear Equations by using Cramer's Rule in two variables only - Problems.	
Unit-5: **LOGICAL REASONING**	10
Introduction to Series- Number Series, Alphabet Series, Letter Series (Missing terms of the series)- Problems **Introduction to Coding-** The letter coding (To form the code for another word, To find the word by analysing the given code[Decoding], Number Coding (When Numerical code values are assigned to words, Number to letter coding)- Odd Man out series- Problems **Introduction to Seating Arrangements-** Linear Arrangements, Circular Arrangements, Polygon Arrangements- Simple Problems Simple Problems on Blood relations and Direction Tests	

Skill Development Activities: 1. Calculate simple interest and compound interest using imaginary figures. 2. Give the formula for calculating present value of single cash inflow, series of cash inflow, annuity and perpetuity. 3. Demonstrate the application of matrices in solving business problems. 4. There are eight books kept one over the other. Two books are on Organization Behaviour, two books on TQM, three books on Industrial Relations and one book on Economics. Counting from the top, the second, fifth and sixth books are on Industrial Relations. Two books on Industrial Relations are between two books on TQM. One book of Industrial Relations is between two books on Organizational Behaviour while the book above the book of economics is book of TQM. List out the books from last to top. (Similar Type of questions)
Books for Reference: 1.   Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand 2.   Rajesh Rajghatta: Methods and Techniques of Business Data Analysis, Kalyani Publishers 3.   Zamarudeen: Business Mathematics, Vikas 4.   R.S Bhardwaj: Mathematics for Economics & Business 5.   Madappa, Business Mathematics, Subhas Publications 6.   G K Ranganath, Business Mathematics, HPH 7.   RS AGGARWAL, Verbal and Non Verbal Reasoning. 8.   MK PANDEY, Analytical Reasoning

Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code:1.4 Name of the Course: INDIAN FINANCIAL SYSTEM		
COURSE CREDITS: :	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able
   a. To understand the Indian Financial System and its role in economic development
   b. To learn various Financial Markets and its contribution to the Financial Services Sector
   c. To understand the various types of Financial Instruments and its features
   d. To learn the types of financial intermediaries and their role in channelizing the funds from the place of its abundance to the place of its scarcity.
   e. To understand the role of Commercial banks as a financial intermediary in the financial services sector

SYLLABUS	HOURS
Unit 1: Introduction to Indian Financial System:	**10**
Introduction – Meaning of Financial System., Features, Objectives, Components, Structure, Role of Financial System in Economic Development - SWOT of Indian Financial System. **Financial Regulators in India**- A brief note on RBI, SEBI, IRDAI, and PFRDAI.	
Unit – 2: Financial Markets and Institutions	**14**
Financial Markets-Meaning, Structure, Importance, Functions and types **Money Market** – Meaning, importance and types of money market instruments **Capital Market** – Meaning, importance, types of Capital Markets and types of capital market instruments **Primary Market** – Meaning, Importance and Role of Primary Market in new issues market **Secondary Market** – Meaning, Features and Role of Stock Market in Stock Trading. **Financial Intermediaries**-Meaning, Importance, Structure, Types, Functions of Financial Intermediaries in India.	
Unit – 3: Financial Instruments and Services	**12**
Financial Instruments- Meaning, importance & types **Equity Shares** – Meaning and features. **Preference shares** – Meaning, features and types **Debentures** – Meaning, feature and types **Financial Services**- Meaning, importance, and types of Financial Services – Fund based services and Fee based services – Meaning, features and types **Specialized Financial Services**- Meaning, features and types of Leasing, Factoring, Forfeiting, Credit Rating and Venture Capital.	
Unit – 4: Commercial Banks in India	**10**
Commercial Banks-Meaning of banks, Structure of Commercial Banks in India, Types of banks **Functions of Banks**- Primary and Secondary functions. Role of Commercial banks in the Economic Development.	

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Unit – 5 : Reserve Bank of India	10

RBI-Meaning, Objectives and Functions.

Credit Control – Meaning, significance and types of Credit control measures of RBI. Role of RBI in the economic development of India.

Skill Development

1. Prepare a list of Financial Regulators in India with their objectives
2. Draw the structure of Indian Financial Markets
3. Prepare the list of various financial instruments in Capital Market and Money Market
4. Prepare the list of various fee based and fund based financial services.

Books for reference:
1. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
2. Niti Bhasin; Banking and Financial Markets in India 1947 To2007; New Century.
3. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.
4. E Gordon, K.Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi
5. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
6. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition
7. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication,21st Edition.
8. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Syllabus - Semester II

Name of the Program: BACHELOR OF COMMERCE (A&F) **Course Code: 2.1** **Name of the Course: ADVANCED FINANCIAL ACCOUNTING**		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to
  a. Understand & Compute the amount of Claims for Loss of Stock.
  b. Understand and preparing the accounts for converting Partnership Firms to Limited Companies.
  c. Deal with the Inter-Departmental Transfers and their Accounting Treatment.
  d. Articulate the Accounting treatment for Royalty Agreements & Transactions.
  e. Outline the Emerging Trends in the field of Accounting

SYLLABUS:	**HOURS**
Unit - 1: Insurance Claims for Loss of Stock	**12**
Insurance Claims- Meaning, Need and Advantages of Fire Insurance; Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Over Insurance, Average Clause; Ascertainment of Fire Insurance Claim including on Abnormal Line of Goods- **Problems**	
Unit - 2: Sale to a Company or Conversion of Partnership to a Limited Company	**12**
Introduction-Meaning of Sale or Conversion of Partnership-Meaning of Purchase Consideration – Methods of Calculating Purchase Consideration, Closing the books of Partnership Firm (Ledger Accounts only): Passing Opening Journal Entries and preparing Opening Balance Sheet (Vertical form) in the books of Company – **Problems**	
Unit - 3: Departmental Accounts	**12**
Meaning and Features of Departmental Undertakings; Examples of Department Specific Expenses and Common Expenses; Need and Bases of Apportionment of Common Expenses; Preparation of Statement of Profit in Columnar form, Statement of General Profit/Loss and Balance Sheet(Vertical form only); Inter-Departmental Transfers at Cost Price - **Simple Problems**	
Unit - 4: Royalty Accounts	**12**
Introduction-Meaning, Terms used in Royalty Agreement- Lessee, Lessor, Minimum Rent, Short Workings, Recoupment of Short Workings with Strike and Lockout Periods; Accounting Treatment in the book of Lessee only–Journal Entries and Ledger Accounts including Minimum Rent Account. (Excluding Sub-Lease and Lessor's books)- **Problems**	

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Unit - 5: Emerging Trends in Accounting	08
Digital transformation of Accounting; Big Data Analytics in Accounting; Cloud Computing in Accounting; Green Accounting; Human Resource Accounting; Inflation Accounting; Database Accounting.**(Meaning and Features only)**	

Skill Development Activities:
1. List out the Procedure & Documentation involved in the Insurance claims.
2. Calculate the Purchase Consideration with imaginary figures (Any type).
3. Identify the common expenses of a Departmental Undertaking and list them
4. Prepare Royalty Table with imaginary figures.

Reference Books:
1. S.N. Maheshwari and S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
2. S.AnilKumar,V.RajeshKumarandB.Mariyappa–FinancialAccounting,Himalaya Publishing House, New Delhi
3. SP Iyengar (2005),Advanced Accounting, Sultan Chand & Sons,Vol.1.
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13thEdition.
5. Charles T. Horngren and Donna Phil brick,(2013) Introduction to Financial Accounting, PearsonEducation,11thEdition.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi,32nd Edition.

Name of the Program: BACHELOR OF COMMERCE (A&F)		
Course Code: 2.2		
Name of the Course: FINANCIAL MANAGEMENT		

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to
a) Understand the Role of Financial Managers effectively in an organization.
b) Apply the compounding & discounting techniques for time value of money.
c) Take investment decision with appropriate capital budgeting techniques for investment proposals.
d) Understand the factors influencing the capital structure of an organization.
e) Understand the factors influencing the working capital requirements of an organization

SYLLABUS:	HOURS
Unit-1: Introduction to Financial Management	**10**

Introduction: Meaning of Finance-Finance Function-Objectives of Finance function-Organization of Finance function.

Financial Management: Meaning and definition of Financial Management- Goals of Financial Management-Scope of Financial Management-Functions of Financial Management-Role of Finance Manager in India.

Financial planning: Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.

Unit-2: Time Value of Money	**14**

Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow. Multiple flow and Annuity – Perpetuity-Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. (Theory and Problems)

Unit-3: Capital Structures and Leverages	**12**

Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. (Theory and Problems)

Unit-4: Capital Budgeting	**08**

Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return and Profitability Index- (Theory and Problems).

Unit-5: Working Capital Management	**08**

Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs-Sources of working capital- Merits of adequate working capital - Dangers of excess and inadequate working capital. (Theory only).

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Skill Development Activities:
1. Prepare the list of Functions of Finance Manager.
2. As a finance manager of a company, design an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures..
4. Calculate EBIT and EPS with imaginary figures.

Books for References:

1. IM Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Ravi M Kishore, Financial Management, Taxman Publications
7. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: 2.3 Name of the Course: BUSINESS REGULATIONS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the Course, the students will be able to:
   a. Comprehend the laws relating to Contracts and its application in business activities.
   b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
   c. Understand the significance of Consumer Protection Act and its features
   d. Understand the need for Environment Protection.

SYLLABUS:	HOURS
Unit-1: Regulations of Contracts-1	**14**

Introduction – Definition of Contract, Essentials of Valid Contract;

Offer and acceptance- Offer and Acceptance and their various types, Intention to create legal relationship, Communication of Offer and Acceptance, Revocation and mode of revocation of offer and acceptance

Consideration- Meaning and nature of Consideration, Exceptions to the rule- No Consideration- No Contract, Adequacy of consideration, Present and past consideration, Unlawful consideration and its effects

Contractual capacity-Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.

Unit-2: Regulations of Contract-2	**14**

Consent- Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement.
Performance of Contract- Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts & its performance
Discharge of a Contract- Meaning of Discharge and modes of Discharging a Contract –Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach
Remedies for Breach of Contract- Remedies under Indian Contract Act 1872-Damages, Types of Damages.

Unit-3: Contracts of Sale of Goods	**12**

Concept of Goods, Sale of Goods v. Agreement to Sell , Contract of Sale of Goods, Performance of a Contract of Sale of Goods, Meaning and Types of Conditions and Warranties, Meaning and Rights of an Unpaid Seller

Unit-4: Regulation of Consumer Protection	**08**

Definitions of the terms – Consumer, Consumer Protection, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, Rights of Consumer under the Act, Consumer Redressal- Meaning and Agencies – District Forum, State Commission and National Commission.

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Unit-5: Regulation of Environmental Protection	08
Introduction - Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.	

Skill Development Activities:

1. Discuss the contents of the case of "Carlill vs Carbolic Smoke Ball Company" case
2. Discuss the contents of the case of "Mohori Bibee v/s Dharmodas Ghose".
3. List out any five rights of a consumer.
4. List at least 5 items which can be categorized as 'hazardous substance' according to Environment Protection Act.

Books for References:

8. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
9. N.D. Kapoor, Business Laws, Sultan Chand Publications
10. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
11. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
12. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
13. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
14. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
15. Sharma,J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
16. Chanda.P.R, Business Laws, Galgotia Publishing Company

Name of the Program: BACHELOR OF COMMERCE (A&F)
Course Code: 2.4
Name of the Course: BANKING THEORY AND PRACTICE

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

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

Course Out comes: 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. Analyze 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 & the irrelevance in the present context.
e. Estimate possible developments in the banking sector in the upcoming days.

SYLLABUS:	HOURS
Unit-.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)- Types of Banks in India, RBI: History-Role & Functions.	
Unit-.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.	
Unit-.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.	
Unit-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.	
Unit-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-Digital Wallet-Crypto currency-KYC norms–Basel Norms- Mobile banking-E- payments - E-money. Any other recent development in the banking sector.	

Skill Development Activities:

1. Refer RBI website and identify the different types of banks operating in India.
2. Visitany Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
3. Collect and fill dummy account opening forms as different types of customer.
4. Draft specimen of Negotiable instruments: bill of exchange Promissory Notes and Cheques.

Books for reference

1. Nagarajan.G,Sudesh and Raju.G.S(2021);Law and Practice of Banking, Jayvee Publications ,Bangalore.
2. Gordon & Natarajan,Banking Theory Law and Practice,HPH,24th Edition
3. S.PSrivastava (2016),Banking Theory & Practice,Anmol Publications
4. Maheshwari.S.N.(2014),Banking Law and Practice, Kalyani Publishers, 11edition
5. Shekar.K.C(2013),Banking Theory Law and Practice,Vikas Publication, 21stEdition.
6. Dr.AliceMani (2015),Banking Law and Operation, SBH.

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