

ST.JOSEPH'S EVENING COLLEGE
B.COM SEMESTER SCHEME –2021-2022

PROGRAM PROFILE

The Programme is designed to provide a comprehensive understanding of Commerce education and to train the students in communication skills effectively and inculcate entrepreneurship skills and decision- making capabilities. The Programme also includes practical exposure in the form of case studies, projects, presentations, industrial visits and interaction with experts from the industry. It facilitates students to acquire adequate knowledge in the field of financial accounting, Taxation, Finance, banking, Cost Accounting, Corporate administration, Marketing, Business laws, international business, Eventmanagement, Quantitative methods, Research, Marketing, Entrepreneurial Development and Operations management. The Programme also offers open electives based on NEP framework in first four Semesters which is inter-disciplinary or multi-disciplinary in nature.

- Duration: 3 years (6 semesters). A student successfully completing Three (03) years of the program will be awarded a Bachelor's Degree in Commerce Or
Duration: 4 years (8 semesters). A student successfully completing Four (04) years of the program will be awarded an Honours Bachelor's Degree in Commerce.
- Eligibility for admission: Candidates who have completed Secondary Stage – Senior High school (10 + 2) of Karnataka State or its equivalent are eligible for admission into this course as notified by the University from time to time. Further, a candidate applying for the program must meet the prescribed performance level in admission interview and admission entrance (if applicable).

METHOD OF ASSESSMENT

Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment(CGPA). The weightage of the components of the course is as directed by the Bangalore University. The course gives 40% weightage to Continuous Assessment (CA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 60% weightage is given to End semester Examinations.

The End Semester Examination (ESE) will be held for 3 hours & for 100 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.

Components of Continuous Internal Assessment (CIA)

Assessment methods	Remarks	CA marks
Mid-semester examination	<ul style="list-style-type: none"> ▪ One and half hour examination ▪ 50 marks written examination ▪ Centrally organized test 	20
Assignment and tasks 1	Decided by the course instructor	10
Assignment and tasks 2	Decided by the course instructor	10
Assignment 3	<ul style="list-style-type: none"> ▪ Only given to students who have performed poorly on Assignment 1. ▪ Same activity as Activity 1 ▪ Maximum mark: 5 	-
	TOTAL	40

GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

- ☞ End semester Examination Question Paper Pattern. Time: 3 hours. Maximum marks: 100 (converted to 60). The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.
- ☞ Question papers received will go through the Board of Examiners for scrutiny for content, the suitability of marks, the inclusion of topics and typographical / mistakes and language.

1. Section A: Conceptual 2 marks x 5/6 questions = 10 marks: In this section, questions seek to test a student's conceptual knowledge of the subject and fact retaining abilities
2. Section B: Analytical 5 marks x 6/8 questions = 30 marks: Questions in this section are to test whether students can analyze.
3. Section C: Descriptive 15 marks x 3/4 questions = 45 marks: In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.
4. Section D: Case Study (1 x 15 marks = 15): This section tests a student's ability to practically apply their theoretical knowledge of the subject. For papers, theory-based papers, either a case study of compulsory questions can be asked. For practical based papers, questions are numerical in nature.

For Open Elective Paper: Time:2 hrs Marks: 60

Section	Types	Distribution of marks
A	Conceptual	2 marks x 5/6 questions = 10 marks
B	Analytical	5 marks x 3/5 questions = 15 marks
C	Descriptive	10 marks x 2/3 questions = 20marks
D	Case Study	15 marks x 1 question = 15 marks

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SEMESTER II

COURSE MATRIX					
Sl No	Course Code	Course Tittle	Course Type	Hours per Week	Credits
1		Language I	AECC	3	3
2		Language II	AECC	3	3
3	BC 2121	Corporate Accounting-I	DSE	4	4
4	BC 2221	Modern Marketing	DSE	4	4
5	BC 2321	Quantitative Methods for Decision making	DSE	4	4
6	OEC02	Open Elective – II	OEC	3	3
7		Foundation Course	AECC	2	2
8		Skill Enhancement Course (Value Based)	SEC-VB	2	1
Total Credits					24

OBJECTIVES:		
1. To familiarize the students to prepare financial statements in accordance to IndAS. 2. To enable the students, learn valuation of different assets and shares.		
Unit 1	PROFITS PRIOR TO INCORPORATION	12 Hours
Introduction to the process on incorporation of a company-Difference between incorporation and commencement of a company. - Accounting of incomes and expenses during Pre- and Post- Incorporation period. - Basis of allocation and apportionment of income and expenses for the Pre- and Post-Incorporation period.		
Unit 2	ACCOUNTING FOR CURRENT ASSETS AND NON- CURRENT ASSETS	10 Hours
Current Assets: Inventories (Ind AS 2) - Meaning, Objectives - Inventory valuation as per Indian Accounting standards. Non-current assets (Ind AS 16) - Initial measurement - Measurement after recognition or subsequent to initial recognition - Disposal of Fixed Assets; - Difference between Intangible and Fictitious Assets, Accounting for Intangible assets (Ind AS 38).		
Unit 3	VALUATION OF SHARES	10 Hours
Definition, Meaning, need for valuation, factors affecting valuation, earning per share (Ind AS 33), methods of valuation, asset backing or intrinsic value method, yield valuation method, fair value method. Fair Value method IFRS 13), approaches to valuation: Market approach, Income approach Discounted Cash Flow (DCF) Method and Adjusted Net Asset Method, Basic Problems		
Unit 4	COMPANY FINAL ACCOUNTS I	10 Hours
Meaning, Preparation of Profit and loss Statement of Companies as per Schedule III of the Companies Act, 2013- Revenue from operations-Profit before extraordinary Items-Profit before tax and Profit after tax- Commission payable before charging such Commission and after charging such commission.		
Unit 5	COMPANY FINAL ACCOUNTS II	10 Hours
Balance sheet - Meaning, Preparation as per Schedule III of the Companies Act, 2013-Statement of changes in equity- Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends: Interim & Proposed, Corporate Dividend Tax, Unclaimed dividend.		

SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.
- Collect a Prospectus of a company and identify its salient features.
- List the various functions of Underwriters.
- Collect annual report of a Company and List out its assets and Liabilities.

BOOKS FOR REFERENCE

1. Dr. S.N. Maheswari , Financial Accounting.
2. S. P. Jain and K. L. Narang – Corporate Accounting
3. S. P. Iyengar, Advanced Accountancy.
4. R L Gupta, Advanced Accountancy.
5. S. Bhat- Corporate Accounting.
6. Arulanandam& Raman ; Corporate Accounting –II
7. Anil Kumar ,Mariyappa& Rajesh – Corporate Accounting.

2.2 MODERN MARKETING

BC 2221

OBJECTIVES:		
1. To familiarize the students with the conceptual framework of marketing principles and practices.		
2. To enable the student to understand recent trends in modern marketing practices.		
Unit 1	INTRODUCTION TO MARKETING AND SERVICES	12 Hours
Meaning and Definition-Market and Marketing-Approaches to marketing-Concepts of Marketing-Functions of Marketing- Importance and Scope of Marketing- Difference between marketing & selling, unethical practices in marketing. Services - Meaning and Definition, characteristics of services – classification of services – distinction between goods marketing and service marketing, marketing mix in service industry – growth of service sector in India. Designing the service process – services Blueprint.		
Unit 2	STP & CONSUMER BEHAVIOUR	08 Hours
STP – Meaning and Concept, Benefits of Market Segmentation, Basis of Market Segmentation, Requisites of Effective Market Segmentation, Targeting & Positioning - Consumer Behaviour – Factors influencing Consumer Behaviour, Buying Decision Process.		
Unit 3	MARKETING MIX – I	12 Hours
Product Management: Decisions, Development and Lifecycle Strategies: Introduction, Levels of Products, Classification of Products, Product Hierarchy, Product Line Strategies, Product Mix Strategies, Packaging and Labelling, New Product Development, Product Life Cycle (PLC). Brand and Branding, Advantages and disadvantages of branding. Pricing: Introduction, Factors Affecting Price Decisions, Cost Based Pricing, Value Based and Competition Based Pricing, Product Mix Pricing Strategies, Adjusting the Price of the Product, Initiating and Responding to the Price Changes.		
Unit 4	MARKETING MIX – II	12 Hours
Distribution Management: Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Wholesaling. Promotion Management-Managing Non-Personal Communication Channels: Introduction, Integrated Marketing Communications (IMC), Communication Development Process, Budget Allocation Decisions in Marketing Communications, Introduction to Advertising, Fundamentals of Sales Promotion, Basics of Public Relations and Publicity.		
Unit 5	TRENDS IN MARKETING	08 Hours
Concepts of E-business-Tele-marketing-M-Business- Green and Grey Marketing, Relationship Marketing-Retailing, Virtual Marketing, Event Management, Viral Marketing, Reverse Marketing, Guerrilla Marketing-Customer Relationship Management- Meaning and Definition – Role of CRM – Advantages and Disadvantages.		

SKILL DEVELOPMENT

- Identify the producer of your choice and describe in which stage of the producer life cycle it is positioned.
- Study of Consumer Behavior for a producer of your choice.

BOOKS FOR REFERENCE

1. Phillip Kotler: Marketing Management
2. Marketing and Services Management – Mohammed Umair

2.3 QUANTITATIVE METHODS FOR DECISIONMAKING

BC 2321

OBJECTIVES:		
1. To familiarize students with basic arithmetic calculations and its application in commerce.		
2. To enable students to apply statistical methods in the business context and interpret results.		
Unit 1	BASIC MATHEMATICAL CONCEPTS	12 Hours
Theory of equations (Linear, Quadratic and Simultaneous), Application of equations to business and commerce- Ratio and Proportion – Basic Laws of Ratios, proportions –direct, inverse, compound. Mixed proportions (time and work only) – Percentage – Application in business and commerce – Profit and loss, simple discount..		
Unit 2	INTEREST	08 Hours
Simple interest-meaning-basic calculations-Compound interest -Effective and nominal rate of interest.		
Unit 3	INTRODUCTION TO STATISTICS	08 Hours
Importance of Statistics, scope, limitations. Classification of data, Tabulation – diagrammatic representation of data -Relevance in Business research.		
Unit 4	MEASURES OF CENTRAL TENDENCY AND DISPERSION	12 Hours
Mean, Median, Mode, Quartiles, Standard Deviation and Coefficient of variation. Skewness and Kurtosis (only theory).		
Unit 5	CORRELATION AND REGRESSION	12 Hours
Scatter diagram, Karl Pearson's and Spearman's correlation of coefficient. Regression, properties of regression coefficient		

SKILL DEVELOPMENT

- Collect the age statistics of 10 married couples and compute correlation coefficient.
- Collect the age statistics of 10 newly married couple and compute regression equations.
- Estimate the age of bride when age of bridegroom is given.
- Develop an Amortization Table for Loan Amount- EMI calculation
- Prepare a case study.

BOOKS FOR REFERENCE

1. GK Ranganath & T V Narasimha Rao: Business Mathematics
2. T Rarnachariah & I Praveen Kumar: Business Mathematics
3. S P GUPTA: Statistical Methods- Sultan Chand, Delhi
4. Dr. B N GUPTA: Statistics (Sahitya Bhavan), Agra.
5. S.C GUPTA: Business Statistics.

OPEN ELECTIVE COURSES

2.4 PRINCIPLES OF MARKETING

OEC3

OBJECTIVES:			
1. To familiarize the students with the conceptual framework of marketing principles and practices.			
2. To understand the recent trends in marketing			
Unit	Title	Hours	Contents
1	Foundation to Marketing	10	Nature, Scope and Importance of Marketing; Difference between marketing and selling; Unethical practices in marketing; Importance of consumer behaviour in marketing; Factors influencing Consumer Behaviour, Buying Decision Process.
2	Marketing Mix	10	Product- Classification, Product development stages and life cycle; Pricing- Importance, Pricing strategies; Place – Role of distribution in marketing, Channel Management Strategies; Promotion- Components of promotional mix.
3	STP	10	Purpose of segmentation; Bases of Segmentation; Criteria for Successful Segmentation; Targeting strategies- Target market selection; Purpose of positioning; Steps in Product Positioning.
4	Trends in Marketing	10	Digital Marketing – Meaning, drivers of digital marketing in India; Moment marketing, Viral marketing, Social Media Marketing, Relationship marketing (scope); International marketing – Features, challenges in international marketing.

Reference Books:

1. Phillip Kotler: Marketing Management
2. Mohammed Umair: Marketing and Services Management
3. J.C. Gandhi: Marketing Management
4. Sontakki: Marketing Management
5. Puneet Bhatia: Fundamentals of Digital Marketing

2.5 START UP MANAGEMENT

OEC4

Unit	Title	Hours	Contents
1	Start-up Ecosystem	10	The Rise of the start-up Economy; The Six Forces of Change; The Start-up Equation; The Entrepreneurial Ecosystem; Challenges of Start-ups in India; Factors impacting emergence of start-ups in India; importance of start-ups for India's economic development. Features of Unicorn companies;
2	Start-up Process	10	Generating Business idea - Sources, methods of brainstorming, need for creativity; Challenges in Business idea development; Sources, methods of brainstorming, need for creativity; Challenges in Business idea development.
3	Start-up Planning	10	Business planning process, drafting business plan; leadership-Challenges, Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company.
4	Funding and Survival	10	Funding with Equity – Financing with Debt- Funding start-ups with bootstrapping- crowd funding- strategic alliances- Networking. Venture Capital; Financial assistance under Startup India; Stages of growth in a new venture; Reasons for new venture failures- Scaling Ventures – preparing for change – Leadership succession; Exit strategies.

Reference Books:

1. Kathleen R Allen: Launching New Ventures
2. Fisher & Duane: A Visual Guidebook for Building Your Startup
3. Anjan Raichaudhuri: Managing New Ventures Concepts and Cases
4. Vasant, Desai: Small- Scale Industries and Entrepreneurship
5. Charantimath & Poornima: Entrepreneurship Development and SBE