



BANGALORE UNIVERSITY

**(According to NEP – 2020 Regulations)
SYLLABUS & REGULATIONS
OF
Bachelor of Commerce (B.Com.)**

2021-22 Onwards

**DEPARTMENT OF COMMERCE
Jnanabharathi Campus, Bangalore University, Bangalore - 560056
www.bangaloreuniversity.ac.in**

B.Com Programme Structure

SEMESTER I

Sl No.	Course Code	Title of the Course	Category of courses	Teaching hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com. 1.1	Financial Accountancy	DSC	3+0+2	60	40	100	4
4	B.Com. 1.2	Business Management & Startups	DSC	4+0+0	60	40	100	4
5	B.Com. 1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com. 1.4	Digital Fluency/ Spreadsheet for Business	SEC-SB	1+0+2	50	50	100	2
7	B.Com. 1.5	Financial Literacy / Business Documents	OEC	3+0+0	50	50	100	3
8		Physical Education - Yoga	SEC-VB	0+0+2				1
9		Health and Wellness	SEC-VB	0+0+2				1
Sub - Total (A)					400	300	700	25

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
Ø CIE	: Continuous Internal Evaluation
Ø L+T+P	: Lecture+Tutorial+Practical(s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching

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

Course Code: B.Com. 1.1 (DSC)

Name of the Course: Financial Accountancy

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

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

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

- Understand the Basic Concepts of Accountancy
- Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- Demonstrate various accounting treatments for dependent branches
- Learn various methods of accounting for hire purchase transactions.
- Outline the emerging trends in the field of accounting
- Demonstrate e-Treatment of Accountancy

Syllabus

Module No. 1: Introduction to Accountancy (10 Hrs.)

Introduction – Meaning, Definition of Accounting – Uses & Users of Accounting – Accounting Principles - Accounting process – Types of Reconciliation (Concepts) – Recognition of Capital & Revenue and Problems on Accounting Equation (Operating in Spreadsheet).

Module No. 2: Consignment Accounts (12 Hrs.)

Introduction-Meaning of Consignment - Consignment Vs Sales -Proforma Invoice -Accounts Sales -Types Commission - Accounting for Consignment Transactions & Events in the books of Consignor only - Treatment of Normal & Abnormal Loss. - Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price. (Operating in Spreadsheet)

Module No. 3: Accounting for Branches (12 Hrs.)

Introduction – Meaning – Objectives – Types of Branches –Meaning and features of Branches - Dependent Branches – Independent Branches – Foreign Branches – methods of Maintaining books of Accounts by Head office – Meaning & Feature of Debtor system, stock & Debtor system, wholesale branch system and Final Account system – Supply of Goods at Cost Price & Invoice Price - Problems on preparation of Dependent Branch A/c in the books of Head Office under Debtor system only. (Operating in Spreadsheet)

Module No. 4: Leasing & Hire Purchase (14 Hrs.)

Leasing – Elements of lease – Major Components of Lease Agreement – Types of Leasing – Leasing Financial institution in India. (Theory) - Hire Purchase - Meaning of Hire Purchase and Instalment Purchase System- difference between Hire Purchase and Instalment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – 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 (Asset Accrual Method only). (Calculation of EMI in Spreadsheet)

Module No. 5: Emerging Trends in Accounting (08 Hrs.)

Digital Transformation of Accounting-Big Data Analytics in Accounting- Accounting through Cloud Computing - Green Accounting - Human Resource Accounting - Inflation Accounting - Database Accounting (Concepts only)

Skill Developments Activities:

- Preparation of Proforma invoice and accounts sales with imaginary figures.
- Collect hire purchase agreements and draft hire purchase agreements with imaginary figures.
- Collect the procedure and documentations involved in the establishment of various branches.
- List out Capital & Revenue Items
- Identify latest innovations and developments in the field of accounting.
- Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com. 1.2 (DSC)

Name of the Course: Business Management & Startups

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

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

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

- Design and demonstrate the strategic plan for the attainment of organizational goals.
- Compare and choose the different types of motivation factors and leadership styles.
- Understand startups Opportunities and Financial Issues of Startups
- Understand the support extended by Incubators & Major Startups Incubators in India.
- Understands Government Initiatives for Startups in India.

Syllabus

Module No. 1: Principles & Functions of Management (12 Hrs)

Introduction – Meaning – Definitions – Importance & scope of management - Principles of Management.
Managerial Functions: Meaning, Definition, Characteristics, benefits & Limitations of Planning, organizing, Directing, Coordinating & Controlling - Task & Responsibilities of Professional Manager.

Module No. 2: Leadership & Motivation (14 Hrs)

Leadership: concept – Importance – Major Theories of leadership (Likert's scale Theory, Blake & Mouton's Managerial Grid theory, House Path Goal theory, Fred Fielder's situational leadership). Modern Leadership styles in the changing world (Charismatic leadership, Transformational leadership, Visionary Leadership, Transactional Leadership, Servant Leadership, Situational Leadership).

Motivation: Concept & importance of Motivation – Contemporary Motivation Theories (Expectancy Theory, Equity Theory, Goal Setting Theory, Reinforcement theory)

Module No. 3: Startups & Its Financial Issues (10 Hrs)

Introduction- Meaning – Features – Types of Startups – Ideation – Design Thinking, Entrepreneurship Lessons for Startups, 3 Pillars to Initiate startup (Handholding, Funding & Incubation). Startup Financial issues: feasibility Analysis- The cost & Process of Raising capital – Unique Funding issues of a High tech Ventures – funding with equity – Financing with debt – funding strategies with bootstrapping – Crowdfunding – Venture Capital.

Module No. 4: Incubation Support to startups (10 Hrs)

Introduction- Meaning & definition of Incubation support – Objectives & Functions of Incubation Centers - Services Types – Incentives for Incubators – Role of Incubators in startup Policy, List of Major Startups Incubators in India - Case studies on Startups.

Module No. 5: Government Initiatives for Startups in India (10 Hrs)

Government Initiatives – Startup India Initiative, Seed Fund – ASPIRE –SAMRIDDHI Scheme – Mudra Scheme (Sishu, Kishore & Tarun) – ATAL Innovation Mission – MSME Multiplier Grants Scheme – Credit Guarantee fund trust for micro & small business – Software Technology Park – Venture Capital Assistance Scheme – Single Point Registration scheme – M-SIPS – Self Employment & Talent Utilization (SETU)

Skill Developments Activities:

- Visit any business organization and collect the information on types of planning adopted by them & organizational structure
- Analyse the leadership styles of any select five companies of different sectors.
- Prepare a Business Plan for startups.
- List out Major Startups Incubators In your State
- Visit to Nearest Bank or Financial institution and prepare a Report on Financial Incentives Provided to startups
- Any other activities, which are relevant to the course.

Reference Books:

- Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
- Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
- James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
- B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
- P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
- Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.
- Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.
- Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.
- S.R. Bhowmik and M. Bhowmik, Entrepreneurship, New Age International, 2007.
- Steven Fisher, Ja-nae Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, McGraw Hill Education India Pvt. Ltd, 2016.
- Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneurs Road Map, 2e, Routledge, 2017.
- Vijay Sathe, Corporate Entrepreneurship, 1e, Cambridge, 2009

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com. 1.3 (DSC)

Name of the Course: Principles of Marketing

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

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

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

- Understand the basic concepts of marketing and assess the marketing environment.
- Analyse the consumer behaviour in the present scenario and marketing segmentation.
- Discover the new product development & identify the factors affecting the price of a product in the present context.
- Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- Outline the recent developments in the field of marketing.

Syllabus

Module No. 1: Introduction to Marketing (12 Hrs)

Fundamentals of Marketing : Importance and Scope of Marketing; Elements of Marketing Mix; Approaches of Marketing.

Analyzing the Marketing Environment: Components of Environment; Micro & Macro Environment; Environment specific to the firm; Global Environment , consumer environment, technology environment, competition environment.

Value Philosophy in Marketing: Understanding the value philosophy, Meaning of value; Value Creation and Delivery; Value Delivery Process; Value Delivery and Upstream Marketing; Value Innovation; Co-creation of value

Module No. 2: Consumer Behaviour & Market segmentation (12 Hrs)

Introduction - Factors influencing Consumer Behaviour; Buying Decision Process; Theories of Consumer Decision Making

Marketing Research Key terms and process of market research; Role of Market Research in the decision making system.

Market Segmentation, Targeting, Differentiation & Positioning: Levels of Segmentation; Basis for Segmenting Consumer and Business Markets; Market Targeting , Developing, Communicating and Positioning Strategy.

Module No. 3: Product and Pricing Strategy (12 Hrs)

Product Levels; Classifying products; Product Range, Line, Mix; Product Life Cycles; New Product Development, New Service Development; Stages of Product Development; Adoption Process.

Pricing to Capture Value: Pricing Environment; Consumer Psychology & Pricing; Pricing Philosophy; Methods of Pricing; Price Adaptations; Initiating Price Changes; Responding to Competitors' Price Changes

Module No. 4: Marketing Channels & Promotional Strategy (12 Hrs)

Marketing channels, Functions; Physical Distribution. and Value Networks; Channel Design Decisions; Channel Management Decisions; Channel Integration and Systems; E-commerce, E- Retailing.

Promoting Value: Marketing Communications; Personal Influencers; Marketing Communications Mix - Advertising, Sales Promotion, Personal Selling, Direct Marketing; Public Relations.

Module No. 5: Advancements in Marketing: (Concepts only) (08 Hrs)

Advancements in Marketing - Social Marketing, online marketing - Search Engine Optimization (SEO)- Green marketing, Rural Marketing; Mobile Marketing - Marketing Analytics - Social Media Marketing - Email Marketing - Live Video Streaming Marketing - Network Marketing, Affiliate Marketing , Chatbots, Influencer Marketing, Global Marketing, Experiential Marketing, Relationship Building and Customer Retention, Strategic Alliances and Networks

Skill Developments Activities:

- Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers
- Collect consumer behaviour towards home appliances in your locality.
- Visit any organisation and collect the information towards pricing of the products.
- Visit any wholesalers/Retailers, collect the role of them in marketing.
- Identify the recent developments in the field of marketing.

Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of textbooks and reference Books may be used

Name of the Programme: Bachelor of Commerce

Course Code: B.Com 1.4 (SEC – SB)

Name of the Course: Digital Fluency

Course Credits	No. of Hours per week	Total No. of Teaching Hours
2 Credits	3 Hrs	28 Hrs

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

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

- Understand the Fundamentals of computers.
- Work in Word Processor effectively.
- Discover the arena of the Internet and its possibilities.
- Effectively communicate through Email

Syllabus

Module No. 1: Fundamentals of Computer (04 Hrs)

Introduction – Objectives - Computer, Mobile/ Tablet and their application - Components of a Computer System - Central Processing Unit- Common Input & Output devices - USB ports and Pen Drive - Connecting Power cord, Keyboard, Mouse, Monitor and Printer to CPU

Module No. 2: Word Processor (16 Hrs)

Introduction – Objective -Word Processing Basic - Opening Word Processing Package - Title Bar, Menu Bar, - Toolbars & Sidebar - Creating a New Document - Opening and Closing Documents- Opening Documents - Save and Save As - Closing Document - Using The Help - Page Setup - Print Preview - Printing of Documents - PDF file and Saving a Document as PDF file - Document manipulation & Formatting - Text Selection - Cut, Copy and Paste - Font, Color, Style and Size selection - Alignment of Text - Undo & Redo - Spelling & Grammar - Shortcut Keys

Module No. 3: Internet (04 Hrs)

Introduction – Objectives – Internet - protocols: HTTP, HTTPS, FTP - Concept of Internet & WWW - Website Address and URL - Applications of Internet - Modes of Connecting Internet (Hotspot, Wi-Fi, LAN Cable, Broadband, USB Tethering) - Popular Web Browsers (Internet Explorer/Edge, Chrome, Mozilla Firefox,) - Exploring the Internet - Surfing the web - Popular Search Engines - Searching on Internet

Module No. 4: E-mail (04 Hrs)

Introduction -Objectives - Structure - protocols: SMTP, IMAP, POP3 - Opening Email account - Mailbox: Inbox and Outbox - Creating and Sending a new E-mail - CC – BCC- Replying -Mail Merge- Forwarding - attachments – Scheduling – Password Protect – Delete.

Skill Developments Activities:

- Use word processor to prepare Resume
- Draft a covering letter using Word Processor
- Systematically draft different emails
- Prepare a Letter of Internship requisition and send email.
- Install and uninstall a Web Browser and Record the Steps

Any other activities, which are relevant to the course.

Reference Books:

- Fundamentals of Computers, by Rajaraman V , Adabala N
- Fundamentals of Computers by Manoj Wadhwa (Author)
- Fundamentals of Computers by (V. Rajaraman)
- Learning MS-Word and MS-Excel, by Rohit Khurana
- Microsoft Word 2019 Step by Step Joan Lambert (Author)
- MICROSOFT WORD FOR BEGINNERS 2021: LEARN WORD PROCESSING SKILLS by RICHARD STEVE

Note: Latest edition of textbooks and reference Books may be used

Name of the Programme: Bachelor of Commerce

Course Code: B.Com 1.4 (SEC – SB)

Name of the Course: Spreadsheet for Business

Course Credits	No. of Hours per week	Total No. of Teaching Hours
2 Credits	3 Hrs	28 Hrs

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

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

- Understand the basic concepts of Spreadsheet
- Summarize data using Functions
- Apply Conditions using formulas and Functions
- Implement Basic financial Concepts in Spreadsheet

Syllabus

Module No. 1: Introduction (08 Hrs)

Introduction to spreadsheets - Office Suite overview - Basic text and cell formatting - Basic arithmetic calculation - Special paste - Freeze pane - Auto completion of series - Sort and filter - Charts.

Module No. 2: Summarize data using functions (12 Hrs)

Perform calculations by using the SUM function- Perform calculations by using MIN and MAX functions - Perform calculations by using the COUNT function - Perform calculations by using the AVERAGE function - Perform logical operations by using the IF function - Perform logical operations by using the SUMIF function - Perform logical operations by using the AVERAGEIF function - Perform statistical operations by using the COUNTIF function.

Module No. 3: Text Functions (08 Hrs)

Data validation - Text Functions : LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE.

Skill Developments Activities:

- Enter class data into rows and columns
- Create Draft Marks Card in Spreadsheet
- Create Draft profit and Loss and Balance Sheet in Spreadsheet
- Create GST Invoice in Spreadsheet with Tax Rate

Any other activities, which are relevant to the course.

Reference Books:

- Learning MS-Word and MS-Excel, by Rohit Khurana
- Excel Formulas and Functions 2020: The Step by Step Excel Guide with Examples on How to Create Powerful Formulas: 1 by Adam Ramirez
- Excel 2013 in Simple Steps by Kogent Learning Solutions Inc.
- Excel Formulas and Functions: The Step by Step Excel Guide on how to Create Powerful Formulas by Harjit Suman

Note: Latest edition of textbooks and reference Books may be used

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

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

Name of the Course: Financial Literacy

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

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

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

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

Syllabus

Module No. 1: Introduction to Financial Literacy (07 Hrs)

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 (07 Hrs)

Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget; Procedure for financial planning and preparing budget; avenues for savings from surplus.

Module No. 3: Banking Services (10 Hrs)

Types of banks; Banking products and services –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, 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. Unified Payment Interface (UPI).

Module No. 4: Post Office Financial Services (08 Hrs)

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

Module No. 5: Protection and Investment Related Financial Services (10 Hrs)

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, 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 Pradhan Mantri Awas Yojana – Rural and Urban.

Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – Mutual Fund – SIP.

Skill Developments Activities:

- 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 a personal and family budget for one/six/ twelve month on imaginary figures.
- Try to open a Demat account and trade for a 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.

Reference Books:

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

Note: Latest edition of textbooks and reference Books may be used

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

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

Name of the Course: Business Documents

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies , field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">● Develop self-confidence to fulfill the documentation.● Able to understand the formalities of bank & day to day transactions.● Get in-depth knowledge in LIC & Office Documents		
Syllabus		
Module No. 1: Documents & Transactions (10 Hrs) Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass - Debit and Credit Note. Transactions: Receipts – Vouchers – Debit Note – Credit Note.		
Module No. 2: Banking Transaction Documents (12 Hrs) Banking: Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts – Pass Book . Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note.		
Module No. 3: Insurance Transaction Documents (12 Hrs) Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts Procedure for lapsed policy - procedure for settling an account while the insured is alive or dead.		
Module No. 4: Office Documents (10 Hrs) Circulars – Notice – Memo – Agenda – Minute of meetings –Resolutions - Stock list – offer letter – Appointment letter – Quotation - Purchase order – sales order – Payroll Reports.		
Skill Developments Activities: <ul style="list-style-type: none">● Obtaining Aadhar/PAN/Voter ID/ Passport of self.● Filling up the forms to open Bank accounts● Documents required to avail LIC Policy and necessary documents to be attached.● Draft a circular.● Preparation of Appointment Letter.● Creation of draft Invoice. Any other activities, which are relevant to the course.		

Reference Books:

- Business Communication by Rai and Rai
- Drafting Pleading and Appearances - Taxman
- Document and information by J K Khanna
- Model Business Letters, Emails and Other Business Documents - by Taylor
- Other E - Books

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Jnanabharathi, Bengaluru- 560056

(According to NEP – 2020 Regulations)
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Bachelor of Commerce (B.Com.)

2021-22 Onwards

DEPARTMENT OF COMMERCE
Jnanabharathi Campus, Bangalore University, Bengaluru- 560056
www.bangaloreuniversity.ac.in

B.Com Programme Structure

SEMESTER II

Sl No.	Course Code	Title of the Course	Category of courses	Teaching hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com. 2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com. 2.2	Business Ethics	DSC	4+0+0	60	40	100	4
5	B.Com. 2.3	Banking Innovations	DSC	4+0+0	60	40	100	4
6	B.Com. 2.4	E-Business / Fundamentals of Investments in Capital Market.	OEC	3+0+0	60	40	100	3
7	B.Com. 2.5.1	A) Digital Fluency / Spreadsheet for Business.	SEC - SB	1+0+2	30	20	50	2
		or B) Environmental Studies.	AECC	2+0+0	30	20	50	2
8	B.Com. 2.5.2	Sports	SEC-VB	0+0+2	-	25	25	1
9	B.Com. 2.5.3	NCC/NSS/R&R (S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
Sub - Total (B)					390	310	700	25

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DSE	: Discipline Specific Elective
SEE	: Semester End Examination
Ø CIE	: Continuous Internal Evaluation

Ø L+T+P

: Lecture+Tutorial+Practical(s)

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

Course Code: B.Com. 2.1 (DSC)

Name of the Course: Advanced Financial Accounting

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

- Understand and compute the amount of claim for loss of stock and the concept of loss of profit.
- Deal with the inter-departmental transfers and their accounting treatment.
- Prepare financial statements from incomplete records.
- Learn to deal with accounting for royalty transactions.
- Compute Average Due Date and preparation of Account current.

Syllabus

Module No. 1: Insurance Claims for Loss of Stock and Loss of Profit (10 Hrs.)

Meaning of fire claim - Features and Principles of Fire Insurance. Concept of Loss of Stock - Loss of Profit and Average Clause. Computation of Claim for loss of stock (including Over valuation and Under Valuation of Stock, Abnormal Items) and application of Average Clause.

Module No. 2: Departmental Accounts (12 Hrs.)

Meaning - Advantages - Disadvantages. Method of departmental accounting. Basis of allocation of common expenditure among various departments. Types of departments and inter-department transfers at cost price and invoice price (Theory and proforma journal entries). Preparation Departmental Trading and Profit and Loss Account including inter departmental transfers at Cost Price only.

Module No. 3: Conversion of Single Entry into Double Entry (12 Hrs.)

Meaning - Features - Merits - Demerits - Types of Single Entry System - Differences between Single Entry System and Double Entry System - Need and Methods of conversion of Single Entry into Double Entry - Problems on Conversion of Single Entry into Double Entry (Simple Problems only).

Module No. 4: Royalty Accounts (12 Hrs.)

Royalty and Royalty agreement - Introduction - Meaning - Definition - Differences between Rent and Royalty - Types of Royalty - Terms used in Royalty – Lessor – Lessee – Short Workings – Irrecoverable Short Workings - Recoupment of Short Workings – Surplus Royalty - Methods of Recoupment of Short Workings – Fixed and Floating methods - Preparation of Royalty Analysis Table (Excluding Government Subsidy) - Journal Entries and Ledger Accounts in the books of Lessee only – i) When Minimum Rent Account is opened ii) When Minimum Rent Account is not opened. Note: Problems including Strikes and Lockouts, but excluding sub-lease.

Module No. 5: Average Due Date and Account Current (10 Hrs.)

Average Due Date: Meaning - Concept - Uses of. Calculation of Average Due Date: i)Where amount is lent in one installment ii)Where amount is lent in various installments iii)Taking Grace Days into account iv)Calculation of Due Date few months after date / Sight.

Account Current: Meaning – Need and Situation leading to Account Current Preparation Account Current with the help of : i) Interest table. ii) By Means of Product.

Skill Developments Activities:

- Identify the procedure and documentation involved in Insurance Claims.

- Visit to the nearest Departmental Organization, Identify the common expenditures and the basis of allocation of the same among departments practiced there
- Visit any five Sole Proprietary Firm/ Partnership Firm, collect the information about the types of Single entry system they have adopted with accounting data and convert them into Double Entry system
- Collect Royalty Agreement and study about drafting the same. Also develop E-content for Royalty Agreement
- Collect information about bills of exchange of nearby firms and calculate Average Due Date in different situations.
- Any other activities, which are relevant to the course.

Reference Books:

- ICAI/ ICMA/ICSI Study Materials on Principles and Practices of Accounting
- Double Entry Book-Keeping by T S Grewal
- Fundamentals of Advanced Accounting – Volume I by R S N Pillai, Bhagavathi and S Uma
- Modern Accountancy – Volume I By M Hanif and A Mukherjee
- Accounting by Tulsian
- Advanced Accounting – Volume I by Gupta and Radhaswamy
- Advanced Accounting – Volume I by Shukla and Grewal
- Advanced Accounting – Volume I by S N Maheshwari
- Advanced Accounting – Volume I by K S Arulanandam
- Advanced Accounting – Volume I by Jain and Narang
- Any other relevant books including E-Books

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com. 2.2 (DSC)

Name of the Course: Business Ethics

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

- Understanding the importance of ethical behavior in business and the community.
- Provide skills for recognising and resolving ethical issues in business;
- Critical self-examination of one's own values, as well as appreciation for the relevance of personal values in the business/workplace.
- Encourage self-reflection on the ethical dimensions of your own decisions in the workplace.

Syllabus

Module No. 1: Nature and Essence of Business Ethics (08 Hrs)

Meaning of Ethics, Scope & Importance of Ethics, Types of Ethics. Business Ethics: Introduction, Meaning, Characteristics, Importance, Factors Influencing Business Ethics, Principles & Scope of Business Ethics, Approaches to the study of Business Ethics, Arguments for and against Business Ethics.

Module No. 2: Personal & Professional Ethics (12 hours)

Personal Ethics - Meaning, Principles of Personal Ethics, Importance, Emotional Honesty, Virtue of Humility, Karma Yoga concept (Meaning & Principles).

Professional Ethics - Concept & Emergence of Professional Ethics, Need for Professional Ethics, Ethical Dilemmas in Profession – Healthcare, Education, Corporate, Social work. Reasons for the crisis of Professional Ethics (Nepotism, favoritism etc.), Moral Entrepreneur (Meaning only).

Module No. 3: Business Ethics in Marketing & Finance (12 hours)

Meaning of Marketing, Need of Ethics in Marketing, Ethical dilemmas in Marketing, Unethical practices in Marketing, Ethical issues in Advertising, Promotions and Distribution, Common deceptive marketing practices, Role of Consumerism.

Meaning of Finance, Ethics in Finance, Need of Ethics in Finance, Scope & Code of Ethics in Finance, Unethical practices in Finance.

Creative Accounting – Definition, Importance and Methods; Earnings Management & Accounting Fraud; Hostile takeovers in India; Case study: Kingfisher Airlines Scam, Satyam Scam.

Module No. 4: Business Ethics in HRM & IT (12 hours)

HRM – Meaning, Definition, Need and Types. Areas of HRM ethics, Ethical issues in HR, Unethical practices of HRM, Meaning & Importance of Workplace Ethics, Role of Management in inculcating workplace ethics, Factors shaping ethical behavior at work, Importance of Employee Code of Conduct, Ethical Leadership (meaning).

IT – Ethical issues relating to Computer Applications, Information Security, Security Policies & Procedures, Information Protection, Ethical codes in Information Technology, Reducing threat to Information Systems.

Objectives and Features of Cyber Laws in India, Objectives and Features of The Information Technology Act 2000, Computer Crime & Computer Viruses – Meaning, Types & Prevention.

Ecological Ethics: Environment Protection and pollution control by businesses.

Module No. 5: Corporate Governance & Corporate Social Responsibility (12 hours)

Corporate Culture - Meaning, Characteristics, Importance, Positive and negative impact of corporate culture in business, Role of CEOs in shaping business culture.

Corporate Governance - Meaning, Scope, Characteristics, Principles, Benefits, Limitations, Corporate Governance Norms, Changes in Corporate Governance issues as per Companies Act 2013.

Various Committees on Corporate Governance – Board of Directors, Appointment & Duties; Cadbury Committee, Narasimhan Committee, Narayana Murthy Committee.

CSR: Concept, Scope, Types, CSR Principles & Strategies, Importance of CSR in contemporary society, Various models of CSR.

Skill Developments Activities:

- Prepare a chart showing types of values.
- Make a list of unethical aspects of finance in any organization.
- Make a list of ethical issues that functional managers face.
- Prepare a note on the CSR activities undertaken by any two Indian Corporate.
- Create a list of ethical issues involved in Corporate Governance.
- Prepare a list of unethical aspects of advertising.
- Any other activities, which are relevant to the course.

Reference Books:

- Murthy CSV: Business Ethics and Corporate Governance, HPH
- Bholanath Dutta, S.K. Podder – Corporation Governance
- H.R.Machiraju: Corporate Governance
- K. Venkataramana, Corporate Governance, SHBP.
- N.M.Khandelwal : Indian Ethos and Values for Managers
- S Prabhakaran; Business ethics and Corporate Governance
- C.V. Baxi: Corporate Governance
- R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
- B O B Tricker, Corporate Governance; Principles, Policies and Practices
- Michael, Blowfield; Corporate Responsibility

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com. 2.3 (DSC)

Name of the Course: Banking Innovations

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

- Understand the Banking System in India.
- Understand the procedure involved in opening and operating different accounts.
- Understand the procedure involved in Availing different types of Loans.
- Examine the different types of negotiable instruments & their relevance in the present context.
- Understand the technology in Banking.

Syllabus

Module No. 1: Banking System in India (12 Hrs)

Meaning, Definitions and Features of a Bank. Meaning, Definitions and Features of Banking. Features of Indian Banking System. Reserve Bank of India – Role and Functions. Commercial Banks - Meaning, Nature and Functions. Special types of banks - Women Bank, Payments Bank, Savings Bank, Microfinance Banks, Regional Rural Banks, Foreign Banks, Industrial Development Banks, Cooperative Banks, Agricultural Development Banks. Public Sector and Private Sector Banks. Banking Sector Reforms - Narasimham Committee Report – I and II. Basel Norms I, II and III. CIBIL – Meaning, Objectives, Features and Benefits.

Module No. 2: Banker and Customer Relationship (10 Hrs)

Meaning of Banker and Customer. Importance of Banker-Customer Relationship. Types of Banker Customer Relationship - Special and General Relationship - Debtor and Creditor, Pledger and Pledgee, Licensor and Licensee, Bailor and Bailee, Trustee and Beneficiary, Agent and Principal , Advisor and Client. Termination of Relationship. Statutory Protection available to a Banker. Meaning Duties and Responsibilities of Collecting Banker, Paying Banker, Lending Banker. Banking Ombudsman – Meaning, Features and Benefits.

Module No. 3: Banking Products (18 Hrs)

Bank Accounts - Savings Bank Account, Current Account, Recurring Deposits Account, Fixed Deposits Account, Non Resident Indians Accounts, Pigmy Deposit Accounts, Other Special Accounts, Procedures and Documents involved in opening bank accounts (Online and Offline).

Bank Advances - Principles of Bank Lending, Kinds of Loans – Short-term Loans, Cash Credit, Overdraft, Pledge, Hypothecation, Discounting and Purchase of Bills of Exchange, Letters of Credit, Retail Banking Services - Home loans, Auto Loans, Personal loans, Safe Lockers, Jewel Loans, Consumer Durable Loans, Education Loans.

Auxiliary Services - Investment Services, Insurance services, Currency Exchange, Household payment services.

Negotiable Instruments: Meaning, Definitions, Features and Types of Negotiable Instruments. Parties to Negotiable Instruments. Crossing, Endorsements, Payments and Collection of Cheques. Dishonor of Cheques and Cheques Truncation System.

Module No. 4: Innovations in Banking (10 Hrs)

Meaning and need of Banking Innovations. Core banking, E-Banking, Telebanking, Internet Banking, Mobile Banking, NEFT, RTGS, EFT, UPI, IMPS, ATM, ATM Card, Debit Card, Credit Card, Truncated Cheques, MICR Cheques, CryptoCurrency, Central Bank Digital Currency, SWIFT.

Module No. 5: Technologies used in Banking (06 Hrs)

Types of Technology used in Banking - Augmented Reality, Block Chain, Robotic Process Automation, Quantum Computing, Artificial Intelligence, API Platforms. Prescriptive security - Meaning, Features and Benefits.

Skill Developments Activities:

- Visit any two category of banks and collect the specimen Copy of various Account Opening Forms
- Visit a Bank and collect the Loan Schemes extended to the Entrepreneurs
- Conduct a Survey of street vendors/Petty shops on usage of digitalization in business transactions
- Develop a E-Content on the process and uses of UPI APP like BHIM, Paytm, Phone pay, Google Pay, Airtel Pay and Amazon Pay
- List out the procedure for investment banking -Mutual Funds , stocks etc

Any other activities, which are relevant to the course.

Reference Books:

- Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
- S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
- Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition
- Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
- Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com. 2.4 Open Elective Course (OEC)

Name of the Course: E - Business

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,		
Course outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">• Understand the basic concepts of E-commerce;• Have the knowledge of the different types of E-Commerce Models.• Understand the processes of developing and implementing E-Payments.• Be aware of the ethical, social, and security issues of E-commerce.• Distinguish the different stages of developing a website.		
Syllabus		
Module No. 1: Introduction to E - Business and E - Commerce (10 Hrs) Meaning, Features and Benefits of E-Commerce. E-Commerce VS Traditional Commerce. Media Convergence, Business Applications & Need for E-Commerce, Meaning, Nature and Benefits of E-Business, Business Application of E-Commerce, Business-to-Consumer (B2C), Business-to-Business (B2B), Consumer-to-Consumer (C2C), and Consumer-to-Business (C2B). Differences between E-Commerce and E-Business		
Module No. 2: E - Payment Systems (12 Hrs) Meaning and Features of E – Payment System. E - Payment System VS Traditional Payment System. Types of E- Payment Systems - Electronic Clearing Services, Credit and Debit Card Payments, Contactless Cards, Rupay Cards, UPI, RTGS, NEFT, IMPS, AePS, E-Money. Benefits and Limitations of E – Payment System.		
Module No. 3: Securities in E - Commerce (08 Hrs) Meaning, Definitions, Dimensions and Scope of E – Security. E-Commerce Security Environment. Threats in Computer Systems: Virus, Hacking, Sniffing, Cyber – Vandalism, Etc.,		
Module No. 4: E - Start ups (12 Hrs) Meaning, Definition and Nature of E – Startups. Challenges and Steps of Launching Online Business. Benefits and Limitations of Online Business. Meaning and benefits of E-Procurement. Types & Drivers of e- procurement. Components of e- procurement systems. Implementation of e- procurement system. Reasons behind the success of e-commerce companies - Case studies of Walmart, Amazon, IKEA, Starbucks, PhonePe, Flipkart, Big Basket, Justdial, OLX and OYO.		
Skill Developments Activities: <ul style="list-style-type: none">• List out any five examples for each E-commerce model.• Write a step to install and set up a UPI account in Mobile.• Write a brief case study on the online shopping system in India.• Derive or discuss case study for E-Commerce Security Issues and Solutions• Any other activities, which are relevant to the course.		

Reference Books:

- Dr. C. S. Rayudu – E Commerce, HPH
- C.S.V Murthy- E Commerce, HPH

- Kamlesh K. Bajaj, —E-Commerce- The Cutting Edge of Business, Tata McGraw-Hill, 1 st Edition, 2005.
- J. Christopher Westland, Theodore H. K Clark, —Global Electronic Commerce- Theory and Case Studies, University Press, 1st Edition, 1999.
- Dr. Sudeshna Chakraborty , Priyanka Tyagi - E Commerce for Entrepreneurs-1st edition BPB Publications
- S.J. P.T. Joseph-E-COMMERCE : An Indian Perspective- 6th edition -PHI Learning Pvt. Ltd

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com. 2.4 Open Elective Course (OEC)

Name of the Course: Fundamentals of Investments in Capital Market.

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">● Increasing public understanding of SEBI, its goals, powers, management, and functions.● Introduce the mechanisms of stock market activities.● Understanding the practical aspects of primary market operations & book building process● Creating an insight into the functions of stock exchange and their working		
Syllabus		
Module No. 1: An overview of capital market (12 Hours) Financial System – Meaning, Definitions, Features and Functions of Financial System. Classification of Financial System. Meaning and Importance of Capital Market and Money Market. Basic functions of Capital Market and Money Market. Differences between Capital Market and Money Market. Classification of Capital Market. Kinds of Financial Instruments in the Industrial Securities Market.		
Module No. 2: Primary and Secondary Market (14 Hours) Primary Market - Meaning and Role of Primary Market. Methods of floating New Issue - IPO, FPO, Public Issue, Bonus Issue, Right Issue, Private Placement, Intermediaries (Players) in the New Issue Market. Benefits and Limitations of Primary Market. Secondary Market - Meaning and Role of Secondary Market. Structure & Functions of Secondary Market. Benefits and Limitations of Secondary Market. Differences between Primary Market and Secondary Market. Stock Exchange - Meaning and Role of Stock Exchange. Functions, Benefits and Limitations of Stock Exchange. Trading and Settlement System in Stock Exchanges. DEMAT A/C – Procedure for Opening and operating DEMAT A/C. Online Trading (Investment) Procedure in Stock Exchanges; Stock Brokers - Types and Functions. Objectives of NSE, BSE & OTCEI.		
Module No. 3: Investment Avenues (8 Hours) Meaning and Objectives of Investment. Meaning and Types of Investment Avenues - Bank Fixed Deposits in Banks, Fixed Deposits in Companies, Post Office Monthly Income and Other Schemes, Public Provident Fund, National Pension Scheme, Equity and Preference Shares, Mutual Funds, Debentures, Systematic Investment Plans (SIPs), Gold ETF, RBI Bonds, Unit Linked Insurance Plan (ULIP)		
Module No. 4: Securities and Exchange Board of India SEBI (8 Hours) SEBI - Constitution and Objectives of SEBI. Powers and Functions of SEBI. SEBI Committees, SEBI Departments, SEBI Guidelines for Primary and Secondary Markets. Role of SEBI in the protection of investor interests.		
Skill Developments Activities: <ul style="list-style-type: none">● Enlist the functions of Stock Exchanges in India.● Visit a nearest stock broking company and enlist the procedure for stock trading.● Organize a Mock Stock Exchange Activity and prepare a related Report.● List out and understand a few Recent Developments in Secondary Market● Any other activities, which are relevant to the course.		

Reference Books:

- Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
- Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
- K. Venkataramana, Stock & Commodity Markets, SHBP.
- B. Kulkarni – Commodity Markets & Derivatives.
- Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill
- Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.
- Srivastava R.M ; Management of Indian Financial Institutions
- E. Gordon : Capital Market in India; Himalaya Publishing House
- Sanjeev Aggarwal : Guide to Indian Capital Market; Bharat Law House
- Shashi K Gupta : Financial Institutions and Markets ; Kalyani Publishers

Note: Latest edition of textbooks and reference Books may be used