



RANI CHANNAMMA UNIVERSITY

BELAGAVI

REGULATIONS AND COURSE STRUCTURE
GOVERNING THE CHOICE BASED CREDIT SYSTEM SEMESTER
SCHEME WITH MULTIPLE ENTRY AND EXIT OPTIONS IN
BACHELOR OF COMMERCE
IN THE
FUCULTY OF COMMERCE

BACHELOR OF COMMERCE (Basic/Hons.)
Ist and IInd Semestersw.e.f.

Academic Year 2021-22 and Onwards

Under
New Education Policy - 2020

C. 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
4 Credits	3+0+2	56 Hrs
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 <ol style="list-style-type: none"> 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	CONVERSION OF SINGLE ENTRY SYSTEM INTO DOUBLE ENTRY SYSTEM: 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	ACCOUNTS OF PROFESSIONALS: 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	FARM ACCOUNTING: 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	ROYALTY ACCOUNTS: 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	FIRE INSURANCE ACCOUNTING: 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: <ol style="list-style-type: none"> 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, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J. R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
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, 6th Edition.
7. B. S. Navi and R. A. Sanadi, Financial Accounting, Shriniketan 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: MANAGEMENT PRINCIPLES AND APPLICATIONS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 +0+0	56 Hrs
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		
<ol style="list-style-type: none"> 1. Understand and identify the different theories of organisations, which are relevant in the present context. 2. Design and demonstrate the strategic plan for the attainment of organisational goals. 3. Differentiate the different types of authority and choose the best one in the present context. 4. Compare and choose the different types of motivation factors and leadership styles. 5. Choose the best controlling techniques for better productivity of an organisation. 		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO MANAGEMENT: Introduction - Meaning and Importance of Management - Managerial Functions - Essence of Management - Evolution of the Management Thoughts: Classical Organizational Theories - Neo-Classical Theories - Modern Organizational Theories.	10
II	PLANNING: 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	ORGANIZING: 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	STAFFING AND LEADING: 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	CONTROLLING AND COORDINATION: Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of Control – Ratio Analysis, ROI, Budgetary	12

	Control, EVA, PERT/CPM, Emerging Issues in Management; Coordination: Meaning-Nature-Importance-Principles of Coordination.	
Skill Developments Activities: <ul style="list-style-type: none"> ➤ 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 the 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: <ol style="list-style-type: none"> 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. 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, 3rd Edition. 6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill. <p>Note: Latest edition of text books may be used.</p>		

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
4 Credits	4+0+0	56 Hrs
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 <ol style="list-style-type: none"> 1. Understand the basic concepts of marketing and asses 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	INTRODUCTION TO MARKETING: 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	CONSUMER BEHAVIOUR & MARKET SEGMENTATION: 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	PRODUCT AND PRICING: 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	PROMOTION AND DISTRIBUTION: 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	RECENT DEVELOPMENTS IN MARKETING: Social Marketing - Online Marketing - Direct Marketing - Services Marketing - Green Marketing, Rural Marketing; Consumerism, Search Engine Marketing - Mobile Marketing - Marketing Analytics - Social	08

	Media Marketing - Email Marketing - Live Video Streaming Marketing - Network Marketing, - Any other recent developments in Marketing.	
Skill Developments Activities: <ul style="list-style-type: none"> ➤ 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: <ol style="list-style-type: none"> 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. <p>Note: Latest edition of text books may be used.</p>		

Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: B.Com. 2.1		
Name of the Course: ADVANCED FINANCIAL ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+2	56 Hrs
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 <ol style="list-style-type: none"> 1. Learn various methods of accounting for hire purchase transactions. 2. Deal with the inter-departmental transfers and their accounting treatment. 3. Demonstrate various accounting treatments for dependent & independent branches. 4. Prepare financial statements from incomplete records. 		
Module	Syllabus	Teaching Hours
I	CONSIGNMENT ACCOUNTS: 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	BRANCH ACCOUNTS: Dependent Branches: Features - Books of Accounts - Methods of Accounting of Dependent Branches: Debtors System, Stock and Debtors (Cost price & Invoice Price)	10
III	HIRE PURCHASE ACCOUNTING: Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - and Practical Problems. (excluding Repossession).	12
IV	PARTNERSHIP: LLP The Concept of Limited Liability Partnership: Meaning – Objectives Features – Merits in Conversion of Joint Stock Companies into Ltd. Liability Partnership.	12
V	COOPERATIVE SOCIETY ACCOUNTING: 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
Skill Developments Activities: <ul style="list-style-type: none"> ➤ Collect the copy of consignment and analyze the different books maintained ➤ Visit a branch, prepare the report on the method of their accounting ➤ Visit a nearby industry and study the process for hire purchase system of their installations ➤ Draft the accounting procedure of conversion of partnership into joint stock company ➤ Visit a nearby cooperative society, list out the books maintained and accounting standards applicable to them. ➤ Any other activities, which are relevant to the course. 		
Reference Books: <ol style="list-style-type: none"> 1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting. 2. SP 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, 13th Edition. 4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, 		

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
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 <ol style="list-style-type: none"> 1. Understand the framework of Companies Act of 2013 and different kind of companies. 2. Identify the stages and documents involved in the formation of companies in India. 3. Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration. 4. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. 5. Evaluate the role of liquidator in the process of winding up of the company. 		
Module	Syllabus	Teaching Hours
I	INTRODUCTION TO COMPANY: 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	FORMATION OF COMPANIES: 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	COMPANY ADMINISTRATION: 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	CORPORATE MEETINGS: 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	WINDING UP: Introduction - Meaning - Modes of Winding up – Consequence of Winding up - Official Liquidator - Role & Responsibilities of Liquidator - Defunct Company - Insolvency Code.	10

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
4 Credits	4+0+0	56 Hrs
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		
<ol style="list-style-type: none"> 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	INTRODUCTION TO BANKING: 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	PAYING AND COLLECTING BANKER: 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	CUSTOMERS AND ACCOUNT HOLDERS: 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	NEGOTIABLE INSTRUMENTS: 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	RECENT DEVELOPMENTS IN BANKING: 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:		
<ul style="list-style-type: none"> ➤ 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. 		