RAICHUR UNIVERSITY, RAICHUR

Under Graduate Curriculum for Degree of Bachelor of Commerce in

B.Com
(I & IV Semester)

As per Revised NEP 2024
With Effect from the Academic year from
2024-25 and onwards

INTRODUCTION:

The curriculum frame work for B.Com. Degree is structured to offer abroad outline that helps in understanding the creative potential of new career growth opportunities based on changing industrial and societal needs. The Program is upgraded keeping in mind the aspirations of students, with opportunities to major in specializations such as accounting, financial markets, marketing, and banking to focus the students towards a career in those domains. The core concepts within subject have been updated to incorporate the recent advancements, techniques to upgrade the skills of learners to create a focus on various functional areas of business. Problem Based learning has been integrated into the curriculum for a better understanding of various concepts in business and commerce. The syllabus under SEP-2024 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered in the country. The major objective of the graduate program is to elevate the subject knowledge among students, and making them as critical thinkers thereby students can address the issues related to industry and other business sectors.

AIMSANDOBJECTIVESOFUG PROGRAM INB.COM:

- To provide a well trained professional to the requirements of Industries, Banking sectors, Insurance companies, Financing Companies, Transport Agencies and corporate.

- Students can get through the knowledge of finance and accounting.

- The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

- To impart industry needed skill, problem solving and decision making competencies.

- To make students industry ready and develop various managerial and accounting skills for better professional opportunities.

- To enrich students to adapt to an ever changing and dynamic business environment.

- A multi-disciplinary approach to gain a deeper understanding of concepts, drive new business initiatives and solve complex problems creatively.

VISION

To be a Centre of Excellence in the realm of Commerce and Management, developing and nurturing global competencies in students through quality education, research and continuous innovation.

MISSION

To nurture commerce professionals who possess a high level of knowledge and competence to effectively contribute to society with commitment and integrity.

ELIGIBILITY FOR ADMISSION:

Candidates who have completed the two-year Pre-University course of Karnataka State or its equivalent are eligible for admission into this Program.

DURATION OF THE PROGRAMME:

The duration of the undergraduate degree program is three years (six semesters).

ATTENDANCE:

- For calculating attendance, each semester shall be taken as a Unit.
- A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

APPEARANCEFORTHEEXAMINATION:

a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination onlyif he/she has submitted the prescribed application for the examination along with the required fees to the university.
b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects, which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.
d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects, which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

ame 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**
4Credits	**4Hrs**	**60Hrs**

Pedagogy: Class rooms lecture, tutorials, Groupdiscussion, Seminar,Casestudies&fieldWorketc.,

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

a) Understand the theoretical framework of accounting as well accounting standards.
b) Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors.
c) Exercise the accounting treatments for conversion of single entry double entry system
d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
e) Outline the emerging trends in the field of accounting.

Syllabus:	**Hours**
ModuleNo.1:Theoretical Framework of Financial Accounting	**10**
Introduction- Meaning and Scope of Accounting- significance of Accounting –Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting –Accounting Principles- Concepts and Conventions-Accounting Standards-Indian Accounting Standards (INDAS).	
ModuleNo.2:Financial Statements of Sole Proprietors	**12**
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-TradingAccount-Profit&Lossaccountant-BalanceSheet.	
ModuleNo.3:Conversion of Single Entry into Double Entry System	**12**
Need for Conversion–steps in conversion-ascertainment of capital-total sales-total purchases–Cash and bank balances – stock – Bills Receivable – Bills payable –Preparation of Final accounts – Trading and Profit & Loss Account and Balance Sheet.	
ModuleNo.4:Royalty Accounts	**14**
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.	
ModuleNo.5:Emerging Trends in Accounting	**12**
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting – Accounting with drones- Forensic Accounting-Human Resource Accounting-Inflation Accounting-Green Accounting.	

Text Books:

1. Arulanandam& Raman – Financial Accounting – I, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, “Financial Accounting”, HPH
3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
5. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
6. Dr.Janardhanan: Financial Accounting, Kalyani Publishers
7. Guruprasad Murthy: Financial Accounting, HPH
8. Soundarrajan& K. Venkataramana, Financial Accounting, SHBP.
9. Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code:B.Com.1.2
Name of the Course: Principles and Practice of Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	**4Hrs**	**60Hrs**

Pedagogy: Classroomslecture,tutorials,Groupdiscussion,Seminar,Casestudies&fieldWorketc.,

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

a) Understand and identify the different theories of organizations, which are relevant in the present context.
b) Design and demonstrate the strategic plan for the attainment of organizational goals.
c) Differentiate the different types of authority and chose the best one in the present context.
d) Compare and chose the different types of motivation factors and leadership styles.
f) Choose the best controlling techniques for better productivity of an organization.

Syllabus:	Hours
ModuleNo.1:Introduction to Management	**12**
Concept and Nature –Types of Managers- Responsibilities and skills of Professional Manager-Functions of Management – Fayol's Principles of Management – Administration vs. Management–Management Process–Levels of Management–Approaches to the study of Management-Challenges of managing 21st century Corporations/ Organisations.	
ModuleNo.2:Planning	**12**
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); Decision-making-Concept-Importance-Committee and Group decision making Process.	
ModuleNo.3:Organizing	**12**
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; NetworkOrganisationStructure.	
ModuleNo.4:Staffing and Leading	**14**
Introduction-**Staffing:** 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; **Leadership:** Concept- Importance-Major theories of Leadership. **Communication:** Concept-purpose-process-Oral and written communication- Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.	
ModuleNo.5: Controlling and Coordination	**12**
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.	

Text Books:

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.1.3 Name of the Course: Entrepreneurship and SSI's		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4Credits	**4Hrs**	**60Hrs**

Pedagogy: Classroomslecture,tutorials,Groupdiscussion,Seminar,Casestudies&fieldWorketc.,

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

a) Understand the concepts of entrepreneurship and role of entrepreneur.
b) Examine different perspectives of entrepreneurship.
c) Appraise and recognize opportunities to startups.
d) Exploregovernment-supporting scheme for entrepreneurship.
e) Analyze the role of small-scale industries for development of Indian economy.

Syllabus:	Hours
ModuleNo.1:INTRODUCTION TO ENTREPRENEURSHIP	**12**
Entrepreneur – Meaning, Definition, Importance, Functions, Qualities and Types Advantages of becoming Entrepreneur. Challenges before entrepreneurship in modern era. Entrepreneurship-Meaning, factors motivating Entrepreneurship, obstacles in Entrepreneurship. Entrepreneurship theories- Joseph Schumpeter's Innovation theory, McClelland's theory of need for achievement. Entrepreneurship Development- Concept, Meaning, objective, process, problems and measures of EDP in India.	
ModuleNo.2: DIMENSIONS OF ENTEREPRENUERSHIP	**12**
Women Entrepreneurship- Concept, characteristic, Obstacles, Remedies for women entrepreneurships- Role of SHG in women entrepreneurship development- Social Entrepreneurship-Concept and Need - Group Entrepreneurship- Concept, Meaning, and Significance of group entrepreneurship-Rural Entrepreneurship-Concept, Need, Problem of rural entrepreneurship- Agri Entrepreneurship- Concept, Need, opportunities, problems and suggestions.	
ModuleNo.3: STARTUP MANAGEMENT	**12**
Business Opportunities in the Contest of India and Industrial Policy - Business Incubation Centers - Start-up opportunities-The New Industrial Revolution – The Big Idea- Generate Ideas with Brainstorming- Business Start-up - Ideation- Venture Choices - The Rise of The startup Economy - The Six Forces of Change- The Start-up Equation – The Entrepreneurial Ecosystem – Entrepreneurship in India. Government Initiatives.	
ModuleNo.4: GOVERNMENT SUPPORT FOR ENTREPRENUERSHIP	**12**
Start-up India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment Programme (STEP), Jan Dhan, Aadhaar, Mobile (JAM), Digital India, Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kausalya Vikas Yojana (PMKVY), National Skill Development Mission (NSDM). (Concepts only)	
ModuleNo.5: SMALL SCALE INDUSTRIES	**12**
Small scale Industries- meaning, Features, Need of small scale industries, Incentives for Small Scale Units-Meaning & objectives for incentives, subsidy Tax concession, Marketing & Export Assistance, Technical Assistances. Industrial sickness -Reasons of failure of small scale industries- Industrial sickness- reasons, symptoms and corrective measures. Role of government in promoting the small scale industry.	

Text Books:

1. Dynamics of Entrepreneurial Development & Management - By Vasant Desai.
2. Udyojakata - By PrabhakatDeshmukh
3. Entrepreneurship Development in India - By C.B. Gupta & N.P. Shrinivasan
4. Project preparation Appraisal, implementation - By Prasanna Chandra
5. Entrepreneurship and small Business management - By Shukla M. B.
6. Entrepreneurial Development - By Khanak S. S.
7. Entrepreneurial Development - By Godron E. &Natarajan K.
8. Entrepreneurial Development - By Tanejasatish& Gupta S. L.
9. Current Trends in Entrepreneurship - By Mohan S. Elangovan R.
10. Entrepreneurship - Robert D. Hisrich Michael, P. Peter

Name of the Program: Bachelor of Commerce (B.Com.) **Course Code:**B.Com.1.4 **Name of the Course:** Marketing Management		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4Credits	**4Hrs**	**60Hrs**

Pedagogy: Classroomslecture,tutorials,Groupdiscussion,Seminar,Casestudies&fieldWorketc.,

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

a) Understand the basic concepts of marketing and assess the marketing environment.
b) Analyze the consumer behaviour in the present scenario and marketing segmentation.
c) Discover the new product development & identify the factors affecting the price of a product in the present context.
d) Judge the impact of promotional techniques on the customers & importance of channels of distribution.
e) Outline the recent developments in the field of marketing.

Syllabus:	**Hours**
ModuleNo.1:INTRODUCTION TO MARKETING	**12**
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs. Marketing; Marketing Environment: Concept- importance -Micro and Macro Environment. Marketing Management-Meaning-importance.	
ModuleNo.2:CONSUMER BEHAVIOUR & MARKET SEGMENTATION	**12**
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.	
ModuleNo.3: PRODUCT AND PRICING	**12**
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.	
ModuleNo.4:PROMOTION AND DISTRIBUTION	**14**
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.	
ModuleNo.5:RECENT DEVELOPMENTS IN MARKETING	**10**
Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Sustainability Marketing-Global Marketing.	

Text Books:

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Muninarayanappa. M and Rajkumar. S (2021); Principles of Marketing, Jayvee International Publications, Bangalore.
3. Saxena Rajan,(2017)Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
4. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. ThirdEdition
5. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
6. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
7. William D. Perreault, and Mc Carthy, E. Jerome., Basic Marketing.Pearson Education.
8. Majaro, Simon. The Essence of Marketing.PearsonEducation,NewDelhi.
9. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
10. Chhabra,T.N., and S.K. Grover. Marketing Management. FourthEdition.