



Vijayanagara Sri Krishnadevaraya University
Jnana Sagara, Ballari (Karnataka)

Department of Studies in Commerce

Syllabus

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

Under Choice Based Credit System (CBCS)

With Effect from the Academic Year 2021-22



Vijayanagara Sri Krishnadevaraya University

Jnana Sagara, Ballari – 583105

B.Com Programme Outcomes

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

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

B.Com Programme Structure
As per New Education Policy (NEP) 2020
Under Choice Based Credit System (CBCS)
Effective from the Academic Year 2021-22

First Semester

Sl. No.	Course Category	Course Code	Title of the Course	Teaching Hours per Week			Marks			Credits	Sem-end Exam. Duration (Hrs)
				L	T	P	CIE	SEE	Total		
1	AECC1	21BCOM1A1LK1	Kannada	3	1	0	40	60	100	3	3
2	AECC2	21BCOM1A2LE1	English	3	1	0	40	60	100	3	3
		21BCOM1A2LH1	Hindi								
		21BCOM1A2LU1	Urdu								
		21BCOM1A2LS1	Sanskrit								
		21BCOM1A2LT1	Telugu								
3	DSC1	21BCOM1C1	Financial Accounting	3	0	2	40	60	100	4	3
4	DSC2	21BCOM1C2	Management Principles and Applications	4	0	0	40	60	100	4	3
5	DSC3	21BCOM1C3	Principles of Marketing	4	0	0	40	60	100	4	3
6	SEC1	21BCOM1S1	Digital Fluency	1	0	2	20	30	50	2	2
7	VBC1	21BCOM1V1PE1	Physical Education for Fitness	0	0	2	20	30	50	1	--
8	VBC2	21BCOM1V2HW1	Health and Wellness	0	0	2	20	30	50	1	--
9	OEC1	21*	Open Elective Course**	3	0	0	40	60	100	3	2
Total (A)							225	525	750	25	

* Code of a Course of other Department selected by the student

**Open Elective Course offered by other than the Commerce Department is to be selected by the student.

Open Elective Courses offered to the students of other Departments (excluding BBA students) in First Semester

Sl. No.	Course Category	Course Code	Title of the Course	Teaching Hours per Week			Marks			Credits	Sem-end Exam. Duration (Hrs)
				L	T	P	CIE	SEE	Total		
1	OEC1	21COM1O1	Basic of Accounting	3	0	0	40	60	100	3	2

Concept Note, Explanation to Abbreviation and Course Coding

Concept Notes

1. Choice Based Credit System (CBCS) is a mode of learning in higher education which facilitates a student to have some freedom in selecting his/her own choices, across various disciplines for completing a UG/PG program.
2. A credit is a unit of study of a fixed duration. For the purpose of computation of workload as per UGC norms, the following mechanism is adopted in the university:
 - One Credit (01) = One Theory Lecture (L) period of one (1) hour
 - One Credit (01) = One Tutorial (T) period of one (1) hour
 - One Credit (01) = One practical (P) period of two (2) hours
3. Course: A paper/subject associated with AECC, DSC, DSEC, SEC, VBC, OEC, VC, IC and MIL
4. In case of OEC, a candidate is not allowed to choose courses/subjects of a home department.
5. Wherever there is a practical, there will be no tutorial and vice-versa
6. Vocational course is a course that enables individual to acquire skills-set that are required for a particular job.
7. Internship is a designated activity that carries some credits involving more than 25 days of working in an organization under the guidance of an identified mentor. Internship shall be an integral part of the curriculum.

Expansion of Abbreviations

1. AECC : Ability Enhancement Compulsory Course
2. DSC : Discipline Specific Core Course
3. DSEC : Discipline Specific Elective Course
4. SEC : Skill Enhancement Course
5. VBC : Value Based Course
6. OEC : Open/Generic Elective Course
7. VC : Vocational Course
8. IC : Internship Course
9. L1 : Language One
10. L2 : Language Two
11. LTP : L = Lecture, T = Tutorial, P = Practical

Course Coding

A specific code consisting of alphanumeric numbers are assigned to each course as indicated below:

1. First two digits, 21 indicates year of implementation
2. BCOM (followed by 21) indicates B.Com Program under the Faculty of Business Studies of the University
3. Next digit (followed by BCOM) indicates number of Semester of the Program

4. Next character (followed by a digit) indicates course category (A – AECC, C – DSC, S – SEC, V – VBC, O – OEC, E – DSEC and IP - Internship)
5. Next digit/s (followed by a course category indicator) indicate/s number of course in the particular course category
6. Next two characters in case of –
 - a. Languages (followed by a digit indicating number of course in that course category) indicate Language Name (LK – Kannada, LE – English, LH – Hindi, LU – Urdu LS – Sanskrit and LT – Telugu)
 - b. Other AECCs (followed by a digit indicating number of course in the course category) indicate name of the Course/Department (ES – Environmental Studies, PS – Political Science)
 - c. Value Based Courses (followed by a digit indicating number of course in that course category) indicate Physical Education/Health and Wellness/NCC, NSS, R&R (S&G) or Cultural
7. Last digit/s in the Course Code indicates number of that course

Bachelor of Commerce (B.Com.) Course
Code: 21BCOM1C1 Financial Accounting

Course Credits	Teaching Workload	Total No. of Teaching Hours
4	4 Hours per Week	56 Hrs

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Understand the theoretical framework of accounting as well accounting standards.
- Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors.
- Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- Outline the emerging trends in the field of accounting.

Course Contents	Hours
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Module - 1: Theoretical Framework of Accounting	10
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Introduction - Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis- Branches of Accounting-Accounting Principles-Concepts and Conventions - Accounting Standards- An overview of Indian Accounting Standards (IND AS).

Module - 2: Financial Statements of Sole Proprietors	12
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Introduction - Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account - Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account- Profit & Loss Account- Balance Sheet.

Module - 3: Consignment Accounts	12
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Introduction - Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales- Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.

Module - 4: Royalty Accounts	14
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Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.

Module - 5: Emerging Trends in Accounting	08
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Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting-Accounting with drones- Forensic Accounting- Accounting for Planet - Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).

Skill Developments Activities:

1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
2. Collect Annual Reports of sole proprietors and identify the different components.
3. Preparation of Proform invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify latest innovations and developments in the field of accounting.
Any other activities, which are relevant to the course.

Text Books:

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

2. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
3. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.

Reference Books:

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

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)

Course Code: 21BCOM1C2

Management Principles and Applications

Course Credits	Teaching Workload	Total No. of Teaching Hours
4	4 Hours per Week	56

Pedagogy: Classroom Lectures, Case Studies, Group Discussion, Seminar and Field Work, etc.

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

- Identify the different theories of organisations, which are relevant in the present context.
- Design and demonstrate the strategic plan for the attainment of organisational goals.
- Differentiate the different types of authority and chose the best one in the present context.
- Compare and chose the different types of motivation factors and leadership styles.
- Choose the best controlling techniques for better productivity of an organisation.

Course Contents	Hours
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Module - 1: Introduction to Management	12
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Introduction-Meaning and importance of Management-Managerial Functions- Features of Management-Evolution of the Management thoughts: Classical organizational theories- Neo- Classical theories-Modern organizational theories.

Module - 2: Planning	10
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Introduction-Meaning-Nature-Purpose-Types of plans - Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning- importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix- Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.

Module - 3 : Organizing	12
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Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management- Different types of authority, types of organization (line, staff, line and staff, committee and functional)-Decentralization- Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.

Module - 4: Staffing and Leading	12
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Staffing: Introduction, Concept of Staffing-Staffing Process; **Motivation:** Concept- Importance- types of motivation: extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need- Hierarchy Theory- Herzberg's Two-factor Theory-Vroom's Expectation Theory; Douglass McGregors Theory **Leadership:** Concept- Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, TransformingLeadership; **Communication:** Concept-purpose-process-Oral and written communication- Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.

Module - 5: Controlling and Coordination	12
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Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control –Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; **Coordination:** Meaning-Nature-Importance-Principles of Coordination.

Skill Development Activities:

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business organisation and collect the information on types of planning adopted by them.
3. Visit any business organisation and collect different types of authority followed and also the draw the organizational structure.

4. Analyse the leadership styles of any select five companies of different sectors. Visit any manufacturing firm and identify the controlling system followed. Any other activities, which are relevant to the course.

Text Books:

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

Reference Books:

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

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.) Course		
Code: 21BCOM1C3 Principles of Marketing		
Course Credits	Teaching Workload	Total No. of Teaching Hours
4	4 Hours per Week	56
Pedagogy: Classroom Lectures, Case Studies, Group Discussion, Seminar and Field Work, etc.		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> ▪ Understand the basic concepts of marketing and asses the marketing environment. ▪ Analyse the consumer behaviour in the presentscenario and marketing segmentation. ▪ Discover the new product development & identify the factors affecting the price of a product inthe present context. ▪ Judge the impact of promotional techniques on the customers & importance of channels of distribution. ▪ Outline the recent developments in the field of marketing. 		
Course Contents		Hours
Module - 1: Introduction to Marketing		12
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need- Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.		
Module - 2: Consumer Behaviour & Market segmentation		12
Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factorsinfluencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.		
Module - 3: Product and Pricing Product		12
Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.		
Module - 4: Promotion and Distribution Promotion		12

Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.

Module - 5: Recent Developments in Marketing

08

Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing- Network Marketing, any other recent developments in Marketing.

Skill Development Activities:

1. Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers.
2. Collect consumer behaviour towards home appliances in your locality.
3. Visit any organisation and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers, collect the role of them in marketing.

Identify the recent developments in the field of marketing. Any other activities, which are relevant to the course.

Text Books:

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

Reference Books:

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

Note: Latest edition of text books may be used.

For Other than B.Com Programme Students (excluding BBA students)Open
Elective Course

Course Code: 21COM101

Basics of Accounting

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

Pedagogy: Classroom Lectures, Case Studies, Group Discussion, Seminar, Field Work etc.

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

- Explain various terms used in accounting;
- Make accounting entries and prepare cash book and other accounts necessary while running a business;
- Prepare accounting equation of various business transactions;
- Analyse information from company's annual report;
- Comprehend the management reports of the company.

Course Contents	Hours
Module - 1: Introduction to Accounting	08

Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

Module - 2: Transactions and Recording of Transactions	08
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Features of recordable transactions and events, Basis of recording – vouchers and other basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger accounts, (Simple Problems)

Module - 3: Preparation of Financial Statements	10
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Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements of trading concerns. (Simple problems)

Module - 4: Company Accounts	08
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Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis published reputed company.

Module - 5: Management Reports	08
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Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.

Skill Development Activities:

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large scale organisation and analyse the same.

Any other activities, which are relevant to the course.

Text Books:

1. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt.Ltd.
2. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

3. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co.Ltd.
4. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
5. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

Reference Books:

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

Note: Latest edition of text books may be used.