



Kuvempu University

Department of Post-Graduate Studies and Research in Commerce

Jnana Sahyadri, Shankaraghatta 577 451 (Shimoga District, Karnataka)

Structure of B.Com Programme

(Effective from 2013-14 academic year)

Sl. No	Academic Programme, Semester and Title of the Course	THs*	ED*	Maximum Marks		
				IA*	SEE*	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	Fundamentals of Financial Accounting	4	3	20	80	100
104	Market Behaviour and Cost Analysis	4	3	20	80	100
105	Fundamental of Business Management	4	3	20	80	100
106	Business Environment and Government Policy	4	3	20	80	100
Semester – I, Total		24	18	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	Advanced Financial Accounting	4	3	20	80	100
204	Indian Financial System	4	3	20	80	100
205	Human Resource Management <i>B.Com Curricula</i>	4	3	20	80	100
206	Methods for Business Decisions	4	3	20	80	100
Semester – II, Total		24	18	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	4	3	20	80	100
304	Corporate Administration	4	3	20	80	100
305	Fundamentals of Computer Technology	4	3	20	80	100
306	Principles of Marketing	4	3	20	80	100
307	Environmental Science	As per university's common scheme				
Semester – III, Total		24	18	120	480	600
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	Advanced Corporate Accounting	4	3	20	80	100
404	Business Regulations	4	3	20	80	100
405	Computer Applications in Business	4	3	20	80	100
406	Management of Banking Operations	4	3	20	80	100
407	Indian Constitution	As per university's common scheme				
Semester – IV, Total		24	18	120	480	600

B.Com, Semester - V						
501	Financial Management	4	3	20	80	100
502	Income Tax – I	4	3	20	80	100
503	Techniques for Business Decisions – I	4	3	20	80	100
504	Elements of Cost Accounting	4	3	20	80	100
505	Higher Accounts	4	3	20	80	100
506	Services Management	4	3	20	80	100
507	Specialization Stream, Course – I	4	3	20	80	100
508	Logical and Analytical Reasoning	2	1 ½	10	40	50
Semester – V, Total		30	22 ½	150	600	750
B.Com, Semester – VI						
601	Management Accounting	4	3	20	80	100
602	Income Tax – II	4	3	20	80	100
603	Techniques for Business Decisions – II	4	3	20	80	100
604	Methods and Techniques of Cost Accounting	4	3	20	80	100
605	Principles and Practice of Auditing	4	3	20	80	100
606	Small Business Management	4	3	20	80	100
607	Specialization Stream, Course – II	4	3	20	80	100
608	Soft Skills for Business	2	1 ½	10	40	50
Semester – VI, Total		30	22 ½	150	600	750
Semester – I to VI, Grand Total		156		780	3,120	3,900

* THs = Weekly teaching hours; ED = Examination duration (hours); IA = Maximum Marks for Internal Assessment; and SEE = Maximum Marks for Semester-end Examination.

A student who has taken admission to B.Com, Semester - V shall select any one of the following as his/her Specialization Stream and both the courses in that Stream being compulsory. Course – I of the Specialization Stream selected by the student shall be studied in B.Com, Semester - V and Course – II of the same Specialization Stream shall be studied in B.Com, Semester - VI.

Specialization Stream – A: Accounting **Specialization Stream – B: Marketing Management**

Course – I: 507A1: Accounting Standards – I

Course – II: 607A2: Accounting Standards – II

Course – I: 507B1: Marketing Management

Course – II: 607B2: Consumer Behaviour

Specialization Stream – C: Financial Management **Specialization Stream – D: Banking and Insurance**

Course – I: 507C1: Advanced Financial Management

Course – II: 607C2: Security Analysis and Portfolio Management

Course – I: 507D1: Advanced Banking

Course – II: 607D2: Management of Insurance Business

Specialization Stream – E: Business Taxation **Specialization Stream – F : E-commerce**

Course – I: 507E1: Business Taxation – I

Course – II: 607E2: Indirect

Course – I: 507F1: E-Commerce - I

Course – II: 607F2: E-Commerce –

Taxation – II
Specialization Stream – G :
Quantitative Techniques

II

Course – I: 507G1: Quantitative
Techniques -I

Course – II: 607G2: Quantitative
Techniques – II

B.Com Curricula

B.Com, Semester - I
Course – 103: Fundamentals of Financial Accounting

- Course Objectives: To acquaint the students with the basic principles of Financial Accounting
- Pedagogy: Combination of lectures, assignments and group discussion
- Teaching Hours per Week: 4
- Maximum Marks:100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Introduction** (10 hours): Meaning and Definition of Accounting, Importance of Accounting, Types and Rules of Accounts, Accounting concepts – Business Entity Concept, Going Concern Concept, Accounting Period Concept, Money Measurement Concept, Dual Aspect Concept and Matching Concept; Accounting Conventions – Consistency, Conservatism, Materiality and Disclosure; Accounting Standards – Meaning and Importance.
- **Unit - 2: Final Accounts of Sole Trading Concerns** (16 hours): Preparation of Manufacturing Account, Trading, and Profit and Loss Account and Balance Sheet.
- **Unit - 3: Accounting for Consignment Transactions** (16 hours): Meaning, Consignment vs Sales, Proforma Invoice, Account Sales, Types of Commission, Goods sent at Cost and at Invoice Price, Valuation of Stock, Normal and Abnormal Loss; Journal Entries, Ledger Accounts in the books of Consignor and Consignee (excluding Memorandum Methods).
- **Unit - 4: Joint Venture** (14 hours): Meaning and Objectives, Joint Venture vs Consignment, Methods of maintaining Accounts – (a) separate set of Accounts (Joint Bank System) and (b) recording of all Joint Venture Transactions in the books of each of the Ventures.
- **Unit - 5: Bank Reconciliation Statement** (8 hours): Meaning of Bank Reconciliation Statement, Reasons for the differences in the two balances viz., balances as per Cash Book and Pass Book, Preparation of Bank Reconciliation Statement (excluding Overdraft).

Skill Development Activities

01. Accounting Concept – Illustration of Dual Aspect Concept
02. Final Accounts of a Sole Trader – Correcting a wrong Trial Balance
03. Consignment Accounts – Valuation of closing stock with imaginary figures
04. Joint Venture – Preparation of Joint Bank Account with imaginary figures
05. Preparation of Proforma Invoice and Account Sales

Recommended Books for Reference

01. Financial Accountings: S. N. Maheshwari (Sultan Chand)
02. Financial Accounting: B. S. Raman (United Publishers)
03. Advanced Accounting: Shukla and Grewal (S Chand and Co)
04. Advanced Accounting : R. L. Gupta and Radhaswamy (Sultan Chand)
05. Advanced Financial Accounting: Anil Kumar and Others (HPH)
06. Accounting for Managers: J. Madegowda (HPH)
07. Accounting Theory: L. S. Porwal (TMH)
08. Accounting Principles: Robert Anthony and James Reece

B.Com, Semester - I
Course – 104: Market Behaviour and Cost Analysis

- Course Objectives: To acquaint the students with different dimensions of market behaviour and the role of cost analysis in decision making process
- Pedagogy: Combination of lectures, assignments and group discussion
- Teaching Hours per Week: 4
- Maximum Marks:100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Firms and Decisions** (10 hours): Firm - Meaning and Objectives, Profit vs Value (Wealth) Maximization Dynamics; Decision Making, Decisions under Market Uncertainties, Tactical vs Strategic Decisions; and Game Theory.
- **Unit - 2: Market Forces** (10 hours): Demand - Meaning, Law of Demand, Nature of Elasticity of Demand, Determinants of Elasticity of Demand, Cost of Advertisement and Derived Demand Relations, Measurement of Elasticity under Graphic Method (Concepts only); Demand Forecasting – Meaning and Methods (Problems on Trend Projection by Least Squares Method); Supply - Law of Supply, Determinants of Supply.
- **Unit - 3: Cost and Profit Planning** (14 hours): Cost, Meaning of Short-run and Long-run Costs, Fixed and Variable Costs, Explicit and Implicit Costs, Opportunity Cost and Incremental Cost (Concepts only); Total Cost, Average Cost and Marginal Cost behavior in Short-run And Long-run (including problems); CVP Analysis – Break-even Point, Break-even Chart and calculation of Margin of Safety, P/V. Ratio; Profit Planning (including problems on alternative cost and sales values).
- **Unit - 4: Pricing Practices and Strategies** (18 hours): 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 of Dumping Strategies; Pricing over Product Life Cycle; Skimmed Pricing, Penetration Pricing, Product Line Pricing and Price Leadership; Linear Programming - Problems on Profit Maximization and Cost Minimization in Graphic Method with two variables only.
- **Unit - 5: Cost of Capital and Capital Budgeting** (12 hours): Meaning and Types of Capital, Specific Cost of Capital - Debt, Preference Shares and Equity Shares; and Weighted Average Cost of Capital (Concepts only); Capital Budgeting - Meaning and Significance, Present Value of Money and its calculation, Methods of Investment Appraisal (simple problems on Pay-back Period and Net Present Value Methods only).

Skill Development Activities

01. An illustration on calculation of Incremental Cost and Incremental Revenue
02. Determination of Fixed and Variable Cost
03. Determination of Average Cost, Marginal Cost and Total Cost
04. Construction of Average Fixed Cost, Average Variable Cost and Average Total Cost Curves
05. Diagrammatic presentation of Price and Output Determination in different Market situations
06. Construction of Average Revenue and Marginal Revenue under Imperfect Market
07. Fixation of Price under Target Pricing based on Rate of Return Method

Recommended Books for Reference

01. P. L. Mehta; Managerial Economics, Sultan Chand & Sons, New Delhi

02. R. L. Varshney and K. L. Maheshwari; Managerial Economics, Sultan Chand & Sons, New Delhi
03. H. L. Ahuja; Business Economics, S. Chand & Company Ltd, New Delhi
04. Sanchethi and Kapoor; Business Mathematics, Sultan Chand & Sons, New Delhi
05. K. P. M. Sundaram; Micro Economics, Sultan Chand & Sons, New Delhi
06. M. L. Agarwal; Business Mathematics, Sultan Chand & Sons, New Delhi
07. D. M. Mithani; Managerial Economics, Himalaya Publishing House, New Delhi
08. M. L. Jhingan and J. K. Stephen; Managerial Economics, Vrinda Publishing Ltd, Delhi
09. Manoj Kumar Mishra; Managerial Economics, Vayu Education of India, New Delhi
10. Khan and Jain; Financial Management, TMH, New Delhi
11. R. K. Sharma and S. K. Gupta; Financial Management, Kalyani Publications, Ludhiana

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

- Course Objectives: To acquaint the students with the fundamental principles of managing business concerns.
- Pedagogy: Combination of lectures, assignments and group discussion
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Management** (12 hours): Management - Meaning, Nature, Scope and Importance, Role of Manager, Managerial Skills, Management and Administration, Management as a Science and an Art, Management as Profession.
- **Unit - 2: Evolution of Management** (12 hours): Taylor's Scientific Management, Fayol's Theory, Elton Mayo and Hawthorne Experiments, Different approaches to Management.
- **Unit - 3: Planning** (12 hours): Planning - Meaning, Objectives and Importance, Types of Plans, Different approaches to Planning, Strategies - Objectives and Policies.
- **Unit - 4: Organizing** (10 hours): Organizing – Meaning; Principles of Organization, Types of Organization, Formal and Informal Organization Structure; Authority and Responsibility, Delegation of Authority; and Span of Control.
- **Unit – 5: Directing and Controlling** (12 hours): Directing – Meaning, Importance and Principles, Controlling – Need for Control, Features of effective Controlling System, Controlling Techniques – Management by Objectives, Management by Exception and Total Quality Management.
- **Unit - 6: Emerging Trends in Management** (6 hours): Meaning and Objectives of Strategic Management, Knowledge Management and Stress Management.

Skill Development Activities

01. Collect the photograph and bio-data of any three contributors to management thoughts.
02. Collection of short term and long term plans of any organization.
03. Draft organizational chart and discuss the authority relationship of any organization.
04. Description of skills of a good manager.
05. Collect 10 names of BPO Centres in the country.
06. Visit a factory and collect details from employees about stress and the causes for the same.

Recommended Books for Reference

01. Principles of Management – C. B. Gupta
02. Principles of Management- L. M. Prasad
03. Principles of Management – Sherlekar
04. Management Concepts and Practice – C. B. Gupta
05. Principles of Management – H. Koontz and C. O. Donnell

B.Com, Semester – I
Course – 106: Business Environment and Government Policy

- Course Objective: Objective of this paper is to acquaint the students with the government policies relating to business and different environmental factors
- Pedagogy: Combination of class room lectures, case study analysis and group discussion
- Teaching Hours per Week: 4
- Maximum Marks:100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Introduction** (12 hours): Objectives of Business, Internal and External Environmental Factors; Business, Society and Government Interface; and International Business Environment.
- **Unit – 2: Business Environment** (13 hours): Dimensions of Business Environment, Internal Environment, External Environment; Micro and Macro Environment, Economic Environment, Political and Government Environment, Socio-cultural Environment, Demographic Environment, Legal Environment, Competitive Analysis, Technological Environment, Emerging Scenario, and Business Policy.
- **Unit - 3: Globalisation** (12 hours): Introduction, Process, Impact of Globalization, World Trade Organization (WTO) – Objectives, Structure and Functions.
- **Unit - 4: Multi-national Corporations (MNCs)** (9 hours): MNCs – Meaning, Benefits and Drawbacks; Foreign Collaborations, Joint Ventures, Franchising and Strategic Alliance.
- **Unit - 5: Technology in Business** (6 hours): Introduction, Need and Importance; Technological Factors influencing Business.
- **Unit - 6: Business and Government** (12 hours): Introduction, Government Intervention - Economic Role, Regulatory Role, Promotional Role, Entrepreneurial Role and Planning Role.

Skill Development Activities

01. Make a list of 10 Indian firms and their operations which are engaged in international business.
02. Conduct a survey of five farmers and obtain their opinion about impact of LPG on the farming community.
03. Draw the organizational structure of WTO.
04. Study the impact of MNCs on Indian Industries.
05. Draw the organization structure of two MNCs operating in India.

Recommended Books for Reference

01. Cherunilam Francis, Economic Environment of Business
02. Ashwathappa, Essentials of Business Environment (Himalaya Publishing House)
03. Amarchand, Business and Government
04. J. Madegowda (ed), Business Environment and Policy (Deep and Deep)
05. C. Ronald Christensen, et al, Business Policy - Text and Cases, Richard. D. Irwin Inc

06. Sodersten, B. O, International Economics (Macmillan, London)

B.Com, Semester – II
Course – 203: Advanced Financial Accounting

- Course Objectives: To enable the students to understand the Accounting Principles and Procedure pertaining to the preparation of relevant Accounts for different kinds of business establishments.
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks:100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Hire Purchase Accounting** (14 hours): Meaning of Hire Purchase, Hire Purchase vs Sales, Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor.
- **Unit - 2: Departmental Accounts** (12 hours): Meaning and Objectives of Departmental Accounts, Difference between Departmental Accounts and Branch Accounts, Apportionment of common expenses among different Departments, Preparation of Departmental Trading, and Profit and Loss Account in Columnar Form and Preparation of Balance Sheet.
- **Unit - 3: Branch Accounts** (14 hours): Preparation of Accounts in the books of Head Office only including the preparation of Trading, and Profit and Loss Account for Verification – (a) Branch which deals in Cash and Credit Sales, and (b) Branch which receives Goods at Invoice Price (excluding Stock and Debtor System, Incorporation Entries and Foreign Branches).
- **Unit - 4: Fire Insurance Claims** (10 hours): Fire Insurance Claims with Average Clause excluding Abnormal Loss of goods (problems only on Loss of Stock).
- **Unit - 5: Royalty Accounts excluding Sub-lease** (14 hours): Meaning of Royalty, Minimum Rent, Short Workings, Recoupment of Short Workings, Lessor, Lessee, Preparation of Journal Entries and Ledger Accounts in the books of Lessor and Lessee.

Skill Development Activities

01. Drafting the hire purchase agreement with the imaginary names and figures
02. Draft imaginary layout structure of departmental stores and list out the basis of allocation of common expenses
03. Drafting a proforma invoice sent by head office to branch
04. Collection of fire claims forms and filling the same
05. Drafting a royalty agreement with imaginary names and figures

Recommended Books for Reference

01. Financial Accounting, Volumes 1 and 2, B. S. Raman (United Publishers)
02. Advanced Accounting, M. C. Shukla and T. S. Grewal
03. Advanced Accounting, S. P. Iyengar
04. Advanced Financial Accounting: Anil Kumar
05. Financial Accounting: Manmohan and Goyal

B.Com, Semester – II
Course – 204: Indian Financial System

- Course Objectives: This course aims at enabling the students to acquaint the requisite knowledge about the working of Indian Financial System
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks:100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Introduction** (10 hours): Nature and Role of Financial System in India; Regulatory Bodies – Reserve Bank of India, Securities and Exchange Board of India, Financial Services, Financial Markets, and Financial Institutions (an overview of the structure).
- **Unit - 2: Capital Market in India:** (12 hours): New Issue Market, Secondary Market – Functions, Listing Procedure; Bombay Stock Exchange, National Stock Exchange, Securities and Exchange Board of India – Functions; Stock Trading Corporation.
- **Unit - 3: Commercial Banks** (12 hours): Commercial Banks - Functions, RBI Functions and Importance.
- **Unit - 4: Money Market** (10 hours): Indian Money Market - Composition and Structure, Call Money Market, Treasury Bill Market, Commercial Papers and Certificates of Deposit, Marketing for Government Securities.
- **Unit - 5: Non-banking Financial Institutions** (10 hours): NBFIs - Meaning, Importance and their Role; Types of Finance – IDBI, ICICI, LIC, NABARD, etc.
- **Unit - 6: Factoring** (10 hours): Meaning and Types; Venture Capital – Meaning, Types, Process of obtaining Venture Capital; Securitization of Debts – Meaning and Scope.

Skill Development Activities

01. Make a list of institutions providing housing and leasing finance in your area
02. Collect the copies of share application, share transfer and share certificate
03. Narrate different schemes of mutual funds offered by different financial institutions
04. Collect the copies of treasury bills and commercial papers
05. Collect details about opening D-mat Account
06. Draft a report of your visit to a non-banking financial institution

Recommended Books for Reference

01. Financial Institutions and Market by Vasant Desai
02. Indian Financial System by Varshney. P. N
03. Financial Markets and Institutions by Bhole. I. M
04. Financial Market and Service by Gordon and Natarajan

B.Com, Semester – II
Course – 205: Human Resource Management

- Course Objectives: To expose the students to different dimensions of human resource management in organizations
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100

- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Human Resource Management** (14 hours): HRM - Meaning, Definition, Nature, Scope, Significance and Objectives; Evolution and Development of HRM; Role, Duties and Responsibilities of Human Resource Manager.
- **Unit - 2: Human Resource Planning** (12 hours): Human Resource Planning – Meaning, Importance and Need for Human Resource Planning; Benefits and Limitations of Human Resource Planning; Steps in the process of Human Resource Planning.
- **Unit - 3: Job Analysis and Job Design** (12 hours): Job Analysis – Concept, Objectives, Significance, Process of Job Analysis; Techniques of Job Analysis; Job Description, Job Specification, Job Design and Methods of Job Design.
- **Unit - 4: Recruitment and Selection** (14 hours): Recruitment – Meaning, Need, Recruitment Techniques, Sources – Internal And External Sources, Process of Recruitment, Recruitment Policy, Selection, Steps in Selection Process – Test, Interviews, Types, Group Discussion, Placement and Induction.
- **Unit - 5: Employee Training** (12 hours): Training – Need, Importance, Objectives, Types and Methods of Training, Benefits of Training, Identification of Training Needs, Designing Training Programmes, Executive Development Programme – Need and Techniques.

Skill Development Activities

01. Collection of information about new recruitment sources
02. Collect an advertisement copy of a job vacancy and fill it
03. Critically evaluate the role played by the HR Manager of any one organization
04. List the different non-monetary incentives given to employees of an organization known to you
05. Conduct an IQ test and analyze

Recommended Books for Reference

01. Human Resource Management: P. Subba Rao (Himalaya Publishing House)
02. Human Resource Management: C. B. Gupta (Sultan Chand & Sons)
03. Principles of Personnel Management: Edwin Flippo (TMH)
04. Human Resource Management: L. M. Prasad (Sultan Chand & Sons)
05. Human Resource Management: Shashi. K. Gupta and Rasy Gupta (Kalyani Publishers)
06. Human Resource Management: Kanka (S. Chand & Sons)
07. Human Resource Management: Lam Beasdwel and Len Holden (Mc Milan)
08. Human Resource Management – Krishnaveni (S. Chand & Sons)

B.Com, Semester – II

Course – 206: Methods for Business Decisions

- Course Objectives: To enable the students to understand and apply the mathematical techniques to practical business problems
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours.

Course Inputs

- **Unit - 1: Number System** (5 hours): Different Base Number Binary System, Base Five System only.
- **Unit - 2: Indices** (10 hours): Indices - Meaning, Laws and Application for Simplification, Logarithm – Definition and its Application for Simplification (using Log Table), Permutations and Combination, Simple Problems.
- **Unit - 3: Commercial Arithmetic** (10 hours): Problems on Simple Interest and Compound Interest, Annuities, Present and Future Value of Annuity, Discounting of Bill of Exchange (Present Worth, Future Face Value, Trade Discount and Banker Discount, Bankers Gain and Amount Receivables).
- **Unit - 4: Ratio, Proportion and Variations** (14 hours): Problems on Speed, Time and Work Completion, Percentages, Problems on finding Rate, Percentage and Quantity relating to Trade Activities (Cost Price, Selling Price and Profit Percentage).
- **Unit - 5: Theory of Sets** (13 hours): Elements of a Set, Methods of Describing a Set, Types of Sets and Operations, Demargans Law, Venn Diagram and their application to Theory of Sets.
- **Unit - 6: Theory of Equations** (12 hours): Simple Linear Equations, Simultaneous Linear Equation (Elimination and Cross Multiplication Methods only), Quadratic Equation, Pure Quadratic, Affected Quadratic Equations, Factorization and Sridharacharya's Method.

Skill Development Activities

01. Collect details from your nearest trading concern regarding normal discount, special discount and commission on buying and selling, and prepare a brief report
02. Conduct an interview of different persons regarding coffee and tea drinking habits, paper reading habits and make a comparison using Venn diagram
03. Collect information from LIC regarding LIC policies
04. Collect information from a financial company or firm regarding rate of interest charged on advances and deposits, and how the bills are discounted by business firms and banks

Recommended Books for Reference

01. Business Mathematics, Iyer, Bari (Sultan Chand & Sons)
02. Business Mathematics, Dr. B. H. Suresh
03. Business Mathematics, Dorairaj, S. N (Vikas Publishing House)
04. Business Mathematics, S. P. Gupta
05. Business Mathematics, Sanchethi Aggarwal
06. Business Mathematics, S. M. Shukla

B.Com, Semester – III Course – 303: Corporate Accounting

- **Course Objectives:** To enable the students to understand the procedure of preparing the accounts of corporate enterprises with the help of the principles and regulations governing the same
- **Pedagogy:** Combination of class room lectures, case study analysis, group discussion, and field work
- **Teaching Hours per Week:** 4
- **Maximum Marks:** 100
- **Examination Duration:** 3 hours

Course Inputs

- **Unit - 1: Valuation of Shares** (12 hours): Valuation of Shares - Meaning and Need for Valuation, Methods of Valuation of Shares - Net Assets Method, Yield Method and Fair Value Method.
- **Unit - 2: Company Accounts** (16 hours): Final Accounts of Joint Stock Companies (Vertical Format Method) including Publishing Companies and Hotels.
- **Unit - 3: Underwriting of Shares and Debentures** (15 hours): Meaning, Definition and Types of Underwriting – (a) Open, (b) Pure, and (c) Firm Underwriting; Problems on Underwriting of Shares and Debentures.
- **Unit - 4: Company Accounts - Other Issues** (9 hours): Buyback of Shares, Issue of Bonus Shares and Right Issue.
- **Unit - 5: Company Accounts** (12 hours): Profit prior to Incorporation - Meaning and calculation of Profit with the help of Time, Sales and Weighted Ratios.

Skill Development Activities

01. Value equity shares using imaginary figures and collect financial statements of a company.
02. Prepare a brief report on guidelines for bonus issue and redemptions of bonus shares
03. Analyse business growth of any company on the basis of reported financial results
04. Calculation of profit prior to incorporation with imaginary figures
05. Collection and filing of share application form and prospectus of a company and deciding whether to invest or not in the shares of the company mentioning the supporting reasons.
06. Collect information about the procedure for opening de-mat account.

Recommended Books for Reference

01. Corporate Accounting: Jois Naromy
02. Advanced Accounting: Shukla and Gupta
03. Corporate Accounting: B. S. Raman
04. Corporate Accounting: S. P. Iyengar
05. Corporate Accounting: R. L. Gupta and Radhaswamy
06. Corporate Accounting: Maheshwari Doraipandian

B.Com, Semester – III **Course – 304: Corporate Administration**

- Course Objectives: To familiarize the students with the elements of company law along with the role of company secretaries
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Introduction to Indian Companies Act, 1956** (15 hours): Company – Definition and Characteristics, Kinds of Companies - Private, Public Company, Statutory Company, Foreign Company, Holding Company, Subsidiary Company, and Licensed Companies; Company Secretary – Meaning and Definition of Company Secretary, Legal Position, Qualification and Appointment, Duties, Rights and Liabilities of a Company Secretary.

- **Unit - 2: Formation of a Company** (12 hours): Stages involved in formation (in brief), Conversion of Public Company into a Private Company and vice-versa, Basic Documents of a Company - Memorandum Association, Articles of Association, Prospectus, Statement in lieu of Prospectus, Misleading Prospectus and its Consequences.
- **Unit - 3: Share Capital and Membership of a Company** (14 hours): Equity Shares and Preferences Shares including Distinction, Issue of Shares, Book Building, Allotment of Shares, Essentials of Valid Allotment, Letters of Allotment and Regret, Demat Accounts, Right Shares and Bonus Shares, Lien on Shares, Differences between Debentures and Shares, Methods of becoming a Member, Termination of Membership, Rights and Duties of Members, Register of Members, Book Closure.
- **Unit - 4: Borrowing Powers of a Company, Dividend and Interest** (8 hours): Ultravire Borrowings, Fixed vs Floating Charge, Brief note on Mode of Charges, Registration of Charges, Dividend – Legal Provisions relating to Declaration and Payment of Dividend, Dividend Warrant, Unclaimed Dividend, Ex-Dividend and cum-Dividend, Interim Dividend, Payment of Interest; Differences between Interest and Dividend.
- **Unit - 5: Company Management and Meetings** (15 hours): Directors – Legal Position, Number of Directors, Qualification and Disqualification of Directors, Appointment of Directors, Number of Directorship, Vacation of Office, Removal of Directors; Powers, Liabilities and Remuneration of Directors, Meetings and Types – Board Meetings, General Meetings, Special Meetings, Annual General Meeting, Extra-ordinary General Meeting – Statutory Requirements, Notice of a Meeting, Agenda, Quorum, Proxy, Chairperson, Methods of Voting; Resolutions – Ordinary and Special Resolutions, and distinction between Ordinary and Special Resolutions; Meaning of Minutes and its Contents.

Skill Development Activities

01. Collect and fill the following forms – (a) Demat account opening form, and (b) Prospectus-cum-share application form
02. Draft the following – (a) Notice of annual general meeting, and (b) Resolutions relating to the declaration of dividend, appointment of auditor and issue of bonus shares
03. Prepare letter of allotment/regret on the basis of allotment
04. Draft a Memorandum of Association and mention the different clauses
05. Draft an Article of Association with its important contents

Recommended Books for Reference

01. Company Law and Secretarial Practice – M. C. Kuchal
02. Company Law and Secretarial Practice – Sherlekar
03. Business and Corporate Laws – P. S. Gogana
04. Guide to Companies Act – Ramaiah
05. Elements of Company Law – N. D. Kapoor
06. Indian Company Law – Avtar Singh

B.Com, Semester – III **Course – 305: Fundamentals of Computer Technology**

- **Course Objectives:** To enable the students to learn the efforts behind developing modern computer and its fundamentals along with its application areas. Student will also learn two application packages of MS Office

- Pedagogy: Combination of class room lectures, practice in the computer laboratory and exercises
- Teaching Hours per Week: 4 (3 hours of theory and 2 hours of practicals)
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Computer Concepts** (6 hours): Evolution of Computers, History, Generation, Classification of Computers, Digital, Analog, Hybrid, Mini, Micro, Mainframe/Super Computers, Personal Computer - Tablet PC, Note Book PC, Laptop, Desk Top PC; Application of Computers in Business and Office Environment and other areas.
- **Unit - 2: Computer Hardware and Software** (6 hours): Definitions of Computer System, Hardware and Software, Types of Software, System Software and Application Software, Operating System - Meaning and Functions; Programming Languages - Low Level Languages and High Level Language - Meaning, Advantages and Disadvantages, Language Processors - Assembler, Interpreter and Compiler. Windows Explorer Menus, File, Edit, View and Tools.
- **Unit - 3: Peripheral Devices** (8 hours): Block Diagram of a Digital Computer System and Functions of each block; Input and Output Devices - Keyboard, Mouse, Scanner, Joystick, OMR, OCR, Barcode Reader, Modem; Printer – Types of Printers, Web-Camera, Visual Display Units – CRT, LCD and LED; Computer Memory - Main Memory/Primary Memory – RAM and ROM; Types of ROM, Cache Memory and Secondary Memory; Hard Disk, CD-ROM, DVDRW and Pen Drive.
- **Unit - 4: MS-WORD** (20 hours): Features, Advantages, Basic Operations - Word Opening Screen Elements, Creating, Opening and Saving of Word Document; Formatting, Margin, Paper Selection, Undo-Redo, Spell Check, Alignment, Insert Table; Mail Merge; MS-Word Shortcut Keys.
- **Unit - 5: MS-EXCEL** (24 hours): Features, Advantages, MS-Excel Program Window Elements; Managing Workbooks - Create, Open, Save and Close; Managing Worksheets - Naming, Inserting, Moving, Copying and Deleting; Navigation in MS-Excel; Standard Toolbar Elements; Types of Cell Data, Entering Data, Inserting and Deleting Cells, Rows and Columns, Formatting Toolbar Elements, Basic Formulas, Types of Cell Referencing, and Practicals in MS-Excel Sheets.

Skill Development Activities

01. Windows Explorer Menus: File, Edit, View and Tools
02. MS-WORD: Letter Writing and Mail-Merge Practical
03. MS-EXCEL: Creating Work Sheet, data entry, use of formulas, graph generations
04. Preparation of Mark Statement, Sales Report, and Salary Statement
05. Prepare the pay roll for employees (10 employees) of an organization and count the number of employees who are getting the salary of more than ` 10,000. Calculate the following components - DA, HRA, CCA, EPF, LIC as a percentage of basic pay and sum the total basic pay, net pay of all employees

Recommended Books for Reference

01. S. Sadalaimuthu and Anthony Raj, Computer Application In Business (Himalaya Publishing House)
02. V. Rajaram, Fundamentals of Computers (S. Chand and Co)
03. R. Rameshwaram, Computer Applications in Business (S. Chand and Co)
04. Sanjay Saxena, A first Course in Computers (Vikas Publishing House)
05. Balaguruswamy, Introduction to Computers

06. Parameshwaran, Computers in Business (Sultan Chand & Sons)

B.Com, Semester – III
Course – 306: Principles of Marketing

- Course Objectives: The objective of this course is to help the students to understand the different dimensions of marketing and their application
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Introduction** (10 hours): Marketing - Nature, Functions, and Scope; Marketing Concepts – Traditional and Modern; Selling vs Marketing, Marketing Mix.
- **Unit - 2: Product** (12 hours): Concept of Product, Consumer and Industrial Goods, Product Life Cycle, Product Planning and Development, Why New Product Fails? Packaging – Role and Functions, Branding – Importance and Types; and Labeling.
- **Unit - 3: Price** (10 hours): Concept of Price, Importance, Objective, Factors affecting Pricing Decisions, and Pricing Methods.
- **Unit - 4: Physical Distribution** (10 hours): Concept and Role, Types of Distribution Channels, Factors influencing in Channel Selection, Role of Retailers, Wholesalers and Dealers in Distribution.
- **Unit - 5: Promotion** (12 hours): Concept and Importance of Promotion, Promotion Mix – (a) Advertising - Concept, Types and Criticism; (b) Personal Selling – Importance and Functions of Sales Personnel; (c) Sales Promotion – Importance and Types.
- **Unit - 6: Market Segmentation and Consumer Behavior** (10 hours): Concept and Factors influencing Consumer Behaviour (Physical, Psychological, Socio-Cultural and Personal Factors), Importance and Bases for Market Segmentation.

Skill Development Activities

01. Analyze consumer behavior for an imaginary product by interacting with few selected users of cosmetic products
02. Draw a chart showing product life cycle of a consumer durable product
03. Collect the data relating to pricing methods adopted in the concerns of your locality
04. Develop an advertisement copy for any product of your choice
05. List out the distribution channels available for consumer and industrial goods
06. Collect an advertisement copy from a magazine and analyze its contents, features and layout

Recommended Books for Reference

01. Marketing Management, Philip Kotler
02. Marketing Management, William J. Stanton
03. Marketing Management, Sharlekar. S. A
04. Marketing Management, Sontakki
05. Marketing Management, J. C. Gandhi

B.Com, Semester – IV
Course – 403: Advanced Corporate Accounting

- Course Objectives: To enable the students to understand the Principles and Procedure of preparing Accounts of specialized corporate entities
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Banking Company Accounts** (16 hours): Preparation of Profit and Loss Account, and Balance Sheet under New Regulations (covering various Schedules) – Impact of Non-performing Assets on Banking Business.
- **Unit - 2: Life Insurance Company Accounts** (16 hours): Preparation of Revenue Accounts and Balance Sheet; Calculation of Profit by Preparing Valuation Balance Sheet (Vertical Form).
- **Unit - 3: General Insurance Company Accounts** (16 hours): Fire, Accident, and Marine Insurance, Preparation of Revenue Accounts, Profit and Loss Account, and Balance Sheet (Vertical Format).
- **Unit - 4: Double Account System** (12 hours): Introduction – Characteristics of Double Accounts, Formats, Limitations of Double Account System, Final Accounts of Electricity Supply Companies – Problems on the preparation of Operating Revenue, Operating Expenses and Capital Account, and General Balance Sheet.
- **Unit - 5: Social Responsibility Accounting** (4 hours): Meaning and Definition, Features and Objectives of Social Responsibility Accounts (theory only).

Skill Development Activities

01. Visit the nearest LIC branch and collect proposal forms, medical report, nomination forms and different kinds of policies in vogue – based on this, prepare a brief report
02. Visit the nearest branch of General Insurance Company and collect different forms – medi-claims, fire, accident, burglary, etc, and prepare a brief note after analyzing the contents and format
03. Visit the nearest bank and collect the scroll, daybook, Friday statement, Profit and Loss Account, and Balance Sheet, and identify secured, unsecured and personal loan components
04. Prepare valuation balance sheet with imaginary figures
05. Calculate rebate on bills discounted with imaginary figures

Recommended Books for Reference

01. Corporate Accounts, Narang and Jain
02. Corporate Accounting, R. L. Gupta and Radhaswamy
03. Corporate Accounting, B. S. Raman
04. Corporate Accounting, Maheshwari and Dovaipandium
05. Corporate Accounting, S. P. Iyengar

B.Com, Semester – IV
Course – 404: Business Regulations

- Course Objectives: To familiarize the students with different business Laws and their interpretations and applicability
- Pedagogy: Combination of class room lectures, case laws, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit -1 : Introduction to Law of Contract** (18 hours): Meaning and Scope of Business Laws; Indian Contract Act, 1872 - Meaning, Definition and Types of Contract, Essentials – Offer, Acceptance and Consideration, Capacity of Parties, Free Consent, Legality of Object, Remedies for Breach of Contract, and Quasi Contract.
- **Unit - 2: Sale of Goods Act, 1930** (16 hours): Definition of Buyer, Seller, Contract of Sale; Goods – Existing, Future and Specific Goods; Documents to the Title of Goods, Essentials of Contract of Sale, Sale and Agreement to Sell, Price and Mode of Fixing of Price, Conditions and Warranties – Essentials of Conditions and Warranties, Caveat Emptor and Exceptions to the Rule of Caveat Emptor, Transfer of Ownership and Rules regarding Passing of Property, Unpaid Seller and Rights of Unpaid Seller and Rights of a Buyer.
- **Unit - 3: Intellectual Property Legislations** (14 hours): Meaning and Scope of Intellectual Properties, Forms of Intellectual Properties Patents, Rights and Duties of Patentee, Infringement of Patent – Relief available; Trade Marks - Assignment and Transmission of Trade Marks, Infringement, Action against Infringement; Copy Rights – Meaning, Infringement and Remedies available; Procedure for grant of Process and Product Patents; and WTO Rules as to Patents (in brief).
- **Unit - 4: Consumer Protection Act, 1986** (10 hours): Objectives; Definitions of Consumer, Consumer Dispute, Complaint, Complainant, Deficiency, Service, Restrictive/Unfair Trade Practices; Rights of Consumers; Consumer Protection Council, Consumer Grievances Redressal Agencies – District Forum, State Commission, and National Commission.
- **Unit - 5: Cyber Law/Information Technology Act, 2000** (6 hours): Objectives, Definition of different Terms, Salient Features, Provisions pertaining to Piracy and related Offences and Penalties, and Cyber Appellate Tribunal.

Skill Development Activities

01. Write down the facts and legal parts involved in each of the following cases – (a) Carlill vs Carbolic Smoke Ball Co Ltd, (b) Lalman Shukla vs Gowri Datt, (c) Mohiri Bibi vs Dharmadas Ghosh, (d) Abdul Aziz vs Marum Ali, and (e) Ranganayakamma vs Alwar Shetty.
02. Collect the following drafts – (a) Affidavit, (b) Power of Attorney, (c) Gift Deed, and (d) Sale Deed.
03. Visit a consumer forum and list out nature of disputes referred to consumer court
04. Visit a court and prepare a report on proceedings of the court
05. Conduct mock court trial and ask the students to play the different roles and prepare a brief report

06. List out different courts situated at the district level and prepare a brief report.

Recommended Books for Reference

01. Business Law: S. S. Gulshan
02. Commercial Law, N. D. Kapoor
03. Business Law – B. S. Raman
04. Mercantile Law, M. C. Shukla
05. Principles of Business Law, Ashwathappa
06. Right to Information Act, P. K. Das

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

- Course Objectives: To enable the students to learn the basics of computer net-works and use of computers in business applications
- Pedagogy: Combination of class room lectures, Practice in computer laboratory, group discussion, and field work
- Teaching Hours per Week: 4 (3 hours of theory and 2 hours of practice in laboratory)
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Introduction to Internet** (8 hours): Meaning of Internet and Intranet, LAN, WAN, MAN, WWW; Advantages of Internet, E-mail - Meaning, Advantages, Steps in creating e-mail ID, Internet Browsing, Information through Web Sites, Search Engines, Browser (Internet Explorer).
- **Unit - 2: Power Point Introduction** (8 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 the Speech Recognition Capabilities of Power Point, Add Slides to, and Delete Slides from a Presentation.
- **Unit - 3: Power Point – Advanced** (14 hours): Create a Presentation from an Outline and use Outline Features, Change the Slide Layout, Insert and Edit Clip Art, Add a Header Footer, Add Animation and Slide Transition Effects, Create Presentations using Embedded Visuals, Import and Outline Created in Microsoft Word, Modify a Clip, Create a Slide Background using a Picture, Customize Graphical Bullets, Create an Embed Organizational Chart, Insert and Format a Table into a Slide, Add an Animation Scheme to Selected Slides, Print Handouts, and Rearrange Slides.
- **unit – 4: Tally (9.0)** (14 hours): Features, Advantages, Menus in Tally, Create a Company, Ledger Creation with VAT class and Group Assignment, Group Creation, Creating Inventory of Products, Activate Company Features (F11), and Configuration of Tally (F12).
- **unit – 5: Tally-Vouchers** (20 hours): Voucher Types, Exercises in Making Voucher Entries, Display and Printing of Final Accounts – Balance Sheet, Profit and Loss Account; Trial Balance, Stock Summary, Computation of VAT and TDS.

Skill Development Activities

01. Write the steps for creating presentation having at least five slides related to a new product launching
02. Write the steps for creating presentation having at least five slides related to motivating the salesmen

03. Illustrate the steps required in creating a company, creating ledgers and group assignments
04. Illustrate the voucher entries required for various types of business transactions
05. State the steps for creating Inventory Format with VAT rates along with examples

Recommended Books for Reference

01. S. Sadalaimuthu and Anthony Raj, Computer Application in Business (Himalaya Publishing House)
02. V. Rajaram, Fundamentals of Computers, (S. Chand and Co)
03. R. Rameshwaram, Computer Applications in Business, (S. Chand and Co)
04. Sanjay Saxena, A First Course in Computers (Vikas Publishing House)
05. Tally 9.0

B.Com, Semester – IV **Course – 406: Management of Banking Operations**

- Course Objectives: To familiarize the students with the law and practice of banking
- Pedagogy: Combination of class room lectures, case laws, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Banker and Customer** (12 hours): Relationship - Meaning of Banker and Customer, General and Special Relationships; Types of Accounts - Savings Account, Current Account and Fixed Deposit Account, Procedure for Opening the above Accounts.
- **Unit - 2: Special Types of Customers** (12 hours): Minor/Joint Account, Partnership Account, Joint Stock Companies, Trustees, Clubs and Associations.
- **Unit - 3: Negotiable Instruments** (12 hours): Meaning and Definition; Kinds of Negotiable Instruments; Meaning, Definition and Features of Promissory Notes, Bill of Exchanges, Cheques – Crossing of Cheques, Types of Crossing, Material Alteration, Endorsement - Meaning, Essentials and Kinds of Endorsement.
- **Unit - 4: Banking Operations** (20 hours): Collecting Banker – Meaning, Duties and Pre-cautions to be Taken, Statutory Protection to Collecting Banker; Paying Banker – Meaning, Pre-cautions, Statutory Protection to Paying Banker; Dishonour of Cheques - Grounds for Dishonor, Consequences of wrongful Dishonor of Cheques; Lending Banker - Principles of Bank Lending, Kinds of Lending Loans and Cash Credits, Overdrafts, Bills Discounting, Letter of Credit; NPA - Meaning and Circumstances.
- **Unit - 5: Technology in Banks** (6 hours): E-Banking, Debit and Credit Cards, Internet Banking, ATM, Electronic Fund Transfer, MICR, DEMAT, and RTGC.

Skill Development Activities

01. Collect and fill account opening form of SB or Current Account
02. Collect and fill pay-in-slip of SB or Current Account
03. Draw specimen of demand draft and cheque
04. List out different customer services offered by atleast two banks of your choice
05. Case studies – Davidson vs Barclay's Bank, Clayton's Case, Sunderland vs Barclay's Bank.

Recommended Books for Reference

01. Law and Practice of Banking: Sheldon, H. P
02. Banking Law and Practice: Maheshwari
03. Law and Practice of Banking: Kothari, N. M
04. Banking Law and Practice: Tandon, M. L
05. Law and Practice of Banking: B. S. Raman

B.Com, Semester – V **Course – 501: Financial Management**

- Course Objectives: To acquaint the students with the fundamental aspects of mobilizing and utilizing financial resources in the business.
- Pedagogy: Combination of Class-room Lectures, Cases, Group Discussion, Student Presentations, and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit – 1: Introduction** (10 hours): Meaning of Financial Management, Scope and Functions of Financial Management, Objectives of Financial Management; Time Value of Money – Present Value of Future Money, and Future Value of Present Money – Single Cash Flow and Stream of Cash Flows – even and uneven Cash Flows, and Simple Problems.
- **Unit – 2: Financing Decisions** (15 hours): Sources of Financing – Short term and Long term, Capital Structure – Meaning and Factors influencing Capital Structure; Leverages – Operating Leverage, Financial Leverage, and Combined Leverage; Earnings per Share, and Problems on Leverages and Earnings per Share.
- **Unit – 3: Cost of Capital** (10 hours): Meaning of Cost of Capital; Cost of Debt – Redeemable and Perpetual; Cost of Preference Share Capital – Redeemable and irredeemable Shares; Cost of Equity – Dividend Yield, Earning Yield and Dividend Yield plus Growth Methods; Cost of Retained Earnings; Weighted Average Cost of Capital (WACC) and Problems on all Costs of Capital.
- **Unit – 4: Investment Decisions** (15 hours): Capital Budgeting – Meaning and Importance, Investment Evaluation Techniques – Pay Back Period Method, Accounting Rate of Return Method, Net Present Value Method, Profitability Index Method and Internal Rate of Return (Average Return to Average Investment) Method, Problems on all these Investment Evaluation Techniques.
- **Unit – 5: Working Capital Management** (10 hours): Working Capital – Meaning and Concept of Working Capital, Types of Working Capital, Factors affecting Working Capital, Working Capital Cycle (Operating Cycle), Problems on estimation of Working Capital requirement (Current Assets and Current Liabilities Method only).
- **Unit – 6: Dividend Decisions** (4 hours): Meaning and Forms of Dividend, Types of Dividend Policy, Determinants of Dividend Policy, and Walter's Model (only theory).

Skill Development Activities

01. List out any ten sources from where a firm can mobilize the Long-term Finance and Short-term Finance
02. Collect the Financial Statements of a company and analyse its Capital Structure and determine its WACC,

03. Identify the problems in computing the Cost of Capital
04. Prepare a Capital Budget for a new company
05. Calculate Financial Leverage and Operating Leverage from the Financial Statements of the company which you have collected
06. Visit an organization and collect the information about functions, duties and responsibilities of Finance Manager.
07. Collect the information about the working capital requirements of a business unit which you have visited

Recommended Books for Reference

01. Financial Management, Khan and Jain (Tata McGraw-Hill)
02. Financial Management, I. M. Pandey (Vikas Publications)
03. Financial Management and Corporate Planning and Policy, S. N Maheshwari (Sultan Chand and Company)
04. Financial Management and Policy, R. M. Srivastava (Himalaya Publishing House)
05. Financial Management, Ravi M Kishore (Taxman Publications)
06. Financial Management, V. K. Bhatta (Anmol Publications)
07. Financial Management, B. V. Raghunandan (Sushrutha Publications)
08. Financial Management, Prasanna Chandra (Sultan Chand and Company)
09. Financial Management, Reddy and Appannaiah (Himalaya publishing House)
10. Financial Management, Dr. Alice Mani (Swapna Book House)
11. Financial Management, P. V. Kulakarni

B.Com, Semester – V Course – 502: Income Tax - I B.Com Curricula

- Course Objectives: To provide basic knowledge and equip students with application of principles and Provisions in IT Act, 1961 relating to computation of income - individual assessee
- Pedagogy: Combination of class room lectures, case laws, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Brief History of Income Tax** (12 hours): Basic Concepts - Assessee, Person, Income, Casual Income, Assessment Year, Previous Year, Agricultural Income, Gross Total Income, Total Income, and Exempted Incomes under Section 10.
- **Unit - 2: Residential Status** (14 hours): Determination of Residential Status of an Individual and Incidence of Tax on the basis of Residential Status of Individual; Computation of Total Income of an Individual on the basis of Residential Status.
- **Unit - 3: Computation of Income under the head 'Salary'** (24 hours): Meaning of Salary, Features, Allowances – Perquisites and their Valuation, Provident Funds and their Income Tax Provisions, Retirement Benefits – Gratuity, Earned Leave and Commutation of Pension.
- **Unit - 4: Deductions** (10 hours): Under Sections 80C to 80U - 80C, 80CCD, 80D, 80DD, 80E, 80G and 80U; Problems on 80C and 80 G only, and Computation of Total Income based on Salary Income only.
- **Unit - 5: Income Tax Authorities and their Powers** (4 hours)

Skill Development Activities

01. Filling of Form No. 49A and Form No. 49B (PAN and TAN)
02. Filling of Challan Nos. 280 and 281
03. Filling of Form Nos. 16 and 16A
04. Filling of Return of Income Tax (individual only)
05. Draw a structure of Income Tax Authorities
06. Filling of Form to claim refund of Tax

Recommended Books for Reference

01. Income Tax Law and Accounts: Dr. H. C. Mehrotra (Sahitya Bhavan Publication)
02. Income Tax Law and Practice: Gaur and Narang (Kalyani Publication)
03. Direct Taxes: Dr. Vinod. K. Singhanian (Taxman Publication)
04. Direct Taxes: B. B. Lal
05. Income Tax: Dinakara Pagare (Sultan Chand & Co)

B.Com, Semester – V Course – 503: Techniques for Business Decisions - I

- Course Objectives: To familiarize the students with the fundamental techniques and tools of business statistics
- Pedagogy: Combination of class room lectures, exercises, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Introduction to Statistics** (6 hours): Meaning, Definitions, Functions, Scope and Limitations of Statistics, and Distrust of Statistics.
- **Unit - 2: Collection of Data** (12 hours): Primary and Secondary Data –Methods of Collection; Classification – Meaning and Types; Tabulation – Meaning, Rules for Construction, Parts of Statistical Table, and Problems on Tabulation.
- **Unit - 3: 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 Ogive Curves - Location of Median and Quartiles through Ogive Curves.
- **Unit - 4: Measures of Central Tendency** (14 hours): Meaning, Requisites of an Ideal Average; Types – Simple Arithmetic Mean, Median, Mode, Geometric Mean (Individual Series only), and Harmonic Mean (Individual Series only).
- **Unit - 5: Measures of Dispersion** (10 hours): Meaning; Absolute and Relative Measures of Dispersion, Types - Range, Quartile Deviation, Standard Deviation, Co-efficient of each Method.
- **Unit - 6: Skewness** (8 hours): Meaning, Types of Skewness, Tests of Skewness, Absolute and Relative Measures of Skewness, Methods of Karl Pearson's Coefficient of Skewness and Bowley's Co-efficient of Skewness.

Skill Development Activities

01. Preparation of a questionnaire
02. Collection of secondary data through different sources
03. Preparation of Statistics Tables
04. Preparation of percentage bar diagram

05. Finding out the consistency of two batsmen on the basis of runs scored in the test matches

Recommended Books for Reference

01. Business Statistics, S. P. Gupta (S. Chand and Sons)
02. Business Statistics Chikudi and Satyaprasad (Himalaya Publishing House)
03. Business Statistics, S. C. Gupta and Indra Gupta (Himalaya Publishing House)
04. Business Statistics, D. L. Jain
05. Statistics for Management, Lenin R and Rubin. D. S (PHI)

B.Com, Semester – V **Course – 504: Elements of Cost Accounting**

- Course Objectives: To enable the students to understand and appreciate the fundamentals of Cost Accounting, and elements of Costs and Reconciliation of Income Statements
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Introduction to Cost Accounting** (8 hours): Meaning and Definition of Cost, Costing, Cost Accounting and Cost Accountancy, Limitations of Financial Accounting, Differences between Financial Accounting and Cost Accounting; Objectives and Scope of Cost Accounting; Advantages and Limitations of Cost Accounting, Methods and Techniques of Costing. B.Com Curricula
- **Unit - 2: Elements of Cost and other Basics** (12 hours): Cost Unit, Cost Centre, Classification of Costs, Problems on Cost Sheet, Tenders, Quotations and Estimations.
- **Unit - 3: Material Cost** (12 hours): Material Cost - Meaning, Objectives and Essentials, Purchase of Materials – Centralized and Decentralized Purchasing, Purchase Procedure, Stores Control - Meaning and Techniques, Fixation of Stock Levels, EOQ, ABC Analysis, VED Analysis, Perpetual Inventory System, Bin Card, Stores Ledger, Pricing of Material Issues - FIFO, LIFO, Simple Average and Weighted Average Methods, and problems thereon.
- **Unit - 4: Labour Cost** (12 hours): Labour 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.
- **Unit - 5: Overhead Expenses** (12 hours): Meaning, Classification of Overheads, Allocation and Apportionment of Overheads, Re-apportionment of Overheads - Direct Distribution, Step Ladder Method; Absorption of Overheads - Percentage on Direct Material Cost, Direct Labour Cost, Direct Labour Hour Rate and Machine Hour Rate; Problems on Allocation, Apportionment, Re-apportionment and Absorption of Overhead Expenses including Machine Hour Rate.
- **Unit - 6: Reconciliation of Cost and Financial Accounts** (8 hours): Reasons, Reconciliation Methods, and Problems on Reconciliation including Preparation of Cost Sheet, and Profit and Loss Account.

Skill Development Activities

01. Naming the appropriate method of costing with justification for each of the following industries – paper mill, printing, sugar factory, Lathe workshop, Rice mill, Hospital, oil refinery, pickles manufacturing, KSRTC, Hotel.
02. Naming the appropriate cost unit with justification for the following Industries - KPC, KPTCL, Hotel, Water supply, Brick making, Rice Mill, Bakery, Sugar Factory, Railways, Passengers and goods transport.
03. List of manufacturing units / service organizations in your town along with (a) Products manufactured by them / services rendered by them and (b) Suitable method of costing and cost unit applicable to them.
04. Visit a factory / industrial undertaking and write a report on any two of the following – (a) Purchase policy / procedure, (b) Material issue procedure, (c) Labour / employee time record method, and Wage payment procedure.
05. Calculate total cost in the following cases – (a) to make 100 pounds of bread, (b) to make a standard size dining table set of rose wood / teak wood, and (c) to lay down a foundation in 20 × 30 site measure for construction of a house with imaginary figures
06. Write a specimen format and a note on the following - Bin card, Stores ledger, Material requisition, payroll, time card, labour cost sheet, idle time card, and purchase requisition
07. Visit a factory/industrial unit and write a report covering costing department, production department, personnel department, and selling department.

Recommended Books for Reference

01. Cost Accounting (Elements of Cost and Methods of Costing): J. Madegowda, 2nd ed, 2013, Himalaya Publishing House
02. Advanced Cost Accounting: J. Madegowda, 2nd ed, 2012, Himalaya Publishing House
03. Cost Accounting: S. P. Jain and K. L. Narang
04. Cost Accounting: Nigam and Sharma
05. Cost Accounting: Pattanashetty and Palekar
06. Cost Accounting: N. K. Prasad
07. Cost Accounting: S. P. Iyengar
08. Cost Accounting: M. N. Arora
09. Cost Accounting: Dyckman Bierman and Murse
10. Cost Accounting: Jawahar
11. Cost Accounting: B. S. Raman
12. Cost Accounting: Pallani and Bhagavathi

B.Com, Semester – V **Course – 505: Higher Accounts**

- Course Objectives: To enable the students to understand advanced Accounting aspects
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Amalgamation** (20 hours): Amalgamation, Absorption and Reconstruction of Joint Stock Companies (both Internal and External Reconstruction).
- **Unit - 2: Liquidation of Companies** (14 hours): Preparation of Liquidator's Final Statement of Accounts.

- **Unit - 3: Holding Company Accounts** (14 hours): Preparation of Holding Company Accounts, and Problems on Holding Company Accounts (excluding Gross and Chain Holdings)
- **Unit - 4: Investment Accounting** (12 hours): Meaning, Definition, and Features of Investment Accounting, and Preparation of Investment Accounts.
- **Unit - 5: Human Resource Accounting** (4 hours): Meaning, Objectives, Methods, Advantages and Limitations (theory only).

Skill Development Activities

01. Calculation of purchase consideration with imaginary figures and developing model entries
02. Preparation of investment accounts in the books of purchaser (Investor)
03. Preparation of liquidator's statement with imaginary figures
04. Calculation of minority interest, capital profit and revenue profit with imaginary figures
05. Preparation of Capital Reduction Account with imaginary figures

Recommended Books for Reference

01. Corporate Accounting – S. N. Maheshwari and K. Dorai Pande
02. Corporate Accounting – R. L. Gupta and M. Radhaswamy
03. Advanced Accounting – Jain and Narang (Kalyani Publications)
04. Corporate Accounting – B. S. Raman (United Publishers)
05. Advanced Accounting – M. C. Shukla and T. S. Grewal
06. Corporate Accounting – J. S. Reddy and A. Murthy
07. Corporate Accounting – S. P. Jain and Narang
08. Financial Accounting (Volume - II) – B. S. Raman

B.Com Curricula B.Com, Semester – V

Course – 506: Services Management

- **Course Objectives:** This course enables the students to acquire the requisite knowledge about the working of financial service institutions in India
- **Pedagogy:** Combination of class room lectures, case laws, group discussion, and field work
- **Teaching Hours per Week:** 4
- **Maximum Marks:** 100
- **Examination Duration:** 3 hours

Course Inputs

- **Unit - 1: Nature of Financial Services** (14 hours): Meaning and Definition of Financial Services, Types of Financial Services - Stock Brokerage, Portfolio Management Services, Financial Services, Features and Classification, Scope, Fund and Non-fund based Activities.
- **Unit - 2: Mutual Funds** (10 hours): Meaning and Classification of Mutual Funds, Importance and Risks, Venture Capital - Features and Forms of Venture Capital in India.
- **Unit - 3: Merchant Banking** (10 hours): Meaning and Definition, Services of Merchant Banks, Role and Importance, Factoring - Concepts, Types and Functions of Factors.
- **Unit - 4: Stock Exchanges in India** (10 hours): BSE, NSE and OTCEI, Trends in Stock Exchanges, Electronic Trading, Depository Services, and SEBI Regulations.
- **Unit - 5: Credit Cards** (12 hours): Meaning, Types of Credit Cards, Credit Rating - Features, Advantages; CRISIL, CARE, and ICRA.

- **Unit - 6: Leasing** (8 hours): Introduction, Meaning and Types of Leasing, Leasing from the point of view of Lessee and Lessor; Hire Purchase Agreements; Consumer Finance – Hire Purchase and Installment.

Skill Development Activities

01. Students to prepare a diagram showing working of a stock exchange
02. Collect the advertising copy of the Mutual Fund Scheme and paste it, and analyze the contents
03. List out different types of credit cards issued by financial service sector
04. Prepare a list of different mutual fund schemes and classifying them under open-ended and close-ended schemes
05. Visit a stock broking office and collect new issue application form and fill it

Recommended Books for Reference

01. Financial Services by M. Y. Khan
02. Financial Services and System by Guruswamy
03. Financial Services and Market Operations by Gordon and Natarajan
04. Financial Services, Institutions and Markets by L. M. Bhole

B.Com, Semester – V **Specialization Stream – A: Accounting** **Course - 507A1: Accounting Standards – I**

- Course Objectives: To expose the students to different Accounting Regulations applicable to corporate enterprises
- Pedagogy: Combination of class room lectures, case analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

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Course Inputs

- **Unit - 1: Accounting Standards** (8 hours): Meaning and Definition of Accounting Standards, Objectives and Benefits of Accounting Standards, and an overview of Standard setting Bodies in India and World.
- **Unit - 2: Standard Setting Process** (10 hours): Difficulties in setting Standard, Procedure for setting Accounting Standards, Standard Setting Bodies, Types of Accounting Standards, Standard Setting across different Countries - USA, UK, and India.
- **Unit - 3: Accounting Standard (India)** (14 hours) : Accounting Standard issued by the Accounting Standard Board of The Institute of Chartered Accountants of India till date; Introduction - Explaining Problem Area, Scope and effective Date.
- **Unit - 4: Specific Accounting Standards (India)** (16 hours): AS-1: Disclosure of Accounting Policies, AS-2: Valuation of Inventories, AS-3: Cash Flow Statement, AS-4: Contingencies and Events Occurring After the Balance Sheet Date, AS-5: Net Profit or Loss for the Period, Prior Period Items and Charges in Accounting Policies.
- **Unit - 5: AS-6 to AS-10** (16 hours): AS-6: Depreciation Accounting, AS-7: Accounting for Construction Contracts, AS-8: Accounting for Research and Development, AS-9: Revenue Recognition, and AS-10: Accounting For Fixed Assets.

Skill Development Activities

01. Prepare a list of Accounting Standard issued by the Accounting Standards Board of the Institute of Chartered Accountants of India, New Delhi
02. Prepare a list of International Financial Reporting Standards issued by the International Accounting Standard Board
03. Prepare a brief report on the composition of Accounting Standards Board of ICAI
04. Prepare a brief report analyzing the steps/procedure followed by Accounting Standard Board of ICAI for issuing its standard
05. Compare the provisions of AS and IAS on inventory valuation and prepare a brief report

Recommended Books for Reference

01. Taxman's Accounting Standards: D. G. Sharma and Srinivasan Anand
02. Taxman's Guide to Accounting Standard: D. S. Rawat
03. ICAI's publication on Accounting Standards
04. Accounting Standards and Corporate Practices: T. P. Ghosh
05. Comparison of Statements and Standards on Accounting, ICAI, New Delhi.
06. British Accounting Standards, Ronal Leach and Edword Stamp, Woodhead Faulkner Ltd, Cambridge

B.Com, Semester – V Specialization Stream – B: Marketing Management Course – 507B1: Marketing Management

- Course Objectives: To expose the students to different aspects of marketing environment and strategies
- Pedagogy: Combination of class room lectures, case analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit – 1: Sales Management** (12 hours): Evolution of Sales Concept, Nature of Selling, Role and Objectives of Sales Management, Concept and Importance of Territory Management, Factors influencing the designing of Sales Territory.
- **Unit – 2: Retail and Wholesale Management** (12 hours): Concept of Retailing, Wheels of Retailing, Classification of Retailers, Retail Operations, Store Location, Layout, Store Designing and Space Planning; Concept and Importance of Wholesaling, and Types of wholesalers.
- **Unit – 3: Logistics Management** (4 hours): Concept and Importance of Logistics, Functions in Logistics Management, Inbound and Outbound Logistics.
- **Unit – 4: Advertising and Media Management** (12 hours): Concept, Importance and Functions of Advertising; DAGMAR approach, Media Planning, Factors influencing Media Selection, and Concept and Functions of Ad Agencies.
- **Unit – 5: Brand Management** (12 hours): Brands and their Significance, Role and Categories of Brands, Branding Strategies – Line Extension and Brand Extension; Corporate Branding, and Multi-Branding.
- **Unit – 6: Marketing Research** (12 hours): Nature, Scope, Uses and Limitations of Marketing Research; Types of Research, Steps in Research Process, and Role of Marketing Information System in Marketing Research.

Skill Development Activities

01. Identify and describe the activities of five marketing research companies in India
02. Define the advertising objectives on DAGMAR Approach for Cell phones
03. Visit an organized retail out-let, sketch out the store layout and space planning
04. List-out the brand building activities to be undertaken for a newly established international school
05. Visit any two retailers, wholesalers and dealers each and give any five differences among them in terms of sales activities

Recommended Books for Reference

01. Advertising Management: Rajeev Batra, John G. Myers, and T. David, PHI, New Delhi
02. Advertising: Jefkins and Yadin, Pearson Education, New Delhi
03. Retail Management: Barry Bermans and Joel Evans, PHI, New Delhi
04. Retail Management: Chetan Bajaj, Oxford Publication
05. Art of Retailing: A. J. Lamba, Tata McGraw-Hill, New Delhi
06. Marketing Research: Malhotra
07. Marketing Research: G. C. Beri, Tata McGraw-Hill, New Delhi
08. Marketing Communication: ICFAI University Press, Hyderabad

B.Com, Semester – V Specialization Stream – C: Financial Management Course – 507C1: Advanced Financial Management

- Objective: To acquaint the students with the various factors considered while managing the finance of a business unit and the risks involved in it.
- Pedagogy: Class room lecturers, Seminar, Group discussion.
- Teaching hour per week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Capital Structure Theories** (12 hours): Introduction, Net Income Approach, Net Operating Income Approach, Modigliani and Miller Approach, Arbitrage Process, Traditional Approach and Problems on Capital Structure.
- **Unit - 2: Capital Budgeting** (16 hours): Project Selection under Capital Rationing; Inflation and Capital Budgeting; Risk in Investment Decisions: Concept of Uncertainty, Risk and Uncertainty, Measurement of Risk, Risk Analysis Approaches and Problems on Capital Rationing, Decision under Inflation, and Risk Adjusted Discount Rate Approach.
- **Unit - 3: Management of Cash** (8 hours): Motives for holding Cash, Cash Planning, Cash Forecasting and Budgeting – Preparation of Cash Budget and Problems.
- **Unit - 4: Management of Inventory** (8 hours): Nature of Inventories, Need to hold Inventories, Objectives of Inventory Management, Inventory Management Techniques, and Problems on EOQ.
- **Unit - 5: Management of Accounts Receivables** (8 hours): Goals and Problems of Receivable Management, Formulating suitable Credit Policy, Designing Collection Policy, and Problems on Credit Policy.
- **Unit - 6: Dividend Policy** (12 hours): Walter's Model, Gordon's Model and MM's Hypothesis and Problems on all these Models.

Skill Development Activities

01. Prepare a project report of a small business unit

02. Design a capital structure for a Trading concern
03. Prepare a blue print on working capital of a small concern
04. Prepare a cash budget using imaginary figures
05. Formulate credit policy for a business unit
06. List out at least five companies which have declared dividends recently, along with the rates of dividend declared

Recommended Books for Reference

01. Financial Management (Text, Problems and Cases) by Khan and Jain, TMH
02. Financial Management, I. M. Pandey, Vikas Publishing House
03. Financial Management and Corporate Planning and Policy, S. N Maheshwari (Sultan Chand)
04. Financial Management, B. S. Raman, United Publishers
05. Financial Management, R. M Srivastava, Himalaya publishing House
06. Financial Management, Dr. A. K. Mani, Swapna Book House
07. Financial Management, James C Van Horne

B.Com, Semester – V Specialization Stream – D: Banking and Insurance Course – 507D1: Advanced Banking

- Course Objectives: To enable the students to understand different concepts of international banking and foreign exchange rate determination
- Pedagogy: Combination of class room lectures, case analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

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Course Inputs

- **Unit - 1: Introduction to International Banking** (12 hours): Introduction, Meaning, Functions, Financing of Exports, Financing of Imports, and International Payment System.
- **Unit - 2: Foreign Exchange Markets** (14 hours): Introduction, Meaning, Elements, Importance, International Monetary System, Types of Exchange Rates, Fluctuations in Foreign Exchange Rates, Causes and Effects, Need for stable Foreign Exchange Rates, Determination of Exchange Rates, and Theories of determination of Exchange Rates.
- **Unit - 3: Management Principles in Banks** (14 hours): Managerial Functions in Bank, Hierarchy, Individual and Group Behaviour, Management of Personnel, Functions of Manager, Inspection, Local Advisory Committee, Recruitment, Selection, Training, Promotion, and Control of Staff.
- **Unit - 4: Treasury Management** (12 hours): Meaning, Structure and Organization of Treasury Management, Role of Chief Financial Officer, Functions of Treasurer and Controller, and Responsibilities of Treasurer.
- **Unit - 5: Managing Bankruptcy** (12 hours): Definition of Bankruptcy, Factors leading to Bankruptcy, Symptoms of Bankruptcy, Bankruptcy Costs, and Bankruptcy Prediction Model.

Skill Development Activities

01. Collect the balance sheet of a bank and analyze the income derived from treasury management

02. Prepare a table showing foreign exchange rates of Indian Rupee and US Dollar for one month
03. Write down the regulations governing recruitment of staff through IPBS
04. List out 15 different foreign currency exchange rates as per current market price
05. Write down 15 names of banks which have got Bankrupt

Recommended Books for Reference

01. Principles of Bank Management – Vasant Desai
02. Innovation in Bank Management – Jessup
03. Commercial Bank Management – Reed, E. W

B.Com, Semester-V Specialization Stream – E: Business Taxation Course – 507E1: Business Taxation - I

- Course Objectives: To familiarize the students with Tax Laws and Procedure relating to Indirect Taxes
- Pedagogy: Combination of class room lectures, case analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Karnataka Value Added Tax Act, 2003** (14 hours): Meaning, Value Added Tax (VAT), Variants of VAT Registration, Its Procedure and Cancellation, Treatment of Small Dealers under VAT, Treatment of Closing Stock when switch over to VAT.
- **Unit - 2: Service Tax** (14 hours) : Service Tax Rates, Items covered under Service Tax Act, Valuation of Taxable Service for charging Service Tax - (a) Banking and other Financial Services, (b) Advertising Agencies, (c) Cable Operators, (d) Courier Services, (e) Consultancy Services of Chartered Accountants, Company Secretaries and Cost Accountants (ICWA), (f) Stock Brokers, (g) Franchise Services, (h) Travel and Tour Operators, and (i) Goods Service Operators; General Insurance, Registration, Persons responsible for collecting Service Tax and furnishing prescribed Returns.
- **Unit - 3: Central Excise Duty** (12 hours): Meaning and Characteristics of Excise Duty, Kinds of Excise Duty, Merits and Demerits, Definitions, Broker, Assessee, Excisable Goods, Factory, Manufacturer, Processing, Sale or Purchase, MODVAT, Registration, Central Excise Duty, Authorities and their Powers, and Penalties and Punishment.
- **Unit - 4: CENVAT (Central Value Added Tax)** (12 hours): Definitions, CENVAT Credit and Utilization of CENVAT Credits.
- **Unit - 5: Customs Act, 1962** (12 hours): Definitions, Objectives, Merits and Demerits, Customs Duty Authorities and their Powers, and Types of Customs Duty.

Skill Development Activities

01. Filling of prescribed form of registration under VAT
02. Mention different classes of officers who can be appointed under the Customs Act, 1962
03. List out the procedure to be followed for registration under Central Excise Law
04. Outline the procedure to be followed for clearance of imported and exported goods
05. Make out the difference between Baggage and Bonafide Baggage

Recommended Books for Reference

01. L. K. Jain, Central Excise Manual, (Century Publishers Pvt Ltd)
02. Karnataka Value Added Tax Act, 2003, published by Karnataka Law Journal Publications
03. Indirect Tax Law and Practice: V. S. Daty (Taxmann Allied Services Pvt Ltd)
04. Indirect Taxes – Dinakar Pagare
05. Guide to Service Tax – P. Veera Reddy

B.Com, Semester – V **Specialization Stream – F: E-commerce** **Course – 507F1: E-commerce - I**

- Course Objectives: To enable the students to learn about the E-commerce and doing business in the E-world and make the students to understand the programming concept
- Pedagogy: Combination of class room lectures, practice in computer laboratory, exercises, group discussion, and field work
- Teaching Hours per Week: 4 (3 hours of theory and 2 hours of practice in laboratory)
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: E-commerce** (8 hours) : Electronic Commerce and Physical Commerce, E-commerce vs E-business, Characteristics of e-Business, e-Business - role and their challenges, e-business requirements, impact of e-business, Advantages of E-commerce, Advantages of Internet Marketing, and Advertisement over Internet.
- **Unit - 2: Internet Banking** (8 hours): Advantages of Online Banking Facilities, Internet Banking in India, ATM, Credit/Debit Card, Smart Card, Internet Payment System, Characteristics of Payment System, SET Protocol for Credit Card Payment.
- **Unit - 3: Introduction to 'C'** (8 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 of a Variable, Operators, Expressions, Loading, Editing, Saving and Executing 'C' Programs, and Turbo 'C' Hot Keys.
- **Unit - 4: Programming in 'C'** (16 hours): Input/Output Statements, Unformatted (Getchar, Puchar, Gets, Puts, Getch, Getche) and Formatted I/O Functions (Scanf, Printf), Program Flow Control Statements, If Statement, If-else Statement, Switch Statement, While Statement, Do-while Statement, For Statement, Nested for Loop Statement; Array - One Dimensional Array and Two Dimensional Array; and Library Functions (abs, sqrt, pow)
- **Unit - 5: Writing Simple Programs in 'C'** (24 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 Generation, Array Addition, Using Formulas in 'C' Programs, Simple Interest, Compound Interest, Area and Circumference of a Circle, etc.

Skill Development Activities

01. Write a 'C' program to find the area and circumference of a circle
02. Write a 'C' program to show the use of Char and String data types
03. Write a 'C' program to show the use of Do and While statements
04. Write a 'C' program to show the use of mul and pow functions
05. Write a 'C' program to display the growth of a fixed deposit in a bank on yearly basis

06. Write a 'C' program to show the use of Switch Case
07. Write a 'C' program to show the calculation of salesman's commission
08. Write a 'C' program to prepare a marks statement of a student
09. Write a 'C' program to calculate simple interest and compound interest

Recommended Books for Reference

01. V. Rajaraman, Computer Programming in 'C' (Prentice Hal of India)
02. Yashwanth, P. Kanetkar, Let Us C: (BPB Publications)
03. Byron S Gottrifried, Programming with C: (Tata McGraw Hill Publishing)
04. Parameshwaran, Computers in Business (Sultan Chand & Sons)

B.Com, Semester-V **Specialization Stream – G: Quantitative Techniques** **Course – 507G1: Quantitative Techniques - I**

- Course Objectives: To enable the students to understand and apply mathematical and statistical techniques to practical business problems
- Pedagogy: Combination of class room lectures, case analysis, exercises, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Input

- **Unit - 1: Arithmetic and Geometric Progression** (8 hours): Identify of series as AP and GP; Finding the n^{th} term of AP and GP; Finding number of AP and GP upto n^{th} terms; Finding arithmetic mean and geometric mean, Inserting arithmetic means and geometric means in between the given terms, and applications.
- **Unit - 2: Matrices and Determinants** (14 hours): Definition of Matrix and Examples, Types of Matrixes, Matrices Addition, Subtraction, Scalar Multiplication and Matrix Multiplication, Transpose of a Matrix and Inverse of the Matrix, Applications, Definition of Determinates - To Find the Determinant of a Square Matrix, Solving the Simultaneous Equations using Cromer's Rule Applications (Matrix Method).
- **Unit - 3: Differential Calculus** (12 hours): Variables - Definitions and Examples, Constants – Definitions and Examples, Functions (different Types), Limits of Different Functions, Differentiation of Linear Function, Finding Maxima and Minima (extreme Values), Applications such as Marginal Cost, Marginal Revenue, and Average Cost.
- **Unit - 4: Linear Programming** (14 hours): Definition of LPP; Objective Function, Decision Variables, Feasible Solution, Optimal Solution, Formulation of LPP and Solution by Graphic Method and Simplex Method (two variables only).
- **Unit - 5: Theory of Probability** (10 hours): Random Experiment, Sample Space (one, two and three coins, One and Two Dice, Pack of Cards), Event, Compliment of an Event, Sub-event, Union of Events, Intersection of Events, Equally Likely Events, Mutually Exclusive Events and Exhaustive Events (only Definition and Examples), Definition of a Probability (Mathematical), and Simple Problems - Problems on Addition Theorem, Multiplication Theorem; To find Mean, Variance and Standard Deviation.
- **Unit - 6: Distribution (PMF)** Examples, Normal Curve, Properties, and Simple Problems.

Skill Development Activities

01. Apply Arithmetic Progression and Geometric Progression methods to find the growth rate of food grains and population
02. 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
03. Show the ways in which your telephone number can be permuted to get odd numbers
04. Select the different ways to go to Bangalore from your native place through permutation techniques
05. Select a few balls among many balls to choose a number through lottery method
06. Use different techniques to show price, supply and demand position for a particular products, and also show maximum and minima
07. 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

01. Commercial Arithmetic: Iyer, Bari (Sultan Chand and Sons)
02. Business Mathematics: D. C. Sancheti and V. K. Kapoor (Sultan Chand and Sons)
03. Business Mathematics: S. M. Shukla (Sahitya Bhavan Publications)
04. Business Mathematics: Dorairaj, S, N (United Publishers)
05. Business Mathematics: B. H. Suresh
06. Business Mathematics: Sanchethi Agarwal
07. Business Mathematics: R. Gupta

B.Com, Semester – V **Course – 508: Logical and Analytical Reasoning**

- Course Objectives: This course aims at enabling the students to acquire the requisite knowledge about various aspects of logical and analytical reasoning
- Pedagogy: Combination of class room lectures, and group discussion
- Teaching Hours per Week: 2
- Maximum Marks: 50
- Examination Duration: 1½ hours

Course Inputs

- **Unit - 1: Logical Reasoning** (5 hours): Basics of Logic, Assumptions and Arguments, Forcefulness of Arguments, Evaluating Inferences and Data Sufficiency.
- **Unit - 2: Reasoning based on Rules** (5 hours): Syllogism and Analytical Decision Making.
- **Unit - 3: Problem Solving** (5 hours): Categorization, Arrangement, Comparison, Blood Relation and Profession and Conditional Selection.
- **Unit - 4: Verbal and Non-verbal Reasoning** (6 hours): Alphabet Test, Analogy and Classification Series Completion, Venn Diagram and Puzzle Diagrams, Calendar, Direction Sequence Test and Time Sequence Test.
- **Unit - 5: Puzzle Figures** (5 hours): Non-verbal.
- **Unit - 6: Mathematical Reasoning** (6 hours): Age-related Problems, Work and Time, Work and Wages, Percentage and Average, Ratio and Proportion, Speed-Distance-Time, and Elementary Mensuration.

Recommended Books for Reference

01. M. N. Tyra, Speed Mathematics

02. Agarwal, Quantitative Reasoning

B.Com, Semester – VI Course – 601: Management Accounting

- Course Objectives: To enable the students to grasp theoretical and practical aspects of Management Accounting relevant for business undertakings and managerial decisions
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Management Accounting** (4 hours): Meaning and Definition, Objectives, Scope and Importance of Management Accounting, Limitations of Management Accounting, Management Accounting vs Financial Accounting, and Management Accounting vs Cost Accounting.
- **Unit - 2: Analysis and Interpretation of Financial Statements** (12 hours): Concept and Nature of Financial Statements, Techniques of Financial Analysis, Comparative Financial Statements, Common Size Financial Statements and Trend Analysis, and Problems thereon.
- **Unit - 3: Ratio Analysis** (16 hours): Meaning, Definition, Importance and Limitations of Ratio Analysis, Classification of Ratios - (a) Profitability Ratios - Gross Profit Ratio, Net Profit Ratio, Operating Profit Ratio, Overall Profitability Ratio, Operating Cost Ratio and Earning per Share, (b) Turnover Ratios - Inventory Turnover Ratio, Debtors Turnover Ratio, Debt Collecting Period, Creditors Turnover Ratio, and Debt Payment Period, (c) Liquidity Ratios - Current Ratio, and Liquid Ratio, and (d) Solvency Ratios - Debt Equity Ratio, Proprietary Ratio, and Capital Gearing Ratio, and Problems on these Ratios.
- **Unit - 4: Fund Flow Statements** (16 hours): Meaning, Uses and Limitations, Preparation of Fund Flow Statements, Schedule of Changes in Working Capital, Calculation of Fund from Operations, Statement of Sources and Application of Funds, and Problems thereon.
- **Unit - 5: Cash Flow Statement** (6 hours): Meaning and Advantages of Cash Flow Statements, Fund Flow Analysis vs Cash Flow Analysis (theory only).
- **Unit - 6: 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

01. Preparation of common size financial statements, trend percentages and comparative financial statements of an organization atleast for two years
02. Calculation of ratios based on the above financial statements - Gross profit ratio, net profit ratio, operating profit ratio, current ratio, and Debt-Equity ratio
03. Preparation of fund flow statement and determination of fund from operations with imaginary figures
04. Identify current assets, current liabilities, non-current and non-current liabilities from the above financial statements
05. Preparation of flexible budget with imaginary figures

06. Visit an organization and collect information regarding budgets prepared by them and prepare budget on the basis of the given information

Recommended Books for Reference

01. Advanced Management Accounting: J. Madegowda, 2nd ed, 2012, Himalaya Publishing House
02. Management Accounting: J. Madegowda, Himalaya Publishing House
03. Management Accounting: Dr. S. P. Gupta
04. Management Accounting: M. Y. Khan and P. K. Jain
05. Management Accounting: Dr. S. N. Maheshwari
06. Management Accounting: B. S. Raman
07. Management Accounting: Howard and Brown

B.Com, Semester – VI Course – 602: Income Tax - II

- Course Objectives: To enable the students to understand the practical aspects of Income Tax
- Pedagogy: Combination of class room lectures, exercises, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1:** Computation of Income from House Property (12 hours)
- **Unit - 2:** Computation of Income from Business and Profession of Individual (16 hours)
- **Unit - 3:** Computation of Capital Gains (12 hours): Deductions under Sections 54, 54B, 54C, 54D, 54E and 54F.
- **Unit - 4:** Computation of Income from Other Sources (10 hours): Set-off and Carry Forward of Losses (theory only).
- **Unit - 5:** Computation of Total Income and Tax Liability of Individuals (10 hours) (excluding Computation of Salary Income).
- **Unit - 6:** Filing of Returns and Assessment Procedure (4 hours): PAN, TAN, E-Filing and IT Challan.

Skill Development Activities

01. Draw a structure of computing annual value under the head 'Income from House Property'
02. Identify the transactions not regarded as transfer for capital gains purposes
03. List out the taxable items under the head 'Income from Other Sources'
04. List the due date for filing income-tax returns for different kinds of forms used for filing
05. Prepare a list of changes effected in the current Finance Act and the rates of tax applicable

Recommended Books for Reference

01. Income Tax Law and Practice: H. C. Mehrotra and Goyal (Sahitya Bhavan)
02. Direct Taxes: Dr. V. K. Singhania (Taxmann publications Pvt Ltd)
03. Direct Taxes: B. B. Lal
04. Income Tax Law and Practice: Gour and Narang (Kalyani Publications)
05. Income Tax: Dinakar Pagare (Sultan Chand & Co)

B.Com, Semester-VI
Course – 603: Techniques for Business Decisions - II

- Course Objectives: To enable the students to understand the practical application of statistical tools in business area
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Correlation Analysis** (12 hours): Meaning, Methods of studying Correlation, Karl Pearson's Co-efficient of Correlation (Simple Correlation and Correlation for Grouped Data), and Probable Error.
- **Unit - 2: Regression Analysis** (12 hours): Meaning, Correlation vs Regression, Determination of Regression Co-efficient, Framing Regression Equations, Simple Regression and Regression for Grouped Data.
- **Unit - 3: Index Numbers** (16 hours): Meaning, Steps in construction of Index Numbers, Limitations, Types, Unweighted Simple Aggregate Index Number, Simple Price Relative Method, Weighted Index Numbers – Laspeyre's, Paasche's, Bowley's and Fisher's Ideal Index Numbers, Tests of Adequacy – TRT and FRT Cost of Living Index Numbers – Aggregate Expenditure and Family Budget Method.
- **Unit - 4: Interpolation and Extrapolation** (10 hours): Meaning, Utility, Algebraic Methods - Binomial and Newton's Methods only.
- **Unit - 5: Association of Attributes** (6 hours): Meaning, Correlation vs Association of Attributes, Methods of Studying Association – Yule's Method only.
- **Unit - 6: Statistical Quality Control** (8 hours): Meaning, Objectives, Control Charts and their Uses, Types of Control Charts, Construction of Mean and Range Charts only.

Skill Development Activities

01. Finding out the correlation between any two variables of your choice
02. Finding out the unknown values by the use of Regression Equations
03. Forecasting by the use of Extrapolation Technique
04. Construction of Cost of living index
05. Finding out the quality control process - whether the process is in control or out of control by using control charts

Recommended Books for Reference

01. Statistics – Theory and Practice, Pillai and Bhagavathy
02. Statistical Methods, S. P. Gupta
03. Business Statistics, Dr. Wilson. M
04. Text Book of Business Statistics: Prof. Anand Sharma
05. Statistics Theory and Practice: Shukla M.C. and --- S.S.
06. Business Mathematics and Statistics: Dr. Satyaprasad, B. G and Dr. K. Nirmala
07. Statistics: Elhance and Veena Elhance

B.Com, Semester – VI
Course – 604: Methods and Techniques of Cost Accounting

- Course Objectives: To enable the students to understand the Methods and Techniques of Cost Accounting
- Pedagogy: Combination of class room lectures, exercises, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Job Costing** (8 hours): Meaning, Features, Procedure of Cost Ascertainment, Advantages and Disadvantages of Job Costing, and Problems on Job Cost Sheet.
- **Unit - 2: Operating Costing** (10 hours): Meaning, Classification of Operating Costs, Problems on Preparation of Operating Cost Sheet (only Transport Undertakings).
- **Unit - 3: Process Costing** (12 hours): Meaning, Features, Treatment of Waste, Scrap, Normal Loss, Abnormal Loss and Abnormal Gain, Preparation of Process Accounts, and Problems (excluding Joint Products and By-products, Inter-process Profits and Equivalent Production).
- **Unit - 4: Contract Costing** (10 hours): Meaning, Features, Treatment of certain important Costs, Contract Price, Work Certified, Work Uncertified, Retention Money, Profit on Incomplete Contracts, Estimated Contracts, Preparation of Contract Accounts and Balance Sheet, and Problems.
- **Unit - 5: Marginal Costing** (14 hours): Meaning, Definitions, Merits and Limitations, Marginal Cost Equations, P/V Ratio, BEP, Margin of Safety and simple Problems thereon.
- **Unit - 6: Standard Costing** (10 hours): Meaning, Definitions, Advantages and Limitations of Standard Costing, Analysis of Variances, Problems on Material Cost Variance, Material Price Variance, Material Usage Variance, Labour Cost Variance, Labour Rate Variance, and Labour Efficiency Variance.

Skill Development Activities

01. Writing a note and specimen format on work order and job cost sheet
02. Writing notes on – (a) Contract price, (b) Work certified and work uncertified, (c) Retention money, (d) Escalation clause, and (e) Profit on incomplete contracts
03. Collect the necessary information from a bus owner / transport undertaking and prepare operating cost sheet in detail
04. Visit and collect information from a printing press to supply 500 copies of skill development record book of standard size and specifications
05. Visit any manufacturing unit, collect and record the information regarding stages in accounting for production overheads, accounting treatment of normal and abnormal loss

Recommended Books for Reference

01. Advanced Cost Accounting: J. Madegowda, 2nd ed, 2012, Himalaya Publishing House
02. Cost Accounting (Elements of Costs and Methods of Costing): J. Madegowda, 2nd ed, 2013 (Himalaya Publishing House)
03. Cost Accounting: Nigam and Sharma.
04. Cost Accounting: S. P. Jain and Narang
05. Cost Accounting: B. S. Raman
06. Cost Accounting: S. P. Iyengar

B.Com, Semester–VI
Course – 605: Principles and Practice of Auditing

- Course Objectives: To enable the students to understand the different dimensions of Auditing
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Auditing** (12 hours): Meaning, Definition and Objectives of Auditing, Advantages and Limitations of Auditing, Classification of Audit - Statutory, Government, Internal and Continuous, Annual Audit; and Audit Programme – Audit Notebook and Audit Working Papers.
- **Unit - 2: Internal Check** (10 hours): Meaning, Definition, Objectives and Merits, Internal Check regarding Cash Books, Purchase and Wages.
- **Unit - 3: Vouching and Verification** (16 hours): Meaning, Definition, Objectives of Vouching, Vouching of Cash Transactions, Credit Purchase and Sales, Meaning of Verification and Valuation of Assets, Verification and Valuation of Stock in Trade, Plant and Machinery, Goodwill and Debtors.
- **Unit - 4: Company Audit** (14 hours): Appointment, Qualification and Removal of Company Auditor, Powers, Duties and Liabilities, Civil and Criminal Liability along with types of Audit Report – Clean and Qualified.
- **Unit - 5: Investigation** (12 hours): Meaning, Definition and Objectives of Investigation, Different Classes of Investigation, Differences between Investigation and Auditing.

Skill Development Activities

01. Collect details about classification of audit conducted in different organizations
02. Prepare audit programme assuming you are an auditor of a firm
03. Prepare qualified / clean audit report
04. Visit a factory and collect its audit report, and prepare a brief note on the same
05. Formulate internal check system for cash sales

Recommended Books for Reference

1. Auditing: T. R. Sharma
2. Auditing: Kamal Gupta
3. Auditing: B. S. Raman
4. Practical Auditing: B. N. Tandon
5. Auditing P. C. Tusian

B.Com, Semester – VI
Course – 606: Small Business Management

- Course Objectives: To enable the students to understand theoretical and practical aspects of small business management
- Pedagogy: Combination of class room lectures, case study analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Introduction** (10 hours): Meaning of Small Business, Small Business Management, Importance, Role, Characteristics and Types of Small Business, Scope, Role of Government in promoting Small Scale Industries.
- **Unit - 2: Women Entrepreneur** (12 hours): Concept, Types of Women Entrepreneurs, Suitability of Business, Problems faced by Women Entrepreneurs in India, Measures taken by the Government for the development of Women Entrepreneurs.
- **Unit - 3: Rural Entrepreneurship** (10 hours): Definitions, Risk faced by Rural Entrepreneurs, Strategies for development of Rural Entrepreneurship, and Scope of Rural Entrepreneurship.
- **Unit - 4: Project Identifications and Formulation** (12 hours): Meaning of Project, Project Identification and Project Report, Importance of Project Report, Contents of Project Report, and General format of Project Report.
- **Unit - 5: 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.
- **Unit - 6: Institutions engaged in financing Small Business** (8 hours): SIDBI, ICICI, DIC, IDBI, KSFC, RRBs, NABARD, Commercial Banks and their functions.

Skill Development Activities

01. Visit five small scale units in your area and collect the details regarding the nature of the business, sources of capital, employees, raw materials
02. Visit a DIC and list out the schemes of Government of Karnataka for rural industries
03. Visit the financial institutions in your area and collect the information about loan granted by them
04. Collect the details about institutions engaged in providing training to small entrepreneurs
05. Prepare a simple project report required to start a small unit

Recommended Books for Reference

01. Entrepreneur Development, K. Natarajan
02. Small Scale Industries and Entrepreneurship, Vasanth Desai
03. Small Scale Industries and Entrepreneurship, S. V. Murthy
04. Entrepreneurial Development, Arora

B.Com, Semester – VI **Specialization Stream – A: Accounting** **Course – 607A2: Accounting Standards – II**

- **Course Objectives:** To expose the students to the Provisions of Accounting Standards with respect to corporate reporting
- **Pedagogy:** Combination of class room lectures, case analysis, group discussion, and field work
- **Teaching Hours per Week:** 4
- **Maximum Marks:** 100
- **Examination Duration:** 3 hours
- **Unit - 1: AS-11 to AS-13** (12 hours): AS-11: Accounting for the Effects of Change in Foreign Exchange Rates, AS-12: Accounting for Government Grants, and AS-13: Accounting for Investments.

- **Unit - 2: AS-14 to AS-16** (13 hours): AS-14: Accounting for Amalgamations, AS-15: Accounting for Retirement Benefits in the Financial Statements of Employers, AS-16: Borrowing Costs.
- **Unit - 3: AS-17 to AS-20** (14 hours): AS-17: Segment Reporting, AS-18: Related Party Disclosures, AS-19: Leases, and AS-20: Earning per Share.
- **Unit – 4: AS-21 to AS-23** (12 hours): AS-21: Consolidation of Financial Statements, AS-22: Accounting for Taxes on Income, and AS-23: Accounting for Investments in Associates in Consolidated Financial Statements.
- **Unit – 5: AS-24 to AS-26** (13 hours): AS-24: Discontinuing Operations, AS-25: Interim Financial Reporting, and AS-26: Intangible Assets.

Skill Development Activities

01. Prepare a brief report on the applicability of Accounting Standards
02. Collect the relevant material from different sources about the deviation of companies from the Provisions of Accounting Standards while preparing their Annual Corporate Reports, and make a comment on the same
03. Write an analytical note on the Accounting Error/s or Fraud/s which you have read in the Journal/s or News Paper/s
04. Compare the Provisions AS and IAS on Intangible Assets and prepare a brief report on the same
05. Identify and analyze atleast 5 new Accounting Items which need a separate Accounting Standard each

Recommended Books for Reference

01. Taxman's Accounting Standards, D. G. Sharma and Srinivasan Anand, G, Taxman Publications.
02. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
03. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
04. British Accounting Standards, Ronal Leach and Edward Stamp, Woodhead Faulkner Ltd, Cambridge.
05. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.
06. ICAI's Publications on Accounting Standards.

B.Com, Semester–VI Specialization Stream – B: Marketing Management Course – 607B2: Consumer Behaviour

- **Course Objectives:** To expose the students to different dimensions of consumer behaviour
- **Pedagogy:** Combination of class room lectures, case analysis, group discussion, and field work
- **Teaching Hours per Week:** 4
- **Maximum Marks:** 100
- **Examination Duration:** 3 hours

Course Inputs

- **Unit - 1: Introduction** (10 hours): Introduction to Consumer Behaviour – A managerial and consumer perspective; why study Consumer Behaviour? Applications of Consumer Behavior Knowledge, Current Trends in Consumer Behaviour, Market Segmentation and Consumer Behaviour.

- **Unit - 2: Individual Determinants of Consumer Behaviour** (16 hours): Consumer Needs and Motivation, Personality and Self Concept, Consumer Perception, Learning and Memory, Nature of Consumer Attitudes, Consumer Attitude Formation and Change.
- **Unit - 3: Environmental Determinants of Consumer Behaviour** (14 hours): Family Influences, Influence of Culture, Sub-culture and Cross Cultural Influences, Group Dynamics and Consumer Reference Group, Social Class and Consumer Behaviour.
- **Unit - 4: Consumer Decision Making Process** (12 hours): Problem Recognition, Search and Evaluation, Purchase Process, Post-purchase Behaviour, Personal Influence and Opinion Leadership Process, Diffusion of Innovation, Models of Consumer Behaviour, Researching Consumer Behaviour, and Consumer Research Process.
- **Unit - 5: Consumer Satisfaction and Consumerism** (12 hours): Concept of Consumer Satisfaction, Working towards enhancing Consumer Satisfaction, Sources of Consumer Dissatisfaction, Dealing with Consumer Complaints, Concept of Consumerism, Consumerism in India - Indian Consumer, Reasons for growth of Consumerism in India; and Consumer Protection Act, 1986.

Skill Development Activities

01. Conduct an informal interview of a local retail store owner and determine what demographic and socio-economic segments the store appears to satisfy. How did the owner select this segment or segments?
02. Conduct formal interview of managers of three retail clothing stores. Determine the degree to which they believe consumer personality and self-image are important to the marketing activities of the stores
03. Visit three local restaurants and assess how each attracts clientele in different stages of the family life cycle
04. You are the owner of two furniture stores. One catering to upper-middle class consumers and the other to lower-middle class consumers. How do social class differences influence each store – (a) Product lines and styles, (b) Advertising media selection, (c) Copy and communication styles used in the advertisements, and (d) Payment policies.
05. For each of the following products and/or services, indicate who you would go to for information and advice – (a) The latest fashion in clothes, (b) Banking, (c) Air travel, (d) Vacation destinations, and (e) A personal computer.
06. For each of the above situations (5 above), indicate the person's relationship to you and your reasons for selecting him/her as the source of information and advice.

Books Recommended for Reference

01. Hawkins, Best and Coney, Consumer Behavior, TMH.
02. Raju M S and Xardel Dominique., Consumer Behaviour – Concepts Applications and Cases
03. Schiffman Leon, Kanuk Lazar Leslie., Consumer Behavior, Pearson / PHI.
04. Nair Suja., Consumer Behavior In Indian Perspective, Himalaya Publishers.
05. Mittal Sheth., Customer Behavior – A Managerial Perspective, Thomson,
06. Rugimbana Robert and SonnyNwankwo Cross cultural marketing.
07. Ahamed Peeru and Sagadevan, Customer Relationship Management, Vikas Publishing.
08. Green Paul, Tull Donald, Albaurn Gerald, Research for Marketing Decisions.
09. Aakar, Kumar and Day., Marketing Research
10. Kinnear C Thomas., Marketing Research.
11. Nargundkar, Marketing Research.
12. Tull S Donald and Hawkins I Del., Marketing Research – Measurement and Methods.
13. Cooper, Business Research Methods.

B.Com, Semester-VI
Specialization Stream – C: Finance Management
Course – 607C2: Security Analysis and Portfolio Management

- Course Objectives: To familiarize the students about investment decisions and portfolio management
- Pedagogy: Combination of class room lectures, case analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Introduction to Investment Management** (12 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 Decisions, and Investment Avenues.
- **Unit - 2: Security Analysis** (14 hours): Introduction, Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis, Dow Theory, Advanced Declined Theory, Chartism Assumptions of Technical Analysis.
- **Unit - 3: 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 Co-efficient, and Arbitrage Pricing Model.
- **Unit - 4: Portfolio Management** (12 hours): Markowitz Model, Sharpe Model, Jensen and Treynor Model.
- **Unit - 5: Global Markets** (12 hours): Global Investments Benefits, Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds, and Relationship between Trends in Global Markets and the Domestic Markets.

Skill Development Activities

01. Examine the investment opportunities available to an employee
02. Name the 50 companies whose equities are covered under NIFTY
03. Name 50 and 30 companies' equities which are covered under present NIFTY and Sensex
04. Collect information on NCFM (National Certification in Financial Market) and prepare a brief report on the same
05. List out any 10 leading Indian Companies which have declared 1:1 bonus quite frequently (say once in every two years)

Recommended Books for Reference

01. Security Analysis and Portfolio Management, Puneethavathi and Pundian, P
02. Fundamentals of Investment Management, V. K. Bhalla
03. Investment Management, Fisher and Jordon
04. Security Analysis and Portfolio Management, Donalds E Fisher and Ronald J Jordan, Prentice Hall of India, New Delhi
05. Modern Investment Theory, Haugen Robert, Prentice Hall of India, New Delhi.

B.Com, Semester-VI
Specialization Stream – D: Banking and Insurance
Course – 607D2: Management of Insurance Business

- Course Objectives: To enable the students to understand the principles of managing and administration of insurance business
- Pedagogy: Combination of class room lectures, case analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Functions and Organization of Insurance** (14 hours): Types of Insurance Organizations, Functions of Insurers, Organization Structure, Stock and Mutual Companies.
- **Unit - 2: Product Design and Development** (12 hours): Product Development Process, Stages in New Product Development, Pricing Strategy, and Product Design in Emerging Scenario.
- **Unit - 3: Underwriting and Claims Management** (12 hours): History, Basics and Definition of Underwriting, Underwriting in Life Insurance and Non-life Insurance, Claim Settlement in General Insurance (Fire and Motor), and General Guidelines for Settlement of Claims.
- **Unit - 4: Insurance Pricing** (14 hours): Fundamentals of Insurance, Pricing and Objectives, Types of Rating, Life vs Non-life Insurance, and Pricing Rate Making Entities.
- **Unit - 5: Intermediaries in Insurance Business** (12 hours): Insurance Intermediaries and their Functions, Surveyors and Loss Assessor, Third Party Administrators and Agents, Changes in Insurance Industry Structure and Form, and Multinational Corporations.

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Skill Development Activities

01. Visit the nearest branch office and study the organizational structure and report on its performance
02. Visit any of the general insurance branch offices to learn the process of underwriting and collect the format for motor vehicle and medi-claim insurance – prepare a brief report on the same
03. How do you get the insurance claim of your motor bike which is damaged due to accident? Prepare a brief report
04. Make a comparative study of any two existing insurance products
05. Collect the policy documents of the following and write the procedure for filing the policy – marine, fire and life policies

Recommended Books for Reference

01. Insurance Principles and Practice: M. N. Mishra and S. B. Mishra
02. Elements of Insurance: Malhotra, R. P
03. Insurance Principle and Practice: Vinayaka
04. Insurance and Risk Management: Dr. P. K. Gupta
05. Principles of Insurance Law: Dr. M. N. Srinivasan
06. Principles of Insurance: Dr. Periyaswamy

B.Com, Semester – VI
Specialization Stream – E: Business Taxation
Course – 607E2: Business Taxation - II

- Course Objectives: To familiarize the students with Tax Laws and Procedure relating to Direct Taxes
- Pedagogy: Combination of class room lectures, case analysis, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Wealth Tax Act, 1957** (10 hours): Meaning, Individual, Hindu Undivided Family, Company, Valuation Date, Net Wealth, Assessee, Assets, Assessment Year, Scope of Liability of Wealth Tax, Assets belonging to Others but included in the Net Wealth of Individual, and Assets exempted from Wealth Tax.
- **Unit - 2: Valuation of Assets** (14 hours): Computation of Net Wealth and Wealth Tax, and Procedure for Assessment.
- **Unit - 3: Computation of Income of Firms and Association of Persons** (8 hours).
- **Unit - 4: Assessment of Companies** (24 hours): Meaning of Company, Types of Companies, Computation of Tax on Companies and Tax on Distributed Profits of Domestic Companies.
- **Unit - 5: Assessment of Co-operative Societies** (8 hours).

Skill Development Activities

01. Collect and fill wealth tax return form with imaginary figures
02. List out imposable penalties in the following cases – (a) Willful attempt to evade tax under Wealth Tax Act, and (b) Failure to furnish net wealth
03. Filling up of ITR Form No. 5 for Companies' Assessment with imaginary figures
04. Filling up of challan for making payment of tax - Corporate Tax.
05. Filling up of return of income of co-operative societies with imaginary figures

Recommended Books for Reference

01. Wealth Tax, Service Tax and Luxury Tax: A. R. Chawan
02. Direct and Indirect Taxes: Dr. H. C. Mehrotra and Dr. S. P. Goyal
03. Income Tax Law and Accounts: Dr. H. C. Mehrotra
04. Direct Taxes: Dinakar Pagre
05. Direct Taxes: Dr. Singhania and Singhania

B.Com, Semester – VI
Specialization Stream – F: E-commerce
Course – 607F2: E-commerce - II

- Course Objectives: To enable the students to learn about the management information system, database concepts and Web-page creation
- Pedagogy: Combination of class room lectures, practice in computer laboratory, exercises, group discussion, and field work
- Teaching Hours per Week: 4 (3 hours of theory and 2 hours of practice in laboratory)
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Information vs Data** (8 hours): Definition of Information, Forms of Business Data, Source of Data, Differences between Data and Information, Data Processing vs Information Processing; Characteristics and Usefulness of Information, Types of Information, Importance of Information in Decision Making, and Information needs at different levels of Decision Making.
- **Unit - 2: Management Information System** (10 hours): Meaning and Definition of MIS, Characteristics of MIS, Objectives of MIS, Limitations of MIS. Database - Meaning, Types of Databases, Need of Relational Database, Data Normalization (Determining Tables, Determining Fields, Determining Relationships), Integrity Rules (Primary /Foreign Key, One-to-Many, Many-to-Many, One-to-One).
- **Unit - 3: MS-ACCESS: Introduction** (16 hours): Components of an Access Table, Creation of Tables. Elements in a Table, Structure of the Table, Data entry in a Table, Saving the Table, Opening the Table, Creation of forms from the Table, Entering the values in the Forms, Viewing the Form, and Creating Tables using Wizards.
- **Unit - 4: MS-ACCESS: Creating Reports and Queries** (16 hours): Creating Reports and Queries using Single Table or Multiple Tables, Filtering the Data using Simple Query Wizard, Administrating a Data Base using Reports and Queries, Customizing Tables by Reports and Queries, Viewing or Displaying the Reports and Queries, and Printing the Reports.
- **Unit - 5: Introduction to HTML** (14 hours): HTML Documentation, Structure and Tags, Defining Web Page Appearance, Text Formatting, Writing simple HTML Documents, Front Page, Advantages and Options.

Skill Development Activities

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01. Getting help in Access and Creating databases and tables
02. Editing and printing tables
03. Creating and using customized forms
04. Creating queries using Query-By-Example (QBE). Creating relationships between tables
05. Searching for values using filters. Sorting records. Creating a form that contains a sub form
06. Creating, pre-viewing and printing customized reports
07. Create students' database using design view for students mark details – (a) Add at least 10 records, (b) Sort the names in alphabetical order, (c) Find Total and Average, (d) Display the list where total is greater than 50 and greater than 400, (e) Apply sort option to display records, and (f) Generate reports by using the above queries
08. Writing HTML documents for moving messages, Display of advertisements, Creation of tables, Creation of menu forms, Creation of Application Form for a job/Bio-data, Creation of organized and un-organized lists

Recommended Books for Reference

01. Virginia Andersen, Microsoft Office Access 2007 - The Complete Reference
02. Michael R. Groh, Joseph C. Stockman, Gavin Powell, Cary N. Prague Michael R Irwin, and Jennifer Reardon: Access 2007 Bible
03. Alexis and Leon, Introduction to Computers (Vikas Publishing House)
04. R.K. Taxali, P. C. Software made simple (Tata McGraw Hill)
05. Parameshwaran, Computers in Business (Sultan Chand & Sons)

B.Com, Semester – VI
Specialization Stream – G: Quantitative Techniques
Course – 607G2: Quantitative Techniques - II

- Course Objectives: To enable the students to understand and apply mathematical and statistical techniques to practical business problems
- Pedagogy: Combination of class room lectures, case analysis, exercises, group discussion, and field work
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

Course Inputs

- **Unit - 1: Theory of Games** (10 hours): Two-person zero-sum Game, Properties of a Competitive Game, Value of the Game, Finding Optimal Strategy by Maximin-Minimax Principle, Principle of Dominance and When Mixed Strategy is Given (Games without Saddle Point (2×2) Matrix only - Formula Method).
- **Unit - 2: Assignment Problems** (12 hours): Hungarian Method, Types of Solving Assignment, Problems when equal number of Rows and Columns are given by Minimization and Maximization Methods; When Unbalanced Assignment Problem is given, Restrictions on Assignment (when missing values are given); and Salesmen Problems.
- **Unit - 3: Transportation Problems** (14 hours): Find IBFS by North West Corner Method, Least Cost Method and Vogel's Approximation Method; Test for Optimality by Stepping Stone Method, and IBFS in Unbalanced Transportation Problems.
- **Unit - 4: Decision Theory and Analysis** (12 hours): Decision Making under Uncertainty, Decision Tree Analysis – Advantages, and Simple Problems.
- **Unit - 5: Simulation** (10 hours): Definition, Reasons, Methodology Point-wise, Advantages, Drawbacks, Applications, Stochastic Simulation, Simulation of Inventory Problems, Simulation of Queuing Problems, and Capital Budgeting.
- **Unit - 6: Project Management** (6 hours): Introduction, Network Analysis, Methodology of PERT/CPM Networks (point-wise), Basic Concepts of Network Analysis, Applications of Network Models, Time Estimation in Vertical Path Analysis, distinction between PERT And CPM, Simple Problems, Network Diagram, Finding Critical Path and Time Estimation.

Skill Development Activities

01. Play game for competing with the rival trader, find Games Strategies to withstand in the game,
02. Give an assignment to a particular person who is capable to find suitable measures to particular assigned task,
03. Find the least root to go to the places when a travelling agent is supposed to visit more than two places simultaneously,
04. Find strategies for assigning a particular task to various persons,
05. How simulation can be derived and give suitable examples, and
06. Experiment different events for finding solution for probable events.

Recommended Books for Reference

01. Operations Research, Kanti Swarup, P. K Gupta Man Mohan
02. Quantitative Techniques, V. K. Kapoor
03. Business Mathematics, Sanchethi Kapoor

04. Business Mathematics, S. P. Gupta
05. Mathematics for Cost Accountants, R. Gupta
06. Business Mathematics: Madappa Sridhara Rao
07. Business Mathematics: Dorairaj, S. N
08. Business Mathematics: B. H. Suresh
09. Business Mathematics: Sanchethi Agarwal
10. Business Mathematics: Agarwal
11. Business Mathematics: Oak and other (Himalaya Publishing House)

B.Com, Semester – VI **Course – 608: Soft Skills for Business**

- Course Objectives: This course enables to student community to acquire the necessary skills and attributes which are very essential of successful professionals
- Pedagogy: Combination of class room lectures, group discussion, and field work
- Teaching Hours per Week: 2
- Maximum Marks: 50
- Examination Duration: 1½ hours

Course Inputs

- **Unit - 1: Personal Skills** (knowing Self) (6 hours): Self-concept, Self-awareness (SWOT Analysis), Self-confidence, Self-esteem, Self-control, Impression Building, Goal Setting; Mission and Vision, Positive Outlook, Assertive Skills, and Creative Thinking, Presentation Skills and Techniques, and Public Speaking.
- **Unit – 2: 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, and Observation.
- **Unit – 3: Meetings** (4 hours): Importance, Meetings Opening and Closing Meetings, Brain Storming, E-meetings.
- **Unit – 4: Employability Skills** (Preparing for a Job) (6 hours): Resume Writing, Validating Resume, Group Discussion, Interview Skill – Preparation for Personal Interview, Interview Attending Skills, Most Frequently Asked Questions in the Interview, Placement Interview, Discipline Interview, Appraisal Interviews, Exit Interviews, Telephonic Interview and Video Conference Interview.
- **Unit – 5: Competency Mapping** ('Change and You'– Adaptability) (4 hours): Corporate Expectations – Tuning Up of Attitude, Time Management, Presentation Skills, Grooming, and Change Competency.
- **Unit – 6: Business Etiquettes** (Change Management) (4 hours): Work Place Etiquettes, Telephone Etiquettes, Email Etiquettes, Dining Etiquettes, and Social Etiquette Conversation.

Recommended Books for Reference

01. The Working Mind, J. P. Das, Sage Publication, 1988
02. Know Yourself and Know the World: Soft Skills, Dr. K. Alex, S. Chand & Co
03. A Text Book of Psychology, Dr. K. P. Sandhya & Prof. Padma Rao, Premier Publication, 2008
04. Essence of Organizational Behavior, P. G. Aquinas and Anurag Jain, Excel Books, 2010
05. Soft Skills – An Essential Ingredient for Success, IUP (ICFAI University Press)

06. Personality Development, Wallace. Masters, Cengage Learning, 2006
07. Personality Development, G. Subrahmanya, V. Krishna Mohan and V. V. Vara Prasad, Excel Books, 2008
08. Presentation Skills, Suzy Siddons, University Press, 2008
09. Managing Stress, David Fontana, Excel Books, 1996
10. Basic Managerial Skills for All, E. H. McGrath, PHI, 2008

B.Com (Regular Mode, Semester Scheme) Question Paper Pattern

01. Maximum Marks per Course: 100 comprising of:
 - a. Semester-end Examination: 80 marks, and
 - b. Continuous Assessment: 20 marks
02. Question Paper Pattern for Semester-end Examination
 - a. Maximum Marks: 80 per course
 - b. Examination Duration: 3 hours
 - c. Each Question Paper is divided into three Sections viz., Sections – A, B and C

Section – A (3 questions × 5 marks = 15 marks)

- Maximum Marks: 15
- Out of five questions (including three problems in the case of quantitative courses), the student has to answer three questions
- Each question carries 5 marks

Section – B (2 questions × 10 marks = 20 marks)

- Maximum Marks: 20
- Out of four questions (including three problems in the case of quantitative courses), the student has to answer two questions
- Each question carries 10 marks

Section – C (3 questions × 15 marks = 45 marks)

- Maximum Marks: 45
- Out of five questions (including four problems in the case of quantitative courses), the student has to answer three questions
- Each question carries 15 marks

03. Non-programmable Calculators, Present Value Table and Mathematical Tables are allowed.
04. Out of 20 marks for continuous assessment, one test shall be conducted for 10 marks, and the remaining 10 marks shall be for record of atleast five skill development activities.

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

01. Maximum Marks for the Course: 50 comprising of:
 - a. Semester-end Examination: 40 marks, and
 - b. Continuous Assessment: 10 marks
02. Question Paper Pattern for Semester-end Examination
 - Duration: 90 minutes
 - Maximum Marks: 40
 - 40 multiple choice questions and all are compulsory
 - Each question carries 1 mark
03. For the 10 marks for continuous assessment, one test shall be conducted for 10 marks

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

01. Maximum Marks for the Course: 50 comprising of:
 - a. Semester-end Examination: 40 marks, and
 - b. Continuous Assessment: 10 marks
02. Question Paper Pattern for Semester-end Examination
 - Duration: 90 minutes,
 - Maximum Marks: 40,
 - Students shall answer 8 questions out of 10 questions, and
 - Each question carries 5 marks.
03. For the 10 marks for continuous assessment, one test shall be conducted for 10 marks