



Kuvempu University

Department of Post-Graduate Studies and Research in Commerce
Jnana Sahyadri, Shankaraghatta 577 451 (Shivamogga District, Karnataka)
e-mail: commerce@kuvempu.ac.in

B. Com Curricula, 2018-19

[prepared and approved by the Board of Studies in Commerce (UG) in its meeting held on
29 December 2017]


Principal
D. V. S. College Of Arts & Sci
Shimoga.



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Minutes of the Meeting of Board of Studies in Commerce (UG) held on Friday, 29 December 2017 at 11 am in the DoS in Commerce, Kuvempu University, Jnana Sahyadri

Members:

- | | |
|-----------------------|----------------------------|
| (1) Sri Umapathi K G | (4) Smt V Shalini |
| (2) Sri Poornesh K | (5) Sri B Malleshi Naik |
| (3) Sri B R Dayananda | (6) J. Madegowda: Chairman |

After the formal welcome by the chairman, the Board took up the subjects listed in the Agenda for discussion and after discussion resolved appropriately as presented below.

(1) Review of Question Papers set for April/November 2017 examinations

The Board reviewed the question papers set for April/November 2017 examinations of B.Com (both regular and distance mode) and found them in order.

(2) Preparation and approval of Panels of Examiners for April/November 2018 examinations of B.Com (both regular and DDE)

The Board prepared and approved the Panels of Examiners for B.Com examinations, 2018 (both regular and distance mode), and authorized the Chairman to send the same to the Registrar (Eval) separately (**Appendix – 1**).

(3) Revision and approval of curricula of B.Com (regular) programme

The Board prepared and approved the thoroughly revised and comprehensive course curricula B.Com programme (Regular). Further, the Board resolved to recommend to the Faculty of Commerce for its consideration and approval (**Appendix – 2**).

(4) Any other subject with the permission of the Chairman: Question Papers

Members of the Board discussed the issue of translating the question papers of quantitative courses from English to Kannada from the points of view of its utility to the students, time and cost factors, and resolved to have the question papers of quantitative courses only in English.

Signature of Members:

- | | |
|----------------------|-------------------------|
| (1) Sri Umapathi K G | (3) Sri B R Dayananda |
| (2) Sri Poornesh K | (4) Sri B Malleshi Naik |

(J. Madegowda)

Chairman


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Structure of B.Com Programme

Sl. No.	Academic Programme, Semester and Title of the Course	Weekly Teaching Hours	Examination Duration (hours)	Maximum Marks		
				CAP ¹	SEE ²	Total
B.Com, Semester - I						
101	Language – I, Course - I	4	3	20	80	100
102	Language – II, Course – I	4	3	20	80	100
103	Financial Accounting – I	4	3	20	80	100
104	Business Environment and Government Policy	4	3	20	80	100
105	Principles of Business Management	3	3	20	80	100
106	Market Behaviour and Cost Analysis	4	3	20	80	100
Total, Semester - I				120	480	600
B.Com, Semester - II						
201	Language – I, Course – II	4	3	20	80	100
202	Language – II, Course – II	4	3	20	80	100
203	Financial Accounting – II	5	3	20	80	100
204	Human Resource Management	4	3	20	80	100
205	Mathematics for Business	4	3	20	80	100
206	Indian Financial System	4	3	20	80	100
Total, Semester - II				120	480	600
B.Com, Semester - III						
301	Language – I, Course – III	4	3	20	80	100
302	Language – II, Course – III	4	3	20	80	100
303	Corporate Accounting – I	4	3	20	80	100
304	Marketing Management	4	3	20	80	100
305	Small Business Management	4	3	20	80	100
306	Corporation Administration	4	3	20	80	100
307	Environmental Science	4	3	20	80	100
Total, Semester - III				140	560	700
B.Com, Semester - IV						
401	Language – I, Course – IV	4	3	20	80	100
402	Language – II, Course – IV	4	3	20	80	100
403	Corporate Accounting – II	5	3	20	80	100
404	Management of Banking Operations	4	3	20	80	100
405	Computer Applications in Business	4	3	20	80	100
406	Business Regulations	3	3	20	80	100
407	Indian Constitution	4	3	20	80	100
Total, Semester - IV				140	560	700

¹ Continuous Assessment Programme² Semester-end Examination


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B.Com, Semester - V						
501	Financial Management	4	3	20	80	100
502	Income Tax – I	4	3	20	80	100
503	Business Statistics - I	4	3	20	80	100
504	Cost Accounting	4	3	20	80	100
505	Advanced Accounts	4	3	20	80	100
506	Goods and Services Tax	4	3	20	80	100
507	Specialization Stream, Course – I	4	3	20	80	100
508	Logical and Analytical Reasoning	2	1½	10	40	50
Total, Semester - V				150	600	750
B.Com, Semester - VI						
601	International Financial Reporting Standards	4	3	20	80	100
602	Income Tax – II	4	3	20	80	100
603	Business Statistics – II	4	3	20	80	100
604	Cost Accounting – Methods and Techniques	4	3	20	80	100
605	Management Accounting	5	3	20	80	100
606	Principles and Practice of Auditing	3	3	20	80	100
607	Specialization Stream, Course – II	4	3	20	80	100
608	Soft Skills	2	1½	10	40	50
Total, Semester - VI				150	600	750
Grand Total				820	3,280	4,100

Specialization Stream – A: Finance Stream

507A Advanced Financial Management

607A Security Analysis and Portfolio Management

Specialization Stream – B: Marketing Stream

507B Product and Sales Management

607B Retail Management

Specialization Stream – C: Banking and Insurance Stream

507C Advanced Bank Management

607C Life and General Insurance

Specialization Stream – D: E-Commerce Stream

507D E-Commerce – 1

607D E-Commerce – 2

Specialization Stream – E: Quantitative Techniques Stream

507E Quantitative Techniques – 1

607E Quantitative Techniques – 2

B.Com, Semester – I**Course – 103: Financial Accounting – I**

Course Objective: To acquaint students with the accounting concepts, conventions, accounting process and preparation of Financial Statements

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit**Course Inputs**

- I. **Introduction to Financial Accounting** (6 hours): Introduction - Meaning and Definition; Objectives of Accounting; Functions of Accounting; Accounting Concepts and Accounting Conventions.
- II. **Final Accounts of Sole Trading Concerns** (12 hours): Financial Statements – Preparation of Manufacturing Accounts; Profit and Loss Account, and Balance Sheet with respect to current market conditions.
- III. **Consignment Accounts** (16 hours): Introduction, Meaning – Consignor, Consignee; Goods Invoiced at Cost Price, Goods Invoiced at Selling Price, Normal Loss, Abnormal Loss, Valuation of Stock, Stock Reserve, Journal Entries, Ledger Accounts in the Books of Consignor and Consignee.
- IV. **Accounting for Joint Ventures** (15 hours): Introduction, Meaning, Objectives, Distinction between Joint Venture and Consignment; Distinction between Joint Venture and Partnership; Maintenance of Accounts – when separate set of Books are maintained, and when separate set of Books are not maintained with Joint Bank Account and Problems.
- V. **Final Accounts of Non-profit Organizations** (15 hours): Meaning of Non-profit Organization, Need for maintaining Accounts, Financial Statements of Non-profit Organizations, Receipts and Payments Account, Income and Expenditure Account, and Balance Sheet. Capital and Revenue Items – Treatment of special Items, Preparation of Income and Expenditure Account, and Balance Sheet from Receipts and Payments Account and Problems.

Skill Development Activities:

- (1) Draft the specimen of various Subsidiary Books
- (2) Collect a Trial Balance from a Sole Trader and prepare Final Accounts
- (3) Prepare Proforma Invoice and Account Sales
- (4) Prepare Joint Venture Account with imaginary figures when joint bank account is maintained
- (5) Collect Receipts and Payment Account of a Non-trading Concern and prepare a note on the contents

Recommended Books for Reference:

- (1) J Madegowda and Dr Giridhar, K V, Financial Accounting (Volume – I), Himalaya Publishing House, Mumbai
- (2) Dr. B. Mariyappa, Anil Kumar – Advanced Financial Accounting, HPH
- (3) Arulanandam & Raman; Advanced Accountancy, HPH
- (4) Dr. Alice Mani: Advanced Financial Accounting, SBH.
- (5) Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
- (6) S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication


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B.Com, Semester – I**Course – 104: Business Environment and Government Policy**

Course Objective: To acquaint students with the business environment and government policy

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit**Course Inputs**

- I. **Introduction to Business Environment** (14 hours): Meaning, Objectives of Business, Features of Business, Business Environment, Internal and External Environment - Economic Environment, Social Environment, Cultural Environment, Demographic Environment, Legal Environment, Technological Environment, and Emerging Scenario and Business Policy.
- II. **Business Ethic** (13 hours): Principles of Business Ethics, Unethical Practices and Good Ethics of Business; Social Responsibility of Business, Doctrine of Social Responsibility, Rational of Social Responsibility and Unfair Trade Practices.
- III. **Technology in Business** (12 hours): Introduction, Need and Importance, Technological Factors influencing Business, Benefits and Limitations of Modern Technology to Business.
- IV. **Business and Government** (12 hours): Introduction, Government Intervention and Economic Growth, Regulatory Growth, Promotional Growth, Inter Personal Growth and Planning Growth.
- V. **Business Policy** (13 hours): Importance of Business Policy, Essentials of Business Policy, Classifications of Business Policy, Production Policy, Personal Policy, Financial Policy and Marketing Policy.

Skill Development Activities:

- (1) Draw a Business Tree
- (2) Prepare a Partnership Deed
- (3) Prepare Memorandum and Articles of Association of any company
- (4) Discuss the impact of globalization on Indian Business and Industry
- (5) State the impact of technology on Indian Business

Recommended Books for Reference:

- (1) Dr. Aswathappa Essentials of Business, Himalaya Publishing House
- (2) Francis Cherunilam; Economic Environment Business, Prentice Hall of India
- (3) P. Subba Rao, International Business, HPH
- (4) Amarchand, Business and Government
- (5) Vivek Mittall, Business Environment
- (6) Raj Agarwal, Business Environment

B.Com, Semester – I**Course – 105: Principles of Business Management**

Course Objective: To acquaint students with the principles of managing of business concerns

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit**Course Inputs**

- I. **Nature and Functions of Management** (14 hours): Meaning and Definition, Functions and Scope of Management, Levels of Management, Management vs Administration; Scientific Management, Evolution of Management Thought, Contributions of F W Taylor, Henry Fayol, Elton Mayo, and C.K Prahlad; and

Management as Science, Art and Profession.

- II. **Planning and Decision Making** (14 hours): Nature and Importance of Planning, Types, Steps involved in Planning, Planning Premises, Planning Process. Decision Making - Meaning, Role, Steps involved in Decision Making Process, Significance of Decision Making, and Guidelines for effective Decision Making.
- III. **Organizing** (16 hours): Nature, Principles, Types, Structure of Organization, Line and Staff Organization, Formal vs Informal Organization, Delegation of Authority, Principles of Delegation, Barriers to effective Delegation, Guidelines for Making effective Delegation, Span of Control, Authority and Responsibility, Authority vs Power, and Forms of Organization Structure.
- IV. **Directing, Motivation and Control** (10 hours): Meaning, Nature, Significance and Techniques of Directing: Motivation - Meaning and Importance; Control - Meaning, Steps in Control, Features of effective Control System, Controlling Tools and Techniques, and Essentials of Effective Control.
- V. **Leadership and Modern Management Techniques** (10 hours): Meaning of Leadership, Leadership Styles and Importance of Leadership: Modern Management Techniques - MBO, MBE, TQM, ISO, Stress Management (only meaning of modern management techniques).

Skill Development Activities:

- (1) Draft an Organization Chart
- (2) Narrate the steps in Selection Process
- (3) List out F W Taylor's Principles of Management
- (4) Narrate the steps in effective Control System
- (5) Mention the features of Modern Management Techniques

Recommended Books for Reference:

- (1) Principles of Management, Koontz and O'Donnell
- (2) Business Management, Gupta C B, Sultan Chand
- (3) Principles and Practice of Management, Prasad L M, Sultan Chand
- (4) Management, Stoner A F and Freeman R.E, Prentice Hall
- (5) Professional Management, Theo Haimann
- (6) Management Concepts and Practice, B P Singh and T N Chhabbra

B.Com, Semester – I

Course – 106: Market Behaviour and Cost Analysis

Course Objective: To acquaint students with the different dimensions of market behaviour and role of cost analysis in decision making

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Firms and Decisions** (14 hours): Firms - Meaning and Goals, Profit Maximization vs Wealth Maximization Dynamics, Decision Making – Features, Process, Strategy, Tactical and Operational Decisions, Game Theory, and Problems.
- II. **Market Forces** (12 hours): Demand - Meaning, Law of Demand, Nature of Elasticity of Demand, Determinants of Elasticity of Demand, Derived Demand Relations. Demand Forecasting - Meaning and Methods (Problems on Trend Projection by Method Least Squares); Supply - Law of Supply, and Determinants of Supply.
- III. **Production and Cost Analysis** (16 hours): Production Function – Concept and Importance, Cost Analysis - Meaning of Short-run and Long-run Costs, Fixed and


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Variable Costs, Explicit and Implicit Costs, Opportunity Cost and Incremental Costs (concepts only). Total Cost, Average Cost and Marginal Cost Behavior in Short-run and Long-run (including problems). CVP Analysis – Assumptions, Uses, P/V Ratio, BEP, BE Chart, Margin of Safety and Problems.

- IV. **Pricing Practices and Strategies** (12 hours): Price – Pricing, Pricing Policy, Objectives and Determinants of Pricing Policy, Pricing Methods - Marginal Cost Pricing, Target Rate Pricing, Product Line Pricing, Administered Pricing, Competitive Bidding, Dual Pricing, Transfer Pricing; Price Discrimination - Requirements, Types and Dumping Strategies; Pricing over Product Life Cycle - Skimmed Pricing, Penetration Pricing, Product Line Pricing and Price Leadership; Linear Programming Problems – Problems on Profit Maximization and Cost Minimization using Graphic Method with two Variables.
- V. **Location of a Firm** (10 hours): Locating the Firm, Basic Principles, Selecting an Industrial Location, Primary and Secondary Factors; Sources of Capital, Internal and External Sources; Risk and Uncertainty – Concepts, and Investment Decisions under Uncertainty (Models).

Skill Development Activities:

- (1) A case study on decision making under market uncertainties
- (2) A practical example with graphical presentation of Elasticity of Demand
- (3) Construct a table with imaginary figures showing the relationship of Fixed Cost, Variable Cost, Total Cost, Average Fixed Cost, Average Variable Cost, Average Cost and Marginal Cost.
- (4) Practical analysis of product life cycle of a product
- (5) List out factors to be considered for location of a new firm

Recommended Books for Reference:

- (1) Dr. B. Mariyappa: Market Behaviour and Cost Analysis, Himalaya Publishing House, New Delhi
- (2) P L Mehta: Managerial Economics, Sultan Chand & Sons, New Delhi
- (3) D. M. Mithani: Managerial Economics, Himalaya Publishing House, New Delhi
- (4) R. L Varshney and K.L Maheshwari: Managerial Economics, Sultan Chand & Sons, New Delhi
- (5) H. L Ahuja: Business Economics, S. Chand & Company Ltd., New Delhi
- (6) Reddy and Appananiah: Economics for Business
- (7) K. M. Pandey and others: Economics for Managerial Decisions
- (8) K P M Sundaram: Micro Economics, Sultan Chand & Sons, New Delhi
- (9) M L Jhingan & J K Stephen: Managerial Economics, Vrinda Publishing (P) Ltd, Delhi.
- (10) Manoj Kumar Mishra: Managerial Economics, Voyu Education of India, New Delhi

B.Com, Semester – II

Course – 203: Financial Accounting – II

Course Objective: To acquaint students with the different accounting practices in the company

Pedagogy: combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Hire Purchase System** (16 hours): Meaning of Hire Purchase and Installment Purchase System; Differences between Hire Purchase and Installment Purchase, Important Definitions – Hire Purchase Agreement, Hire Purchase Price, Cash Price,

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Hire Purchase Charges, Net Hire Purchase Price, Net Cash Price; Calculation of Interest, Calculation of Cash Price; and Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire vendor (Asset Accrual Method only).

- II. **Departmental Accounts** (8 hours): Meaning, Objectives, Basis of Allocation of Expenses, Trading and Profit and Loss Account in Columnar Form and Balance Sheet.
- III. **Branch Accounts** (14 hours): Introduction, Meaning, Objectives, Types of Branches - Dependent Branches, Features; Supply of Goods at Cost Price and Invoice Price; Branch Account in the books of Head Office, Debtors System only and Problems.
- IV. **Fire Insurance Claims** (10 hours): Introduction, Need, Steps for ascertaining Fire Insurance Claim, Treatment of Salvage, Average Clause, Treatment of Abnormal Items, Computation of Fire Insurance Claims and Problems on Loss of Stock.
- V. **Royalty Accounts** (16 hours): Meaning and Definition, Technical Terms – Royalty, Landlord, Tenant, Minimum Rent, Short Workings, Recoupment of Short Working, Recoupment within the life of the Lease, Treatment of Strike and Stoppage of Work, Accounting Treatment in the books of Lessee and Lessor, and Journal Entries and Ledger Accounts including Minimum Rent Account.

Skill Development Activities:

- (1) Collect Hire Purchase Agreement – analyze and prepare a note on the same
- (2) List out the basis of apportionment of common expenses
- (3) Collect transactions relating to any branch and prepare a Branch Account
- (4) Prepare a Claim Statement with imaginary figures to submit to insurance company
- (5) Collect Royalty Agreement with regard to any suitable situation – analyze and prepare a note on the same

Recommended Books for Reference:

- (1) J Madegowda and Dr Giridhar, K V, Advanced Financial Accounting (Volume – II), Himalaya Publishing House, Mumbai
- (2) Dr. B. Mariyappa, Advanced Financial Accounting, HPH
- (3) Arulanandam and Raman, Financial Accounting – I, HPH
- (4) Dr. S. N. Maheswari: Financial Accounting, Vikas Publications
- (5) S P Jain and K. L. Narang, Financial Accounting - I, Kalyani Publishers
- (6) Radhaswamy and R. L. Gupta, Advanced Accounting , Sultan Chand
- (7) Soundarrajan and K. Venkataramana, Financial Accounting, SHBP

B.Com, Semester – II

Course – 204: Human Resource Management

Course Objective: To acquaint students with different dimensions of HRM in the organizations

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4

Maximum Marks: 100

Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Human Resource Management** (12 hours): Meaning and Definition of HRM, Evolution of HRM in India, Scope, Objectives, Concepts, Functions and its Strategic Role, and Recent trends in HRM and HRD.
- II. **Employment and Development** (12 hours): Human Resource Planning, Job Analysis and Job Design, and Recruitment and Selection Process including E-Recruitment and Selection.
- III. **Executive Development** (14 hours): Meaning of Training, Need for Training, Importance, Steps in Training Programme, Methods of Training. Performance


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Appraisal – Terminology Used, Evaluation Process, Methods and Problems.

- IV. **Compensation Management** (14 hours): Meaning, Nature and Purpose, Wage Levels and Structures, Wage Determination Process, Theory of Wages, Principles and Factors influencing Wage and Salary Structure and Administration, Rewards and Incentives.
- V. **Human Relations** (12 hours): Meaning, Importance, Objectives, Motivation Theories, Employee Morale, Communication, Leadership, Employee Welfare, Health and Safety, Maintenance of HR Data Base, Challenges and Opportunities in Globalized Era, and Outsourcing of HR Functions.

Skill Development Activities:

- (1) Draft an advertisement for recruitment of candidates for an organization
- (2) Prepare a report for training procedure followed in an organization of your choice
- (3) Draft a format of performance appraisal of an employee
- (4) List out wage and salary structure of any five companies
- (5) Write a model of pay roll accounting of a company of your choice
- (6) List out the measures provided under Labour Act for employee welfare, health and safety

Recommended Books for Reference:

- (1) Dr. K. Ashwathappa, Human Resource Management – HPH
- (2) Dr. Appanaiah, Human Resource Management, HPH
- (3) Rao and T.V. Verma, Human Resource Development
- (4) Jean Marleen, Performance Oriented Human Resource Development
- (5) Lalitha Balakrishna and Others, Human Resource Development

B.Com, Semester – II

Course – 205: Mathematics for Business

Course Objective: To acquaint students with the application of mathematical techniques in modern business

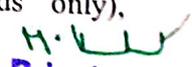
Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Theory of Indices** (6 hours): Introduction, Meaning of Index, Basic Laws of Indices (statement only), Definition of Zero Index, Fractional Index and Negative Index and Problems on Simplification.
- II. **Progressions** (8 hours): Arithmetic Progression, Finding the n^{th} Term of AP and Sum to n^{th} Term of AP; Insertion of Arithmetic Mean; Geometric Progression – Finding the n^{th} Term of GP and Sum to n^{th} Term GP and Insertion of Geometric Mean.
- III. **Mathematics of Finance, Ratios, Proportions and Variations** (14 hours): Simple Interest, Problems on Simple Interest, Compound Interest, Annuities, Present and Future Value of Annuity, Discounting Bills of Exchange (Present Worth, Future Face Value, Trade Discount and Banker Discount, Bankers Gain and Amount Receivable); Equality of Ratios; Proportions – Fourth Proportional – Third Proportional and Mean Proportional – Continued Proportion, Direct and Inverse Proportions, Problems; Variations - Problems on Speed, Time and Work Completion.
- IV. **Theory of Sets** (10 hours): Meaning, Elements of a Set, Methods of Describing a Set, Types of Sets and Operations, Demorgan's Laws Venn Diagram and their Application to Theory of Sets.
- V. **Theory of Equations** (14 hours): Simple Linear Equations, Simultaneous Linear Equation (Elimination, Substitution and Cross Multiplication Methods only).


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Quadratic Equation, Pure Quadratic, General Form of Quadratic Equations, Factorization and Sridharacharya's Methods and Problems.

- VI. **Matrices and Determinants** (12 hours): Meaning of Matrix, Types of Matrices, Operations of Addition, Subtraction and Multiplication of Matrices, Problems, Transpose of A Matrix, Determinants of a Square Matrix, Minor of an Element, Co-Factor of an Element, Ad Joint of a Square Matrix, Singular and Non-singular of a Square Matrix, Inverse of a Square Matrix. Solutions of System of Linear Equations in two Variables using Cramer's Rule and Problems.

Skill Development Activities:

- (1) Collect details from your nearest trading concern regarding normal discount and prepare a note on the same
- (2) Collect information from a financial company or firm regarding rate of interest charged on advances and deposits and how the bills are discounted by the business firms and banks - prepare a note on the same
- (3) Develop an amortization table for loan amount – EMI Calculation
- (4) Secondary Overhead Distribution Summary using Simultaneous Equations Method
- (5) Preparation of Bank Statement
- (6) Application of Matrix in business problems

Recommended Books for Reference:

- (1) Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
- (2) Zamarudeen: Business Mathematics, Vikas
- (3) R.S Bhardwaj :Mathematics for Economics & Business
- (4) Madappa, Mahadi Hassan, M. Iqbal Taiyab, Business Mathematics
- (5) G.R. Veena and Seema, Business Mathematics and Statistics, I. K. Intl Publishers

B.Com, Semester – II

Course – 206: Indian Financial System

Course Objective: To acquaint students with the requisite knowledge about present Indian Financial System

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Financial System** (12 hours): Meaning, Role and Classification of Financial System, Organizational Structure of Indian Financial System, Major Components - Financial Institutions, Intermediaries and Financial Instruments.
- II. **Financial Markets in India** (16 hours): Capital Market, Role and Importance, Development Initiatives and Reforms – Narasimham Committee Reports 1991 and 1998; Primary Market - Meaning, Instruments, Players and Problems; Secondary Market – Meaning, Function; Stock Exchange, Listing of Securities and Benefits, Types of Securities, Types of Dealings. Indian Stock Exchange (BSE, NSE, OTCET) Online Trading, and Demat Accounting.
- III. **Money Market and Regulatory Institutions** (12 hours): Meaning, Features, Organized and Unorganized Money Market Instruments – Treasury Bills, Certificate of Deposits, Commercial Papers, Call Money, Commercial Bills; Emerging Structure of Indian Money Market; Reserve Bank of India (RBI) - Objectives and Functions; Monetary Policy of RBI, SEBI and IRDI – Role and Functions.
- IV. **Co-operative Banking and Non-Banking Financial Institutions** (12 hours): Evaluation of Co-operative as Financial Institutions in India, Structure, Role and


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Importance of Co-operative Banks, Agricultural and Non-agricultural Co-operative Banks, NBFIs – Importance, Role and Types of NBFIs In India, IDBI, ICICI, SFCs, SIDCs, LIC And NABARD.

- V. **Financial Services** (12 hours): Meaning, Importance of Financial Services, Insurance, Mutual Funds, Lease Finance, Merchant Banking, Venture Capital Financing, Factorizing, Credit Rating Agencies, Micro Finance and Self Help Groups, Financial Inclusion Programs in India.

Skill Development Activities:

- (1) Draft a chart showing the financial services in the Indian Financial System
- (2) List the instrument traded in the financial markets
- (3) Collect and record the foreign exchange rates of different currencies
- (4) Collect the different schemes of mutual funds offered by various financial institutions
- (5) Make a list of institutions providing housing and vehicle finance in your area

Recommended Books for Reference:

- (1) Principles of Bank Management by Vasantdesai, Himalaya Publishing House
- (2) Indian Financial System by Bhartiv, Pathak, Pearson Education
- (3) Financial Markets and Services, E. Gordon and K. Natarajan, Himalaya Publishing House
- (4) Indian Financial System, K Gupta, N. Garwal, Kalyani Publications.
- (5) The Indian Financial System – Markets, Institutions, and Services, Pearson, New Delhi
- (6) Financial Institutions and Markets, Growth and Innovation, Bhole L. M: Tata McGraw-Hill, New Delhi

B.Com, Semester – III

Course – 303: Corporate Accounting – I

Course Objective: To acquaint students with the procedure of preparing the accounts of corporate enterprises with the help of principles and regulations

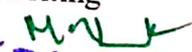
Pedagogy: combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Profit Prior To Incorporation** (10 hours): Meaning, Calculation of Time Ratio, Sales Ratio and Weighted Ratio, Treatment of Capital and Revenue Expenditure, and Ascertainment of Pre-incorporation and Post-incorporation Profit by preparing Profit and Loss Account and Balance Sheet.
- II. **Valuation of Shares** (8 hours): Meaning, Need for Valuation of Shares, Factors affecting Valuation of Shares, Methods of Valuation - Intrinsic Value Method, Yield Method & Earning Capacity Method and Calculation of Fair Value of Shares.
- III. **Valuation of Goodwill** (8 hours): Meaning, Circumstances of Valuation of Goodwill, Factors influencing the Value of Goodwill, Methods of Valuation of Goodwill - Average Profit Method, Super Profit Method, Capitalization of Average Profit Method, Capitalization of Super Profit Method, and Annuity Method and Problems.
- IV. **Company Final Accounts** (20 hours): Statutory Provisions regarding preparation of Company Final Accounts, Treatment of Special Items – Tax Deducted at Source, Advance Payment of Tax, Provision for Tax, Depreciation, Interest on Debentures; Dividends – Rules regarding payment of Dividends, Transfer to Reserves; Preparation of Profit and Loss Account, and Balance Sheet in Vertical Form (as per Companies Act, 2013).
- V. **Underwriting of Shares and Debentures** (12 hours): Meaning, Underwriting


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Commission; Underwriter – Functions, Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications; – Problems on Underwriting including Firm Underwriting.

VI. **Recent Trends in Company Accounts** (6 hours): Buy Back of Shares, Issue of Bonus Shares and Right Issue and Problems

Skill Development Activities:

- (1) Collect and fill the share application form of a limited company
- (2) Collect Prospectus of a company and identify its salient features, and prepare a note on the same
- (3) Collect annual report of a company and List out its assets and Liabilities
- (4) Collection of latest final accounts of a company and find out the intrinsic value of shares
- (5) Collect the annual reports of company and calculate the value of goodwill under different methods

Recommended Books for Reference:

- (1) J Madegowda, Dr Giridhar, K V, and Inchara P M Gowda, Corporate Accounting (Financial Accounting, Volume – III), Himalaya Publishing House, Mumbai
- (2) Dr. B. Mariyappa, Corporate Accounting, HPH
- (3) Arulanandam & Raman, Corporate Accounting – II
- (4) Dr. S. N. Maheswari, Financial Accounting
- (5) S. P. Jain and K. L. Narang, Corporate Accounting
- (6) S. Bhat- Corporate Accounting
- (7) S P Iyengar, Advanced Accountancy, Sultan Chand
- (8) R L Gupta, Advanced Accountancy
- (9) Shukla and Grewal, Financial Accounting

B.Com, Semester – III

Course – 304: Marketing Management

Course Objective: To acquaint students with different dimensions of present day marketing management

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Marketing** (10 hours): Meaning and Definition, Goals, Concepts of Marketing, Approaches to Marketing and Functions of Marketing.
- II. **Marketing Environment** (Macro) (10 hours): Meaning, Demographic, Economic, Natural, Technological, Political, Legal, and Socio-Cultural Environment.
- III. **Marketing Mix** (22 hours): Meaning, Elements, Product, Product Mix, Product Line, Product Lifecycle, Product Planning, New Product Development, Failure of new Product; Branding, Packing and Packaging; Pricing – Objectives, Factors influencing Pricing Policy and Methods of Pricing; Physical Distribution – Meaning, Factors affecting Channel Selection, Types of Marketing Channels; Promotion – Meaning and Significance of Promotion, Personal Selling and Advertising.
- IV. **Market Segmentation and Consumer Behavior** (10 hours): Meaning and Definition, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behaviour – Factors influencing Consumer Behaviour and Buying Decision Process.
- V. **Customer Relationship Management and Recent Trends in Marketing** (12 hours): Meaning and Definition, Role of CRM, Advantages and Disadvantages, Consumer


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Protection Act 1986 and Recent Trends in Marketing; e-Business –Tele-Marketing, M-Business, Green Marketing, Relationship Marketing; Retailing – Concept Marketing and Virtual Marketing.

Skill Development Activities:

- (1) Identify the product of your choice and describe in which stage of the product life cycle it is positioned
- (2) Suggest strategies for development of a product
- (3) Study of consumer behavior for a product of your choice
- (4) Develop an advertisement copy for a product
- (5) Prepare a chart for distribution network for different products

Recommended Books for Reference:

- (1) Philip Kotler, Marketing Management
- (2) Bose Biplab, Marketing Management
- (3) Bholanath Datta, Marketing Management
- (4) J.C. Gandhi, Marketing Management
- (5) Ramesh and Jayanti Prasad: Marketing Management, I.K. International
- (6) Stanton W.J. Michael and Walker, Fundamentals of Management.
- (7) P N Reddy and Appannaiah, Marketing Management
- (8) Sontakki, Marketing Management

B.Com, Semester – III

Course – 305: Small Business Management

Course Objective: To acquaint students with different aspects managing small business units

Pedagogy: combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction** (10 hours): Meaning of Small Business, Small Business Management, Importance, Role, Characteristics and Types of Small Business, Scope and Role of Government in promoting Micro, Small Scale Industries.
- II. **Woman Entrepreneurs** (12 hours): Concept, Types of Woman Entrepreneurs, Suitability of Business, Problems faced by Woman Entrepreneurs in India, Measures taken by the Governments for the development of Woman Entrepreneurs.
- III. **Rural Entrepreneurs** (10 hours): Definitions, Risk faced by Rural Entrepreneurs, Strategies for development of Rural Entrepreneurship, and Scope of Rural Entrepreneurship.
- IV. **Project Identification and Formulation** (12 hours): Meaning of Project, Project Identification and Project Reports, Importance of Project Report, Contents of Project Report, and General Format of Project Report.
- V. **Problems of Small Scale Industries** (12 hours): Types of Problems, Causes and Remedies, Sickness in Small Scale Industries, Symptoms, Reasons for Sickness and Remedial Measures.
- VI. **Institutions engaged in Financing Small Business** (8 hours): SIDBI, ICICI, DICs, IDBI, KSFC, RRBs, NABARD, Commercial Banks and their Functions.

Skill Development Activities:

- (1) Visit five small scale units in your area and collect the details regarding the nature of business, sources of capital, employees and raw materials – prepare a note
- (2) Visit DIC and list out the schemes of Government of Karnataka for rural industries
- (3) Visit the financial institutions in your area and collect the information about the loan


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sanctioned by them

- (4) Collect the details about the institutions engaged in providing training for small entrepreneurs
- (5) Prepare a simple project report required to start a small unit

Recommended Books for Reference:

- (1) Entrepreneur Development, K Natarajan
- (2) Small Scale Industries and Entrepreneurship, Vasant Desai
- (3) Small Scale Industries and Entrepreneurship, S. V Murthy
- (4) Entrepreneurial Development, Arora

B.Com, Semester – III

Course – 306 Corporate Administration

Course Objective: To familiarize students with the essentials of corporate administration

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4

Maximum Marks: 100

Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Indian Companies Act, 1956** (14 hours): Company –Definition and Characteristics, Kinds of Companies - Private, Public Company, Statutory Company, Foreign Company, Holding Company, Subsidiary Company, and Licensed Companies, Government Company, Foreign Company, Global Company, Listed Company, Body Corporate, Corporate Veil and Lifting of Corporate Veil.
- II. **Formation of a Company**(14 hours) Promoter - Meaning, Functions, Fiduciary Position and Remuneration, Stages Involved in formation (in brief), Basic Documents of a Company - Memorandum Association, Articles of Association, Prospectus, and Statement in Lieu of Prospectus, and Misleading Prospectus and its Consequences.
- III. **Corporate Administration** (8 hours): Company Secretary – Meaning and Definition of Company Secretary, Legal Position, Qualification and Appointment, Duties, Rights and Liabilities of a Company Secretary; Managing Director - Qualification, Powers, Duties and Liabilities.
- IV. **Shares and Membership of a Company Equity** (16 hours): Shares, Kinds of Shares - Equity Shares, (including Sweat Equity Shares) and Preferences Shares Issue and Allotment of Shares, Legal Rules for Allotment of Shares, Essentials of Valid Allotment, Shares Certificate – Physical Form and Electronic Form, Buyback of Shares – Legal Provisions Relating to Buy Back of Shares; Transfer and Transmission of Shares – Distinction, Electronic Transfer, Demat Account, Membership - Member and Share Holder – Distinction, Mode of Acquiring Membership, and Register of Members - Contents And Closer.
- V. **Corporate Meetings** (8 hours): Meetings and Types – Statutory Meeting, Board Meetings, Annual General Meeting, Extra-Ordinary General Meeting – Statutory Requirements of Valid Meeting - Notice of a Meeting, Agenda, Quorum, Proxy, Resolutions–Ordinary and Special Resolutions, and Distinction Between Ordinary and Special Resolutions; and Meaning of Minutes and its Contents.
- VI. **Highlights of Company Act 2013** (4 hours): New Concepts – One-man Company, Women Director, Corporate Social Responsibility and Other Amendments (brief).

Skill Development Activities:

- (1) Drafting of Memorandum of Association
- (2) Drafting of Articles of Association


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- (3) Draft the following – Notice of annual general meeting, Extra ordinary general meeting and board meetings
- (4) Drafting resolutions of meetings - Annual general meeting, extra ordinary general meeting
- (5) Collect and fill Demat account opening form

Recommended Books for Reference:

- (1) Company Law and Secretarial Practice – M.C. Kuchal
- (2) Company Law and Secretarial Practice- N. D. Kapoor
- (3) Elements of Corporate Law, S.N Maheshwari
- (4) Corporate administration- K Venkataramana
- (5) The companies Act 2013, Taxman
- (6) Business Law- B.S Raman
- (7) Corporate Administration Dr. B.G Bhaskar, K.R Mahesh Kumar

B.Com, Semester – III**Course – 307: Environment Science**

Course Objective: To acquaint students with the ecological structure of environment

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **The Multidisciplinary Nature of Environmental Studies** (2 hours): Meaning, Definition, Scope and Importance, and Need for Public Awareness.
- II. **Natural Resources** (8 hours): Renewable and Non-Renewable Resources; Natural Resources and Associated Problems; Forest Resources - Use and Over-exploitation, Deforestation, Case Studies; Timber Extraction, Mining Dams and their effects on Forests and Tribal People; Water Resources - Use and Over-utilization of Surface and Ground Water, Floods, Drought, Conflicts over Water; Dams - Benefits and Problems; Mineral Resources - Use and Exploitation, Environmental effects of Extraction and using Mineral Resources, Case Studies; Food Resources - World Food Problems, Changes caused by Agriculture and Overgrazing, Effects of Modern Agriculture, Fertilizer-Pesticide Problems, Water Logging, Salinity, Case Studies; Energy Resources - Growing Energy Needs, Renewable and Non-Renewable Energy Sources, Use of Alternate Energy Sources, Case Studies; Land Resources - Land as a Resource, Land Degradation, Man-induced Landslides, Soil Erosion and Desertification, Role of an individual in Conservation of Natural Resources; and Equitable Use of Resources for Sustainable Lifestyles.
- III. **Ecosystems** (6 hours): Concept of an Ecosystem, Structure and Function of an Ecosystem, Producers, Consumers and Decomposers, Energy Flow in the Ecosystem, Ecological Succession, Food Chains, Food Webs and Ecological Pyramids, Introduction, Types, Characteristic Features, Structures and Functions of the Following Ecosystem - Forest Ecosystem, Grassland Ecosystem, Desert Ecosystem, Aquatic Ecosystem (Ponds, Streams, Lakes, Rivers, Oceans, Sanctuaries).
- IV. **Biodiversity and its Conservation** (8 hours): Introduction, Definition, Genetic, Species and Ecosystem Diversity, Biogeographically Classification of India, Value of Biodiversity, Consumptive Use, Productive Use, Social Ethical Aesthetic and Option Values; Biodiversity at Global, National and Local Levels; India as a Mega-Diversity Nation; Hot-Spots of Biodiversity; Threats to Biodiversity; Habitual Loss, Poaching of Wildlife, Man-Wildlife Conflicts, Endangered and Endemic Species of India,

Conservation of Biodiversity, in-Situ and Ex-Situ Conservation of Biodiversity.

- V. **Environmental Pollution** (8 hours): Meaning, Definition, Causes, Effects and Control Measures of Air Pollution, Water Pollution, Soil Pollution, Marine Pollution, Noise Pollution, Thermal Pollution, and Nuclear Pollution; Solid Waste Management - Causes, Effects and Control Measures of Urban and Industrial Wastes; Role of an individual in prevention of Pollution, Pollution Case Studies; Disaster Management - Floods, Earthquake, Cyclone and Landslides.
- VI. **Social Issues and the Environment** (12 hours): From Unsustainable to Sustainable Development, Urban Problems related to Energy. Water Conservation, Rain Water Harvesting, Water Shed Management, Resettlement and Rehabilitation of People - Its Problems and Concern, Case Studies; Environmental Ethics - Issues and Possible Solutions, Climate Change, Global Warming, Acid Rain Ozone Layer Depletion, Wasteland Reclamation Consumerism and Waste Products, Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and Control of Pollution) Act, Wild Life Protection Act, Forest Conservation Act, Issues involved in Enforcement of Environmental Legislation, and Public Awareness.
- VII **Human Population and the Environment** (6 hours): Population Growth, Variation among Nations, Population Explosion – Family Welfare Programme, Environment and Human Health, Human Rights, Value Education, HIV/AIDS, Women and Child Welfare, Role of Information Technology in Environment and Human Health, and Case Studies

Skill Development Activities:

- (1) Visit to a local polluted site -urban/rural/industrial/agriculture
- (2) Visit to local area to document environmental assets – rivers/forests/grassland/hill/mountain
- (3) Study of common plants, insects, birds
- (4) Study of simple ecosystems - pond, river, hill, slopes etc (field work equal to 5 lecture hours)
- (5) Each student has to submit a field report on any one of the above topics which forms the basis for evaluation of field work

Recommended Books for Reference:

- (1) Aggarwal K.C, Environmental Biology, Nidhi Publications Ltd, Bikaner
- (2) Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd
- (3) Brunnet R.C, Hazardous Waste incineration, McGraw Hill Inc
- (4) Clark R.S. marine Pollution, Canderson Press, Oxford (TB)
- (5) De A.K. Environmental Chemistry, Wiley Eastern ltd.
- (6) Down to Earth, Centre for Science and Environment
- (7) Gleick H.P, Water in Crisis, Pacific Institute for Studies in Dev. Environment and Security, Stockholm Env. Instt, Oxford Univ. Press
- (8) Hawkins R.E. Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay
- (9) Heywood VII and Watson, R.T. 1995, Global Biodiversity Assessment, Cambridge Univ. Press
- (10) Jadhav II and Bhosale V.M. 1995, Environmental Protection Laws, Himalaya Publishing House, Delhi
- (11) Sharma B.K. 2001, Environmental Chemistry, Goel Pub. House, Meerut
- (12) Trivedi. R.K, Handbook of Environmental Laws Rules, Guidelines, Compliances and Standards Vol I and II Enviro Media


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(13) Wagner K.D, Environmental Management, W.B. Saunders Co Philandering, USA

B.Com, Semester – IV

Course – 403: Corporate Accounting – II

Course Objective: To enable the students to understand principles and procedure of preparing accounts of specialized corporate sectors

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 5 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Liquidation of Companies** (8 hours): Meaning, Types of Liquidation, Order of Payment, Calculation of Liquidator's Remuneration, and Preparation of Liquidators Final Statement of Account.
- II. **Banking Company Final Accounts** (16 hours): Business of Banking Companies, Some Important Provisions of Banking Regulation Act of 1949 – Minimum Capital and Reserves, Restriction on Commission, Brokerage, Discounts, Statutory Reserves – Cash Reserves, Books of Accounts, Special features of Bank Accounting, Final Accounts - Balance Sheet and Profit and Loss Account – Interest on Doubtful Debts – Rebate on Bill Discounted, Acceptance, Endorsement and other Obligations and Problems as per New Provisions
- III. **Life Insurance Company Final Accounts** (20 hours): Meaning of Life Insurance, Accounting Concepts relating to Insurance Companies, Preparation of Final Accounts of Life Insurance Companies – Revenue Account and Balance Sheet, and Calculation of Profit by preparing Valuation Balance Sheet.
- IV. **General Insurance Company Final Accounts** (14 hours): Meaning of General Insurance, Differences between Life Insurance and General Insurance – Fire Insurance, Marine Insurance and Accident Insurance; and Preparation of Revenue Account, Profit and Loss Account and Balance Sheet (vertical format).
- V. **Social Responsibility Accounting** (6 hours): Meaning and Definition, Features and Objectives of Social Responsibility Accounting (theory only).

Skill Development Activities:

- (1) Collect and fill the share application form of a limited company
- (2) Collect Prospectus of a company and identify its salient features
- (3) Collect annual report of a company and list out its assets and liabilities
- (4) Collection of latest final accounts of a company and find out the intrinsic value of shares
- (5) Collect the annual reports of a company and calculate the value of goodwill under different methods

Recommended Books for Reference:

- (1) J Madegowda, Dr Giridhar, K V, and Inchara P M Gowda, Advanced Financial Accounting (Volume – IV), Himalaya Publishing House, Mumbai
- (2) Arulanandam and Raman, Corporate Accounting –II
- (3) Anil Kumar, Dr B. Mariyappa, Financial Accounting, HPH
- (4) Dr. S.N. Maheswari, Financial Accounting
- (5) Soundarajan. A and K. Venkataramana, Corporate Accounting, VBH
- (6) S. P. Jain and K. L. Narang, Corporate Accounting
- (7) S. Bhat Corporate Accounting.
- (8) S P Iyengar, Advanced Accountancy, Sultan Chand
- (9) R L Gupta, Advanced Accountancy.


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(10) Shukla and Grewal, Financial Accounting

B.Com, Semester – IV

Course – 404: Management of Banking Operations

Course Objective: To acquaint students with the different banking operations

Pedagogy: combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4

Maximum Marks: 100

Examination Duration: 3 hours

Unit

Course Inputs

- I. **Banker and Customer** (16 hours): Introduction, Meaning and Definition of Banker and Customer, General and Special relationship between Banker and Customer, Special types of Customers – Minor, Joint Account, Partnership, Joint Stock Company, Trustee, Clubs and Associations.
- II. **Types of Accounts and Lending of Fund** (14 hours): Savings Bank Account, Current Account and Fixed Deposit Account – Features, Procedure for opening these Accounts; Lending of Funds – Different types of Loans, Overdrafts, Discounting of Bills, Cash Credit and Principles of Bank Lending.
- III. **Negotiable Instruments** (14 hours): Introduction, Meaning and Definition, Features, Kinds of Negotiable Instruments - Meaning, Definition and Features of Promissory Notes, Bills of Exchange and Cheques; Crossing of Cheques, Types of Crossing, Material Alteration, Endorsements - Meaning, Essentials and Kinds of Endorsement.
- IV. **Banking Operations** (12 hours): Collecting Banker – Meaning, Duties and Responsibilities of Collecting Banker, Holder for Value, Holder in Due Course, Statutory Protection to Collecting Banker; Paying Banker – Meaning, Precautions, Statutory protection to the Paying Banker, Dishonor of Cheques, Grounds for Dishonor, and Consequences of wrongful Dishonor of Cheques.
- V. **Banking** (8 hours): New Technology in Banking, e-Services, Debit and Credit Cards, Internet Banking, ATM, Electronic Fund Transfer, MICR, RTGS, NEFT, DEMAT. e-Banking, Core Banking and Mobile Banking.

Skill Development Activities:

- (1) Collect and fill account opening form of SB Account or Current Account
- (2) Collect and fill pay in slip of SB Account or Current Account
- (3) Draw specimen of Demand Draft
- (4) Draw different types of endorsement of cheques
- (5) Draw specimen of Travellers Cheques/Gift cheques/Credit cheques
- (6) List various customer services offered by atleast two banks of your choice

Recommended Books for Reference:

- (1) Gordon and Natarajan, Banking Theory Law and Practice, HPH
- (2) S. P Srivastava, Banking Theory and Practice, Anmol Publications
- (3) Tandan M.L, Banking Law and Practice in India, Indian Law House
- (4) Sheldon H.P, Practice and Law of Banking
- (5) K. Venkataramana, Banking Operations, SHBP
- (6) Kothari N. M, Law and Practice of Banking
- (7) Neelam C Gulati, Principles of Banking Management
- (8) Maheshwari. S.N, Banking Law and Practice, Vikas Publication
- (9) Shekar. K.C, Banking Theory Law and Practice, Vikas Publication
- (10) Dr. Alice Mani, Banking Law and Operation, SBH


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B.Com, Semester – IV**Course – 405: Computer Applications in Business**

Course Objective: To enable the students to learn the Accounting Package Tally and SQL Programs.

Pedagogy: combination of lectures, assignments, practical and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

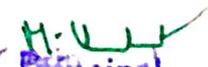
- I. **Introduction** (10 hours): Meaning and Definition, Characteristics of Computers, Types of Computers, Application of Computers in Business Operating System – Meaning and Functions of Operating System; Introduction to Windows OS, Computer Memory – Primary and Secondary, RAM and ROM.
- II. **Tally ERP 9.0** (14 hours): Introduction, Features, Advantages, Basic Rules - Real, Personal and Nominal Accounts, Assets and Liabilities, Debtors and Creditors, Menus in Tally, Company Creation, Company Info Menu, Creating Inventory of Products, Company Features (F11) and Configuration of Tally (F12), Gateway of Tally Menu, Master, Transaction, Import and Report.
- III. **Software Support for GST** (8 hours): Introduction, Features, Concept, Supporting Software, GST Working Principles in Tally, Power and Functions, GST Group Creation in Tally, GST adapting in Goods or Stock Creation Section, Creating CGST, SGST, IGST, Ledgers, and GST Entry System in Tally.
- IV. **Accounting Ledger and Vouchers** (12 hours): Predefined Accounting Groups, Primary Groups and Sub Groups, Steps for Creating - Alter and Delete Ledgers and Groups, Types of Ledgers, Types of Vouchers, Rules of Vouchers Entry, Balance Sheet, Profit and Loss Account, Trial Balance, Stock Summary, Computation of GST and TDS, and Exercises for making Voucher Entries.
- V. **Introduction to ORACLE** (14 hours): SQL Meaning, Concepts, Commands, Data Definition Commands, Data Manipulation Commands, SQL*Plus Editing Commands, Create Table, Insert Integrity Constraints, Primary Key, Secondary Key, Aggregate Functions, Select, Delete Form, and Update Order Commands.
- VI. **SQL *Plus Reports** (6 hours): Additional Operators: Like Between, in, Referential Integrity, on Delete Cascade, Join Operation - Inner Join, Outer Join, Alter Table, SQL Clauses - Where Clause, Order By, Group by Clause, Having Clause, Sub Queries, Introduction to PL/SQL, and Simple Programs.

Skill Development Activities:

- (1) Write steps for creating a new company in Tally
- (2) Solve the two exercise problems with GST
- (3) Simple Programs - Mathematical Calculation, Simple and Compound Interest, Area of Circle, Triangle, Biggest and Smallest number
- (4) Write down the student data base table in SQL Query
- (5) Steps for creating GST in Tally with example

Recommended Books for Reference:

- (1) Ashok K Nandani, Advanced Tally 9.0 ERP, 2017 Edition.
- (2) Niranjana Shrivastava, Computer Application In Management (Dreamtech Press)
- (3) P. Mohan, Computer Application Business (Himalaya Publication)
- (4) Sanjay Saxena, A First Course in Computers (Vikas Publishing House)
- (5) Ivan Bayross: Oracle – 7 (BPB Publications)


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B.Com, Semester – IV
Course – 406: Business Regulations

Course Objective: To acquaint students with e different business laws and their interruptions

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 3 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Business Laws** (8 hours): Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Laws.
- II. **Contract Laws** (18 hours): Indian Contract Act, 1872 - Definition of Contract, Essentials of a Valid Contract, Classification of Contracts, Discharge of Contracts, Remedies for Breach of Contract; Indian Sale of Goods Act, 1930 - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warrantees, Rights and Duties of Buyer, and Rights of an Unpaid Seller.
- III. **Competition and Consumer Laws** (14 hours): The Competition Act, 2002 - Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India; Consumer Protection Act, 1986 - Definition of the Terms Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices and Services; Rights of the Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, and National Commission.
- IV. **Economic Laws** (12 hours): Indian Patent Laws and WTO Patent Rules - Meaning of IPR, Invention and Non-Invention, Procedure to get Patent, Restoration and Surrender of Lapsed Patent, Infringement of Patent; FEMA 1999 - Objects of FEMA, Salient Features of FEMA, Definition of Important Terms - Authorized Person, Currency, Foreign Currency, Foreign Exchange, Foreign Security, Offences and Penalties.
- V. **Environmental Law** (8 hours): Environment Protection Act, 1986 - Objects of the Act, Definitions of Important Terms - Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, and Rules and Powers of Central Government to Protect Environment in India.

Skill Development Activities:

- (1) Prepare a chart showing sources of business laws and Indian Constitution Articles having economic significance
- (2) Draft an agreement on behalf of a MNC to purchase raw materials indicating therein terms and conditions and all the essentials of a valid contract
- (3) Draft an application to the Chief Information Officer of any government office seeking information about government spending
- (4) Draft digital signature certificate
- (5) Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence
- (6) Collect leading cyber-crime cases and form groups in the class room and conduct group discussion
- (7) Draft a constructive and innovative suggestions note on global warming reduction

Recommended Books for Reference:

- (1) K. Aswathappa, Business Laws, HPH
- (2) Bulchandni, Business Laws, HPH
- (3) K. Venkataramana, Business Regulations, SHBP
- (4) Kamakshi P and Srikumari P, Business Regulations, VBH
- (5) N.D. Kapoor, Business Laws, Sultan Chand publications


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- (6) S.S Gulshan, Business Law
- (7) S.C. Sharma, Business Law, I.K International Publishers
- (8) Tulsion Business Law, TMH

B.Com, Semester – IV

Course – 407: Indian Constitution

Course Objective: To acquaint students with essential knowledge about Indian Constitution

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Framing of the Constitution and Major Features** (14 hours): Constituent Assembly at Work, Preamble and Salient Features, Citizenship, Fundamental Rights, Directive Principles of State Policy, and Fundamental Duties.
- II. **Union and State Legislatures** (16 hours): Composition, Powers and Functions; Presiding Officers, Law Making Process, Committees of Parliament, Decline of Legislatures, and Reforms.
- III. **Union and State Executive** (16 hours): President and Vice-President – Elections, Powers and Functions; Prime Minister and Council of Ministers – Powers and Functions; Governor, Chief Minister and Council of Ministers – Powers and Functions; and Debate over Parliamentary and Presidential Forms of Government.
- IV. **Judiciary** (14 hours): Supreme Court and High Courts – Composition, Jurisdiction and Functions; and Judicial Activism.

Skill Development Activities:

- (1) List out the powers and functions of different levels of government
- (2) Understand the Union-State relations in India

Recommended Books for Reference:

- (1) D.D. Basu, Introduction to the Indian Constitution
- (2) A.S. Narang, Indian Constitution, Government and Politics
- (3) Nani Palkhivala, We, the People, UBS Publishers, New Delhi
- (4) A.G. Noorani, Indian Government and Politics
- (5) J.C. Johari, Indian Government and Politics Vol. I and II, Vishal, New Delhi
- (6) Gran Vile Austin, The Indian Constitution – Corner Stone of a Nation, Oxford, New Delhi
- (7) M.U. Pylee, Constitutional Government in India
- (8) K.K. Ghai, Indian Constitution

B.Com, Semester – V

Course – 501: Financial Management

Course Objective: To acquaint students with the principles of mobilizing and utilizing financial resources by the industrial enterprises

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Financial Management** (10 hours): Introduction – Meaning of Finance, Business Finance, Finance Function, Aims of Finance Function; Organization Structure of Finance Department, Financial Management, Goals of Financial Management, Financial Decisions, Role of Financial Manager, Financial Planning - Steps in Financial Planning, Principles of sound Financial Planning, and Factors influencing sound Financial Plans.


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B.Com, Semester – IV
Course – 406: Business Regulations

Course Objective: To acquaint students with e different business laws and their interruptions

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 3 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Business Laws** (8 hours): Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Laws.
- II. **Contract Laws** (18 hours): Indian Contract Act, 1872 - Definition of Contract, Essentials of a Valid Contract, Classification of Contracts, Discharge of Contracts, Remedies for Breach of Contract; Indian Sale of Goods Act, 1930 - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warrantees, Rights and Duties of Buyer, and Rights of an Unpaid Seller.
- III. **Competition and Consumer Laws** (14 hours): The Competition Act, 2002 - Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India; Consumer Protection Act, 1986 - Definition of the Terms Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices and Services; Rights of the Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, and National Commission.
- IV. **Economic Laws** (12 hours): Indian Patent Laws and WTO Patent Rules - Meaning of IPR, Invention and Non-Invention, Procedure to get Patent, Restoration and Surrender of Lapsed Patent, Infringement of Patent; FEMA 1999 - Objects of FEMA, Salient Features of FEMA, Definition of Important Terms - Authorized Person, Currency, Foreign Currency, Foreign Exchange, Foreign Security, Offences and Penalties.
- V. **Environmental Law** (8 hours): Environment Protection Act, 1986 - Objects of the Act, Definitions of Important Terms - Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, and Rules and Powers of Central Government to Protect Environment in India.

Skill Development Activities:

- (1) Prepare a chart showing sources of business laws and Indian Constitution Articles having economic significance
- (2) Draft an agreement on behalf of a MNC to purchase raw materials indicating therein terms and conditions and all the essentials of a valid contract
- (3) Draft an application to the Chief Information Officer of any government office seeking information about government spending
- (4) Draft digital signature certificate
- (5) Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence
- (6) Collect leading cyber-crime cases and form groups in the class room and conduct group discussion
- (7) Draft a constructive and innovative suggestions note on global warming reduction

Recommended Books for Reference:

- (1) K. Aswathappa, Business Laws, HPH
- (2) Bulchandni, Business Laws, HPH
- (3) K. Venkataramana, Business Regulations, SHBP
- (4) Kamakshi P and Srikumari P, Business Regulations, VBH
- (5) N.D. Kapoor, Business Laws, Sultan Chand publications


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- II. **Time Value of Money** (12 hours): Introduction – Meaning and Definition, Need, Future Value (Single Flow – Uneven Flow and Annuity), Present Value (Single Flow – Uneven Flow and Annuity), Doubling Period, Concept of Valuation - Valuation of Bonds, Debentures and Shares and Simple Problems.
- III. **Capital Structure** (12 hours): Introduction – Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure, Computation and Analysis of EBIT, EBT, EPS, Leverages and Simple Problems.
- IV. **Capital Budgeting** (16 hours): Introduction – Meaning and Definition of Capital Budgeting, Features, Significance, Process, Techniques - Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index, and Simple Problems.
- V. **Dividend Policy** (8 hours): Introduction – Meaning and Definition, Determinants of Dividend Policy, Types of Dividends, Bonus Share, Dividend Theories - M.M Model, Walter's Model and Gordon's Model and Problems.
- VI. **Working Capital Management** (6 hours): Introduction, Concept of Working Capital, Significance of adequate Working Capital, Evils of excess or inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital and Problems on determination of Working Capital.

Skill Development Activities:

- (1) Draw the organization chart of finance function of a company
- (2) Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for five years
- (3) Capital structure analysis of companies in different industries
- (4) Using imaginary figures, prepare an estimate of working capital requirements
- (5) Calculate dividend under MM Model with imaginary figures

Recommended Books for Reference:

- (1) Dr. B. Mariyappa, Financial Management, HPH
- (2) S N Maheshwari, Financial Management, Sultan Chand
- (3) Dr. Aswathanarayana T, Financial Management, VBH
- (4) K. Venkataramana, Financial Management, SHBP
- (5) Roy, Financial Management, HPH
- (6) Khan and Jain, Financial Management, TMH
- (7) S. Bhat, Financial Management
- (8) Sharma and Sashi Gupta, Financial Management, Kalyani Publication
- (9) I M Pandey, Financial Management. Vikas Publication
- (10) Prasanna Chandra, Financial Management, TMH
- (11) P.K Simha, Financial Management
- (12) M. Gangadhar Rao and Others, Financial management

B.Com, Semester – V

Course – 502: Income Tax – I

Course Objective: To acquaint students with the application with principles and provisions of IT Act 1961 relating to assessment

Pedagogy: Combination of lectures, assignments and group discussions.

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit **Course Inputs**

- I. **Brief History of Indian Income Tax** (10 hours): Brief History of Income Tax, Definition, Assessment Year, Previous Year (including Exceptions), Assesse, Person,


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- II. **Time Value of Money** (12 hours): Introduction – Meaning and Definition, Need, Future Value (Single Flow – Uneven Flow and Annuity), Present Value (Single Flow – Uneven Flow and Annuity), Doubling Period, Concept of Valuation - Valuation of Bonds, Debentures and Shares and Simple Problems.
- III. **Capital Structure** (12 hours): Introduction – Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure, Computation and Analysis of EBIT, EBT, EPS, Leverages and Simple Problems.
- IV. **Capital Budgeting** (16 hours): Introduction – Meaning and Definition of Capital Budgeting, Features, Significance, Process, Techniques - Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index, and Simple Problems.
- V. **Dividend Policy** (8 hours): Introduction – Meaning and Definition, Determinants of Dividend Policy, Types of Dividends, Bonus Share, Dividend Theories - M.M Model, Walter's Model and Gordon's Model and Problems.
- VI. **Working Capital Management** (6 hours): Introduction, Concept of Working Capital, Significance of adequate Working Capital, Evils of excess or inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital and Problems on determination of Working Capital.

Skill Development Activities:

- (1) Draw the organization chart of finance function of a company
- (2) Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for five years
- (3) Capital structure analysis of companies in different industries
- (4) Using imaginary figures, prepare an estimate of working capital requirements
- (5) Calculate dividend under MM Model with imaginary figures

Recommended Books for Reference:

- (1) Dr. B. Mariyappa, Financial Management, HPH
- (2) S N Maheshwari, Financial Management, Sultan Chand
- (3) Dr. Aswathanarayana T, Financial Management, VBH
- (4) K. Venkataramana, Financial Management, SHBP
- (5) Roy, Financial Management, HPH
- (6) Khan and Jain, Financial Management, TMH
- (7) S. Bhat, Financial Management
- (8) Sharma and Sashi Gupta, Financial Management, Kalyani Publication
- (9) I M Pandey, Financial Management. Vikas Publication
- (10) Prasanna Chandra, Financial Management, TMH
- (11) P.K Simha, Financial Management
- (12) M. Gangadhar Rao and Others, Financial management

B.Com, Semester – V

Course – 502: Income Tax – I

Course Objective: To acquaint students with the application with principles and provisions of IT Act 1961 relating to assessment

Pedagogy: Combination of lectures, assignments and group discussions.

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Brief History of Indian Income Tax** (10 hours): Brief History of Income Tax, Definition, Assessment Year, Previous Year (including Exceptions), Assesse, Person,


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- Income, Casual Income, Gross Total Income, Agricultural Income - Meaning and Classification of Capital and Revenue.
- II. **Exempted Income** (12 hours): Introduction, Exempted Incomes U/S 10 - restricted to Individual Assesse.
 - III. **Residential Status** (12 hours): Residential Status of an Individual, Determination of Residential Status, Incidence of Tax and Problems.
 - IV. **Income from Salary** (16 hours): Meaning, Definition, Basis of Charge, Advance Salary, Arrears of Salary, Allowances, Perquisites, Provident Fund, Profits in Lieu of Salary, Gratuity, Commutation of Pension, Encashment of Earned Leave, Compensation for Voluntary Retirement; Deductions from Salary U/S 16 and Problems on Income from Salary.
 - V. **Deduction** (8 hours): Under Sections 80C to 80U--80C, 80CCD, 80D, 80DD, 80E, 80G, 80GG, 80GGA, 80QQB, 80U and Problems on 80 C to 80 G only.
 - VI. **Income Tax Authorities** (6 hours): Income Tax Authorities - Powers and Functions of CBDT, CIT and A.O.

Skill Development Activities:

- (1) Form No. 49A (PAN) and 49B
- (2) Filling of Income Tax Returns
- (3) List of enclosures to be made along with IT returns (with reference to salary)
- (4) Preparation of Form 16
- (5) Computation of Income Tax and the Slab Rates
- (6) Computation of Gratuity

Recommended Books for Reference:

- (1) Dr. B. Mariyappa, Income Tax – I, HPH
- (2) Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxman Publication
- (3) B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
- (4) Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication
- (5) Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons
- (6) Gaur and Narang, Income Tax
- (7) Dr. V. Rajesh Kumar and Dr. R. K. Sreekantha, Income Tax – I, Vittam Publications
- (8) 7 Lectures, Income Tax – I, VBH

B.Com, Semester – V**Course – 503: Business Statistics – I**

Course Objective: To acquaint students with fundamental techniques and tools of business statistics

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Statistics** (10 hours): Meaning, Definitions, Functions, Scope and Limitations of Statistics and Distrust of Statistics.
- II. **Data and its Collection** (12 hours): Types of Data – Primary and Secondary Data – Methods for Collection of Primary Data – Sources of Secondary Data – Classification – Meaning and Types; Tabulation – Meaning, Rules for Construction of Tables, Parts of Statistical Table and Problems on Tabulation.
- III. **Diagrammatic and Graphic Representation of Statistical Data** (14 hours): Meaning, Types of Diagrams, Simple, Multiple, Subdivided and Percentage,

- Histogram – Location of Mode through Histogram and Frequency Polygon; and Ogive Curves – Location of Median and Quartiles through Ogive Curves.
- IV. **Measures of Central Tendency** (16 hours): Meaning and Definition, Types of Averages – Arithmetic Mean (Simple and Weighted), Median, Mode (excluding missing Frequency problems).
- V. **Measures of Dispersion** (6 hours): Meaning, Absolute and Relative Measures of Dispersion, Types of Dispersion – Range, Quartile Deviation, Standard Deviation, and Co-Efficient of each Method.
- VI. **Skewness** (6 hours): Meaning, Types of Skewness, Measures of Skewness, Absolute and Relative Measures of Skewness, Karl Pearson's Coefficient of Skewness and Bowley's Coefficient of Skewness.

Skill Development Activities:

- (1) Draw a blank table showing different attributes
- (2) Collect marks scored by 50 students in an examination and prepare a frequency distributions table
- (3) Collect data relating to prices of shares of two companies for ten days and ascertain which company's share prices is more stable
- (4) Collect the run scored by the two batsmen in ten one-day international cricket matches, find who is better run getter and who is more consistent
- (5) Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate Cost of Living Index

Recommended Books for Reference:

- (1) Anand Sharma, Statistics For Management, HPH
- (2) S P Gupta: Statistical Methods- Sultan Chand, Delhi
- (3) D.P Apte, Statistical Tools for Managers
- (4) Dr. B N Gupta, Statistics (Sahitya Bhavan), Agra
- (5) S.C Gupta: Business Statistics, HPH
- (6) N.V.R Naidu : Operation Research I.K. International Publishers
- (7) Ellahance: Statistical Methods, Kitab Mahal
- (8) Sanchethi and Kapoor: Business Mathematics, Sultan Chand
- (9) Veerachamy: Operation Research I.K. International Publishers
- (10) S. Jayashankar: Quantitative Techniques for Management
- (11) Chikoddi and Satya Prasad: Quantitative Analysis for Business Decision, HPH
- (12) Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH

B.Com, Semester – V

Course – 504: Cost Accounting

Course Objective: To acquaint students with elements of cost and also the reconciliation procedure

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Cost Accounting** (8 hours): Meaning and Definition of Cost, Costing, Cost Accounting and Cost Accountancy, Objectives, Scope, Advantages and Limitations of Cost Accounting, Differences between Financial Accounting and Cost Accounting, Methods and Techniques of Cost Accounting.
- II. **Elements of Cost** (12 hours): Cost Unit, Cost Centre, Classification of Costs, Problems on Cost Sheet (including Job and Batch Cost Sheet), Tenders and

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- Quotations.
- III. **Material Cost Control** (12 hours): Materials - Meaning and Types, Material Cost Control - Meaning and Objectives, Purchase of Materials – Centralized and Decentralized Purchasing, Purchase Procedure, Stores Control - Meaning and Techniques, Fixation of Stock Levels, EOQ, ABC Analysis, VED Analysis, Just in Time, Perpetual Inventory System, Bin Card, Stores Ledger, Pricing of Material Issues - FIFO, LIFO, Simple Average and Weighted Average Methods, and Problems thereon.
- IV. **Labour Cost Control** (12 hours): Labour - Meaning and Types; Cost Control, Time Keeping and Time Booking, Treatment of Idle Time and Over Time, Labour Turnover, Methods of Wage Payment - Time Rate, Piece Rate and Incentives Plans - Halsey Plan, Rowan Plan, Emerson's Efficiency Plan; Statement of Wage Sheet, and Problems thereon.
- V. **Overhead Cost Control** (12 hours): Meaning, Classification of Overheads, Allocation and Apportionment of Overheads, Primary Overhead Distribution Summary, Secondary Overhead Distribution Summary, Re-apportionment of Overheads - Direct Distribution, Step Ladder Method; Absorption of Overheads – Methods of Absorption - Problems on Allocation, Apportionment, Re-apportionment and Absorption of Overhead Expenses including Machine Hour Rate.
- VI. **Reconciliation of Cost and Financial Accounts** (8 hours): Meaning of Reconciliation, Need for Reconciliation, Reasons for differences in Profit or Loss shown by Cost Accounts and Financial Accounts, and Problems on Reconciliation Statement including Memorandum Reconciliation Account.

Skill Development Activities:

- (1) Identification of elements of cost in services sector by visiting any service provider/ providing unit
- (2) Cost estimation for making a proposed product
- (3) Draft the specimen of any two documents used in material account
- (4) Collection and classification of overheads in an organization on the basis of functions
- (5) Prepare a reconciliation statement with imaginary figures

Recommended Books for Reference:

- (1) J. Made Gowda, Cost Accounting, Himalaya Publishing House
- (2) M V Shukla – Cost and Management Accounting
- (3) N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
- (4) Nigam and Sharma: Cost Accounting, HPH
- (5) Khanna Pandey and Ahuja – Practical Costing, S Chand
- (6) Soundarajan A and K. Venkataramana, Cost Accounting, SHBP

B.Com, Semester – V

Course – 505: Advanced Accounts

Course Objective: To acquaint students with accounting for corporate restructuring

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Mergers and Acquisitions** (22 hours): Meaning of Amalgamation and Acquisition, Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net Asset Method - Net Payment Method,

- Accounting for Amalgamation - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company and Preparation of New Balance Sheet (Vertical Format).
- II. **Internal Reconstruction** (10 hours): Meaning - Objective - Procedure - Form of Reduction - Passing of Journal Entries - Preparation of Reconstruction Accounts - Preparation of Balance Sheet after Reconstruction (Vertical Format) and Problems.
 - III. **Holding Company Accounts** (16 hours): Meaning of Holding Company and Subsidiary Companies - Concepts of Minority Interest - Majority Interest - Capital Profit - Revenue Profit - Cost of Control - Unrealized Profit included in Stock and Problems on Holding Company Accounts (excluding Cross and Chain Holding).
 - IV. **Investment Accounting** (12 hours): Introduction - Classification of Investment - Cost of Investment - Cum-Interest and Ex-Interest - Securities - Bonus Shares - Right Shares - Disposal of Investment - Valuation of Investments - Procedures of Recording Shares and Problems.
 - V. **Human Resources Accounting** (4 hours): Meaning, Objectives, Methods, Advantages and Limitations and problems thereon.

Skill Development Activities:

- (1) Calculation of purchase consideration with imaginary figures
- (2) List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies
- (3) List out legal Provisions in respect of internal reconstruction
- (4) Narrate the steps for preparation of consolidated balance sheet

Recommended Books for Reference:

- (1) Dr. B. Mariyappa - Advanced Corporate Accounting, HPH
- (2) Arulanandam and Raman; Corporate Accounting-II, HPH
- (3) Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
- (4) S.N. Maheswari, Financial Accounting, Vikas
- (5) Soundarajan A and K. Venkataramana, Advanced Corporate Accounting, SHBP
- (6) RL Gupta, Advanced Accountancy, Sultan Chand
- (7) K.K Verma - Corporate Accounting
- (8) Jain and Narang, Corporate Accounting
- (9) Tulsian, Advanced Accounting,
- (10) Shukla and Grewal - Advanced Accountancy, Sultan Chand

B.Com, Semester - V

Course - 506: Goods and Services Tax

Course Objective: To equip students with the principles and provisions of Goods and Services Tax (GST) - implemented from 2017 under the notion of One Nation, One Tax and One Market. And also to provide an insight into practical aspects and apply the provisions of GST laws to various situations.

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Goods and Services Tax (GST)** (8 hours): Introduction to GST, Meaning and Definition, Objectives and basic scheme of GST, Salient features of GST - Subsuming of taxes - Benefits of implementing GST - Constitutional amendments - Structure of GST (Dual Model) - Central GST - State/Union Territory GST - Integrated GST; GST Council - Structure, Powers and Functions, and

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Provisions for amendments.

II. **Goods and Services Act, 2017** (8 hours): CGST Act, SGST Act (Karnataka State), and IGST Act - Salient features of CGST Act, SGST Act (Karnataka State), IGST Act. Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual Taxable Person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal Supply, Place of Supply, Supplier, Goods, Input Service Distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person: Export of goods or services, Import of goods or services, Intermediary, Location of supplier of service, Location of recipient of service and simple problems on Composite Supply and Mixed Supply

III. **Procedure and Levy under GST** (32 hours): Registration under GST, Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons; Exempted goods and services, Rates of GST.

Procedure relating to Levy (CGST and SGST): Scope of supply, Tax liability on Mixed and supply, Time of supply of goods and services Value of taxable supply, Computation of taxable value and tax liability on Goods and Services.

Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability; Input tax Credit - Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit and simple problems on utilization of input tax credit.

IV. **Assessment and Returns** (10 hours): Meaning, types of assessment - First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return and Problems on Assessment of tax and tax liability.

V. **GST and Technology** (6 hours): GST Network: Structure, Vision and Mission, Powers and Functions; Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system; and GSP Eco System. (theory only).

Skill Development Activities:

- (1) Collect GST Returns form and fill with imaginary figures
GSTR-3B (Monthly Returns)
GSTR-1 (Details of Outward supplies of Goods or Services)
GSTR-2 (Inward Supplies received by tax payer)
- (2) Visit your locality shops and collect information relating to tax rate applicable to them
- (3) Collect information about different tax rates for goods and services and write five examples for each tax rate
- (4) Visit Bank and Insurance Company, collect information relating to GST applicable to them for different services
- (5) Collect information relating to RCM (Reverse Charge Mechanism) for different expenditures

Recommended Books for Reference:

- (1) GST Act 2017, Karnataka Law and Journal Publications
- (2) GST, Taxman Publications
- (3) Introduction to GST, Department of GST New Delhi
- (4) Introduction to GST, Dr B G Bhaskar


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- (5) Introduction to GST, Dr M Mariyappa

B.Com, Semester – V

Course – 508: Logical and Analytical Reasoning

Course Objective: To acquaint students with reasoning and analytical ability

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 2 Maximum Marks: 50 Examination Duration: 1½ hours

Unit Course Inputs

- I. **Logical Reasoning** (6 hours): Venn Diagram, Logical Sufficiency and Seating Arrangement.
- II. **Intellectual Reasoning** (7 hours): Blood Relations, D Calendar, Series, Coding and Decoding.
- III. **Verbal and Non-verbal Reasoning** (4 hours): Verbal Alphabetical Analogy, Puzzles and Abstract Reasoning.
- IV. **Analytical Reasoning** (5 hours): Cause and Effective Conclusions, Statement and Arguments and Statement and Assumptions.
- V. **Mathematical Reasoning** (6 hours): Problems related to Wages, Speed – Distance, Percentage and Average, Ratio and Proportion.
- VI. **Data Interpretation** (4 hours): Problems on Tables and Graph.

Skill Development Activities:

- (1) Draw Venn Diagram with imaginary Figures
- (2) Draw Coding and Decoding programs with imaginary figures
- (3) Calculate speed of a train with imaginary figures
- (4) Draw Tables and Chart with Imaginary figures

Recommended Books for Reference:

- (1) Agarwal, Quantitative Reasoning.
- (2) Dr. Giridhar K.V. Logical and Analytical Reasoning, 5th Edition, College Book House
- (3) M. N. Tyra, Speed Mathematics

B.Com, Semester – VI

Course – 601: International Financial Reporting Standards

Course Objective: To acquaint students with recent accounting standards

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit Course Inputs

- I. **Introduction to IFRS** (8 hours): Meaning and Scope of IFRS, Need for IFRS, GAAP Vs IAS, IAS Vs IFRS, Nature and Operations of IASB and IFRIC, Status and use of IFRS around the World.
- II. **Profit Presentation** (8 hours): Presentation of Financial Statements (IAS - 1) Revenue (IAS - 18) and Accounting Policies, Changes in Accounting Estimates and Errors (IAS - 8)
- III. **Group Accounting** (12 hours): Consolidated Financial Statements and Accounting for Investment in Subsidiaries (IAS - 27), Accounting for Investments in Associates (IAS - 28), Joint Ventures (IAS - 31), and Business Combinations (IFRS - 3)
- IV. **Disclosure** (14 hours): Related Party Disclosures (IAS - 24), Earning per Share (IAS - 33) and Interim Financial Reporting (IAS - 34), and First Time Adoption of IFRS (IFRS - 1)
- V. **Asset Recognition and Measurement** (14 hours): Property, Plant and Equipment

(IAS - 16), Intangible Assets (IAS - 38), Investment Property (IAS - 40), Inventories (IAS - 2), and Leases (IAS - 17).

- VI. **Accounting for Liabilities** (8 hours): Share Based Payment (IFRS - 2), Provisions, Contingent Assets and Contingent Liabilities (IAS - 37), and Events after the Reporting Period (IAS - 10).

Skill Development Activities:

- (1) Prepare a note on convergence of Indian Accounting Standards with IFRS
- (2) Analysis of published financial statements for at-least two types of stakeholders
- (3) Comment on recent developments/exposure draft in IFRS
- (4) Preparation of notes to accounts for non-current assets
- (5) Assignment on social reporting
- (6) Preparation of Consolidated Financial Statement of any two existing companies
- (7) Disclosure of change in equity in the annual reports of any two select companies

Recommended Books for Reference:

- (1) IFRSs, Taxman Publications (Blue book)
- (2) IFRS, Barry Larking, Taxman Publications
- (3) IFRS, T.P. Ghosh, Taxman Publications
- (4) IFRS and Ind AS, Kamal Garg, Bharat publishers
- (5) International Accounting, Mohapatra A.K. Das

B.Com, Semester - VI

Course – 602: Income Tax – II

Course Objective: To acquaint students about the computation of different sources of income

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Income from House Property** (14 hours): Basis of Charge – Deemed Owners – Exempted Incomes from House Property – Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss Due to Vacancy – Deductions from Annual Value and Problems on Income from House Property.
- II. **Profits and Gains of Business and Profession** (Individual Assesse) (16 hours): Meaning and Definition of Business, Profession – Vocation - Expenses expressly Allowed – Allowable Losses – Expenses expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.
- III. **Capital Gains** (12 hours): Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F and Problems on Capital Gains.
- IV. **Income from other Sources** (10 hours): Incomes – Taxable under the head 'Other Sources' – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions and Problems on Income from Other Sources.
- V. **Set-off and Carry Forward of Losses, Computation of Total Income and Tax Liability** (8 hours): Meaning – Provision for Set-off and Carry Forward of Losses (theory only); Computation of Total Income and Tax Liability of an Individual Assessee (excluding Salary Income).
- VI. **Filing of Returns and Assessment Procedure** (4 hours): PAN, TAN, E-Filing and IT Challan.


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Skill Development Activities:

- (1) Table of rates of Tax deducted at source
- (2) Filing of IT returns of individuals
- (3) List of enclosures for IT returns
- (4) Due date for filing of returns
- (5) Income tax proposal as per the recent union budget

Recommended Books for Reference:

- (1) Dr. B. Mariyappa, Income Tax- II, HPH
- (2) Dr. Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxman publication
- (3) B.B. Lal: Direct Taxes, Konark Publisher (P) ltd
- (4) Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication
- (5) Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons
- (6) Gaur and Narang: Income Tax
- (7) Lectures on Income Tax – I, VBH
- (8) Dr. V. Rajesh Kumar and Dr. R. K. Sreekantha: Income Tax – I, Vittam Publications.

B.Com, Semester – VI**Course – 603: Business Statistics – II**

Course Objective: To acquaint students about practical application of statistical tools

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Correlation Analysis** (14 hours): Meaning – Methods of Studying Correlation, Karl Pearson's Co-efficient of Correlation (Simple Correlation and Table Correlation) and Probable Error.
- II. **Regression Analysis** (18 hours): Meaning - Correlation Vs Regression, Determination of Regression Co-efficient, Framing Regression Equations, Simple Regression and Regression for Grouped Data.
- III. **Index Numbers** (12 hours): Meaning and Definition – Uses – Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted Index Method – Fisher's Ideal Method (including TRT and FRT) – Consumer Price Index and Problems.
- IV. **Interpolation and Extrapolation** (12 hours): Meaning – Utility – Algebraic Methods – Binomial and Newton's Methods only.
- V. **Association of Attributes** (4 hours): Meaning – Correlation Vs Association of Attributes, Methods of Studying Association – Yule's Method only
- VI. **Statistical Quality Control** (4 hours): Meaning – Objectives – Control Charts and their Uses, Types of Control Charts, Construction Charts, Construction of Mean and Range Charts only.

Skill Development Activities:

- (1) Collect age statistics of 10 newly married couples and compute correlation coefficient
- (2) Collect age statistics of 10 newly married couples and compute regression equations; estimate the age of bride when age of bridegroom is given
- (3) Select 10 items of daily consumed products and collect base year quantity, base year price and current year price. Calculate Cost of Living Index
- (4) Collect the sales or production statistics of a company for five years and extrapolate

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- the production or sales for the 6th year
- (5) Draw a mean chart of any company to ascertain the quality of the product

Recommended Books for Reference:

- (1) Anand Sharma : Statistics for Management, HPH
- (2) S P Gupta: Statistical Methods- Sultan Chand, Delhi
- (3) D.P Apte, Statistical Tools for Managers
- (4) Dr. B N Gupta: Statistics, Sahitya Bhavan, Agra.
- (5) S.C Gupta: Business Statistics, HPH
- (6) N.V.R Naidu: Operation Research I.K. International Publishers
- (7) Ellahance: Statistical Methods, Kitab Mahal
- (8) Sanchethi and Kapoor: Business Mathematics, Sultan Chand
- (9) Veerachamy: Operation Research I.K. International Publishers
- (10) S. Jayashankar: Quantitative Techniques for Management
- (11) Chikoddi and Satya Prasad: Quantitative Analysis for Business Decision, HPH
- (12) Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH

B.Com, Semester - VI

Course – 604: Cost Accounting - Methods and Techniques

Course Objective: To acquaint students about methods and techniques of cost accounting

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

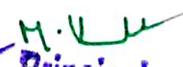
Unit

Course Inputs

- I. **Contract Costing** (10 hours): Meaning, Nature and Types of Contract, Difference between Contract Costing and Job Costing, Concepts of Escalation Clause, Retention Money, Profit on Incomplete Contracts and Problems.
- II. **Process Costing** (12 hours): Meaning, Nature and Applicability, By-Products and Joint Products and Problems on Process Costing including Joint Products and By-Products.
- III. **Operating Costing** (10 hours): Meaning and Applicability of Operating Costing, Operating Cost and its Classification, Problems on Preparation of Operating Cost Sheet (only Transport Undertakings).
- IV. **Marginal Costing** (14 hours): Meaning, Basic Concepts, Assumptions, Marginal Cost Statements, Contribution, BE Analysis, P/V Ratio, BEP, Margin Of Safety and Problems.
- V. **Standard Costing** (10 hours): Meaning, Definitions, Differences between Standard Costing and Budgetary Control, Analysis of Variances, Problems on Material Cost Variance - Material Price Variance, Material Usage Variance; Labour Cost Variance, Labour Rate Variance, and Labour Efficiency Variance.
- VI. **Activity Based Costing and Learning Curve Theory** (8 hours): Concept of Activity Based Costing, Cost Drivers and Cost Pools, Allocation of Overheads under ABC – Characteristics, Implementation and Benefits of ABC; Concept and Phases of Learning Curve, Graphical Representation, Learning Curve Applications and Factors affecting Learning Curve (theory only)

Skill Development Activities:

- (1) Listing of industries located in your area and methods of costing adopted by them
- (2) List out materials used in any two organizations
- (3) Preparation with imaginary figures composite job cost statement
- (4) Preparation of activity based cost statement


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(5) Prepare a chart showing the apportionment of overheads under ABC

Recommended Books for Reference:

- (1) J. Madegowda, Cost Accounting, Himalaya Publishing House
- (2) J. Madegowda, Marginal Costing for Managerial Decisions, Prateeksha Publications
- (3) J. Madegowda, Cost Management, Himalaya Publishing House
- (4) S P Iyengar, Cost Accounting
- (5) Nigam and Sharma, Advanced Costing
- (6) B.S. Raman, Cost Accounting
- (7) Dr. B. Mariyappa, Cost Accounting Methods - HPH
- (8) M.N. Arora, Cost Accounting
- (9) Ashish K Bhattacharyya: cost accounting for business managers
- (10) N. Prasad, Costing
- (11) Palaniappan and Hariharan: Cost Accounting, I.K. International Publishers
- (12) Jain and Narang, Cost Accounting
- (13) Ravi M. Kishore – Cost Management
- (14) Charles T Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis
- (15) Rathnam: Cost Accounting

B.Com, Semester - VI

Course – 605: Management Accounting

Course Objective: To acquaint students with necessary knowledge of practical aspects of Management Accounting

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 5 Maximum Marks: 100 Examination Duration: 3 hours

Course Inputs

Unit

- I. **Management Accounting** (10 hours): Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting – Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting and Limitations of Management Accounting.
- II. **Analysis of Financial Statements** (10 hours): Meaning and Definition of Financial Statements – Financial Analysis – Types of Financial Analysis, Techniques of Financial Analysis - Common Size Statements, Comparative Statements and Trend Analysis and Problems.
- III. **Ratio Analysis** (14 hours): Meaning and Objectives – Types of Ratios – Rearrangement of Income Statements and Balance Sheet – (A) Profitability Ratios – GP Ratio, NP Ratio, Operating Ratio – Operating Profit Ratio - Return on Capital Employed Ratio – EPS; (B) Turnover Ratios – Debtors Turnover Ratio – Creditors Turnover Ratio; (C) Financial Ratios, Current Ratio - Liquidity Ratio, Debt-Equity Ratio, Capital Generating Ratio and Advantages and Limitations of Ratios.
- IV. **Fund Flow Analysis** (10 hours): Meaning, Concepts of Funds – Meaning and Definition of Fund Flow Statements – Uses and Limitations – Procedure for Preparation of Funds Flow Statement – Statement of Changes in Working Capital, Statement of Funds from Operations, and Statements of Sources and Application of Funds.
- V. **Cash Flow Statements** (10 hours): Meaning, Definition, Uses and Limitations- Differences between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statements (Ind AS - 7): Direct Method and Indirect Method.

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VI. **Budgetary Control** (10 hours): Meaning of Budget, Budgeting and Budgetary Control, Types of Budgets, Limitations of Budgetary Control, Problems on Sales Budget and Flexible Budget.

Skill Development Activities:

- (1) Preparation of common size financial statements, trend percentages and comparative financial statements of an organization at least for two years
- (2) Calculation of ratios based on the above financial statements – gross profit ratio, net profit ratio, operation profit ratio, current ratio and operations
- (3) Identify current assets, current liabilities, and non-current liabilities from the above financial statements
- (4) Preparation of fund flow statement and determination fund from operations with imaginary figures
- (5) Preparation of flexible budget with imaginary figures
- (6) Visit an organization, collect information regarding budgets prepared by them, and prepare budget based on the given information

Recommended Books for Reference:

- (1) Advanced Management Accounting: J. Madegowda, 2nded, Himalaya Publishing House
- (2) Management Accounting: J. Madegowda, Himalaya Publishing House
- (3) Management Accounting: Dr. S.P. Gupta
- (4) Management Accounting :M.Y. Khan And P.K. Jain
- (5) Management Accounting: Dr. S.N. Maheshwari
- (6) Management Accounting: B.S. Raman
- (7) Management Accounting; Howard And Brown
- (8) Management Accounting : S.M. Goyal And Dr. Manmohan
- (9) Management Accounting-Dr, B. Mariyappa

B.Com, Semester – VI

Course – 606: Principles and Practice of Auditing

Course Objective: To acquaint students with auditing principles and different dimensions of Auditing

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 3 Maximum Marks: 100 Examination Duration: 3 hours

Unit **Course Inputs**

- I. **Introduction to Auditing** (12 hours): Meaning, Definition, Objectives, Types of Audit, Advantages and Disadvantages of Audit, Preparation before Commencement of New Audit, Audit Note, Audit Working Paper, Audit Programme, Recent Trends in Auditing, Nature and Significance of Tax Audit, Cost Audit and Management Audit.
- II. **Internal Check** (10 hours): Meaning, Objectives, Fundamental Principles, Internal Check as Regards Wage Payment, Cash Book, Purchases, Cash Sales; Merits of Internal Check, Differences between Internal Check and Internal Audit.
- III. **Vouching** (14 hours): Definition, Importance, Objectives, Routine Checking and Vouching - Types of Vouchers, Vouching Receipts, Cash Sales, Receipts from Debtors, Proceeds of Sales, Sale of Investment, Vouching of Payments, Cash Purchase and Payment to Creditors.
- IV. **Verification and Valuation of Assets and Liabilities** (14 hours): Meaning and Objectives of Verification and Valuation - Position of an Auditor as regards the Valuation of Assets - Verification and Valuation of different Items - Land and


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- Building, Plant and Machinery, Goodwill – Investments - Stock in Trade, Bills Payable and Sundry Creditors.
- V. **Company Audit and Others** (10 hours): Company Auditor – Appointment – Qualifications - Powers – Duties and Liabilities; Types of Audit Report - Clean and Qualified Report, Audit of Educational Institutions, Audit of Insurance Company and Audit of Cooperative Societies.
- VI. **Audit Standards** (4 hours): Audit of Computerized Accounts - Audits in an EDP - General EDP Controls, EDP Application Controls and Computer Assist Auditing Techniques

Skill Development Activities:

- (1) Draft an audit programme
- (2) Draft an investigation report on behalf of a public limited company
- (3) Visit an audit firm, write about the procedure followed by them in auditing the books of account of a firm
- (4) Formulate internal check system for cash sales
- (5) Prepare qualified/clean audit report

Recommended Books for Reference:

- (1) Auditing - T.R Sharma
- (2) Principles of Auditing - Dr. Nanjgowda
- (3) Principles and Practice of Auditing - M.S Ramaswamy
- (4) Principles and Practice of Auditing –R.G Sexena
- (5) Auditing – B.S Raman
- (6) Practical auditing – B.N Tandon
- (7) Auditing – Kamal Gupta

B.Com, Semester - VI

Course – 608: Soft Skills

Course Objective: To acquaint students with the essential of communication

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 2

Maximum Marks: 50

Examination Duration: 1½ hours

Unit

Course Inputs

- I. **Elements of Communication** (4 hours): Meaning, Importance, Objectives and Principles of Communication, Types and Forms of Communication, Process, Impediments of Effective Communication, and Strategies for Effective Communication.
- II. **Non-verbal Communication**(8 hours): Body Language, Gestures, Postures, Facial Expressions, Dress Codes, Cross Cultural Dimensions of Business Communication, Listening and Speaking, Techniques of Eliciting Response, Probing Questions, Observation, Business and Social Etiquettes.
- III. **Public Speaking** (8 hours): Principles of Effective Speech and Presentations, Technical Speeches and Non-Technical Presentations, Speech of Introduction of a Speaker - Speech of Vote of Thanks - Occasional Speech - Theme Speech; Moderating Programs and Use of Technology
- IV. **Interview Techniques** (6 hours): Importance of Interviews, Art of Conducting and Giving Interviews, Placement Interviews - Discipline Interviews - Appraisal Interviews and Exit Interviews.
- V. **Meetings** (6 Hours): Importance, Meetings Opening and Closing Meetings Participating and Conducting Group Discussions, Brain Storming, and E- Meetings,

Career Counseling, and Resume Preparation.

Skill Development Activities:

- (1) Conduct a mock meeting and draft minutes of the meeting
- (2) Draft a letter of enquiry to purchase a laptop
- (3) Draft your bio-data

Recommended Books for Reference:

- (1) Soft Skills of Personality Development: C.G.G Krishnamacharyulu and Lalitha
- (2) Lesikar, R.V. and Flatley, M.E. Basic Business Communication Skills for Empowering the Internet Generation, TMH, New Delhi.
- (3) Rai and Rai: Business Communication Himalaya Publishing House
- (4) Ludlow, R. and Panton, F. (1998). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd
- (5) M.S. Rao : Soft Skills – Enhancing Employability I.K. International
- (6) Rao and Das: Communication Skills
- (7) Adair, J. (2003). Effective Communication. Pan McMillan.
- (8) Thill, J.V. and Bovee, G. L, Excellence in Business Communication, TMH, New York.
- (9) Bowman, J.P. and Branchaw, P.P, Business Communications: From Process to Product. Dryden Press, Chicago.
- (10) Sharma S.P and Others, Business Communication
- (11) Rajkumar, Basic of Business Communication
- (12) Banerjee: Soft Skills Business and Professional Communication, I.K. International

Specialization Stream – A: Finance Stream

B.Com, Semester – V

Course – 507A: Advanced Financial Management

Course Objective: To acquaint students with the ways of mobilizing and using of financial resources by industrial enterprises

Pedagogy: Combination of lectures, assignments and group discussions.

Weekly Teaching Hours:4

Maximum Marks: 100

Examination Duration: 3 hours

Unit

Course Inputs

- I. **Investment Decisions and Risk Analysis** (14 hours): Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk Adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis and Problems,
- II. **Sources of Capital** (12 hours): Long Term Sources – Meaning – Equity Shares – Preference Shares – Debentures – Differences between Shares and Debentures – Retained Earnings – Long Term Loans and Loans From Financial Institutions.
- III. **Capital Structure Theories** (10 hours): Introduction – Capital Structure – Capital Structure Theories - Net Income Approach - Net Operating Income Approach - Traditional Approach – MM Approach and Problems.
- IV. **Dividend Theories** (12 hours): Introduction – Irrelevance Theory – MM Model; Relevance Theories - Walter Model - Gordon Model and Problems on Dividend Theories.
- V. **Planning and Forecasting of Working Capital** (14 hours): Concept of Working Capital – Determinants of Working Capital – Estimating Working Capital Needs – Operating Cycle – Cash Management – Motives of Holding Cash – Cash Management

in Global Markets and Domestic Markets.

Skill Development Activities:

- (1) Prepare an imaginary investment portfolio for salaried man whose income as ` 10 lakhs per annum and estimate savings is ` 2 lakhs per annum
- (2) Make a list of 30 companies which have gone for IPO very recently
- (3) Prepare a statement showing the ups and downs in the BSE index for the last one year

Recommended Books for Reference:

- (1) Avadhani, Investment Analysis and Portfolio Management, HPH
- (2) Preeti Singh - Security Analysis and Portfolio Management, HPH
- (3) K. Venkataramana, Security Analysis and Portfolio Management, SBHP
- (4) Kevin, Investment and Portfolio Management
- (5) Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw-Hill
- (6) Sudhindra Bhat, Security Analysis and Portfolio Management - Fischer and Jordan, Security Analysis and Portfolio Management, Prentice Hall
- (7) A.P. Dash, Security Analysis and Portfolio Management, I.K. Intl
- (8) Rohini Singh, Security Analysis and Portfolio Management
- (9) Punithvathy Pandian, Security analysis & portfolio Management

Specialization Stream – B: Marketing Stream

B.Com, Semester – V

Course – 507B: Product and Sales Management

Course Objective: To acquaint students with adequate knowledge of product and sales management

Pedagogy: Combination of lectures, assignments and group discussions.

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Product Management** (12 hours): Meaning, Definition of Product, Market - Market focused Organization; Functionally focused Organization; Product Management – Facts Vs Fiction; Changes affecting Product Management; and Product Strategy.
- II. **Product Planning and Management** (12 hours): Meaning, Definition and Objectives of Product Planning; Frequent mistakes in Planning; Planning Process; Components of a good Plan; Product Life Cycle; Market Growth; Product Attractiveness - Factors influencing a Product; Threat of New Entrants, Product Differentiation; Bargaining Power of Buyers and Suppliers; Pressure from Substitutes; Environment Analysis; and Product Line Management.
- III. **New Product Development** (12 hours): Meaning, Definition and Organization for New Product Development; Idea Generation and Screening; Concept of Development and Evaluation; New Product Development and Evaluation; Product Modification; Product Variants; Brand Extension; Test Marketing, Evaluation for Market Acceptance; Commercialization and Product Failure.
- IV. **Salesman** (14 hours): Meaning, Definition and Qualities of a good Salesman, Recruitment of Salesmen in the Organization, Product, Knowledge, Planned Selling, Approach - Pre-Approach-Meeting, Objectives, Closing the Sale-Scales Call; Customer Psychology - Buying Motives of our Customer, Effective Speaking, Consumer Products Vs Industrial Products Selling - Trade Relations – Sales Personnel Recruitment, Selection, Training, and Remuneration.


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Techniques – Preparation of Cash Budget, Receivables Management – Preparation of Ageing Schedule and Debtors Turnover Ratio; Inventory Management Techniques and Problems on EOQ.

Skill Development Activities:

- (1) Preparation of a small project report of a small business concern covering all components - Finance, Marketing, Production, Human Resources, General administration (any one component can be selected as the title of the report)
- (2) Designing a capital structure for a trading concern
- (3) Preparing a blue print on working capital of a small concern
- (4) Prepare a chart on modes of cash budget
- (5) List out different modes of Dividend Policy
- (6) List out the companies which have declared dividends recently along with the rate of dividend

Recommended Books for Reference:

- (1) Narendra Singh, Advanced Financial Management
- (2) K. Venkataramana, Advanced Financial Management, SHBP.
- (3) Ghousia Khatoon, Mahanada B. C., Advanced Financial Management, VBH
- (4) S N Maheshwari, Financial Management Principles and Practice, Sultan Chand
- (5) Khan and Jain, Financial Management, Tata McGraw Hill
- (6) Sudhindra Bhat, Financial Management, Prentice Hall of India
- (7) Sharma and Sashi Gupta, Financial Management, Kalyani Publication
- (8) I M Pandey, Financial Management, Vikas Publication
- (9) Prasanna Chandra, Financial Management, Tata McGraw Hill
- (10) R.M Srivastava, Financial Management & Policy, Sterling publishers

Specialization Stream – A: Finance Stream

B.Com, Semester - VI

Course – 607A: Security Analysis and Portfolio Management

Course Objective: To acquaint students with investment decisions and portfolio management

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Investment Management** (15 hours): Meaning of Investment – Selection of Investment – Classification of Securities – Risk and Uncertainty – Types of Risks – Risk and Expected Return – Measurement of Portfolio Risk – Benefits of Diversification – Investment Strategies – Types of Companies and Stocks – Matrix Approach in Investment Decision and Investment Avenues
- II. **Security Analysis** (15 hours): Introduction – Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis; Technical Analysis – Dow Theory – Advanced Declined Theory and Chartism Assumptions of Technical Analysis.
- III. **Modern Portfolio Theory** (14 hours): Introduction – Mean – Variance Model – Capital Market Line – Market Portfolio – Capital Asset Pricing Model – Security Market Line – Beta Factor – Alpha and Beta Coefficient and Arbitrage Pricing Model.
- IV. **Portfolio Management** (10 hours): Markowitz Model – Sharpe Model – Jensen and Treynor Model.
- V. **Global Markets** (10 hours): Global Investment Benefits - Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends

- V. **Sales and Marketing System** (14 hours): Meaning, Definition, Objectives of Sales, Promotion Schemes and Situations in which they Launched. 42 Direct Premiums (Branded Packs, Price Rebates, Quantity Deals, Sampling, etc), Criteria for Judging the Success or Failure of Sales Promotion Schemes, What Sales Promotion can achieve and its Limitations; Consumer Contests, Interim Action Premiums (Coupon, Offers, etc), Self-Liquidating Premium; Survey of Gift Scheme Window Display, Types of Dealer Promotion Schemes, Wholesale and Retail Trade (Discount and Bonus Incentives for the Trade Sales Promotion and Industrial Products - Merchandising and Display - Sales Aids and Dealers Aids. Marketing System - Marketing Channels Behavioral Process in Marketing Channels, Designing Channels, Channels of Distribution and Promotion, Physical Distribution; and Factors affecting Channel Choice.

Skill Development Activities:

- (1) Select any product and examine the features of channels selected for distribution
- (2) Visit any organization and understand about remuneration and incentives to salesman
- (3) Chart out product planning process
- (4) Chart Sales Promotion schemes of two consumer durable products and two non-consumer durable products
- (5) Identify a product and position it in the market – chart it out

Recommended Books for Reference:

- (1) Lehmann R. Donald & Winer. S. Russell; Product Management; Tata McGraw-Hill Edition; 3rd Edition
- (2) Still R. Richard, Cundiff W. Edward and Govoni A P Norman, Sales Management Decisions, Strategies and Cases; Prentice Hall of India (P) Ltd; New Delhi
- (3) Ramanujam and Majumdar, Product management
- (4) Chunawalla S.A, Product management.
- (5) Aswathappa, Product management
- (6) Verma and Agarwal, Sales management

Specialization Stream – B: Marketing Stream

B.Com, Semester – VI

Course – 607B: Retail Management

Course Objective: To acquaint students about the consumer behavior in retail management

Pedagogy: Combination of lectures, assignments and group discussions.

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Introduction to Retail Business** (12 hours): Definition – Functions of Retailing - Types of Retailing – Forms of Retail Business Ownership; Retail Theories – Wheel of Retailing – Retail Life Cycle; Retail Business in India: Influencing Factors – Present Indian Retail Scenario and International Perspective in Retail Business.
- II. **Consumer Behavior in Retail Business** (14 hours): Buying Decision Process and its Implications on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction; Retail Planning Process: Factors to consider in preparing a Business Plan – Implementation and Risk Analysis.
- III. **Retail Operations** (12 hours): Factors influencing Location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan Method - Site Evaluation; Retail Operations: Stores Layout and Visual Merchandising, Stores Designing, Space

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Planning, Inventory Management, Merchandise Management, and Category Management.

- IV. **Retail Marketing Mix** (16 hours): Introduction; Product: Decisions related to selection of Goods (Merchandise Management Revisited) – Decisions related to Delivery of Service; Pricing: Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing; Place: Supply Channel – SCM Principles – Retail Logistics – Computerized Replenishment System – Corporate Replenishment Policies; Promotion: Setting Objectives – Communication Effects – Promotional Mix; Human Resource Management in Retailing – Manpower Planning – Recruitment and Training – Compensation and Performance Appraisal Methods.
- V. **Impact of Information Technology in Retailing** (10 hours): Non Store Retailing (E-Retailing) - Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance – Electronic Shelf Labels – Customer Database Management System; Legal aspects in Retailing, Social Issues in Retailing, and Ethical Issues in Retailing.

Skill Development Activities:

- (1) Draw a retail life cycle chart and list the stages
- (2) Draw a chart showing a store operations
- (3) List out the major functions of a store manager diagrammatically
- (4) List out the current trends in e-retailing
- (5) List out the factors influencing in the location of a New Retail outlet

Recommended Books for Reference:

- (1) Suja Nair; Retail Management, HPH
- (2) Karthic – Retail Management, HPH
- (3) S.K. Poddar & others – Retail Management, VBH
- (4) R.S Tiwari ; Retail Management, HPH
- (5) Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", 8th edition, PHI
- (6) A.J. Lamba, The Art of Retailing, 1st edition, Tata McGraw-Hill, New Delhi
- (7) Swapna Pradhan, Retailing Management, TMH
- (8) K. Venkataramana, Retail Management, SHBP
- (9) James R. Ogden and Denise T., Integrated Retail Management
- (10) A Sivakumar Retail Marketing , Excel Books

Specialization Stream – C: Banking and Insurance Stream

B.Com, Semester – V

Course – 507C: Advanced Bank Management

Course Objective: To acquaint students about the advanced aspects of banking system

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit

Course Inputs

- I. **Branch Operation and Core Banking** (14 hours): Introduction and Evolution of Bank Management – Technological Impact on Banking Operation – Total Branch Computerization – Concept of Opportunities – Centralized Banking – Concept, Opportunities, Challenges and Implementation.
- II. **Delivery Channels** (14 hours): Delivery Channels – Automated Teller Machine (ATM) – Phone Banking – Call Centers – Internet Banking – Mobile Banking – Payment Gateways – Card Technologies and MICR Electronic Clearing.

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- III. **Back Office Operations** (12 hours): Bank Back Office Management – Inter Branch Reconciliation – Treasury Management – Forex Operations – Risk Management – Data Center Management – Network Management – Knowledge Management (MIS/DSS/EIS) and Customer Relationship Management (CRM).
- IV. **Inter Bank Payment System** (12 hours): Interface with Payment System Network – Structured Financial Messaging System – Electronic Fund Transfer – RTGSS – Negotiated Dealing Systems and Securities Settlement Systems – Electronic Money and E- Cheques.
- V. **Contemporary Issues in Banking Techniques** (12 hours): Analysis of Rangarajan Committee Reports – E Banking Budgeting and Banking Software.

Skill Development Activities:

- (1) Filling of application for opening a Bank Account
- (2) Preparations of Bank Reconciliation Statement
- (3) Identify and compare the banking delivery channels of nationalized banks and private banks
- (4) List out the boons and the banes of computerization of banks operations
- (5) Current issues in banking technology to be discussed in class

Recommended Books for Reference:

- (1) Kaptan S S and Choubey N S, E-Indian Banking in Electronic Era, Sarup & Sons, New Delhi
- (2) Vasudeva, E-Banking, Common Wealth Publishers, New Delhi
- (3) Chandramohan: Fundamental of Computer Network I.K. International Publishers
- (4) Effraim Turban, Rainer R. Kelly, Richard E. Potter, Information Technology, John Wiley & Sons Inc
- (5) Andrew S. Tanenbaum, Computer Networks, Tata McGraw Hill,
- (6) Padwal & Godse : Transformation of Indian Banks with Information Technology

Specialization Stream – C: Banking and Insurance Stream

B.Com, Semester – VI

Course – 607C: Life and General Insurance

Course Objective: To acquaint students about the principles of managing and administration of insurance business

Pedagogy: Combination of lectures, assignments and group discussions.

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit **Course Inputs**

- I. **Introduction to Life Insurance** (14 hours): Introduction to Life Insurance - Principles of Life Insurance - Life Insurance Products, Pensions and Annuities - Life Insurance Underwriting - Need for Selection - Factors affecting Rate of Mortality - Sources of Data - Concept of Extra Mortality - Numerical Methods of Undertaking and Occupational Hazards.
- II. **Legal Aspects of Life Insurance** (14 hours): Legal Aspects of Insurance - Indian Contract Act, Special Features of Insurance Contract; Insurance Laws, Insurance Act, LIC Act, and IRDA Act.
- III. **Claim Management and Re-Insurance** (12 hours): Claim Management - Claim Settlement - Legal Framework - Third Party Administration, Insurance Ombudsman - Consumer Protection Act - Re-Insurance in Life Insurance - Retention Limits - Methods of Re-Insurance.
- IV. **Introduction to General Insurance** (12 hours): Introduction to General Insurance;

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- Principles of General Insurance, Types of General Insurance - Personal General Insurance Products (Fire, Personal Liability, Motors, Miscellaneous Insurance); Terminology, Clauses and Covers, Risk Assessment, Underwriting and Ratemaking, Product Design, Development and Evaluation and Loss of Provincial Control.
- V. **Insurance Industry** (12 hours): Insurance Industry - Brief History - Pre Nationalization and Post Nationalization - Current Scenario, and Re-Insurance - Functions.

Skill Development Activities:

- (1) Calculation of policy premium with imaginary figures
- (2) Calculation of fair claims with imaginary figures
- (3) Preparation of list occupational hazards under life insurance
- (4) List out top 10 private life insurance companies
- (5) Write a note on the current developments under IRDA Act

Recommended Books for Reference:

- (1) Annie Stephen L, HPH
- (2) P. Perya Swamy, Principles and Practice of Life Insurance
- (3) Raman B, Your Life Insurance, Hand Book
- (4) William C. Arthur, Risk Management and Insurance
- (5) G. Krishna Swamy, A Text book on Principles and Practices of Life Insurance
- (6) Gopal Krishnan, Liability Insurance
- (7) Aramvalarthan, Risk Management I.K. Intl
- (8) Mishra M.N, Insurance Principles and Practice
- (9) Bose A.K, Engineering Insurance
- (10) Fire Insurance Claim, Insurance institute of India
- (11) P. K Gupta, Insurance and Risk Management

Specialization Stream – D: E-commerce Stream

B.Com, Semester – V

Course – 507D: E-Commerce – I

Course Objective: To acquaint students about programming language 'C'

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit **Course Inputs**

- I. **E-Commerce** (8 hours): E-Commerce Vs E-Business, Advantages of E-Commerce, Internet Banking - Advantages of Online Banking, Facilities, Internet Banking in India, ATM, Credit Card/Debit Card, Smart Card; Advantages of Internet Marketing, and Advertising over Internet.
- II. **Introduction to HTML** (10 hours): HTML Documentation, Structure and Tags, Defining Web Page Appearance, Text Formatting, Writing simple HTML Documents, Front Page, Advantages and Options.
- III. **Introduction To 'C'** (3 hours): History of 'C', Features and Merits of 'C', Basic Structure of a 'C' Program, Character Set, Key Words, Identifiers, Data Types, Constants and Variables, Data Type Declaration Statement, Assigning Values to a Variable, Operators, Expressions, Loading, Editing, Saving and Executing C Programs, and Turbo 'C' Hot Keys
- IV. **Input/Output Statements** (15 hours): Input/Output Statements - Unformatted (Getchar; Puchar; Gets; Puts; Getch; Gerche) and Formatted I/O Functions (Scanf; Printf); Program Flow Control Statements, Branching Statements, Looping Statements,


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Jumping Statements, If Statement, If-else Statement, Switch Statement, While Statement, Do-While Statement, For Statement, and Nested for Loop Statement.

- V. **Arrays** (8 hours): One Dimensional Array, Two Dimensional Array, and Library Functions (Abs, Sqrt, Pow).
- VI. **Writing Simple Programmes Using 'C'** (20 hours): Language involving Arithmetical Operations on Numbers, Number Generations of Various Types - Natural Numbers, Even and Odd Numbers, Multiplication Table, Fibonacci Series, Factorial of A Number, Array Addition, Inverse of Matrix, Use of Formulas - Simple Interest, Compound Interest, Area Calculations, etc.

Skill Development Activities:

- (1) Write a C Program to find the area and circumference of the circle
- (2) Write a C Program to show the use of Char and String used
- (3) Write a C Program to the use of Do and While statement
- (4) Write a C Program to show the use of mul and pow functions
- (5) Write a Program to display the growth of a fixed deposit in a bank
- (5) Write a C Program for finding Biggest and Smallest among many numbers using array
- (5) Write a C Program to show the use of Switch Case
- (5) Write a C Program for calculation of salesman's commission
- (5) Write a C Program for preparation of marks statement
- (5) Write a C Program to show arithmetical operations on numbers
- (5) Write a C Program to calculate simple interest and compound interest
- (5) Write a C program to find whether the number is a perfect square or not
- (5) Write a HTML document for display of an Advertisement message with suitable tags
- (5) Write a HTML document to show a moving message on the screen

Recommended Books for Reference:

- (1) Rajaraman, Computer Programming in 'C' (Prentice Hall of India).
- (2) Yashwanth, P. Kanetkar, Let Us C (BPB Publications).
- (3) Byron S Gottrifried, Programming with C (Tata McGraw Hill Publishing Co. Ltd)

Specialization Stream – D: E-commerce Stream

B.Com, Semester – VI

Course – 607D: E-Commerce – II

Course Objective: To acquaint students with knowledge about internet and visual basics

Pedagogy: Combination of lectures, assignments and group discussions.

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit Course Inputs

- I. **Introduction to Internet** (6 hours): Meanings of Internet and Intranet, Modem, LAN, WAN, MAN, WWW; Advantages and Disadvantages of Internet.
- II. **Email** (6 hours): Meaning, Advantages, Steps in Creating E-Mail ID, Internet Browsing, Information through Web-Sites, Search Engines, and Browser (Internet Explorer).
- III. **Power Point** (16 hours): Start, End, Open, Format, Edit, Print and Save a Presentation; Insert, Format and Modify Text, Select a Design Template, Create a Title Slide, Create a Multi-Level Bulleted List Slide, Display and Print in Black and White, Describe Speech Recognition Capabilities of Power Point, Add Slides to and Delete Slides from a Presentation; Create a Presentation from an Outline and Use Outline Features, Change the Slide Layout, Insert and Edit Clip Art, Add a Header and Footer, Add

- Animation and Slide Transition Effect, Create Presentation using Embedded Visuals, Create a Slide Background using a Picture, Customize Graphical Bullets, Create and Embed an Organizational Chart, Insert and Format a Table into a Slide, Add an Animation Scheme to selected Slides, Print Handouts, and Rearrange Slides.
- IV. **Introduction to Visual Basic Programming** (12 hours): Introduction to Visual Basic, Terminologies, Creating an Application, Modular Environment; Building an Application, Setting Properties of Objects, Forms; Introduction to Controls; Event-Driven Programming.
- V. **B Coding: Examining Code** (12 hours): Using Object Browser, Statements and Functions, Conditional Statements and Looping Statements in Visual Basic; Native Code Compiler; Debugging, Overview of Debugging, Forms, Using Forms, Multiple Forms, Events; Start Up and End of Application Variables, Data Types, Scope and Life Time of Variables, Constants, Arrays and User-Defined Types.
- VI. **Procedure** (12 hours): Introduction to Procedure, Arguments and Parameters; Named Arguments and Optional Arguments; Controls – Using Controls, and Standard Controls (Custom Controls).

Skill Development Activities:

- (1) Write the steps for addition of any two numbers in Visual Basic
- (2) Write the steps for Swapping two numbers in Visual Basic
- (3) Write the steps for finding Simple Interest/Compound Interest in Visual Basic
- (4) Write the steps for creating Presentation having atleast five slides related to a new product launching
- (5) Write the steps for creating Presentation having atleast four or five slides related to motivating the salesmen

Recommended Books for Reference:

- (1) U. S. Pandey, Rahul Srivastava and Others, E-Commerce and Its Applications (S. Chand & Co)
- (2) Kamlesh N. Agarwal and Deeksha Agarwal, Business on the Net (McMillan India Ltd)
- (3) Jerke, Visual Basic
- (4) White, Visual Basic Programming

Specialization Stream – E: Quantitative Techniques Stream

B.Com, Semester – V

Course – 507E: Quantitative Techniques – I

Course Objective: To acquaint students about the application of mathematical and statistical techniques to practical business problems

Pedagogy: Combination of lectures, assignments and group discussions.

Weekly Teaching Hours: 4

Maximum Marks: 100

Examination Duration: 3 hours

Unit

Course Inputs

- I. **Arithmetic and Geometric Progression** (8 hours): Arithmetic Progression, Geometric Progression, Some of n^{th} Term of Arithmetic Progression and Geometric Progression, Arithmetic Mean and Geometric Mean.
- II. **Matrices and Determinants** (13 hours): Matrices, Types of Matrices; Operation of Addition, Subtraction and Multiplication of Matrix with Special Application to Business; Transpose of Matrix, Determinants of Square Matrix, Cramer's Rule with Two and Three Unknown Properties, Adjoint of a Square Matrix, and Inverse of a Square Matrix (excluding Matrix Method).
- III. **Differential Calculus** (13 hours): Variables and Constant, Function, Real/Valued

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Function, Limits of Function, Methods of Evaluating Limits, Differentiation of Linear Function, Finding Maxima and Minima of a Function, Application of Differential to Commerce, (excluding Derivations).

- IV. **Linear Programming** (14 hours): Linear Inequalities, Linear Programming, Formulation of Linear Programming Problems, Mode/Solutions to Linear Programming Problems by Graphic and Simplex Method (problems to be restricted to two variables).
- V. **Theory of Probability** (10 hours): Introduction, Random Experiments, Sample Space and Probability, Theory of Expectations, Random Variables, Problems related to Probability based on Combination, Law of Probability, Events, and Compound Events.
- VI **Theoretical Distribution** (6 hours): Introduction, Binomial Distribution, Poisson Distribution, Normal Distribution, and Problems

Skill Development Activities:

- (1) Apply Arithmetic Progression and Geometric Progression methods to find the growth rate of food grains and population
- (2) Use Matrix Principles to implement food requirement and protein for two families. Show the way in which price and demand situations will help to purchase goods and services by the use of matrices
- (3) Select different ways to go to Bengaluru from your native place through permutation techniques
- (4) Use different techniques to show price, supply and demand position for a particular product, and also show maximum and minima
- (5) Visit a nearest Industry or Computer Centre and draw Linear Programming Problem model regarding different problems. Find a solution to the problem

Recommended Books for Reference:

- (1) Business Mathematics, Sanchethi Kapoor
- (2) Business Mathematics, S. P. Gupta
- (3) Mathematics for Cost Accountants, R. Gupta
- (4) Business Mathematics: Madappa and Sridhara Rao
- (5) Business Mathematics: Dorairaj, S. N
- (6) Business Mathematics: B. H. Suresh
- (7) Business Mathematics: Sanchethi Aggarwal
- (8) Business Mathematics: Aggarwal
- (9) Business Mathematics: Oak and other (Himalaya Publishing House)

Specialization Stream – E: Quantitative Techniques Stream

B.Com, Semester – VI

Course – 607E: Quantitative Techniques – II

Course Objective: To acquaint students with the application of mathematical techniques to business situations

Pedagogy: Combination of lectures, assignments and group discussions

Weekly Teaching Hours: 4 Maximum Marks: 100 Examination Duration: 3 hours

Unit Course Inputs

- I. **Games and Strategies** (10 hours): Introduction to Games, Two-Person Zero-Sum Games, Some Basic Terms, the Maxi-min– Mini-max Principle, Games without Saddle Points - Mixed.
- II. **Assignment Problems** (10 hours): Introduction, Mathematical Function of the Problems, Assignment Cases in Assignment Problems, Typical Assignment Problem, and Travelling Salesman Problem.

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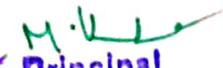
- III. **Transportation Problems** (12 hours): Introduction, General Transportation Problem, Transportation Table, Duality in Transportation Problem, Loops in Transportation Problem, LP Formulation of the Transportation Problem, Solution of a Transportation Problem, Finding an Initial Basic Feasible Solution, and Test for Optimality
- IV. **Decision Analysis** (10 hours): Introduction, Decision Making Problem, Decision Making Process, Decision Making Environment, Decision under Uncertainty, Decisions under Risk, and Decision Tree Analysis.
- V. **Simulation** (12 hours): Introduction, Why Simulation, Methodology of Simulation, Simulation Models, Event-Type Simulation; Generation of Random Numbers; Monte-Carlo Simulation, Simulation of Inventory Problems, Simulation of Queuing System, Simulation of Maintenance Problems, Simulation of Investment and Budgeting, Simulation of Job Sequencing, Advantages and Limitations of Simulation.
- VI. **Project Management** (10 hours): Introduction, Basic Concepts of Network Analysis, Time Estimates in Vertical Path Analysis, PERT and CPM, Simple Problems on PERT and CPM.

Skill Development Activities:

- (1) Play game for competing with the rival trader, find Games Strategies to withstand in the game
- (2) Give an assignment to a particular person who is capable to find suitable measures to particular assigned task
- (3) Find the least root to go to the places when a travelling agent is supposed to visit more than two places simultaneously
- (4) Find strategies for assigning a particular task to various persons
- (5) How simulation can be derived and give suitable examples
- (6) Experiment different events for finding solution for probable events

Recommended Books for Reference:

- (1) Business Mathematics, Sanchethi Kapoor
- (2) Business Mathematics, S. P. Gupta
- (3) Mathematics for Cost Accountants, R. Gupta
- (4) Business Mathematics: Madappa Sridhara Rao
- (5) Business Mathematics: Dorairaj, S. N
- (6) Business Mathematics: B. H. Suresh
- (7) Business Mathematics: Sanchethi Aggarwal
- (8) Business Mathematics: Aggarwal
- (9) Business Mathematics: Oak and other (Himalaya Publishing House)
- (10) Kanti Swarup, P. K Gupta Man Mohan, Operations Research
- (11) V. K. Kapoor, Quantitative Techniques


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Question Paper Pattern for Semester-end Examinations

[Each Question Paper shall be divided into three Sections viz., Section – A (Conceptual),
Section – B (Analytical) and Section – C (Application)]

Section – A:

Maximum Marks: 15,

Three Questions shall be answered out five Questions (including three Problems in the case of Quantitative Courses),

Each question carries five marks, and

Answer to each theory question shall be in not more than two pages.

Section – B:

Maximum Marks: 20,

Two Questions shall be answered out four Questions (including three Problems in the case of Quantitative Courses),

Each Question carries ten marks, and

Answer to each theory Question shall be in not more than five pages.

Section – C:

Maximum Marks: 45,

Three Questions shall be answered out five Questions (including four Problems in the case of Quantitative Courses),

Each Question carries 15 marks, and

Answer to each theory Question shall be in not more than eight pages.

Note: Calculators, Mathematical Tables and Present Value Tables are allowed.

**Question Paper Pattern for Course – 508: Logical and Analytical Reasoning
(B.Com, Semester – V)**

Duration: 90 minutes,

Maximum Marks: 40,

40 multiple answer questions and all are compulsory, and

Each question carries 1 mark.

**Question Paper Pattern for Course – 608: Soft Skills
(B.Com, Semester – VI)**

Duration: 90 minutes,

Maximum Marks: 40,

Students shall answer 8 questions out of 10 questions, and

Each question carries 5 marks.

**Question Paper Pattern
for**

**Course – 307: Environmental Science (B.Com, Semester - III) and
Course – 407: Indian Constitution (B.Com, Semester - IV)**

Duration: 3 hours,

Maximum Marks: 80,


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80 multiple answer questions and all are compulsory, and
Each question carries 1 mark.


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