



BANGALORE UNIVERSITY
Jnanabharathi, Bengaluru- 560056

(According to NEP – 2020 Regulations)
Syllabus of 2nd Semester
Bachelor of Commerce (B.Com.)

2021-22 Onwards

DEPARTMENT OF COMMERCE
Jnanabharathi Campus, Bangalore University, Bengaluru- 560056
www.bangaloreuniversity.ac.in

B.Com Programme Structure

SEMESTER II

Sl No.	Course Code	Title of the Course	Category of courses	Teaching hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com. 2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com. 2.2	Business Ethics	DSC	4+0+0	60	40	100	4
5	B.Com. 2.3	Banking Innovations	DSC	4+0+0	60	40	100	4
6	B.Com. 2.4	E-Business / Fundamentals of Investments in Capital Market.	OEC	3+0+0	60	40	100	3
7	B.Com. 2.5.1	A) Digital Fluency / Spreadsheet for Business.	SEC - SB	1+0+2	30	20	50	2
		or B) Environmental Studies.	AECC	2+0+0	30	20	50	2
8	B.Com. 2.5.2	Sports	SEC-VB	0+0+2	-	25	25	1
9	B.Com. 2.5.3	NCC/NSS/R&R (S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
Sub - Total (B)					390	310	700	25

Notes:

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

Acronyms Expanded

AECC	: Ability Enhancement Compulsory Course
DSC ©	: Discipline Specific Core (Course)
SEC-SB/VB	: Skill Enhancement Course-Skill Based/Value Based
OEC	: Open Elective Course
DSE	: Discipline Specific Elective
SEE	: Semester End Examination
Ø CIE	: Continuous Internal Evaluation

Ø L+T+P

: Lecture+Tutorial+Practical(s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 2.1 (DSC)

Name of the Course: Advanced Financial Accounting

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

- Understand and compute the amount of claim for loss of stock and the concept of loss of profit.
- Deal with the inter-departmental transfers and their accounting treatment.
- Prepare financial statements from incomplete records.
- Learn to deal with accounting for royalty transactions.
- Compute Average Due Date and preparation of Account current.

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Module No. 1: Insurance Claims for Loss of Stock and Loss of Profit (10 Hrs.)

Meaning of fire claim - Features and Principles of Fire Insurance. Concept of Loss of Stock - Loss of Profit and Average Clause. Computation of Claim for loss of stock (including Over valuation and Under Valuation of Stock, Abnormal Items) and application of Average Clause.

Module No. 2: Departmental Accounts (12 Hrs.)

Meaning - Advantages - Disadvantages. Method of departmental accounting. Basis of allocation of common expenditure among various departments. Types of departments and inter-department transfers at cost price and invoice price (Theory and proforma journal entries). Preparation Departmental Trading and Profit and Loss Account including inter departmental transfers at Cost Price only.

Module No. 3: Conversion of Single Entry into Double Entry (12 Hrs.)

Meaning - Features - Merits - Demerits - Types of Single Entry System - Differences between Single Entry System and Double Entry System - Need and Methods of conversion of Single Entry into Double Entry - Problems on Conversion of Single Entry into Double Entry (Simple Problems only).

Module No. 4: Royalty Accounts (12 Hrs.)

Royalty and Royalty agreement - Introduction - Meaning - Definition - Differences between Rent and Royalty - Types of Royalty - Terms used in Royalty – Lessor – Lessee – Short Workings – Irrecoverable Short Workings - Recoupment of Short Workings – Surplus Royalty - Methods of Recoupment of Short Workings – Fixed and Floating methods - Preparation of Royalty Analysis Table (Excluding Government Subsidy) - Journal Entries and Ledger Accounts in the books of Lessee only – i) When Minimum Rent Account is opened ii) When Minimum Rent Account is not opened. Note: Problems including Strikes and Lockouts, but excluding sub-lease.

Module No. 5: Average Due Date and Account Current (10 Hrs.)

Average Due Date: Meaning - Concept - Uses of. Calculation of Average Due Date: i)Where amount is lent in one installment ii)Where amount is lent in various installments iii)Taking Grace Days into account iv)Calculation of Due Date few months after date / Sight.

Account Current: Meaning – Need and Situation leading to Account Current Preparation Account Current with the help of : i) Interest table. ii) By Means of Product.

Skill Developments Activities:

- Identify the procedure and documentation involved in Insurance Claims.

- Visit to the nearest Departmental Organization, Identify the common expenditures and the basis of allocation of the same among departments practiced there
- Visit any five Sole Proprietary Firm/ Partnership Firm, collect the information about the types of Single entry system they have adopted with accounting data and convert them into Double Entry system
- Collect Royalty Agreement and study about drafting the same. Also develop E-content for Royalty Agreement
- Collect information about bills of exchange of nearby firms and calculate Average Due Date in different situations.
- Any other activities, which are relevant to the course.

Reference Books:

- ICAI/ ICMA/ICSI Study Materials on Principles and Practices of Accounting
- Double Entry Book-Keeping by T S Grewal
- Fundamentals of Advanced Accounting – Volume I by R S N Pillai, Bhagavathi and S Uma
- Modern Accountancy – Volume I By M Hanif and A Mukherjee
- Accounting by Tulsian
- Advanced Accounting – Volume I by Gupta and Radhaswamy
- Advanced Accounting – Volume I by Shukla and Grewal
- Advanced Accounting – Volume I by S N Maheshwari
- Advanced Accounting – Volume I by K S Arulanandam
- Advanced Accounting – Volume I by Jain and Narang
- Any other relevant books including E-Books

Note: Latest edition of textbooks and reference Books may be used

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 2.2 (DSC)

Name of the Course: Business Ethics

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

- Understanding the importance of ethical behavior in business and the community.
- Provide skills for recognising and resolving ethical issues in business;
- Critical self-examination of one's own values, as well as appreciation for the relevance of personal values in the business/workplace.
- Encourage self-reflection on the ethical dimensions of your own decisions in the workplace.

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Module No. 1: Nature and Essence of Business Ethics (08 Hrs)

Meaning of Ethics, Scope & Importance of Ethics, Types of Ethics. Business Ethics: Introduction, Meaning, Characteristics, Importance, Factors Influencing Business Ethics, Principles & Scope of Business Ethics, Approaches to the study of Business Ethics, Arguments for and against Business Ethics.

Module No. 2: Personal & Professional Ethics (12 hours)

Personal Ethics - Meaning, Principles of Personal Ethics, Importance, Emotional Honesty, Virtue of Humility, Karma Yoga concept (Meaning & Principles).

Professional Ethics - Concept & Emergence of Professional Ethics, Need for Professional Ethics, Ethical Dilemmas in Profession – Healthcare, Education, Corporate, Social work. Reasons for the crisis of Professional Ethics (Nepotism, favoritism etc.), Moral Entrepreneur (Meaning only).

Module No. 3: Business Ethics in Marketing & Finance (12 hours)

Meaning of Marketing, Need of Ethics in Marketing, Ethical dilemmas in Marketing, Unethical practices in Marketing, Ethical issues in Advertising, Promotions and Distribution, Common deceptive marketing practices, Role of Consumerism.

Meaning of Finance, Ethics in Finance, Need of Ethics in Finance, Scope & Code of Ethics in Finance, Unethical practices in Finance.

Creative Accounting – Definition, Importance and Methods; Earnings Management & Accounting Fraud; Hostile takeovers in India; Case study: Kingfisher Airlines Scam, Satyam Scam.

Module No. 4: Business Ethics in HRM & IT (12 hours)

HRM – Meaning, Definition, Need and Types. Areas of HRM ethics, Ethical issues in HR, Unethical practices of HRM, Meaning & Importance of Workplace Ethics, Role of Management in inculcating workplace ethics, Factors shaping ethical behavior at work, Importance of Employee Code of Conduct, Ethical Leadership (meaning).

IT – Ethical issues relating to Computer Applications, Information Security, Security Policies & Procedures, Information Protection, Ethical codes in Information Technology, Reducing threat to Information Systems.

Objectives and Features of Cyber Laws in India, Objectives and Features of The Information Technology Act 2000, Computer Crime & Computer Viruses – Meaning, Types & Prevention.

Ecological Ethics: Environment Protection and pollution control by businesses.

Module No. 5: Corporate Governance & Corporate Social Responsibility (12 hours)

Corporate Culture - Meaning, Characteristics, Importance, Positive and negative impact of corporate culture in business, Role of CEOs in shaping business culture.

Corporate Governance - Meaning, Scope, Characteristics, Principles, Benefits, Limitations, Corporate Governance Norms, Changes in Corporate Governance issues as per Companies Act 2013.

Various Committees on Corporate Governance – Board of Directors, Appointment & Duties; Cadbury Committee, Narasimhan Committee, Narayana Murthy Committee.

CSR: Concept, Scope, Types, CSR Principles & Strategies, Importance of CSR in contemporary society, Various models of CSR.

Skill Developments Activities:

- Prepare a chart showing types of values.
- Make a list of unethical aspects of finance in any organization.
- Make a list of ethical issues that functional managers face.
- Prepare a note on the CSR activities undertaken by any two Indian Corporate.
- Create a list of ethical issues involved in Corporate Governance.
- Prepare a list of unethical aspects of advertising.
- Any other activities, which are relevant to the course.

Reference Books:

- Murthy CSV: Business Ethics and Corporate Governance, HPH
- Bholanath Dutta, S.K. Podder – Corporation Governance
- H.R.Machiraju: Corporate Governance
- K. Venkataramana, Corporate Governance, SHBP.
- N.M.Khandelwal : Indian Ethos and Values for Managers
- S Prabhakaran; Business ethics and Corporate Governance
- C.V. Baxi: Corporate Governance
- R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
- B O B Tricker, Corporate Governance; Principles, Policies and Practices
- Michael, Blowfield; Corporate Responsibility

Note: Latest edition of textbooks and reference Books may be used

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 2.3 (DSC)

Name of the Course: Banking Innovations

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

- Understand the Banking System in India.
- Understand the procedure involved in opening and operating different accounts.
- Understand the procedure involved in Availing different types of Loans.
- Examine the different types of negotiable instruments & their relevance in the present context.
- Understand the technology in Banking.

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Module No. 1: Banking System in India (12 Hrs)

Meaning, Definitions and Features of a Bank. Meaning, Definitions and Features of Banking. Features of Indian Banking System. Reserve Bank of India – Role and Functions. Commercial Banks - Meaning, Nature and Functions. Special types of banks - Women Bank, Payments Bank, Savings Bank, Microfinance Banks, Regional Rural Banks, Foreign Banks, Industrial Development Banks, Cooperative Banks, Agricultural Development Banks. Public Sector and Private Sector Banks. Banking Sector Reforms - Narasimham Committee Report – I and II. Basel Norms I, II and III. CIBIL – Meaning, Objectives, Features and Benefits.

Module No. 2: Banker and Customer Relationship (10 Hrs)

Meaning of Banker and Customer. Importance of Banker-Customer Relationship. Types of Banker Customer Relationship - Special and General Relationship - Debtor and Creditor, Pledger and Pledgee, Licensor and Licensee, Bailor and Bailee, Trustee and Beneficiary, Agent and Principal , Advisor and Client. Termination of Relationship. Statutory Protection available to a Banker. Meaning Duties and Responsibilities of Collecting Banker, Paying Banker, Lending Banker. Banking Ombudsman – Meaning, Features and Benefits.

Module No. 3: Banking Products (18 Hrs)

Bank Accounts - Savings Bank Account, Current Account, Recurring Deposits Account, Fixed Deposits Account, Non Resident Indians Accounts, Pigmy Deposit Accounts, Other Special Accounts, Procedures and Documents involved in opening bank accounts (Online and Offline).

Bank Advances - Principles of Bank Lending, Kinds of Loans – Short-term Loans, Cash Credit, Overdraft, Pledge, Hypothecation, Discounting and Purchase of Bills of Exchange, Letters of Credit, Retail Banking Services - Home loans, Auto Loans, Personal loans, Safe Lockers, Jewel Loans, Consumer Durable Loans, Education Loans.

Auxiliary Services - Investment Services, Insurance services, Currency Exchange, Household payment services.

Negotiable Instruments: Meaning, Definitions, Features and Types of Negotiable Instruments. Parties to Negotiable Instruments. Crossing, Endorsements, Payments and Collection of Cheques. Dishonor of Cheques and Cheques Truncation System.

Module No. 4: Innovations in Banking (10 Hrs)

Meaning and need of Banking Innovations. Core banking, E-Banking, Telebanking, Internet Banking, Mobile Banking, NEFT, RTGS, EFT, UPI, IMPS, ATM, ATM Card, Debit Card, Credit Card, Truncated Cheques, MICR Cheques, CryptoCurrency, Central Bank Digital Currency, SWIFT.

Module No. 5: Technologies used in Banking (06 Hrs)

Types of Technology used in Banking - Augmented Reality, Block Chain, Robotic Process Automation, Quantum Computing, Artificial Intelligence, API Platforms. Prescriptive security - Meaning, Features and Benefits.

Skill Developments Activities:

- Visit any two category of banks and collect the specimen Copy of various Account Opening Forms
- Visit a Bank and collect the Loan Schemes extended to the Entrepreneurs
- Conduct a Survey of street vendors/Petty shops on usage of digitalization in business transactions
- Develop a E-Content on the process and uses of UPI APP like BHIM, Paytm, Phone pay, Google Pay, Airtel Pay and Amazon Pay
- List out the procedure for investment banking -Mutual Funds , stocks etc

Any other activities, which are relevant to the course.

Reference Books:

- Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
- S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
- Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition
- Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
- Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Note: Latest edition of textbooks and reference Books may be used

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 2.4 Open Elective Course (OEC)

Name of the Course: E - Business

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,		
Course outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">● Understand the basic concepts of E-commerce;● Have the knowledge of the different types of E-Commerce Models.● Understand the processes of developing and implementing E-Payments.● Be aware of the ethical, social, and security issues of E-commerce.● Distinguish the different stages of developing a website.		
Syllabus		
Module No. 1: Introduction to E - Business and E - Commerce (10 Hrs) Meaning, Features and Benefits of E-Commerce. E-Commerce VS Traditional Commerce. Media Convergence, Business Applications & Need for E-Commerce, Meaning, Nature and Benefits of E-Business, Business Application of E-Commerce, Business-to-Consumer (B2C), Business-to-Business (B2B), Consumer-to-Consumer (C2C), and Consumer-to-Business (C2B). Differences between E-Commerce and E-Business		
Module No. 2: E - Payment Systems (12 Hrs) Meaning and Features of E – Payment System. E - Payment System VS Traditional Payment System. Types of E- Payment Systems - Electronic Clearing Services, Credit and Debit Card Payments, Contactless Cards, Rupay Cards, UPI, RTGS, NEFT, IMPS, AePS, E-Money. Benefits and Limitations of E – Payment System.		
Module No. 3: Securities in E - Commerce (08 Hrs) Meaning, Definitions, Dimensions and Scope of E – Security. E-Commerce Security Environment. Threats in Computer Systems: Virus, Hacking, Sniffing, Cyber – Vandalism, Etc.,		
Module No. 4: E - Start ups (12 Hrs) Meaning, Definition and Nature of E – Startups. Challenges and Steps of Launching Online Business. Benefits and Limitations of Online Business. Meaning and benefits of E-Procurement. Types & Drivers of e- procurement. Components of e- procurement systems. Implementation of e- procurement system. Reasons behind the success of e-commerce companies - Case studies of Walmart, Amazon, IKEA, Starbucks, PhonePe, Flipkart, Big Basket, Justdial, OLX and OYO.		
Skill Developments Activities: <ul style="list-style-type: none">● List out any five examples for each E-commerce model.● Write a step to install and set up a UPI account in Mobile.● Write a brief case study on the online shopping system in India.● Derive or discuss case study for E-Commerce Security Issues and Solutions● Any other activities, which are relevant to the course.		

Reference Books:

- Dr. C. S. Rayudu – E Commerce, HPH
- C.S.V Murthy- E Commerce, HPH

- Kamlesh K. Bajaj, —E-Commerce- The Cutting Edge of Business, Tata McGraw-Hill, 1 st Edition, 2005.
- J. Christopher Westland, Theodore H. K Clark, —Global Electronic Commerce- Theory and Case Studies, University Press, 1st Edition, 1999.
- Dr. Sudeshna Chakraborty , Priyanka Tyagi - E Commerce for Entrepreneurs-1st edition BPB Publications
- S.J. P.T. Joseph-E-COMMERCE : An Indian Perspective- 6th edition -PHI Learning Pvt. Ltd

Note: Latest edition of textbooks and reference Books may be used

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 2.4 Open Elective Course (OEC)

Name of the Course: Fundamentals of Investments in Capital Market.

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">● Increasing public understanding of SEBI, its goals, powers, management, and functions.● Introduce the mechanisms of stock market activities.● Understanding the practical aspects of primary market operations & book building process● Creating an insight into the functions of stock exchange and their working		
Syllabus		
Module No. 1: An overview of capital market (12 Hours) Financial System – Meaning, Definitions, Features and Functions of Financial System. Classification of Financial System. Meaning and Importance of Capital Market and Money Market. Basic functions of Capital Market and Money Market. Differences between Capital Market and Money Market. Classification of Capital Market. Kinds of Financial Instruments in the Industrial Securities Market.		
Module No. 2: Primary and Secondary Market (14 Hours) Primary Market - Meaning and Role of Primary Market. Methods of floating New Issue - IPO, FPO, Public Issue, Bonus Issue, Right Issue, Private Placement, Intermediaries (Players) in the New Issue Market. Benefits and Limitations of Primary Market. Secondary Market - Meaning and Role of Secondary Market. Structure & Functions of Secondary Market. Benefits and Limitations of Secondary Market. Differences between Primary Market and Secondary Market. Stock Exchange - Meaning and Role of Stock Exchange. Functions, Benefits and Limitations of Stock Exchange. Trading and Settlement System in Stock Exchanges. DEMAT A/C – Procedure for Opening and operating DEMAT A/C. Online Trading (Investment) Procedure in Stock Exchanges; Stock Brokers - Types and Functions. Objectives of NSE, BSE & OTCEI.		
Module No. 3: Investment Avenues (8 Hours) Meaning and Objectives of Investment. Meaning and Types of Investment Avenues - Bank Fixed Deposits in Banks, Fixed Deposits in Companies, Post Office Monthly Income and Other Schemes, Public Provident Fund, National Pension Scheme, Equity and Preference Shares, Mutual Funds, Debentures, Systematic Investment Plans (SIPs), Gold ETF, RBI Bonds, Unit Linked Insurance Plan (ULIP)		
Module No. 4: Securities and Exchange Board of India SEBI (8 Hours) SEBI - Constitution and Objectives of SEBI. Powers and Functions of SEBI. SEBI Committees, SEBI Departments, SEBI Guidelines for Primary and Secondary Markets. Role of SEBI in the protection of investor interests.		
Skill Developments Activities: <ul style="list-style-type: none">● Enlist the functions of Stock Exchanges in India.● Visit a nearest stock broking company and enlist the procedure for stock trading.● Organize a Mock Stock Exchange Activity and prepare a related Report.● List out and understand a few Recent Developments in Secondary Market● Any other activities, which are relevant to the course.		

Reference Books:

- Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
- Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
- K. Venkataramana, Stock & Commodity Markets, SHBP.
- B. Kulkarni – Commodity Markets & Derivatives.
- Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill
- Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.
- Srivastava R.M ; Management of Indian Financial Institutions
- E. Gordon : Capital Market in India; Himalaya Publishing House
- Sanjeev Aggarwal : Guide to Indian Capital Market; Bharat Law House
- Shashi K Gupta : Financial Institutions and Markets ; Kalyani Publishers

Note: Latest edition of textbooks and reference Books may be used