



# **RANI CHANNAMMA UNIVERSITY**

## **BELAGAVI**

**THE COURSE STRUCTURE OF  
UNDER GRADUATE  
BACHELOR OF COMMERCE (Basic/Hons.)  
Ist to VIIIth Semesters w.e.f.**

**Academic Year 2021-22 and Onwards**

**Under  
New Education Policy - 2020**

**Curriculum Framework and Scheme of Teaching & Evaluation to  
be introduced from the  
Academic Year 2021-22**

**Based on  
NATIONAL EDUCATION POLICY 2020 GUIDELINES**

**Four Year Undergraduate Program**

**Bachelor of Commerce (B.Com.)**

**A. Program Structure**

**B. Course Contents**

## A. PROGRAM STRUCTURE

# RANI CHANNAMMA UNIVERSITY, BELAGAVI

## Vidyasangama Bhootaramanhatti, Belagavi-591156

Course Matrix for B.Com. (Hons.) for Academic Year 2021-22

**Bachelor of Commerce (Basic/Hons.)**

*As per NEP-2020 Guidelines*

### Scheme of Teaching & Evaluation for B.Com (Basic/Hons) with Commerce as Core Subject

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	B.Com.1.1	Financial Accounting	DSC-1	3+0+2	60	40	100	4
2	B.Com.1.2	Management Principles and Applications	DSC-2	4+0+0	60	40	100	4
3	B.Com.1.3	Principles of Marketing	DSC-3	4+0+0	60	40	100	4
4	B.Com.1.4	<b>Within the Faculty*</b> 1. Personality Development 2. Event Management	OEC-1	3+0+0	50	50	100	3
		<b>Across the Faculty**</b> 1. Accounting for Everyone 2. Financial Literacy						
5	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
6	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
7	SEC-SB-1	Digital Fluency	SEC-SB	1+0+2	50	50	100	2
8	SEC-VB-1	Yoga	SEC-VB	0+0+2	-	25	25	1
9		Health and Wellness		0+0+2	-	25	25	1
Sub –Total (A)					400	350	750	25

#### Note:

\* **Within the Faculty:** These Courses (1 & 2) are meant for Commerce Students and shall be taught by Commerce Teachers (B.Com Teachers).

\*\* **Across the Faculty:** These Courses (3 & 4) are meant for Other Department Students and shall be taught by Commerce Teachers (B.Com Teachers)

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
10	B.Com.2.1	Advanced Financial Accounting	DSC-4	3+0+2	60	40	100	4
11	B.Com.2.2	Business Mathematics OR Corporate Administration	DSC-5	4+0+0	60	40	100	4
12	B.Com.2.3	Law & Practice of Banking	DSC-6	4+0+0	60	40	100	4
13	B.Com.2.4	<b>Within the Faculty*</b> 1. Commodity Markets 2. Business Incubation	OEC-2	3+0+0	50	50	100	3
		<b>Across the Faculty**</b> 1. Financial Environment 2. Investing in Stock Markets						
14	Lang. 2.1	Language - I	AECC	3+1+0	60	40	100	3
15	Lang. 2.2	Language –II	AECC	3+1+0	60	40	100	3
16	AECC	Environmental Studies	AECC	2+0+0	50	50	100	2
17	SEC-VB-2	Sports	SEC-VB	0+0+2	-	25	25	1
18		NCC/NSS/R&R(S&G)/ Cultural		0+0+2	-	25	25	1
Sub –Total (B)					400	350	750	25

EXIT OPTION WITH CERTIFICATION – with ability to solve well defined problems

**Note:**

\* **Within the Faculty:** These Courses (1 & 2) are meant for Commerce Students and shall be taught by Commerce Teachers (B.Com Teachers).

\*\* **Across the Faculty:** These Courses (3 & 4) are meant for Other Department Students and shall be taught by Commerce Teachers (B.Com Teachers)

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	B.Com.3.1	Corporate Accounting	DSC-7	3+0+2	60	40	100	4
20	B.Com.3.2	Business Statistics	DSC-8	3+0+2	60	40	100	4
21	B.Com.3.3	Cost Accounting	DSC-9	3+0+2	60	40	100	4
22	B.Com.3.4	<b>Within the Faculty*</b> 1. Entrepreneurship Development 2. E-Commerce	OEC-3	3+0+0	50	50	100	3
		<b>Across the Faculty**</b> 1. Advertising and Salesmanship 2. Entrepreneurial Sills						
23	Lang.3.1	Language - I	AECC	3+1+0	60	40	100	3
24	Lang.3.2	Language - II	AECC	3+1+0	60	40	100	3
25	SEC-SB-2	Artificial Intelligence	SEC-SB	1+0+2	50	50	100	2
26	SEC-VB-3	Sports	SEC-VB	0+0+2	-	25	25	1
27		NCC/NSS/R&R(S&G) / Cultural		0+0+2	-	25	25	1
Sub –Total (C)					400	350	750	25

**Note:**

\* **Within the Faculty:** These Courses (1 & 2) are meant for Commerce Students and shall be taught by Commerce Teachers (B.Com Teachers). The Board of Studies (BOS) can decide the two OECs which are to be offered. A List of OECs has been appended at the end.

\*\* **Across the Faculty:** These Courses (3 & 4) are meant for Other Department Students and shall be taught by Commerce Teachers (B.Com Teachers)

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
28	B.Com.4.1	Advanced Corporate Accounting	DSC-10	3+0+2	60	40	100	4
29	B.Com.4.2	Costing Methods & Techniques	DSC-11	3+0+2	60	40	100	4
30	B.Com.4.3	Business Regulatory Framework	DSC-12	4+0+0	60	40	100	4
31	B.Com.4.4	<b>Within the Faculty*</b> 1. Advertising and Salesmanship 2. E-Accounting	OEC-4	3+0+0	50	50	100	3
		<b>Across the Faculty**</b> 1. Business Ethics 2. Corporate Governance						
32	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
33	Lang.4.2	Language-II	AECC	3+1+0	60	40	100	3
34	AECC	Constitution of India	AECC	2+0+0	50	50	100	2
35	SEC-VB-4	Sports	SEC-VB	0+0+2	-	25	25	1
36		NCC/NSS/R&R(S&G) / Cultural		0+0+2	-	25	25	1
Sub –Total (D)					400	350	750	25

EXIT OPTION WITH DIPLOMA – **Ability to solve broadly defined problems.**

**Note:**

\* **Within the Faculty:** These Courses (1 & 2) are meant for Commerce Students and shall be taught by Commerce Teachers (B.Com Teachers). The Board of Studies (BOS) can decide the two OECs which are to be offered. A List of OECs has been appended at the end.

\*\* **Across the Faculty:** These Courses (3 & 4) are meant for Other Department Students and shall be taught by Commerce Teachers (B.Com Teachers)

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
37	B.Com.5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
38	B.Com.5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
39	B.Com.5.3 Elective	Two Courses from the Selected Elective Group	DSE-1	3+0+2	60	40	100	4
40	B.Com.5.4 Elective		DSE-2	3+0+2	60	40	100	4
41	B.Com.5.5	GST- Law & Practice	Vocational-1	3+0+2	60	40	100	4
42	SEC-SB-3	Cyber Security/ Ethics & Self Awareness	SEC-SB	1+0+2	50	50	100	2
43	SEC-VB-5	Physical Education-Sports	SEC-VB	0+0+2	-	25	25	1
44		NCC/NSS/R&R(S&G)/ Cultural		0+0+2	-	25	25	1
Sub –Total (E)					350	300	650	24

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
45	B.Com.6.1	Management Accounting	DSC-15	3+0+2	60	40	100	4
46	B.Com.6.2	Income Tax Law and Practice-II	DSC-16	3+0+2	60	40	100	4
47	B.Com.6.3	Auditing and Assurance	DSC-17	3+0+0	60	40	100	3
48	B.Com.6.4 Elective	Two courses from the Selected Elective Group	DSE-3	2+0+2	60	40	100	3
49	B.Com.6.5 Elective		DSE-4	2+0+2	60	40	100	3
50	B.Com.6.6	Basics of Spread Sheet Modeling <b>OR</b> Report onStudy of Startups and Innovative Business Ideas (Internshipwith Viva- voce)	Vocational-2	2+0+2	60	40	100	3
51	SEC-SB-4	Professional Communication	SEC-SB	2+0+0	50	50	100	2
52	SEC-VB-6	Sports	SEC-VB	0+0+2	-	25	25	1
53		NCC/NSS/R&R(S&G)/ Cultural		0+0+2	-	25	25	1
Sub –Total (F)					410	340	750	24
Grand Total - Degree					2360	2040	4400	148

EXIT OPTION WITH BACHELOR DEGREE - **Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them.**

Semester VII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
54	B.Com.7.1	International Business	DSC-18	4+0+0	60	40	100	4
55	B.Com.7.2	Advanced Business Statistics	DSC-19	3+0+2	60	40	100	4
56	B.Com.7.3	Advanced Financial Management	DSC-20	3+0+2	60	40	100	4
57	B.Com.7.4	One Course from the Selected Elective Group	DSE-5	3+1+0	60	40	100	3
58	B.Com.7.5	ERP Applications	Vocational -3	2+0+2	60	40	100	3
59	B.Com.7.6	Research Methodology	-	2+0+2	60	40	100	3
<b>Sub –Total (G)</b>					<b>360</b>	<b>240</b>	<b>600</b>	<b>21</b>

Semester VIII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
60	B.Com.8.1	Financial Reporting-IND. AS	DSC-21	3+0+2	60	40	100	4
61	B.Com.8.2	Strategic Financial Management	DSC-22	4+0+0	60	40	100	4
62	B.Com.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC-23	3+0+2	60	40	100	4
63	B.Com.8.4	Managing Digital Platforms	Vocational-4	2+0+2	60	40	100	3
64	B.Com.8.5	Research Projects / Internship with Viva- voce	-	-	50	50	100	6
		OR	DSE-6	2+0+2	60*	40*	100*	3*
		Two Courses from the Selected Elective Group 8.5 (A) & 8.5 (B)	DSE-7	2+0+2	60*	40*	100*	3*
Sub –Total (H)					290/360*	210/240*	500/600*	21/21*
Grand Total – Honors					3010/3080*	2490/2520*	5500/5600*	190

\* Students who do not opt Research Project / Internship shall take two elective courses such as 8.5(A) & 8.5(B). Sub Total (H) and Grand Total Honors vary accordingly.

**BACHELOR DEGREE WITH HONORS – Experience of workplace problem solving in the form of internship or research experience and preparing for higher education or entrepreneurship experience.**

Notes:

- One Hour of Lecture is equal to 1 Credit.
- Two Hours of Practical is equal to 1 Credit



### Acronyms Expanded

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

### Note:

1. Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed 50 students. Two Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.
2. OEC subjects in the first four semesters should be offered to students of other programs and our B.Com students have to choose OEC subjects offered by other programs (Science and Arts)



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## ELECTIVE GROUPS AND COURSES

Discipline Specific Electives – V Semester						
Sl. No	Accounting	Finance	Banking & Insurance	Marketing	Human Resources	IT
1	Ind. AS and IFRS	Financial Markets & Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics
2	e-Business & Accounting	Investment Management	Banking Innovations & Technology	Customer Relationship Marketing	Cultural Diversity at Work Place	HR Analytics

Discipline Specific Electives – VI Semester						
1	Accounting for Services Sector	Strategic Financial Management	Principles & Practice of Insurance	Digital Marketing	New Age Leadership Skills	Marketing Analytics
2	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior & Marketing Research	Labour Laws & Practice	ICT Application in Business

Discipline Specific Electives – VII Semester						
1	Forensic Accounting	Security Analysis & Portfolio Management	Banking Products & Services	Logistics & Supply Chain Management	Strategic HRM	DBMS & SQL

Discipline Specific Electives – VIII Semester						
1	Innovations in Accounting	Corporate Valuation	e-Banking	E - Commerce	International HRM	Web & Social Intelligence
2	Accounting Information System	Analysis of Financial Statements	Insurance Planning & Management	Services Marketing	Employee Welfare & Social Security	Artificial Intelligence & Machine Learning in Business

NOTE: Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.

# **Curriculum Framework**

## **Four Year Undergraduate Program**

### **Bachelor of Commerce (B.Com.)**

#### **Course Contents**



## B. COURSE CONTENTS

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

Course Code: B.Com. 1.1

Name of the Course: FINANCIAL ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>3+0+2</b>	<b>56 Hrs</b>

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

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

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

Module	Syllabus	Teaching Hours
I	<b>CONVERSION OF SINGLE ENTRY SYSTEM INTO DOUBLE ENTRY SYSTEM:</b> Need for conversion, Steps involved in Conversion; Differentiation between single entry and Double entry system, Conversion of Single entry to double entry, problems relating thereto.	12
II	<b>ACCOUNTS OF PROFESSIONALS:</b> Accountants, Lawyers and Doctors only - Fees a/c, Petty Cash Book - Clients Ledger - Receipts & Payments a/c - Income & Expenditure a/c & Balance Sheet.	10
III	<b>FARM ACCOUNTING:</b> 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.	12
IV	<b>ROYALTY ACCOUNTS:</b> 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)	12
V	<b>FIRE INSURANCE ACCOUNTING:</b> 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.	10

**Skill Developments Activities:**

1. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
2. Visit any hospital or Lawyers office and list out the transactions of the same.
3. Collect and analyse the financial statements of Dairy and poultry farming.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Visit the nearby general insurance company and prepare a report on claim settlement procedure.

6. Any other activities, which are relevant to the course.

**Reference Books:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. S. P. Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
5. J. R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
1. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.
6. S. N. Maheshwari, and. S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B. S. Navi and R. A. Sanadi, Financial Accounting, Shreeniketan Publications
8. B. S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
9. 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.**



Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.2 Name of the Course: <b>MANAGEMENT PRINCIPLES AND APPLICATIONS</b>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>4 +0+0</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>1. Understand and identify the different theories of organisations, which are relevant in the present context.</li> <li>2. Design and demonstrate the strategic plan for the attainment of organisational goals.</li> <li>3. Differentiate the different types of authority and chose the best one in the present context.</li> <li>4. Compare and chose the different types of motivation factors and leadership styles.</li> <li>5. Choose the best controlling techniques for better productivity of an organisation.</li> </ol>		
<b>Module</b>	<b>Syllabus</b>	<b>Teaching Hours</b>
I	<b>INTRODUCTION TO MANAGEMENT:</b> Introduction - Meaning and Importance of Management - Managerial Functions - Essence of Manager ship - Evolution of the Management Thoughts: Classical Organizational Theories - Neo-Classical Theories - Modern Organizational Theories.	10
II	<b>PLANNING:</b> 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.	10
III	<b>ORGANIZING:</b> Introduction-Meaning-Concept and Process of Organizing – An Overview-Span of Management - Different Types of Authority (Line, Staff and Functional)-Decentralization- Delegation of Authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure	12
IV	<b>STAFFING AND LEADING:</b> Staffing: Introduction, Concept of Staffing -Staffing Process; Motivation: Concept - Importance-Extrinsic and Intrinsic Motivation-Major Motivation Theories: Maslow's Need Hierarchy Theory-Hertzberg's Two-Factor Theory-Vroom's Expectation Theory; Leadership: Concept- Importance-Major Theories of Leadership (Likert's Scale Theory, Blake and Mouten's Managerial Grid Theory, House's Path Goal Theory, Fred Fielder's Situational Leadership), Transactional Leadership, Transformational Leadership, Transforming Leadership; Communication: Concept - Purpose-Process - Oral and Written Communication- Formal and Informal Communication Networks - Barriers to Communication-Overcoming Barriers to Communication.	12
V	<b>CONTROLLING AND COORDINATION:</b> 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.	12

**Skill Developments Activities:**

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

**Reference Books:**

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10<sup>th</sup> Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6<sup>th</sup> Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7<sup>th</sup> Edition.
4. B.P. Singh and A.K. Singh (2002), Essentials of Management, Excel Books
5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3<sup>rd</sup> Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.

**Note: Latest edition of text books may be used.**



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

Course Code: B.Com. 1.3

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

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>4+0+0</b>	<b>56 Hrs</b>

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

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

1. Understand the basic concepts of marketing and assess the marketing environment.
2. Analyse the consumer behaviour in the present scenario and marketing segmentation.
3. Discover the new product development & identify the factors affecting the price of a product in the present context.
4. Judge the impact of promotional techniques on the customers & importance of channels of distribution.
5. Outline the recent developments in the field of marketing.

Module	Syllabus	Teaching Hours
I	<b>INTRODUCTION TO MARKETING:</b> 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.	12
II	<b>CONSUMER BEHAVIOUR &amp; MARKET SEGMENTATION:</b> Consumer Behaviour: Nature and Importance-Consumer Buying Decision Process; Factors Influencing Consumer Buying Behaviour; Market Segmentation: Concept, Importance and Bases; Target Market Selection-Positioning Concept - Importance and Bases; Product Differentiation Vs. Market Segmentation. Marketing Mix: Product-Price-Place & Promotion.	12
III	<b>PRODUCT AND PRICING:</b> Product: Concept and Importance - Product Classifications-Concept of Product Mix; Branding-Packaging and Labeling; 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.	12
IV	<b>PROMOTION AND DISTRIBUTION:</b> Promotion: Nature and Importance of Promotion; Communication Process; Types of Promotion: Advertising, Personal Selling, Public Relations & Sales Promotion, and Their Distinctive Characteristics; Promotion Mix and Factors Affecting Promotion Mix Decisions. Distribution Channels and Physical Distribution: Channels of Distribution - Meaning and Importance; Types of Distribution Channels; Functions of Middle Man; Factors affecting choice of Distribution Channel; Wholesaling and Retailing; Types of Retailers; E-Retailing, Physical Distribution.	12
V	<b>RECENT DEVELOPMENTS IN MARKETING:</b> 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.	08



**Skill Developments Activities:**

- Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers.
- Collect consumer behaviour towards home appliances in your locality.
- Visit any organisation and collect the information towards pricing of the products.
- 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.

**Reference Books:**

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

**Note: Latest edition of text books may be used.**



Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.4 (Open Elective Course Within Faculty)		
Name of the Course: 1. PERSONALITY DEVELOPMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3+0+0	42 Hrs
<b>Pedagogy:</b> Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to groom their personality and prove themselves as good Samaritans of the Society. This course consists of individual or in-group class presentations pertaining to the applications of concepts, theories or issues in human development.		
Module	Syllabus	Teaching Hours
I	<b>INTRODUCTION:</b> Meaning and concept of personality - Dimensions of personality -Theories of Freud & Erickson - Significance of personality development- Concept of success and failure: Hurdles in achieving success - Overcoming hurdles - Factors responsible for success - Failure: Causes of failure- SWOT analysis.	8
II	<b>ATTITUDE &amp; MOTIVATION:</b> Attitude: Concept- Significance- Factors affecting attitudes – Positive attitude - Advantages- Negative Attitude- Disadvantages - Ways to develop positive attitude - Differences between personalities having positive and negative attitude- Motivation: Significance - Internal and External motives - Importance of self-motivation - Factors leading to de-motivation.	10
III	<b>SELF ESTEEM:</b> Term self-esteem - Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem – Low self-esteem - Symptoms - Personality having low self-esteem - Positive and negative self-esteem. Interpersonal Relationships – Defining the difference between aggressive, submissive and assertive behavior – Lateral thinking.	8
IV	<b>OTHER ASPECTS OF PERSONALITY DEVELOPMENT:</b> Leadership - Qualities of a successful leader - Body language - Problem-solving - Conflict and Stress Management - Decision making skills - Character building -Team work - Time management -Work ethics- Good manners and etiquette.	8
V	<b>EMPLOYABILITY QUOTIENT:</b> Resume building- The art of participating in Group Discussion – Acing the Personal (HR & Technical) Interview - Frequently asked questions - Psychometric Analysis - Mock interview sessions.	8
<b>Skill Developments Activities:</b> <ul style="list-style-type: none"> <li>➤ Prepare a SWOT analysis of yourself.</li> <li>➤ Read the biography of any two great personalities and identify unique traits.</li> <li>➤ Visit any organization and identify the factors which motivates the employees</li> <li>➤ Conduct an activity to demonstrate the interpersonal relationship and identify different types of behavior.</li> <li>➤ Conduct group discussion on different topics in the classroom.</li> <li>➤ Any other activities, which are relevant to the course.</li> </ul>		

**Reference Books:**

1. Andrews, Sudhir: How to Succeed at Interviews. 21st (rep.) New Delhi. Tata McGraw-Hill 1988
2. Heller, Robert: Effective leadership. Essential Manager series, DK Publishing, 2002
3. Hindle, Tim: Reducing Stress. Essential Manager series, DK Publishing, 2003
4. Lucas, Stephen: Art of Public Speaking. New Delhi. Tata - McGraw Hill. 2001
5. Mile, D.J: Power of positive thinking, Rohan Book Company, Delhi, 2004
6. Pravesh Kumar: All about Self- Motivation, New Delhi, Goodwill Publishing House. 2005
7. Smith, B: Body Language. Rohan Book Company, Delhi, 2004

**Note: Latest edition of textbooks may be used**



Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 1.4 (Open Elective Course Within Faculty)		
Name of the Course: 2. EVENT MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+0	42 Hrs
Pedagogy: Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>1. Develop their own career opportunity and build their life through event management activities.</li> <li>2. Train students in skills to plan, manage and implement various types of events</li> <li>3. Enable them to effectively undertake entry level jobs in event management organizations.</li> </ol>		
<b>Module</b>	<b>Syllabus</b>	<b>Teaching Hours</b>
I	<b>INTRODUCTION:</b> Understanding the concept of event and event management, Concept and design, Historical Perspective, , Size & type of event, Event Team, Planning and SWOT analysis, Emergency planning, Code of ethics.	08
II	<b>EVENT ORGANIZATION:</b> Operations and logistics, Catering, organizing accommodations, managing environment, Training and development.	08
III	<b>HRD IN EVENT MANAGEMENT:</b> HR Selection, Staffing, Staff motivation, Measuring performance, Monitoring control and evaluation, Event sponsorship.	08
IV	<b>STRATEGIC EVENT MANAGEMENT:</b> Strategic alternatives for growth, Segmentation and targeting markets for events, Job opportunities in event management, Event tourism.	08
V	<b>EVENT MARKETING AND ADVERTISING:</b> Nature of event Marketing, Process of event marketing, Marketing mix, Sponsorship, Image, Branding, Advertising Publicity and Public relations, Case studies on various aspects of event management, Presentations on event management.	10
<b>Skill Developments Activities:</b> <ul style="list-style-type: none"> <li>➤ Visit any event organized by the business organizations and list out the steps in conducting an event.</li> <li>➤ Visit any organization which conduct event as its business operations and prepare a report.</li> <li>➤ Conduct an activity to demonstrate the selection process for an educational event</li> <li>➤ Conduct an event in the institution and evaluate the effectiveness of conducting an event.</li> <li>➤ Prepare an advertisement copy of any event of your interest.</li> <li>➤ Any other activities, which are relevant to the course.</li> </ul>		
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Singh, Sita Ram- Event Management, ATH Publishers, New Delhi.</li> <li>2. Mahendi Ratta, Vaibhav- Career in Event Management, Publisher Abhishek, Chandigarh</li> <li>3. Wagen Lynn Van Der- Event Management, Carlos Brenda R. Dorling Kindersley (India) Pvt. Ltd. And Pearson Education, Inc.</li> <li>4. Mani K, Shulle, W. Ray- Event Processing, Tata Mc. Graw Hill New Delhi.</li> <li>5. Saggere, Sanjay V.Gaur, Sanjaya Singh, Event Marketing and Mgt., Vikas Pub. House.</li> <li>6. Divaker Sharma, Event Planning Management, Deep and Deep Publication.</li> <li>7. Savita Mohan, Event Management and Public Relations, Enkay Publication House.</li> <li>8. Successful Event Management By Anton Shone &amp; Bryn Parry</li> </ol> <b>Note: Latest edition of textbooks may be used.</b>		

Name of the Program: Bachelor of Commerce (B.Com) <b>Course Code: B.Com. 1.4 (Open Elective Course Across the Faculty)</b> <b>Name of the Course: 1. ACCOUNTING FOR EVERYONE</b>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>3 Credits</b>	<b>3+0+0</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>1. Analyse various terms used in accounting;</li> <li>2. Make accounting entries and prepare cash book and other accounts necessary while running a business;</li> <li>3. Prepare accounting equation of various business transactions;</li> <li>4. Analyse information from company's annual report;</li> <li>5. Comprehend the management reports of the company.</li> </ol>		
<b>Module</b>	<b>Syllabus</b>	<b>Teaching Hours</b>
I	<b>INTRODUCTION TO ACCOUNTING:</b> 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.	08
II	<b>TRANSACTIONS AND RECORDING OF TRANSACTIONS:</b> Features of recordable transactions and events - Basis of recording – vouchers and another basis - Recording of transactions: Personal account - Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System - journalizing transactions; Preparation of Ledger - Cash Book including bank transactions. (Simple Problems)	08
III	<b>PREPARATION OF FINANCIAL STATEMENTS:</b> Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)	10
IV	<b>COMPANY ACCOUNTS:</b> 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.	08
V	<b>MANAGEMENT REPORTS:</b> 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.	08
<b>Skill Developments Activities:</b> <ul style="list-style-type: none"> <li>➤ 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.</li> <li>➤ Prepare accounting equation by collecting necessary data from medium sized firm.</li> <li>➤ Prepare financial statements collecting necessary data from small business firms.</li> <li>➤ Collect the management reports of any large scale organisation and analyse the same.</li> <li>➤ Any other activities, which are relevant to the course.</li> </ul>		

**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. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt.Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill PublishingCo. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N. & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

**Note: Latest edition of text books may be used.**





Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.4 (Open Elective Course Across the Faculty) Name of the Course: 2. FINANCIAL LITERACY		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3+0+0	42 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., <b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>1. Describe the importance of financial literacy and list out the institutions providing financial services;</li> <li>2. Prepare financial plan and budget and manage personal finances;</li> <li>3. Open, avail, and manage/operate services offered by banks;</li> <li>4. Open, avail, and manage/operate services offered by post offices;</li> <li>5. Plan for life insurance and property insurance &amp; select instrument for investment in shares</li> </ol>		
<b>Module</b>	<b>Syllabus</b>	<b>Teaching Hours</b>
I	<b>INTRODUCTION:</b> Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	07
II	<b>FINANCIAL PLANNING AND BUDGETING:</b> Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.	07
III	<b>BANKING SERVICES:</b> Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.	10
IV	<b>FINANCIAL SERVICES FROM POST OFFICE:</b> Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana / Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).	08
V	<b>PROTECTION AND INVESTMENT RELATED FINANCIAL SERVICES:</b> Insurance Services: Life Insurance Policies: Life Insurance, Term Life	10

	Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban. Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.	
<b>Skill Developments Activities:</b> <ul style="list-style-type: none"> <li>➤ Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.</li> <li>➤ Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.</li> <li>➤ Prepare personal and family budget for one/six/ twelve month on imaginary figures.</li> <li>➤ Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.</li> <li>➤ Any other activities, which are relevant to the course.</li> </ul>		
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.</li> <li>2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.</li> <li>3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.</li> <li>4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.</li> <li>5. Mitra, S., Rai, S. K., Sahu, A. P., &amp; Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.</li> <li>6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>		



Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: B.Com. 2.1		
Name of the Course: <b>ADVANCED FINANCIAL ACCOUNTING</b>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>3+0+2</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>1. Learn various methods of accounting for hire purchase transactions.</li> <li>2. Deal with the inter-departmental transfers and their accounting treatment.</li> <li>3. Demonstrate various accounting treatments for dependent &amp; independent branches.</li> <li>4. Prepare financial statements from incomplete records.</li> </ol>		
<b>Module</b>	<b>Syllabus</b>	<b>Teaching Hours</b>
I	<b>CONSIGNMENT ACCOUNTS:</b> 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.	10
II	<b>BRANCH ACCOUNTS:</b> Dependent Branches: Features - Books of Accounts - Methods of Accounting of Dependent Branches: Debtors System, Stock and Debtors (Cost price & Invoice Price)	10
III	<b>HIRE PURCHASE ACCOUNTING:</b> Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - and Practical Problems. (excluding Repossession).	12
IV	<b>PARTNERSHIP: LLP</b> The Concept of Limited Liability Partnership: Meaning – Objectives Features – Merits in Conversion of Joint Stock Companies into Ltd. Liability Partnership.	12
V	<b>COOPERATIVE SOCIETY ACCOUNTING:</b> Introduction - Need - Registration, Types of Societies, Books of Accounts to be Maintained, Accounting Standards Applicable, Types of Audit, and Provisions of Co-op Societies Act. (Theory only)	12
<b>Skill Developments Activities:</b> <ul style="list-style-type: none"> <li>➤ Collect the copy of consignment and analyze the different books maintained</li> <li>➤ Visit a branch, prepare the report on the method of their accounting</li> <li>➤ Visit a nearby industry and study the process for hire purchase system of their installations</li> <li>➤ Draft the accounting procedure of conversion of partnership into joint stock company</li> <li>➤ Visit a nearby cooperative society, list out the books maintained and accounting standards applicable to them.</li> <li>➤ Any other activities, which are relevant to the course.</li> </ul>		
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. ICAI Study Materials on Principles &amp; Practice of Accounting, Accounting and Advanced Accounting.</li> <li>2. SP Iyengar (2005), Advanced Accounting, Sultan Chand &amp; Sons, Vol. 1.</li> <li>3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.</li> <li>4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.</li> <li>5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.</li> </ol>		

6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. 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.**



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

Course Code: B.Com. 2.2

Name of the Course: BUSINESS MATHEMATICS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>4+0+0</b>	<b>56 Hrs</b>

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

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

1. Understand the number system and indices applications in solving basic business problems.
2. Apply concept of commercial arithmetic concepts to solve business problems.
3. Make use of theory of equation in solving the business problems in the present context.
4. Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems.
5. Apply measurement of solids in solving simple business problems.

Module	Syllabus	Teaching Hours
I	<b>NUMBER SYSTEM AND INDICES:</b> Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its Features & Irrational Numbers - Simple Problems on Finding Sum of Natural, Odd and Even numbers- HCF and LCM - Problems thereon; Indices - Introduction - Laws of Indices, Application of laws for Simplification, Simple problems.	12
II	<b>COMMERCIAL MATHEMATICS:</b> Introduction - Meaning of Simple and Compound Interest and Problems thereon – Annuities - Types & Problems on Present and Future Value of Annuity; Ratios and Proportions - Meaning and Problems thereon - Problems on Speed - Time and Work.	10
III	<b>THEORY OF EQUATION:</b> Introduction – Meaning - Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ( $ax^2 + bx + c = 0$ form only). Simple problems-Application of equations to business.	12
IV	<b>SET THEORY, PERMUTATIONS &amp; COMBINATIONS:</b> Introduction - Meaning & Types of Sets - Laws of Sets - Venn Diagram - Problems thereon; Meaning and problems on Permutations and Combinations.	12
V	<b>MATRICES AND DETERMINANTS:</b> Meaning – Types – Operation on Matrices – Additions – Subtractions and Multiplication of two Matrices – Transpose – Determinants – Minor of an Element – Co-factor of an Element –Inverse – Crammer's Rule in two Variables – Problems	10

**Skill Developments Activities:**

- Show the number of ways in which your telephone number can be arranged to get odd numbers.
- Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
- Use Matrix principles to implement food requirement and protein for two families.
- Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.
- Any other activities, which are relevant to the course.

**Reference Books:**

1. Saha and Rama Rao, Business Mathematics, HPH.
2. S.N.Dorairaj, Business Mathematics, United Publication.
3. R. Gupta, Mathematics for Cost Accountants.
4. S. P. Gupta, Business Mathematics.
5. Madappa and Sridhara Rao, Business Mathematics.
6. Padmalochana Hazarika, Business Mathematics.
7. Dr.B.H.Suresh, Quantitative Techniques, Chetana Book House.
8. Dr. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, No. 4, 2016.
9. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007.
10. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
11. A Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No. 1, 2009.
12. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No. 5, 2015

**Note: Latest edition of text books may be used.**



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

Course Code: B.Com. 2.2

Name of the Course: CORPORATE ADMINISTRATION

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4+0+0	56 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"><li>1. Understand the framework of Companies Act of 2013 and different kind of companies.</li><li>2. Identify the stages and documents involved in the formation of companies in India.</li><li>3. Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.</li><li>4. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.</li><li>5. Evaluate the role of liquidator in the process of winding up of the company.</li></ol>		
Module	Syllabus	Teaching Hours
I	<b>INTRODUCTION TO COMPANY:</b> Introduction - Meaning and Definition - Features - Highlights of Companies Act 2013 - Kinds of Companies – One Person Company - Private Company-Public Company - Company limited by Guarantee- Company limited by Shares - Holding Company- Subsidiary Company - Government Company - Associate Company- Small Company - Foreign Company-Global Company-Body Corporate-Listed Company.	12
II	<b>FORMATION OF COMPANIES:</b> Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage - Document to be filed, e-filing, Register of Companies - Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types – Features - Legal Formalities – Administration.	12
III	<b>COMPANY ADMINISTRATION:</b> 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.	12
IV	<b>CORPORATE MEETINGS:</b> Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types -Distinction; Requisites of a valid meeting - Notice - Quorum - Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	10
V	<b>WINDING UP:</b> Introduction - Meaning - Modes of Winding up – Consequence of Winding up - Official Liquidator - Role & Responsibilities of Liquidator - Defunct Company - Insolvency Code.	10
<b>Skill Developments Activities:</b>		

- Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same.
- Visit any Registrar of the companies; find out the procedure involved in the formation of the companies.
- Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.
- Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
- Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.
- Any other activities, which are relevant to the course.

**Reference Books:**

1. S.N Maheshwari, Elements of Corporate Law, HPH.
2. Balchandran, Business Law for Management, HPH
3. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
4. K. Venkataramana, Corporate Administration, SHBP.
5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
7. S.C. Kuchal, Company Law and Secretarial Practice.
8. S.C. Sharm, Business Law, I.K. International Publishers

**Note: Latest edition of text books may be used.**



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

Course Code: B.Com. 2.3

Name of the Course: LAW AND PRACTICE OF BANKING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>4+0+0</b>	<b>56 Hrs</b>

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

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

1. Summarize the relationship between Banker & customer and different types of functions of banker.
2. Analyse the role, functions and duties of paying and collecting banker.
3. Make use of the procedure involved in opening and operating different accounts.
4. Examine the different types of negotiable instrument & their relevance in the present context.
5. Estimate possible developments in the banking sector in the upcoming days.

Module	Syllabus	Teaching Hours
I	<b>INTRODUCTION TO BANKING:</b> Introduction- Meaning - Need - Importance - Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India - Types of Banks in India - Banks' Lending - changing role of commercial banks. RBI: History - Role & Functions.	12
II	<b>PAYING AND COLLECTING BANKER:</b> 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.	12
III	<b>CUSTOMERS AND ACCOUNT HOLDERS:</b> 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.	10
IV	<b>NEGOTIABLE INSTRUMENTS:</b> 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.	12
V	<b>RECENT DEVELOPMENTS IN BANKING:</b> 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.	10

**Skill Developments Activities:**

- Refer RBI website and identify the different types of banks operating in India.
- Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
- Collect and fill dummy account opening forms as different types of customer.

- Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.
- Identify and prepare report on pros and cons of recent development in the field of banking sector.
- Any other activities, which are relevant to the course.

**Reference Books:**

1. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24<sup>th</sup> Edition
2. S. P Srivastava ( 2016), Banking Theory & Practice, Anmol Publications
3. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition
4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21<sup>st</sup> Edition.
5. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

**Note: Latest edition of text books may be used.**





Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com 2.4 (Open Elective Course Within Faculty) Name of the Course: 1. COMMODITY MARKETS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>3 Credits</b>	<b>3+0+0</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classroom lecture, Case studies, Group discussion, Seminar & fieldwork etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to provide an insight about the functioning of commodities markets and to determine the factors impacting the commodity prices, while appreciating the uses of commodity derivatives.		
<b>Module</b>	<b>Syllabus</b>	<b>Teaching Hours</b>
I	<b>INTRODUCTION TO COMMODITY MARKETS:</b> History of Commodity Trading-Spot and Derivatives Trading in Commodities-Major Commodities Traded in Derivatives Exchanges in India-Participants in Commodity Derivatives Markets-Commodities Trading vis-à-vis Trading in Other Financial Assets Commodity Markets Ecosystem-Commodity Market Indices-Factors Impacting the Commodity Prices.	08
II	<b>COMMODITY FUTURES:</b> Introduction to Futures-Distinction between Forwards and Futures-Cost-of-Carry Convergence-Fair Value of a Futures Contract-Convenience Yield-Commodity Futures and Commodity Forwards-Pay-off profile for Futures Contracts-Spot Price Polling.	08
III	<b>COMMODITY OPTIONS:</b> Introduction to Options-Option Terminology-Pay off Profiles of Options Contracts Determinants of Option Premium-Options on Commodity Futures.	08
IV	<b>CLEARING SETTLEMENT AND RISK MANAGEMENT OF COMMODITY DERIVATIVES:</b> Clearing and Settlement-Delivery Process-Entities Involved in the Clearing and Settlement Process-Premium/Discount-Penalty for Delivery Default by the Seller-Deliveries in the Case of Physical Delivery-Risk Management for Exchange Traded Commodity Derivatives Markets-Position Limits and Computation of Open Position-Salient Features of Risk Containment Measures-Margin Mechanism.	10
V	<b>ACCOUNTING, TAXATION AND LEGAL ASPECTS:</b> Important Accounting Aspects related to Trading in Commodity Derivatives-Guidance Note Issued by ICAI on Accounting Treatment of Derivative Transactions-Important Tax Aspects related to Trading in Commodity Derivatives- Regulatory Structure of Commodities Market-Securities Contracts (Regulation) Act, 1956	08
<b>Skill Developments Activities:</b> <ul style="list-style-type: none"> <li>➤ Visit any commodity trader and observe the regular business operations.</li> <li>➤ Visit organization which deals with commodity and observe the delivery process.</li> <li>➤ Conduct an activity to demonstrate the mock commodity trading.</li> <li>➤ Any other activities, which are relevant to the course.</li> </ul>		

**Reference Books:**

1. Commodity Derivatives, Indian Institute of Banking and Finance, MacMillan Publishers India limited, 1st edition 2007
2. Derivatives: Valuation and risk management, David. A. Dubofsky and Thomas W. Miller, JR. Oxford University Press, First Indian edition 2007.
3. Niti Nandini Chatnani, Commodity Markets - Operations, Instruments and Application, Tata McGraw Hill Education Private Limited, New Delhi.
4. NCDEX Institute of Commodity Markets & Research (NICR), Study Manual for Commodity Trading.

**Note: Latest edition of textbooks may be used.**



Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.4 (Open Elective Course Within Faculty) Name of the Course: 2. BUSINESS INCUBATION		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>3 Credits</b>	<b>3+0+0</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classroom lecture, Case studies, Group discussion, Seminar & fieldwork etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> 1. Understand the concept of business Incubation. 2. Participate in the process of business incubation. 3. Design their own business incubation/incubators as viable-business unit. 4. Organize contact VC/Seed capital /Angel financiers and understand as to how they operate.		
<b>Module</b>	<b>Syllabus</b>	<b>Teaching Hours</b>
I	<b>INTRODUCTION:</b> Fundamentals of business incubation - Principles and good practices of business incubation - Type and benefits of incubators - Corporate institutional incubators – Entrepreneurs - Venture capitalist - Angel investors - Consultants expectation from the incubators.	08
II	<b>INCUBATION PROCESS:</b> Process of business incubation, Registration and application in Incubation Centre Institute - Business incubator and how they operate and influence the broader business incubation environment - Ecosystem building - IP creation and protection and post incubation process.	08
III	<b>ROLE OF BUSINESS INCUBATORS:</b> Role of the business incubator - Business incubator models and their business environment: their owners, and funders - Services of incubators, Pre- requisites of incubator.	10
IV	<b>DEVELOPING TEAM AND PRESENTING BUSINESS PLAN:</b> Importance of team formation and team building - Examining sample business ideas and writing business plan - Understanding the investor's perspective and presenting the business plan.	-8
V	<b>LAUNCHING AND MANAGING THE NEW VENTURE:</b> Legal issue and other formalities - Legal form of new venture - Entrepreneurial challenges - Skills of managing business risk & enhancing success of the project.	08
<b>Skill Developments Activities:</b> 1. Visit any two business incubation centers and try to understand the role of incubators to develop the business unit. 2. Visit any two business organizations and collect the information of incubation process 3. Analyze the business plan of any two companies. 4. Design your own business incubation centre as viable-business unit. 5. Any other activities, which are relevant to the course.		
<b>Reference Books:</b> 1 GerlAllen (2000), Brick and Mortar, Renovating or Building a Business Incubation Facility, NBIA Publication 2000. 2 Adkins Dinah, (2002), A Brief History of Business Incubation in U.S, 2002. 3 Articles of A.C. Cooper (1985), Pandey, I.M. (1996), Lalkaka (2002), Chandra Arun, Tim Fealey (2009) 4 Meredith Erle Wine & Ellen Gerl, (2004), NBIA Publications. 2004 5 Colin Barrow, Incubators: A Comprehensive Guide to the World's New Business Accelerators, John Wiley & Sons, Latest Edition		
<b>Note: Latest edition of textbooks may be used.</b>		

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 2.4 (Open Elective Course Across the Faculty) Name of the Course: 1. FINANCIAL ENVIRONMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>3 Credits</b>	<b>3+0+0</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>1. Understand the fundamentals of Indian Economy and its significance.</li> <li>2. Evaluate the impact of monetary policy on the stakeholders of the Economy.</li> <li>3. Assess the impact of fiscal policy on the stakeholders of the Economy.</li> <li>4. Examine the status of inflation, unemployment and labour market in India</li> <li>5. Inference the financial sector reforms in India.</li> </ol>		
<b>Module</b>	<b>Syllabus</b>	<b>Teaching Hours</b>
I	<b>FUNDAMENTALS OF INDIA ECONOMY:</b> Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition- Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory- GDP-GNP-impact- other Marco financial indicators.	10
II	<b>MONETARY POLICY:</b> Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo-Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates- design & issues of monetary policy-LAF - RBI Role, functions and its Governance	08
III	<b>FISCAL POLICY:</b> Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit- Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.	08
IV	<b>INFLATION, UNEMPLOYMENT AND LABOUR MARKET:</b> Introduction - Inflation: Causes of rising & falling inflation-inflation and interest rates- social costs of inflation; Unemployment – natural rate of unemployment-frictional & wait unemployment. Labour market and its interaction with production system; Phillips curve- the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational	08
V	<b>FINANCIAL SECTOR REFORMS:</b> Introduction - Financial sector reforms - Recommendation & action taken - SARFESI Act- Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need- mission-objectives - Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.	08
<b>Skill Developments Activities:</b> <ul style="list-style-type: none"> <li>➤ Collect last ten year GDP rate and examine the same.</li> <li>➤ Collect last two years monetary policy rates of RBI and analyse the impact of the same.</li> <li>➤ Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.</li> <li>➤ Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.</li> <li>➤ Identify the recent financial sector reforms in India.</li> </ul>		

➤ Any other activities, which are relevant to the course.

**Reference Books:**

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, Mcgraw Hill Education, 8th edition
5. RBI working papers
6. Mistry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

**Note: Latest edition of text books may be used.**



Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 2.4 (Open Elective Course Across the Faculty) Name of the Course: 2. INVESTING IN STOCK MARKETS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>3 Credits</b>	<b>3+0+0</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>1. Explain the basics of investing in the stock market, the investment environment as well as risk &amp; return;</li> <li>2. Analyse Indian securities market;</li> <li>3. Examine EIC framework and conduct fundamental analysis;</li> <li>4. Perform technical analysis;</li> <li>5. Invest in mutual funds market.</li> </ol>		
<b>Module</b>	<b>Syllabus</b>	<b>Teaching Hours</b>
I	<b>BASICS OF INVESTING:</b> Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.	10
II	<b>FUNDAMENTAL ANALYSIS:</b> Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.	08
III	<b>TECHNICAL ANALYSIS:</b> Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.	08
IV	<b>INDIAN STOCK MARKET:</b> 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	08
V	<b>INVESTING IN MUTUAL FUNDS:</b> Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.	08
<b>Skill Developments Activities:</b> <ul style="list-style-type: none"> <li>➤ Work on the spreadsheet for doing basic calculations in finance.</li> <li>➤ Learners will also practice technical analysis with the help of relevant software.</li> <li>➤ Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.</li> <li>➤ Calculate of risk and return of stocks using price history available on NSE website.</li> </ul>		

- Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.
- Any other activities, which are relevant to the course.

**Reference Books:**

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

**Note: Latest edition of text books may be used.**





## Annexure

### QUESTION PAPER PATTERN

**Maximum Marks: 60**

**Exam Duration: 2 Hours**

#### Section – A (5X2=10)

1. Answer any five sub questions, each sub question carries two marks

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

#### Section – B (3X5=15)

Answer any three questions; each question carries five marks (in case of practical papers four problems and one theory question)

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

#### Section – C (2X10=20)

Answer any two questions; each question carries fifteen marks (in case of practical papers three problems and one theory question)

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

#### Section - D (1X15=15)

Compulsory question (Case study/problem)

- 11.



# QUESTION PAPER PATTERN

**Maximum Marks: 50**

**Exam Duration: 2 Hours**

## Section – A (5X2=10)

1. Answer any five sub questions, each sub question carries two marks
  - a.
  - b.
  - c.
  - d.
  - e.
  - f.
  - g.

## Section – B (2X5=10)

Answer any two questions; each question carries five marks

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

## Section – C (3X10=30)

Answer any three questions; each question carries ten marks

- 6.
- 7.
- 8.
- 9.

