ಹಾಸನ ವಿಶ್ವವಿದ್ಯಾಲಯ

ಸ್ಥಾಪನೆ–2023

ಹೇಮಗಂಗೋತ್ರಿ ಹಾಸನ–573226

ವಿಶ್ವವಿದ್ಯಾಲಯ ಕಾರ್ಯಾಲಯ

ದೂರವಾಣಿ ಸಂಖ್ಯೆ :–08172–220015 ಇ–ಮೇಲ್ :reg.hassan.uni@gmail.com

ಕಡತ ಸಂಖ್ಯೆ : ಸಿ ಆರ್–05/ಬಿ.ಓ.ಎಸ್/2026-27 ದಿನಾಂಕ: 21.07.2026

ಅಧಿಸೂಚನೆ

ವಿಷಯ:2026–27ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನ ಸ್ನಾತಕ ಪದವಿಯ **ಒಂದು ಮತ್ತು ಎರಡನೇ** ಸೆಮಿಸ್ಟರ್‌ನ B.com ವಿಷಯದ ಪಠ್ಯಕ್ರಮವನ್ನು ಪರಿಷ್ಕರಿಸಿರುವ ಬಗ್ಗೆ

ಉಲ್ಲೇಖ:1.ದಿನಾಂಕ. 27.04.2026 ರಂದು ಜರುಗಿದ B.com ಅಧ್ಯಯನ ಮಂಡಳಿ ಸಭೆಯ ತೀರ್ಮಾನ.

2.ದಿನಾಂಕ 16.07.2026 ರಂದು ಜರುಗಿದ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ತೀರ್ಮಾನ.

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ದಿನಾಂಕ 27.04.2026 ರಂದು ನಡೆದ B.com ಅಧ್ಯಯನ ಮಂಡಳಿಯು ಸ್ನಾತಕ ಪದವಿಯ ಒಂದು ಮತ್ತು ಎರಡನೇ ಸೆಮಿಸ್ಟರ್‌ನ B.com ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಷ್ಕೃತ ಪಠ್ಯಕ್ರಮವನ್ನು 2026–27ನೇ ಶೈಕ್ಷಣಿಕ ವರ್ಷದಿಂದ ಜಾರಿಗೊಳಿಸಲು ಶಿಫಾರಸ್ಸು ಮಾಡಿರುತ್ತದೆ.

ಉಲ್ಲೇಖಿತ 1 ಮತ್ತು 2ರಲ್ಲಿ ಸೂಚಿಸಿರುವಂತೆ ದಿನಾಂಕ 27.04.2026 ಮತ್ತು 16.07.2026 ರಂದು ನಡೆದ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯಲ್ಲಿ ಮೇಲಿನ ಪ್ರಸ್ತಾವನೆಗಳನ್ನು ಅನುಮೋದಿಸಿರುವ ಹಿನ್ನಲೆಯಲ್ಲಿ ಅಧಿಸೂಚನೆಯನ್ನು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

B.com ಅಧ್ಯಯನ (ಸ್ನಾತಕ) ವಿಷಯದ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ವಿಶ್ವವಿದ್ಯಾಲಯದ ವೆಬ್‌ಸೈಟ್ (hassanuniversity.ac.in) ನಿಂದ ಪಡೆಯಬಹುದಾಗಿದೆ.

ಬಿ.ಎಸ್.ಜಗದೀಶ ಕೆ.ಎ.ಎಸ್
ಕುಲಸಚಿವರು (ಆಡಳಿತ)

ಇವರಿಗೆ:

1. ವಿಶ್ವವಿದ್ಯಾಲಯದ ಸಂಯೋಜನೆಗೊಳಪಟ್ಟ ಎಲ್ಲಾ ಕಾಲೇಜುಗಳ ಪ್ರಾಂಶುಪಾಲರುಗಳಿಗೆ–ಅಗತ್ಯ ಕ್ರಮಕ್ಕಾಗಿ.
2. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಹಾಸನ ವಿಶ್ವವಿದ್ಯಾಲಯ,ಹಾಸನ.
3. ಹಾಸನ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಎಲ್ಲಾ ವಿಭಾಗಗಳ ಡೀನರು, ಹಾಸನ ವಿಶ್ವವಿದ್ಯಾಲಯ,ಹಾಸನ.
4. ಹಾಸನ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಎಲ್ಲಾ ಅಧ್ಯಯನ ಮಂಡಳಿಗಳ ಮುಖ್ಯಸ್ಥರು, ಹಾಸನ ವಿಶ್ವವಿದ್ಯಾಲಯ,ಹಾಸನ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ ಮಂಳಿ, ಹಾಸನ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಹಾಸನ.
6. ಕಛೇರಿ ಪ್ರತಿ.

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New Syllabus

B Com

HASSAN UNIVERSITY
Department of Studies in Commerce, Hemagangotri, Hassan

From
Prof. T. S. Devaraja
Chairman, Board of Studies in Commerce (UG) Hassan University, Hassan

Date: 04-05-2026

To
The Registrar
Hassan University, Hassan.

Sir,

Subject: Submission of Proceedings and Syllabus for I& II Semester B.Com Programme
Ref: No. CR-05/BOS/2025-26 Date:01-08-2025

With reference to the above subject and reference, I am herewith submitting the proceedings of the Board of Studies in Commerce (UG) along with the finalized syllabus for the First and Second Semester B.Com programme of Hassan University, Hassan, for your further needful action. During this meeting, it was resolved to undertake the syllabus revision through a participatory approach by organizing a workshop involving faculty members affiliated with Hassan University.

In accordance with this decision, a comprehensive workshop of faculty members was conducted on 27th March 2026. The workshop facilitated detailed discussions, academic inputs, and collaborative efforts towards designing a relevant and updated syllabus structure.

Based on the recommendations of the first Board of Studies meeting and the outcomes of the syllabus design workshop and the second Board of Studies convened on 27th April 2026 to deliberate on the design and development of the syllabus for the I and II Semester B.Com programme. The syllabus for the First and Second Semester B.Com programme has been finalized.

I hereby submit the duly approved syllabus, question paper pattern along with the proceedings of the second Board of Studies meeting for your kind perusal and further necessary action.

Thanking you.

BOS
08/05/2026

Yours faithfully,

Prof. T. S. Devaraja
Chairman, Board of Studies in Commerce (UG)
The Chairman
Department of Commerce
Board of Studies-~~M.Com-PG~~ B.Com-UG
Hassan University
Hemagangotri, Hassan-573 226

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HASSAN UNIVERSITY
Department of Studies in Commerce, Hemagangotri, Hassan – 573226

No.DOC/101/2026-27 18th April 2026

Dr.T.S.Devaraja M.Com, Ph.D.
Senior Professor and Chairman, Board of Studies (UG),
Hassan University, Hassan

To,

1. Dr.M. Kumaraswamy, Professor, DOS in Commerce, Hemagangotri, University of Mysore, Hassan
2. Geetha A, Associate Professor, GFGC Arsikere, Hassan Dist
3. Rajashekara G G, Associate Professor, Govt. First Grade College for Women, MG Road, Hassan
4. Ramesha.B.R. Associate Professor, Govt. First Grade College, Udayapura
5. Murthy S R, Associate Professor, Govt. First Grade College, Holeharasipura
6. Dr.C.K. Venkatesh, Associate Professor, Govt. First Grade College for Women, Holenarasipura
7. Baskara V, Assistant Professor, GFGC for Women M.G.Road, Hassan

Dear Sir/Madam,

Sub: Board of Studies (UG) meeting in Commerce
Ref: No.C.R.-05/BOS/2025-26 Date 01-08-2025

The meeting of the Board of Studies in Commerce (UG) is scheduled on 27th April 2026 at 11.30 am in the Department of Studies in Commerce, Hemagangotri, Hassan University, Hassan. Kindly make it convenient to attend the meeting and participate in the deliberations.

AGENDA OF THE MEETING

1. Approval of syllabus of 1st and 2nd semester B.Com for 2026-27 batch as per Model Course Structure.
2. Approval of Panel of Examiners of B.Com programme.
3. Approval of question paper pattern of B.Com programme
4. Any other subjects with the permission of the Chair.

With Regards,

Prof.T.S.Devaraja
Chairman, Board of Studies (UG), Hassan University Hassan

The Chairman
Department of Commerce
Board of Studies-~~M.Com-PG~~ B.Com-UG
Hassan University
Hemagangotri, Hassan-573 226

Copy to:1. The Registrar, Hassan University Hassan
2. The finance Officer, Hassan University, Hassan for arranging TA &DA to the Members of the BOS(UG) in Commerce

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HASSAN UNIVERSITY
Department of Studies in Commerce
Hemagangotri, Hassan – 573226

PROCEEDINGS OF THE BOARD OF STUDIES IN COMMERCE (UG)

Date: **27th April 2026**
Time: **11:30 AM**
Venue: **Department of Studies in Commerce, Hemagangotri, Hassan**

Agenda 1: Approval of Syllabus for B.Com First and Second Semester 2026-27 Batch

Reference:

- Government Order No. ED 166 UNE 2023 dated 08.05.2024
- Registrar Order No. C.R.05/BOS/2025-26 dated 01.08.2025

Resolution:
Resolved to approve the B.Com I and II Semester syllabus for the academic year 2026–27 Batch in accordance with the prescribed model course structure.

Agenda 2: Approval of Panel of Examiners

Resolution:
The panel of examiners for B.Com, Undergraduate Programmes is approved.

Agenda 3: Approval of Question Paper Pattern

Resolution:
The question paper pattern for B.Com Programme is approved.

Agenda 4: Approval of Syllabus for any new upcoming degree/diploma/certificate courses of the Hassan University

Resolution:
Resolved to approve for adopting the parental Mysore University syllabus for any new upcoming degree/diploma/certificate courses of Hassan University for the academic year 2026-27.

Prof. T. S. Devaraja
Chairman, Board of Studies Commerce (UG)
Hassan University, Hassan

The Chairman
Department of Commerce
Board of Studies-~~M.Com-PG~~ B.Com-UG
Hassan University
Hemagangotri, Hassan-573 226

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Sl.No.	Name of the Chairman and Members	Signature
Prof.T.S.Devaraja	Chairman	
Prof.Kumaraswamy	Member	
Geetha A	Member	Absent
Rajashekara G G	Member	
Ramesha.B.R	Member	
Murthy S R	Member	
Dr.C.K. Venkatesh	Member	
Baskara V	Member	

Prof.T.S.Devaraja
Chairman, Board of Studies (UG), Hassan University Hassan

The Chairman
Department of Commerce
Board of Studies-~~M.Com-PG~~ B.Com-UG
Hassan University
Hemagangotri, Hassan-573 226

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HASSAN UNIVERSITY

Office of the Registrar

Email: reghassan.uni@gmail.com
Ph-No:08172-220015

NO.C R-05/BOS/2025-26

Date :01.08.2025

NOTIFICATION

Sub : Constitution of the Board of Studies in Commerce (UG)
Ref : Syndicate,Approval Date : 15.11.2024

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Pursuant to the approval of the Vice-chancellor and the approval of the Syndicate, the Board of Studies for **Commerce (UG)** for under graduate course is constituted as provided under section 33 of the Karnataka State Universities Act 2000 with the following members for a period of **THREE YEARS** from the date of this notification or until further orders. whichever is earlier.

1	**Prof. T.S. Devaraja** Professor of Mysore University, Department of Studies in Commerce, Hemagangothri, Hassan.	**Chairman**
2	**Prof. M. Kumaraswamy** Professor of Mysore University, Department of Studies in Commerce, Hemagangothri, Hassan.	Member
3	**Smt. Geetha A.** Associate Professor, Govt, First Grade College Arasikere.	Member
4	**Sri. Rajashekar G.G.** Associate Professor, Govt First Grade College for Women M.G Road, Hassan.	Member
5	**Sri Ramesh B. R.** Associate Professor, Govt First Grade College Udayapura.	Member
6	**Sri Murthi S.R.** Associate Professor, Govt, First Grade College Holenarasipura.	Member
7	**Dr. Venkatesh C.K.** Associate Professor, Govt First Grade College for Women Holenarasipura.	Member
8	**Sri. Bhaskara V.** Assistant Professor, Govt First Grade College for Women M.G Road, Hassan	Member

B A Jagadeesha K.A.S
Registrar

To:
All the concerned members

Copy to:
1 The Finance Officer, University of Hassan, Hassan.
2 P.A to the Vice-Chancellor/Registrar/ Registrar Evaluation. University of Hassan,
3 Office Copy.

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HASSAN UNIVERSITY

BCOM--BOS

SYLLABUS

Prof. Dr. T.S. Devaraja, Chairman, BOS (UG), Hassan University

BOS MEMBERS

1. Prof. Dr. M. Kumaraswamy, Professor, DOS in Commerce, Hemagangothri, University of Hassan, Hassan.
2. Smt. Geetha A. Associate Professor, GFGC, ARASIKERE
3. Sri. Rajashekara.G.G Associate Professor, GFGCW, HASSAN
4. Sri. Ramesh.B.R. Associate Professor, GFGC, UDAYAPURA
5. Sri. Murthy.S.R. GFGC, HOLENARASIPURA
6. Dr. Venkatesh.C.K. Associate Professor, GFGCW, HOLENARASIPURA
7. Sri. Bhaskara.V. Assistant Professor, GFGCW, HASSAN

1. INTRODUCTION

The curriculum framework for the B.Com. General Degree Programme under SEP – 2024 has been systematically designed to provide students with a strong academic foundation that facilitates the exploration of emerging career opportunities in response to the rapidly evolving industrial and societal landscape. The Programme has been revised to align with students' aspirations by offering avenues for specialization in key functional domains such as Accounting, Finance, Marketing, Human Resource Management and Business Analytics, thereby enabling learners to pursue careers in these dynamic areas.

The core components of the curriculum have been updated to incorporate recent developments, contemporary practices and advanced techniques in the field of Commerce and Business. Emphasis has been placed on skill enhancement by integrating problem-based learning approaches into the teaching-learning process, thereby enabling students to gain a practical understanding of business, commerce and industry-related concepts.

The syllabus formulated under SEP – 2024 aims to enhance student comprehension while maintaining the academic rigor expected of an undergraduate programme. In addition, the curriculum integrates the use of modern technological tools and Massive Open Online Courses (MOOCs) to strengthen experiential learning and digital competency among students.

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The Programme ultimately seeks to enrich domain-specific knowledge and foster critical thinking abilities among learners, empowering them to effectively respond to contemporary challenges across diverse industries and business sectors.

II. OBJECTIVES

The objectives of the B.Com. General Degree Programme are to:

1. Provide comprehensive understanding of the fundamental areas of Accounting, Finance, Taxation, Marketing, Human Resource Management and contemporary developments in Business Management.
2. Prepare students for professional careers in Accounting and Finance by equipping them with knowledge of current trends and advancements in these domains.
3. Facilitate the development of personal, managerial and executive competencies that enhance decision-making capabilities and enable students to identify, analyse and resolve complex business problems.
4. Enable students to understand and apply recent advancements in Information Technology in the areas of Accounting and Finance, thereby strengthening their core competencies and improving employability prospects.
5. Develop leadership qualities among students to effectively manage operational and logistical functions in organizations by adapting to modern accounting and financial practices.
6. Train students to become globally competent middle-level managers capable of addressing real-time operational challenges in the field of Accounting and Finance.
7. Provide exposure to emerging e-commerce business models and digital business environments.
8. Instil professional ethics, values and integrity essential for responsible managerial roles.
9. Encourage the development of socially responsible and environmentally conscious business leaders capable of integrating ethical and sustainable practices into organizational decision-making.

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III GRADUATE ATTRIBUTES

The Graduate Attributes specified for the Bachelor of Commerce (B.Com.) Programme provide a structured framework for achieving the intended learning outcomes across the curriculum. These attributes represent the fundamental competencies and professional qualities that a B.Com. graduate is expected to acquire upon the successful completion of the Programme.

- **Disciplinary Knowledge**

Ability to acquire and apply comprehensive knowledge and conceptual understanding in one or more core areas within the discipline of Commerce, enabling effective application in academic, professional and business environments.

- **Communication Skills**

Ability to communicate effectively by articulating contemporary issues, challenges and emerging trends in the field of Commerce. Graduates are expected to demonstrate an understanding of the significance of commerce in influencing market dynamics and economic development across different periods of time.

- **Critical Thinking**

Ability to engage in reflective, analytical and independent thinking through a thorough understanding of concepts related to Commerce, Business and Industry.

Capability to evaluate outcomes and apply logical reasoning in addressing practical issues arising in various functional domains of business.

- **Problem Solving Skills**

Demonstrate the ability to identify, analyse and interpret complex business situations by applying theoretical knowledge to develop practical solutions. Graduates should possess the capacity to analyse and synthesize business data to derive meaningful conclusions and effectively address challenges in areas such as Finance, Marketing, Human Resource Management, Taxation and related fields.

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- **Digital Literacy (Information and Communication Technology Skills)**

  Ability to utilize Information and Communication Technology (ICT) tools, including spreadsheets and business applications, for data analysis, interpretation and effective application in diverse business contexts.

- **Self-directed Learning**

  Capability to undertake independent learning and perform effectively in academic and professional assignments through in-depth analysis and continuous knowledge enhancement in the field of Commerce, Business and Industry.

IV ELIGIBILITY FOR ADMISSION

Candidates who have successfully completed the two-year Pre – University Course conducted by the Karnataka State or any equivalent qualification as recognized and notified by the University from time to time are eligible to seek admission for this Program.

V DURATION OF THE PROGRAMME

The Duration of the B. Com Programme shall be Three (03) Academic Years, comprising of Six (06) Semesters.

VI. MEDIUM OF INSTRUCTION

The medium of instruction for the B. Com Program shall be Kannada and English. A candidate is permitted to write the examination either in Kannada or in English.

VII. ATTENDANCE

- Each semester shall be treated as a separate unit for the purpose of calculating attendance.
- A student shall be considered to have met the attendance requirement only if they have attended at least 75% of the total instructional periods in each prescribed course.
- Students who do not fulfil this requirement shall not be permitted to appear for the University examination of the respective semester.

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VIII. TEACHING AND EVALUATION

Only candidates holding an M.Com degree with B.Com, B.B.M, and BBA as their basic qualification from a recognized university are eligible to teach and evaluate the courses prescribed under this regulation (excluding Languages and Constitutional Values). Courses related to Languages and Constitutional Values shall be taught and evaluated by qualified postgraduates as approved by the respective Board of Studies.

IX. RECORD MAINTENANCE AND SUBMISSION

- Each college shall encourage the use of digital learning platforms and modern teaching aids to enhance practical understanding of business concepts.
- In every semester, students are required to maintain a record of their Business Lab or Field Study activities and submit it to the designated faculty member.
- Students must visit an SME, business organization, industry, or factory during each semester to gain practical exposure to commercial operations.
- Faculty members shall periodically review and assess students' records and provide necessary guidance for improvement.

X. GUIDELINES FOR CONTINUOUS INTERNAL EVALUATION (CIE) AND SEMESTER END EXAMINATION (SEE)

The Continuous Internal Evaluation (CIE) and Semester End Examination (SEE) shall carry a weightage of 20% and 80% respectively, making a total of 100 marks for each course, irrespective of its credit structure. The evaluation process is continuous and comprehensive throughout the semester. The assessment for each course shall be based on prescribed parameters under both CIE and SEE.

SL No.	Parameters for the Evaluation	Marks
	CONTINOUS INTERNAL ASSESSMENT	
A	Continuous & Comprehensive Evaluation (CCE)	10 Marks
B	Internal Assessment Tests (IAT)	10 Marks
	Total of CIE (A + B)	**20 Marks**
C	Semester End Examination (SEE)	80 Marks
	Total of CIE and SEE (A + B + C)	**100 Marks**

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A. Continuous & Comprehensive Evaluation (CCE):

The CCE component shall carry a maximum weightage of 10% (10 marks) of the total marks for each course. Faculty members may choose any **TWO** of the following assessment activities with each method carrying 5 marks:

- Individual assignments
- Seminars, classroom presentations, or quizzes
- Group discussions, classroom discussions, or group assignments
- Case studies or case lets
- Participatory and industry-integrated learning, including field visits
- Practical activities or problem-solving exercises
- Participation in seminars, academic events, or symposia
- Mini projects or capstone projects

B. Internal Assessment Tests (IAT):

The IAT component shall carry 10 marks of the total marks for each course. A minimum of two tests shall be conducted during each semester, with each test carrying 20 marks. The marks obtained in these tests shall be proportionately reduced to a total of 10 marks for finalization of Internal Assessment Test.

XI. APPEARANCE FOR THE EXAMINATION:

A candidate shall be considered to have appeared for the examination only after submitting the prescribed application form along with the required examination fees to the University within the stipulated time, as notified by University circulars from time to time.

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XII PATTERN OF SEMESTER END EXAMINATION QUESTION PAPER

FINAL QUESTION PAPER PATTERN

PART—A

ANSWER ANY FOUR QUESTIONS EACH CARRIES 5 MARKS OUT OF SIX (1 TO 6) (5 X 4 = 20)

1. **TO 6 (1, 2, 3, 4, 5, 6)**

PART—B

ANSWER ANY THREE QUESTIONS EACH CARRIES TEN MARKS OUT OF FIVE QUESTIONS (7, 8, 9, 10, 11)

PART—C

ANSWER ANY TWO QUESTIONS EACH CARRIES FIFTEEN MARKS OUT OF FOUR QUESTIONS (12, 13, 14, 15)

XIII. MINIMUM REQUIREMENTS FOR PASS

a. A candidate shall be declared to have passed a course/paper in the Semester Examination only if he/she secures a minimum of 30% (i.e., 24 marks out of 80) in the written or practical examination and an aggregate of at least 40% marks, including both the Semester End Examination and Internal Assessment.

b. A candidate shall be declared to have successfully completed the program if he/she secures a minimum of 40% of the total marks or a CGPA of 4.0 (Alpha-Sign Grade 'P') in aggregate, combining internal assessment and semester-end examination marks across all courses and semesters.

c. A candidate who passes all Semester Examinations in the first attempt and secures a minimum CGPA of 6.00 (Alpha-Sign Grade 'B') shall be eligible for ranking.

d. A candidate who passes the Semester Examinations in multiple attempts shall be eligible only for the award of class, CGPA, and Alpha-Sign Grade, but not for ranking.

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e. A candidate who passes the final Semester Examination without completing the lower semester examinations shall have the result declared as NCL (Not Completed Lower Semester Examinations). Such candidates shall become eligible for the award of the degree only after successfully completing all pending lower semester examinations.

f. If a candidate fails in any course, whether theory or practical, he/she shall reappear only for that specific course in subsequent examinations as prescribed. The candidate must secure the minimum required marks separately in theory and practical components, as per the prescribed criteria.

XIV. CLASSIFICATION OF SUCCESSFUL CANDIDATES

a. The results of the First to Sixth Semester Degree Examinations shall be declared and classified as follows:

- **First Class:** Candidates securing 60% and above of the total marks
- **Second Class:** Candidates securing 50% and above but less than 60%
- **Pass Class:** Candidates securing 40% and above but less than 50%

b. The class shall be determined based on the aggregate marks obtained by the candidate across all courses in all semesters of the degree program.

c. Only those candidates who pass all courses in the Semester End Examinations in the first attempt shall be eligible for ranking. The University shall award ranks to the top 10 candidates only.

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Acronyms Expanded	
CC	Compulsory Course
DSC	Discipline Specific Course
SEC	Skill Enhancement Course
DSE	Discipline Specific Elective
SEE	Semester End Examination
EC & CC	Extra-Curricular & Co-Curricular
CIE	Continuous Internal Evaluation
L+T+P	Lecture + Tutorial + Practical
IAT	Internal Assessment Test
CCE	Continuous and Comprehensive Evaluation

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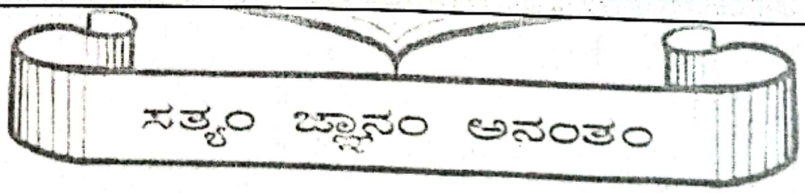
DEPARTMENT OF COMMERCE

BCOM DEGREE (GENERAL)

SEP - 2024 (CBCS -SEMESTER SCHEME) – 2024-25

COURSE MATRIX – FIRST SEMESTER

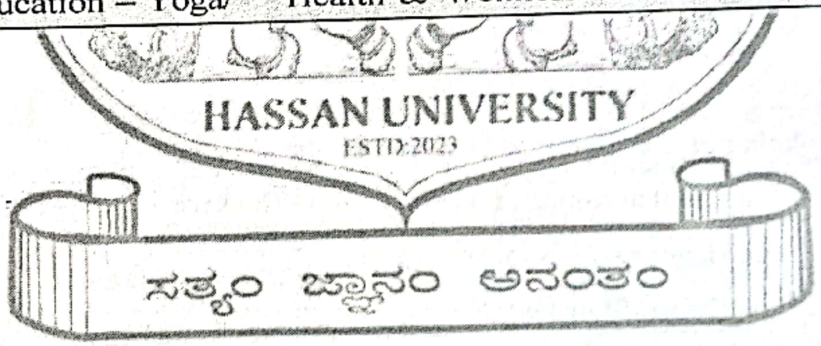
Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credit
1	Lang.1.1	Language-I	CC – 1	*As decided by Respective BoS				03*
2	Lang.1.2	Language–II	CC – 2	*As decided by Respective BoS				03*
3	B.Com.1.1	Fundamentals of Financial Accounting	DSC – 1	05	80	20	100	05
4	B.Com.1.2	Principles of Management and Applications	DSC – 2	05	80	20	100	05
5	B.Com.1.3	Corporate Administration	DSC – 3	05	80	20	100	05
6	CC 1.1	Constitutional & Moral Values – 1/ Environmental Studies	CC - 3	As decided by Respective BoS				02*
							Sub–Total	23
Physical Education – Yoga/Health & Wellness/NCC/NSS/R&R (EC&CC)								



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COURSE MATRIX - SECOND SEMESTER

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credit
1	Lang.2.1	Language-I	CC – 4	*As decided by Respective BoS				03
2	Lang.2.2	Language–II	CC – 5	*As decided by Respective BoS				03
3	B.Com.2.1	Advanced Financial Accounting	DSC – 4	05	80	20	100	05
4	B.Com.2.2	Principles of Marketing	DSC – 5	05	80	20	100	05
5	B.Com.2.3	Banking Law and Practice	DSC – 6	05	80	20	100	05
6	CC 2.1	Constitutional & Moral Values – 1/ Environmental Studies	CC – 6	As decided by Respective BoS				02
							Sub–Total	23
Physical Education – Yoga/ Health & Wellness/NCC/NSS/R&R (EC&CC)								



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

Course Code: B.Com. 1.1

FUNDAMENTALS OF FINANCIALACCOUNTING

Course Credits	No. of Hours per week
05	05

COURSE DESCRIPTION

The course helps students understand different aspects of accounting, starting from the preparation of final accounts of a Sole Trading Concern to accounting for Insurance Claims. It also enables them to learn the special routine accounting entries related to Departments and Branches.

COURSE OBJECTIVES

- To enable students to understand the fundamental accounting concepts and conventions.
- To provide knowledge on the preparation of final accounts of sole traders
- To develop an understanding of the accounting treatment of inter-departmental transfers.
- To familiarize students with the functioning of branch businesses and the related accounting entries.
- To familiarize students with respect to Recent Trends in Accounting

COURSE OUTCOMES

On successful completion of the course, the student will be able to:

- CO 1: Prepare the final accounts of a Sole Trading Concern.
- CO 2: To explore various trends in Accounting
- CO 3: Determine the profit or loss of each department in a departmental organization.
- CO 4: Ascertain the profit or loss of individual branches in branch businesses.

SYLLABUS

UNIT-I CONCEPTUAL FRAME WORK—08 HOURS

Conceptual Framework of Accounting: Meaning and Definition of Accounting, Objectives, Accounting Principles, Concepts, Conventions, Accounting Equation (Simple Problems), Accounting Cycle- Journal Entries- Posting to Ledger- Preparation of Trial Balance (Simple Problems), Indian Accounting Standards, Role of Accountant.

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UNIT-II FINANCIAL STATEMENTS & FINAL ACCOUNTS OF SOLE TRADER--

Meaning & Qualitative Characteristics of Financial Statements. Final Accounts of Sole Trading Concern: Preparation of Manufacturing Account- Trading and Profit and Loss Account and Balance sheet as per regulations.

UNIT—III DEPARTMENTAL ACCOUNTS

Departmental Accounts: Meaning, Definition, Objectives – Basis of Apportionment of Common Expenses among different Departments – Preparation of Trading and Profit and Loss Account in Columnar Form – Preparation of Balance Sheet in Horizontal Format of Sole Trading Concerns & Partnership Firms (Including Inter Departmental Transfers at Cost Price only)

UNIT—IV BRANCH ACCOUNTS

Branch Accounts: Introduction, Meaning, Definition, Objectives – Types of Branches – Dependent Branches: Features and Characteristics – Supply of Goods at Cost Price and Invoice Price – Branch Account in the books of Head Office (Debtors System Only)

UNIT—V RECENT TRENDS IN ACCOUNTING (THEORY ONLY)

Recent Trends in Accounting: Meaning, Definition, Objectives – Evolution from Traditional to Modern Accounting – Human Resource Accounting – Brand Accounting and Intellectual Capital Accounting – Environmental Accounting and Sustainability Reporting – Forensic Accounting: Meaning, Objectives and Techniques –Inflation Accounting (Price Level Accounting): Methods and Limitations – Cloud Accounting and Use of Accounting Software (Tally, ERP) – Data Analytics and Artificial Intelligence in Accounting.

Skill Development Activities

- Write a neat diagram of accounting cycle
- List any 10 Indian Accounting Standards
- State the steps involved in Fire Insurance Claim
- Collection & recording of financial data of Departmental store
- Collection of transactions relating to any branch and preparation of Branch Account

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- Preparation of Departmental Profit & Loss Account and Balance Sheet with imaginary figures

BOOKS FOR REFERENCE

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Prof. Rajashekara.G.G. And others (2025) Fundamentals of Financial Accounting, Vision Book House
3. Anil Kumar, Rajesh Kumar and Mariyappa - Financial Accounting - HPH
4. Prof. Jayaram, Dr. Sairam A, Dr. Vikram K, Dr. Yathiraju K, Advanced Financial Accounting – Phoenix Publishing House
5. Jawaharlal & Seema Srivastava - Financial Accounting - HPH
6. Dr. S.N. Maheswari - Financial Accounting - Vikas Publications
7. S P Jain and K. L. Narang - Financial Accounting- I - Kalyani Publishers
8. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand
9. Dr. Janardhanan - Financial Accounting - Kalyani Publishers
10. Guruprasad Murthy - Financial Accounting - HPH
11. Soundarrajan & K. Venkataramana - Financial Accounting - SHBP
12. Dr.Venkataraman & others (7 lecturers) - Financial Accounting - VBH

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

Course Code: B.Com. 1.2

Principles of Management and Applications

Course Credits	No. of Hours per week
05	05

COURSE DESCRIPTION

This subject focuses on the understanding of various management concepts and their practical application. It helps students learn the fundamental functions of management such as planning, organizing, directing, and controlling, along with their overall impact on organizational effectiveness.

COURSE OBJECTIVES

1. To develop an understanding of the basic concepts of management.
2. To familiarize students with the various theories of management.
3. To create awareness about the practical application of management concepts.
4. To provide knowledge about the factors influencing different management dynamics.

COURSE OUTCOMES

On successful completion of the course, the student will be able to:

CO 1: Understand the concepts, principles, and functions of business management.

CO 2: Explain the process of planning and decision-making.

CO 3: Develop organizational structures based on authority, tasks, and responsibilities.

CO 4: Analyse the skills, roles, and responsibilities of a manager.

CO 5: Recognize the social and ethical responsibilities of a business.

SYLLABUS

UNIT-I INTRODUCTION TO MANAGEMENT

Management: Introduction, Meaning and Definition – Nature and Characteristics of Management – Evolution of Management Thoughts: Pre-Scientific Management Era, Classical management Era (FW Taylor and Henry Fayol), Neo-classical Management Era (Elton Mayo) & Modern Management Era –Functional Areas of Management –Emerging areas of Management.

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UNIT-11 PLANNING, DECISION MAKING & ORGANIZATION STRUCTURE

Planning: Meaning, Definition, Features, Types, Importance & Challenges – Steps in Planning Process – Types of Plans (Meaning) — MBO and MBE (Meaning) **Decision making**: Meaning, Characteristics & Process – Types of Decisions

Organizing: Nature, Need and Importance — Organization Structure – Types of Organization Structures – Formal and Informal Organizations

UNIT—III UNIT—III: STAFFING, DIRECTING, & COMMUNICATION

Staffing: Introduction - Concept and Process of Staffing.

Directing: Meaning and Nature – Elements of Direction - Principles of Direction.

Communication: Meaning, Definition and Process – Types of Communication - Barriers of Communication – Steps to Overcome Communication Barriers.

UNIT—IV LEADERSHIP AND MOTIVATION

Leadership – Meaning – Characteristics of Leadership – Factor Affecting Leadership - Leadership styles – Contemporary Leadership Approaches.

Motivation: Meaning and Definition – Types of Motivation – Factor affecting motivation -Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Mc. Gregor's X and Y theory

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UNIT—V – CO-ORDINATION AND CONTROLLING

CO-ORDINATION: Meaning – Concept and Nature of Coordination - Importance and Principles of Effective Coordination - Types of Coordination

CONTROLLING – Meaning and Importance – Steps in Controlling – Essentials of Effective and efficient Control system – Techniques of Control.

Skill Development Activities

- **Identify and explain the recent changes in organizational and management structures.**
- **Design a chart illustrating the functions of management.**
- **Prepare a report on the application of Artificial Intelligence in business.**

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- **Analyse contemporary trends influencing modern management practices.**
- **Present a case study on the practical implementation of management concepts in organizations.**

BOOKS FOR REFERENCE

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition
2. Rajkumar. S and Nagarajan. G (2021) Management Principles and Applications, Jayvee International Publications, Bangalore
3. Stephen P Robbins and Madhushree Nanda Agarwal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
4. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
5. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Book
6. P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
7. LM Prasad, Principles of management, Sultan Chand and Sons

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

Course Code: B.Com. 1.3

Name of the Course: CORPORATE ADMINISTRATION

Course Credits	No. of Hours per week
05	05

COURSE DESCRIPTION

The course is designed to help learners understand the various legal requirements involved in establishing a company. It also focuses on creating awareness about the concept of corporate personality, along with the powers and responsibilities of Key Managerial Personnel (KMP), and provides an understanding of Corporate Social Responsibility (CSR).

COURSE OBJECTIVES

The objective of this course is to enable students to understand the various theoretical aspects related to company formation and corporate governance. It is an independent academic discipline that integrates the principles of Company Law with governance practices. The subject provides a comprehensive understanding of the establishment, administration, and management of companies.

COURSE OUTCOMES

On successful completion of the course, the student will be able to:

CO 1: Distinguish between Public Companies and Private Companies

CO 2: Identify the various legal requirements involved in the formation of a company

CO 3: Examine the roles, responsibilities, and functions of Key Managerial Personnel (KMP)

CO 4: Understand the procedures of corporate meetings and the role of the Company Secretary (CS)

CO 5: Assess the role of a liquidator in the process of winding up a company

SYLLABUS

UNIT-I INTRODUCTION TO COMPANY

Company: Introduction, Meaning, Definition, Features, Historical backdrop (Companies Act 1956); Important provisions of 2013 Companies Act, Kinds of Companies- One Person Company (OPC), Private Company, Public Company, Company Limited by Guarantee, Company Limited by Shares, Holding Company, Subsidiary Company, Government Company, Listed Company, Statutory Company, Registered Company, Foreign Company.

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UNIT-11 FORMATION OF COMPANY

Promotion: Meaning, Promoters: Meaning, Functions, Position, Rights and Duties.

Incorporation: Meaning, Procedure, Certificate of Incorporation, Effects of registration, Capital subscription and Commencement of business.

Documents of companies: Memorandum of Association- Meaning, Clauses, Provisions and Procedures for Alteration. Articles of Association- Definition, Contents, Distinction between MOA and AOA. **Subscription Stage:** Meaning and Contents of Prospectus, Red Herring Prospectus, Statement in lieu of prospectus, Issue, Allotment and Forfeiture of Shares. Book Building Process. Concept of ASBA. **Commencement Stage:** Documents to be filed; e-filing; Registrar of Companies; Certificate of Commencement of Business.

UNIT—III Corporate Governance: Introduction, Meaning, Definition, Importance; **Key Managerial Personnel (KMP):** Managing Director, Whole time Director, Independent Director, Resident Director, Chief Financial Officer; Powers, Duties & Responsibilities of Managing Director, Independent Director and Chief Financial Officer; Auditors- Meaning, Appointment and Audit Committee; CSR-Meaning, CSR Committee-Composition and Importance.

Company Secretary- Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or Dismissal. Institute of Company Secretaries of India (ICSI): Introduction, Establishment and Operation.

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UNIT—IV COMPANY MEETINGS

Introduction, Importance, Resolutions, Minutes of meeting – Requisites of a valid meeting: Notice, Quorum, Proxy – Voting: Postal Ballot and e-voting – Role of a Company Secretary (CS) in convening the Meetings- Types of Meetings: Annual, Extra-ordinary, General Meetings, Board Meetings, Committee Meetings – Resolution types. Concept of Virtual Meeting.

UNIT—V WINDING UP OF COMPANIES

Introduction, Meaning, Modes of Winding up- Voluntary and Compulsory Winding up; Causes of Winding up; Official Liquidator- Appointment, Role and Responsibilities of

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Liquidator; Defunct Company.

Skill Development Activities

- Collect MOA of different companies and study various clauses.
- Collect AOA of different companies and study various clauses
- Collect prospectus of any recent public issue and study the Book-Building Process
- Analyze the process to fix Cap Price and Floor Price in an IPO
- Examine the difference between IPO and FPO
- Examine different types of IPOs with specific emphasis on Offer for Sale
- Collect a Prospectus of any company which has gone Public recently and analyze ASBA
- Prepare the minutes of company meetings of an imaginary company
- Relevant Case Laws as per the provisions of the Act

Prepare a Chart showing different types of Companies

BOOKS FOR REFERENCE

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

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

Course Code: B.Com. 2.1

Name of the Course: ADVANCED FINANCIAL ACCOUNTING

Course Credits	No. of Hours per week
05	05

COURSE DESCRIPTION

The course enables students to learn the accounting treatment of Joint Venture and Partnership Firms and to understand the concept of Royalty Accounting. It also helps in developing practical knowledge of preparing and maintaining partnership accounts. Further, the course enhances understanding of profit-sharing arrangements and adjustments among partners in different situations.

COURSE OBJECTIVES

- Enable students to understand the accounting procedures for a Sole Trading Concern
- Understand the concept of Joint Venture business and the recording of Joint Venture transactions
- Gain knowledge about the preparation of final accounts of a Partnership Firm
- Acquire knowledge of special accounting entries in case of conversion of a firm into a Limited Company
- Develop an understanding of Royalty Accounts and their treatment in financial records
- Learn the accounting treatment of admission, retirement, and death of a partner in a Partnership Firm

COURSE OUTCOMES

On successful completion of the course, the student will be able to:

CO 1: Ascertaining interest calculations in Hire purchase and Installment System

CO 2: Ascertain the Profits or Loss from Joint Venture Business

CO 3: Prepare the final accounts of Partnership Firm

CO 4: Understand the accounting procedure involved in conversion of Partnership Firm into a Limited Company

CO 5: Understand how to record the transactions in respect of Royalty in the books of lessor and lessee

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UNIT-I Hire Purchase System

Meaning of Hire Purchase and Instalment Purchase System, Difference between Hire Purchase and Instalment Purchase, Important Definitions–Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges; Calculation of Interest, Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser only. (Asset Accrual Method only)- Problems

UNIT-11 - ACCOUNTING FOR JOINT VENTURES

Joint Venture: Introduction, Meaning & Objectives – Distinction between Joint Venture and Partnership – Recording of Joint Venture Transactions (both Journal & Ledger): when separate set of books are maintained

UNIT—III CONSIGNMENT ACCOUNTS

Consignment: Introduction & Meaning – Consignor & Consignee - Distinction between Joint Venture and Consignment – Goods Invoiced at Cost Price; Goods Invoiced at Selling Price; Normal Loss & Abnormal Loss; Valuation of Stock; Stock Reserve; Ledger Accounts in the books of Consignor and Consignee

UNIT—IV ROYALTY ACCOUNTS

Royalty: Introduction, Meaning and Definition – Technical Terms: Royalty, Royalty Agreement, Landlord, Minimum Rent, Short Workings, Recoupment of Short Working under Restrictive (Fixed Period) and Non-restrictive (Floating Period), Recoupment within the Life of the Lease – Accounting Treatment for Strike and Stoppage of work – Ledger Accounts in the books of Lessee and Lessor (with Minimum Rent A/c)

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UNIT—V COMPUTERISED ACCOUNTING (THEORY ONLY)

Computerised Accounting: Introduction – Meaning and Features – Objectives and Advantages of Computerised Accounting System – Limitations of Computerised Accounting – Difference between Manual Accounting and Computerised Accounting. ERP (Enterprise Resource Planning): Meaning – Features – Advantages – Applications in Business – Overview of Popular ERP Software (Theory Only) E-Accounting and Emerging Trends – Digital Transactions – Role of Technology in Modern Accounting

Skill Development Activities

- **Prepare the format of the Statement of Profit or Loss using imaginary figures**
- **Collect a Joint Venture Agreement and discuss the various clauses included in it**
- **Collect the audited Final Accounts of a Partnership Firm, compare them with the theoretical concepts learnt, and present your interpretation**
- **List out a few well-known companies that were originally established as Partnership Firms**

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BOOKS FOR REFERENCE

- Maheshwari, S. N., & Maheshwari, S. K. (2021). *Advanced accountancy* (Vol. 1 & 2). Vikas Publishing House.
- Prof. Rajashekara.G.G. And others (2025) Advanced Financial Accounting, Vision Book House
- Iyengar, S. P. (2014). *Advanced accounting* (Vol. 1). Sultan Chand & Sons.
- Jain, S. P., & Narang, K. L. (2020). *Advanced accountancy*. Kalyani Publishers.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2019). *Advanced accounts*. S. Chand Publishing.
- Tulsian, P. C., & Tulsian, B. (2022). *Advanced accounting*. McGraw Hill Education India.
- Reddy, T. S., & Murthy, A. (2018). *Financial accounting*. Margham Publications. *(South Indian authors – widely used in South India)*
- Anil Kumar, S., Rajesh Kumar, V., & Mariyappa, B. (2019). *Advanced financial accounting*. Himalaya Publishing House. *(South Indian authors)*
- Parameswaran, R. (2016). *Advanced accounting*. S. Chand Publishing.

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

Course Code: B.Com. 2.2

Name of the Course: PRINCIPLLES OF MARKETING

Course Credits	No. of Hours per week
05	05

COURSE DESCRIPTION

The course enables students to understand the basic concepts of Marketing and Marketing Management, as well as the 7Ps of the Marketing Mix. It also helps students become aware of the recent trends in Marketing Management. Further, the course develops an understanding of consumer behaviour and market segmentation. Additionally, it provides insights into modern promotional strategies and digital marketing practices.

COURSE OBJECTIVES

- To understand and appreciate the importance of Marketing
- To familiarize students with Product Marketing and Service Marketing
- To understand the ethics in Marketing Management
- To gain knowledge about consumer behaviour in the market
- To develop an understanding of recent trends in Digital Marketing

COURSE OUTCOMES

On successful completion of the course, the student will be able to:

- To understand and recognize the importance of Marketing
- To acquaint students with the concepts of Product Marketing and Service Marketing
- To develop an understanding of ethical practices in Marketing Management
- To acquire knowledge about consumer behaviour in the marketplace
- To understand the emerging trends in Digital Marketing

SYLLABUS

UNIT-I INTRODUCTION TO MARKETING

Marketing-Meaning, Definition, Nature, Scope, Importance, Functions and concepts.

Marketing Management: Meaning Importance and Functions.

Marketing Environment – Micro and Macro environment

Marketing Mix: Meaning, Elements of Marketing Mix (7 Ps).

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UNIT-11 CONSUMER BEHAVIOUR & MARKET SEGEMENTATION

Consumer Behavior: Meaning and Definition, Factors influencing Consumer Behavior, Buying Decision Process: Individual & Organization, TYPES OF BUYING BEHAVIOUR

Market Segmentation: Introduction, Meaning, Importance and Basis, TYPES OF MARKET SEGMENTATION

Targeting: Meaning & Definition – Strategies: Undifferentiated, Differentiated and Niche

Positioning: Meaning, Importance and Process

UNIT—III PRODUCT AND PRICING

Product: Concepts and Classification – Product Life Cycle: Meaning, Stages & influencing Factors – Product Innovation & Development Process – Reasons for failure of New Product – Branding, Packaging, Labelling & Warranty (Concepts only) Pricing: Meaning, Objectives - Factors influencing Pricing Decisions – Different Pricing Methods

UNIT—IV PROMOTION AND DISTRIBUTION

Promotion Decision – Promotion mix - Advertising Decision, Advertising objectives – Advertising and Sales Promotion – Developing Advertising Programme – Role of Media in Advertising – Effective Advertisement

Distribution Channels and Physical Distribution - Channels of distribution: Meaning and Importance – Types of distribution channels – Factors affecting choice of distribution channel.

UNIT—V RECENT TRENDS AND ETHICS IN MARKETING

Digital Marketing, Green & Sustainable Marketing – Rural Marketing – Agile Marketing – Experiential Marketing & Neuromarketing – Influencer Marketing and Creator Economy – Modern Catalogue marketing and Kiosk marketing (Concepts Only) **Marketing Automation and AI-powered Marketing:** Voice Search and Smart Device Marketing, Chatbot, Virtual Reality and Augmented Reality **Ethical Issues in Marketing**

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Skill Development Activities

- **Discuss the various roles of marketing personnel at different levels of management**
- **Analyse the marketing environment of your locality and identify the needs, wants, and purchasing power of consumers**
- **Collect information on consumer behaviour towards home appliances in your locality**
- **Visit any organisation and collect information related to the pricing of products**
- **Visit any wholesaler's or retailer's outlet and list out their role in marketing**
- **Identify the recent developments in the field of marketing**

BOOKS FOR REFERENCE

1. Kotler, P., & Armstrong, G. (2022). Principles of marketing (19th ed.). Pearson.
2. Ramaswamy, V. S., & Namakumari, S. (2018). Marketing management: Indian context, global perspective (6th ed.). SAGE Publications India.
3. Pillai, R. S. N., & Bagavathi. (2010). Modern marketing: Principles and practice. S. Chand Publishing.
4. Sherlekar, S. A., Prasad, K. N., & Nirmala, V. (2016). Principles of marketing. Himalaya Publishing House.
5. Saxena, R. (2020). Marketing management (6th ed.). McGraw Hill Education India.
6. Bose, B. (2018). Marketing management. Himalaya Publishing House.
7. Jha, S. M. (2017). Marketing management. Himalaya Publishing House.
8. Majumdar, R. (2019). Marketing management: Text and cases in Indian context. PHI Learning.

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

Course Code: B.Com. 2.3

Name of the Course: BANKING LAW AND PRACTICE

Course Credits	No. of Hours per week
05	05

COURSE DESCRIPTION

The course enables students to understand the legal framework governing banking operations in India. It provides knowledge about the structure and functions of banking institutions, the relationship between banker and customer, and the legal aspects of negotiable instruments. Further, the course familiarizes students with the regulatory role of the Reserve Bank of India and provisions of the Banking Regulation Act. It also develops an understanding of modern banking practices such as e-banking, digital payment systems, and grievance redressal mechanisms in banking services.

COURSE OBJECTIVES

- To understand the legal framework of banking operations in India
- To familiarize students with banker–customer relationships
- To provide knowledge about negotiable instruments and their legal aspects
- To develop an understanding of loans and advances in banking
- To create awareness about recent trends in digital and e-banking services

COURSE OUTCOMES

On successful completion of the course, the student will be able to:

- Understand the structure and functions of banks in India
- Explain the legal relationship between banker and customer
- Apply legal provisions relating to negotiable instruments
- Analyse different types of loans and securities for advances
- Evaluate recent developments in digital banking and financial inclusion

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UNIT-I INTRODUCTION TO BANKING SYSTEM

Meaning, Definition, Objectives of Banking – Evolution of Banking in India – Types of Banks: Commercial, Cooperative, Regional Rural, Local Area Banks, Small Finance Banks, Payments Banks, Neo Banks, Forex Banks and Development Banks – Functions of Commercial Banks – Banking in GIFTY City.

UNIT-II: BANKING REGULATION ACT, 1949

Preliminary -Short title, extent and commencement – Definitions - Provisions under Part II : Business of Banking Companies - Control over Management – Licensing of Banking Company - Prohibition of certain activities in relation to banking companies.

UNIT—III RESERVE BANK OF INDIA

Establishment - Preamble - Central Board- Functions of RBI - Monetary Policy: Quantitative and Qualitative Tools - Developmental role of RBI - Regulator and Supervisor of Payment and Settlement System – RBI Regulated entities - Financial Inclusion and Education - Banking Ombudsman Scheme – CBDC (in Brief).

UNIT—IV BANKER AND CUSTOMER RELATIONSHIP

Meaning and Definition of Banker–Customer Relationship – General and Special Relationship – Rights and Duties of Banker and Customer – Types of Customers – Types of Bank Accounts – Opening and Closing of Accounts – KYC Norms and Anti-Money Laundering Regulations – Banker's Lien – Right of Set-Off – Garnishee Order.

UNIT—V MODERN BANKING PRACTICES

Introduction – Core Banking Solutions (CBS) - Financial Technology (FinTech) in Banking - Clearing house inter-bank payment system (CHIPS) – Electronic Clearing system (ECS) – Cheque Truncation system (CTS) - Positive Pay System (PPS) - E-Banking - Digital Payment Systems (DPS) – Types – Banking Cards - ATM, Payment Wallets, AEPS, POS, UPI, Internet Banking, Mobile Banking – NEFT, RTGS, IMPS – Other Virtual payment methods - Benefits and challenges of E-Banking/Digital Banking — AI in Banking - Any other recent development in the banking sector - Banking Frauds - Cyber Security in Banking– Ethical Issues in Banking Services.

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Skill Development Activities

- **Discuss the relationship between banker and customer in different situations**
- **Visit a bank and observe the procedure for opening various types of accounts**
- **Collect and examine different negotiable instruments used in banking transactions**
- **Study the process involved in granting loans and advances by banks**
- **Analyse the use of digital banking services in your locality**
- **Identify recent developments in modern banking practices**

BOOKS FOR REFERENCE

1. Sundaram, K. P. M., & Varshney, P. N. (2019). Banking theory, law and practice. Sultan Chand & Sons.
2. Indian Institute of Banking and Finance. (n.d.). Principles of banking. Macmillan Education / IIBF.
3. Gordon, E., & Natarajan, K. (2019). Banking theory, law and practice. Himalaya Publishing House.
4. Sayers, R. S. (2007). Modern banking (Reprint ed.). Oxford University Press.
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