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BENGALURU
CITY UNIVERSITY

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BE BOUNDLESS

DEPARTMENT OF COMMERCE

Central College Campus, Dr. Ambedkar Veedhi, Bengaluru-560001

SYLLABUS FRAMED ACCORDING TO THE NATIONAL EDUCATIONAL POLICY (NEP 2020)

ACADEMIC YEAR 2021-22

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BE BOUNDLESS

BENGALURU CITY UNIVERSITY

Palace Road, Bengaluru-560001

B.COM - REGULAR

Framed According to the National Educational Policy (NEP 2020)

[To implement from the Academic Year 2021-22]

INTRODUCTION

The curriculum framework for B.Com. Degree is structured to offer a broad outline that helps in understanding the creative potential of new career growth opportunities based on changing industrial and societal needs. The course is upgraded keeping in mind the aspirations of students, with opportunities to major in specializations such as accounting, financial markets, marketing, human resources and banking to focus the students towards a career in those domains. The core concepts within subject have been updated to incorporate the recent advancements, techniques to upgrade the skills of learners to create a focus on various functional areas of business. Problem Based learning has been integrated into the curriculum for a better understanding of various concepts in business and commerce. The syllabus under NEP-2020 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered in the country. Effort has been made to integrate the use of recent technology and MOOCs to assist teaching-learning process among students. The major objective of the graduate program is to elevate the subject knowledge among students, and making them as critical thinkers thereby students can address the issues related to industry and other business sectors.

AIMS AND OBJECTIVES OF UG PROGRAMS IN B.COM:

- To provide a well trained professional to the requirements of Industries, Banking sectors, Insurance companies, Financing Companies, Transport Agencies and corporates.
- Students can get through the knowledge of finance and accounting.
- The knowledge of different specialisations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
- To impart industry needed skill, problem solving and decision making competencies.
- To make students industry ready and develop various managerial and accounting skills for better professional opportunities
- To enrich students to adapt to an ever changing and dynamic business environment.

Ref No.145/DEPT/COMM/BOS/2021-2022 **05-10-2021**

PROCEEDINGS OF UG BOS MEETING OF – B.COM, B.COM (BUSINESS DATA ANALYTICS/INSURANCE/A&F/LSCM/TTM/TAX PROCEDURE/VOCATIONAL/BF) COURSES

Proceedings of the BOS – UG – B.Com, B.Com (Business Data Analytics/IAS/A&F/LSCM/TTM/Tax Procedure/Vocational/BF) courses for the academic year 2021 – 2022 meeting held on 5th October 2021 at the Chamber of the Chairman (BOS), Department of Commerce, Central College Campus, Bengaluru City University, Bengaluru-560001 at 10:00 A.M. The Board has agreed and approved the course matrix and syllabus of first year of the above mentioned courses. In case any input required shall be initiated by the Chairman and necessary modification shall be done as approved by the Board.

MEMBERS PRESENT:

1.	Dr.Muninarayanappa.M, Chairman & Dean, Dept of Commerce	Chairperson
2.	Dr. Nagaraj.N, Professor, Dept of Commerce, University of Mysore	Member
3.	Dr. H.Y. Kamble, Professor, Dept of Commerce, Rani Channamma University	Member
4.	Dr.S. Raghunatha Reddy, Dept of Commerce, Yogi Vemana University	Member
5.	Dr.R.Parvathi, Principal, VET first Grade College, Bangalore	Member
6.	Dr.D Raja Jebasingh, Vice Principal, St. Joseph's Commerce College (Autonomous)	Member
7.	Dr.B.G.Bhasakara, Principal, Vivekananda Degree College	Member
8.	Dr.Padmaja, MLA College of Higher Learning	Member
9.	Dr.Bharathisha Rao, Principal, RVD College	Member
10.	Dr.S.Harish, Principal, Vijaya Evening College	Member
11.	CA Anil Bharadwaj, Chartered Accountant	Member
12.	Sri. D Srinivas, Corporate Expert	Member
13.	Dr. G.S. Raju, Institute of Valuers, President, Karnataka	Member

MINUTES OF THE MEETING:

1. The Chairman & Dean, Faculty of Commerce & Management, Bengaluru City University, welcomed all the BOS members of the B.COM Board for BOS meeting which was scheduled on 5.10.2021 at 10.00 A.M.

2. The Chairman said that it is not a one day process and continuous delebrations are required from time to time for updation of syllabus and pedagogy.

3. The Chairman highlighted about the Orientation Programme of NEP - 2020 for Commerce and Management faculties which was organised by the Faculty of Commerce and Management at Jnana Jyothi Auditorium on 1st September 2021 with three technical sessions (i.e., **1st session: Structure & Matrix, 2nd session: Policy Implementation and 3rd session: Inter Disciplinary Issues**) clarified all the doubts in implementations of NEP syllabus of UG Programmes by the Faculty of Commerce & Management, Bengaluru City University.

4. The Chairman briefed BOS members about the admission paths for Undergraduate Programmes as follows:

i. Exit after 1st year (I & II Sem) – the candidate will be awarded with Certificate with minimum 48 credits.

ii. Exit after completing 3rd and 4th semesters – the candidate will be awarded with Diploma Certificate with minimum 96 credits.

iii. Exit after 3rd year (V & VI Sem) – the candidate will be awarded with Bachelor Degree in Commerce with minimum 144 credits.

iv. The candidate can continue the 4th year (VII & VIII Sem) to get honours/ research degree with minimum 186 credits.

v. Students completing a 4th year Bachelor's programme with Honours/Research, may be Admitted to a 1st year Master's programme.

vi. Students completing a 4th year Bachelor's programme with Research, will be eligible for Admission for Doctoral Programme (Ph.D).

vii. After completing the requirements of a 3rd year Bachelor's Degree candidates who meet a minimum CGPA of 7.5 shall be allowed to continue studies in the 4th year Undergraduate programme to pursue and complete the Bachelor's degree with Research.

viii. Skill enhancement courses are compulsory for I to VI semesters.

ix. Attendance is 75% minimum for every subject.

x. Since students opt for Ph.D after honours, some subjects in required in depth knowledge.

xi. Introduction of auditing subject at earlier stage as a module in any one accounting Subjects.

xii. Instead of Business Regulatory framework, Basics of Auditing can be introduced.

xiii. Projects should be done by students outside or online and submit a certificate to validate.

xiv. Income Tax and GST should be done from excel perspective not book method.

xv. Research Methodology is a compulsory paper in 7th semester.

xvi. Advanced excel should be introduced in 1st year.

xvii. The medium of instruction should be only in English.

xviii. Digital Currency like crypto currency has lot of scope and should be introduced at some point in curriculum.

xix. Business Valuation subject needs to be introduced at future date.

xx. All the B.Com programs can be integrated with specialised programs offered by the professional bodies like US – CMA, ACCA and ICAI (with MoU) to meet the demands of Industry or in collaboration with Miles Education and ISDA.

The meeting concluded with the approval of the BOS Board. It was resolved to implement the above changes in the Curriculum from the academic year 2021 – 2022.

Chairman – BOS

1. TITLE AND COMMENCEMENT:

a. These regulations shall be called "The Regulations Governing the Choice Based Credit System Semester Scheme with Multiple Entry and Exit Options in the Undergraduate, and Postgraduate Degree Programmes in the Faculty of Commerce.

b. Regulations shall come into force from the Academic Year 2021-22.

2. SALIENT FEATURES OF THE FOUR YEARS MULTIDISCIPLINARY UNDERGRADUATE PROGRAMME WITH MULTIPLE ENTRY AND EXIT OPTIONS:

a) The program shall be structured in a semester mode with multiple exit options with Certification, Diploma and Basic Bachelor Degree at the completion of first, second and third years, respectively. The candidate who completes the four years Undergraduate Program, either in one stretch or through multiple exits and re-entries would get a Bachelor's degree with Honours

b) The four year undergraduate Honours degree holders with research component and a suitable grade are eligible to enter the 'Doctoral (Ph.D.) Program' in a relevant discipline or to enter 'Two Semester Master's Degree programme with project work'.

c) Candidates who wish to enter the Masters/Doctoral programme in a discipline other than the major discipline studied at the undergraduate programmes, have to take additional courses in the new discipline to meet the requirement or to make up the gap between the requirement and the courses already studied.

d) There may be parallel five year integrated Master's degree programmes with exit options at the completion of third and fourth years, with the undergraduate basic degree and post-graduate diploma in a discipline, respectively.

e) There may also be an integrated doctoral programme with exit option at the end of the first year with the Master's degree.

f) The students who exit with Certification, Diploma and Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.

g) The Multidisciplinary Undergraduate Programme may help in the improvement of all the educational outcomes, with a flexible and imaginative curricular approach. The program provides for both breadth and depth in diverse areas of knowledge. A range of courses are offered with rigorous exposure to multiple disciplines and areas, while specializing in one or two areas. The programme fulfils knowledge, vocational, professional and skill requirements along-side humanities and arts, social, physical and life sciences, mathematics, sports etc.

h) The curriculum combines conceptual knowledge with practical engagement and understanding that has relevant real world application through practical

laboratory work, field work, internships, workshops and research projects.

i) A few courses are common to all students which contribute to the breadth of study and two areas of specialization in disciplinary areas provides for depth of study.

j) The areas of specialization which the students are required to choose are either two disciplines/ subjects or a discipline called 'major' (e.g. History or Economics or Physics or Mathematics) and an area of additional discipline called 'minor' (e.g. Music or Sports or Geography). Students gain deep disciplinary knowledge through theory and practical experiences in their area of specialization (major). They gain a reasonable understanding of the area of additional study (minor) that they choose. Students can choose subject combinations across 'streams' (e.g. a student can choose a 'major' in physics and combine it with a 'minor' in history or Music or Sports). One of the disciplines can also be a vocational subject or Teacher Education.

k) The students may study two disciplines at the same level or breadth up to the sixth semester and choose one of them for study in the fourth year to obtain the Honours degree in that discipline. A student who wishes to get dual honours degrees may repeat the fourth year of the program in the second discipline

l) The students may choose one discipline and vocational subject or Teacher Education for their study in the undergraduate program. This will enable them to get an Honours degree either in the discipline or in the vocational subject/ Teacher Education or both, in the discipline and in the vocational subject/ Teacher Education.

m) Skills shall be explicitly integrated, highly visible, taught in context, and have explicit assessment. The skills shall include abilities in language and communication, working in diverse teams, critical thinking, problem solving, data analysis and life skills.

n) Students shall be given options to choose courses from a basket of courses which the institution is offering. There shall be no rigidity of combination of subjects.

The Four-Year Choice Based Credit System Semester Scheme makes the product of a University at par with the global practices in terms of academic standards and evaluation strategies. In the emerging scenario of Internationalization of Indian Higher Education, it is imperative that the Universities in India should follow this system so that the mobility of their products both within and across the geographical jurisdiction becomes possible.

The Salient Features of the Credit Based Semester Scheme:

Each course shall carry certain number of credits. Credits normally represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc. In the proposed programs, generally one hour of instructions per week in a semester is assigned one credit. In terms of evaluation, one

credit is generally equivalent to 25 marks in a semester. Thus a 3 or 4 credits course will be assessed for 100 marks, 2 credits courses are assessed for 50 marks and one credit course will be assessed for 25 marks. What matters for the calculation of Semester Grade Point Average (SGPA) or the Cumulative Grade Point Average (CGPA) is the percentage of marks secured in a course and the credits assigned to that course.

On this basis, generally, a three-year six-semester undergraduate program will have around 144 credits, and a four-year eight-semester honours degree program will have around 186 credits and a five-year ten-semester master's degree programme will have 228 credits.

The general features of the Credit Based Semester Scheme are

a. The relative importance of subjects of study are quantified in terms of credits.

b. The subjects of study include core, elective, ability/skill enhancement courses

c. The programme permits horizontal mobility in course selections.

d. The students shall take part in co-curricular and extension activities.

e. The declaration of result is based on Semester Grade Point Average (SGPA) or Cumulative Grade Point Average (CGPA) earned.

3. PROGRAMME:

· Bachelor of Commerce, Bachelor of Commerce with Honour, B.Com (Hons) and Master of Commerce M.Com.

4. DURATION OF PROGRAMMES, CREDITS REQUIREMENTS AND OPTIONS:

The undergraduate degree should be of either a three- or four-year duration, with multiple entry and exit options within this period, The four year multidisciplinary Bachelor's programme is the preferred option as it allows the opportunity to experience the full range of holistic and multidisciplinary education with a focus on major and minor subjects as per the student's preference. The four-year programme may also lead to a degree with Research, if the student completes a rigorous research project in the major area(s) of study.

Thus the undergraduate programmes shall extend over four academic years (Eight Semesters) with multiple entry and exit options. The students can exit after the completion of one academic year (Two semesters) with the Certificate in a discipline or a field; Diploma after the study of two academic years (Four Semesters) and Regular Bachelor Degree after the completion of three academic years (Six Semesters). The successful completion of Four Years undergraduate Programme would lead to Bachelor Degrees with Honours in a discipline/subject.

Each semester shall consist of at least 16 weeks of study with a minimum of 90 working days (excluding the time spent for the conduct of final examination of each semester).

5. THE CREDIT REQUIREMENTS ARE AS FOLLOWS.

EXIT WITH	Min. Credits Requirement*	NSQF Level
Certificate at the Successful Completion of First Year (Two Semesters) of Four Years Multidisciplinary UG Degree Programme	**48**	5
A Diploma at the Successful Completion of the Second Year (Four Semesters) of Four Years Multidisciplinary UG Degree Programme	**96**	6
Basic Bachelor Degree at the Successful Completion of the Third Year (Six Semesters) of Four Years Multidisciplinary Undergraduate Degree Programme	**140**	7
Bachelor Degree with Honours in a **Discipline** at the Successful Completion of the Four Years (Eight Semesters) Multidisciplinary Undergraduate Degree Programme	180	8

*Details of credits are described later in this report

The students shall be required to earn at least fifty per cent of the credits from the Higher Education Institution (HEI) awarding the degree or diploma or certificate: Provided further that, the student shall be required to earn the required number of credits in the core subject area necessary for the award of the degree or Diploma or Certificate, as specified by the degree awarding HEI, in which the student is enrolled.

6. National Skills Qualifications Framework

The progressive curriculum proposed shall position knowledge and skills required on the continuum of novice problem solvers (at entry level of the program) to expert problem solvers (by the time of graduation):

At the end of first year	Ability to solve well defined problems
At the end of second year	Ability to solve broadly defined problems
At the end of third year	Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them
During fourth year-	Experience of workplace problem solving in the form of Internship or Research Experience preparing for Higher Education or Entrepreneurship Experience

The Integrated Master's Degree Programmes shall extend over five academic years (Ten Semesters) with exit options with Regular Bachelor Degree after successful completion of three academic years (Six Semesters) of study and Bachelor Degree with Honours in a

discipline/ subject at the end of four academic years (Eight Semesters). Completion of five years of integrated Master's Degree Programme would lead to Master's degree in a subject.

Credit Requirements: The candidates shall complete courses equivalent to a minimum of

- 140 credits to become eligible for the Regular Bachelor Degree,
- 180 credits to become eligible for the Bachelor Degree with Honours
- 220 credits to become eligible for the Integrated Master's Degree.

- ***Master's Degree Programmes will be of One Academic Year (Two Semesters) for the Four Years Honours Degree holders and***
- ***Master's Degree Programmes will be of Two Academic Years (Four Semesters) for the three years basic or three years Honours Degree holders.***
- ***Two Years Master's Degree Programmes will have exit option at the end of One Academic Year (Two Semesters) with the Post-graduate Diplomas in the respective disciplines/ subjects, provided they earn a minimum of 44 credits as follows:.***

- 44 Credits after the Bachelor Degree to become eligible for the PG Diploma
- 88 Credits after the Bachelor Degree to become eligible for the Master's Degree

It is optional to the candidate to exit or not, after two, four and six semesters of the undergraduate programme with Certificate, Diploma and with Regular Bachelor Degree, respectively. He/she will be eligible to re-join the programme at the exit level to complete either the diploma, degree or the honours degree. Further, all the candidates will be awarded Bachelor degrees on successful completion of three academic years (Six Semesters) of the undergraduate programmes.

A student will be allowed to enter/re-enter only at the Odd Semester and can only exit after the Even Semester. Re-entry at various levels as lateral entrants in academic programmes should be based on the earned credits and proficiency test records.

7. ACADEMIC BANK OF CREDITS (ABC)

The Academic Bank of Credits (ABC), a national-level facility will promote the flexibility of the curriculum framework and interdisciplinary/multidisciplinary academic mobility of students across the Higher Education Institutions (HEIs) in the country with appropriate "credit transfer" mechanism. It is a mechanism to facilitate the students to choose their own learning path to attain a Degree/ Diploma/Certificate, working on the principle of multiple entry and exit as well as anytime, anywhere, and

any level of learning. ABC will enable the integration of multiple disciplines of higher learning leading to the desired learning outcomes including increased creativity, innovation, higher order thinking skills and critical analysis. ABC will provide significant autonomy to the students by providing an extensive choice of courses for a programme of study, flexibility in curriculum, novel and engaging course options across a number of higher education disciplines/ institutions.

8. ELIGIBILITY FOR ADMISSIONS:

A candidate who has passed two years Pre-University Examination conducted by the Pre-University Education Board in the State of Karnataka or any other examination considered as equivalent thereto shall be eligible for admission to these programmes.

9. ELIGIBILITY FOR ADMISSION TO POST-GRADUATE PROGRAMMES:

a) **GENERAL:** Candidates who have passed the three year Bachelor's degree examination of the University or any other University considered as equivalent thereto, with the respective subject as optional / major / special / main subject, are eligible for admission to the two years Master's Degree programmes provided they have secured a minimum of CGPA of 4.0 or 40% marks in the aggregate of all the subjects and **CGPA of 5 or 50% marks (CGPA of 4.5 or 45% marks for SC/ST/Category I/Differently abled candidates/) marks in the major/cognate subject.**

b) Candidates who have passed the four year Bachelor's honours degree examination of the University or any other University considered as equivalent thereto, with the respective subject as optional / major / special / main subject, are eligible for admission to the one year Master's Degree programmes provided they have secured a minimum CGPA of 5 or 50% marks (CGPA of 4.5 or 45% marks for SC/ST/Category I/Differently abled candidates/) marks in the subject.

The specific requirements and relaxations admissible for specific Master's Degree Programmes shall be as prescribed by the respective Boards of Studies, approved by the Academic Council and notified by the University.

10. MEDIUM OF INSTRUCTION:

The medium of instruction and examination shall be English or Kannada.

11. SUBJECTS OF STUDY

The Components of Curriculum for Four Years Multidisciplinary Undergraduate Programme: The Category of Courses and their Descriptions are given in the following Table and in

	CATEGORY OF COURSES	OBJECTIVE/OUTCOME
1	Languages	Languages provide the medium of fresh and free thinking, expression and clarity in thought and speech. It forms as a foundation for learning other courses. Helps fluent communication. In addition to English, a candidate shall opt for any of the languages studied at the Pre-University or equivalent level.
2	Ability Enhancement Courses	Ability enhancement courses are the generic skill courses which are basic and needed for all to pursue any career. These courses ensure progression across careers. They enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
3	Skill Enhancement/ Development Courses / Vocational courses	Skill Enhancement courses are to promote skills pertaining to a particular field of study. The purpose of these courses is to provide students life-skills in hands-on mode so as to increase their employability/ Self-employment. The objective is to integrate discipline related skills in a holistic manner with general education. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge. The University can suggest its own courses under this category based on its expertise, specialization, requirements, scope and need.
	Foundation/ Discipline based Introductory Courses	Foundation /Introductory courses bridge the gap for a student if he/she has not got a basic groundwork in a specific area of discipline. These courses will supplement in better understanding of how to integrate knowledge to application into a society.
4	Major Discipline Core Courses	A Major discipline is the field in which a student focuses during the course of his/her degree. A course in a discipline, which a candidate should compulsorily study as a core requirement is termed as a Core course. The core courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen. These courses are to be taught uniformly across all universities with minimum deviation. The purpose of fixing core courses is to ensure that all the institutions follow a minimum common curriculum so that each institution adheres to a common minimum standard **which makes credit transfer and mobility of students easier.**

	Major Discipline Elective Courses	Elective Course is a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or enables an exposure to some other discipline/ subject/domain or which nurtures the candidate's proficiency/skill. Elective courses offered under the main discipline are referred to as Discipline Specific Electives. These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline. The institutions have freedom to have their own courses based on their expertise, specialization, requirements, scope and need. The elective courses may be of interdisciplinary nature
	Minor Discipline Courses	A Minor Discipline is a secondary specialization that one may choose to pursue in addition to a Major Discipline. They may be related areas of studies or two distinct areas of studies which are not interrelated at all.
5	Open or Generic Elective Courses	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice. The purpose of these is to offer the students the option to explore disciplines of interest beyond the choices they make in core and discipline specific elective courses. **Note:** A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Open or Generic Electives.
	Project work/ Dissertation/ Internship/ Entrepreneurship	Project work is a special course involving application of knowledge in solving / analysing / exploring a real life situation / difficult problem/ data analysis. Project Work has the intention to provide research competencies at undergraduate level. It enables to acquire special/ advanced knowledge through support study/a project work. Candidates shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum

	Co-curricular and Extension Activities	These activities help in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, Enthusiasm, and Positive thinking are some of the facets of personality development and the outcomes of these activities

11.1 ABILITY ENHANCEMENT COURSES:

Ability Enhancement (AE) Courses can be divided into two categories:

a) AE Compulsory Courses (AECC): The universities may have common curriculum for these papers. There may be one paper each at least in the first four semesters viz.

(1) Environmental Studies and

(2) Constitution of India.

In addition to these, two languages shall be studied in the first four semesters of the Undergraduate Programmes.

b) Skill Enhancement Courses (SEC): The universities may offer from a common pool of papers listed by KSHEC/ National Regulatory Bodies such as UGC or GEC/ NHERC or the universities may frame some papers, in addition to the list suggested.

11.2 LANGUAGES:

Two languages are to be studied out of which one shall be Kannada and the other shall be either English or an Indian Language or other Foreign language:

English, Sanskrit, Hindi, Tamil, Telugu, Malayalam, Marathi, Konkani, Urdu, Persian, Arabic, German, French, Latin, Russian, Japanese and any other language prescribed/ approved by the university

a) The Candidates shall study two languages in the first four semesters of the programs. The students who have studied Kannada at the school and/or Pre-University or equivalent level, shall opt Kannada as one of the languages and study it in the first four semesters of the programmes. In addition to Kannada, the students shall opt for another language from the languages offered in the university/college and study it in the first two semesters of the programmes. They may continue to study the same language in the second year or may choose different language in the second year. A candidate may opt for any language listed above even if the candidate has not studied that language at PUC or equivalent level.

b) Students who have not studied Kannada at any level from school to Pre-University shall study Kannada as functional language in one of the first two semesters along with another language of their choice. They shall study any two languages of their choice in the remaining three semesters. They may change the languages every year. With the permission of the University, a candidate may opt for any other language listed above even if the candidate has not studied that language at PUC or equivalent level

c) Speech/hearing/visually impaired/mentally challenged and study disabled students are exempted from studying one of the languages prescribed under para 8.2 above.

11.3 A) SKILL ENHANCEMENT COURSES (COMMON FOR ALL PROGRAMMES):

i. Any four skill enhancement/development courses are to be studied in the first six semesters, one per semester as prescribed by the concerned faculty and approved by the Academic Council. The courses may include the following:

SEM.	B.COM./BBA/BMS/BHM
I/II	Digital Fluency/ Creativity and Innovation
III/IV	Artificial Intelligence/ Critical thinking &problem solving
V	Cyber Security/ Entrepreneurship
VI	Professional Communication / German / French/

i. One soft core course or allied subject each in the seventh and eight semesters of the honours programme and the integrated Master's degree programme or in the first and second semesters of the post-graduate programmes, and one open elective in the ninth semester of the integrated master's programmes are to be studied as prescribed by the respective Board of studies and approved by the Academic council. The soft core courses may include research methodology course, one of the foreign languages such as German, French etc. or any other course prescribed by the university from time to time.

11.5 VOCATIONAL SUBJECTS:

Advertising, Computer Applications, Electronic Equipment Maintenance, Entrepreneurship Development, Instrumentation, Office/Home Management and Secretarial Practice, Sales Promotion and Management, Tax Procedure and Practice, Tourism and Travel Management and any other subjects introduced from time to time.

11.6 CO-CURRICULAR AND EXTENSION ACTIVITIES

A student shall opt for two of the following activities offered in the college, in each of the first six semesters of the undergraduate programmes. The activity carries a credit each for each of the activities and will be internally assessed for 50 marks.

a. Physical Education or Activities related to Yoga/ Sports and Games
b. N.S.S. / N.C.C / Ranger and Rovers/Red cross
c. Field studies / Industry Implant Training
d. Involvement in campus publication or other publications
e. Publication of articles in newspapers, magazines
f. Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic sense etc.
g. A Small project work concerning the achievements of India in different fields
h. Evolution of study groups/seminar circles on Indian thoughts and ideas
i. Activity exploring different aspects of Indian civilizations
j. Involvement in popularization programmes such as scientific temper
k. Innovative compositions and creations in music, performing and visual arts etc.
l. Any other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-curricular and Extension Activities shall be as per the procedure evolved by the university from time to time.

12. ATTENDANCE AND CHANGE OF SUBJECTS:

12.1 A candidate shall be considered to have satisfied the requirement of attendance for a semester if he/she attends not less than 75% of the number of classes actually held up to the end of the semester in each of the subjects. There shall be no minimum attendance requirement for the Co-curricular and extension activities.

12.2 An option to change a language/subject may be exercised only once within four weeks from the date of commencement of the/III Semester on payment of fee prescribed.

12.3 Whenever a change in a subject is permitted, the attendance in the changed subject shall be calculated by taking into consideration the attendance in the previous subject studied

12.4 If a candidate represents his/her institution / University/ Karnataka State/ Nation in Sports /NCC / NSS / Cultural or any officially sponsored activities he/she may be permitted to claim attendance for actual number of days participated, based on the recommendation of the Head of the Institution concerned. If a candidate is selected to participate in national level events such as Republic Day Parade etc., he/she may be permitted to claim attendance for actual number of days participated based on the recommendation of the head of the Institution concerned.

12.5 A candidate who does not satisfy the requirement of attendance in one or more courses/ subjects shall not be permitted to take the University examination of these courses/ subjects and the candidate shall seek re-admission to those courses/ subjects in a subsequent year.

13. COURSE PATTERNS AND SCHEMES OF EXAMINATIONS

The details of the Course Patterns (hours of instructions per week) and the Schemes of Examinations of the different degree programmes are given in the program matrix. The Syllabi of the courses shall be as prescribed by the University.

14. PEDAGOGY ACROSS ALL PROGRAMMES

Effective learning requires appropriate curriculum, an apt pedagogy, continuous formative assessment and adequate student support. The intention is to contextualize curriculum through meaningful pedagogical practices, which determine learning experiences directly influencing learning outcomes. Active, cooperative, collaborative and experiential learning pedagogies are some of the examples. Use of technology in creating learning environment that connects learners with content, peers and instructors all through the learning process respecting the pace of learners is need of the hour.

a. Classroom processes must encourage rigorous thinking, reading and writing, debate, discussion, peer learning and self-learning.

b. The emphasis is on critical thinking and challenge to current subject orthodoxy and develop innovative solutions. Curricular content must be presented in ways that invite questioning and not as a body of ready knowledge to be assimilated or reproduced. Faculty should be facilitators of questioning and not authorities on knowledge.

c. Classroom pedagogy should focus on the 'how' of things i.e. the application of theory and ideas. All courses including social sciences and humanities should design projects and practicums to enable students get relevant hands-on experiences.

d. Learning must be situated in the Indian context to ensure that there is no sense of alienation from their context, country and culture.

e. Classroom processes must address issues of inclusion and diversity since students are likely to be from diverse cultural, linguistic, socio-economic and intellectual backgrounds.

f. Cooperative and peer-supported activities must be part of empowering students to take charge of their own learning.

g. Faculty will have the freedom to identify and use the pedagogical approach that is best suited to a particular course and student.

h. Pedagogies like PBL (Problem / Project Based Learning), Service Learning be brought into practice as part of curriculum. Experiential learning in the form of internship with a specified number of credits is to be made mandatory.

Blended learning (BL) mode is to be used to help learners develop 21st century skills along with the effective learning and skill development related to the subject-domains. BL should be carefully implemented and should not be replacing classroom time as a privilege. Every institute should strive to be a model institute to demonstrate a successful implementation of BL in the higher education of our country.

15. CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT:

Total marks for each course shall be based on continuous assessments and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, it is necessary to have uniform pattern of 40 : 60 for IA and Semester End theory examinations respectively and 50 : 50 for IA and Semester End practical examinations respectively, in all the Universities, their Affiliated and Autonomous Colleges.

TOTAL MARKS FOR EACH COURSE	**:**	**100%**
Continuous assessment (C1)	:	20% marks
Continuous assessment (C2)	:	20% marks
Semester End Examination (C3)	:	60% marks.

16. EVALUATION PROCESS OF IA MARKS SHALL BE AS FOLLOWS.

a. The first component (C1) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment and score process should be completed after completing 50% of syllabus of the course/s and within 45 working days of semester program.

b. The second component (C2) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, internship / industrial practicum / project work etc. This assessment and score process should be based on completion of remaining 50 percent of syllabus of the courses of the semester.

c. During the 17th – 19th week of the semester, a semester end examination shall be conducted by the University for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.

d. In case of a student who has failed to attend the C1 or C2 on a scheduled date, it shall be deemed that the student has dropped the test. However, in case of a student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Program Coordinator / Principal. The Program Coordinator / Principal in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester end examinations.

e. For assignments, tests, case study analysis etc., of C1 and C2, the students should bring their own answer scripts (A4 size), graph sheets etc., required for such tests/assignments and these be stamped by the concerned department using their department seal at the time of conducting tests / assignment / work etc.

f. The outline for continuous assessment activities for Component-I (C1) and Component-II (C2) of a course shall be as under.

Outline for continuous assessment activities for C1 and C2 **Activities**

Activities	C1	C2	Total Marks
Session Test	10% marks	10% marks	20
Seminars/Presentations/Activity	10% marks	-	10
Case study /Assignment / Field work / Project work etc.	-	10% marks	10
Total	20% marks	20% marks	40

g. For practical course of full credits, Seminar shall not be compulsory. In its place, marks shall be awarded for Practical Record Maintenance.(the ratio is 50% : 50%)

h. Conduct of Seminar, Case study / Assignment, etc. can be either in C1 or in C2 component at the convenience of the concerned teacher.

i. The teachers concerned shall conduct test / seminar / case study, etc. The students should be informed about the modalities well in advance. The evaluated courses / assignments during component I (C1) and component II (C2) of assessment are immediately provided to the candidates after obtaining acknowledgement in the register by the concerned teachers(s) and maintained by the Chairman in the case of a University Post-Graduate Department and the Principal / Director in the case of affiliated institutions. Before commencement of the semester end examination, the evaluated test, assignment etc. of C1 and C2 shall be obtained back to maintain them till the announcement of the results of the examination of the concerned semester.

j. The marks of the internal assessment shall be published on the notice board of the department / college for information of the students.

k. The Internal assessment marks shall be communicated to the Registrar (Evaluation) at least 10 days before the commencement of the University examinations and the Registrar (E) shall have access to the records of such periodical assessments.

l. There shall be no minimum in respect of internal assessment marks.

m. Internal assessment marks may be recorded separately. A candidate who has failed or rejected the result, shall retain the internal assessment marks.

17. MINIMUM FOR A PASS:

1. No candidate shall be declared to have passed the Semester Examination as the case may be under each course/paper unless he/she obtains not less than 35% marks in written examination / practical examination and 40% marks in the aggregate of written / practical examination and internal assessment put together in each of the courses and 40% marks (including IA) in Project work and viva wherever prescribed.

2. A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as theory papers / practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each unit.

3. The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B+).

4. A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.

5. The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.

6. If a candidate fails in a subject, either in theory or in practical's, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's, separately) as stated above

18. CARRY OVER:

Candidates who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations. (A candidate who fails in a lower semester examination may go to the higher semester. However, No candidate shall be permitted to take the a) fifth semester examination unless he/she passes all courses/papers of the first semester examination and b) no candidate shall be permitted to take the sixth semester examination unless he/she passes all courses/papers of the first and second semester examinations. Similarly, no candidate shall be permitted to take the c) seventh semester examination unless he/she passes all papers of the first three semester examinations, and d) no candidate shall be permitted to take the 8th semester examination unless he/she passes all papers of the first four semesters examinations).

19. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

An alpha-sign grade, the eight point grading system, as described below may be adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programme and the corresponding overall alpha-sign grades. If some candidates exit at the completion of first, second or third year of the four years Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at

the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of

- Certificate in Arts/ Science/ Commerce
- Diploma in Arts/ Science/ Commerce
- Bachelor's Degree in Arts/ Science/ Commerce
- Bachelor's Degree with Honours in a Discipline/Subject

In addition to the above, successful candidates at the end of tenth semester of the integrated Master's Degree Programmes, shall also be classified on the basis of CGPA obtained in the ten semesters of the Programmes. Likewise, the successful candidates of one year or two semester's Master's Degree Programmes are also classified on the basis of CGPA of two semesters of the Master's Degree Programmes,

TABLE II: FINAL RESULT / GRADES DESCRIPTION

Semester GPA/ Program CGPA	Alpha-Sign / Letter Grade	Semester/Program % of Marks	Result / Class Description
9.00-10.00	**O (Outstanding)**	90.0-100	Outstanding
8.00-<9.00	**A+ (Excellent)**	80.0-<90.0	First Class Exemplary
7.00-<8.00	**A (Very Good)**	70.0-<80.0	First Class Distinction
6.00-<7.00	**B+** (Good)	60.0-<70.0	First Class
5.50-<6.00	**B (Above Average)**	55.0-<60.0	High Second Class
5.00-<5.50	**C (Average)**	50.0-<55.0	Second Class
4.00-<5.00	**P (Pass)**	40.0-<50.0	Pass Class
Below 4.00	**F (Fail)**	Below 40	Fail/Reappear
Ab (Absent)	-	Absent	-

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in Appendix C:

20. REJECTION OF RESULTS:

a. A candidate may be permitted to reject result of the whole examination of any semester. Rejection of result course/paper wise or subject wise shall not be permitted.

b. The candidate who has rejected the result shall appear for the immediately following examination.

c. The rejection shall be exercised only once in each semester and the rejection once exercised shall not be revoked.

d. Application for rejection of results along with the payment of the prescribed fee shall be submitted to the Registrar (Evaluation) through the College of study together with the original statement of marks within 30 days from the date of publication of the result.

e. A candidate who rejects the result is eligible for only SGPA/CGPA or Class and not for ranking.

21. IMPROVEMENT OF RESULTS

a. A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.

b. The reappearance may be permitted during the period N+2 years (where N refers to duration of the program) without restricting it to the subsequent examination only.

c. The student may be permitted to apply for improvement examination 45 days in advance of the pertinent semester examination whenever held.

d. If a candidate passes in all the subjects in reappearance, higher of the two aggregate marks secured by the candidate shall be awarded for that semester. In case the candidate fails in the reappearance, candidate shall retain the earlier result.

e. A candidate who has appeared for improvement examination is eligible for class/CGPA only and not for ranking.

f. Internal assessment (IA) marks shall be shown separately. A candidate who wants to improve the result or who, having failed, takes the examination again or who has appeared for improvement shall retain the IA marks already obtained.

g. A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years.

22. TRANSFER OF ADMISSION:

Transfer of admissions are permissible only for odd semesters for students of other universities and within the University.

22.1 CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY.

a. His/her transfer admission shall be within the intake permitted to the college.

b. Availability of same combination of subjects studied in the previous college.

c. He/she shall fulfil the attendance requirements as per the University Regulation.

d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.

22.2 CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES.

a. A Candidate migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters / years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.

b. His/her transfer admission shall be within the intake permitted to the college.

c. He/she shall fulfil the attendance requirements as per the University Regulation.

d. The candidate who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.

e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.

23. POWER TO REMOVE DIFFICULTIES

If any difficulty arises in giving effect to the provisions of these regulations, the Vice-Chancellor may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other Regulations, as appears to be necessary or expedient to remove the difficulty. Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

24. REPEAL AND SAVINGS:

The existing Regulations governing three years Bachelor degree programmes in the faculties of Arts, Science and Commerce shall stand repealed. However, the above Regulations shall continue to be in force for the students who have been admitted to the course before the enforcement of this regulation.

TEMPLATE FOR IAT

INTERNAL ASSESSMENT TEST
BACHELOROF COMMERCE - B.COM

Course Code: **Name of the Course:**

Duration: 1 Hour Total Marks: 20

SECTION-A
(Based on the Remembering)

I. Answer Any Two of the following questions. Each carries Two Marks.

(2 x 2= 4)

1.

2.

3.

SECTION- B
(Understanding and Applying)

II. Answer Any Two of the following questions. Each carries Eight marks.

(2 x8= 16)

4.

5.

6.

APPEARANCE FOR THE EXAMINATION

A candidate shall be considered to have appeared for the examination only if he/ she has submitted the prescribed application for the examination along with the required fees to the University.

SEMESTER END EXAMINATION - TEMPLATE

BACHELOR OF COMMERCE - B.COM

Course Code: **Name of the Course:**

Duration: 2.00 Hours **Total Marks: 60**

SECTION-A
(Conceptual Questions)

I. Answer any Five of the following questions. Each question carries Two Marks. (5 x 2= 10)

a.
b.
c.
d.
e.
f.
g.

SECTION- B
(Application Questions)

Answer any Four of the following question. Each question carries Five Marks.

(4 x5= 20)

2.
3.
4.
5.
6.

SECTION- C
(Analyses and Understanding Questions)

Answer Any Two of the following question. Each question carries Twelve Marks.

(2 x12= 24)

7.
8.
9.

SECTION- D
(Skill Development Questions)

Answer Any One of the following question, carries Six Marks.

(1 x6= 06)

10.
11.

NEW EDUCATION POLICY INITIATIVES CURRICULUM FRAMEWORK FOR

FOUR-YEAR UNDER GRADUATE PROGRAM IN COMMERCE

B.COM – REGULAR

B.COM – PROGRAM

Regulations for Bachelor of Commerce, Bachelor of Commerce with Honour,
B.Com (Hons) and Master of Commerce M.Com.

SEMESTER – I

SL NO	Course Code	Title of the Course	Category of Course	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	Financ ial Accounting	DSC-1	3+0+2	60	40	100	4
4	B.COM.1.2	Management Principles and Applications	DSC-2	4+0+0	60	40	100	4
5	B.COM.1.3	Principles of Marketing	DSC-3	4+0+0	60	40	100	4
6	B.COM.1.4	Digital Fluency/ Basics of Computer	SEC-SB	1+0+2	25	25	50	2
7	B.COM.1.5	**Any one of the following:** a. Accounting for Everyone b. Personal finance & Planning	OEC-1	3+0+0	60	40	100	3
8	B.COM.1.6	Yoga	SEC-VB	0+0+2	-	25	25	1
9	B.COM.1.7	Health & Wellness	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (A)					**385**	**315**	**700**	**25**

SEMESTER – II

SL NO	Course Code	Title of the Course	Category of Course	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-4	3+0+2	60	40	100	4
13	B.COM.2.2	Business Mathematics OR Corporate Administration	DSC-5	3+0+2	60	40	100	4
14	B.COM.2.3	Law & Practice of Banking	DSC-6	4+0+0	60	40	100	4
15	B.COM.2.4	Environmental Studies	AECC	2+0+0	25	25	50	2
16	B.COM.2.5	**Any one of the following:** a. Investing in stock markets b. Innovation Management	OE-2	3+0+0	60	40	100	3
17	B.COM.2.6	Sports	SEC-VB	0+0+2	-	25	25	1
18	B.COM.2.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (B)					**385**	**315**	**700**	**25**

EXIT OPTION WITH CERTIFICATION –
WITH ABILITY TO SOLVE WELL DEFINED PROBLEMS

SEMESTER – III

SL NO	Course Code	Title of the Course	Category of Course	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– 7	3+0+2	60	40	100	4
22	B.COM.3.2	Business Statistics	DSC – 8	3+0+2	60	40	100	4
23	B.COM.3.3	Cost Accounting	DSC – 9	3+0+2	60	40	100	4
24	B.COM.3.4	Artificial Intelligence	S EC	1+0+2	25	25	50	2
25	B.COM.3.5	**Any one of the following:** a. Project management b. Good Governance c. Advertising Skills d. Entrepreneurship Skills	OEC-3	3+0+0	60	40	100	3
26	B.COM.3.6	Sports	SEC-VB	0+0+2	-	25	25	1
27	B.COM.3.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUBTOTAL (C)					**385**	**315**	**700**	**25**

SEMESTER – IV

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
28	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
30	B.COM.4.1	Advanced Corporate Accounting	DSC – 10	3+0+2	60	40	100	4
31	B.COM.4.2	Costing Methods & Techniques	DSC – 11	3+0+2	60	40	100	4
32	B.COM.4.3	Business Regulatory Framework	DSC – 12	4+0+0	60	40	100	4
33	B.COM.4.4	Constitution of India	AECC	2+0+0	25	25	50	2
34	B.COM.4.5	**Any one of the following:** a. Risk Management b. Digital Marketing c. Creativity & Innovation d. Sustainable Development	OEC-4	3+0+0	60	40	100	3
35	B.COM.4.6	Sports	SEC-VB	0+0+2	-	25	25	1
36	B.COM.4.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (D)					**385**	**315**	**700**	**25**

EXIT OPTION WITH DIPLOMA – ABILITY TO SOLVE BROADLY DEFINED PROBLEMS.

SEMESTER – V

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
37	B.COM.5.1	Financial Management	DSC-13	3+1+0	60	40	100	4
38	B.COM.5.2	Income Tax Law and Practice -I	DSC-14	3+1+0	60	40	100	4
39	B.COM.53	Auditing and Assurance	DSC-15	4+0+0	60	40	100	4
40	B.COM.5.4	One Course from the Selected Elective Group-PI	DSE-1	3+0+2	60	40	100	3
41	B.COM.5.5	GST- Law & Practice	VOC-1	2+0+2	60	40	100	3
42	B.COM.56	Cyber Security or some other SEC	SEC	1+0+2	25	25	50	2
43	B.COM.57	Internship	Intern -1	1+0+2	-	50	50	2
44	B.COM.5.8	Sports	SEC– VB	0+0+2	-	25	25	1
45	B.COM.5.9	NCC/NSS/R&R(S&G)/ Cultural	SEC– VB	0+0+2	-	25	25	1
SUB TOTAL (E)					**325**	**325**	**650**	**24**

SEMESTER – VI

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
46	B.COM.6.1	Management Accounting	DSC-16	3+0+2	60	40	100	4
47	B.COM.6.2	Income Tax Law and Practice -II	DSC-17	3+0+2	60	40	100	4
48	B.COM.6.3	Entrepreneurship Development	DSC-18	4+0+0	60	40	100	4
49	B.COM.6.4	One Course from the Selected Elective Group-PII	DSE-2	3+0+2	60	40	100	3
50	B.COM.6.5	Basics of Spread Sheet Modelling OR Report on Study of Start - ups and Innovative Business Ideas	VOC-2	2+0+2	60	40	100	3
51	B.COM.6.6	Internship	Intern -2	0+0+2	-	50	50	2
52	B.COM.6.7	Professional Communication	SEC- SB	1+0+2	25	25	50	2
53	B.COM.6.8	Sports	SEC– VB	0+0+2	-	25	25	1
54	B.COM.6.9	NCC/NSS/R&R(S&G)/ Cultural	SEC– VB	0+0+2	-	25	25	1
SUB TOTAL (F)					**325**	**325**	**650**	**24**
GRAND TOTAL - DEGREE					**2190**	**1910**	**4100**	**148**

Students have to select dual electives out of the list of electives given in Fifth and Sixth Semester. Electives selected in the fifth semester should be continued in the sixth semester. However they can change the electives in the seventh semester. The electives selected in the seventh semester will continue in the eighth semester.

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 Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
55	B.COM.7.1	International Business	DSC-19	4+0+0	60	40	100	4
56	B.COM.7.2	Advanced Business Statistics	DSC-20	3+0+2	60	40	100	4
57	B.COM.7.3	Advanced Financial Management	DSC-21	3+0+2	60	40	100	4
58	B.COM.7.4	One Course from the Selected Elective Group-PIII	DSE-3	3+1+0	60	40	100	3
59	B.COM.7.5	ERP Applications	VOC-3	2+0+2	60	40	100	3
60	B.COM.7.6	Research Methodology	RM -1	3+0+0	60	40	100	3
SUB TOTAL (G)					**360**	**240**	**600**	**21**

SEMESTER – VIII

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
61	B.COM.8.1	Financial Reporting-IND.AS	DSC-22	3+0+2	60	40	100	4
62	B.COM.8.2	Strategic Financial Management	DSC-23	4+0+0	60	40	100	4
63	B.COM.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC-24	3+0+2	60	40	100	4
64	B.COM.8.4	Managing Digital Platforms	VOC-4	2+0+2	60	40	100	3
65	B.COM.8.5 **Or**	Research Projects/Internship with Viva – voce **OR** Elective Paper (Two Courses from the Selected Elective Group - Paper IV & V)	-	-	120	80	200	6
65	B.COM.8.5		DSE-4	2+0+2(P) 3+0+0(T)	60	40	100	3*
66	B.COM.8.6		DSE-5	2+0+2(P) 3+0+0(T)	60	40	100	3*
SUB TOTAL (H)					**360**	**240**	**600**	**21**
DEGREE WITH HONOURS GRAND TOTAL OF (A+B+C+D+E+F+G+H)					**2910**	**2390**	**5300**	**190**

*In lieu of the research Project, two additional elective papers/ Internship may be offered

Award of Bachelor of Commerce Degree with Honours, (With the completion of courses equal to a minimum of 180 credits)

BACHELOR DEGREE WITH HONORS – EXPERIENCE OF WORKPLACE 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., 30 or less than 30 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 30 students)

2 Hours of Practical Class is equal to 2 Hours of Teaching.

ELECTIVE GROUPS AND COURSES:

Discipline Specific Electives–V Semester						
Sl. No	**Accounting**	**Finance**	**Banking & Insurance**	**Marketing**	**Human Resources**	**IT**
1	Ind.AS and 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	Global Financial System & Practices	Principles & Practice of Insurance	Digital Marketing	NewAge 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 Applicatio n in Business

Discipline Specific Electives–VII Semester						
1	Forensic Accounting	Corporate Structuring	Banking Products & Services	Logistics& Supply Chain Management	Strategic HRM	DBMS & SQL

Discipline Specific Electives–VII 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.

Name of the Program: Bachelor of Commerce (B.Com.)
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 HOURS	56 HOURS

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

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

SYLLABUS:	**HOURS**
Module- 1: Theoretical Framework of Accounting	**10**
Introduction-Meaning and Scope of Accounting- Objectives of Accounting-Importance of Accounting-Function of Accounting-Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis-Branches of Accounting- Principles of Accounting-Concepts and Conventions- Accounting Standards-Indian Accounting Standards (IND AS).	
Module -2: Financial Statements of Sole Proprietors	**12**
Introduction-Meaning of Sole Proprietor-Meaning of Financial Statements - Manufacturing and non-manufacturing Entities: Financial statements of Manufacturing Concerns -Statement of Manufacture, Statement of Trading and Profit & Loss -Balance Sheet. Financial statement of Non-manufacturing Concerns, Statement of Profit and Loss and Balance sheet.	
Module. 3: Consignment Accounts	**12**
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- problem.	
Module.4: Royalty Accounts	**14**
Introduction-Meaning- Terms used in royalty agreement: 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.5: Emerging Trends in Accounting	08

Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- - Green Accounting-Human Resource Accounting, Inflation Accounting, Database Accounting. (Theory Only).

Skill Developments Activities:

1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
2. Collect Annual Reports of sole proprietors and identify the different components.
3. Preparation of Pro-form invoice and accounts sales with imaginary figures.
4. 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. Muninarayanappa. M and Nirmala. M (2021); Financial Accounting, Jayvee International Publications, Bangalore
2. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13thEdition.
4. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.
5. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1.
6. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition.
7. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition.
8. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
9. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, NewDelhi.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 1.2
NAME OF THE COURSE: MANAGEMENT PRINCIPLES AND APPLICATIONS

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

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

a) Understand and identify the different theories of organisations, which are relevant in the present context.
b) Design and demonstrate the strategic plan for the attainment of organisational goals.
c) Differentiate the different types of authority and chose the best one in the present context.
d) Compare and chose the different types of motivation factors and leadership styles.
e) Choose the best controlling techniques for better productivity of an organisation.

SYLLABUS:	**HOURS**
Module 1: Introduction to Management	**12**
Introduction-Meaning and importance of Management-Managerial Functions-Essence of Mangership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical theories-Modern organizational theories.	
Module 2: Planning	**12**
Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.	
Module 3: Organizing	**12**
Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.	
Module 4: Staffing and Leadership	**12**
Introduction-Staffing: Concept of Staffing-Staffing Process; Motivation: Concept-Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; Leadership: Concept- Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory,	

House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Communication: Concept-purpose-process-Oral and written communication-Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.

Module 5: Controlling and Coordination	**08**

Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; Coordination: Meaning-Nature-Importance-Principles of Coordination.

Skill Development Activities:

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business organisation and collect the information on types of planning adopted by them.
3. Visit any business organisation and collect different types of authority followed and also the draw the organizational structure.
4. Analyse the leadership styles of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.
6. Any other activities, which are relevant to the course.

Text Books:

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
3. Rajkumar.S and Nagarajan. G (2021) Management Principles and Applications, Jayvee International Publications, Bangalore
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 Books
6. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
7. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 1.3
NAME OF THE COURSE: PRINCIPLES OF MARKETING

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

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

a. Understand the basic concepts of marketing and asses the marketing environment.
b. Analyze the consumer behavior in the present scenario and marketing segmentation.
c. Discover the new product development & identify the factors affecting the price of a Product in the present context.
d. Judge the impact of promotional techniques on the customers & importance of channels of distribution.

Outline the recent developments in the field of marketing.

SYLLABUS:	**HOURS**
Module 1: Introduction to Marketing	**12**

Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.

Module 2: Consumer Behaviour & Market segmentation	**12**

Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.

Module 3: Product and Pricing	**12**

Product: Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

Module 4: Promotion and Distribution	**12**

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors

affecting promotion mix decisions. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.

Module 5:	**Recent Developments in Marketing**	**08**

Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing- Network Marketing, any other recent developments in Marketing.

Skill Development Activities:

a. Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers.
b. Collect consumer behaviour towards home appliances in your locality.
c. Visit any organisation and collect the information towards pricing of the products.
d. Visit any wholesalers/Retailers, collect the role of them in marketing.
e. Identify the recent developments in the field of marketing.
f. Any other activities, which are relevant to the course.

Reference Materials

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Muninarayanappa. M and Rajkumar. S (2021); Principles of Marketing, Jayvee International Publications, Bangalore.
3. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
4. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
5. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
6. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
7. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
8. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
9. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
10. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 1.5 a.(Open Elective Course)
NAME OF THE COURSE: ACCOUNTING FOR EVERYONE

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS

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

1. Analyse various terms used in accounting;
2. Make accounting entries and prepare cash book and other accounts necessary while running a business;
3. Prepare accounting equation of various business transactions;
4. Analyse information from company's annual report;
5. Comprehend the management reports of the company.

SYLLABUS:	**HOURS**
Module 1: Introduction to Accounting	**08 Hours**

Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

Module 2: Transactions and Recording of Transactions	**08 Hours**

Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)

Module 3: Preparation of Financial Statements	**10 Hours**

Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)

Module 4: Company Accounts	**08 Hours**

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

Module 5: Management Reports	08 Hours

Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.

Skill Development Activities:

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large scale organisation and analyse the same.
5. Any other activities, which are relevant to the course.

Text Books:

1. Nirmala. M, Anu Krishnamurthy and Satyanarayana (2021), Accounting for Everyone, Jayvee International Publications, Bangalore.
2. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
3. Muninarayanappa. M and Raghu V.N (2020), Accounting for Managers, Jayvee Publications, Bangalore.
4. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
5. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
6. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
7. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
8. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
9. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
10. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
11. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 1.5 b.(Open Elective Course)
NAME OF THE COURSE: : PERSONAL FINANCE AND PLANNING

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS

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

1. Explain the meaning and appreciate the relevance of Financial Planning;
2. Familiarize with regard to the concept of Investment Planning and its methods;
3. Examine the scope and ways of Personal Tax Planning;
4. Analyze Insurance Planning and its relevance;
5. Develop an insight into retirement planning and its relevance.

SYLLABUS:	**HOURS**
Module 1: Introduction to Financial Planning	**10 Hours**

Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Module 2: Investment Planning	**08 Hours**

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.

Module 3: Personal Tax Planning	**08 Hours**

Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion.

Module 4: Insurance Planning	**08 Hours**

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

Module 5: Retirement Benefits Planning	08 Hours

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.

Skill Development Activities:

The learners are required to:

1. Perform electronic fund transfer through net-banking and UPI.
2. Identify certain Ponzi schemes in the market during the last few selected years.
3. Prepare tax planning of a hypothetical individual

Text Books:

1. Nirmala. M and Nagarajan.G (2021), Personal Finance and Planning, Jayvee International Publications, Bangalore
2. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.
3. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.
4. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
5. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.

Note: Latest edition of text books may be used.

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 HOURS	56 HOURS

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-1: Insurance Claims for Loss of Stock	**10**

Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, over insurance Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim including problems on abnormal line of goods.

Module - 2: Hire Purchase Accounting	**10**

Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).

Module -3: Departmental Accounts	**12**

Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Bases of Apportionment of Common Expenses-Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet – Simple problems involving Inter Departmental Transfers at Cost Price (vertical form).

Module-4: Branch Accounts	**12**

Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches – Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office –Debtors System- ascertainment of Profit or Loss of Branch under Debtors System – Supply of goods at Cost Price and supply of goods at Invoice Price.

Module -5: Conversion of Single-Entry System into Double Entry System	12

Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs – Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Statement of Trading and Profit & Loss and Balance Sheet.

Skill Development Activities:

1. Identify the procedure & documentations involved in the insurance claims.
2. Collect hire purchase agreement and draft dummy hire purchase agreements with imaginary figures.
3. Identify the common expenditures of a departmental undertaking
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. Muninarayanappa. M and Raghu. V.N, Advanced Financial Accounting, Jayvee International Publications, Bangalore.
2. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
3. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi
4. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13thEdition.
6. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition.
7. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition.
8. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6thEdition.
9. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, NewDelhi.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 2.2
NAME OF THE COURSE: BUSINESS MATHEMATICS

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy:Class rooms lecture, tutorials, Group discussion, Seminar, Case studies.

Course Outcomes: On successful completion Student will demonstrate:

a) The application of equations to solve business problems.
b) The Application AP and GP in solving business problems.
c) The calculation of simple, compound interest and discounting of Bills of Exchange.
d) The use of matrices in business.
e) The Application of ratios and proportions to business.

SYLLABUS:	**HOURS**
Module -1: Number system, Indices and Logarithms	**12**

Number System: Introduction – Natural numbers, Even numbers, Odd numbers, Integers, Prime numbers, Rational & Irrational numbers, Real numbers, HCF & LCM (Simple problems).

Indices- meaning-Basic laws of indices and their application for simplification.

Logarithms- Laws of Logarithms-Common logarithms application of log table for simplification.

Module-2: Theory of Equations:	**12**

Introduction – Meaning - Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems-Application of equations to business.

Module-3: Progressions	**12**

Meaning-Types of Progression-Arithmetic Progression – Finding the 'nth' term of AP and Sum to 'nth' term of AP. Insertion of Arithmetic Mean. Geometric Progression – Finding the 'nth' term of GP and sum to 'nth' term of GP and insertion of Geometric Mean-problems

Module-4: Financial Mathematics	**10**

Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting-problems. Ratios and Proportions-Duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion – problems.

Module-5: Matrices and Determinants	10
Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element –inverse – crammer's rule in two variables – problems	

Skill Development Activities:

a) Secondary overhead distribution using simultaneous equations method.
b) Demonstrate the application of matrices in solving business problems.
c) Narrate the use of AP and GP in solving commercial application problems.
d) Develop an Amortization Table for Loan Amount – EMI Calculation.

Text Books:

1. Nirmala.M, Gurunath Rao Vaidya and Nirmala Joseph (2021); Business Mathematics, Jayvee International Publications, Bangalore.
2. Dr.Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
3. Madappa, Mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash Publications
4. Saha: Mathematics for Cost Accountants, Central Publishers.
5. Azharuddin: Business Mathematics, Vikas Publishers.
6. R.S Bhardwaj: Mathematics for Economics & Business

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 2.2
NAME OF THE COURSE: CORPORATE ADMINISTRATION

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

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

u) Understand the framework of Companies Act of 2013 and different kind of companies.
v) Identify the stages and documents involved in the formation of companies in India.
w) Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
x) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
y) Evaluate the role of liquidator in the process of winding up of the company.

SYLLABUS:	**HOURS**
Module 1: Introduction to Company	**12**

Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - -Kinds of Companies – One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company-Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.

Module 2: Formation of Companies	**12**

Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration.

Module 3: Company Administration	**12**

Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.

Module 4: Corporate Meetings	10
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	
Module 5: Winding Up	**10**
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	

Skill Development Activities:

1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and Prepare the highlights of the same.
2. Visit any Registrar of the Companies, find out the procedure involved in the formation of the companies.
3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.
4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.
6. Any other activities, which are relevant to the course.

Text Books:

1. Muninarayanappa. M and Harish. H (2021); Corporate Administration, Jayvee International Publications, Bangalore.
2. S.N Maheshwari, Elements of Corporate Law, HPH.
3. Balchandran, Business Law for Management, HPH
4. Dr. P.N. Reddy and H.R. Appanainah, Essentials of Company Law and Secretarial Practice, HPH.
5. K. Venkataramana, Corporate Administration, SHBP.
6. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
7. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
8. S.C. Kuchal, Company Law and Secretarial Practice.
9. S.C. Sharm, Business Law, I.K. International Publishers

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 2.3
NAME OF THE COURSE: LAW AND PRACTICE OF BANKING

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

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. Summarize the relationship between Banker & customer and different types of functions of banker.
b. Analyse the role, functions and duties of paying and collecting banker.
a. Make use of the procedure involved in opening and operating different accounts.
b. Examine the different types of negotiable instrument & their relevance in the present context.
c. Estimate possible developments in the banking sector in the upcoming days. .

SYLLABUS:	**HOURS**
Module No. 1: Introduction to Banking	**12**

Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.

Module No. 2: Paying and Collecting Banker	**12**

Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; **Collecting Banker:** Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.

Module No. 3: Customers and Account Holders	**10**

Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.

Module No. 4: Negotiable Instruments	**12**

Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.

Module No. 5: Recent Developments in Banking	10

Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E-payments - E-money. Any other recent development in the banking sector.

Skill Development Activities:

1. Refer RBI website and identify the different types of banks operating in India.
2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
3. Collect and fill dummy account opening forms as different types of customer.
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.
5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

Text Books:

1. Nagarajan. G, Sudesh and Raju. G.S (2021); Law and Practice of Banking, Jayvee International Publications, Bangalore.
2. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
3. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
4. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition
5. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
6. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 2.4 a (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 HOURS	42 HOURS

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

SYLLABUS:	**HOURS**
Module 1: Basics of Investing	**10 Hours**

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 2: Fundamental Analysis	**08 Hours**

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 3: Technical Analysis	**08 Hours**

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 4: Indian Stock Market	**08 Hours**

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 Hours**

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:

1. Work on the spreadsheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate of risk and return of stocks using price history available on NSE website.
5. 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.

Text Books:

1. Nirmala M and Shobha T.S (2021), Investing in Stock Markets, Jayvee International Publications, Bangalore.
2. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
3. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
4. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
5. 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. 2.4 b (Open Elective Course)
Name of the Course: INNOVATION MANAGEMENT

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS

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 The students cab able to defining types and patterns of innovation.
2 Search of the sources of innovation and ideas generating.
3 Students can able to defining innovation-related strategic decisions within organizations.
4 Managing the processes of new product development.
5 Developing the paths of cooperation for innovation-based projects.

SYLLABUS:	**HOURS**
Module 1: Exploring Innovations	**10 Hours**
Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.	
Module 2: Application of Innovation	**10 Hours**
Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; Leadership; Responsibility, Accountability; Globalization and society; Cross cultural issues; Ethical Conduct of National and Multinational Corporations.	
Module 3: Marketing Innovation Products	**10 Hours**
Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India's federal system, NITI AYOG-role and functions; Impact of political system on business environment- policies, programmes and procedure; Ease of doing business; Start-up India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.	
Module 4: Evaluation of Innovation	**08 Hours**
Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business, Human Rights and business-challenges and opportunities, Social Justice. Public Interest Litigation and writs-challenges and opportunities for business.	
Module-V: Innovation in Reality	**04 Hours**
Mind-set, Lateral thinking, Out of Box Approach, Creativity, Innovation for Problem Solving.	

Skill Development Activities:

1 Make students apply their knowledge on innovation and innovation dynamics to real case.
2 Make students work on their teamwork skills.
3 Make students develop their online collaborative working skills and learn how to use some of the appropriate tools to that extent.
4 Make students develop their data collection and analysis skills.

Text Books:

1. Nagarajan & Raj Kumar S ;(2021) Innovation Management; Jayvee International Publications; Ist Edition,
2. Phillips, J. J., & Phillips, P. P. (2018). Using Design-Thinking in Your Innovation Projects. Journal for Quality & Participation, 41(3), 12–15.
3. Culture, Innovation, and Growth Dynamics by Elias G. Carayannis; Ali Pirzadeh; Denisa Popescu
4. Schoemaker, P. J. H., Heaton, S., & Teece, D. (2018). Innovation, Dynamic Capabilities, and Leadership. California Management Review, 61(1), 15–42.
5. The Oxford handbook of group creativity and innovation. (2019). Oxford University Press.

Note: Latest edition of text books may be used.

NATIONAL EDUCATION POLICY 2020

Key features:

- Multi-disciplinary and holistic education system.
- Flexibility, mobility, competitiveness and freedom to choose.
- Multiple Entry-Exit options.
- Students centric learning system.
- Transformative education system.

Experiential Learning:

- Focus on experiential, inquiry and discovery based teaching learning methods.
- Arts, Sports and story-telling and ICT integrated pedagogy
- Promoting peer tutoring as voluntary and joyful activity under the supervision of teachers.

Promotion of peer tutoring:

- ✓ Promoting peer tutoring as voluntary and joyful activity under the supervision of teachers.
- ✓ No hard separation between curricular co-curricular and extracurricular area.

Bagless days:

- Bagless days to be scheduled in academic Calendar.

Use and integration of technology:

- Integration of technology enable pedagogy in classes 6-12