

C. S. I., K.N.D., B.M.H.E.C'S
C.S.I COLLEGE OF COMMERCE, DHARWAD.
Accreditation by NAAC at B Grade with CGPA 2.87

(Affiliated to Karnataka University, Dharwad)



Under Graduate Studies in Commerce,

New Syllabi

B. COM.

Under the National Education Policy

(I and II Semester)

With effect from 2021-22



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION
 ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
 ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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NAAC Accredited
 A Grade 2014

website: kud.ac.in

No.KU/Aca(S&T)/RPH-394A/2021-22/1155

Date: 29 OCT 2021

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳಿಗೆ 1 ಮತ್ತು 2ನೇ ಸೆಮಿಸ್ಟರ್
 NEP-2020 ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ) 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ
 ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎಸ್ಎ 2019(ಭಾಗ-1), ದಿ:7.8.2021.
 2. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 19.08.2021
 3. ಈ ಕಚೇರಿ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/18 ದಿ:21.08.2021.
 4. ಸರ್ಕಾರಿ ಆದೇಶ ಸಂ ಇಡಿ 260 ಯುಎಸ್ಎ 2019(ಭಾಗ-1),ಬೆಂಗಳೂರು ದಿ. 15.9.2021.
 5. ಎಲ್ಲ ಅಭ್ಯಾಸಸೂಚಿ ಮಂಡಳಿ ಸಭೆಗಳ ನಡವಳಿಕೆಗಳು
 6. ಎಲ್ಲ ನಿರ್ದೇಶಕರುಗಳ ಸಭೆಗಳು ಜರುಗಿದ ದಿನಾಂಕ: 24.25-09-2021.
 7. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 28.9.2021.
 8. ಈ ಕಚೇರಿ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/954 ದಿ:30.09.2021.
 9. ಎಲ್ಲ ನಿರ್ದೇಶಕರು / ಸಂಪನ್ಮೂಲ ತಜ್ಞರ ಸಭೆ ದಿನಾಂಕ 21.10.2021.
 10. ಎಲ್ಲ ಸ್ನಾತಕ ಅಭ್ಯಾಸಸೂಚಿ ಮಂಡಳಿ ಅಧ್ಯಕ್ಷರುಗಳ ಸಭೆ ದಿನಾಂಕ 22.10.2021.
 11. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 27.10.2021.
 12. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 29-10-2021.

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2021-22ನೇ
 ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./ BPA (Music)/BVA/ BTM/ BSW/ B.Sc./B.Sc. Pulp & Paper
 Science/ B.Sc. (H.M)/ BCA/ B.A.S.L.P/ B.Com/ B.Com (CS) & BBA ಸ್ನಾತಕ ಕೋರ್ಸುಗಳ 1 ಮತ್ತು 2ನೇ
 ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗೆ NEP-2020 ರಂತೆ ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಈಗಾಗಲೇ
 ಪ್ರಕಟಪಡಿಸಿದ್ದು, ಮುಂದೆ ದಿನಾಂಕ 04.10.2021 ವರೆಗೆ ಸರಕಾರವು ಕಾಲಕಾಲಕ್ಕೆ ನೀಡಿದ ನಿರ್ದೇಶನಗಳನ್ನು ಅಳವಡಿಸಿಕೊಂಡು
 ದಿನಾಂಕ 27.10.2021 ರಂದು ಜರುಗಿದ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯಲ್ಲಿ ಅನುಮೋದನೆ ಪಡೆದು ಕೆ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ
www.kud.ac.in ದಲ್ಲಿ ಭರ್ತಿಗೊಳಿಸಲಾಗಿದೆ. ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕೆ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು
 ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕೆ.ವಿ.ವಿ.
 ಅಧೀನದ/ಸಂಬಂಧಿ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

ಅದಕ: ಮೇಲಿನಂತೆ
 ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಬಂಧಿ ಮಹಾವಿದ್ಯಾಲಯಗಳ
 ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕೆ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚುಂಟೆ ಮೂಲಕ ದಿತ್ತರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌರವ / ಪಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಮಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಸ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ
 ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾರಣಿ ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.

(Signature)
 ಕುಲಸಚಿವರು.

PART- D

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – DSC 1.1: Financial Accounting

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

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

1. Self-balance independent ledgers of financial accounting system
2. Demonstrate the disadvantages of incomplete system and convert it into complete system
3. Prepare accounts used in consignment, mining, extraction, collieries, etc
4. Finalise the accounts of joint ventures either in the books of individual ventures or in the entity itself.

Contents	56 Hrs
Unit - . 1: Self-Balancing Ledger and Sectional Balancing	10
Meaning and classification of ledgers; preparation of Trial Balance – Adjustment accounts – meaning and significance; journal entries for self-balancing; transfer from one ledger to another; advantages of self-balancing ledger; sectional balancing – meaning and distinction; errors relating to self-balancing system.	
Module – 2: Single Entry or Accounts from Incomplete Records	12
Meaning of single entry or incomplete records and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion	
Unit - . 3: Royalty Accounts -	12
Meaning of royalty and types of royalties – minimum rent and short workings; recouping short workings; accounting treatment in the books of lessee and lessor	
Unit - . 4: Consignment Accounts	14
Meaning and distinction between a consignment and a sale; accounting treatment in the books of consignor and consignee; del credere commission; valuation of stock – invoicing goods at higher than cost; accounting for loss of goods – normal and abnormal losses	
Unit - . 5: Accounts of Joint Ventures	08
Meaning of joint ventures and distinction between JVs and partnership accounts; accounting treatment – separate sets of books for the joint venture; co-venturers; recording in the books of each party and recording under the memorandum method	
Skill Development Activities:	
1. Obtain independent ledgers and learn the art of self-balancing each independent ledger	

2. Visit units involved in extraction or mining and compute total royalty payable and any shortworkings
3. Compute the del credere commission and other commission payable and cross check book debts
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures
5. Collect joint venture accounts and learn the process followed in the accounts
6. Any other activities, which are relevant to the course.

References:

1. Gupta R L and M Radhaswamy, Advanced Accountancy – Vol - I, Sultan Chand & Sons, New Delhi.
2. S P Jain and K L Narang, Advanced Accountancy – Vol – I, Kalyani Publishers, Ludhiana
3. S N Maheswari, Advanced Accountancy – Vol – I, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. S N Maheswari, Suneel Maheswari and Sharad Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. M C Shukla, T S Grewal and S C Gupta, Advanced Accounts – Vol – I, S Chand, New Delhi.
7. M Hanif and A Mukherjee, Financial Accounting, Vol – I, McGraw Hill Publications, New Delhi.
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE**Title of the Course B.Com – DSC - 1.2: Principles of Marketing****Credits: 04****Maximum Marks: 60+40 IA Marks.****Teaching Hours: 56****04 Hours per week.****Duration of exam: 2 hours.****Course Outcomes: On successful completion of the course, the Students will be able to:**

1. Articulate the steps involved in new product launch
2. Explain the factors influencing the pricing decisions of old and new products
3. Assist firms in developing a profitable product-line or product mix
4. Understand the basic concepts of marketing and assess the marketing environment.
5. Segment markets considering multiple factors
6. Judge the impact of promotional techniques on the customers & importance of channels of distribution.
7. Outline the recent developments in the field of marketing.

Contents	56 Hrs
Unit - . 1: Introduction to Marketing	12
Definition, objectives, importance and scope of marketing; Evolution of concept of marketing, Core marketing concepts: production, product, Selling v/s Marketing, Holistic marketing concepts	
Unit - . 2: Consumer Behaviour	12
Nature and Importance, Consumer buying decision process, Factors influencing consumer buying behaviour. Market Segmentation: Meaning, levels and bases of market segmentation –Product differentiation vs. market segmentation, effective market segmentation criteria;; concept of niche marketing	
Unit - . 3: Product Planning	12
Concept and importance, Product classifications; Product Planning and Development; product life cycle; New Product Development Process; Consumer adoption process. product mix; Branding, Packaging and labeling – features, types, advantages.	
Unit - . 4: Pricing Decisions	12
Definition, objectives, factors affecting price determinations; methods of setting prices; cost, demand and competition factors; pricing policies and strategies. Channels of distribution -meaning and importance; Types of distribution channels, Types of distribution channels; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, physical distribution..	
Unit - . 5: Sales Promotion	08
Concept, importance and types of promotion; objectives and of sales promotion; personal selling; advertising, public relations and sales promotion, Promotion mix. Recent development in marketing; Functions and approaches to the study of Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing	
Skill DevelopmentActivities:	

1. Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers
2. Collect consumer behaviour towards home appliances in your locality.
3. Visit any organisation and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers, collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities, which are relevant to the course.

References:

1. Kotler and Armstrong, Principles of Marketing, Pearson Publications, New Delhi.
2. William Stanton, Fundamentals of Marketing, McGraw Hill, New Delhi.
3. C B Gupta, Principles of Marketing, Sultan Chand & Sons, New Delhi.
4. Eillim Pride and O C Ferrell, Principles of Marketing, Pearson, New Delhi.
5. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
6. Gandhi, Marketing, McGraw Hill, New Delhi.
7. Kurtz, Principles of Contemporary Marketing, Pearson, New Delhi.
8. Kavita Sharma and Swati Aggarwal, Principles of Marketing, Taxmann, New Delhi
9. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
- 10.** Perreault, Basic Marketing, McGraw Hill, New Delhi.

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE**Title of the Course B.Com-DSC-1.3: Stock Market Operations****Credits: 04****Maximum Marks: 60+40 IA Marks.****Teaching Hours: 56****04 Hours per week.****Duration of exam: 2 hours.****Course Outcomes: On successful completion of the course, the Students will be able to:**

1. Explain the art of investing in stock markets and compute the gain or losses
2. Develop the efficient stock portfolios
3. Demonstrate the process of opening demat accounts and the process of margin and short selling activities
4. Explain the various stocks included in the Sensex and other indices and explain the interpretation
5. Articulate the actions taken by the SEBI in protecting the interests of small investors. To provide conceptual understanding of the concept of stock exchange in India,

Contents	56 Hrs
Unit - . 1: Introduction	14
Financial markets- Meaning and Significance; Money market and capital market - market for debt and equity issues; primary market- IPOs and SFOs; secondary markets - meaning, objectives, functions and economic importance of stock exchanges; historical background; management and regulation of stock exchanges in India; corporatization and demutualization - meaning and objectives; major stock exchanges in India - BSE, NSE and OTCEI; regional stock exchanges in India; SEBI - establishment, objectives and functions; SEBI's regulations relating to stock markets; future challenges	
Unit - . 2: Listing of Securities	12
Meaning, objectives, Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.; Stock brokers: Regulation relating thereto, SEBI's role in regulation, stock brokers, powers of SEBI, functions of brokers; general obligations and responsibilities.	
Unit - . 3: Trading Mechanism on Indian Stock Exchanges	12
Open outcry system and screen based trading; settlement procedure - physical delivery v/s dematerialisation; rolling settlement - T+2, T+5, etc., transaction cost - trading cost, clearing costs and settlement costs; buying and selling shares - procedure; market order and limit order; internet trading; buying on margin and short sale; problems relating to Margin trading and short selling; BSE – Share groups on BSE – BOLT System, NSE – Market segments	
Unit - . 4: Stock Market Indices	10
Meaning, purpose, and consideration in developing index – methods- price weighted, equal weighted and value weighted; free float method; simple problems relating to index development; stock market indices in India – BSE Sensex - scrip selection criteria – construction – Other BSE indices; NSE indices – S&P CNX Nifty – scrip selection criteria – construction – stock market indices in foreign countries.	

Module 5: Risk Management and Surveillance System	08
Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers; value at risk;	
Skill Development Activities: <ol style="list-style-type: none"> 1. Visit the offices of stock brokers and observe online trading 2. Collect share application forms and demat account forms and actual filling may be done 3. Discuss with the actual investors the art of investing and the stocks selected 4. Visit the offices of financial institutions like banks and enquire finance facilities for stock purchase 5. Collect press reports in local and English languages and read out in the class 6. The analysts reports may be discussed in the students 7. Form groups and assign individual stocks to compute annual returns. 8. Collect the management reports of any large scale organisation and analyse the same. 9. Any other activities, which are relevant to the course. 	
References <ol style="list-style-type: none"> 1. Prasanna Chandra, Security Analysis and Portfolio Management, McGraw Hill, New Delhi. 2. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill Publications, New Delhi. 3. P S Bala Ram and T Srilakshmi, Stock Market Operations, IBP Publications, New Delhi 4. F C Sharma, Financial Market Operations, SBPD Publications, New Delhi 5. Inderpal Singh and Jaswinder Kaur, Security Market Operations, Kalyani Publishers, Ludhiana. 6. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi 7. Michael Simmons, Securities Operations, Wiley Publications, New Delhi. 8. Robert G Hagstrom, The Warren Buffett Way, Wiley Publications, New Delhi 9. Goyal and Goyal, Financial Market Operations, FK Publications, New Delhi. 10. Guruswamy, Capital Markets, TMH, New Delhi. 11. Alan Kanuk, Capital Markets in India, John Wiley, New Delhi <p style="text-align: center;">Note: Note: Latest edition books shall be used.</p>	

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – SEC 1.4: Computerized Accounting

Credits: 02

Maximum Marks: 50 Marks.

Teaching Hours: 1 Theory +2 Practicals

03 Hours per week.

Duration of exam: 1 hour

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

1. Demonstrate the process of accounting in computerized method
2. Explain the distinction between manual and computerized accounting
3. Design accounting package for small enterprises
4. Prepare management information reports through computerized accounting

Contents	30 Hrs
Unit -.1: Computerised Accounting	10
Computerised Accounting – meaning, objectives, and scope of computerized accounting; requirements of computerized accounting – hardware and softwares – tally, excel and other general purpose applications; manual v/s computerized accounting; advantages	
Unit -.2: Process of Computerised Accounting	10
Creation of company – ledger books; posting of vouchers; modifications of reports – cash book, trial balance and preparation of final accounts	
Unit - 3: Computerized Accounting Data Security	10
Designing security measures – types of security measures; process and implementation of security measures	
Skill Development Activities: <ol style="list-style-type: none">1. Visit local business establishment and enquire about accounting methodology adopted2. Institutions to purchase tally software and demonstrate the process of creating ledgers and others3. Collect financial statements prepared by the organizations and interpret them4. Collect information relating to sales and purchase ledgers and compare them with computerized accounts5. Visit the offices of GST and learn the process of e-filing6. Collect from chartered accountants financial statements and the process adopted in preparing7. Any other activities, which are relevant to the course.	
References: <ol style="list-style-type: none">1. Neeraj Goyal and Rohit Sachdeva, Kalyani Publishers, Ludhiana2. Neeraj Sharma, Computerized Accounting and Business Systems, Lambert, New Delhi.3. Garima Agarwal, Computerized Accounting, HPH, Mumbai4. Murli Krishna, Computerized Accounting, Vaagdevi Publications,5. Vinod K and P K Lazar, Computerized Accounting System, Excel Publications, New Delhi6. Yadagiri and Srinivas, Computerized Accounting, Kalyani Publications, Ludhiana.7. Mohanty R and Satapathy S K Computer Applications in Business Accounting, HPH,	

Mumbai.

8. Pandey S and Patil R K, Computer Accounting with Tally ERP 9, Dishottama Prakashan.
9. Sanders, Computers in Business, TMH, New Delhi
10. Alexis Leon and Mathews Leon, Information Technology, Vikas, New Delhi

Note: Note: Latest edition books shall be used.

B.A. Semester – I

Subject: ECONOMICS Open Elective Course (OEC-1) (OEC for other students)

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
OEC-1	OEC	Theory	03	03	42 hrs	2hrs	40	60	100

OEC-1: Title of the Course: Contemporary Indian Economy

Course Outcome (CO):

After completion of course, students will be able to:

- CO 1 : Trace the evolution of Indian Economy
- CO 2 : Identify the structural features and constraints of Indian Economy
- CO 3 : Analyze the sector specific problems and contributions towards overall economic growth
- CO 4 : Understand the challenges faced by Indian Economy
- CO 5 : Policy responses to the various challenges faced by Indian economy

Syllabus- OEC: Title- Contemporary Indian Economy			42 Hrs
Unit – 1	India as Emerging Economic Giant		---- 14 Hrs
	Chapter 1	<i>India's Growth Story</i>	5 hrs
		a) Concepts of GDP, GNP/GNI, GVA, NDP, NNP, NI and Per-Capita Income; Current and Constant Prices.	
		b) Trends in size and growth of National Income	
		c) India: Fastest growing nation: Reasons	
		d) Reasons for initial slow growth	
		e) Recent slowdown: Reasons	
	Chapter 2	<i>Whither India's Development</i>	5 hrs
		India's position in development: measured through	
		a) Gross National Income(GNI)	
		b) Per-capita Income (PCI)	
		c) Human Development Index (HDI)	
		d) Sustainable Development Goals (SDGs)	
	Chapter 3	<i>Investment Destination, that is, India!</i>	4 hrs
		a) Concept of FDI and FII	

		b) FDI and FII inflows in India	
		c) Growth of MNCs in India	
		d) Ease of Doing Business	
		e) Make in India	
Practicum : 1) Debate: Is India an Emerging Economy?			
2) Assignment: Growth of MNCs			
Unit – 2	Challenges of Indian Economy ----- 14 hrs		
	Chapter 4	Population	5 hrs
		a) Recent Census: features	
		b) Size and Growth of population in India : Trends and Comparison	
		c) Theory of demographic transition as applied to India	
		d) Demographic Dividend; Effect of rapid growth of population	
		e) Communicable diseases(Covid-19) and their impact on economy	
	Chapter 5	Unemployment	4 Hrs
		Meaning of a) Labor Force b) Work Force c) Unemployment	
		a) Types of unemployment b) Measurement concepts c) Extent	
	Chapter 6	Poverty	
		a) Meaning of poverty	5 hrs
		b) Concept of poverty line	
		c) Measurement of poverty line: Consumption Expenditure and Calorie intake	
		d) Estimate of poverty line: i) World Bank Estimate ii) Recent estimate by planning commission iii) Suresh Tendulkar Committee Estimate iv) C Rangarajan committee Estimate v) Earlier Estimates	
		e) Causes, Effects and Measures to tackle poverty (recent schemes of government to be included)	
Practicum:			
1) Group discussion: Has poverty reduced? What are the ways to reduce poverty? Suggest your measures			
2) Assignment: Measurement of Unemployment OR Assess the impact of Covid-19 on Indian Economy			
Unit:3	Macroeconomic Indicators- Pulse of Indian Economy ----14 Hrs		

	Chapter- 7	Prices	5hrs
		a) Inflation: Meaning	
		b) Types: Core Inflation, Headline Inflation, Hyper Inflation, Stagflation, Built-in Inflation, Demand Pull and Cost push inflation, Mild or Healthy Inflation	
		c) Wholesale Price Index: Composition and trends	
		d) Consumer Price Index: composition and trends	
	Chapter-8	Fiscal Indicators	3 hrs
		a) Fiscal deficit : Meaning	
		b) Trends in Fiscal deficit	
		c) FRBM act	
		d) Effects of rise in Fiscal Deficit	
	Chapter -9	External Sector indicators	6 hrs
		a) Meaning : Exports, Imports and Trade Balance	
		b) Volume of Exports and Imports	
		c) Composition of Foreign Trade	
		d) Direction of Foreign Trade	
		e) Meaning: Current Account, Capital Account and Balance of Payments (BoP),	
		f) Trends: BoP and Current Account	
		g) Exchange Rate: Meaning	
Practicum :1) Seminar: Analyse the Trends in CPI and suggest measures to control inflation 2) Assignment: Composition and Direction of foreign trade			

Books recommended:

1. Dutt Ruddar and K.P.M Sundaram: Indian Economy, S Chand & Co. Ltd. New Delhi. Recent Edition
2. Mishra S.K & V.K Puri (2001) "Indian Economy and –Its development experience", Himalaya Publishing House.
3. Kapila Uma: Indian Economy: Policies and Performances, Academic Foundation
4. Bardhan, P.K. (9th Edition) (1999), The Political Economy of Development in India, Oxford University Press, New Delhi.
5. Jalan, B. (1996), India's Economic Policy- Preparing for the Twenty First Century, Viking, New Delhi
6. Ramesh Singh. Indian Economy, McGraw Hill Education, New Delhi
7. Ahluwalia and Little (ed): India's Economic Reforms and Development, OUP
8. K. James,(2008), —Glorifying Malthus: Current Debate on Demographic Dividend in India Economic and Political Weekly, June
9. Kaushik Basu and A. Maertens, Eds,(2013), The New Oxford Companion to Economics, Oxford University Press.
10. Himanshu, (2010), Towards New Poverty Lines for India, Economic and Political Weekly, January,2
11. Economic and Political Weekly- 25 Years of Economic Reforms, Various articles, March 4, 2017

Websites:

1. For size of Indian economy based on PPP basis (2017)
http://www.mospi.gov.in/sites/default/files/press_release/Press%20Release%20for%20ICP%202017.pdf
 2. For Consumer Price Index number:
http://www.mospi.gov.in/sites/default/files/press_release/Press%20Release%20for%20ICP%202017.pdf
 3. For data on GDP and National Income of India: <http://mospi.nic.in/data>
 4. For compiled data till year 2015 on each and every aspect of Indian economy : <http://mospi.nic.in/statistical-year-book-india/2015>
 5. HANDBOOK OF STATISTICS ON INDIAN ECONOMY :
<https://www.rbi.org.in/scripts/AnnualPublications.aspx?head=Handbook%20of%20Statistics%20on%20India%20Economy>
 6. Economic Survey of India various issues: <https://www.indiabudget.gov.in/economicsurvey/>
 7. Indian Union Budget : <https://www.indiabudget.gov.in/>
 8. Data bases relevant to understand Indian Economy : <https://niti.gov.in/content/national-statistics>
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B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – OEC - 1.5: Accounting for Everyone

(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 42

03 Hours per week.

Duration of exam: 2hours.

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

1. Understand accounting terms and the process of preparing financial statements
2. Explain why accounting statements are prepared and various users of the same
3. Distinguish various financial statements prepared and their purposes
4. Articulate the challenges of accounting system and the use of accounting standards in overcoming them
5. State the methods of interpretation and the advantage of ratio analysis in financial analysis

Contents	42 Hrs
Unit - . 1: Introduction to Accounting	08
Meaning, definitions, objectives, functions and importance of accounting, accounting as an information system; accounting v/s book- keeping; classification of various of users of accounting information; types of accounting – financial, cost and management accounting; accounting terms – transaction, account, asset, liability, capital, expenditure, expenses income, profit, loss, debt, credit, etc.,	
Unit - . 2: Accounting Principles – Concepts and Conventions	08
Meaning of Accounting Principles – Nature; meaning and significance of accounting Concepts and Conventions; Entity Concept, Going Concern Concept, Money Measurement Concept, Accounting Period Concept, Duality Concept, Cost Concept and Realization Concept; Accounting Conventions – Materiality, Conservative, Full Disclosure and Consistency	
Unit - . 3: Accounting Cycle	10
Meaning of accounting cycle; basis of recording and classification of accounts and rules of debit and credit; classification of books of books of accounts – journal, subsidiary books and ledgers; passing of journal entries, preparation of ledger, balancing of accounts – debit and credit balances and preparation of trial balance; simple problems relating to individuals and partnership firms	
Unit - . 4: Preparation of Annual Accounts	08
Meaning of Annual Accounts and types – Manufacturing, Trading, Profit and Loss Accounts and Balance Sheet; format of balance sheet as per liquidity and permanence principles; preparation of financial statements of individuals and partnership firms	
Module 5: Analysis and Interpretation of Financial Statements	08
Meaning, objectives, scope and significance of Analysis and Interpretation of Financial Statements; methods of financial analysis – and use of ratio analysis – liquidity, solvency, efficiency and profitability ratios; profitability of sales and investments; simple problems relating to ratio analysis	

Skill Development Activities:

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large scale organisation and analyse the same.
5. Any other activities, which are relevant to the course.

References :

1. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi
2. Hanif and Mukherjee, Financial Accounting, McGraw Hill Publications, New Delhi
3. D Sehgal, Financial Accounting, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. Khan and Jain, Principles of Management Accounting, McGraw Hill Publications, New Delhi.
6. M N Arora, Management Accounting, Vikas Publishing House, New Delhi
7. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE**Title of the Course B.Com – OEC - 1.5: Financial Literacy****(OEC for Non-Commerce Students of Other Disciplines)****Credits: 03****Maximum Marks: 60+40 IA Marks.****Teaching Hours: 42****03 Hours per week.****Duration of exam: 2 hours.****Course Outcomes: On successful completion of the course, the Students will be able to:**

1. Articulate the necessity of financial literacy to common man and the process of learning
2. Understand various concepts of budgets and appreciate the process of budget development
3. Understand various types of banks operating in the economy and the controls used by the RBI
4. Prepare financial plan and budget and manage personal finances;
5. Open, avail, and manage/operate services offered by banks;
6. Open, avail, and manage/operate services offered by post offices;
7. Plan for life insurance and property insurance & select instrument for investment in shares

Contents	42 Hrs
Unit - . 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.	
Unit - . 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.	
Unit - . 3: Banking Services	10
Types of banks; Banking products and services – Various services offered by banks; Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc; formalities to open various types of bank accounts; types of loans – short term, medium term, long term, micro finance, agricultural credit, etc. and interest rates offered by various nationalized banks and post offices; cashless banking, e-banking, Counterfeit Currency; CIBIL, ATM, Debit and Credit Cards and UPI based Payment system; Banking complaints and Ombudsman.	
Unit - . 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), India Post Payments Bank (IPPB). Domestic Money Transfer services: International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer.	
Module 5: Protection and Investment Related Financial Services	08
Insurance Services: Life Insurance Policies – term and endowment policies; money back policies; ULIP, ULIP, Health and Pension policies; 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,	
Skill Development Activities: <ol style="list-style-type: none"> 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 attach photocopies of necessary documents. 3. Prepare personal and family budget for one/six/ twelve months 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: <ol style="list-style-type: none"> 1. Erik Banks, Finance – the Basics, Routledge 2. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd. 3. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education. 4. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd. 5. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company. 6. Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd. 7. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan. <p style="text-align: center;">Note: Latest edition books shall be used.</p>	

Paper : FUNDAMENTALS OF ACCOUNTING AND COMMERCE - I
(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

Learning Objectives and Outcomes:

The course has the objective of providing the basic concepts of accounting and commerce among non commerce pupils. This would enable them to understand higher aspects of business organization. Computational and analytical accounting skills are included in the curriculum.

Contents

Unit – 1: Introduction to Commerce

Meaning, definition and scope of commerce, evolution of commerce; economic activities – its kinds – trade and aids to trade; business, industry, profession; employment – meaning, definition and scope.

Unit – 2: Forms of Business Organisation

Meaning, and significance; different forms of business organizations – sole trader, partnership firms, joint hindu family firms – meaning, definition, characteristics, scope, advantages and disadvantages; Co-operative organizations – meaning, objectives and significance.

Unit – 3: Introduction to Accounting

Meaning, definitions, objectives, functions, advantages and disadvantages of accounting; accounting v/s book-keeping; systems of book-keeping and accounting; accounting cycle; accounting – science, art and profession; accounting – an information system; accounting – as a language; role of accountants in business decision-making.

Unit – 4: Accounting Principles

Meaning, nature, objectives and scope of accounting principles; accounting concepts – meaning and types; accounting conventions – meaning and types; modifying principles; accounting standards – meaning, objectives, significance and types of accounting standards; accounting standards development process in India.

Unit – 5: Accounting Records

Journal – meaning, objectives and types; classification of accounts and rules of debit and credit; journal entries, narration; simple v/s complex journal entries; subsidiary books – meaning and types; ledger posting – meaning, objectives and types of ledger – process of ledger posting and balancing of an accounts; preparation of trial balance – meaning, types and objectives; preparation of trial balance.

References:

1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
3. Tulsian, Financial Accounting, Pearson Education, New Delhi.
4. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi.
5. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi.
6. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana.
7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California
9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi.
10. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi.
11. Tulsian, Financial Accounting, Pearson Education, New Delhi.
12. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons,

New Delhi.

13. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi.
14. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.
15. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
16. Robert Anothly, Accounting – Text and Cases, TMH, New Delhi.
17. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
18. Narayanaswamy, Financial Accounting, PHI, New Delhi.
19. Rajashekaran and Lalitha, Financial Accounting, Pearson Education, New Delhi.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE**Title of the Course B.Com - DSC – 2.1: Financial Accounting-II****Credits: 04****Maximum Marks: 60+40 IA Marks.****Teaching Hours: 56****04 Hours per week.****Duration of exam: 2 hours.****Course Outcomes: On successful completion of the course, the Students will be able to:**

1. Finalize the accounts of insolvent individuals and compute the final payments
2. Explain the amount to be claimed by the policyholders in insurance related losses
3. Demonstrate the art of finalizing accounts of departmental and branch accounts
4. Explain the necessity and significance of accounting standards
5. Articulate the differences between Ind Accounting standards and IFRS

Contents	56 Hrs
Unit - 1: Insolvency Accounts	10
Meaning of insolvency and types of insolvency – individual and a firm; Insolvency Acts in India; procedure under Insolvency Act; statement of affairs and deficiency accounts; statement of affairs v/s balance sheets; assets having more than charge, secured, unsecured and preferential creditors; preparation of statement of affairs and deficiency account; accounting adjustments (comprehensive problems relating to only individuals)	
Unit - . 2: Departmental Accounts	10
Meaning and objectives; maintenance of columnar subsidiary books; allocation of expenses; inter-departmental transfers and preparation of departmental final accounts.	
Unit - . 3: Branch Accounts	12
Meaning and types of branches, systems of accounting for dependent branches – debtors and stock and debtors systems; independent branches – incorporation of branch transactions in the head office books (excluding foreign branches); depreciation of branch assets; goods and remittances in transit; preparation of final accounts	
Unit - . 4: Insurance Claims	12
Meaning and types of claims; need – loss stock policy; preparation of statement of cost of goods sold and ascertainment of value of stock on the date of fire; treatment of salvage and valuation of stock prior to fire when gross profit ratio is given and not given; average clause and treatment of abnormal loss item.	
Unit - . 5: Accounting Standards	12
Meaning, need and significance of accounting standards; types and process of development of accounting standards in India; role of ICAI in accounting standards – ASs issued by ICAI and converged and Ind Ass; enforceability of ASs in India; level of compliance and auditor certification; IDRS – meaning and objectives; types of IFRS; IFRS use world-over and in India.	
Skill DevelopmentActivities:	
1. Collect insurance claim documents and complete the process by filling them	

2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Obtain common expenses in departmental organizations or malls and distribute across various segments
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit offices of local chartered accountants and learn the accounting standards considered in accounts finalization
6. Any other activities, which are relevant to the course.

References:

1. Gupta R L and M Radhaswamy, Advanced Accountancy – Vol - I, Sultan Chand & Sons, New Delhi.
2. S P Jain and K L Narang, Advanced Accountancy – Vol – I, Kalyani Publishers, Ludhiana
3. S N Maheswari, Advanced Accountancy – Vol – I, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. S N Maheswari, Suneel Maheswari and Sharad Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. M C Shukla, T S Grewal and S C Gupta, Advanced Accounts – Vol – I, S Chand, New Delhi.
7. M Hanif and A Mukherjee, Financial Accounting, Vol – I, McGraw Hill Publications, New Delhi.
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE**Title of the Course B.Com – DSC - 2.2: Entrepreneurship****Credits: 04****Maximum Marks: 60+40 IA Marks.****Teaching Hours: 56****04 Hours per week.****Duration of exam: 2 hours.****Course Outcomes: On successful completion of the course, the Students will be able to:**

1. Articulate the process of enterprise planning and execution
2. Describe various schemes and government and institutions and facilities offered by them
3. Demonstrate the qualities of successful entrepreneurs
4. Understand the various financing techniques for start-ups
5. Develop the mock enterprises and the process of registration

Contents	56 Hrs
Unit - . 1: Introduction	10
Meaning and Concept of entrepreneurship; types of entrepreneur, need and significant; entrepreneur v/s intrapreneur: role of entrepreneurship in economic development; agencies involved in entrepreneurship development; skill required to be an entrepreneur;	
Unit - . 2: Theories of Entrepreneurship	10
Motivation Theories; McClelland's Acquired Needs, Theory, Maslow's Need Hierarchy Theory, Integrated-Contextual Model. Creating and starting the venture: Sources of new ideas, methods of generating ideas, creative problem solving; product planning and development process; marketing plan, financial plan and organizational plan. Franchising, Sources of external support.	
Unit - . 3: EDP Programmes: Concept, need and phases of EDPs	12
Types of EDPs, agencies involved in EDP, Developing Entrepreneurial Marketing Competencies, Networks and Frameworks. Role of industries/entrepreneur's associations and self-help groups. Entrepreneurship as a style of management, the changing role of Entrepreneur.	
Unit - . 4: Entrepreneurship in Start-ups	12
Meaning and significance of Start-ups; Start-ups v/s Entrepreneur; economic contribution of Start-ups; Unicorns- Concept and development; Growth of Start-ups and unicorn Start-ups in India; Start –ups in Institutional Scheme of GOI.	
Unit - . 5: Entrepreneurial Finance	12
Concept of Entrepreneurial Finance-Objectives, nature, scope and importance; financing Start-up- debts v/s equity services; venture capital-meaning, objectives, advantages and disadvantages; process of raising funds- raising through venture capital; mentor financing, angle financing, cloud financing, seed financing and private equity- meaning and significances.	
Skill DevelopmentActivities:	
<ol style="list-style-type: none"> 1. Visits the government and private institutions involved in entrepreneurial development activities 2. Visit the offices of Government and collect necessary for availing various benefits 3. Meet the successful entrepreneurs 	

4. Visit the offices of banks and enquire about the financial methods
5. Collect information relating to mentors and the extent of assistance
6. Visit the offices of local venture capitalists and collect forms
7. Any other activities, which are relevant to the course.

References

1. Robert Hisrich, Michael Peters and Dean Shepherd, Entrepreneurship, McGraw Hill, New Delhi
2. Poonam Gandhi, Entrepreneurship, V K Global Publications, Faridabad.
3. Sangeetta Sharma, Entrepreneurship Development, PHI, New Delhi.
4. David Holt, Entrepreneurship – New Venture Creation, Pearson Publications, New Delhi.
5. Rajeev Roy, Entrepreneurship Management, Oxford University Press, New Delhi.
6. Arya Kumar, Entrepreneurship, Pearson Publications, New Delhi.
7. Bamford and Garry Bruton, Entrepreneurship – A Small Business Approach, McGraw Hill Publications, New Delhi
8. Donald Kuratko and Richard Hodgetts, Entrepreneurship: Theory, Process and Practice, Cengage Publications, New Delhi MO Business
9. Chris Leach and Ronald Melicher, Entrepreneurial Finance, Cengage, New Delhi.
10. Simon Hulme and Chris Drew, Entrepreneurial Finance, Red Globe Press.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE**Title of the Course B.Com- DSC - 2.3: Human Resource Management****Credits: 04****Maximum Marks: 60+40 IA Marks.****Teaching Hours: 56****04 Hours per week.****Duration of exam: 2 hours.****Course Outcomes: On successful completion of the course, the Students will be able to:**

1. Understand the basic concepts of human resource management
2. Articulate various methods of human resource recruitment and selection
3. Analyse the merits and demerits of various induction and training programmes
4. Compare and contrast the HR practices in government and private sectors
5. Explain the pitfalls of neglecting HR policies in an organization

Contents	56 Hrs
Unit - . 1: Introduction	10
Evolution, meaning, definition, scope, objectives and functions of HRM; organization of HR department; qualities of HR manager; HRM v/s personnel management; environment of HRM – External and internal forces.	
Unit - . 2: Human Resource Planning:	10
Meaning, importance and benefits of HRP; characteristics of HRP; need for planning; HRP Process - job analysis, job design, Job description and job specification; meaning of recruitment and selection; recruitment and selection process.	
Unit - . 3: Training and Induction:	12
Meaning of training and induction; objectives and methods of induction; identification of training needs; objectives, benefits and methods of training; criteria of effective training methods; promotion and demotion – meaning and criteria; methods of training; concepts of transfers and separation.	
Unit - . 4: Wage and Salary Administration:	12
Meaning, objectives and components of employee compensation; determinants of pay structure and level; methods of wage fixation – individuals and group incentives; bonus, fringe benefits and job evaluation systems; stock-ownership plans.	
Unit - . 5: Performance Measurement:	12
Meaning, objectives, nature, scope and characteristics of performance measurement; essentials of effective performance measurement; methods of appraising performance – behaviour-oriented methods and result-oriented methods.	
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Visit the HR offices of local industrial firms and collect various forms and documents 2. Visit the offices of government and discuss the legal influence on HR management 3. Prepare advertisement notification and conduct mock oral interviews and test 4. Visit the offices of consultants the process of recruitment 5. Collect advertisement copies appearing in media and examine the HR issues highlighted 6. Any other activities, which are relevant to the course. 	
References	

1. K Ashwthappa, Human Resource Management – Text and Cases, McGraw Hill, New Delhi
2. L M Prasad, Human Resource Management, Sultan Chand, New Delhi
3. C B Gupta, Human Resource Management, Sultan Chand, New Delhi
4. S S Khanka, Human Resource Management, S Chand, New Delhi.
5. VSP Rao. Human Resource Management, Taxmann, New Delhi
6. Gary Dessler and Biju Varkkey, Human Resource Management, Pearson Publications New Delhi
7. Joseph Martocchio, Human Resource Management, Pearson, New Delhi
8. John Ivancevich, Human Resource Management, McGraw Hill, New Delhi.
9. Snell Bohlander, Managing Human Resources, Pearson Publications, New Delhi
10. Gerhart, Fundamentals of Human Resource Management, McGraw Hill, New Delhi

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com -OEC – 2.5: Financial Environment
(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Teaching Hours: 42

Maximum Marks: 60+40 IA Marks.

03 Hours per week.

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> 1. Understand the fundamental factors constituting part of financial structure 2. Learn about various financial institutions operating in an economy 3. Articulate the services offered by development financial institutions 4. Examine the influence monetary, trade, fiscal and tax policies on stock price 	
Syllabus:	Hours
Unit - . 1: Financial Environment	10
Fundamentals of Financial Environment – Meaning of Financial system and financial system constituents – assets, institutions, intermediaries, financial markets, financial regulators; linkages between financial system and economic development; development of financial system in India	
Unit - . 2: Financial Institutions	08
Meaning and types of financial institutions; Banking Institutions – meaning, objectives, functions and significance; types of banks – commercial banks and development; public sector banks, private sectors, and foreign banks; co-operative banks and urban co-operative banks; regulation of banking – establishment and functions, regulation techniques of RBI – Monetary Policy meaning and significance – bank rate, repo and reverse repo rates; SLR and CRR, Prime Lending Rates; open market operations	
Unit - . 3: Development Financial Institutions and NBFC	08
Meaning, Need and significance of development banks – Central Government and State Financial Corporations – need and importance of SFCs; Non-Banking Financial Corporations (NBFC) – Meaning, need and significance; functions and services provided; commercial banks v/s NBFC; hire-purchase, leasing and instalment sale, mortgage backed financial services; regulation of NBFC by RBI; Growth of NBFC in India and private NBFC in India.	
Unit - . 4: Money and Stock Markets	08
Meaning and significance of money markets – instruments of money market – T-Bills and GSec; Money at Call and Short Notice; regulation of money market by RBI; Capital Market – Meaning and types of capital markets; significance; stock markets – meaning and objectives; stock exchanges in India – meaning, purpose and establishment of stock exchanges in India, BSE, NSE and OTCEI; working of BSE and NSE; SEBI-Establishment, objectives and functions of SEBI, regulation of stock exchanges and market participants	

Module 5: Financial Sector Reforms:	08
Meaning, need and significance of financial sector reforms – recommendations and action taken of Narasimham Committee, Kelkar Commission and Rajan Committee recommendations, BASEL-BIS norms I, II and III- criticisms of BASEL norms, implementation of BASEL norms, impact of basel norms on Indian banks	
Skill Development Activities: <ol style="list-style-type: none"> 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. 	
References: <ol style="list-style-type: none"> 1. Bharti V Pathak, Indian Financial System, Pearson Publication, New Delhi 2. M Y Khan, Indian Financial System, McGraw Hill, New Delhi 3. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi 4. Vinod Kumar, Atual Gupta and Manmeet Kaur, Financial Markets and Institutions, Taxmann's Publications, New delhi 5. Mishkin, Eakins, Jayakumar and Pattnaik, Financial Markets and Institutions, Pearson Publications, New Delhi. 6. L M Bhole and Jitendra Mahakud, Financial Institutions and Markets, McGraw Hill Publications, New Delhi. 7. Krishnamurthy, Financial Institutions and Markets, Pearson, New Delhi 8. Kidwell, Blackwell, Whidee and Sias, Financial Institutions, Markets and Money, Wiley, New Delhi 9. Jeff Madhura, Financial Insitutions and Markets, Pearson Publications, New Delhi 10. Fabozzi, Modigliani, Jones and Ferri, Foundations of Financial Markets and Institutions, Pearson Publications, New Delhi <p style="text-align: center;">Note: Latest edition books shall be used.</p>	

B.Com (BASIC/HONS) COMMERCE**Title of the Course B.Com – OEC - 2.5: Investing in Stock Markets****(OEC for Non-Commerce Students of Other Disciplines)****Credits: 03****Teaching Hours: 42****Maximum Marks: 60+40 IA Marks.****03 Hours per week.****Duration of exam: 2 hours.**

Course Outcomes: On successful completion of the course, the Students will be able to	
1. Explain the basics of investing in the stock market, the investment environment as well as risk & return;	
2. Analyse Indian securities market;	
3. Articulate the distinction between the fundamental and technical analysis	
4. Explain the steps involved in opening demat accounts	
5. Identify the best stocks for investment by small investors	
6. State the risks involved in stock investment	
Syllabus:	Hours
Unit - . 1: Basics of Investing	10
How, Why and What of Investing in Stock Market? meaning and types of investment – real investment and financial investment; nature, scope and motives of investment; distinction between investment, speculation and gambling; investment plan – concept, features and process of preparing investment plan; investment avenues – real assets and financial assets – bonds, debentures, preferences and equity shares; relative advantages and disadvantages.	
Unit - . 2: Indian Stock Markets s	08
Where do stocks are traded? Meaning, nature and significance of capital markets – meaning of stock exchanges and purposes; stock exchanges in India – BSE, NSE, OTCEI and RSEs; Listing of stocks; trading mechanism – stock brokers – role and classification; online and screen based trading; importance of market indices - BSE Sensex and NSE Nifty-50; sectors indices – free float methodology	
Unit - 3: Identifying Stocks and Bonds for Investment	08
How to identify investible stocks? Advice by stock analysts, friends and relatives; following strategy of big investor; factors to be considered – fundamental analysis v/s technical analysis – meaning and objectives – macro economic factors and stock analysis; identifying strength and weaknesses; industry structure and life cycles; identifying best companies for investment – sensex stocks; nifty stocks, etc company analysis – financial ratios and market related ratios; book value v/s market value – undervalued and overvalued stocks – penny stocks; types of charts and use of charts for predicting price trends;	
Unit - 4: Trading Mechanism	08

How to trade in stocks and bonds? – identify brokers and opening demat account; types of orders; online market and screen based trading; order execution mechanism; rolling settlement v/s weekly settlement; block deals; functions of clearing house; use of brokers' money for trading – margin trading and short selling; monitoring stock investment and calculation of returns; risks involved in stock investment	
Unit - 5: Indian Stock Market	08
meaning, objectives and types of mutual fund schemes; factors affecting choice of mutual funds; important mutual funds in India; Derivatives Trading – meaning and objectives of derivatives; types of derivatives – forwards, futures, options and swaps; trading of commodity and stock futures and options in India	
Skill Development Activities: <ol style="list-style-type: none"> 1. Work on the spreadsheet for doing basic calculations in finance. 2. Learners will also practice technical analysis with the help of relevant software. 3. 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, 6. Any other activities, which are relevant to the course. 	
References <ol style="list-style-type: none"> 1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education, New Delhi. 2. Kevin S, Security Analysis and Portfolio Management, PHI Learning, New Delhi 3. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications, New Delhi 4. Ranganathan and Madhumati, Security Analysis and Portfolio Management, Pearson Publications, New Delhi. 5. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill, New Delhi 6. Donald Fisher and Jordon, Security Analysis and Portfolio Management, Pearson Publications, New Delhi. 7. Ambika Prasad Dash, Security Analysis and Portfolio Management, Wiley Publications, New Delhi 8. Elton, Gruber, Brown and Goetzmann, Modern Portfolio Theory and Investment Analysis, Wiley Publications, New Delhi. 9. Francis Jones, Investment, Wiley Publications, New Delhi. 10. Reilly and Brown, Investment Analysis and Portfolio Management, Pearson Publications, New Delhi. <p style="text-align: center;">Note: Latest edition books shall be used.</p>	

FUNDAMENTALS OF ACCOUNTING AND COMMERCE- II
(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

Learning Objectives and Outcomes:

The course has the objective of providing the basic concepts of accounting and commerce among non commerce pupils. This would enable them to understand higher aspects of business organization. Computational and analytical accounting skills are included in the curriculum.

Contents

Unit – 1: Industry

Meaning, definition and characteristics; kinds of industries – genetic, extractive, construction, manufacturing, mining; advantages and disadvantages; regulation of industrial activities; industrial policies in India and environmental effects of industrial activities.

Unit – 2: Service Organizations:

Meaning and Definition of Services; features, scope, types, advantages and disadvantages of service sector; banking services – meaning, definition and types; economic role of banking sector.

Unit – 3: Foreign Trade:

Meaning, definition and types; reasons and importance; home trade v/s foreign trade; procedure involved in foreign trade; payment system – foreign currency and exchange rate – meaning and types of exchange rates; working of foreign exchange market in India; balance of payment – meaning, definition and difference between balance of trade and balance of payment.

Unit – 4: Self-Balancing System

Meaning and objectives; types of ledger – debtors ledger, creditors ledger and general ledger; preparation of trial balance; simple problems relating thereto.

Unit – 5: Company Accounts

Meaning and types of company; accounting entries relating to issue, forfeiture and reissue of shares and debentures; accounting treatment of discount and premium on issue of shares; underwriting of shares.

References:

1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
3. Tulsian, Financial Accounting, Pearson Education, New Delhi.
4. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi.
5. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi.
6. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana.
7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California
9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi.
10. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi.
11. Tulsian, Financial Accounting, Pearson Education, New Delhi.
12. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons, New Delhi.
13. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi.
14. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.

15. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
16. Robert Anothly, Accounting – Text and Cases, TMH, New Delhi.
17. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
18. Narayanaswamy, Financial Accounting, PHI, New Delhi.
19. Rajashekar and Lalitha, Financial Accounting, Pearson Education, New Delhi.

Note: Latest edition books shall be used.

Karnatak University, Dharwad

II SEMESTER

AECC: Environmental Studies

Common for all 04 year UG Programmes

Effective from 2021-22

Sem	Type of Course	Theory/ Practical	Instruction hour per week	Total hours of Syllabus / Sem	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks	Credits
II	AECC	Theory	02 hrs	30	01 hr	20	30	50	02

Course Outcome (CO):

After completion of course , students will be able to:

- CO 1 Define environmental studies and ecology with basic principles.
- CO 2 To examine the natural resources and their types and utility.
- CO 3 To outline the diversity and explain the conservation and its significations.
- CO 4 To identify the environmental issues, types of pollutions and their impact.

AECC: Environmental Studies		Total Hrs: 30
Unit-I		10 hrs
1. Multidisciplinary nature of environmental studies. Scope and importance. Concept of sustainability and Sustainable development. 2. Ecosystem: Structure and functions of ecosystem. Energy flow in an ecosystem: food chains, food-webs, and ecological succession. 3. Case studies on the Forest ecosystem, Grassland ecosystem, Desert ecosystem and Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries). 4. Land resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity, and tribal populations.		
Unit-II		10 hrs
1. Water: Use and over- exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter--state). 2. Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.		

<p>3. Bio-geographic zones of India; Biodiversity patterns and global biodiversity hot spots. India as a mega biodiversity nation.</p> <p>4. Levels of biological diversity: genetic, species and eco-system diversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.</p>	
Unit-III	10 hrs
<p>1. Threats to bio-diversity: Habitat loss, poaching of wild life, man--wildlife conflicts, biological invasions. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex; situ conservation of biodiversity.</p> <p>2. Environmental Pollution: types, causes, effects and controls.</p> <p>3. Air, water, soil and noise pollution. Nuclear hazards and human health risks.</p> <p>4. Solid waste Management: Control measures of urban and industrial waste.</p>	

Books recommended.

- Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
- Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
3. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
- Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
- Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36--37.
- McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-- 64). Zed Books.
- McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
- Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
- Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
- Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
- Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.
- Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
- Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
- Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.

15. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.

16. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New

Websites:

<https://libguides.randolph.edu>

<https://www.nature.com>

<https://frontiersin.org>

<https://www.goodnet.org>

<https://guide.library.illinois.edu>

<https://www.springer.com>

<https://cpcb.nic.in>

Details of Formative assessment (IA) for DSCC theory/OEC: 40% weight age for total marks

Type of Assessment	Weight age	Duration	Commencement
Written test-1	10%(5 Marks)	1 hr	8 th Week
Written test-2	10%(5 Marks)	1 hr	12 th Week
Seminar	10%(5 Marks)	10 minutes	--
Case study / Assignment / Field work / Project work/ Activity	10%(5 Marks)	-----	--
Total	40%(20 marks) of the maximum marks allotted for the paper		

Summative Question paper patter: MCQ for 30 marks

Annexure-A**Details of Value Based Activities: Yoga**

Sl. No.	Particular	Details
1	1 to 2 weeks theory	1. Yoga meaning and definitions 2. Rules and regulations for yoga 3. Miss conception about yoga 4. Yoga and Health
2	Level-1	1. Padmasana 2. Ardha Chakrasana 3. Makarasana 4. Uttina Dwipadasana
3	Level-2	1. Vajrasana 2. Yoga Mudrasana 3. Bhujangasana 4. Surya Namaskara
4	Level-3	1. Paschimottanasana 2. Pada Hastasana 3. Shalabhasana 4. Pavana Muktasana
5	Level-4	1. Vakrasana 2. Trikonasana 3. Dhanurasana 4. Shawasana
6	Level-5	1. Utrasana 2. Vrikshasana 3. Shashankasana 4. Deep Breathing Practice
7	Level-6	1. Badha Konasana 2. Janu Shirashasana 3. Gomukhasana 4. Nadishodhana Pranayama

Note: Up to level-1 for lower Semester(beginners) and higher levels are for higher semesters (if opted by the students).

Details of Value Based Activities: Physical Education, Sports & Games**(Indoor and Out Door)**

A) Health and Wellness: Fitness is integral part of health and wellness. To cope up with competitive world every student has to sustain Physical, Physiological, Psychological, Emotional and Social stress very day. So, Physical fitness plays a key role in competitive situation to get the success. Now a day's many government jobs like Army, Police, Fire brigade and Forest will test physical fitness of candidate before recruiting them. So having physical fitness in student life may be benefitted to get good job.

In this subject teacher has to organize fitness sessions in the ground and indoor for students. Physical Education Director has to teach warming up exercises followed by different methods to improve health related or motor related physical fitness components. Teacher can use methods like circuit training, weight training, aerobic dance training, Fartlek training, Slow Continuous running training etc., to develop physical fitness of students. After each session Physical Education Director has to teach cool down or Warm down activities to end the session. At the end of the semester teacher has to examine any four Physical fitness components given below in the table with suitable standardized test. Norms will be established as explained below. According to that marks will be provided for each test.

Scheme of Evaluation for Health and Wellness

Sl. No.	Categories		Marks
1	Attendance		05
2	Any Five Physical Fitness Components field test will be administered		4X5=20
	Components	Proposed Test	
	1. Speed	30mtr Flying Start/50mtr Dash/100mtr Run	
	2. Cardiovascular Endurance	1500mtr Run/9 or 12 minutes' walk and run test/Harward step up test.	
	3. Strength	Pullup/Pushup/Sit-ups against the time/	
	4. Explosive Power	Standing Broad jump/Vertical Jump	
	5. Flexibility	Sit & reach/Bridge up	

	6. Agility	10X6mtr Shuttle run/Right Boom rang run/Burpee test	
	7. Muscular Endurance	Sit-ups/Pullups/Flexed arm hang/ Push- ups/ Planks	
	8. Balance	Stork stand test	
Total			25

4 physical fitness component (Different components) tests will be administered and each test performance will be awarded 5 marks. Teacher/Instructor should prepare norms for his college according to gathered data. Mean and standard deviation of each test will be obtained. Then norms will be prepared as following.

Time Events-

Marks	Range
1	From above +2 Sd
2	From +1 Sd to +2 Sd
3	Scores between -1 Sd to +1 Sd from Mean
4	From -1 Sd to -2 Sd
5	From below -2 Sd

Distance Event-

Marks	Range
1	From below -2 Sd
2	From -1 Sd to -2 Sd
3	Scores between -1 Sd to +1 Sd from Mean
4	From +1 Sd to +2 Sd
5	From above +2 Sd

B) Physical Education, Sports and Games(Indoor & Outdoor) Activities

Teacher should teach basic skills of respective game, with that provide opportunity to every student to enhance their physical abilities and skills. Higher emphasize will be given to grace of movement. In initial classes physical education director has to observe following things.

1. Grace of movement
2. Initial knowledge and interest of the game

3. Process of learning skill
4. Decision making capacity while playing
5. Understanding his/her role while playing
6. Leadership quality while playing
7. Sportsmen spirit
8. Followership in the team
9. Emotional balance in the ground
10. Effort of student

Physical Education Director observes every student and performance of student graded as **A – Excellent, B – Good, C – Undecided, D- Poor, E – Very Poor**

After grading initially Physical Education Director has to teach skill of respective game and at the end of the session everyday has to provide opportunity to play team game. Teacher has to emphasis developing social values while teaching the game. Basic rules and regulations of the game will be taught to students. At the end of the semester 10 values which were explained earlier again will be observed by the physical education director and each value will be awarded two marks subjectively.

Scheme of Evaluation of Sports, Indoor and Outdoor Games

SL. NO.	VALUES	MARKS
1	Grace of movement	02
2	Initial knowledge and interest of the game	02
3	Process of learning skill	02
4	Decision making capacity while playing	02
5	Understanding his role while playing	02
6	Leadership quality while playing	02
7	Sportsmen spirit	02
8	Followership in the team	02
9	Emotional balance in the ground	02
10	Effort of student	02
11	Attendance	05
	Total	25

B.A. Semester – II

Subject: Basic Micro Economics
Open Elective Course (OEC-2)
(OEC for other students)

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
OEC-2	OEC	Theory	03	03	42 hrs	2hrs	40	60	100

OEC-2: Title of the Course **Basic Micro Economics**

Course Outcome (CO):

After completion of course, students will be able to:

- CO 1 : Identify the facets of an economic problem
- CO 2 : Learn basic economic concepts and terms
- CO 3 : Explain the operation of a market system
- CO 4 : Analyze the production and cost relationships of a business firm
- CO 5 : Evaluate the pricing decisions under different market structures
- CO 6 : Use basic cost-benefit calculations as a means of decision making (thinking like an economist)

Syllabus- OEC 2: Title- Basic Micro Economics			42 Hrs
Unit – 1	Basic Concepts in Economics ---- 14 Hrs		
	Chapter 1	<i>Nature and Scope of Economics</i>	5 hrs
		Why Study Economics?	
		Meaning of Economics	
		Nature of Economics	
		Scope of Economics	
		Methods of Economics	
	Chapter 2	<i>Thinking Like an Economist</i>	4 hrs
		Thinking Like an Economist	
		The Economist as Scientist	
		The Economist as Policy Adviser	
		Economic Policy	
	Chapter 3	<i>Economic System</i>	5 hrs
		Types of Economic Activities	
		Organization of Economic Activities	
		Circular Flow of Economic Activities	
Evolution of the Present Economic Systems			

Practicum: 1. Group Discussions on Choice Problem 2. Assignment on Types of Economic Systems			
Unit – 2	Demand, Supply and Markets --- 14 hrs		
	Chapter 4	Firms and Household	4 hrs
		Meaning of Firms and Household	
		Relationship Between Firms and Household	
		Input Markets	
		Output Markets	
	Chapter 5	Demand, Supply and Markets	5 hrs
		Demand: Meaning, Determinants	
		Law of Demand	
		Supply and its Determinants	
		Law of Supply	
		Market Equilibrium	
	Chapter 6	Elasticity and its Measurement	5 hrs
		Elasticity of Demand :Meaning	
		Types: Price, Income and Cross Elasticity	
		Measurement of Price Elasticity of Demand: Graphical and Mathematical Method	
		Determinants of Elasticity of Demand	
Practicum: 1.Estimation of demand and supply elasticity 2. Solving an equilibrium problem			
Unit -3	Production, Cost and Market Structure-----14 hrs		
	Chapter- 7	Production	4 hrs
		Production Functions	
		Law of Variable Proportions	
		Concepts of Revenue; TR, AR and MR	
	Chapter 8	Concept of Cost	5 hrs
		Meaning of Cost of Production : short run and Long run	
		Total Cost, Fixed Costs, Variable Costs,	
		Average Cost, Average Fixed Cost, Average Variable Cost, Marginal Cost,	
	Chapter -9	Market Structure	5 hrs
		Markets : meaning and types	
		Perfect Competition: Meaning and Features	
		Imperfect Competition: Monopoly, Duopoly, Oligopoly and Monopolistic Competition : Meaning and Features	
		Pricing Strategies: Skimming, Penetration, Administered Pricing	

Books recommended.

1. Cohen, A.J. (2020). *Macroeconomics for Life: Smart Choices for All? + MyLab Economics with Pearson eText* (updated 2nd ed.). Toronto, ON: Pearson Canada Inc. Type: Textbook: ISBN: 9780136716532
2. Cohen, A.J. (2015). *Microeconomics for Life: Smart Choices for You + MyLab Economics with Pearson eText* (2nd ed.). Toronto, ON: Pearson Canada Inc. Type: Textbook: ISBN: 9780133899368
3. Case Karl E. and Fair Ray C(2014). *Principles of Economics*, Pearson Education Asia.
4. Mankiw N. Gregory. *Principles of Economics*, Thomson, 2013.
5. Stiglitz J.E. and Walsh C.E(2011), *Principles of Economics*, W.W. Norton & Co, New York.

Details of Formative assessment (IA) for DSCC/OEC/SEC: 40% weight age for total marks

Type of Assessment	Weight age	Duration	Commencement
Written test-1	10%	1 hr	8 th Week
Written test-2	10%	1 hr	12 th Week
Seminar	10%	10 minutes	--
Case study / Assignment / Field work / Project work/ Activity	10%	-----	--
Total	40% of the maximum marks allotted for the paper		

Faculty of Social Science
04 - Year UG Honors programme:2021-22

GENERAL PATTERN OF THEORY QUESTION PAPER FOR DSCC/ OEC
(60 marks for semester end Examination with 2 hrs duration)

Part-A

1. Question number 1-06 carries 2 marks each. Answer any 05 questions : 10marks

Part-B

2. Question number 07- 11 carries 05Marks each. Answer any 04 questions : 20 marks

Part-C

3. Question number 12-15 carries 10 Marks each. Answer any 03 questions : 30 marks

(Minimum 1 question from each unit and 10 marks question may have sub questions for 7+3 or 6+4 or 5+5 if necessary)

Total: 60 Marks

Note: Proportionate weightage shall be given to each unit based on number of hours prescribed.

