

SRI DHARMASTHALA MANJUNATHESHWARA COLLEGE (AUTONOMOUS)



UJIRE - 574 240

DAKSHINA KANNADA, KARNATAKA STATE

(Re-Accredited by NAAC at 'A' Grade with CGPA 3.61 out of 4)

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DEPARTMENT OF COMMERCE

Syllabus of
**Bachelor's Degree in
COMMERCE
B. COM (Tax)**

**CHOICE BASED CREDIT SYSTEM
SEMESTER SCHEME
UNDER NEW EDUCATION POLICY - 2020
2021-22 ONWARDS**

**Approved by the BOS meeting held on 20th November 2021
Approved by the Academic Council meeting, held on 10-12-2021**

PREAMBLE

The key role of any system of education is to build abilities, develop attitude, and cultivate the right approach towards life. Considering these aspects, it is of vital importance to design and develop a curriculum which should result in transforming the personality of a student. Educational programmes, when designed with specific objectives of transformation and development of the students help in bringing desired holistic personality. The principal focus, therefore, is on how to cultivate an aspiration to learn, understand, and adapt new skills and learning inputs.

The focus of the Learning Outcomes-based Curriculum Framework (LOCF) of Commerce and Business Education is aimed at improving the students' abilities and helping them to become a competent business leader who can contribute in nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

One essential aspect of LOCF is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. LOCF emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business.

The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of LOCF is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be.

Another focus of LOCF is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation. The core basis of LOCF is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices.

The emphasis of this exercise is to provide a right understanding to the students about objective and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions.

The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism.

There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus of the LOCF in Commerce is to introduce globally acknowledged choice-based credit system which will offer numerous opportunities to learn various core subjects and also explore

additional avenues of learning beyond the routine and standardized framework. The sole purpose of this exercise is to provide opportunities for holistic development of the students.

Thus, the LOCF can help in bringing uniformity in curricula on the one hand and empower the student on the other hand to choose the career options making it more relevant and globally acceptable which would create new benchmark in the world.

B.COM.PROGRAM

Proposed Scheme of Teaching & Evaluation for B.Com (Tax Procedure) (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	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.1.2	Income Tax Law and Practice- I	DSC	3+0+2	60	40	100	4
5	B.Com.1.3	Goods and Service Tax Law and Practice- I	DSC	3+0+2	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	60	40	100	2
7	B.com. 1.5	Yoga	SEC-VB	0+0+2	-	50	50	1
8	B.com. 1.6	Health and Wellness	SEC-VB	0+0+2	-	50	50	1
9	B.Com.1.7	Accounting for Everyone/Financial Literacy/Managerial Economics	OEC	3+0+0	60	40	100	3
Sub–Total(A)					420	380	800	25
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	Lang.2.1	Language-I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language-II	AECC	3+1+0	60	40	100	3
12	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
13	B.Com.2.2	Income Tax Law and Practice- II	DSC	3+0+2	60	40	100	4
14	B.Com.2.3	Goods and Service Tax Law and Practice- II	DSC	3+0+2	60	40	100	4
15	B.Com.2.4	Sports	SEC-VB	0+0+2	-	50	50	1
16	B.Com.2.5	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
17	B.Com.2.6	Environmental Studies	AECC	2+0+0	60	40	100	2
18	B.Com.2.7	Financial Environment/Investments In Stock Markets	OEC	3+0+0	60	40	100	3
Sub–Total(B)					420	380	800	25

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

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	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
20	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
21	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
22	B.Com.3.2	Income Tax Law and Practice- III	DSC	3+0+2	60	40	100	4
23	B.Com.3.3	Goods and Service Tax Law and Practice- III	DSC	3+0+2	60	40	100	4
24	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	60	40	100	2
25	B.Com.3.5	Sports	SEC-VB	0+0+2	-	50	50	1
26	B.Com.3.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
27	B.Com.3.7	Advertising Skills/Entrepreneurial Skills	OEC	3+0+0	60	40	100	3
Sub–Total(C)					420	380	800	25
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	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
29	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
40	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
31	B.Com.4.2	Income Tax Law and Practice- IV	DSC	3+0+2	60	40	100	4
32	B.Com.4.3	Goods and Service Tax Law and Practice- IV	DSC	3+0+2	60	40	100	4
33	B.Com.4.4	Constitution of India	AECC	2+0+0	60	40	100	2
34	B.Com.4.5	Sports	SEC-VB	0+0+2	-	50	50	1
35	B.Com.4.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
36	B.Com.4.7	Business Ethics/ Corporate Governance	OEC	3+0+0	60	40	100	3
Sub –Total(D)					420	380	800	25

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

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	3+0+2	60	40	100	4
38	B.Com.5.2	Advance Income Tax Law and Practice	DSC	3+0+2	60	40	100	4
39	B.Com.5.3	Auditing and Assurance	DSC	4+0+0	60	40	100	4
40	B.Com.5.4 Elective	One Course from the Selected Elective Group	DSE-1	3+1+0	60	40	100	3
41	B.Com.5.5 Elective	GST-Law & Practice /Basics of Spread Sheet Modeling OR Report on Study of Startups and Innovative Business Ideas	Vocational-1	2+0+2	60	40	100	3
42	B.Com.5.6 Elective	Internship	Internship - 1	0+0+4	-	50	50	2
43	B.Com.5.7	Sports	SEC-VB	0+0+2	-	50	50	1
44	B.Com.5.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
45	B.Com.5.9	Cyber Security/Ethics& Self Awareness	SEC-VB	1+0+2	60	40	100	2
Sub-Total(E)					360	390	750	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
46	B.Com.6.1	Management Accounting	DSC	3+0+2	60	40	100	4
47	B.Com.6.2	Customs Duty Law and Practice	DSC	3+0+2	60	40	100	4
48	B.Com.6.3	Financial Derivatives	DSC	3+0+2	60	40	100	4
49	B.Com.6.4 Elective	One courses from the Selected Elective Group	DSE-2	3+1+0	60	40	100	3
50	B.Com.6.5	GST-Assessment Procedure	Vocational-2	2+0+2	60	40	100	3
51	B.Com.6.6 Elective	Internship	Internship - 2	0+0+4	-	50	50	2
52	B.Com.6.7	Sports	SEC-VB	0+0+2	-	50	50	1
53	B.Com.6.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1



54	B.Com.6.9	Professional Communication	SEC-SB	2+0+0	60	40	100	2
Sub–Total(F)					360	390	750	24
Grand Total-Degree					2400	2300	4700	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
55	B.Com.7.1	International Business	DSC	4+1+0	60	40	100	4
56	B.Com.7.2	Business Analytics	DSC	4+1+0	60	40	100	4
57	B.Com.7.3	Advanced Financial Management	DSC	4+1+0	60	40	100	4
58	B.Com.7.4	One Course from the Selected Elective Group	DSE-5	3+1+0	60	40	100	3
59	B.Com.7.5	ERP Applications	Vocational-3	2+0+2	60	40	100	3
60	B.Com.7.6	Research Methodology	-	2+0+2	60	40	100	3
Sub–Total(G)					360	240	600	21

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
61	B.Com.8.1	Financial Reporting-IND.AS	DSC	3+1+0	60	40	100	3
62	B.Com.8.2	Strategic Financial Management	DSC	3+1+0	60	40	100	3
63	B.Com.8.3	Advanced Business Statistics OR Data Analysis & Decision Sciences	DSC	3+1+0	60	40	100	3
64	B.Com.8.4	One Course from the Selected Elective Group	DSE - 5	3+1+0	60	40	100	3
65	B.Com.8.5	Managing Digital Platforms	Vocational-4	2+0+2	60	40	100	3
66	B.Com.8.6	Research Projects/Internship with Viva–voce	-	0+0+12	120	80	200	6
		OR	DSE-6	3+1+0	60*	40*	100*	3*
		Two Courses from the Selected Elective Group 8.5(A) & 8.5 (B)	DSE-7	3+1+0	60*	40*	100*	3*



Sub–Total(H)		420/ 420*	280/ 280*	700/ 700*	21/ 21*
Grand Total-Honors		3180/ 3180*	2820/ 2820*	6000/ 6000*	190

* Students who do not opt Research Project/Internships he will take two elective courses such as 8.5(A) & 8.5(B). Sub Total(H) and Grand Total Honors varies accordingly.

BACHELOR DEGREE WITHHONORS - Experience of workplace problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience.

Notes:

- One Hour of Lecture is equal to 1Credit.
- One Hour of Tutorial is equal to 1Credit (Except Languages).
- Two Hours of Practical is equal to 1Credit

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: 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 half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 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.

ELECTIVEGROUPSANDCOURSES:

Discipline Specific Electives-V Semester						
Sl. No	Accounting	Finance	Banking& Insurance	Marketing	Human Resources	IT
1	Ind.ASandI FRS	Financial Markets& Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics

Discipline Specific Electives -VI Semester						
1	e-Business &Accounting	Investment Management	Banking Innovations &Technology	Customer Relationship Marketing	Cultural Diversity at Work Place	HR Analytics
2	Accounting for Services Sector	Strategic Financial Management	Principles& Practice of Insurance	Digital Marketing	New Age Leadership Skills	Marketing Analytics



3	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior & Marketing Research	Labour Laws & Practice	ICT Application in Business
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Discipline Specific Electives-VII Semester

1	Forensic Accounting	Security Analysis & Portfolio Management	Banking Products & Services	Logistics & Supply Chain Management	Strategic HRM	DBMS&SQL
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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

Note: Break up of 40 marks for Continuous Internal Evaluation (CIE) is as follows:

- 20 marks for 2 internal exams per course per semester.
- 10 marks for Seminar/ Presentation/Activity/Project/Field work/ Assignment.
- 10 marks for Case study/ Excel / Zoho books.



Course Contents

- 1.1 Financial Accounting**
- 1.2 Income Tax Law and Practice- I**
- 1.3 Goods and service Tax Law and Practice-I**
- 1.4 Digital Fluency**
- 1.5 Yoga**
- 1.6 Health and wellness**
- 1.7 Accounting for Everyone / Financial Literacy/Managerial Economics**



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	4 Hrs	48 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"> Understand the theoretical framework of accounting as well accounting standards. Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors. Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. Outline the emerging trends in the field of accounting. 		
Syllabus:		Hours
Module No. 1: Theoretical Framework of Accounting		10
Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).		
Module No. 2: Financial Statements of Sole Proprietors		10
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet;Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss accountant-Balance Sheet.		
Module No. 3: Consignment Accounts		10
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
Module No. 4:Royalty Accounts		10
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent - Short Workings -Recoupment of Short Working-Accounting Treatment in the books of Lessee and lessor - Journal Entries and Ledger Accounts including minimum rent account.		
Module No. 5: Emerging Trends in Accounting		08
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet--Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).		
Skill Developments Activities:		
<ol style="list-style-type: none"> Collect Annual Reports of soleproprietors and identify accounting concepts and conventions followed in the preparation of the annual reports. Collect Annual Reports of soleproprietors and identify the different components. 		



3. Preparation of Proform invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

Text Books:

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, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th 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) (Tax Procedure)		
Course Code: B.Com.1.2		
Name of the Course: Income Tax Law and Practice- I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) After studying this subject students will get to know the amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time. b) Understand the theoretical framework of Direct Tax. c) Students are able to understand legal provisions and deductions available under Income tax. d) It enables the students to compute salary income of individual 		
Syllabus:		Hours
Module No. 1: Introduction to Income-tax Act		10
Extent, Application, Definitions – Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year, Gross Total Income, Total Income, Distinction between capital receipts and revenue receipts.		
Module No. 2: Rule of Residence and Incidence of tax based on residence		10
Rule of residence in relation to an individual – Resident, Non-resident and Not Ordinarily Resident – Incidence of tax based on residence. Simple problems determining residential status of individuals– simple problems determining taxable incomes in the hands of residents, not ordinarily residents and non-residents.		
Module No. 3: Income which does not form part of total income		10
Exemptions under Section 10 with reference to individuals only. Simple problems on computing exempt Gratuity/leave encashment/commuted pension/house rent allowance.		
Module No. 4: Deductions under Chapter VI-A of the Income-tax Act		10
Deductions under Chapter VI-A with reference to individuals. Simple problems on computing deductions.		
Module No. 5: Income from salaries		08
Meaning and definition, characteristics of Salary Income, Allowances, Perquisites, Deduction, Provident fund; Simple problems on computation of Taxable Salary		
Skill Developments Activities:		
<ul style="list-style-type: none"> 1. Visit to CA office for asking about Practical application. 2. Collect the salary details of individual and calculate salary income of individual. 3. Case study discursion. 4. Any other activities, which are relevant to the course. 		
Text Books:		
<ul style="list-style-type: none"> 1. ICAI Study Materials related to Direct tax law and practice. 		



2. Direct Tax Law and Practice- - Taxman's Publication
3. Income Tax law and practice- taxman's Publication
4. Income Tax law and practice- V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri

Note: Latest edition of text books may be used.



Name of the Program: Bachelor of Commerce) (Tax Procedure)		
Course Code: B.Com.1.3		
Name of the Course: Goods and Service Tax Law and Practice-I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group discussion, Seminar, Case studies & Visit to Income tax office/ CA offices etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) The study familiarizes the students with the provisions of Indirect Taxation Laws in India. b) This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time so that students are updated with the learning and it enhances learning objective c) After studying this subject students will get in depth knowledge of concept and registration under GST. 		
Syllabus:		Hours
Module No. 1: Introduction		10
Amendment to Constitution and GST – Applicability of GST – Types of GST - Goods and Services Tax Council.		
Module No. 2: Definitions under CGST Act		10
Aggregate turnover – Agriculturist – Business – Business Vertical – capital goods –electronic commerce operator – fixed establishment – goods – Inward Supply – Job work – Manufacture – Person – services – supplier.		
Module No. 3: Concept of Supply		10
Meaning and Scope of Supply under Section 7 of the CGST Act – Inward and Outward Supply – Composite Supply – Principal Supply - Mixed Supply – Tax liability under Section 8 - Determination of Nature of Supply under Section 7 of the IGST Act – Intra-state supply under Section 8 of the IGST Act – Brief mention of Schedule I, Schedule II and Schedule III of the CGST Act and their relevance.		
Simple cases to identify whether the transaction constitutes supply or not – Simple case studies on how to distinguish between composite supply and mixed supply		
Module No. 4: Registration under GST		10
Persons liable for registration – Aggregate turnover – Persons not liable for registration – compulsory registration cases under Section 24 –Issue of Registration Certificate including Goods and Services Tax Registration Number – Amendment of registration – cancellation of registration. Simple problems on computation of aggregate turnover for eligibility for registration – Filling and Filling of -Form REG-01 Application for Registration		
Module No. 5: Composition levy		08
Applicability – Rate of tax of the composition levy – Conditions and restrictions for opting for composition levy – Validity of composition levy		
Simple problems on application of composition levy – Form GST CMP-01 Intimation upon provisional registration to opt for composition levy - Form GST CMP-02 – Option for composition levy prior to the commencement of financial year.		
Skill Developments Activities:		
<ul style="list-style-type: none"> 1. Visit to CA office for asking about Practical application. 2. Collect the Inward and outward supply of enterprise and identify. 3. Collect the transaction details of composition levy dealer and identify the eligibility 		



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

Text Books:

1. Indirect Tax Laws- Bangar's Publication- Dr. Yogendra Bangar, Dr. Vandana Bangar
2. Students guide to Income Tax (including GST- Taxman's publication- Dr. Vinod Singhanian and Dr. Monica Singhanian)
3. Business Taxation- Dr. Ravi MN, Mr. Bhanu Praksh B.E, Dr. Suman Shetty N

4. ICAI study materials related to Indirect tax.

Note: Latest edition of text books may be used.



Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.7 (Open Elective Course) Name of the Course: Financial Literacy		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 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 1. Describe the importance of financial literacy and list out the institutions providing financial services; 2. Prepare financial plan and budget and manage personal finances; 3. Open, avail, and manage/operate services offered by banks; 4. Open, avail, and manage/operate services offered by post offices; 5. Plan for life insurance and property insurance & select instrument for investment in shares		
Syllabus:		Hours
Module No. 1: Introduction		08
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.		
Module No. 2: Financial Planning and Budgeting		08
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.		
Module No. 3: Banking Services		08
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.		
Module No. 4: Financial Services from Post Office		08
Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi 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).		
Module 5: Protection and Investment Related Financial Services		08



Insurance Services: Life Insurance Policies: Life Insurance, Term Life 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.

Skill Development Activities:

1. 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.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
4. 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.
5. Any other activities, which are relevant to the course.

Text Books:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Note: Latest edition of text books may be used.



Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 1.7 (Open Elective Course) Name of the Course: Managerial Economics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 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 1. Describe the importance of managerial economics in decision making process. 2. Learners would be able to apply the concepts and principles in their day to day life. 3. Analyze how economic agents make decisions and choices using theoretical knowledge & practical approach.		
Syllabus:		Hours
Module No. 1: Nature and scope of business economics		08
Nature of Business Economics: Meaning, definitions, nature, scope and significance of business economics. Economic laws and principles: Meaning and nature of economic laws. Economics and business environment: Economic and Non-economic factors determining business. Business objectives: Economic, Non-Economic, Human, Social and National objectives of business.		
Module No. 2: Demand Analysis		08
Law of diminishing marginal utility: Meaning, Assumptions, Illustration, Exceptions and Uses law of demand: Meaning, Demand Function, why does the demand curve slope downwards? Exceptions to the Law of demand, determinants of demand, increase and decrease in demand. Price elasticity: Meaning, types of price elasticity and methods of measurement of price elasticity. Factors of determining elasticity demand. Income elasticity, cross elasticity and promotional elasticity.		
Module No. 3: Supply, Cost and Revenue analysis		08
Supply: Meaning, Law of supply, exceptions to the law of supply and determinants of supply. Elasticity of supply: Meaning and types of elasticity of supply. Cost concepts: Opportunity cost, total cost, variable cost, fixed cost and marginal cost. Cost-output relationships in the short run and long run. Concepts of revenue: Total revenue, average revenue and marginal revenue. Revenue curves under perfect and imperfect competition.		
Module No. 4: Production and market analysis		08
Production analysis: Law of variable proportion and law of returns to scale. Perfect competition: Meaning and features. Monopoly: Meaning, features and price-output determination. Price discrimination: types, price- output determination under discriminating monopoly. Monopolistic competition: Meaning, features and price-output determination under monopolistic competition. Oligopoly: Meaning, features and types. Kinked demand curve.		



Module No. 5: Business Cycles Analysis	08
Business Cycles Analysis: Business Cycles Nature and Phases of a Business Cycle, Game Theory, Information Super Highways, Small-world Model, Theories of Business Cycle – Psychological, Profit, Monetary, Innovation, Cobweb, Samuelson and Hicks Theories.	
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Prepare personal and family budget for one/six/ twelve month on imaginary figures. 2. Study the supply and demand theory of a product as your choice. 3. Any other activities, which are relevant to the course. 	
References:	
<ol style="list-style-type: none"> 1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultanchand & Sons, New Delhi. 2. Ahuja H.L. – Business Economics, Sultanchand & Sons, New Delhi 3. Mehta P.L., Managerial Economics, Sultanchand & Sons, New Delhi. 4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi. 5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai. 6. Peterso H. Craig and W.Cris Lewis – Managerial Economics, Pearson Education, Singapore. 7. Salvatore Dominic – Managerial Economics, Megrew Hill, New York. 	
Note: Latest edition of text books may be used.	



IInd Semester B.Com (Tax Procedure)
B. Course Contents

2.1 Advanced Financial Accounting

2.2 Income Tax Law and Practice- II

2.3 Goods and Service Tax Law and Practice- II

2.4 Sports

2.5 NCC/NSS/R&R(S&G)/Cultural

2.6 Environmental Studies

**2.7 Financial Environment / Investing in Stock
Markets/Public Finance**



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	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, 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"> Understand & compute the amount of claims for loss of stock & loss of Profit. Learn various methods of accounting for hire purchase transactions. Deal with the inter-departmental transfers and their accounting treatment. Demonstrate various accounting treatments for dependent & independent branches. Prepare financial statements from incomplete records. 		
Syllabus:		Hours
Module No. 1: Insurance Claims for Loss of Stock & Loss of Profit		10
Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.		
Module No. 2: Hire Purchase Accounting		10
Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.		
Module No. 3: Departmental Accounts		10
Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment		
Module No. 4: Accounting for Branches		10
Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).		
Module No. 5: Conversion of Single Entry into Double Entry		08
Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.		
Skill Developments Activities: <ol style="list-style-type: none"> Identify the procedure & documentations involved in the insurance claims. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures. Identify the common expenditures of an organisation among various departments. Collect the procedure and documentations involved in the establishment of various branches. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system. Any other activities, which are relevant to the course. 		
Text Books: <ol style="list-style-type: none"> 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, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th 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) (Tax Procedure) Course Code: B.Com.2.2 Name of the Course: Income Tax Law and Practice- II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group discussion, Seminar, Case studies & Visit to Income tax department/CA office etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> f) After studying this subject students will get to know the amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time. g) Understand the theoretical framework of Direct Tax. h) Students are able to understand legal provisions i) This subject gives in-depth knowledge of five heads of income. 		
Syllabus:		Hours
Module No. 1: Income from House Property		10
Meaning, computation of Annual Value of let out property and self-occupied house property, Unrealized rent, deductions from Annual value. Simple problems on computation of income from house property.		
Module No. 2: Depreciation under the Income tax Act		10
Detailed discussion on Depreciation provisions. Simple problems on computation of depreciation		
Module No. 3: Profits and Gains from Business or Profession		10
Meaning business profession occasion speculative business permissible deduction, payments not deductible deemed income, Presumptive income. Simple Problems on computation of taxable income from business or profession including presumptive incomes.		
Module No. 4: Income from Capital Gains – Income from Other Sources		10
Income from capital Gains; Meaning, Definition, Transfer capital assets- short term and long term, Cost of acquisition, exemptible capital gains. Problems of computation of taxable capital gains. Income from Other Source; Meaning, Interest on securities and other incomes, Grossing up of Interest, Deduction, Exemption; problems on computation of income from other source.		
Module No. 5: Clubbing of Income – Deemed Income		08
Clubbing of Income – Deemed Income, Set off and carry forward of losses – computation of total income with reference to an individual Assessee. Simple problems on clubbing provisions /set off and carry forward of losses and computation of total income.		
Skill Developments Activities:		
<ul style="list-style-type: none"> 1. Visit to CA office for asking about Practical application. 2. Collect the salary details of individual and calculate salary income of individual. 3. Any other activities, which are relevant to the course. 		
Text Books:		
<ul style="list-style-type: none"> 1. ICAI Study Materials related to Direct tax law and practice. 2. Direct Tax Law and Practice- - Taxman’s Publication 3. Income Tax law and practice- taxman’s Publication 4. Income Tax law and practice- V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri 		
Note: Latest edition of text books may be used.		



Name of the Program: Bachelor of Commerce) (Tax Procedure)

Course Code:B.Com.2.3

Name of the Course: Goods and Service Tax Law and Practice- II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs

Pedagogy: Classrooms lecture, tutorials, Maintaining Record Book for practical class, Group discussion, Seminar, Case studies & Visit to Income tax office/ CA offices etc.,

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

- The study familiarize the students with the provisions of Indirect Taxation Laws in India.
- This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time so that students are undated with the learning and it enhances learning objective

Syllabus:	Hours
Module No. 1: Levy and Collection of Tax	08
Charge of CGST under Section 9. Simple Problems on computation of GST – CGST, SGST, UTGST and IGST	
Module No. 2: Concept of Reverse Charge	10
Section 9(3) and 9(4) of the CGST Act–List of goods where reverse charge is applicable – List of services under reverse charge – Exemption to reverse charge as per Central Government Notification. Simple problems on identification of goods and service covered under Section 9(3)&(4).	
Module No. 3: Time of Supply	10
Time of Supply of goods under Section 12–Time of Supply of services under Section 13– Change in rate of tax in respect of supply of goods or services. Simple Problems on identifying Time of Supply - Simple Problems on identifying time of supply when there is change of rate of tax	
Module No. 4: Place of Supply	10
Place of business - location of supplier of services – location of recipient of services – Place of supply of goods other than supply of goods imported into or exported out of India – Place of supply of goods imported into or exported out of India – Place of supply of services where location of supplier and recipient is in India – Place of supply of services where location of supplier or location of recipient is outside India. Simple problems on identifying place of supply.	
Module No. 5: Value of Taxable Supply	10
Specific inclusions – Discount – Value of supply of goods/services where consideration is not wholly in money – Value of supply of goods/services or both between distinct or related persons, other than through an agent – Value of supply of goods received through an agent – Value of supply of goods or services or both based on cost – Residual method for determination of value of supply of goods or services or both – Determination of value under Rule 32 – Value of supply of	



services in the case of a pure agent.

Simple Problems of computing value of goods/services where consideration is not wholly in money - Simple Problems of computing value of goods/services between distinct or related persons - Simple Problems of computing value of goods received through an agent.

Skill Developments Activities:

1. Visit to CA office for asking about Practical application.
2. Collect the Inward and outward supply of enterprise and identify.
3. Collect the transaction details of composition levy dealer and identify the eligibility
4. Any other activities, which are relevant to the course.

Text Books:

1. Indirect Tax Laws- Bangar's Publication- Dr. Yogendra Bangar, Dr. Vandana Bangar
2. Students guide to Income Tax (including GST- Taxman's publication- Dr. Vinod Singhanian and Dr. Monica Singhanian)
3. Business Taxation- Dr. Ravi MN, Mr. Bhanu Praksh B.E, Dr. Suman Shetty N
4. ICAI study materials related to Indirect tax.

Note: Latest edition of text books may be used.



Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 2.6 (Open Elective Course) Name of the Course: Financial Environment		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	2 Hrs	24 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"> Understand the fundamentals of Indian Economy and its significance. Evaluate the impact of monetary policy on the stakeholders of the Economy. Assess the impact of fiscal policy on the stakeholders of the Economy. Examine the status of inflation, unemployment and labour market in India Inference the financial sector reforms in India. 		
Syllabus:		Hours
Module No. 1: Fundamentals of India Economy		05
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.		
Module No. 2: Monetary Policy		05
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		
Module No. 3: Fiscal Policy		05
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.		
Module No. 4: Inflation, Unemployment and Labour market		05
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		
Module 5: Financial Sector Reforms:		04
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.		



Skill Development Activities:

1. Collect last ten year GDP rate and examine the same.
2. Collect last two years monetary policy rates of RBI and analyse the impact of the same.
3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.
6. Any other activities, which are relevant to the course.

Text 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.2.7 (Open Elective Course) Name of the Course: Investing in Stock Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 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"> Explain the basics of investing in the stock market, the investment environment as well as risk & return; Analyze Indian securities market; Examine EIC framework and conduct fundamental analysis; Perform technical analysis; Invest in mutual funds market. 		
Syllabus:		Hours
Module No. 1: Basics of Investing		08
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.		
Module No. 2: Fundamental Analysis		08
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.		
Module No. 3: Technical Analysis		08
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.		
Module No. 4: Indian Stock Market		08
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		
Module 5: Investing in Mutual Funds		08
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.		
Skill Development Activities:		
<ol style="list-style-type: none"> Work on the spreadsheet for doing basic calculations in finance. Learners will also practice technical analysis with the help of relevant software. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average. 		



4. Calculate of risk and return of stocks using price history available on NSE website.
5. 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.
6. Any other activities, which are relevant to the course.

Text 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.



Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com.2.7 (Open Elective Course) Name of the Course: PUBLIC FINANCE		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 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		
a) Identify the basis of Money and sources of Public Finance b) Identify the stages of business cycles and take appropriate decisions.		
Syllabus:		Hours
Module No. 1: Money		08
Meaning, definitions, functions & classification - money and near money. Demand and supply of money: determinants; High – powered money and the money multiplier.		
Module No. 2: Value of money and its application		08
Value of Money: meaning and theories - The quantity Theory of money – Fisher’s Theory and the Cambridge Equations, Friedman’s restatement of the quantity theory- Measurement of Value of money: Index Numbers – meaning, types and uses. Inflation: meaning, types, causes, effects and remedies - stagflation.		
Module No. 3: Business Cycles		08
Meaning features, phases- causes: Hawtrey’s theory, Hick’s theory and Schumpeter’s Theory – Measures to control business cycles.		
Module No. 4: Public Finance		08
Meaning, Difference between public Finance and Private Finance ; Components of public finance principle of maximum social advantage. Public Revenue – Meaning, Sources, Cannons of taxation. Public Expenditure – Meaning and Classification (Heads of Public Expenditure) Public Debt – Meaning Sources types of Public debt and methods of redemption.		
Module 5: Fiscal Policy and Deficit Finance		08
Public Budget - Meaning, Objectives, Components and types Fiscal Policy – Meaning, Objectives and Components Role of Fiscal policy in developing economy – Deficit finance.		
Skill Development Activities:		
<ol style="list-style-type: none"> 1. Acquire basics of money market operations& functioning of the money market through intermediaries. 2. Acquire knowledge about the functioning of the economic system & about economic fluctuations. 3. Gains hand on experience of working of the banking system & the monetary policy. 4. Understand the importance of Inter-National Finance 5. Any other activities, which are relevant to the course. 		
Books for reference:		
1. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson		



Education, 6thedition, 2009.

2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 3rd edition,2009.

3. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5thedition, 2011.

4. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7th edition, 2011.

5. N. Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan, 2006.

6. Musgrave Public Finance theory and Practice, Tata Mc Graw Hill, 5th Edition,2011.

7. Taylor, ' Public Finance'.

Note: Latest edition of text books may be used.



END SEMESTER QUESTION PAPER PATTERN

Course Code:
Duration: 2Hour

Name of the Course:
Total Marks: 60

SECTION-A

I. Answer any five of the following questions.

Questions are asked on Remembering

(5x2=

10) 1.

2.

3.

4.

5.

6.

7.

8.

SECTION-B

II. Answer any four of the following questions.

Questions are asked on Understanding & Applying

(4x5=20)

9.

10.

11.

12.

13.

14.

SECTION-C

I. Answer any two of the following questions.

Questions are asked on analyzing & evaluating

(2x15=30)

15.

16.

17.

18.

Note: Break up of 40 marks for Continuous Internal Evaluation (CIE) is as follows:

1. 20 marks for 2 internal exams per course per semester.
2. 10 marks for Seminar/ Presentation/Activity/Project/Field work/ Assignment.
3. 10 marks for Case study/ Excel / Zoho books.

