

Education to Excel  
**SBRR MAHAJANA FIRST GRADE COLLEGE (Autonomous)**  
Jayalakshampuram, Mysuru – 570 012 Karnataka, INDIA  
Affiliated to University of Mysore  
Re-accredited by NAAC with 'A' Grade, College with Potential for Excellence  
**Department of Commerce**

## **SYLLABUS FOR B. COM. COURSE AS PER CBCS REGULATIONS 2019-2022**

### **FOCUS OF THE PROGRAMME:**

The B.Com programme imparts contemporary education to make the students well versed in the domain of Commerce and Business and honing the students to mount high with the prevailing corporate scenario.

The programme aims to meet the needs of the youth aspiring to build a career in the most Indian vibrant Corporate Sector, Government Institutions and Social Organizations. The course tries to give practical edge to the curriculum, which is possible through value based education and service oriented programme. The course intends to groom the entrepreneurial skills of youth as this offer wider and unlimited employment opportunities to them.

### **ELIGIBILITY FOR TEACHING:**

All the papers of B Com programme including Disaster Management, except Environmental Studies, Constitution of India, Languages, shall be taught by Faculty members having M Com qualification with B Com/BBM/BBA basic degree.

### **TEACHING PEDAGOGY**

The programme consists of Lecture and Tutorial Classes. Lecture classes shall be supplemented with tutorial classes. The Tutorial classes may comprise students' seminar, special lectures on the subjects, case study analysis, and group discussion and computer lab for teaching software use in the relevant topics.

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**B.Com Course Structure [CBCS] 2019-2022**

Credit Pattern for Courses

**L: Lecture; T: Tutorial; P: Practical**

SEM	COURSE	SUBJECTS	HRS PER WEEK	CREDIT	L:T:P	
I SEM	DSC 1	Business Management	06	05	4:1:0	
	DSC 2	Financial Accounting I	06	05	4:1:0	
	DSC 3	Management of Banking and Insurance Services	05	04	3:1:0	
		<b>TOTAL FOR THE I SEMESTER</b>	<b>17</b>	<b>14</b>		
II SEM	DSC 4	Cost Accounting	06	05	4:1:0	
	DSC 5	Financial Accounting II	06	05	4:1:0	
	DSC 6	Principles of Marketing	05	04	3:1:0	
		<b>TOTAL FOR THE II SEMESTER</b>	<b>17</b>	<b>14</b>		
III SEM	DSC 7	Corporate Accounting I	06	05	4:1:0	
	DSC 8	Income Tax – I	06	05	4:1:0	
	SEC 1	Principles and Practice of General Insurance( <b>Group-A</b> )	05	04	3:1:0	
	AECC	Disaster Management	02	02	2:0:0	
		<b>TOTAL FOR THE III SEMESTER</b>	<b>19</b>	<b>16</b>		
IV SEM	DSC 9	Corporate Accounting II	06	05	4:1:0	
	DSC 10	Income Tax – II	05	04	3:1:0	
	DSC 11	Quantitative Techniques	06	05	4:1:0	
	SEC 2	Logistics and Supply Chain Management ( <b>Group-A</b> )	05	04	3:1:0	
		<b>TOTAL FOR THE IV SEMESTER</b>	<b>22</b>	<b>18</b>		
V SEM	DSC12	Entrepreneurship Development	05	04	3:1:0	
	DSC 13	Business Law	05	04	3:1:0	
	SEC 3	Quantitative Decisions and Tools ( <b>Group-A</b> )	05	04	3:1:0	
	DSE 1	Elective-I	<b>(Any Two from Group-B)</b>	06	05	4:1:0
	DSE 2	Elective-II		06	05	4:1:0
	DSE 3	Elective-III	<b>(Any One from Group-D)</b>	06	05	4:1:0
		<b>TOTAL FOR THE V SEMESTER</b>	<b>33</b>	<b>27</b>		
VI SEM	DSC 14	Principles and Practice of Auditing	05	04	3:1:0	
	DSC 15	IFRS (IND-AS)	05	04	3:1:0	

	SEC 4	Company Law & Secretarial Practice (Group-A)	05	04	3:1:0	
	DSE 4	Elective-I	(Any Two from Group-C)	06	05	4:1:0
	DSE 5	Elective-II		06	05	4:1:0
	DSE 6	Elective-III	(Any One from Group-E)	06	05	4:1:0
	<b>TOTAL FOR THE VI SEMESTER</b>		<b>33</b>	<b>27</b>		
	<b>GRAND TOTAL FOR THE COURSE</b>			<b>116</b>		

<b>Group A- Skill Enhancement Courses (SEC)</b>		
<b>Sl. No</b>	<b>Course Title</b>	<b>Semester</b>
1	Principles and Practice of General Insurance	III Semester
2	Logistics and Supply Chain Management	IV Semester
3	Quantitative Decision Tools	V Semester
4	Company Law and Secretarial Practice	VI Semester

<b>Group B- DISCIPLINE SPECIFIC ELECTIVES (DSE)</b>	
<b>Sl. No.</b>	<b>5th Semester Any Two of the following</b>
1	Indirect Taxes-I
2	Financial Management-I
3	Advanced Cost and Management Accounting-I

<b>GROUP-C- DISCIPLINE SPECIFIC ELECTIVES(DSE)</b>	
<b>Sl. No.</b>	<b>6th Semester Any Two of the following</b>
1	Indirect Taxes-II
2	Financial Management-II
3	Advanced Cost and Management Accounting-II

<b>Group D- DISCIPLINE SPECIFIC ELECTIVES (DSE)</b>	
<b>Sl. No.</b>	<b>5th Semester</b>

<b>Any One of the following</b>	
1	Organizational Behavior
2	Financial Derivatives
3	Retail Management

<b>GROUP-E- DISCIPLINE SPECIFIC ELECTIVES(DSE)</b>	
Sl. No.	<b>6th Semester Any One of the following</b>
1	Consumer Affairs
2	Investment Analysis and Portfolio Management
3	International Business

**Instructions:**

1. Students shall Elect 2 different subjects from Group B and 1 subject from Group D in V Semester.
2. Students shall Elect 2 different subjects from Group C and 1 subject from Group E in VI Semester.
3. Students who opt for Indirect Tax–I, Financial Management-I, and Advanced Cost and Management Accounting-I in 5th semester shall opt for Indirect Tax –II, Financial Management-II and Advanced Cost and Management Accounting-II in the 6th semester.
4. DSC-Discipline Specific Course; DSE-Discipline Specific Elective; SEC-Skill Enhancement Course.

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**B.Com Course Syllabus.**

**SEMESTER I**  
**DISCIPLINE SPECIFIC COURSE 1**  
**BUSINESS MANAGEMENT**

**LTP 4:1:0**

**6 HOURS PER WEEK**

**Objective:** To acquaint students with the management skills which enable them excel in their professional and personal life.

**UNIT-I: Concepts of Management:**

Definition, Characteristics of Management, Principles of Management; Functions of Management, Management and Administration, Management as a Science or an Art; Management as a Profession; Evolution of Management Thought-Contributions of F.W Taylor and Henry Fayol; Management by Communication, Management by Systems, Management by Participation, Management by Motivation, MBO, MBE.

**UNIT-2: Planning:**

Importance of Planning; Principles of Planning; Types of Plans; Process of Management Planning; Making Planning Effective.

**Decision-Making:** Importance, Types and Process of Decision-Making; Scientific Decision Making process, Guide lines for effective decision Making, Group Decision Making, Strategy formulation.

**UNIT-3: Organizing:**

Process of Organizing; Span of Management; Basic Considerations of Organizing.

**Departmentation:** Types of Departmentation-Functional, Project, Matrix and Network, Decentralization and Delegation of Authority; Dynamics of Group Behaviour.

**UNIT-4: Leadership:**

Characteristics of a Leader; Traits and Functions of a Leader; Styles of Leadership; Theories of Leadership – Personality, Behavioural, Situational, and the Followers' Acceptance theory.

**Motivation** – Concept and Importance, Theories of Motivation – Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, McGregor's Theory of X and Y, Ouchi's Theory of Z, Vroom's Expectancy Theory.

**UNIT-5: Controlling:**

Meaning; Definition; Importance of Controlling; Techniques of Control –

**Co-ordination:** Principles of Coordination; Need for Coordination; Distinction between Coordination and Cooperation; Techniques of Coordination.

**UNIT – 6: Emerging Trends in Management** - Kaizen, TQM, TPM, MIS, ISO, Change Management, Stress Management, Fish Bone (ISHIKAWA) Diagram, Business Eco-system, Logistic Management.

**Books for reference:**

1. Gupta.C.B. Business Management, Sultan Chand & Sons
2. Koontz Harold and Heinz Weihrich, McGraw Hill Book Company
3. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons
4. Stoner. A.F. and Freeman.R.E., Management, Prentice Hall of India

**SEMESTER I**  
**DISCIPLINE SPECIFIC COURSE 2**  
**FINANCIAL ACCOUNTING-I**

**LTP 4:1:0**

**6 HOURS PER WEEK**

**Objectives:** To provide students the opportunity to learn the fundamental accounting concepts, techniques and skills

**UNIT-1-Accounting Principles and Standards:**

Accounting-Meaning and Definition, Objectives; Accounting Cycle; Accounting Principles, Concepts and Conventions with Examples; Concept of Journal- Rules of Debit and Credit, Compound Journal Entry- Opening Entry- Subdivision of Journal- Relationship between Journal and Ledger- Classification of Income, Expenditure and Receipts; Rules regarding posting of Capital and Revenue items; Accounting Standards- An Overview; Accounting Standards Issued by ICAI and IFRS; Applicability of Standards; Preparation of Trial Balance.

**UNIT-2-Final Accounts of Sole Trading Concern:**

Preparation of Manufacturing Account, Trading and Profit and Loss Account and Balance-Sheet with adjustments (Vertical Form).

**UNIT-3–Accounts from Incomplete Records:**

Meaning, Features and Defects of Single Entry System; Conversion of Single Entry into Double Entry System; Need for Conversion; Techniques of obtaining Complete Information; Statement of Affairs; Cash Book; Memorandum Trading Account; Bills Payable Account; Total Creditors Account; Bills Receivable Account; Total Debtors Account; Trading and Profit and Loss Account and Balance-Sheet – Problems.

**UNIT – 4 – Depreciation Accounting:**

Meaning of Depreciation; Reserves and Provisions; Need for Depreciation; Methods of Depreciation; Accounting Treatment for Depreciation, Reserves and Provisions; Problems on Computation of Depreciation on Straight Line Method and Written Down Value Method.

**UNIT-5- Departmental Accounts:**

Meaning; Objectives; Advantages of keeping Departmental Accounts; Basis for allocation of Joint Expenses; Treatment of Internal Departmental Transfer of Goods(At Invoice Price); Preparation of Profit and Loss Account and Balance-Sheet(in columnar form).

**UNIIT-6– Computerized Accounting**

Meaning; Features; Advantages and Disadvantages of Computerized Accounting; Distinction between Computerized Accounting and Manual Accounting; Introduction to Tally; Creation and Alteration of Groups and Ledger Accounts; Generation of Trial Balance and Financial Statements; Introduction to basic M S Excel.

**Books for reference:**

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Problems and Solutions in Advance Accountancy, Vol. 1- S N Maheshwari & S K Maheshwari. Vikas Publications.
4. Advance Accountancy, Vol. 1- B S Raman. United Publications.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers.
6. Advanced Accountancy Vol. 1: Jain And Narang. Kalyani Publications.

**SEMESTER I**  
**DISCIPLINE SPECIFIC COURSE 3**  
**MANAGEMENT OF BANKING AND INSURANCE SERVICES**

**LTP: 3:1:0**

**5 HOURS PER WEEK**

**Objective:** To make students understand the concepts of banking and gain insight into insurance as a risk management tool.

**UNIT 1: Banking Operations:**

Definition of a Bank, Banker, Banking Company; Functions of Banker; Primary Functions: Accepting various types of Deposits- Lending of Loans- Cash Credit, Overdraft, Purchasing and Discounting of Bills; Secondary or Agency Services- Collections and Payments, Execution of Standing Orders and Collection of Dividend and Interest.

**UNIT 2: Role of Central Bank**

Policy Framework of RBI - RBI and Monetary Policy; Regulation and Supervision of Banking system; Maintenance of CRR, SLR - Interest Rate Policy; Credit Controlling – Techniques of Credit Controlling.

**Banking Regulation Act, 1949** – Objectives and Features; Narasimham Committee Report I and II; Prudential Norms and Capital Adequacy Norms.

**UNIT 3: The Legal Relationship between the Banker and the Customer**

The Multifarious Transactions between the Banker and the Customer; Rights and Duties of the Parties springing out of such relationship; Nature of Banking Business; Legal Nature of Banker – Customer Relationship and their Mutual Rights and Duties.

**Unit 4: Recent Banking Practices.**

Meaning and Differences of E-Banking, Core Banking, Automatic Teller Machine (ATM), Debit and Credit Cards, White- Label, All Time Money (ATM), Real Time Gross Settlement (RTGS), National Electronic Fund Transfer (NEFT), Banking Ombudsman.

**UNIT 5: Insurance Services**

Meaning, Definition, Nature, History of Insurance; Different Classifications of Insurance; Comparison of Life Insurance with other Insurances; Basic Principles of Insurance; Key Concepts; Economic Principles, Principles of Insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause, Functions of Insurance Companies; Role of IRDA.

**UNIT 6: The Business of Insurance**

Management of risk by Individuals; Management of risk by Insurers; Fixing of Premiums – Reinsurance and its importance for Insurers – Role of Insurance in Economic Development and Social Security – Contribution of Insurance to the Society.

**Books for Reference:**

1. Indian Financial System, Vasanth Desai
2. Marketing of Financial Services, V.A. Avadhani
3. Financial Markets and Services, Gordan and Natarajan
4. Indian Financial System, Varshenoy and Mittal
5. Management and Banking Insurance Services, Sondhi N K; Vrindha Publications.
6. Banking and Insurance, E Gordan & P K Gupta, Himalaya Publications.
7. Banking Risk and Insurance Management, N R Mohan Prakash, Vikas Publications.

**SEMESTER II**  
**DISCIPLINE SPECIFIC COURSE 4**  
**COST ACCOUNTING**

**LTP: 4:1:0**

**6 HOURS PER WEEK**

Objectives: Students will gain an understanding of the cost accounting concepts and techniques and their varied application in industry and services.

**UNIT – 1: Introduction to Cost Accounting:**

Meaning and Definition of Cost, Costing, Cost Accounting and Cost Accountancy; Objectives, Advantages and Limitations of Cost Accounting; Differences between Cost Accounting and Financial Accounting.

**UNIT – 2: Elements of Cost:**

Classification of Costs, Cost Center, Cost Unit; Problems on Preparation of Cost Sheet, Tenders and Quotations.

**UNIT-3: Material Costing:**

Meaning, Definitions and Types of Material; Classification and Codification of Materials; Functions of Purchase Department; Purchasing Procedure of Material; Stores Department- Stores Records, Techniques of Inventory Control; Stock Levels, EOQ, ABC Analysis, VED Analysis, Just-in-Time, Perpetual Inventory System, Material Losses- Types and Treatment (Theory only); Pricing of Materials Issue – FIFO, LIFO, Simple Average Price Method and Weighted Average Price Method– (Problems).

**UNIT – 4: Labour Costing:**

Meaning, Types of Labour Costs – Direct Labour, Indirect Labour; Methods of Time Keeping and Time Booking; Causes and Treatment of Idle Time, Overtime and Labour Turnover; Methods of Remuneration – Time Rate, Piece Rate, Incentive Schemes – Halsey Plan, Rowan Plan, Merrick’s Differential Piece Rate System, FW Taylor’s Differential Piece Rate System (Problems).

**UNIT – 5: Overhead Analysis:**

Meaning and Definitions; Nature of Overheads; Classification of Overheads; Allocation and Apportionment, Basis of Apportionment of Overheads - Primary Distribution, Secondary Distribution and Repeated Distribution Methods (Problems).

**Absorption of Overheads** - Methods of Absorption – Machine Hour Rate (MHR) - Problems on MHR.

**Activity Based Costing** – Meaning, Purpose, Benefits, Stages, Relevance in Decision Making (Theory only).

**UNIT – 6: Reconciliation of Cost and Financial Accounts:**

Need for Reconciliation; Reasons for disagreement in Profit or Loss shown by Cost Accounts and Financial Accounts; Procedure for Reconciliation; Problems on Reconciliation.

**BOOKS FOR REFERENCE:**

1. Cost Accounting: N.K. Prasad, Book Syndicate Pvt. Ltd.
2. Cost Accounting: Nigam & Sharma, Himalaya Publications.
3. Practical Costing: Khanna Pandey & Ahuja
4. Cost Accounting: M.L. Agarwal, Sahity Bhawan Publications.
5. Cost Accounting: M N Arora, Vikas Publishing House Pvt. Ltd.
6. Cost Accounting: S.P. Iyengar, Sultan Chand & Sons.
7. Cost Accounting: S.N. Maheshwari, Sultan Chand & Sons.

**SEMESTER II**  
**DISCIPLINE SPECIFIC COURSE 5**  
**FINANCIAL ACCOUNTING II**

**LTP 4:1:0**

**6 HOURS PER WEEK**

**Objectives:** To develop an understanding among the students the use of different accounting methods in different business situations and use of computer as an accounting tool.

**UNIT – 1: Accounting for Consignment:**

Introduction; Meaning – Consignor, Consignee, Consignment, Transaction-Goods sent at Cost Price, Goods Sent at Invoice Price; Commission – Types of Commission; Treatment of Losses – Normal and Abnormal; Account Sales - return of goods from the consignee; Valuation of Goods Lost in Transit, Valuation of Stock on Consignment; Problems on Cost Price and Invoice Price – Journal Entries and Ledger Accounts in the Books of Consignor and Consignee.

**UNIT – 2: Accounting for Hire Purchase and Installment Purchase System:**

Meaning, Features, Differences between Hire Purchase and Installment Purchase; Preparation of Statement of Analysis; Ascertainment of Cash Price of an Asset; Problems on HPS and IPS including Repossession.

**UNIT – 3: Insurance Claims:**

Introduction; Claims for Loss of Stock and Loss of Profits; Significance of Claims for Loss of Stock and Loss of Profits; Treatment of Salvage; Standing Charges and Increased Cost of Working; Average Clause; Treatment of Abnormal Items; Valuation of Stocks; Treatment of Salvage-Computation of Claims.

**UNIT – 4: Branch Accounts:**

Introduction, Meaning, Objectives of Branch Accounts; Types of Branch Accounts; Goods Invoiced by Head Office to Branch Office at Cost Price and Invoice Price; Accounting Treatment–Branch Accounts in the books of Head Office under Debtors System; Dependent and Independent Branches.

**UNIT – 5: Financial Statements of Non-Profit Organization:**

Introduction, Meaning-Recognition of Revenue and Capital Items; Preparation of Receipts and Payments Accounts, Income and Expenditure Account and Balance-Sheet.

**UNIT – 6: COMPUTERISED ACCOUNTING:**

**Accounting with using Tally–Inventory Creating, Stock Group-Stock Categories-Units of Measures, Godown and Stock Items, entering Opening Stock, Quantity and Amount; Tally Voucher (Accounting and Inventory)-Creating New Voucher Type.**

**BOOKS FOR REFERENCE:**

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Problems and Solutions in Advance Accountancy, Vol. 1- S N Maheshwari & S K Maheshwari. Vikas Publishing House
4. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers.
5. Advance Accountancy, Vol. 1- B S Raman. United Publications.
6. Advanced Accountancy Vol. 1: Jain And Narang. Kalyani Publications.

**SEMESTER II**  
**DISCIPLINE SPECIFIC COURSE 6**  
**PRINCIPLES OF MARKETING**

**LTP 3:1:0**

**5 HOURS PER WEEK**

Objectives: To enable students learn the basics of marketing concepts and skills which shall help them apply nuances of marketing techniques since marketing opens up a lot of business opportunities.

**UNIT-1: Introduction to Marketing:**

Meaning and Definitions of Market and Marketing; Concepts of Marketing; Approaches of Marketing; Scope and Importance of Marketing; Functions of Marketing; Market Segmentation; Marketing Mix; SWOT Analysis.

**UNIT – 2: Product:**

Meaning and Definitions; Product Policies and Strategies; Product Attributes; Classification of Products, Product Mix, Product Line – Product Life Cycle; Product Planning; Stages in New Product Development; BCG Matrix; Branding; Packaging; Labeling; Pricing – Factors Influencing Pricing, Methods of Pricing.

**UNIT – 3: Advertising and Publicity:**

Meaning and Definitions; Types of Advertisement; Advertisement Copy and Layouts; Social and Economic Effects of Advertising; Salesmanship.

**UNIT – 4: Retail Marketing:**

Meaning and Definitions, Nature and Classification; Factors Influencing Retailing; Functions of Retailing; Growing Importance of Retailing Industry; Retail as a Career; Channels of Distribution.

**UNIT – 5: Service Marketing:**

Introduction, Meaning, Service Mix; Applications of Service Mix in Hospitals and Tourism.

**UNIT – 6: Recent Trends in Marketing:**

E-Marketing; M-Marketing; Green Marketing; Tele-Marketing.

**BOOKS FOR REFERENCE:**

1. Marketing Management Philip Kotler.
2. Marketing principles and practices Chunawala.
3. Marketing Management Pillai and Bagavathi
4. Marketing Management Rajan Saxena