

B.Com. (Basic/Hons)(Vocational)

Office Management and Secretarial Practice

Programme Objectives:

At the end of a sixth-semester Degree Programme, a student of B.Com OM & SP (Voc) is expected to acquire a fairly reasonable competence in the following areas:

- a) To familiarize with Office Assistant skills for complete office related tasks.
- b) To encourage the learner to be an independent Correspondence.
- c) To operate the Window-based Ms Paint, Ms Word, Ms Excel, Ms Power Point, Page Maker, Typing Masters and Tally
- d) To work harmoniously as a contributing member of a team to achieve organizational goals.
- e) Improve presentation skills, communicative skills and language based skills
- f) Gain knowledge about the behavior of organization and people.
- g) Get familiarized with the Corporate through Project Work.
- h) Get first hand working experience through On-the-job training.

Programme Outcomes:

- At the end of the course Vocational students will be well versed with skills like Accountancy, Computer and Soft Skills.
- The interne ship training and the project work gives them first hand information about the organization.
- They become well versed with the work culture of an office
- They have the ability to work in teams with enhanced interpersonal skills and communication.

B.COM. PROGRAM
Proposed Scheme of Teaching & Evaluation for B.Com. (Basic/Hons)with
Office Management and Secretarial Practice as Core subject

Semester I								
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.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.1.2	Office Management	DSC	3+0+2	60	40	100	4
5	B.Com.1.3	Company Secretarial Skills	DSC	3+0+2	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	60	40	100	2
7	B.Com.1.5	Yoga	SEC-VB	0+0+2	-	50	50	1
8	B.Com.1.6	Health and Wellness	SEC-VB	0+0+2	-	50	50	1
9	B.Com.1.7	Accounting for Everyone/Financial Literacy/Managerial economics	OEC	3+0+0	60	40	100	3
Sub-Total(A)					420	380	800	25

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
10	Lang.2.1	Language-I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language-II	AECC	3+1+0	60	40	100	3
12	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
13	B.Com.2.2	Office Systems and Procedures	DSC	3+0+2	60	40	100	4
14	B.Com.2.3	Office Communication and Correspondence	DSC	3+0+2	60	40	100	4
15	B.Com.2.4	Sports	SEC-VB	0+0+2	-	50	50	1
16	B.Com.2.5	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
17	B.Com.2.6	Environmental Studies	AECC	2+0+0	60	40	100	2
18	B.Com.2.7	Financial Environment/Investments In Stock Markets/ Public Finance	OEC	3+0+0	60	40	100	3
Sub-Total(B)					420	380	800	25

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language-II	AECC	3+1+0	60	40	100	3
21	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
22	B.Com.3.2	Human Resource Management	DSC	3+0+2	60	40	100	4
23	B.Com.3.3	Secretarial Management	DSC	3+0+2	60	40	100	4
24	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	60	40	100	2
25	B.Com.3.5	Sports	SEC-VB	0+0+2	-	50	50	1
26	B.Com.3.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
27	B.Com.3.7	Advertising Skills/Entrepreneurial Skills/ Modern bank Management	OEC	3+0+0	60	40	100	3
Sub-Total(C)					420	380	800	25

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
28	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
29	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
40	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
31	B.Com.4.2	Office and Secretarial Services	DSC	3+0+2	60	40	100	4
32	B.Com.4.3	Secretarial administration	DSC	3+0+2	60	40	100	4
33	B.Com.4.4	Constitution of India	AECC	2+0+0	60	40	100	2
34	B.Com.4.5	Sports	SEC-VB	0+0+2	-	50	50	1
35	B.Com.4.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
36	B.Com.4.7	Business Ethics/ Corporate Governance/ International Trade	OEC	3+0+0	60	40	100	3
Sub -Total(D)					420	380	800	25

EXITOPTIONWITHDIPLOMA –Ability to solve broadly defined problems.

Semester V

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
37	B.Com.5.1	Financial Management	DSC	3+0+2	60	40	100	4
38	B.Com.5.2	Taxation - I	DSC	3+0+2	60	40	100	4
39	B.Com.5.3	Tally ERP.9	DSC	3+0+2	60	40	100	4
40	B.Com.5.4 Elective	One Course from the Selected Elective Group	DSE-1	3+1+0	60	40	100	3
41	B.Com.5.5 Elective	GST-Law & Practice /Basics of Spread Sheet Modeling OR Report on Study of Startups and Innovative Business Ideas	Vocational -1	2+0+2	60	40	100	3
42	B.Com.5.6 Elective	Internship	Internship - 1	0+0+4	-	50	50	2
43	B.Com.5.7	Sports	SEC-VB	0+0+2	-	50	50	1
44	B.Com.5.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
45	B.Com.5.9	Cyber Security/Ethics& Self Awareness	SEC-VB	1+0+2	60	40	100	2
Sub-Total(E)					360	390	750	24

Semester VI

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
46	B.Com.6.1	Management Accounting	DSC	3+0+2	60	40	100	4
47	B.Com.6.2	Taxation - II	DSC	3+0+2	60	40	100	4
48	B.Com.6.3	Financial Derivatives	DSC	3+0+2	60	40	100	4
49	B.Com.6.4 Elective	One courses from the Selected Elective Group	DSE-2	3+1+0	60	40	100	3
50	B.Com.6.5	GST-Assessment Procedure	Vocational-2	2+0+2	60	40	100	3
51	B.Com.6.6 Elective	Internship	Internship - 2	0+0+4	-	50	50	2
52	B.Com.6.7	Sports	SEC-VB	0+0+2	-	50	50	1
53	B.Com.6.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1

54	B.Com.6.7	Professional Communication	SEC-SB	2+0+0	60	40	100	2
Sub-Total(F)					360	390	750	24
Grand Total-Degree					2400	2300	4700	148

EXIT OPTION WITH BACHELOR DEGREE - Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them.

Semester VII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
55	B.Com.7.1	International Business	DSC	4+1+0	60	40	100	4
56	B.Com.7.2	Business Analytics	DSC	4+1+0	60	40	100	4
57	B.Com.7.3	Advanced Financial Management	DSC	4+1+0	60	40	100	4
58	B.Com.7.4	One Course from the Selected Elective Group	DSE-5	3+1+0	60	40	100	3
59	B.Com.7.5	ERP Applications	Vocational-3	2+0+2	60	40	100	3
60	B.Com.7.6	Research Methodology	-	2+0+2	60	40	100	3
Sub-Total(G)					360	240	600	21

Semester VIII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
61	B.Com.8.1	Financial Reporting-IND.AS	DSC	3+1+0	60	40	100	3
62	B.Com.8.2	Strategic Financial Management	DSC	3+1+0	60	40	100	3
63	B.Com.8.3	Advanced Business Statistics OR Data Analysis & Decision Sciences	DSC	3+1+0	60	40	100	3
64	B.Com.8.4	One Course from the Selected Elective Group	DSE - 5	3+1+0	60	40	100	3
65	B.Com.8.5	Managing Digital Platforms	Vocational-4	2+0+2	60	40	100	3
66	B.Com.8.6	Research Projects/Internship with Viva-voce	-	0+0+12	100	100	200	6
		OR						
		Two Courses from the Selected Elective Group 8.5(A) & 8.5 (B)	DSE-6	3+1+0	60*	40*	100*	3*
			DSE-7	3+1+0	60*	40*	100*	3*
Sub-Total(H)					420/ 420*	280/ 280*	700/ 700*	21/ 21*
Grand Total-Honors					3180/ 3180*	2820/ 2820*	6000/ 6000*	190

* Students who do not opt Research Project/Internships he'll take two elective courses such as 8.5(A) & 8.5(B). Sub Total (H) and Grand Total Honors varies accordingly.

BACHELOR DEGREE WITH HONORS - Experience of work place problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience.

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
- CIE : Continuous Internal Evaluation
- 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.,morethan50students)2Hours of Practical Classes equal to 2 Hours of Teaching.

ELECTIVEGROUPSANDCOURSES:

Discipline Specific Electives-V Semester						
Sl. No	Accounting	Finance	Banking & Insurance	Marketing	Human Resources	IT
1	Ind.ASand IFRS	Financial Markets & Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics

Discipline Specific Electives- VI Semester						
1	e-Business & Accounting	Investment Management	Banking Innovations & Technology	Customer Relationship Marketing	Cultural Diversity at Work Place	HR Analytics
2	Accounting for Services Sector	Strategic Financial Management	Principles & Practice of Insurance	Digital Marketing	New Age Leadership Skills	Marketing Analytics
3	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior Marketing Research	Labour Laws & Practice	ICT Application in Business

Discipline Specific Electives-VII Semester						
1	Forensic Accounting	Security Analysis & Portfolio Management	Banking Products & Services	Logistics & Supply Chain Management	Strategic HRM	DBMS&SQL

Discipline Specific Electives-VIII Semester						
1	Innovations in Accounting	Corporate Valuation	e-Banking	E-Commerce	International HRM	Web & Social Intelligence
2	Accounting Information System	Analysis of Financial Statements	Insurance Planning & Management	Services Marketing	Employee Welfare & Social Security	Artificial Intelligence & Machine Learning in Business

NOTE: Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.

B.com- Question Paper Pattern
End Semester Exams Bachelor of Commerce- B.Com

Course Code:
Duration: 2Hour

Name of the Course:
Total Marks: 60

SECTION-A

I. Answer any five of the following questions.

Questions are asked on Remembering (5x2=10)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

SECTION-B

II. Answer any four of the following questions.

Questions are asked on Understanding & Applying (4x5=20)

- 9.
- 10.
- 11.
- 12.
- 13.
- 14.

SECTION-C

III. Answer any two of the following questions.

Questions are asked on analyzing &evaluating (2x15=30)

- 15.
- 16.
- 17.
- 18.

Note: Break up of 40 marks for Continuous Internal Evaluation (CIE) is as follows:

- 20 marks for 2 internal exams per course per semester.
- 10 marks for Seminar/ Presentation/Activity/Project/Field work/ Assignment.
- 10 marks for Case study/ Excel / Zoho books.

Ist Semester B.Com(Office Management and Secretarial Practice)

Course Contents

- 1.1 Financial Accounting**
- 1.2 Office Management**
- 1.3 Company Secretarial Skills**
- 1.4 Digital Fluency**
- 1.5 Yoga**
- 1.6 Health and wellness**
- 1.7 Accounting for Everyone / Financial Literacy/
Managerial Economics**

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

Course Code:B.Com.1.1

Name of the Course: Financial Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

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

- Understand the theoretical framework of accounting as well accounting standards.
- Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
- Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- Outline the emerging trends in the field of accounting.

Syllabus:

Module No. 1: Theoretical Framework of Accounting **10**

Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).

Module No. 2: Financial Statements of Sole Proprietors **10**

Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet;Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account-Balance Sheet.

Module No. 3: Consignment Accounts **10**

Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.

Module No. 4:Royalty Accounts **10**

Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent - Short Workings -Recoupment of Short Working-Accounting Treatment in the books of Lessee and lessor - Journal Entries and Ledger Accounts including minimum rent account.

Module No. 5: Emerging Trends in Accounting **08**

Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet--Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).

Skill Developments Activities:

- Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
- Collect Annual Reports of sole proprietors and identify the different components.
- Preparation of Proform invoice and accounts sales with imaginary figures.
- Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.

5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

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

Course Code:B.Com.1.2

Name of the Course: Office Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work, MCQ through Google forms etc.,

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

- a) To familiar with modern office management and business communications.
- b) It is helpful to train the students of the community college in maintaining and running the office independently and effectively.
- c) The field of study will be able to provide competent and effective management support in the form of administrative services as well as office management.
- d) To improve presentation skills, communicative skills and language based skills
- e) They become well versed with the work culture of an office
- f) Allows you to summarize your data enhancing
- g) Ability to organize and structure data.

Syllabus:	Hours
------------------	--------------

Module No. 1: OFFICE MANAGEMENT	10
--	-----------

- Management- Principles Of Management
- Elements Of Office Management
- Functions Of Office Management
- Duties and Functions of Office Manager
- Functional Office Management
- Administrative Office Management

Module No. 2: : OFFICE ADMINISTRATION& ACCOMODATION	10
--	-----------

- Administrative Office Management
- Objectives of Administrative Office Management
- Scientific Office Management
- Office Accommodation: Introduction
- Principles of Office Accommodation
- Location of Office
- Office Building
- Office Layout – Preparing the Layout
- Re- Layout
- Open and Private Office
- New Trends in Office Layout.

Module No. 3: OFFICE ORGANISATION	10
--	-----------

- Meaning and Importance of Office Organisation
- Organization Structure: Meaning and objectives
- Types of Organization: Line, Functional, Line and Staff
- Principles of Organization
- Span of Management: Meaning and types (wide and narrow)
- Factors determining Span of Management, Graicuna’s Theory

Module No. 4: TYPING MASTERS

10

- English typing basics
- Home row keys practice
- Upper row keys practice
- Simple Word Practice By Home & Upper Row Keys
- Bottom-Row Keys Practice
- Simple Word Practice By All Rows Characters
- Fourth Row Number and Symbol Keys
- Paragraph Practice

Module No. 5 : MS EXCEL

08

- Introduction to MS Excel
- Enter & Edit Data, Range of Cells
- Entering and Copying the Formula
- Cell References
- Setting the Column Width
- Cell Formatting and Fill Handle
- Copying and Moving the Cell Content
- Inserting Cells, Columns and Rows,
- Graphic Objects and Charts,
- Data Series with Drawing Objects Database & Pivot Table – Refreshing a Pivot Table, Changing the Pivot Table layout, Copying/ Deleting the Pivot Table.
- Filtering Database Records - Auto Filter and Advanced Filter
- Goal Seek

Skill Developments Activities:

1. Decision making in office so that things can move quickly
2. The ability to work in teams with enhanced interpersonal skills and communication.
3. Visit of the office to get hands on training
4. Collect different organization structure from different organization

5. Visit to the front office to observe their skills and incorporate it.

6. Any other activities, which are relevant to the course

Text Books:

1. Jain S.P and Chabra T.N, Laxmiparasuram, Office Management, Thirichanapalli.
2. V.S.P & P.S NarayanaRao, Text Book of Office Management, Tata McGraw Hill Publishing.
3. Singh S.P & Singh B, Office Management, S.P Gyan Publishing House, Delhi.
4. T Ramaswamy Principles of Office Management, Himalaya Publication.
5. R.K. Bansal and J.B.Harrison-Spoken English, Orient Longman,
6. N.P.Krishna Mohan & Singh - Speaking English Effectively, Macmillan Indian, New Delhi.
7. Wills Jane- Teaching English through English
8. Bernd Held Excel Functions and Formulaes BPB Publications
9. Michael Alexander and John Walkenbach (2013) Microsoft Excel Dashboards and Reports Wiley Publications

Note: Latest edition of text books may be used.

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

Course Code:B.Com.1.3

Name of the Course: Company Secretarial Skills

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work, Role Play etc

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

- i) Get familiar with Office Assistant skills for complete office related tasks.
- j) To gain knowledge about the behaviour of organization and people.
- k) Capability of the students to make decisions at personal & professional level will increase after completion of this course.
- l) The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
- m) To handle independently - oral and written communication, barriers, observe telephone etiquettes
- n) Mastering at organizing and analyzing data through Excel
- o) Excel also gives the comfort of using Graphic tables which are utilized in Sales, Presentation and Reports.

Syllabus:

Hours

Module No. 1: SECRETARY

10

- Meaning of Secretary
- Types/Kinds of Secretaries
- Importance of Secretary,
- Qualifications and qualities of Secretary
- Duties of Secretary
- Changing profile of the Secretary.

Module No. 2: : MEETINGS

10

- Meaning and purpose of meetings
- Types of meetings
- Preparation for meetings: Notice, Agenda, Quorum, Role of Chairman, Minutes of meetings
- Duties of Secretary before, during and after a meeting

- Additional terms used in meetings.

Module No. 3: COMPANY SECRETARIAL AND MANAGERIAL SKILLS

10

- Drafting the Specimen of Letter of Allotment,
- Letter of Regret & Letter of Renunciation
- Drafting of Warning Notices before Forfeiture of Shares and Final Notice for Forfeiture of Shares.
- Drafting the Specimen of Ordinary Resolution and Special Resolution.
- Memorandum of Understanding-Employment agreement.
- Drafting types of Organizational chart- Levels of Management & skill
- Communication flow chart-Horizontal-vertical-upward-downward-diagonal-
- Drafting of channels of distribution charts
- Drafting of a Model Office layout

Module No. 4: ADVANCE EXCEL TECHNIQUES

10

- Transpose Tables
- Data Table
- Scenarios
- Data analysis

Module No. 5 : ADVANCED CHARTS AND EXCEL DASHBOARDS

08

- Combo Charts
- 3D Maps, Line Graph and its Interpretation
- Tree Map and Waterfall
- Planning and Dashboard
- Adding tables and charts to dashboard
- Using slicers, filter data with slicers
- Inserting Hyperlinks
- Track Changes

Skill Developments Activities:

1. To carry out activities like role play.
2. Demo of preparation of company meeting, agenda and note taking
3. Typing masters software to type the activities of the company
4. Visual presentation like business reports are prepared
5. Problem solving and critical thinking
6. To train in Time management and multi tasking
7. To calculate bank related requirements using Excel
8. Prepare Itinerary and make travel arrangements.

Text Books:

1. Company Secretarial Practice and Procedure by Pearson
2. Secretarial Practice and Company law by Arun Sharma and Rachana Sharma
3. Company Law and Secretarial Practice by J. Santhi, Murgam Publication
4. Secretarial Practice by Kuchhal

5. Roman,S. 2002 writing Excel Macros withVBA 2nd Edition, Sebastpol CA:O Reilly.
6. Sengupta.C 2004, Financial Modelling using Excel and VBA Hoboken NJ, JohnWilley and Sons.
7. Winston 2004, Microsoft Data Analysis and Business Modelling. 2nd Edition Redmond, WA: Microsoft Press.

Note: Latest edition of text books may be used.

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

Course Code:B.Com. 1.5 (Open Elective Course)

Name of the Course: Financial Literacy

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;
4. Open, avail, and manage/operate services offered by post offices;
5. Plan for life insurance and property insurance & select instrument for investment in shares

Syllabus:

	Hours
--	-------

Module No. 1: Introduction	08
-----------------------------------	-----------

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

Module No. 2: Financial Planning and Budgeting	08
---	-----------

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

Module No. 3: Banking Services	08
---------------------------------------	-----------

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

Module No. 4: Financial Services from Post Office	08
--	-----------

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Module 5: Protection and Investment Related Financial Services	08
---	-----------

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing

loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

Skill Development Activities:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.
5. Any other activities, which are relevant to the course.

Text Books:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Note: Latest edition of text books may be used.

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

Course Code:B.Com. 1.5 (Open Elective Course)

Name of the Course: Managerial Economics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

1. Describe the importance of managerial economics in decision making process.
2. Learners would be able to apply the concepts and principles in their day to day life.
3. Analyze how economic agents make decisions and choices using theoretical knowledge & practical approach.

Syllabus:

Module No. 1: Nature and scope of business economics **08**

Nature of Business Economics: Meaning, definitions, nature, scope and significance of business economics. Economic laws and principles: Meaning and nature of economic laws. Economics and business environment: Economic and Non-economic factors determining business. Business objectives: Economic, Non-Economic, Human, Social and National objectives of business.

Module No. 2: Demand Analysis **08**

Law of diminishing marginal utility: Meaning, Assumptions, Illustration, Exceptions and Uses law of demand: Meaning, Demand Function, why does the demand curve slope downwards? Exceptions to the Law of demand, determinants of demand, increase and decrease in demand. Price elasticity: Meaning, types of price elasticity and methods of measurement of price elasticity. Factors of determining elasticity demand. Income elasticity, cross elasticity and promotional elasticity.

Module No. 3: Supply, Cost and Revenue analysis **08**

Supply: Meaning, Law of supply, exceptions to the law of supply and determinants of supply. Elasticity of supply: Meaning and types of elasticity of supply. Cost concepts: Opportunity cost, total cost, variable cost, fixed cost and marginal cost. Cost-output relationships in the short run and long run. Concepts of revenue: Total revenue, average revenue and marginal revenue. Revenue curves under perfect and imperfect competition.

Module No. 4: Production and market analysis **08**

Production analysis: Law of variable proportion and law of returns to scale. Perfect competition: Meaning and features. Monopoly: Meaning, features and price-output determination. Price discrimination: types, price- output determination under discriminating monopoly. Monopolistic competition: Meaning, features and price-output determination under monopolistic competition. Oligopoly: Meaning, features and types. Kinked demand curve.

Module No. 5: Business Cycles Analysis **08**

Business Cycles Analysis: Business Cycles Nature and Phases of a Business Cycle, Game Theory, Information Super Highways, Small-world Model, Theories of Business Cycle - Psychological, Profit, Monetary, Innovation, Cobweb, Samuelson and Hicks Theories.

Skill Development Activities:

1. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
2. Study the supply and demand theory of a product as your choice.
3. Any other activities, which are relevant to the course.

References:

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultanchand & Sons, New Delhi.
2. Ahuja H.L. – Business Economics, Sultanchand & Sons, New Delhi
3. Mehta P.L., Managerial Economics, Sultanchand & Sons, New Delhi.
4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
6. Peterso H. Craig and W.Cris Lewis – Managerial Economics, Pearson Education, Singapore.
7. Salvatore Dominic – Managerial Economics, Megrew Hill, New York.

Note: Latest edition of text books may be used.

Ist Semester B.Com (Office Management and Secretarial Practice)**B. Course Contents**

- 2.1 Advanced Financial Accounting**
- 2.2 Office Systems and Procedures**
- 2.3 Office Communication and Correspondence**
- 2.4 Sports**
- 2.5 NCC/NSS/R&R(S&G)/Cultural**
- 2.6 Environmental Studies**

2.7 Financial Environment / Investing in Stock Markets/Public Finance

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	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

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

- a) Understand & compute the amount of claims for loss of stock & loss of Profit.
- b) Learn various methods of accounting for hire purchase transactions.
- c) Deal with the inter-departmental transfers and their accounting treatment.
- d) Demonstrate various accounting treatments for dependent & independent branches.
- e) Prepare financial statements from incomplete records.

Syllabus:	Hours
------------------	--------------

Module No. 1: Insurance Claims for Loss of Stock & Loss of Profit	10
--	-----------

Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.

Module No. 2: Hire Purchase Accounting	13
---	-----------

Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.

Module No. 3: Departmental Accounts	10
--	-----------

Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment

Module No. 4: Accounting for Branches	10
--	-----------

Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).

Module No. 5: Conversion of Single Entry into Double Entry	08
---	-----------

Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.

Skill Developments Activities:

1. Identify the procedure & documentations involved in the insurance claims.
2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Identify the common expenditures of an organization among various departments.
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
6. Any other activities, which are relevant to the course.

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.

2. SP Iyengar (2005), *Advanced Accounting*, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) *Accounting: Text and Cases*, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) *Introduction to Financial Accounting*, Pearson Education, 11th Edition.
5. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi, 6th Edition.
7. B.S. Raman (2008), *Financial Accounting Vol. I & II*, United Publishers & Distributors
8. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

Name of the Program: Office Management and Secretarial Practice

Course Code:B.Com.2.2

Name of the Course: Office Systems and Procedures

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work, Role Play etc

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

- a) To get equipped with the new mechanization in the modern era
- b) To get familiarize with record and filing work.
- c) To get trained with work simplification and filing system
- d) Handling independently the purchase and distribution of stationery.
- e) Digital Image creation, editing and exporting.
- f) Preparation of Invitation and Brochures
- g) Well versed with manipulating effects, drawing grids and moderating shapes.

Syllabus:

Hours

Module No. 1: OFFICE SYSTEMS AND PROCEDURES

10

- Office System: Meaning and Characteristics
- Procedure: Meaning
- Objectives of Systems and Procedures
- Importance and essentials of successful Office system and procedures
- Advantages and Disadvantages
- Role of Office Manager in system and procedure

Module No. 2: : RECORDS MANAGEMENT

10

- Records Management-Meaning and Importance
- Principles of Records Management
- Filing: Meaning and definition
- Importance and Essentials of Good Filing System
- Centralized VS Decentralized Filing

Module No. 3: OFFICE STATIONERY AND SUPPLIES

10

- Stationery – Importance of Stationery
- Need to Control Office Stationery and Supplies
- How to keep down the Stationery Cost
- Proper and Careful Selection
- Study Procedures
- Work Measurement
- Motion Study Theory – Laws and Principles of Motion Economy
- Advantages of Motion Study
- Steps in Time study
- Limitations of Time Study
- Time and Motion Study

- Special Characteristics of Office
- Work Activity or Work Simplification
- Advantages & Limitations of Work Simplification

Module No. 4: COREL DRAW	10
---------------------------------	-----------

- Exploring CorelDraw
- Drawing and Designing
- Bitmaps versus Vector Graphics
- Working with multiple drawings
- Selecting, Zooming and Panning objects
- Drawing Rectangles Squares, Polygons and Stars
- Manipulating objects and text
- Formatting objects
- Creating Visiting Card
- Creating Letterhead with Logo
- Designing Birthday Card

Module No. 5 : ADOBE PHOTOSHOP	08
---------------------------------------	-----------

- Introduction to Adobe Photoshop
- Working with images
- Image and Color Modifications
- Resizing and Cropping Images
- Working With the Pen Tool
- Knowing the Layers
- Creating Special Effects
- Color Adjustments
- Photo Collage
- Brochure and poster designing
- Certificate designing

Skill Developments Activities:

1. Office skills are basic administrative skills that help an office function smoothly.
2. Problem solving or critical thinking skills are integrated.
3. Effective training of designing of brochure, postures, certificates and business cards
4. Practical training on organizing stationery.
5. Drawing up a plan on the office systems and procedures.
6. Passport size photo using Photoshop.

Text Books:

1. R.K.Chopra, Office Management, Himalaya publishing House, NewDelhi.
2. J.C. Denyer, Office Management, The English language Book Society , Tindall.
3. GhoshPashanth, Office Management, Sultan Chand and Sons

4. Adobe Photoshop Basic elements tools by Initimoon
5. Adobe photoshop CS6 on Demand
6. Corel Draw the official guide by Mohammed Ovais Khan
7. Advance Corel Draw Graphic Suite by Guia.

Note: Latest edition of text books may be used.

Name of the Program: Office Management and Secretarial Practice

Course Code:B.Com.2.3

Name of the Course: Office Communication and Correspondence

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	48 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work, etc.,

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

- a) To get trained to maximize profit and output in an organization
- b) To know to fix the prices of the product
- c) To get aquatinted about the decision making
- d) To become skilled about strategic planning
- e) Video creation through graphic designing
- f) To share and print advertisement, logos, business cards and presentations

Syllabus:

Hours

Module No. 1: OFFICE COMMUNICATION

10

- Office Communication- Definition, Importance
- Office Communication Cycle.
- Kinds of Office Communication – Verbal, Non Verbal & Written
- Modes of Office Communication
- Barriers of Office Communication
- Tools of Effective Office Communication

Module No. 2: OFFICE & BUSINESS CORRESPONDENCE

10

- Meaning and objectives
- Types of Office Correspondence
- Importance of Office Correspondence
- Centralized and Decentralized Correspondence
- Business letters- Importance & Functions
- Principles of Drafting Business letters
- Structure of Business Letters
- Letters on Trade Enquiry, Quotation, Placing Orders, Complaint letters
- Status Enquiry Letters
- Drafting Resume
- Job Application, Appointment Order
- Duty Joining Report and Letter of Resignation

Module No. 3: BANKING & GOVERNMENT CORRESPONDENCE

10

- Account Opening Letters
- Credit letters & Guarantee Documents
- Standing Instructions for Payment
- Request for Bank Overdraft
- General Government Letters
- Memorandum, Circulars & Notifications
- Press release
- Advertisements & Tenders

Module No. 4: CANVA	10
<ul style="list-style-type: none"> ▪ Exploring Design, Templates, Graphs and Charts ▪ Font Combinations ▪ Palette Generation ▪ Design Size and Colour Combinations 	
Module No. 5 : CANVA EXERCISES	08
<ul style="list-style-type: none"> ▪ Logos ▪ Posters ▪ Business Cards ▪ Resumes ▪ Presentations 	
Skill Developments Activities:	
<ol style="list-style-type: none"> 1. Preparation of estimation and imaginary cost sheet. 2. Field work to track financial changes of an organization 3. To develop interpersonal skills, time management, spreadsheet proficiency. 4. Analytical and problem solving skill. 5. To independently design logos, brochures and business cards. 	
Text Books:	
<ol style="list-style-type: none"> 1. A guide to Business Correspondence and Communication Skills A.N.Kappor, Sultan Chand Publications 2. Book on business letters by Jack Savage. 3. Echo Swinford (2015) Powerpoint 2016 Pearson Education 4. John Preppernau and Joyce Cox(2010) Powerpoint 2010 Step by Step, Microsoft Publishers 5. Model Business letters and other business documents by Shirley Taylor. 6. Essential business letters, 1500 ways to say it right. 	
Note: Latest edition of text books may be used.	

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

Course Code:B.Com. 2.7 (Open Elective Course)

Name of the Course: Financial Environment

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	2 Hrs	24 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

- Understand the fundamentals of Indian Economy and its significance.
- Evaluate the impact of monetary policy on the stakeholders of the Economy.
- Assess the impact of fiscal policy on the stakeholders of the Economy.
- Examine the status of inflation, unemployment and labour market in India
- Inference the financial sector reforms in India.

Syllabus:

Hours

Module No. 1: Fundamentals of India Economy

05

Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Marco financial indicators.

Module No. 2: Monetary Policy

05

Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance

Module No. 3: Fiscal Policy

05

Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.

Module No. 4: Inflation, Unemployment and Labour market

05

Introduction - **Inflation:** Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; **Unemployment** - natural rate of unemployment-frictional & wait unemployment. **Labour market** and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational

Module 5: Financial Sector Reforms:

04

Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act-Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.

Skill Development Activities:

- Collect last ten year GDP rate and examine the same.
- Collect last two years monetary policy rates of RBI and analyse the impact of the same.
- Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.

4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.
6. Any other activities, which are relevant to the course.

Text Books:

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, Mcgraw Hill Education, 8th edition
5. RBI working papers
6. Mistry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

Note: Latest edition of text books may be used.

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

Course Code:B.Com.2.7 (Open Elective Course)

Name of the Course: Investing in Stock Markets

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

- Explain the basics of investing in the stock market, the investment environment as well as risk & return;
- Analyse Indian securities market;
- Examine EIC framework and conduct fundamental analysis;
- Perform technical analysis;
- Invest in mutual funds market.

Syllabus:

Module No. 1: Basics of Investing **08**

Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

Module No. 2: Fundamental Analysis **08**

Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

Module No. 3: Technical Analysis **08**

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

Module No. 4: Indian Stock Market **08**

Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations

Module 5: Investing in Mutual Funds **08**

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

Skill Development Activities:

- Work on the spreadsheet for doing basic calculations in finance.
- Learners will also practice technical analysis with the help of relevant software.
- Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
- Calculate of risk and return of stocks using price history available on NSE website.
- Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

6. Any other activities, which are relevant to the course.

Text Books:

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Note: Latest edition of text books may be used.

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

Course Code:B.Com.2.7 (Open Elective Course)

Name of the Course: PUBLIC FINANCE

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

- a) Identify the basis of Money and sources of Public Finance
- b) Identify the stages of business cycles and take appropriate decisions.

Syllabus:

Module No. 1: Money **Hours**
08

Meaning, definitions, functions & classification - money and near money. Demand and supply of money: determinants; High – powered money and the money multiplier.

Module No. 2: Value of money and its application **08**

Value of Money: meaning and theories - The quantity Theory of money – Fisher’s Theory and the Cambridge Equations, Friedman’s restatement of the quantity theory- Measurement of Value of money: Index Numbers – meaning, types and uses. Inflation: meaning, types, causes, effects and remedies - stagflation.

Module No. 3: Business Cycles **08**

Meaning features, phases- causes: Hawtrey’s theory, Hick’s theory and Schumpeter’s Theory – Measures to control business cycles.

Module No. 4: Public Finance **08**

Meaning, Difference between public Finance and Private Finance ; Components of public finance principle of maximum social advantage. Public Revenue – Meaning, Sources, Cannons of taxation. Public Expenditure – Meaning and Classification (Heads of Public Expenditure) Public Debt – Meaning Sources types of Public debt and methods of redemption.

Module 5: Fiscal Policy and Deficit Finance **08**

Public Budget - Meaning, Objectives, Components and types Fiscal Policy – Meaning, Objectives and Components Role of Fiscal policy in developing economy – Deficit finance.

Skill Development Activities:

1. Acquire basics of money market operations& functioning of the money market through intermediaries.
2. Acquire knowledge about the functioning of the economic system & about economic fluctuations.
3. Gains hand on experience of working of the banking system & the monetary policy.
4. Understand the importance of Inter-National Finance
5. Any other activities, which are relevant to the course.

Books for reference:

1. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education, 6thedition, 2009.
2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 3rd edition,2009.

3. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5th edition, 2011.

4. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7th edition, 2011.

5. N. Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan, 2006.

6. Musgrave Public Finance theory and Practice, Tata Mc Graw Hill, 5th Edition, 2011.

7. Taylor, 'Public Finance'.

Note: Latest edition of text books may be used.