



St Aloysius (Deemed to be University)

Mangaluru

Re-accredited by NAAC “A++” Grade

Course structure and syllabus of

**B.COM
(INTERNATIONAL FINANCE)**

2024-25 BATCH ONWARDS

Programme Outcomes: B. COM (INTERNATIONAL FINANCE)
P01: Develop critical skills to analyze and apply global accounting standards and reporting, aiding in decision-making as finance and administrative executives.
P02: Cultivate effective communication and negotiation skills in multicultural global organizations through frequent interactions.
P03: Engage with global bodies like ISDC to gain insights and enhance international career opportunities.
P04: Exhibit empathy and contribute to global development by addressing Corporate Social Responsibility issues and participating in international corporate crisis resolution.
P05: Navigate ethical dilemmas and uphold ethical codes in global corporate settings.
P06: Show sensitivity to sustainability and environmental issues in international corporate contexts.
P07: Foster a commitment to lifelong learning, contributing to social and technological advancements globally.

Programme Specific Outcomes (PSOs):
PS01: Understand internationally accepted financial accounting and reporting practices throughout the program.
PS02: Analyze and apply various fundamental knowledge of accounting, Taxation laws, financial reporting techniques in corporates and other institutions.
PS03: In depth knowledge of business concepts like Risk Management, Corporate Governance, Business Ethics which is required to manage the organisations effectively.
PS04: Understand the applications of Management accounting, Auditing techniques, Cost Accounting techniques and Finance in business organisations.

**B Com (International Finance) UG Program
Curriculum Structure**

Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	External Marks	Internal Marks	Total Marks	Credits
Language – I English	AECC	3+1+0	60	40	100	3
Language – II	AECC	3+1+0	60	40	100	3
Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit						
International Financial Accounting	DSC	3+0+2	60	40	100	4
Organisational Behaviour	DSC	4+0+0	60	40	100	4
Business Statistics	DSC	3+0+2	60	40	100	4
Digital Fluency	SEC-SB	1+0+2	20	30	50	2
Human Rights	SEC-SB	1+0+2	20	30	50	2
Yoga, Health & Wellness	SEC-VB	0+0+2	-	50	50	2
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Program Structure
B. Com - (International Finance)

Semester II						
Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	External Marks	Internal Marks	Total Marks	Credits
Language – I English	AECC	3+1+0	60	40	100	3
Language – II	AECC	3+1+0	60	40	100	3
Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit						
International Management Accounting	DSC	3+0+2	60	40	100	4
Principles of Marketing	DSC	4+0+0	60	40	100	4
Financial Reporting	DSC	3+0+2	60	40	100	4
Managerial Economics/ Accounting for Everyone/Financial Literacy	OEC	3+0+0	60	40	100	3
Environmental Studies and Value education	SEC-VB	3+0+0	60	40	100	3
Skill Enhancement Programme	SEC-VB	1+0+2	20	30	50	2
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SEMESTER I		
Name of the Program: B. Com (International Finance) - Course Code: G 320 DC1.1 Name of the Course: International Financial Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hours	60 Hours
Course Objectives: To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double entry accounting techniques including the preparation of basic financial statements.		
Course Outcomes: On successful completion of the course, the students will be able to CO1: Explain the context and purpose of financial Reporting CO2: Define the qualitative characteristics of financial information CO3: Demonstrate the use of double-entry and accounting systems & record transactions and events CO4: Prepare a trial balance (including identifying and correcting errors) CO5: Prepare basic financial statements for incorporated and unincorporated entities. CO6: Prepare simple consolidated financial Statements & Interpretation of financial statements		
Pedagogy: Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Module No. 1: THE CONTEXT AND PURPOSE OF FINANCIAL REPORTING		(10 Hours)
The scope and purpose of financial statements for external reporting - Users' and stakeholders' needs - The main elements of financial reports - The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards) - Duties and responsibilities of those charged with governance. The qualitative characteristics of financial information.		
Module No. 2: THE USE OF DOUBLE-ENTRY AND ACCOUNTING SYSTEMS		(14 Hours)
Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information - Ledger accounts, books of prime entry, and journals		
Module 3: RECORDING TRANSACTIONS AND EVENTS		(14 Hours)
Sales and purchases - Cash - Inventory - Tangible non-current assets - Depreciation - Intangible non-current assets and amortization - Accruals and prepayments - Receivables and payables - Provisions and contingencies - Capital structure and finance costs.		
Module 4: PREPARING A TRIAL BALANCE		(12 Hours)
Trial balance - Correction of errors - Control accounts and reconciliations - Bank reconciliations - Suspense accounts.		

Module 5: PREPARATION AND INTERPRETATION OF BASIC FINANCIAL STATEMENTS	(10 Hours)
<p>Statements of financial position - Statements of profit or loss and other comprehensive income - Disclosure notes - Events after the reporting period - Statements of cash flows - Incomplete records - Subsidiaries – Associates. Importance and purpose of analysis of financial statements - Ratios - Analysis of financial statements.</p>	
<p>Skill development activities:</p> <ul style="list-style-type: none"> • Analyze multinational corporations' financial statements to understand how international accounting standards affect reporting. • Assign research topics related to international accounting standards, regulatory changes, or global accounting trends. Encourage students to explore academic journals, regulatory bodies' publications, and industry reports. • Create scenarios for mergers or foreign currency transactions to learn about international accounting implications. • Simulate multinational company audits to understand international auditing standards and reporting integrity. 	
<p>Books for Reference:</p>	
<ul style="list-style-type: none"> • Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases, McGraw-hill Education. • Horngren, Sundem, Elliott, Philbrick, Introduction to Financial Accounting, Pearson Education. • Sukla M C, Grewal T S, Gupta S C - Advanced Accountancy, S.Chand & sons, New Delhi • Gupta R L and Radhaswamy- Advanced Accounting, Theory, Method, & Application, S Chand & sons, New Delhi. • Jain & Narang- Practical Problems in Advanced Accountancy (Principles of Accounting Vol I), Kalyani publishers, Ludhiyana • Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vol I, Vikas Publishing House Pvt Ltd, New Delhi • Patil V A & Korlahalli-Principles and Practice of Accountancy, R Chand & Co, New Delhi • Monga, J.R. Financial Accounting: concepts and Applications. Mayur Paper Backs, New Delhi. • Chakraborty- Advanced Accountancy, Navabharath Publishers, Calcutta 	

- Arulanandan (MA) and Raman (KS)- Advanced Accountancy, Himalaya publishing house, Delhi
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India
- Jagadesh R. Raiyani, Gaurav Lodh- International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi India
- Arif Ahmed, Subratakar - hand book on IFRS (International Financial Reporting Standards) converging to IFRS.
- ACCA Study Material of BECKER, KAPLAN and BPP

SEMESTER I		
Name of the Program: B. Com (International Finance) - Course Code: G 320 DC2.1 Name of the Course: ORGANIZATIONAL BEHAVIOUR		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	50 Hours
Course Objectives: To explore the dynamics of human behavior within organizational settings to enhance understanding and effectiveness in managing individuals and groups.		
Course Outcomes: On successful completion of the course, the students will be able to CO1: 1: Understand the basic concept of organizational behavior CO2: Know the importance of change in the organization CO3: Learn and analyze different types of leadership in the organization and leadership theories CO4: Interpret individual and group behavior and evaluate the methods of handling informal groups		
Pedagogy: Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Module No. 1: INTRODUCTION		(10 Hours)
Definition & Meaning of Organization behavior - Nature - Approaches to Organization Behavior- Human Resource, Contingency, Productivity, Systems; Models of Organization Behavior- Autocratic, Custodial, Supportive, Collegial Model. Evolution of Management Thought, Classical Approach - Neo Classical - Human Relations Approach – Hawthorne Experiments, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis.		
Module No. 2: MANAGEMENT OF CHANGE		(10 Hours)
Introduction of change in the organization - Forces for Change - Forces responsible for change- Internal and External Forces; Meaning of Resistance to change - Levels of Change- Individual Level of Change, Group Level Change, Organizational Level changes; Strategies to Overcome resistance to change.		
Module 3: LEADERSHIP		(10 Hours)
Definition - Importance - Nature -Types of Leadership - Formal and informal Leadership- Difference between Leaders and Managers - Leadership Styles- Likert’s Style, Entrepreneurship Leadership Style; Leadership Qualities - Leadership Theories.		
Module 4: CONFLICT MANAGEMENT AND GROUP BEHAVIOUR		(10 Hours)
Nature of groups – Formal and Informal Groups – Group Dynamics- Team Work & Team Building, Meaning of Conflict, Sources and Causes of Organization Conflict, Stages of Conflict- Methods of		

conflict management strategies	
Module 5: INDIVIDUAL BEHAVIOUR	(10 Hours)
Personality & Attitudes - Meaning of personality - Development of personality - Nature and dimensions of attitude - Job Satisfaction - Organizational Commitment, Learning - Process of Learning - Principles of Learning - Organizational Reward Systems - Behavioral Management, Perceptions – Importance – Factors influencing perception.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Conducting case studies and group discussions on various management theories to enhance critical thinking and analytical skills. 2. Engaging in real-world planning exercises where students create strategic plans for hypothetical businesses, fostering creativity and strategic thinking. 3. Interactive sessions where students analyze case studies of successful and failed leadership and motivation practices to learn from practical examples. 4. Implementing stress management workshops and techniques to equip students with coping mechanisms for the challenges they may face in professional settings. 5. Organizing team-building activities to strengthen interpersonal skills and foster effective teamwork among students. 	
Reference Books: <ul style="list-style-type: none"> • Hellrigal, Slocum and Woodman, Organizational Behavior, Cengage Learning, Revised edition • Ivancevich, Konopaske & Maheson, Organizational Behaviour & Management, Tata McGraw Hill, • Schermerhorn, Hunt and Osborn, Organisational behavior, John Wiley, Revised Edition • Robbins S.P, SeemaSanghi, Organizational Behavior, 11ed, Pearson Education • Paul Hersey, Kenneth H. Blanchard, Management of Organizational behavior, Pearson Edu. • Michael Butler & Edward Rose “Introduction to Organizational Behavior”, Jaico Publishing House, • Stephen P. Robbins, Timothy A. Judge, Neharika Vohra “Organizational Behaviour”, Dorling Kindersley Pvt Ltd, • K. Ashwathappa,”Organizational Behaviour”, Himalaya Publishing House, • Dr. Ananda Das Gupta, “Organizational Behaviour Design, Structure and Culture”, Biztantra Publication, • Harold Koontz & Heinz Weihrich “Essentials of Management”, McGraw Hill Publication. 	

- P. Subba Rao, “Management and Organizational Behaviour”, Himalaya Publishing House.

Latest Available Text Books

SEMESTER I		
Name of the Program: B. Com (International Finance) - Course Code: G 310 DC2.2 Name of the Course: Business Statistics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hours	60 Hours
Course Objectives: To offer knowledge to the students about how to use the available statistical information to make evidence-based decisions.		
Course Outcomes: On successful completion of the course, the students will be able to CO1: Identify a statistical method for solving practical problems. CO2: Discuss critically the uses and limitation of statistical techniques. CO3: Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis. CO4: Evaluate critically the underlying assumptions of analysis tools.		
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Module No. 1: Introduction to statistics		(10 Hours)
Meaning, definition and characteristics of statistics, functions of statistics, importance of statistics in business, limits of statistics. Statistical investigation, census and sample investigation, collection of primary and secondary data, editing of the statistical data, classification and tabulation. Frequency distribution and statistical series.		
Module No. 2: Measurement of central tendency		(10 Hours)
Central tendency, mean, median, mode, partition values, geometric mean and harmonic mean, weighted mean and combined mean.		
Module No 3: Measure of dispersion		(10 Hours)
Dispersion, absolute and relative measure of dispersion, range, quartile deviation, mean deviation from mean and median and their coefficients, standard deviations, coefficients of variation and variance. Skewness and it's coefficients.		
Module No 4: Correlation analysis		(10 Hours)
Correlation, types of correlation, uses of correlation, methods of correlation – Karl Pearson's coefficient of correlation, spearman's rank correlation, probable error.		
Module No 5: Regression analysis		(10 Hours)
Regression analysis, uses of regression analysis, comparison between regression and correlation, regression coefficients, construction of simple regression equations, X on Y and Yon X.		
Module No. 6: Time series analysis and Index Numbers		(10 Hours)

Significance and components of time series, computation of trend values by moving average method and least square method.

Meaning types and uses, fisher's index, Laspeyre's index and passche's index number. Consumer price index, construction of consumer price index number – Aggregative expenditure method and family budget method.

Skill Development Activity:

1. Students are given different project topics where they have to collect primary and secondary data using various methods of collecting data.
2. Students need to find the trend value of the sales of a company in different years using time series analysis.
3. Students have to analyse the performance of a batsman in 10 matches using coefficient of variation.

Reference Books:

- Gupta, S.C. and Kapoor, V.K., Fundamentals of Applied Statistics, Sultan Chand and Sons Publishers.
- Vittal R.R., Business Statistics, Margham Publications, Chennai.
- Gupta S.P., Statistical Methods, Sultan Chand and Sons Publishers. New Delhi,
- Yule and Kendall, Introduction to Theory of Statistics, Universal Book Stall, New Delhi,
- Croxton and Cowden, Applied General Statistics., Sir Isaac Pitman and Sons. Ltd., London.
- C.M.Chikkodi, &Satyaprasad, B. Business statistics. Mumbai: Himalaya Publishing House.
- Aggarwal, S., & Bhardwaj, S.. Business Statistics. Ludhiana: Kalyani.
- Wilson, M..Business Statistics. Mumbai: Himalaya Hublishing House.
- Levin, R. I., & Rubin, D. S. Statistics for management. Delhi: Pearson.
- Gupta, S.C., & Gupta, I. Business Statistics. Mumbai: Himalaya Publishing House
- Levin Richard I, Rubin, Davids : Statistics for Management

Note: Latest edition of text books may be used.

SEMESTER II		
Name of the Program: B. Com (International Finance) - Course Code: G 320 DC1.2 Name of the Course: INTERNATIONAL MANAGEMENT ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hours	60 Hours
Course Objectives: To develop knowledge and understanding of management accounting techniques to support management in planning, measuring, controlling and monitoring business performance in a variety of business context.		
Course Outcomes: On successful completion of the course, the students will be able to CO1: Explain the nature, source and purpose of management information CO2: Explain and apply cost accounting techniques CO3: Prepare budgets for planning and control CO4: Compare actual costs with standard costs and analyze any variances CO5: Explain and apply performance measurements and monitor business performance.		
Pedagogy: Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Module No. 1: THE NATURE, SOURCE & PURPOSE OF MANAGEMENT Information		(10)
Accounting for management - Sources of data - Cost classification - Presenting information		
Module No. 2: COST ACCOUNTING TECHNIQUES		(10)
Accounting for material, labour and overheads - Absorption and marginal costing		
Module 3: COST ACCOUNTING METHODS		(10)
Job and batch costing- Process costing- service/operation costing- Alternative cost accounting principles		
Module 4: BUDGETING		(10)
Nature and purpose of budgeting - Statistical techniques - Budget preparation - Flexible budgets - Capital budgeting and discounted cash flow - Budgetary control and reporting Behavioural aspects of budgeting		
Module 5: STANDARD COSTING		(10)
Standard costing system - Variance calculations and analysis - Reconciliation of budgeted and actual profit		
Module 6. PERFORMANCE MEASUREMENT		(10)
Performance measurement - overview - Performance measurement - application - Cost reductions and value enhancement - Monitoring performance and reporting		

Skill Development Activities:

- Analyze a real-world case study of a company's Management Information System (MIS). Students will identify the nature, sources, and purposes of the information used in the company's decision-making process.
- Engage in a simulation game where students apply various cost accounting techniques. They will handle scenarios such as product costing, budgeting, and expenditure tracking to understand cost behaviors and decision-making.
- Conduct a workshop where students create budgets for hypothetical companies. They will consider factors like revenue forecasts, expense estimates, and capital investment to prepare comprehensive budgets
- Role-play as cost accountants and financial managers to compare actual costs with standard costs. Students will analyze variances, investigate the reasons behind them, and propose corrective actions.
- Design and develop a performance measurement dashboard for a fictional or real business. Students will select appropriate Key Performance Indicators (KPIs) and use software tools to create a dashboard that monitors business performance.

Reference Books:

- S P Jain and K L Narang, Cost and Management Accounting, Kalyani Publishers
- Colin and Drury, Cost and Management Accounting, Cengage India Private Limited
- Nigam, Theory and Techniques of Cost Accounting, Himalaya Publishing House, New Delhi
- Maheshwari S.N., Cost and Management Accounting, Sultan Chand and sons New Delhi
- Jawahar Lal and Seema Srivastav, Cost Accounting, McGraw Hill education.
- Ravi M Kishor, Cost and Management Accounting, Taxmann Publications
- M.N. Arora, A Text book of Cost and Management Accounting, Vikas Publishing
- ACCA Study Material, BECKER, KAPLAN and BPP

SEMESTER II		
Name of the Program: B. Com (International Finance) - Course Code: G 320 DC3.2 Name of the Course: Financial Reporting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hours	60 Hours
Course Objectives: To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities including groups and how to analyze and interpret those financial statements.		
Course Outcomes: On successful completion of the course, the students will be able to CO1: Discuss and apply a conceptual and regulatory framework for financial reporting CO2: Account for transactions in accordance with international accounting standards CO3: Analyze and interpret financial statements. CO4: Prepare and present financial statements for single entities and business combinations in accordance with international accounting standards		
Pedagogy: Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Module No. 1: The Conceptual and Regulatory Framework for Financial Reporting		(10)
The need for a conceptual framework and the characteristics of useful information - Recognition and measurement - Specialized, not-for-profit, and public sector entities - Regulatory framework - The concepts and principles of groups and consolidated financial statements.		
Module No. 2: ACCOUNTING FOR ASSETS IN FINANCIAL STATEMENTS		(10)
Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets		
Module No 3: Accounting for Lease Transactions in financial statements		(10)
Financial instruments - Leasing - Provisions and events after the reporting period.		
Module No 4: Accounting for other transactions in financial statements		(10)
Taxation - Reporting financial performance - Revenue - Government grants - Foreign currency transaction.		
Module No 5: ANALYSING AND INTERPRETING FINANCIAL STATEMENTS		(10)
Limitations of financial statements - Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs - Limitations of interpretation techniques in specialized, not-for-profit, and public sector entities.		
Module 6. PREPARATION OF FINANCIAL STATEMENTS		(10)
Preparation of single entity financial statements - Preparation of consolidated financial statements including an associate.		

Skill development activities:

- Analyze real-world financial reports to understand application of accounting principles and standards.
- Assign tasks where students prepare financial statements of different companies.
- Work in teams to research and present on specific financial reporting topics, encouraging collaboration and communication skills.
- Calculate and interpret financial ratios to assess a company's performance and financial health.

Reference Books:

- M.P. Vijay Kumar, First Lessons in Financial Reporting, Snow White
- Tulsian P C and Tulsian Bharat, Tulsian's Financial Reporting, S. Chand
- Lawrence Revsine, Financial Reporting and Analysis, McGraw Hill Education
- Gupta R L and Radhaswamy M, Financial Accounting, Sultan Chand and Sons
- Alan Melville, International financial Reporting – A Practical Guide, Pearson Education Limited
- Loftus, Leo, Boys, Daniliuc, Luke, Ang, Byrnes, Financial Reporting, Wiley
- Raman B S, Advanced Financial Accounting, United Publishers
- ACCA Study Material, BECKERS, KAPLAN

SEMESTER II		
Name of the Program: B. Com (International Finance) -		
Course Code: G 310 DC3.1		
Name of the Course: Principles of Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	50Hours
Course Objectives:		
This course aims to provide fundamental understanding of marketing concepts, principles, tools, and procedures as well as knowledge of numerous marketing advancements.		
Course Outcomes: On successful completion of the course, the students will be able to		
C01: Understand the basic concepts of marketing and asses the marketing environment.		
C02: Analyze consumer behavior in the present scenario and marketing segmentation.		
C03: Discover the new product development & identify the factors affecting the price of a product in the present context.		
C04: Judge the impact of promotional techniques on the customers & importance of channels of distribution.		
C05: Outline the recent developments in the field of marketing.		
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminar & fieldwork, etc.,		
Syllabus:		Hours
Module No. 1: Introduction to Marketing		10
Meaning and definition of Market, Marketing and Marketing Management, Importance and concepts in Marketing, Selling v/s Marketing. Marketing Environment: Concept-importance-Micro and Macro Environment.		
Module No. 2: Consumer Behaviour & Market Segmentation		10
Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behavior. Market segmentation: Concept, importance, and bases; Strategies of market segmentation. Product differentiation vs. market segmentation.		
Marketing Mix: Product-Price-Place & Promotion.		
Module No. 3: Product and Pricing		10
Product: Concept and features of Product, Concept of product mix; Structure of product mix, Branding-packaging and labeling; Stages in Product life-cycle; New Product Development Process.		
Pricing: Meaning and Significance of Pricing. Factors affecting the price of a product. Pricing policies and strategies.		
Module No. 4: Promotion and Distribution		10
Promotion: Nature and importance of promotion Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics;		

advertising appeals. Advertising copy – meaning and essentials of advertisement copy.

Distribution: Channels of distribution - meaning and importance; Types of distribution channels: Retailing– meaning, nature, and scope of retailing, activities involved in retailing. Wholesaling – meaning, nature, and scope of wholesaling.

Module No. 5: Recent Developments in Marketing

10

Social Marketing, Online Marketing, Direct marketing, Services marketing, Green marketing, Rural marketing; Mobile Marketing, Social Media Marketing, Digital Marketing, and Email Marketing.

Skill Development Activities:

1. Analyze the marketing environment of your locality and identify the needs, wants & purchasing power of customers.
2. Collect consumer behavior towards home appliances in your locality.
3. Visit any organization and collect information on the pricing of the products.
4. Visit any wholesalers/Retailers; collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities, which are relevant to the course.

Reference Materials:

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

Note: The latest edition of textbooks may be used.

SEMESTER II		
Name of the Program: B. Com (International Finance) - Course Code: G 310 OE1.2 Name of the Course: Managerial Economics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	40 Hours
Course Objectives: The course seeks to provide students with a deep grasp of managerial economics principles and their practical application, empowering them to comprehend real-world business challenges and devise economic solutions accordingly.		
Course Outcomes: On successful completion of the course, the students will be able to CO 1: Describe the importance of managerial economics in decision making process. CO 2: Learners would be able to apply the concepts and principles in their day to day life. CO 3: Analyze how economic agents make decisions and choices using theoretical knowledge & practical approach.		
Pedagogy: Classroom lectures, Tutorials, Group discussions, Seminar, Case studies & Fieldwork, etc.,		
Module No. 1: INTRODUCTION TO MANAGERIAL ECONOMICS		(08)
Economics - Meaning and definitions, Nature of Economics; Meaning and Definitions of Managerial Economics, Nature, Objectives, Scope, Uses of Managerial Economics; Role and Responsibilities of Managerial Economists; Relationship of Managerial Economics with Statistics, Accounting, and Operations Research.		
Module No. 2: THEORIES OF CONSUMER BEHAVIOUR		(08)
Utility – Meaning, Creation of utility, Cardinal and Ordinal utility, Marginal and total utility; Law of Diminishing Marginal Utility, Exceptions to the law; Law of Equi-marginal utility; Consumer surplus, Concept; Indifference curve analysis, meaning and properties; Budget Line, shifts in the budget line.		
Module No 3: THEORY OF DEMAND AND DEMAND FORECASTING		(08)
Demand – Demand determinants, Law of demand, forces behind demand curve, exceptions to the law of demand, changes in demand and quantity demanded; Elasticity of demand - price, income, and cross elasticity of demand; Demand forecasting - meaning, methods of demand forecasting, steps involved in demand forecasting, criteria of good demand forecasting.		
Module No 4: PRODUCTION, COST AND REVENUE ANALYSIS		(08)
Production function, Law of variable proportion, Isoquant curve - Meaning, properties; Economies of scale, Supply analysis - Meaning, determinants of supply, law of supply; Break Even Analysis - Meaning, Assumptions, Determination of BEA - Mathematical Calculations, Limitations.		
Module No 5: MARKET STRUCTURE		(08)
Perfect competition – Features, Measuring producer's surplus under perfect competition; Duopoly; Monopoly - Features, types; price discrimination - Essential conditions, Price Discounts		

and differentials; Monopolistic competition - features; Oligopoly - features, Kinked demand model, Cartels.

Skill Development Activities:

- Prepare personal and family budget for one/six/ twelve month on imaginary figures.
- Explore the supply and demand theory of a product of your choice, applying concepts learned in the course.
- Engage in relevant activities such as analyzing market structures, conducting break-even analyses, or examining pricing strategies.

Reference Books:

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultanchand Sons, New Delhi.
 2. Ahuja H.L. – Business Economics, Sultanchand & Sons, New Delhi
 3. Mehta P.L., Managerial Economics, Sultanchand & Sons, New Delhi.
 4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
 5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
 6. Peterso H. Craig and W.Cris Lewis – Managerial Economics, Pearson Education, Singapore.
 7. Salvatore Dominic – Managerial Economics, Mcgrew Hill, New York.
 8. Kuldeep Gupta Raj Kumar, Business Economics, UDH Publishers & Distributors (P) Ltd..
 9. K.K. Dewett Modern Economic Theory, S. S Chand & Sons, New Delhi
 10. D.M. Mithani Managerial Economics: Theory & Application, Himalaya Publications
 11. H. L. Ahuja Macro Economics- Theory & Policy, S. Chand & New Delhi
 12. Mote, Paul, Gupta Managerial Economics , Tata McGraw Hill
 13. D.N. Dwivedi Managerial Economics, Vikas Publishers
 14. H.C. Peterson & W.C. Lewis Managerial Economics, Prentice Hall India
 15. Edward Shapiro Macro Economics Analysis , Galgotia Publications
 16. A. Koutyiannis Modern Micro Economics, McMillan Publications
 17. Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
 18. Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
 19. Arthur O' Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes)
 20. Varian, Hal R.: Intermediate Microeconomics (Sixth edition)
- Case study reference: Geethika, Ghosh & Choudhury, Managerial Economics 2/e, McGraw Hill.

Note: Latest edition of text books may be used

B.COM SEMESTER - II Name of the Course: Accounting for Everyone		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	40 Hours
<p>Course Objectives: The purpose of this course is to understand the accounting process and to develop skills necessary to evaluate an enterprise's financial position and its operating, investing and financing activities.</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to CO1: Analyze various terms used in accounting; CO2: Make accounting entries and prepare cash book and other accounts necessary while running a business; CO3: Prepare accounting equation of various business transactions; CO4: Analyze information from company's annual report; CO5: Comprehend the management reports of the company.</p>		
<p>Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,</p>		
Module No. 1: Introduction to Accounting		(08 Hours)
<p>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.</p>		
Module No. 2: Transactions and Recording of Transactions		(08 Hours)
<p>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)</p>		
Module 3: Preparation of Financial Statements		(08 Hours)
<p>Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)</p>		
Module 4: Company Accounts		(08 Hours)
<p>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</p>		

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 Based Activity <ul style="list-style-type: none"> • 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. • Prepare accounting equation by collecting necessary data from medium sized firm. • Prepare financial statements collecting necessary data from small business firms. • Collect the management reports of any large-scale organization and analyze the same. • Any other activities, which are relevant to the course. 	
Reference Books: <ul style="list-style-type: none"> • Hatfield, L. Accounting Basics. Amazon Digital Services LLC. • Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. Introduction to Financial Accounting. London: Pearson Education. • Siddiqui, S. A. Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd. • Sehgal, D. Financial Accounting. New Delhi: Vikas Publishing House Pvt.Ltd. • Tulsian, P. C. Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd. • Mukharji, A., & Hanif, M. Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd. • Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K.. Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd. • Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education. • Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi <p>Note: Latest edition of text books may be used.</p>	

B.COM SEMESTER II		
Name of the Course: Financial Literacy		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	40 Hours
Course Objectives: The purpose of this course is to provide an understanding of the basic financial concepts, financial services, banking services and investors protection.		
Course Outcomes: On successful completion of the course, the students will be able to CO1: Describe the importance of financial literacy and list out the institutions providing financial services; CO2: Prepare financial plan and budget and manage personal finances; CO3: Open, avail, and manage/operate services offered by banks; CO4: Open, avail, and manage/operate services offered by post offices; CO5: Plan for life insurance and property insurance & select instrument for investment in shares		
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Module No. 1: Introduction		(08 Hours)
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.		
Module No. 2: Financial Planning and Budgeting		(08 Hours)
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.		
Module 3: Banking Services		(08 Hours)
Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.		
Module 4: Financial Services from Post Office		(08 Hours)

<p>Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB).</p> <p>Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).</p>	
<p>Module 5: Protection and Investment Related Financial Services</p>	<p>08</p>
<p>Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.</p> <p>Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self- management; Mutual Fund.</p>	
<p>Skill Based Activity:</p> <ul style="list-style-type: none"> • Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services. • Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents. • Prepare personal and family budget for one/six/ twelve month on imaginary figures. • Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading. • Any other activities, which are relevant to the course. 	
<p>Reference Books:</p> <ul style="list-style-type: none"> • Avadhani, V. A. Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd. • Chandra, P. Investment Game: How to Win. New Delhi: Tata McGrawHill Education. • Kothari, R. Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd. • Milling, B. E. The Basics of Finance: Financial Tools for Non-Financial Managers. 	

Indiana: universe Company.

- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
- Zokaityte, A. Financial Literacy Education. London: Palgrave Macmillan.
- **Note: Latest edition of text books may be used.**

Question paper pattern for DSC, DSE and Open Elective papers for the semester examination	
B.COM. Semester - Degree Examination	Pattern 40: 60
Time: 2 1/2 Hours	Max Marks: 60
SECTION - A	
Answer any FIVE out of SEVEN questions (5x2=10)	
SECTION - B	
Answer any FOUR out of SIX questions (4x5=20)	
SECTION - C	
Answer any TWO out of FOUR questions (2x15=30)	
