SOUTH KOKAN EDUCATION SOCIETY'S

RANI PARVATI DEVI COLLEGE OF ARTS & COMMERCE, BELAGAVI.

(AUTONOMOUS)

Affiliated to Rani Channamma University, Belagavi

CURRICULUM FRAMEWORK FOR UNDER GRADUATE COURSE

COURSE STRUCTURE AND SYLLABUS

BACHELOR OF COMMERCE

1ST AND 2ND SEMESTERS

w.e.f.

2024-25 and onwards

Submitted by

Chairman

Board of Studies (BoS)

Dept. of Commerce

R.P.D. College of Arts and Commerce, Belagavi.

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DEPARTMENT OF COMMERCE

BOARD OF STUDIES

Sl.No.	Name	Designation
1	**Prof. Vyshali P.Hanamgond** HOD &Coordinator of Commerce Department RPD College of Arts & Commerce Belagavi	**Chairman**
2.	**Prof. B.S.Navi** Professor, P.G.Department of Commerce Rani Channamma University, Belagavi Phone No.91-7892393312	**Member** VC Nominee
3	**Shri. Srinivas Nargund** Principal, (Associate Professor) Shri. S.R.Narasapur Arts & M.B.Shirur Commerce College, Bagalkot Phone N.91-9945872559	**Member** Expert from outside Parent University
4	**Smt. Girija Navdagi** Asso. Professor Basaveshwara Commerce College, BAGALKOT PhoneNo.91-7892858218	**Member** Expert from outside Parent University
5	**Shri. Sudhir Shanbhag** Perigrine Industries, Macche Industrial Estate, Belagavi Phone No. 91- 9964165566	**Member** Represented for Industrial Corporate Sector
6	**Dr. Vidya Jirage** Asst.Professor, GFGC Khanapur, Dist.Belagavi Phone No. 91-9731576457	**Member** Meritorious College Alumni
7	**Prof.V.P.Joshi** RPD College of Arts & Commerce Belagavi	**Member**
8	**Prof.P.D.Patil** RPD College of Arts & Commerce Belagavi	**Member**
9.	**Prof.Yamini Gavade** RPD College of Arts & Commerce Belagavi	**Member**
10	**Prof.Saisheela A Jade** RPD College of Arts & Commerce Belagavi	**Member**
11	**Prof. S.S. Shinde** Former HOD & Coordinator Department of Commerce RPD College of Arts & Commerce Belagavi	**Invitee**

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DEPARTMENT OF COMMERCE

COURSE STRUCTURE/SEMESTER FIRST

TYPE OF COURSE	COURSE CODE	COURSE TITLE	TEACHING HRS./WEEK	TOTAL HRS./SEM	DURATION OF EXAM	MARKS			CREDITS
						FORMATIVE	SUMMATIVE	TOTAL	
AECC		MIL	04		3 HOURS	20	80	100	03
AECC	2101	ENGLISH	04		3 HOURS	20	80	100	03
DSC -1	2131	FINANCIAL ACCOUNTING-I	05	60	3 HOURS	20	80	100	05
DSC -2	2132	MARKET BEHAVIOUR & BUSINESS DECISION	05	60	3 HOURS	20	80	100	05
DSC -3	2133	MODERN MANAGEMENT TECHNIQUES	05	60	3 HOURS	20	80	100	05
SEC-1	4200	CONSTITUTIONAL VALUES	02	30	1 HOURS	10	40	50	02
TOTAL			25		16 HOURS	110	440	550	23

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DEPARTMENT OF COMMERCE

COURSE STRUCTURE/SEMESTER SECOND

TYPE OF COURSE	COURSE CODE	COURSE TITLE	TEACHING HRS./WEEK	TOTAL HRS./SEM	DURATION OF EXAM	MARKS			CREDITS
						FORMATIVE	SUMMATIVE	TOTAL	
AECC		MIL	04		3 HOURS	20	80	100	03
AECC		ENGLISH	04		3 HOURS	20	80	100	03
DSC -1		FINANCIAL ACCOUNTING- II	05	60	3 HOURS	20	80	100	05
DSC -2		CO. REGULATION & BUS. ADMINISTRATION	05	60	3 HOURS	20	80	100	05
DSC -3		INVESTMENT MANAGEMENT	05	60	3 HOURS	20	80	100	05
SEC – 2		CONSTITUTIONAL VALUES	02	30	1 HOURS	10	40	50	02

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FIRST SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:	**Credits: 5**
Contact Hours: 60 Hours	**Weekly Hours: 5 Hours**
Semester End Examination: 80 marks	**Internal Assessment: 20 Marks**

Course objectives:

- Computational & Reasoning skill components are included in the course
- To gain understanding & to provide working knowledge of accounting concepts, detailed procedures & documentation in Financial Accounting System.

Course Outcomes (COs): On successful completion of the course, the students will be able to:

- **CLO.** Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- **CLO.** Understand the theoretical framework of accounting & demonstrate the preparation of financial statements
- **CLO.** Exercise the accounting treatments for farm Accounting.
- **CLO.** Outline the emerging trends in the field of Computerized accounting
- **CLO.** Understanding the computation of Fire Insurance Claim

Pedagogy:

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

Discipline Specific Course (DSC -1)

Title of the Paper: FINANCIAL ACCOUNTING

UNIT I: ROYALTY ACCOUNTS:	**Hours 12**

- Meaning and Importance - Minimum Rent - Short-workings, recoupment of Short Workings, Strike Period.
- Entries and Accounts in the Books of Lessee and Lessor (Excluding Sub Lease)

UNIT II: ACCOUNTS OF PROFESSIONALS:	**Hours 12**

- Accountants Chartered Accountants as professionals - Fees a/c, Petty Cash Book -Clients Ledger, Receipts & Payments a/c - Income & Expenditure a/c Balance Sheet.

UNIT III: FARM ACCOUNTING:	**Hours 12**

- Meaning – Objectives - Books of Accounts to be maintained under Single Entry & Double Entry for Farm Accounting
- Preparation of Farm Revenue Account to ascertain the Profit or Loss of various sections like Crop, Livestock, Dairy & Poultry
- Preparation of Balance Sheet for Agriculture, Dairy Farming & Poultry Farming.

UNIT IV: Computerized Accounting Systems: (Only Theory)	**Hours 12**

- Computerized Accounts by using accounting
- software Tally ERP 9.0. Creating a Company; Configure and Features settings; Creating
- Accounting Groups and ledgers; Creating Stock Items and Groups; Vouchers- types of vouchers-Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts,
- Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement.

Selecting and shutting a Company; Backup, and Restore data of a Company.

UNIT V: FIRE INSURANCE ACCOUNTING:	Hours 12

- Introduction - Need - Loss of Stock Policy, Steps for ascertaining Fire Insurance Claim
- Treatment of Salvage - Average Clause Treatment of Abnormal Items
- Computation of Fire Insurance Claims.

BOOKS RECOMMENDED

Essential Books:

1. Dr.Baligar G.B(2024)***Financial Accounting -I*** Ashok Prakashan Hubli
2. Kadkol M.B ***Financial Accounting*** Renuka Prakashan Hubli
3. Dr.Navi B.S and R. A. Sanadi, ***Financial Accounting,*** Shriniketan Publications

Essential References:

1. Maheshwari S.N. and. S.K. Maheshwari. ***Financial Accounting.*** Vikas Publishing House, New Delhi, 6th Edition.
2. Raman B.S. (2008), ***Financial Accounting Vol. I & II***, United Publishers &Distributors Mangalore

Additional References:

1. Anil Kumar S V. Rajesh Kumar and B. Mariyappa – ***Financial Accounting***, Himalaya Publishing House, New Delhi.
2. Charles T. Horngren and Donna Philbrick, (2013) ***Introduction to Financial Accounting,*** Pearson Education, 11th Edition.
3. ICAI Study Materials on ***Principles & Practice of Accounting***, Accounting and Advanced Accounting. (2024)
4. ICAI, Compendium of Statements and ***Standards of Accounting***., New Delhi.
5. Iyengar S.P (2005), ***Advanced Accounting***, Sultan Chand & Sons, Vol. 1.
6. Monga J.R. ***Financial Accounting: Concepts and Applications***. Mayur Paper Backs, New Delhi, 32nd Edition.
7. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) ***Accounting: Text and Cases,*** McGraw-Hill Education, 13th Edition.

Web Resources:

1. **https://www.myeducator.com/accounting-resources/**
2. **https://ncert.nic.in/textbook/pdf/leca101.pdf**

FIRST SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:	**Credits: 5**
Contact Hours: 60	**Weekly Hours: 5**
Semester End Examination: 80 marks	**Internal Assessment: 20 Marks**

Course objectives:

- To develop an understanding of Marketing Environment & relevant decision
- To provide board knowledge about the basic concept of Marketing Management

Course Outcomes (COs): On successful completion of the course, the students will be able to

- **CLO.** Understand the basic concepts of marketing and objectives of marketing
- **CLO.** To create awareness of the global changes & applicability of Demand & Supply
- **CLO.** Understanding & evaluating factors influencing location & apply decision making tools
- **CLO.** To identify the factors affecting the price of a product in present scenario
- **CLO.** Understand the pricing strategies and its relevance in business.

Pedagogy:

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

Discipline Specific Course (DSC -2)

Title of the Paper: MARKET BEHAVIOUR & BUSINESS DECISIONS

UNIT I: INTRODUCTION TO MARKETING AND MARKET BEHAVIOUR:	**Hours -12**

- Introduction - Nature – Scope - Importance of Marketing;
- Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value
- Customer Creation; Evolution of Marketing; Selling Vs Marketing;
- Firms and Decisions: Meaning of firm, objectives
- Profit maximization v/s Wealth maximization.
- Decision making – Features, strategy, Tactical and operational decisions
- Game theory and practical problems.

UNIT II: MARKET FORCES AND BUSINESS DECISIONS:	**Hours -10**

- Meaning of Demand, Law of Demand, Nature of Elasticity of Demand, Determinants of Elasticity of Demand, Derived Demand relations. Demand forecasting, methods of demand forecasting.
- Meaning of Supply – Law of supply, determinants of demand and supply
- applicability of demand and supply and practical problems

UNIT III: INDUSTRIAL LOCATION AND BUSINESS DECISIONS:	**Hours - 10**

- Locating the firm, Basic Principles, selecting an Industrial location, primary and secondary factors. Sources of Capital.
- Internal and External sources, Risk and Uncertainty
- Concepts and investment decisions under uncertainty.

UNIT IV: PRODUCTION COST ANALYSIS AND BUSINESS DECISIONS:	**Hours - 14**

- Production function – Concepts and Importance, Cost analysis. Meaning of short run and long run costs, Fixed and Variable costs. Explicit and Implicit costs, Opportunity cost and Incremental costs (concepts only)
- Total Cost, Average Cost and Marginal Cost Behaviour in short run and long run,
- Practical problems. CVP – Cost Volume Profit analysis, Assumptions, Uses, P/V ratio, BEP, Chart, Margin of Safety and practical problems.

UNIT V: **PRICING STRATEGIES AND BUSINESS DECISIONS:**	**Hours - 14**

- Meaning of Pricing, Pricing policy, Objectives and Determinants of Pricing policy.
- Marginal cost Pricing, Target Rate Pricing, Product Line Pricing, Administered Pricing, Competitive Bidding, Dual pricing, Transfer Pricing,
- Price Discrimination: Requirements, types and Dumping strategies, Pricing over Product Life Cycle, Skimmed pricing, Penetration Pricing, Product line Pricing and Price leadership.
- Linear Programming problems: Problems on profit maximization and Cost Minimization using Graphic Method with two variables

BOOKS RECOMMENDED

Essential Books:

1. Baligar G.B. (2023) ***Principles of Marketing*** Ashok Prakashan Hubli
2. Sontakki 2020 ***Marketing Management*** Kalyani Publishers New Delhi

Essential References:

1. Chhabra, T.N., and S. K. Grover. ***Marketing Management***. 4th Edition.
2. Mithani D.M. – ***Managerial Economic***, Himalaya Publishers, Mumbai
3. Saxena Rajan, (2017) ***Marketing Management***, Tata McGraw-Hill Publishing Company Ltd., New Delhi. 5th Edition.

Additional References:

1. Arun Kumar & Meenakshi N (2016), ***Marketing Management***, Vikas Publishing House Pvt. Ltd., New Delhi. 3rd Edition
2. Dr. Mariyappa B: ***Market Behavior and Cost analysis***. HPH, New Delhi
3. Majaro, Simon. ***The Essence of Marketing***. Pearson Education, New Delhi.
4. Philip Kotler (2015), ***Principles of Marketing***. 13th Edition. Pearson Education.
5. Panda Tapan (2008), ***Marketing Management***, Excel books, New Delhi, 2nd Edition.
6. Varshney R.L and Maheshwari: ***Managerial Economics***, Sultan Chand and Sons, New Delhi

Web Resources:

1. **https://z-lib.io/**

FIRST SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:	**Credits:**
Contact Hours: 60	**Weekly Hours: 5**
Semester End Examination: 80 marks	**Internal Assessment: 20 Marks**

Course objectives:

- To explain the evaluation of management & its principles
- To outline the fundamental functions of Management & their importance in business.
- To propose the application of principles of management in an organizational set up

Course Outcomes (COs): On successful completion of the course, the students will be able to

- **CLO.** Understand and identify the different theories of organizations, which are relevant in the present context.
- **CLO.** Understanding the core management functions Planning, Organizing, Leading & Control, how they interrelate with one other & applying control mechanism
- **CLO.** Understanding core Human Resource Principles practices policies including Recruitment, Selection, and Employee Training & Performance Appraisal.
- **CLO.** Equip the students with knowledge & skills necessary to successfully launch & manage a startup while fostering innovation & growth
- **CLO.** To achieve proficiency in managing daily office operations & to prepare the students to effectively manage office environment & contribute to smooth operation of organization.

Pedagogy:

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

Discipline Specific Course (DSC -3)

Title of the Paper: MODERN MANAGEMENT TECHNIQUES

UNIT I: INTRODUCTION TO MANAGEMENT:	**Hours - 12**

- Introduction - Meaning and Importance of Management
- Managerial Functions - Essence of Managership.
- Evolution of the Management Thoughts: Classical Organizational Theories - Neo-Classical Theories, Modern Organizational Theories.
- Fayol's principles of Management, Levels of management and challenges of Modern Managers

UNIT II: MANAGEMENT FUNCTIONS:	**Hours – 12**

- Primary and secondary functions of Management – POSDCORB
- role and applicability of each function of management in organization effectiveness and other management aspects viz., Authority, responsibility, Delegation and Decentralization.
- Decision Making - Concept-Importance -Committee and Group Decision Making Process.

UNIT III: HUMAN RESOURCE MANAGEMENT:	**Hours -12**

• Meaning, objectives, functions, HRM process, job analysis, job design, recruitment, selection, placement, training and development, retention of employees, employee morale, performance appraisal. • **Motivation:** Concept - Importance-Extrinsic and Intrinsic Motivation. • Major Motivation Theories: Maslow's Need Hierarchy Theory Hertzberg's Two-Factor Theory-Vroom's Expectation Theory;	
UNIT IV: STARTUP: INNOVATIONS & MANAGEMENT	**Hours – 14**
• Introduction to start ups - The New Industrial Revolution – The Big Idea-Generate Ideas with Brainstorming - Business Start-up Ideation • Venture Choices - The Rise of the start-up Economy - The Six Forces of Change. • The Start-up Equation - Startup Guide- Solve important • problems, validate solution, the art of selling, startup business plan. • double down on startup marketing, funding, advice from successful • entrepreneurs, startup checklist and startup tools and resources.	
UNIT V: OFFICE MANAGEMENT:	**Hours – 10**
• Meaning, functions of modern office, duties and responsibilities of office manager. • Managerial functions of the office – Planning and organizations of an office, Controlling office activities, coordination, office layout, techniques and objectives of the office layout, location of departments.	

BOOKS RECOMMENDED

Essential Books:

Baligar G.B. (2023) ***Principles of Management*** Ashok Prakashan Hubli

Essential References:

1. Gupta C.B. – ***Business Management***, Sultan Chand and sons.
2. Tripathi P.C. & P N Reddy (2005), ***Principles of Management***, TMH Publications, 3rd Edition.

Additional References:

1. Harold Koontz and Heinz Weihrich (2017), ***Essentials of Management***: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
2. Koontz Harold (2004), ***Essentials of Management***, Tata McGraw Hill.
3. Prasad L.M – ***Principles and Practice of Management***, Sultan Chand and Sons.
4. Stephen P Robbins and Madhushree Nanda Agrawal (2009), ***Fundamentals of Management: Essential Concepts and Applications,*** Pearson Education, 6th Edition.

Web Resources:

1. **https://ebooks.inflibnet.ac.in/edup13/chapter/human-resource-management-in-education/**
2. **https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1407.pdf**

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SECOND SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:	**Credits: 5**
Contact Hours: 60	**Weekly Hours: 5**
Semester End Examination: 80 marks	**Internal Assessment: 20 Marks**

Course objectives:

- This would enable them to account for financial transactions & analysis of financial position
- The computational & interpersonal skills are included in the curriculum

Course Outcomes (COs): On successful completion of the course, the students will be able to

- **CLO.** Learn various methods of accounting for consignment, branch & hire purchase transactions.
- **CLO.** Demonstrate various accounting treatments for dependent Branches.
- **CLO.** Understanding calculation of Interest under Hire Purchase System
- **CLO.** Understanding the procedure of conversion of partnership into joint stock company
- **CLO.** Outline the emerging trends in the field of accounting & Articulate IAS frame work its objectives applicability & its alignment with IFRS

Pedagogy:

Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,

Discipline Specific Course (DSC -1)

Title of the Paper: FINANCIAL ACCOUNTING - II

UNIT I: CONSIGNMENT ACCOUNTS:	**Hours – 12**

- Meaning of Consignment and Important Terms Used in Consignment.
- Valuation of Stock, Normal Loss, Abnormal Loss.
- Problems Relating to Consignment in the Books of Consignor and Consignee,
- Cost-Price Method and Invoice-Price Method – Theory and Practical Problems

UNIT II: BRANCH ACCOUNTS:	**Hours – 12**

- Dependent Branches: Features - Books of Accounts –
- Methods of Accounting of Dependent Branches.
- Debtors System, Stock and Debtors (Cost price & Invoice Price)

UNIT III: HIRE PURCHASE ACCOUNTING:	**Hours – 12**

- Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor and Practical Problems. (excluding Repossession).

UNIT IV: PARTNERSHIP: LLP	**Hours – 12**

- The Concept of Limited Liability Partnership: Meaning & Objectives
- Features – Merits in Conversion of Joint Stock Companies into Limited Liability Partnership

UNIT V: INDIAN ACCOUNTING STANDARDS	**Hours – 12**

- History, objectives, applicability, list, benefits and importance
- Difference between IFRS and IND AS

BOOKS RECOMMENDED

Essential Books:

1. Dr. Baligar G.B(2024) ***Financial Accounting -II*** Ashok Prakashan Hubli
2. Kadkol M.B ***Financial Accounting*** Renuka Prakashan Hubli
3. Dr. Navi B.S and R. A. Sanadi, ***Financial Accounting***, Shriniketan Publications

Essential References:

1. Maheshwari S.N. and. S.K. Maheshwari. ***Financial Accounting***. Vikas Publishing House, New Delhi, 6th Edition.
2. Raman B.S. (2008), ***Financial Accounting Vol. I & II,*** United Publishers &Distributors Mangalore

Additional References:

1. Anil Kumar S V. Rajesh Kumar and B. Mariyappa – ***Financial Accounting***, Himalaya Publishing House, New Delhi.
2. Charles T. Horngren and Donna Philbrick, (2013) ***Introduction to Financial Accounting***, Pearson Education, 11th Edition.
3. ICAI Study Materials on ***Principles & Practice of Accounting, Accounting and Advanced Accounting***. (2024)
4. ICAI, Compendium of Statements and Standards of Accounting., New Delhi.
5. Iyengar S.P (2005), ***Advanced Accounting***, Sultan Chand & Sons, Vol. 1.
6. Monga J.R. ***Financial Accounting***: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
7. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) ***Accounting***: Text and Cases, McGraw-Hill Education, 13th Edition.

Web Resources:

1. **https://www.myeducator.com/accounting-resources/**
2. **https://ncert.nic.in/textbook/pdf/leca101.pdf**

SECOND SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:	**Credits: 5**
Contact Hours: 60	**Weekly Hours: 5**
Semester End Examination: 80 marks	**Internal Assessment: 20 Marks**

Course objectives:

- To familiarize the students with latest company law.
- Students will aware about the corporate personality & also the power & liabilities in a company
- The course is intended to familiarize the students with the management & Administration of affairs of the Joint Stock Company in India under Companies Act 2013

Course Outcomes (COs): On successful completion of the course, the students will be able to

- **CLO.** Understand the framework of Companies Act of 2013 and different kind of companies.
- **CLO.** Identify the stages and documents involved in the formation of companies in India & Evaluate the role of liquidator in the process of winding up of the company.
- **CLO.** Analyze the role, responsibilities and functions of Key managerial Personnel in Corporate Administration & Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- **CLO.**Equip students with knowledge & skills necessary to navigate & apply various business laws effectively in corporate administration.
- **CLO.** To make students familiar with principles of business ethics, types & promote ethical behaviour with Business Environment

Pedagogy:

Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,

Discipline Specific Course (DSC- 2)

Title of the Paper: COMPANY REGULATIONS AND BUSINESS ADMINISTRATION

UNIT I: INTRODUCTION TO COMPANY:	**Hours – 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.

UNIT II: FORMATION & WINDING UP OF COMPANIES:	**Hours – 12**

- Steps involved in the formation of a company, Position & Functions of Promoter,
- Memorandum of Association & Articles of Association,Certificate of commencement of Business
- **Winding up**: Reasons for winding up, Modes of winding up consequences of winding up, Official Liquidator Roles & Responsibilities

UNIT III: COMPANY ADMINISTRATION AND MEETINGS:	**Hours – 14**

- 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.
- **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

UNIT IV: BUSINESS LAWS & COMPANY ADMINISTRATION (CONCEPTS ONLY):	**Hours – 12**

- Companies Act 2013, Income Tax Act, Goods & Services Act, FEMA
- Competition Act 2013, Sale of Goods Act, Consumer Protection Act

UNIT V: BUSINESS ETHICS:	**Hours – 10**

- Definition, importance, principles of business ethics and types.
- Case studies on business ethics in areas of Loyalty, Transparency, Accountability, integrity, honesty, environmental consciousness, corporate social responsibility and the like

BOOKS RECOMMENDED

Essential Books:

1. Dr. Baligar G.B(2024) ***Corporate Administration*** Ashok Prakashan Hubli
2. Halasagi S.O. ***Company Law & Practice*** R.Chand & Co, New Dlehi

Essential References:

1. Kuchal S.C. ***Company Law and Secretarial Practice***.
2. Maheshwari S.N. ***Elements of Corporate Law***, HPH.
3. Murthy C.S.V, ***Business Ethics***, texts and cases. Himalaya Publishing House.
4. Dr. Reddy P.N. and H.R. Appanaiah, ***Essentials of Company Law and Secretarial Practice***, HPH.
5. Sharma S.C, ***Business Law***, I.K. International Publishers

Additional References:

1. Balchandran, ***Business Law for Management***, HPH
2. Bhandari M.C. ***Guide to Company Law Procedures***, Wadhwa Publication
3. Kapoor N.D: ***Company Law and Secretarial Practice***, Sultan Chand.
4. Venkataramana K., ***Corporate Administration***, SHBP.

Web Resources:

1. **https://www.icsi.edu/media/webmodules/CompanyLaw_BOOK.pdf**
2. **https://www.investopedia.com/terms/b/business-ethics.asp#:~:text=Businessethicsreferstoimplementing,socialresponsibilityandfiduciaryresponsibilities.**

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SECOND SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:	**Credits: 5**
Contact Hours: 60	**Weekly Hours: 5**
Semester End Examination: 80 marks	**Internal Assessment: 20 Marks**

Course objectives:

- Understanding the potential gains (Returns) & loss (Risk) associated with different types of investments.
- To gain knowledge of various investments like Stocks, Bonds & Mutual Funds.
- To acquaint students on the calculation & decision making on securities, investment scheme & financial products

Course Outcomes (COs): On successful completion of the course, the students will be able to

- **CLO.** Explain the basics of investing in the stock market, the investment environment as well as risk & return.
- **CLO.** Equip the student with knowledge & skills necessary to make sound investment decisions & effectively manage securities within various financial markets
- **CLO.** Equip the student with knowledge of different types of fixed income securities their valuation & associated risks
- **CLO.** Understanding modern portfolio theory including diversification portfolio risks & return, mutual funds & gaining knowledge of different financial derivatives
- **CLO.** To understand the structure & functioning of Indian stock market SEBI its role & functions in investors' protection & investor's grievances, their redressal mechanism.

Pedagogy:

Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,

Discipline Specific Course (DSC -3)

Title of the Paper: INVESTMENT MANAGEMENT

UNIT I: INTRODUCTION:	**Hours – 12**

- Meaning of investment, investment decision process- types of investments. Commodities,
- Real Estate and Financial assets – the Indian securities market, the market participants and trading in securities, security market indices, sources of financial information.
- Concept of return and risk – Impact of taxes and inflation on return.

UNIT II: INTRODUCTION TO SECURITIES:	**Hours – 10**

- Meaning of Investments, Securities, Portfolio, Investment & Speculation, Security Analysis
- **Features of Investment Avenues:** Risk & Return relationship, need for tradability, classes of investment, investment profile - individual, Corporate & non-corporate.

UNIT III: FIXED INCOME SECURITIES:	**Hours – 12**

- Bond features, types of bonds, estimating bond yields, Bond valuation, types of Bonds risks – default risk and credit rating and practical problems.

UNIT IV: PORTFOLIO ANALYSIS AND FINANCIAL DERIVATIVES:	Hours – 12
• Portfolio and Diversification – Portfolio Risk and Return – Mutual funds. Introduction to Derivatives • Financial Derivatives Markets in India and Practical problems	
UNIT V: INDIAN STOCK MARKET, SEBI AND INVESTOR PROTECTION	**Hours – 14**
• 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 **SEBI and INVESTOR PROTECTION** • SEBI and its functions, Role of SEBI in investor protection. • Investor grievances and their redressal mechanism. • insider trading, investor's awareness and activism.	

BOOKS RECOMMENDED

Essential References:

1. Prasanna Chandra – Investment Analysis and Portfolio Management, McGraw Hill Education
2. Rustogi R.P. Fundamentals of Investment – Sultan Chand and Sons, New Delhi.
3. Sashi K. Gupta & Rosy Joshi Investment Management & Analysis (2017) Kalyani Publishers New Delhi
4. Sashi K. Gupta & Rosy Joshi Security Analysis & Portfolio Management (2018) Kalyani Publishers New Delhi

Additional References:

1. Jones C.P. Investments Analysis and Management – Wiley 8th edition
2. Mayo – An introduction to Investment – Cengage Learning
3. Sashi K. Gupta & Abha Chopra Financial Derivatives & Risk Management (2018)
4. VohraN.D. and B.R.Bagri, Futures and Options, McGraw Hill Education

Web Resources:

1. **https://www.investopedia.com/terms/i/investment-management.asp**
2. **https://www.sebi.gov.in/**

Certificate Courses for B.Com Students

Paper 1. Basics of Goods and Service Tax

(This course be studied by students in second semester)

Max. Marks: 50	Credit 2
Teaching 30 hrs	Exam duration 2 hrs
IA 10 marks	End exam 40 marks

Objective

The main objective of the study is to educate about basics of GST among students and also teach to students practical aspects of GST.

Unit I Introduction- Concept of GST, definitions and related terminologies, supply under GST and related provisions, Charge of GST and definitions. (6 hrs)

Unit II Time And Value Of Supply- Definitions and Provisions, Introduction to Input Tax Credit and related provisions. (5 Hours)

Unit III Registration - Persons liable for registration, Relevant procedures for the registrations and workings at GST portal Knowledge of Form GST REG-06, GSTR1, GSTR2A, GSTR2B, GSTR3B, Form GST CMP – 08, Form GST PMT –06 Payment Challan, DRC03. (9 Hours)

Unit IV Tax Invoice, Credit And Debit Notes- Knowledge about the Tax invoice, Credit notes, Debit notes, Revised Tax Invoice, Receipt Vouchers and other specified documents in the act. (4 Hours)

Unit V GST Returns- Knowledge in respect of filing of GST returns at Portal, Working knowledge of GST portal like new registration and amendments of core and non-core fields, offline tools on GST portal. (6 Hours)

Suggested Readings

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to GST, Wolters Kluwer.
2. Sekhon, Shailinder, GST….Unlocking the complexities of Indirect taxes, Published by Sumirat publication and Bookman, New Delhi.
3. Bansal, K. M., GST & Customs Law, Taxman Publication.
4. Mehrotra H.C. and Agarwal, V.P. Goods and Services Tax and Customs, Sahitya Bhawan Publications.
5. Saha, R.G. Shah, Divyesh and Devi, Usha. Goods and Service Tax, HPH

FORMATIVE ASSESSMENT FOR THEORY

Assessment Type	Marks
Internal Assessment Test 1	**05**
Internal Assessment Test 2	**05**
Assignment	**05**
Classroom Activities	**05**
Total	**20**
Formative Assessment as per the guidelines	

SOUTH KOKAN EDUCATION SOCIETY'S
RANI PARVATI DEVI COLLEGE OF ARTS & COMMERCE, BELAGAVI.
(AUTONOMOUS)
Affiliated to Rani Channamma University, Belagavi.

QUESTION PAPER PATTERN FOR THEORY

DURATION: 3 HOURS   MAX.MARKS: 80

SECTION A		
QUESTION NO. 1 1 to 12 (12 questions)	Short 2 questions from each unit and all sub questions to be theory questions (Answer any ten)	10 x 2 marks = 20 marks
SECTION B		
QUESTION NO. 13,14.15,16,17	In case of practical or problem-oriented papers, three problem-oriented questions to be asked and two theory questions. Out of five questions three have to be answered**. (One Question from each unit)**	3 x 5 marks = 15 marks
SECTION C		
QUESTIONS NO. 18,19,20,21,22	In case of practical or problem-oriented papers, three problem-oriented questions to be asked and two theory questions. Out of five questions three have to be answered. (**One Question from each unit)**	3 x 10 marks = 30 marks
SECTION D		
QUESTION NO. 23,24	In case of theory paper case study shall be asked and in case of problem-oriented paper, practical problem shall be asked**.** **(Two Question from any unit)**	1 x 15 marks = 15 marks
TOTAL		**80 MARKS**

Note: Proportionate weightage shall be given to each unit based on number of hours Prescribed

BoS Chairman   Principal