



# **BENGALURU NORTH UNIVERSITY**

**Scheme of Teaching, Evaluation & Curriculum  
to be introduced from the**

**Academic Year 2021-22**

**Based on**

**National Education Policy – 2020**

**for**

**Four Year Under-Graduate Program**

**Bachelor of Commerce (B.COM) - HONORS DEGREE  
(CBCS -SEMESTER SCHEME)**

**A. Regulations**

**B. Course Matrix**

**C. Curriculum of Courses**

**Chairman, BoS**

**Dr. Muralidhar S**

**Professor, Department of Commerce, GFGC, Kolar**

**DEPARTMENT OF COMMERCE**

**Tamaka, Sri Devraj Urs Extension,  
Kolar, 563103.**



**BENGALURU NORTH UNIVERSITY**  
**DEPARTMENT OF COMMERCE B.COM DEGREE**  
**NEP - 2020 (CBCS -SEMESTER SCHEME) – 2021-22**

**COURSE MATRIX**  
**FIRST SEMESTER**

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L + T + P)	SE E	CIE	Total Marks	Credit
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	4+0+0	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
7	B.Com.1.5	Physical Education - Yoga	SEC-VB	0 + 0 + 2	-	25	25	1
8	B.Com1.6	Health & Wellness	SEC-VB	0 + 0 + 2	-	25	25	1
9	B.Com.1.7	<b><i>Any one of the following</i></b> a. Accounting for everyone b. Financial Literacy c. Entrepreneurship & Start-ups (Refer Annexure)	OEC	3+0+0	60	40	100	3
<b>Sub–Total(A)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

**SECOND SEMESTER**

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language–II	AECC	3+1+0	60	40	100	3
3	B.Com.2.1	Advanced Financial Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.2.2	a. Corporate Administration <b>or</b> b. Business Mathematics	DSC	4+0+0	60	40	100	4
5	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	60	40	100	4
6	B.Com.2.4	Environmental Studies	AECC	2+0+0	30	20	50	2
8	B.Com.2.5	Sports/NCC/NSS/R&R (S&G)/Cultural	SEC – VB	0+0+2	-	50	50	2
7	B.Com 2.7	<b><i>Any one of the following</i></b> a. Financial Environment b. Investing in Stock Markets c. Event Management (Refer Annexure)	OEC	3+0+0	60	40	100	3
<b>Sub–Total(B)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

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

**Course Code: B.Com. 1.1**

**Name of the Course: FINANCIAL ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.		
<b><u>Course Outcomes:</u></b>		
<b>On successful completion of the course, the student will be able to</b> acquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of <b>Business</b> transactions.		
<b>Syllabus</b>		
<b>Module:1 - THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING 10 Hrs</b>		
Introduction; Meaning and Definition; Significance of Accounting; Functions of Accounting; Users of Accounting Information; Accounting Principles; Accounting Concepts and Conventions; Accounting equations - Problems on Accounting Equation; Accounting Standards - List of Indian Accounting Standards		
<b>Module:2 - HIRE PURCHASE ACCOUNTING 16 Hrs</b>		
Meaning of Hire Purchase and Installment Purchase System; Hire Purchase v/s sale; Differences between Hire Purchase and Installment system; Meaning of technical terms – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price; Calculation of Interest; Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only and excluding repossession)		
<b>Module: 3 - DEPARTMENTAL ACCOUNTS 16 Hrs</b>		
Meaning, Objectives, basis of apportionment of common expenses among different departments; Preparation of Trading and Profit and Loss Account in Columnar form; Preparation of Balance Sheet in horizontal format – (Including Inter Departmental Transfers at cost price only).		
<b>Module: 4 - BRANCH ACCOUNTS 14 Hrs</b>		
Introduction, Meaning, Objectives, Types of Branches; Dependent Branches – Features; Supply of Goods at Cost Price; Invoice Price; Branch Account in the books of Head Office (Debtors System Only)		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"><li>• List out any five accounting standards with formats</li><li>• Collection and recording of Hire Purchase Agreement.</li><li>• Collection &amp; recording of financial data of Departmental store</li><li>• Collection of transactions relating to any branch and preparation of branch account</li><li>• Preparation of Departmental Profit &amp; Loss Account and Balance Sheet with Imaginary Figures.</li><li>• Calculation of interest under different situations of Hire Purchase System.</li><li>• Any other activities, which are relevant to the course</li></ul>		
<b>BOOKS FOR REFERENCE:</b>		
<ol style="list-style-type: none"><li>1. Arulanandam &amp; Raman – Financial Accounting – I, HPH</li><li>2. Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja &amp; Prof. P R Narasappa– Financial Accounting- Kalyani Publishers</li><li>3. Anil Kumar, Rajesh Kumar and Mariyappa - Financial Accounting - HPH</li></ol>		

4. Prof. Jayaram, Dr. Sairam A, Dr. Vikram K, Dr. Yathiraju K - Advanced Financial Accounting – Phoenix Publishing House
5. Jawaharlal & Seema Srivastava - Financial Accounting - HPH
6. Dr. S.N. Maheswari - Financial Accounting - Vikas Publications
7. S P Jain and K. L. Narang - Financial Accounting- I - Kalyani Publishers
8. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand
9. Dr. Janardhanan - Financial Accounting - Kalyani Publishers
10. Guruprasad Murthy - Financial Accounting - HPH
11. Soundarrajan & K. Venkataramana - Financial Accounting - SHBP
12. Dr.Venkataraman & others ( 7 lecturers) - Financial Accounting - VBH

**Course Code:**

**Name of the Course: MANAGEMENT PRINCIPLES AND APPLICATIONS**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to understand the principles of management of a business entity and life skills needed for effective management and navigate their lives.		
<b>Syllabus</b>		
<b>Module: 1- INTRODUCTION TO MANAGEMENT</b>		<b>10 Hrs</b>
Introduction, Meaning, Definitions, Characteristics, Importance and Scope of Management; Management - as a Science, as an Art and as a Profession; Meaning and Definitions of Administration; Differences between Management and Administration; Emerging issues in Management; Outsourcing; Virtual Organizations; TQM; Talent Management		
<b>Module: 2 - PRINCIPLES AND FUNCTIONS OF MANAGEMENT</b>		<b>14 Hrs</b>
Principles of Management -Nature and Importance, F.W Taylor's Scientific Management; Henry Fayol's 14 Principles of Management; Management By Objectives (MBO) - Meaning, Definition, Need, Benefits and Limitations; Management By Exception (MBE) - Meaning, Definition, Need, Benefits and Limitations; Management functions- Planning, Organizing, Staffing, Directing, Coordinating, Communication & Controlling (Nature, Meaning, Definitions, Characteristics); Benefits & Limitations of Planning; Types of Plans.		
<b>Module: 3 - ORGANISING, DIRECTING, STAFFING AND COORDINATION</b>		<b>14 Hrs</b>
<b>Organizing</b> - Introduction, Meaning, Concept and Process; An overview of Span of management - Line, Line & Staff, Functional and Matrix Organization; Decentralization; Delegation of authority; Formal and Informal Structure; Principles of Organizing;		
<b>Directing</b> - Meaning, Importance & Principles		
<b>Staffing</b> – Introduction, Meaning, Nature, Importance, Staffing Process		
<b>Coordination</b> – Introduction, Concept, Principles of Coordination.		
<b>Module: 4 - LEADERSHIP, MOTIVATION &amp; CONTROLLING</b>		<b>18 Hrs</b>
<b>Leadership</b> - Meaning, Definition, Characteristics; Role and Qualities of a Good Leader; Leadership Styles—Autocratic, Democratic, Free-rein; New-age Leadership styles - Servant leadership, Level-5 Leadership, Transformation Leadership, Transactional Leadership, Negotiation Leadership, Moral Leadership, Women Leadership and Global Business Leadership Style		
<b>Motivation</b> - Nature, Importance; Theories of Motivation– Maslow's Need Hierarchy Theory, McGregor's Theory, X and Theory Y and Herzberg's Two Factory Theory		
<b>Controlling</b> : Concept, Process, Limitations; Principles of Effective Control; Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Basic Concepts & Theory only)		

**Skill Developments Activities:**

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business Organization and collect the information on types of planning adopted by them.
3. Develop E-content for application of Maslow's need hierarchy theory in the context of Indian population
4. Analyze the staffing process of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.
6. Any other activities, which are relevant to the course

**BOOKS FOR REFERENCE:**

1. Koontz & O'Donnell - Management- McGraw-Hill
2. L M Prasad - Principles of management- Sultan Chand & Sons
3. Rustom & Davar - Principles and practice of Management - Vikas Publishing House
4. Sharma & Shashi K Gupta – Principles of Management - Kalyani Publishing House
5. C. B Gupta-Business Management- Sultan Chand & Sons
6. Dr.S.Muralidhar and et.al - Management Principles and Practice- Kalyani Publishers
7. K Ramachandra and et.al. - Principles of Management - HPH
8. Williams Tripathy- Management- Cengage Publishers

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

**Course Code: B.Com. 1.3**

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

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able familiarize with the concepts, dimensions and trends in modern marketing practices		
<b>Syllabus</b>		
<b>Module: 1 - INTRODUCTION TO MARKETING</b> <span style="float: right;"><b>16 Hrs.</b></span>		
Marketing - Meaning, Definition, Goals & Concepts; Approaches to Marketing; Selling vs Marketing; Functions of Marketing; Marketing Management – Meaning & Importance; Marketing Environment - Concept, Importance, Micro & Macro Environment		
<b>Module: 2 - CONSUMER BEHAVIOUR &amp; MARKET SEGMENTATION</b> <span style="float: right;"><b>12 Hrs</b></span>		
<b>Consumer Behavior</b> - Nature and Importance; Consumer buying decision Process; Factors influencing Consumer Buying Behavior <b>Market segmentation</b> - Concept, Importance and Bases; Target market selection; Positioning Concept - Importance and Bases; Product Differentiation v/s Market Segmentation		
<b>Module: 3 - MARKETING MIX</b> <span style="float: right;"><b>20 Hrs.</b></span>		
Marketing Mix - Meaning and Elements <b>Product</b> , Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development, Branding, Packing and Packaging <b>Pricing</b> – Factors Influencing Pricing, Methods of Pricing (meanings) and Pricing Policy <b>Physical Distribution</b> – Meaning, Factors affecting Channels of distribution, Types of Marketing Channels <b>Promotion</b> – Meaning and Significance of Promotion, Personal Selling, Sales Promotion, Publicity, Public Relations, Advertising; Advertising Media; Advertising Budget; Bases for Advertising Budget.		
<b>Module: 4 - RECENT DEVELOPMENTS IN MARKETING</b> <span style="float: right;"><b>08 Hrs</b></span>		
Social Marketing; Online Marketing; Direct Marketing; Services Marketing; Green Marketing; Rural Marketing; Consumerism; Search Engine Marketing; Mobile Marketing; Marketing Analytics; Social Media Marketing; Email Marketing; Live Video Streaming Marketing; Network Marketing		
<b>Skill Developments Activities:</b>		
<ol style="list-style-type: none"><li>1. Suggest strategies for development of a new product</li><li>2. Study of Consumer Behavior for a product of your choice</li><li>3. Develop an Advertisement copy for a product</li><li>4. Prepare a chart for distribution network for different products</li><li>5. SWOC (Strengths, Weakness, Opportunities &amp; Challenges) – of Digital Marketing</li><li>6. Structure of Point-of-sale System, E-Way Bill, Fast Tag &amp; Wireless Swiping Machines</li></ol>		
<b>BOOKS FOR REFERENCE:</b>		



1. Philip Kotler - Marketing Management- PHI
2. Sontakki - Marketing Management - Kalyani Publishers
3. Davar - Marketing Management - Vikas Publishing House
4. Dr.S.Muralidhar and et.al - Modern Marketing- Kalyani Publishers
5. Rekha. M.P. &Vibha V – Marketing & Services Mgt – VBH
6. Sunil B. Rao - Marketing & Services Mgt – HPH
7. Janardhan T.G., Leelavathy AM, Bhagya G.B – Marketing & Service Management - Kalyani Publishers
8. Dr. Alice Mani - Marketing & Services Management - SBH
9. J.C. Gandhi - Marketing Management - TMH
10. Stanton W.J, Michael & Walker - Fundamentals of Management - TMH
11. Jayachandran - Marketing Management - Excel Books
12. K. Venkatramana - Marketing Management – SHBP
13. P N Reddy & Appanniah - Essentials of Marketing Management – HPH
14. K. Karunakaran - Marketing Management - HPH
15. Ramesh and Jayanthi Prasad - Marketing Management - I.K. International Publishers
16. Lamb & Hair- Marketing- Cengage Publishers

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

**Course Code: B.Com. 2.1**

**Name of the Course: ADVANCED FINANCIAL ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions		
<b><u>Syllabus:</u></b>		
<b>Module: 1 - CONSIGNMENT ACCOUNTS</b>		<b>14 Hrs</b>
Consignment - Introduction & Meaning; Consignor & Consignee; Goods Invoiced at Cost Price; Goods Invoiced at Selling Price; Normal Loss & Abnormal Loss; Valuation of Stock; Stock Reserve; Journal Entries & Ledger Accounts in the books of Consignor and Consignee		
<b>Module: 2 - ACCOUNTING FOR JOINT VENTURES</b>		<b>14 Hrs</b>
Joint Venture – Introduction, Meaning & Objectives; Distinction between Joint Venture and Consignment; Distinction between Joint Venture and Partnership; Maintenance of Accounts in the books of co-ventures; Maintaining Separate Books for Joint Venture; Preparation of Memorandum Joint Venture – Problems		
<b>Module: 3 - ROYALTY ACCOUNTS</b>		<b>14 Hrs</b>
Royalty - Meaning and definition; Technical Terms – Royalty, Royalty Agreement, Landlord, Minimum Rent, Short Workings, Recoupment of Short Working under restrictive (Fixed Period) and Non-restrictive (Floating Period), Recoupment within the Life of the Lease; Accounting Treatment for Strike and Stoppage of work; Accounting Treatment in the books of Lessee and Lessor – Journal entries and Ledger Accounts with minimum rent account		
<b>Module: 4 - CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY</b>		<b>14 Hrs</b>
Meaning & Objectives of Conversion; Purchase Consideration - Methods of Calculation of Purchase Consideration - Lump Sum Method- Net Assets Method - Net Payment Method; Mode of Discharge of Purchase Consideration; Ledger Accounts in the Books of Vendor; Incorporation Entries in the Books of Purchasing Company; Preparation of Balance Sheet in Vertical form.		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"><li>1. Preparation of Consignment account with imaginary figures</li><li>2. List the types of business which comes under consignment</li><li>3. Preparation of Joint Venture Agreement</li><li>4. Collection &amp; recording of Royalty agreement with regard to any suitable situation</li><li>5. Preparation of list of items which comes under Royalty accounts</li></ol>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"><li>1. Arulanandam &amp; Raman - Advanced Accountancy - HPH</li><li>2. Dr.S.Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja &amp; Prof. P R Narasappa– Advanced Financial Accounting- Kalyani Publishers</li><li>3. Anil Kumar, Rajesh Kumar and Mariyappa - Advanced Financial Accounting - HPH</li><li>4. Dr. Alice Mani - Advanced Financial Accounting - SBH</li><li>5. Dr. S.N. Maheswari - Financial Accounting - Vikas Publication</li><li>6. S P Jain and K. L. Narang - Financial Accounting - Kalyani Publication</li><li>7. Souandranjan &amp; K. Venkataramana - Financial Accounting - SHBP</li><li>8. Dr.Janardhanan - Advanced Financial Accounting - Kalyani Publishers</li><li>9. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand</li><li>10. M.C. Shukla and Grewel - Advanced Accounting</li></ol>		

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

**Course Code: B.Com. 2.2(a)**

**Name of the Course: CORPORATE ADMINISTRATION**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, enable the students to get familiarized with the existing Corporate Law and Governance		
<b><u>Syllabus:</u></b>		
<b>Module:1 - INTRODUCTION TO COMPANY</b>		<b>12 hrs</b>
Company – Introduction, Meaning, Definition, Features; Companies Act 1956 as repealed by 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		
<b>Module: 2 - FORMATION OF COMPANY</b>		<b>16 hrs</b>
Introduction to Formation of Company 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; Issue, Allotment & Forfeiture of shares; Book Building Process, Commencement Stage – Document to be filed; e-filing; Registrar of Companies; Certificate of Commencement of Business		
<b>Module: 3 - CORPORATE GOVERNANCE</b>		<b>18 hrs</b>
Key Managerial Personnel – Managing Director, Whole Time Directors, Chief Financial Officer, Resident Director, Independent Director; Auditors – Appointment, Powers, Duties & Responsibilities; Audit Committee & CSR Committee; Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal. Corporate Meetings – Introduction, Importance, types, Resolutions, Minutes of meeting; Requisites of a valid meeting – Notice, Quorum, Proxies, Voting; Registration of resolutions; Role of a company secretary in convening the meetings. Internal Audit for Governance – nature, scope, function, planning process, investigation of fraud, internal audit reports; Statutory Audit for Governance An introduction to e-governance and XBRL.		
<b>Module: 4 - WINDING-UP OF COMPANIES</b>		<b>10 hrs</b>
Winding-up - Introduction & Meaning, Modes of Winding up; Consequence of Winding up; Official Liquidator – Role & Responsibilities of Liquidator; Defunct Company; Insolvency Code; Administration of NCLT, CLAT & Special Courts		
<b>Skill Development Activities:</b>		
1. Drafting of Memorandum of Association, Drafting Articles of Association. 2. Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings. 3. Drafting Resolutions of various meetings – different types. 4. Chart showing different types of Companies. 5. Collecting & recording the practice of corporate governance in India		
<b>BOOKS FOR REFERENCE</b>		
1. S.N Maheshwari - Elements of Corporate Law - HPH. 2. Balchandran – Business Law for Management - HPH		

3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH
4. .Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH
5. M.C. Shukla & Gulshan - Principles of Company Law
6. K. Venkataramana - Corporate Administration - SHBP
7. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand
8. C.L Bansal - Business and Corporate Law
9. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication
10. S.C. Kuchal - Company Law and Secretarial Practice
11. S.C. Sharma - Business Law - I.K. International Publishers
12. S.N Maheshwari - Elements of Corporate Law - Vikas Publishers
13. Dr. Avtar Singh - Company Law
14. Gower & Davies – The Principles of Modern Company Law

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

**Course Code: B.Com 2.2(b)**

**Name of the Course: BUSINESS MATHEMATICS**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcome:</u></b>		
On successful completion of the course, the students will be familiarized with various applications of mathematical techniques towards solving business problems and develop reasoning ability.		
<b><u>Syllabus:</u></b>		
<b>Module: 1 – NUMBER SYSTEM AND SET THEORY</b> <span style="float: right;"><b>12 Hrs</b></span>		
<b>Number System:</b> Introduction, Natural Numbers, Integers, Prime Numbers, Rational and Irrational Numbers, Real Numbers, HCF and LCM (Simple problems)		
<b>Set Theory:</b> Theory of Sets – Set Theory- Venn Diagram		
<b>Module: 2 - TYPES OF EQUATIONS AND MATRICES</b> <span style="float: right;"><b>18 Hrs</b></span>		
<b>Equations:</b> Linear equations, Simultaneous Equations (only two variables), Elimination and Substitution Methods only, Quadratic Equations - Factorization and Formula Methods ( $ax^2 + bx + c = 0$ form only); Application of Equations in Business and Management.		
<b>Matrices:</b> Algebra of Matrices, Inverse of a Matrix, Problems on linear equations in two variables using Cramer's rule. Application of Matrices in Business		
<b>Module: 3 - PROGRESSIONS</b> <span style="float: right;"><b>10 Hrs</b></span>		
Arithmetic Progression, Finding the 'n <sup>th</sup> ' term of AP & Sum to n <sup>th</sup> term of AP; Geometric Progression – Finding the 'n <sup>th</sup> ' term of GP and sum to 'n <sup>th</sup> ' term of GP		
<b>Module: 4 - COMMERCIAL ARITHMETIC AND LOGICAL REASONING</b> <span style="float: right;"><b>16 hrs</b></span>		
<b>Interest:</b> Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and Proportions, Duplicate-Triplicate and Sub-Duplicate of a Ratio.		
<b>Proportions:</b> Third, Fourth and Inverse Proportion- Problems.		
<b>Logical Reasoning:</b> Number Series, Coding and Decoding and Odd man out, Direction Tests, Seating Arrangements, Blood Relations, Syllogism		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
1. Draft a chart on number system and its application		
2. Show a chart for different kinds of equations		
3. Application of Matrix in Business Problems		
4. Develop an example on application of progression in real life situation		
5. Draft the procedure of discounting of bills by commercial banks		
6. Take the previous UPSC, KPSC, Banks, Insurance company, Railway board question papers and solve numerical aptitude and reasoning segments		
7. Learning Mathematical applications and decision-making using MS-Excel Functions		
<b>BOOKS FOR REFERENCE</b>		
1. Albright - Business Analytics - Cengage		
2. R.G.Saha – Methods and Techniques for Business Decisions - VBH		
3. Dr. Sancheti and Kapoor - Business Mathematics and Statistics - Sultan Chand		
4. Zamarudeen - Business Mathematics Vikas		
5. R.SBhardwaj - Mathematics for Economics and Business		
6. Anderson & Sweeny - Essentials of Business Analytics - Cengage		
7. Madappa, Mahadi Hassan, M .Iqbal Taiyab –Business Mathematics - Subhash		
8. Rajesh S Rajaghatta - Methods and Techniques for Business Decisions - Kalyani Publishers		

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

**Course Code: B.Com 2.3**

**Name of the Course: LAW & PRACTICE OF BANKING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students shall be able to		
a. Summarize the relationship between Banker & customer and different types of functions of banker.		
b. Analyze the role, functions and duties of paying and collecting banker.		
c. Make use of the procedure involved in opening and operating different accounts.		
d. Examine the different types of negotiable instrument & their relevance in the present context.		
e. Estimate possible developments in the banking sector in the upcoming days		
<b>Syllabus</b>		
<b>Module: 1 - INTRODUCTION TO BANKING</b>		<b>20 Hrs</b>
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern Functions of Banks - Origin of Banking- Banker and Customer Relationship (General and Special Relationship) - Origin and Growth of Commercial Banks in India – Types of Banks in India– Banks’ Lending - Changing role of Commercial Banks. RBI: History-Role & Functions.		
<b>Paying banker:</b> Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and Rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of Wrongful Dishonor of Cheques;		
<b>Collecting Banker:</b> Introduction - Meaning – Legal status of Collecting Banker - Holder for Value -Holder in Due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
<b>Module: 2 – CUSTOMERS &amp; ACCOUNT HOLDERS</b>		<b>12 Hrs</b>
Introduction - Types of Customers and Account Holders - Procedure and Practice in Opening and Operating Accounts of different Customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock Companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.		
<b>Module: 3 – NEGOTIABLE INSTRUMENTS</b>		<b>12 Hrs</b>
Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of Endorsement.		
<b>Module: 4 – RECENT DEVELOPMENTS IN BANKING</b>		<b>12 Hrs</b>
Introduction - New Technology in Banking – e-services – Debit and Credit Cards - Internet Banking - Electronic Fund Transfer- MICR – RTGS - NEFT – ECS – Small Banks - Payment Banks - Digital Wallet - Crypto Currency - KYC Norms – Basel Norms - Mobile Banking - e-Payments - e-Money. Any other recent development in the Banking Sector.		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
• Refer RBI website and identify the different types of banks operating in India.		
• Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.		
• Collect and fill dummy account opening forms as different types of customer		
• Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.		
<b>BOOKS FOR REFERENCE</b>		
1. Gordon & Natarajan - Banking Theory Law and Practice - HPH		
2. S. P Srivastava - Banking Theory & Practice		
3. Maheshwari. S.N - Banking Law and Practice, Kalyani Publishers		
4. Shekar. K.C - Banking Theory Law and Practice, Vikas Publication		
5. Dr. Alice Mani - Banking Law and Operation - SBH.		