

**St. Joseph's College of Commerce**  
(Autonomous)  
163, Brigade Road, Bengaluru - 560 025

Accredited with 'A++' Grade (4<sup>th</sup> Cycle) by  
the National Assessment and Accreditation  
Council (NAAC)

Recognized by the UGC as  
"COLLEGE WITH POTENTIAL FOR  
EXCELLENCE"



**Bachelor of Commerce**  
**[Regular]**

**Semester I & II**

*Syllabus as per State Education Policy 2024*

*Curriculum Framework w.e.f., 2024-2025*

**Academic Year 2024 - 2025**

**Batch 2024**

# SEP CREDIT MATRIX – Academic Year 2024-25

Structure	Semester 1 (Cr)	Semester 2 (Cr)	Semester 3 (Cr)	Semester 4 (Cr)	Semester 5 (Cr)	Semester 6 (Cr)	Total
<i>Language 1</i>	3	3	3	3	-	-	24
<i>Language 2</i>	3	3	3	3	-	-	
<i>Paper 1</i>	5	5	5	5	5	5	90
<i>Paper 2</i>	5	5	5	5	5	5	
<i>Paper 3</i>	5	5	5	5	5	5	
<i>Elective</i>	-	-	-	-	3	3	6
<i>Compulsory Courses</i>	2 (Psychological Wellbeing)	2 (Indian Constitution)	2 (Environmental Studies)	-	2 (Skill Based Course)	2 (Research Methodology)	10
<i>Extension and Extra Curricular Activities</i>	1 College Association Activities		1 Department Association Activities				4
	1 Outreach Activities		1 Outreach Activities				
<i>Allied Required* (SWAYAM/N PTEL/Certificate Courses)</i>	3	3		2	2	2	12
<i>Internship</i>			2 (Social, Startup, Hospitality/Tourism)		2 (Corporate)		4
<b>Total Credits</b>	26	28	25	25	24	22	150

## B. Com Regular Course

### COURSE STRUCTURE CORE SUBJECTS SEMESTER - I

Course Code	Title of the Course	Category	Lecture Hours per week	Credits
C1 24 MC 101	Financial Accounting	Major Core	5	5
C1 24 MC 102	Principles Of Management	Major Core	5	5
C1 24 MC 103	Business Economics	Major Core	5	5
C1 24 AR 101	Business Mathematics and Statistics	Allied Required	3	3
C1 24 GE 101	Language 1	Language	3	3
	Language 2	Language	3	3
C1 24 KN 101	Kannada			
C1 24 HN 101	Hindi			
C1 24 AE 101	Additional English			
UG 24 FC 101	Psychological wellbeing	Compulsory course	2	2
<b>Total credits</b>				<b>26</b>

### SEMESTER - I C1 24 MC 101: FINANCIAL ACCOUNTING

## **COURSE OBJECTIVE**

The course aims to equip the students with the conceptual knowledge and skills required to prepare and evaluate financial statements of different business organizations.

### **Module 1: Conceptual Framework**

**15 Hrs.**

Introduction to Ind AS, IFRS, Challenges in implementation, Accounting Concepts - Accrual concept, Going Concern Concept, Business Entity Concept, Elements - Assets, Liabilities, Incomes, Expenditure and Equity for Sole proprietor, Partnership firm and Company. Four Pillars of accounting and Accounting Equation. Applicability of Ind AS - Voluntary Adoption and Mandatory Applicability - Phase I, II, III and IV. Role of accountant - Ethical values - Integrity, Objectivity, Professional competence and care, confidentiality, Professional behaviour.

### **Module 2: Accounting Process**

**17 Hrs.**

Accounting Process - Journal (including transactions covering GST on purchases and sales), Ledger, and Trial Balance, Rectification of Errors (Journal entry problems).

### **Module 3: Financial Statements**

**18 Hrs.**

Preparation of Financial statements- Profit & Loss statement and Balance Sheet. Adjustments for Ongoing transactions- Goods & cash withdrawn by proprietor, goods lost by fire, goods issued as free sample, Prepaid expenses, Outstanding expenses, Interest on capital, Interest on drawings, Interest on loan, Provision for Bad debts and Doubtful debts, Depreciation, Commission payable before and after charging such commission. (Sole proprietor and Partnership Firm).

### **Module 4: Company Financial Statements**

**6 Hrs.**

Company Financial Statements - Objectives, Format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (Amended till date).

### **Module 5: Preparation and Presentation of Cash flow Statement**

**10 Hrs.**

Meaning of Cash flow, Classification of Activities - Operating, Investment and Financing (Simple problems on identification of activities under Indirect method).

### **Module 6: Basic Financial Statement Analysis**

**9 Hrs.**

Introduction to Ratios - Computation of ratios based on liquidity, Solvency, Activity & Profitability [problems based on calculation of ratios] – Trend Analysis

## **COURSE OUTCOMES**

**After completion of the course, the students will be able to:**

1. Describe the concepts, conventions, and Terms of Financial Accounting as per the framework of Ind AS and IFRS.
2. Prepare Journal, Ledger and trial balance and rectification of errors as per Ind AS 8 and 10.
3. Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments
4. Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (Amended till date).
5. Prepare Cash flow statements as per old and new methods.
6. Evaluate firm's Profitability and Liquidity by using Ratio analysis and Trend Analysis.

**Skill Development (These activities are only indicative, the faculty member can innovate) :**

1. Generate financial statements using Tally.
2. Prepare and present a summary on a company's published annual report which includes profitability analysis, financial position, cash position and accounting policies.
3. Compute the profitability ratios, turnover ratios and solvency ratios on the published financial statement of a company of your choice.
4. Compare and analyse the profitability ratios, solvency ratios between two companies using published financial statements.
5. Analyse a cash flow statement with from published annual report.

## **Books for Reference**

- S P Jain and K. L. Narang, Advanced Accounts, Kalyani Publications
- S.N. Maheswari, Advanced Accountancy, Vikas Publishers
- Ashok Sehgal and Deepak Sehgal, Advanced accounting, Taxmann's
- Shukla and Grewal, Advanced Accountancy, Sultan Chand
- CA Anand Banka, Comprehensive guide to IND AS implementation
- IFRS and Ind AS publications issued by IASB and ICAI respectively

## **SEMESTER 1**

### **C1 24 MC 102 : PRINCIPLES OF MANAGEMENT**

**Objective:**

To familiarize the students with the Concepts and Principles of Management and to train them in Practical and Managerial skills.

**Module 1: Introduction to Management and History of Management Thought**  
**15Hrs**

**Introduction:** Meaning – Nature and Characteristics of Management – Scope and Functional Areas of Management – Management as an Art, Science or Profession – Management and Administration – Principles of Management - Roles and skills of managers.

**Evolution of Management Thought:** Pre-scientific Management (introduction) – Taylor’s Scientific Management – Fayol’s modern management.

**Module 2: Planning Forecasting and Decision Making**  
**13 Hrs**

**Planning:** Nature – Planning Process – Objectives – Types of plans – MBO (Peter Drucker) & MBE

**Forecasting:** Meaning and purpose of forecasting – Techniques of forecasting - Qualitative and quantitative.

**Decision Making:** Meaning – Types of decisions –Phases of Decision Making - Steps in decision making - Delegation and Principles of delegation.

**Module 3: Organizing and Staffing**  
**12Hrs**

**Organizing:** Nature and Purpose of Organization – Principles of Organization – Organization structure and types – Departmentation – Committees – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span.

**Staffing:** Nature and Process of Staffing.

**Module 4: Leadership, Directing and Controlling**  
**15Hrs**

**Leadership:** Meaning – Leadership styles – Theories of leadership.

**Directing:** Meaning – Principles and techniques of directing.

**Controlling:** Meaning and definition – Features – Steps in controlling and methods of establishing control. Techniques of controlling – Budgetary and non-budgetary.

**Module 5: Co-Ordination and Motivation**  
**12 Hrs**

**Co-ordination:** Meaning – steps and methods of co-ordination.

**Motivation:** Meaning - Theories of motivation – Carrot & Stick approach – Maslow’s – Mc Gregor’s – Herzberg’s – ERG – Mc Clelland’s – Vroom’s Expectancy – William Ouchi’s theory Z.

## **Module 6: Business Ethics**

**8 Hrs**

Meaning – Need and importance - Principles of ethics -profits and ethics – Factors affecting ethical practices in Business

Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups.

**Recent Trends in Management** – Continuing digitization in the business world, Artificial Intelligence in various functions of management, importance of data and analytics in management

### **Skill Development:**

(These activities are only indicative; the faculty member can innovate)

1. Evaluate the innovative concepts of Principles of Management laid on Henry Fayol in different industries.
2. Examine the impact of strategic partnerships with market research firms.
3. Analyze the impact of expansion from product to channel & customer profitability analysis.
4. Application of Predictive accounting & business intelligence on Enterprise Performance Management.
5. Present the Seven C attributes shared by effective coronavirus leaders in Harvard School Business Working Knowledge. Analyse these attributes and their applicability in the Indian Corporate Scenario.

### **COURSE OUTCOMES**

After completion of the course the students will be able to:

1. Explain the principles of Management and role and skills of a manager.
2. Integrate the planning, forecasting with decision making process of a given organization.
3. Relate the function of organizing with staffing in consideration of their effort on individual actions.
4. Identify the range of leadership theories, Directing and controlling tools available in the management.
5. Illustrate the range of motivation theories and methods of coordination available for the management practices.
6. Describe the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders and identify the recent trends in the application of technology in Management.

### **Books for Reference**

- Appaniah & Reddy, Essentials of Management.

- Koontz & O'Donnell, Management- McGraw-Hill New York
- L M Prasad, Principles of management- Sultan Chand & Sons
- Rustom & Davar, Principles and practice of Management-vikas publishing house Delhi
- S.V.S Murthy, Essentials of management.
- Sharma & Shashi K Guptha - Principles of Management-Kalyani publishing House Srinivasan & Chunawalla, Management Principles and Practice
- T. N. Duening & J.M. Ivancevich, Management, Principles and Guidelines, Biztantra Publications.
- Tripathi & Reddy, Principles of Management.
- Dr. M. Premavathy, Business Ethics, Srivishnu Publication.

**SEMESTER - I**  
**C1 24 MC 103: BUSINESS ECONOMICS**



## **COURSE OBJECTIVE**

The course aims to familiarize the students with the fundamental concepts of Economics and its applicability to Business environment. To relate macroeconomic indicators in business operations

### **Module 1: Business Economics**

#### **4 Hours**

Meaning- Definitions - Characteristics-Scope of Business Economics - Uses and Objectives of Business Economics-goals of business - Micro & Macro Economics.

### **Module 2: Consumer Behaviour**

#### **14 Hours**

Approaches to the Study of Consumer Behaviour - Cardinal Approach - Law of Diminishing marginal utility-Law of Equi-Marginal Utility - Ordinal Approach - Indifference Curve Analysis - Properties - Consumer Surplus: Meaning - Analysis - Limitations- Consumer Sovereignty -meaning -significance Limitations.

### **Module 3: Theory of Demand and Analysis**

#### **16 Hours**

Demand - Demand Determinants - Law of Demand -analysis- Exceptions-Elasticity of Demand - Price Elasticity - Types- Determining Factors - Change in Demand and Elasticity of Demand - Business Applications of Price Elasticity - Concepts of Income and Cross Elasticity of Demand - Price Elasticity of Demand  
Measurement by Total Outlay Method including mathematical problems- Survey of buyer's intention - Collective opinion - Trend projection -Economic Indicator. Demand forecasting methods for a new product including mathematical problems.  
Demand - Demand Determinants - Law of Demand -analysis - Exceptions-Elasticity of Demand - Types- price-cross-income elasticity-  
Methods of measuring price elasticity - Total Outlay Method and point method including mathematical problems- Demand Forecasting -Meaning-types of forecasting -survey and statistical method. Demand forecasting methods for a new product including mathematical problems.

### **Module 4: Production Function**

#### **11 Hours**

Production Function: Equilibrium Through Isoquants and Isocosts -Types of Cost-relationship between different types of costs and breakeven analysis. Law of Supply- Meaning - Determinants of Supply.

### **Module 5: Market Structure**

#### **18 Hours**

Perfect Competition - Features - Price and Output Determination - Influence of Time Element on Price and Output - Monopoly - Features - Price and Output Determination- Price Discrimination-Price Output Determination Under

Discriminating Monopoly. Monopolistic Competition-Features Price and Output Determination in Short Run and long run – Features of Duopoly and Oligopoly.

## **Module 6: Macro Economics Components**

### **12Hours**

National income -meaning-concepts of National income-methods of measuring National Income. Business Cycles – Phases of Business cycle – Effects of Business Cycle – Measures to control the Business cycle – Monetary and fiscal policy-Inflation- Causes and Measures.

### **Skill Development**

(These activities are only indicative, the faculty member can innovate)

1. Draft a diagrammatic representation of inflation rates for specific products using secondary data from websites
2. Analyse and report the case studies that will have impact on business decision-making in each chapter.
3. Conduct a survey report on the demand forecasting for a product.
4. Choose a product and apply price elasticity in real market conditions.
5. Conduct a small survey understand consumer behaviour in situations like an epidemic or pandemic
6. Conduct minor survey to understand the consumption and saving pattern of consumers in the last two years

### **COURSE OUTCOMES**

After completion of the course the students will be able to:

1. Describe the meaning, scope of business economics and role of business economists in the context of Business decisions.
2. Identify the range of approaches to the study of consumer behavior and relate its implications on Business Decisions.
3. Relate the law of demand and its implications on demand conditions and price elasticities for developing pricing policies and strategies.
4. Describe the law of supply and its implications on production function and output decision.
5. Examine the type of market structure and relate its implications on Pricing and Output decisions of your chosen organization.
6. Relate dynamics of Business cycles, changes in monetary and fiscal policies and other macro-economic variables with the corresponding impact on managerial decisions and its operations.

### **Books for Reference**

- D. M. Mithani: Business Economics
- Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics.
- H. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI.

- Joel Dean: Managerial Economics.
- K. K. Dewett: Economic Theory
- M. L. Seth: Test Book of Economic Theory.
- Mote V. L. Peul. S & G. S. Gupta, Managerial Economics, TMH.
- Petersen & Lewis: Managerial Economics.
- Sankaran: Business Economics
- Varsheney & Maheswari: Managerial Economics.

## **SEMESTER - I**

### **C1 24 AR 101: BUSINESS MATHEMATICS AND STATISTICS**

#### **COURSE OBJECTIVE**

The course aims to enable students to adept at simple mathematical concepts for business and basic statistical concepts relating to research process.

**Module 1: Interest & Annuities** **12**  
**Hours**

Concept of Time value of money - Simple Interest & Compound Interest PV and FV of single principal amount, PV & FV of uneven series of interest rates (single principal amount), doubling period (Rule of 72 & Rule of 69), effective & nominal rates of interest and depreciation. Annuity - Annuity Immediate & Annuity Due - FV of Annuity - Applications, PV of Annuity - Applications, Deferred Annuity, loan amortization table, PV of perpetuity, and Intra-year compounding and discounting.

**Module 2: Introduction to Statistics** **6**  
**Hours**

Definition of Statistics, Characteristic of Statistics, Scope and Limitations of Statistics. Classification and Tabulation of Data. Diagrammatic and Graphical representation of data using Excel.

**Module 3: Measures of Central Tendency and Dispersion** **12**  
**Hours**

Central Tendency -Arithmetic Mean, Combined Mean, Weighted Mean, Median and Mode (Direct method only). Dispersion Range, Quartile Deviation, Mean Deviation, Standard Deviation (Direct method only) and their Coefficients - Applications.

**Module 4: Correlation and Regression** **10**  
**Hours**

Correlation: definition, scatter diagram, Karl Pearson's Coefficient of Correlation (Direct method only) and Spearman's Correlation Coefficient. Regression: Concept, simple linear regression analysis (Direct method only) - Applications.

**Module 5: Time series** **5**  
**Hours**

Introduction to time series, Components of time series, Trend analysis by Moving Averages and Least Square Methods - Applications.

**Skill Development (These activities are only indicative; the faculty member can innovate)**

- Preparation of Loan Amortization Table - EMI Calculation on Excel
- Preparation of Future value of Annuity Table on Excel.
- Correlation and Regression Analysis on Excel.
- Diagrammatic and Graphical representation of data using Excel.

- Trend Analysis of Stock Market data on Excel.

## **COURSE OUTCOMES**

After completion of the course, the students will be able to

1. Justify the suitability and applicability of the basic concepts such as theory of equations, ratios, proportions, profit and loss, and their applications in managerial decision making.
2. Apply the concept of Interest and Annuity for computing the present and future value of single and series of cash outflows and inflows.
3. Illustrate the significance of statistics in analysing business problems.
4. Use the concept of measures of central tendency and dispersion for decision making.
5. Apply the concept of Correlation and Regression to analyse the data.
6. Analyse the time series data using moving averages and least square methods.

## **Books for Reference**

- Akhilesh K. B. and Balasubrahmanyam S, Mathematics and statistics for Management, 1st Edition, Delhi, Vikas Publishing.
- Gupta S.P., Statistical Methods, 43rd Edition, New Delhi, Sultan Chand & Sons.
- Soni R.S., Business Mathematics, 1st Edition, Delhi, Ane Books Pvt. Ltd.
- Prasanna Chandra - Financial Management.
- J K Sharma - Business Statistics.
- Dorai Raj: Business Mathematics, United publishers.