

**TUMKUR UNIVERSITY**  
**B.COM SYLLABUS -- COURSE STRUCTURE**  
**SEMESTER SCHEME(CBCS)**

Semester No.	Paper No.	TITLE OF THE PAPERS
		<b>B.COM I SEMESTER</b>
I	1.1	LANGUAGE-I KANNADA/SANSKRIT/TELUGU/HINDI/URDU/ADDITIONAL ENGLISH
	1.2	LANGUAGE-II ENGLISH
	1.3	FINANCIAL ACCOUNTING - I
	1.4	QUANTITATIVE ANALYSIS- I
	1.5	MARKETING
	1.6	COMPANY LAW AND SECRETARIAL PRACTICE
	1.7	COMPUTER FUNDAMENTALS
		<b>B.COM II SEMESER</b>
II	2.1	LANGUAGE-I KANNADA/SANSKRIT/TELUGU/HINDI/URDU/ADDITIONAL ENGLISH
	2.2	LANGUAGE-II ENGLISH
	2.3	FINANCIAL ACCOUNTING - II
	2.4	QUANTITATIVE ANALYSIS- II
	2.5	BUSINESS ENVIRONMENT
	2.6	MARKET BEHAVIOUR AND COST ANALYSIS
	2.7	<b>OPEN ELECTIVE: FUNDAMENTALS OF BUSINESS STUDIES AND ACCOUNTANCY</b>
		<b>B.COM III SEMESTER</b>
III	3.1	LANGUAGE-I KANNADA/SANSKRIT/TELUGU/HINDI/URDU/ADDITIONAL ENGLISH
	3.2	LANGUAGE-II ENGLISH (PART -A) BUSINESS COMMUNICATION (PART-B)
	3.3	CORPORATE ACCOUNTING—I
	3.4	COST ACCOUNTING –I
	3.5	PRINCIPLES OF MANAGEMENT
	3.6	BANKING LAW AND OPERATIONS
	3.7	ENVIRONMENTAL STUDIES
		<b>B.COM IV SEMESTER</b>
IV	4.1	LANGUAGE-I KANNADA/SANSKRIT/TELUGU/HINDI/URDU/ADDITIONAL ENGLISH
	4.2	LANGUAGE-II ENGLISH (PART -A)

		BUSINESS COMMUNICATION (PART-B)
	4.3	CORPORATE ACCOUNTING—II
	4.4	COST ACCOUNTING –II
	4.5	INDIAN FINANCIAL SYSTEM
	4.6	COMPUTER APPLICATIONS IN BUSINESS
	4.7	INDIAN CONSTITUTION

		<b>B.COM V SEMESTER</b>
V	5.1	INCOME TAX—I
	5.2	SOFT SKILLS FOR PERSONALITY DEVELOPMENT
	5.3	FINANCIAL MANAGEMENT
	5.4	INTERNATIONAL BUSINESS
	5.5	ENTERPRENUERSHIP DEVELOPMENT
	5.6	ELECTIVE- I
	5.7	ELECTIVE-II
		<b>B.COM VI SEMESTER</b>
VI	6.1	INCOME TAX—II
	6.2	MANAGEMENT ACCOUNTING
	6.3	PRINCIPLES AND PRACTICE OF AUDITING
	6.4	ORGANISATIONAL BEHAVIOUR
	6.5	BUSINESS LAW
	6.6	ELECTIVE-III
	6.7	ELECTIVE-IV
		<b>ELECTIVE GROUPS</b>
		<b>ACCOUNTING GROUP</b>
	5.6	ADVANCED FINANCIAL ACCOUNTING
	5.7	ACCOUNTING FOR MANAGERIAL DECISIONS
	6.6	ACCOUNTING INFORMATION SYSTEM
	6.7	ACCOUNTING THEORY
		<b>FINANCE GROUP</b>
	5.6	CORPORATE FINANCIAL POLICY AND ANALYSIS
	5.7	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
	6.6	ADVANCED FINANCIAL MANAGEMENT
	6.7	FINANCIAL MARKETS AND SERVICES
		<b>ACCOUNTING AND FINANCE GROUP</b>
	5.6	ADVANCED FINANCIAL ACCOUNTING
	5.7	ACCOUNTING FOR MANAGERIAL DECISIONS
	6.6	ADVANCED FINANCIAL MANAGEMENT
	6.7	FINANCIAL MARKETS AND SERVICES

		<b>MARKETING GROUP</b>
	5.6	CONSUMER BEHAVIOUR
	5.7	MARKETING RESEARCH
	6.6	SERVICES MANAGEMENT
	6.7	RETAIL MANAGEMENT
		<b>HUMAN RESOURCE MANAGEMENT GROUP</b>
	5.6	HUMANRESOURCES MANAGEMENT
	5.7	INDUSTRIAL RELATIONS AND REGULATIONS
	6.6	HUMAN RESOURCES DEVELOPMENT
	6.7	LABOUR WELFARE AND SOCIAL SECURITY

## B.COM. COURSE SUBJECT MATRIX:

### SEMESTER SCHEME OF EXAMINATION: B.COM COURSE

Sem No.	Paper No.	Title Of The Paper	Lecture Hours	Marks			Total
				Credits	UE	I/A	
I	1.1	LANGUAGE-I KANNADA/SANSKRIT/TELUGU/HINDI /URDU/ADDITIONAL ENGLISH	04	04	90	10	100
	1.2	LANGUAGE-II ENGLISH	04	04	90	10	100
	1.3	FINANCIAL ACCOUNTING - I	04	04	90	10	100
	1.4	QUANTITATIVE ANALYSIS- I	04	04	90	10	100
	1.5	MARKETING	04	04	90	10	100
	1.6	COMPANY LAW AND SECRETARIAL PRACTICE	04	04	90	10	100
	1.7	COMPUTER FUNDAMENTALS	2/4	02	50	00	50
<b>Total</b>			<b>24/28</b>	<b>26</b>	<b>590</b>	<b>60</b>	<b>650</b>
II	2.1	LANGUAGE-I KANNADA/SANSKRIT/TELUGU/HINDI /URDU/ADDITIONAL ENGLISH	04	04	90	10	100
	2.2	LANGUAGE-II ENGLISH	04	04	90	10	100
	2.3	FINANCIAL ACCOUNTING - II	04	04	90	10	100
	2.4	QUANTITATIVE ANALYSIS- II	04	04	90	10	100
	2.5	BUSINESS ENVIRONMENT	04	04	90	10	100
	2.6	MARKET BEHAVIOUR AND COST ANALYSIS	04	04	90	10	100
	2.7	FUNDAMENTALS OF BUSINESS STUDIES AND ACCOUNTANCY	02	02	50	00	50
<b>Total</b>			<b>26/28</b>	<b>26</b>	<b>590</b>	<b>60</b>	<b>650</b>
III	3.1	LANGUAGE-I KANNADA/SANSKRIT/TELUGU/HINDI /URDU/ADDITIONAL ENGLISH	04	04	90	10	100
	3.2	LANGUAGE-II ENGLISH (PART -A) BUSINESS COMMUNICATION (PART- B)	04	04	90	10	100

	3.3	CORPORATE ACCOUNTING—I	04	04	90	10	100
	3.4	COST ACCOUNTING –I	04	04	90	10	100
	3.5	PRINCIPLES OF MANAGEMENT	04	04	90	10	100
	3.6	BANKING LAW AND OPERATIONS	04	04	90	10	100
	3.7	ENVIRONMENTAL STUDIES	2/4	02	50	00	50
<b>Total</b>			<b>26/28</b>	<b>26</b>	<b>590</b>	<b>60</b>	<b>650</b>

IV	4.1	LANGUAGE-I KANNADA/SANSKRIT/TELUGU/HI NDI/URDU/ADDITIONAL ENGLISH	04	04	90	10	100
	4.2	LANGUAGE-II ENGLISH (PART -A) BUSINESS COMMUNICATION (PART-B)	04	04	90	10	100
	4.3	CORPORATE ACCOUNTING—II	04	04	90	10	100
	4.4	COST ACCOUNTING –II	04	04	90	10	100
	4.5	INDIAN FINANCIAL SYSTEM	04	04	90	10	100
	4.6	COMPUTER APPLICATIONS IN BUSINESS	04	04	90	10	100
	4.7	INDIAN CONSTITUTION	02	02	50	00	50
<b>Total</b>			<b>26</b>	<b>26</b>	<b>590</b>	<b>60</b>	<b>650</b>
V	5.1	INCOME TAX—I	04	04	90	10	100
	5.2	SOFT SKILLS FOR PERSONALITY DEVELOPMENT	04	04	90	10	100
	5.3	FINANCIAL MANAGEMENT	04	04	90	10	100
	5.4	INTERNATIONAL BUSINESS	04	04	90	10	100
	5.5	ENTERPRENUERSHIP DEVELOPMENT	04	04	90	10	100
	5.6	ELECTIVE- I	04	04	90	10	100
	5.7	ELECTIVE-II	04	04	90	10	100
<b>Total</b>			<b>28</b>	<b>28</b>	<b>630</b>	<b>70</b>	<b>700</b>
VI	6.1	INCOME TAX—II	04	04	90	10	100
	6.2	MANAGEMENT ACCOUNTING	04	04	90	10	100
	6.3	PRINCIPLES AND PRACTICE OF AUDITING	04	04	90	10	100

	6.4	ORGANISATIONAL BEHAVIOUR	04	04	90	10	100
	6.5	BUSINESS LAW	04	04	90	10	100
	6.6	ELECTIVE-III	04	04	90	10	100
	6.7	ELECTIVE-IV	04	04	90	10	100
<b>Total</b>			<b>28</b>	<b>28</b>	<b>630</b>	<b>70</b>	<b>700</b>

## ELECTIVE GROUPS

**I. ACCOUNTING GROUP**

**II. FINANCE GROUP**

**III. ACCOUNTING AND FINANCE GROUP**

**IV. MARKETING GROUP**

**V. HUMAN RESOURCE MANAGEMENT GROUP**

**VI. HUMAN RESOURCE MANAGEMENT GROUP**

<b>ELECTIVE GROUPS</b>		
		<b>ACCOUNTING GROUP</b>
5.6		ADVANCED FINANCIAL ACCOUNTING
5.7		ACCOUNTING FOR MANAGERIAL DECISION
6.6		ACCOUNTING INFORMATION SYSTEM
6.7		ACCOUNTING THEORY
		<b>FINANCE GROUP</b>
5.6		CORPORATE FINANCIAL POLICY AND ANALYSIS
5.7		SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
6.6		ADVANCED FINANCIAL MANAGEMENT
6.7		FINANCIAL MARKETS AND SERVICES
		<b>ACCOUNTING AND FINANCE GROUP</b>
5.6		ADVANCED FINANCIAL ACCOUNTING
5.7		ACCOUNTING FOR MANAGERIAL DECISION
6.6		ADVANCED FINANCIAL MANAGEMENT
6.7		FINANCIAL MARKETS AND SERVICES
		<b>MARKETING GROUP</b>
5.6		CONSUMER BEHAVIOUR
5.7		MARKETING RESEARCH
6.6		SERVICES MANAGEMENT
6.7		RETAIL MANAGEMENT
		<b>HUMAN RESOURCE MANAGEMENT GROUP</b>
5.6		HUMAN RESOURCES MANAGEMENT
5.7		INDUSTRIAL RELATIONS AND REGULATIONS
6.6		HUMAN RESOURCES DEVELOPMENT
6.7		LABOUR WELFARE AND SOCIAL SECURITY

## Question Paper Pattern

<b>Section</b>	<b>Question Pattern</b>	<b>Marks allotted</b>
Section – A:	07 Questions to be answered out of 10 Questions. Each question carriers 02 marks	$07 \times 02 = 14$
Section – B:	02 Questions to be answered out of 04 questions. Each questions carriers 08 marks	$02 \times 08 = 16$
Section – C:	04 Questions to be answered out of 06. Each questions carriers 15marks	$04 \times 15 = 60$
<b>Total----→</b>		<b>90 Marks</b>

	<b>I SEMESTER B.COM 1.3-- FINANCIAL ACCOUNTING-I</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To familiarizes the students with basic concepts of Accounts, Application & skills in different areas.	
<b>Unit: I</b>	<b>ACCOUNTING STANDARD</b> Meaning, objectives and significance. Authorities to issue accounting standards – Listing of Indian accounting standards and International accounting standards.	<b>05</b>
<b>Unit: II</b>	<b>ACCOUNTING FOR CONSIGNMENT</b> Meaning of Consignment, Consignor and Consignee, Differences between consignment and sale, and invoice and Account sales, commission, Del credere commission, over-riding commission, consignment of goods at cost price and Invoice price, valuation of unsold stock, Treatment of normal and abnormal loss. Journal entries and ledger accounts in the books of both the parties.	<b>12</b>
<b>Unit: III</b>	<b>ACCOUNTING FOR JOINT VENTURES</b> Meaning, features, differences between Joint venture and consignment, and Joint venture and partnership, Methods of recording Joint venture transactions: a. When separate set of books are not maintained. b. When separate set of books are maintained. Journal and Ledger accounts is the books of Co-ventures.	<b>10</b>
<b>Unit: IV</b>	<b>HIRE PURCHASE SYSTEM</b> Introduction, Meaning of hire purchase agreement, hire purchase price, cash price, Hire purchaser, Hire seller. Calculation of interest—when both the cash price and the rate of interest are given—when cash price is not given but rate of interest is given, when both cash price and the rate of interest is given cash price and the rate of interest is not given. Calculation of cash price and installment amount, Journal entries and ledger accounts in the books of hire purchaser (asset accrual method only) (excluding default and repossession).	<b>12</b>
<b>Unit: V</b>	<b>INSTALLMENT PURCHASE SYSTEM</b> Introduction, Meaning of installment purchase system, differences between hire purchase system and installment purchase system. Journal entries and ledger accounts in the books of installment buyer (interest suspense method only)	<b>06</b>
<b>Unit: VI</b>	<b>AMALGAMATION OF FIRMS</b> Meaning, objectives, treatment of assets and liabilities not taken over, and Unrecorded.—Journal entries and ledger accounts in the books of	<b>15</b>

	amalgamating firms. Opening journal entries in the books of New firm and amalgamated Balance sheet.	
	<p><b>SKILL DEVELOPMENT</b></p> <ol style="list-style-type: none"> <li>1. Drafting of amalgamation conditions in a given situation.</li> <li>2. Calculation of PC under different method.</li> <li>3. Collection and recording of Hire Purchase agreement.</li> <li>4. Ascertainment of interest and cash price under hire purchase System.</li> <li>5. Make a list of important accounting standards.</li> </ol> <p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>6. Financial Accounting : Jain &amp; Narang</li> <li>7. Financial Accounting: B.S. Raman</li> <li>8. Financial Accounting: Anil Kumar, Rajesh, Mariyappa</li> <li>9. Financial Accounting—I: R.Srinivas Putti, H.R. Appannaiah and P.N. Reddy.</li> <li>10. Introduction to Accounting: P.C. Thulasian</li> <li>11. Advanced accounting: R.L. Gupta &amp; M.Radaswamy</li> <li>12. Financial Accounting: B.R. Ananthan, R.Srinivas Putty, H.R. Appaniaiah.</li> </ol>	

	<b>1.4—QUANTITATIVE ANALYSIS—I</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students to understand and apply mathematical and statistical techniques to practical business problems.	
<b>Unit: I</b>	<b>INTRODUCTION:</b> Meaning, Definitions, features, Functions and limitations of Statistics, Distrust of statistics. <b>Statistical investigation,</b> Meaning, survey, experiment, Stages of statistical investigation, Collection of data, Methods of collection of primary and secondary data, Meaning of Census and Sampling techniques and statistical error.	<b>08</b>
<b>Unit: II</b>	<b>CLASSIFICATION AND TABULATION</b> Classification and Seriation – Meaning, Objectives and types. Construction of frequency table. <b>Tabulation</b> - Meaning, objectives, parts of table—simple problems (for 8 marks only).	<b>08</b>
<b>Unit: III</b>	<b>MEASURES OF CENTRAL TENDENCY</b> Meaning, types, merits and demerits of statistical averages. Arithmetic Mean (Simple and weighted). Median, Mode, Geometric mean and Harmonic mean (in case of GM and HM individual series only). Problems.(No combined, corrected and missing frequency problem)	<b>12</b>
<b>Unit: IV</b>	<b>MEASURES OF DISPERSION AND SKEWNESS</b> Meaning, definition, objectives and Types of dispersion-- Range, Quartile deviation, Mean deviation and Standard deviation--absolute and relative measures. <b>SKEWNESS:</b> Meaning, definition, Differences between dispersion and skewness, test for skewness, Methods of skewness-- Karl pearson’s and Bowleys Co-efficient of skewness.	<b>14</b>
<b>Unit: V</b>	<b>NUMBER SYSTEM</b> Natural numbers – Integers, Rational numbers, Irrational numbers, Real numbers, Prime numbers. HCF and LCM, Relation between LCM and HCF. <b>THEORY OF EQUATIONS</b> Meaning, Degree of equation, Quadratic equations, Linear equations, Solutions of linear equations in two variables (simple problems only)	<b>10</b>
<b>Unit: VI</b>	<b>PROGRESSIONS</b> Arithmetic progression and Geometric Progression, ‘nth ’ term of an Arithmetic progression and Geometric progression, Sum of the number of terms in A.P and G.P (simple problems only)	<b>08</b>
	<b>SKILL DEVELOPMENT:</b> 1. Preparation of Model questionnaire. 2. Charts showing classification of data. 3. Problems on commercial Applications of equations, AP and GP. 4. With the imaginary figures calculate mean, median and mode.	

	<p>5. With the imaginary figures calculate Standard deviation and CV and interpret.</p>	
	<p><b>BOOKS FOR REFERENCE:</b></p> <ol style="list-style-type: none"> <li>1. Statistical methods : S.P.Gupta, Sulthan chand</li> <li>2. Statistics : Dr.B.N. Gupta, Sulthan chand</li> <li>3. Statistics : C.B.Gupta, sulthan chand</li> <li>4. Business Mathematics and Statistics : Dr.Sanchi Kapoor</li> <li>5. Business Statistics : Chikkodi and B.G.Sathya Prasad, Himalaya publications</li> <li>6. Business Statistics : DoraiRaj.S.M.,Uni Link Publishers- Mangalore</li> <li>7. Statistics : R.S.N. Pillai and Bagavathi, S.Chand New Delhi</li> <li>8. Statistics : Dr.P.C.Tulsian, Bharat Jhunjnuwala- S.Chand, New Delhi</li> <li>9. Business mathematics G.K. Ranganath, T.V.NarasimhaRao, Himalaya publications Bangalore</li> <li>10. Business Mathematics: D C Sanchethi and V K Kapoor -11<sup>th</sup> edition sulthan chand and sons, 2012.</li> </ol>	

## Question Paper Pattern for Quantitative Analysis – I

### Part –A (Statistics) 70% Weightage

<b>Section</b>	<b>Question Pattern</b>	<b>Marks allotted</b>
Section – A:	05 Questions to be answered out of 07 Questions. Each question carriers 02 marks	$02 \times 05 = 10$
Section – B:	01 Question to be answered out of 02 questions. It carriers 08 marks	$08 \times 01 = 08$
Section – C:	03 Questions to be answered out of 04. Each questions carriers 15marks	$15 \times 03 = 45$
Total----→		<b>63 Marks</b>

### Part –B (Mathematics) 30% Weightage

<b>Section</b>	<b>Question Pattern</b>	<b>Marks allotted</b>
Section – A:	02 Questions to be answered out of 04 Questions. Each carriers 02 marks.	$02 \times 02 = 04$
Section – B:	01 Question to be answered out of 02 questions. It carriers 08 marks.	$01 \times 08 = 08$
Section – C:	01 Question to be answered out of 02 questions (with internal choice of 8+7 marks) It carriers 15marks.	$01 \times 15 = 15$
Total----→		<b>27 Marks</b>

	<b>1.5—MARKETING</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students to get the knowledge about the concepts of marketing.	
<b>Unit: I</b>	<b>MARKETING</b> Introduction, meaning and definition of market, objectives and importance of marketing, marketing concepts, approaches to the marketing, functions of marketing, marketing mix, marketing environment ( Micro and Macro) Marketing Segmentation: Meaning, Bases of Market Segmentation, Requisites for sound Market Segmentation.	<b>10</b>
<b>Unit: II</b>	<b>PRODUCT</b> Meaning, classification of goods, product mix, product line, Product Life Cycle: Meaning, Stages, Strategies in PLC; New Product Development: Stages, causes for failure of a new product; Meaning and features of Branding, Packing and Packaging.	<b>10</b>
<b>Unit: III</b>	<b>PRICING</b> Meaning, objectives and importance of pricing, factors influencing pricing, methods of pricing and pricing policy (meaning only).	<b>12</b>
<b>Unit: IV</b>	<b>PROMOTION</b> Meaning, importance, Promotion Mix; Advertising: Meaning, objectives and advantages; Publicity and Personal Selling: Meaning and importance; Sales Promotion: Meaning and tools, Public Relations ( Meaning only).	<b>12</b>
<b>Unit: V</b>	<b>DISTRIBUTION</b> Meaning, definitions, types of channels of distributions (for consumer goods and industrial goods) criteria for selecting channels of distribution.	<b>08</b>
<b>Unit: VI</b>	<b>RECENT TRENDS IN MARKETING</b> Social Media Marketing (facebook, Orkut, Linked in, twitter etc.), e-shopping (Olx.in, Qukr.in, Amezon.com), Customer Relation Marketing, e-business, event management, M-business, Hyper Market (Concepts only).	<b>08</b>
	<b>SKILL DEVELOPMENT</b> <ul style="list-style-type: none"> <li>• Identify the producer of your choice and describe in which stage of the product life cycle it is</li> <li>• Suggest strategies for development of a product.</li> <li>• Study consumer behavior for a product of your choice.</li> <li>• Develop an advertisement copy for a product</li> <li>• Prepare a chart for distribution network for different products.</li> </ul>	
	<b>BOOKS FOR REFERENCE</b> <ol style="list-style-type: none"> <li>1) Marketing Management Philip Kotler,</li> <li>2) Marketing Management Rajan Suxena, Mc Graw Hill Education (India) Pvt. Ltd., New Delhi.</li> <li>3) Marketing Management: C.B. Memoria, R.K. Suri and Sathish Memoria , Kitab Mahal, Ahmedabad.</li> <li>4) Marketing Management: Bose Biplab.</li> <li>5) Marketing Management: Bholanath Datta.</li> </ol>	

	<ol style="list-style-type: none"><li>6) Marketing Management J.C.Gandhi.</li><li>7) Marketing Management Ramesh and Jayanthi Prasad, I.K. International</li><li>8) Marketing Management Dr. Ramachandra, Dr. Chandrashekar,.</li><li>9) Fundamentals of Management: Stanton W.J., etzal Michael and Walker,.</li><li>10) Marketing Management: P.N. Reddy &amp; Appannaiah.</li><li>11) Marketing Management: Sontakki. Kalyani Publications.</li><li>12) Marketing Management Vibha &amp; Rekha.</li><li>13) Marketing: Sherlekar</li><li>14) Marketing: Rajan and Nair</li></ol>	
--	---	--

	<b>1.6—COPANY LAW AND SECRETERIAL PRACTICE</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students to familiarize with existing corporate legislation.	
<b>Unit: I</b>	<b>COMPANY</b> Meaning, definitions and features of company, scope of company law, Kinds of companies, differences between public and private company, advantages and disadvantages of limited and unlimited company.	<b>08</b>
<b>Unit: II</b>	<b>COMPANY SECRETARY</b> Meaning and definitions of company secretary, qualifications, disqualification appointments, rights, duties, liabilities and removal of company secretary. Directors and Managing directors, qualifications, appointment, rights and responsibilities.	<b>10</b>
<b>Unit: III</b>	<b>FORMATION OF JOINT STOCK COMPANIES</b> Promotion, incorporation, capital subscription, commencement of business. Basic documents—Memorandum of association-Clauses, Articles of associations (contents only), Prospectus and Statement in lieu of prospectus, certificate of incorporation, Ultra vires.	<b>12</b>
<b>Unit: IV</b>	<b>COMPANY MEETINGS</b> Meaning, Requisites of valid meeting, Statutory Meeting, Annual General Meeting, Meeting of Board of Directors, Resolutions—Ordinary and Special.	<b>14</b>
<b>Unit: V</b>	<b>WINDING UP OF COMPANIES</b> Meaning and types of winding of companies, procedure of winding up of companies, liquidator—appointment, functions of liquidator.	<b>08</b>
<b>Unit: VI</b>	<b>SECURITIES AND EXCHANGE BOARD OF INDIA (SEBI) ACT 1992</b> Constitution and objectives of SEBI, Guidelines for issue of shares and debenture.	<b>08</b>
	<b>SKILL DEVELOPMENT</b> 1. Visit a company office and collect annual report, prospectus, share application form. 2. Draft a share certificate and notice of company meetings. 3. Draft a agenda and minutes of meetings.	
	<b>BOOKS FOR REFERENCE</b> 1. Company law and secretarial practice: N.D. Kapoor, S. Chand and Company, Delhi. 2. Principles of company law: M.C. Shukla and Gulshan 3. Company law and secretarial practice: B.S. Raman, United publications Mangalore 4. Company law and secretarial practice: P.N. reddy and others, Himalaya publishing house. 5. Company secretarial practice: Garg & Chawla, Kalyani publications. 6. Company law and secreterial practice: Dr. S.M. Shukla and P. Mahajan, Sahitya Bhavan publications, Agra.	

	<b>II SEMESTER B.COM</b> <b>2.3 -- FINANCIAL ACCOUNTING-II</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To familiarize the students with accounting methods & applications in different areas.	
<b>Unit: I</b>	<b>FIRE INSURANCE CLAIMS</b>  Meaning, Insurer, Insured, under insurance, over insurance, salvage, average clause and its significance, insurable interest, claims for loss of stock– Steps involved. Treatment of salvaged goods, application of average clause and calculation of loss due to under insurance. (Excluding abnormal line of goods).	<b>10</b>
<b>Unit: II</b>	<b>ROYALTY ACCOUNTS</b> Meaning of royalty, lessor, lessee, minimum rent, short working, re-coupment of short workings. Journal entries and ledger accounts in the books of lessee (including minimum rent account) Sub Lease—meaning only.	<b>10</b>
<b>Unit: III</b>	<b>SALE OF A FIRM TO A LIMITED COMPANY</b>  Meaning, need for conversion, purchase consideration (P.C.)—Methods of calculating P.C.—Mode of discharging PC. Treatment of assets and liabilities unrecorded and not taken over. Journal entries and ledger accounts in the books of Vendor firm. Incorporating entries in the books of purchasing company and preparation of Balancesheet.	<b>10</b>
<b>Unit: IV</b>	<b>CONVERSION OF SINGLE ENTRY SYSTEM IN TO DOUBLE ENTRY SYSTEM</b>  Objectives, steps in conversion, preparation of opening statement of affairs, total debtors account, total creditors account, cash and bank account, B/R account, B/P account, Trading and profit and loss account and Balance sheet.	<b>12</b>
<b>Unit: V</b>	<b>BRANCH ACCOUNTING</b>  Meaning, objectives, types of Branches – features of dependent branches, methods of accounting, supply of goods at cost price and invoice price, stock reserve – Problems on Dependent Branches under Debtors System & final	<b>10</b>

	Accounts system.	
<b>Unit: VI</b>	<p><b>DEPARTMENTAL ACCOUNTING</b></p> <p>Meaning and need– Allocation of joint expenses on suitable basis, Calculation of departmental purchases, Inter – departmental transfer of goods at cost and invoice price – preparing departmental trading and profit and loss account and Balance Sheet.</p>	<b>08</b>
	<p><b>SKILL DEVELOPMENT</b></p> <ol style="list-style-type: none"> <li>1. Collection of the specimen of fire insurance claims form and preparation of fire claim statement with imaginary figures.</li> <li>2. Preparation of Final accounts of Sole traders from the information collected from them.</li> <li>3. Collection of proforma invoice of any Branch and also collecting transactions of such Branches.</li> <li>4. Listing of Departmental Stores that you have visited and show the basis of apportionment of expenses under departmental accounts.</li> <li>5. Collection and recording of royalty agreement.</li> </ol> <p><b>BOOKS OF REFERENCES</b></p> <ol style="list-style-type: none"> <li>6. Financial Accounting : Dr. S.N. Maheswari</li> <li>7. Financial Accounting : B.S. Raman</li> <li>8. Financial Accounting : Grewal &amp; Gupta</li> <li>9. Advanced Accounting: Radhaswamy &amp; R.L. Gupta</li> <li>10. Financial Accounting : Jain &amp; Narang</li> <li>11. Financial Accounting –II : B.R. Ananthan R.Srinivasa Putty &amp;H.R. Appannaiah</li> </ol>	

	<b>2.4—QUANTITATIVE ANALYSIS—II</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students to understand and apply mathematical and statistical techniques to practical business problems.	
<b>Unit: I</b>	<b>CORRELATION ANALYSIS</b> Meaning- Methods- Degree of Correlation- Karlpearson’s Co- efficient of correlation. Probable Error- Spearman’s Rank Correlation.	<b>08</b>
<b>Unit: II</b>	<b>REGRESSION ANALYSIS</b> Meaning-Differences between Correlation and Regression- Regression coefficients- Regression Equations and Estimations.	<b>08</b>
<b>Unit: III</b>	<b>INDEX NUMBERS</b> Meaning and objectives of Index Numbers, Methods of constructing Index Numbers- Simple –Average and Aggregative method, weighted Aggregative methods :- Laspeyres method, Paasches method and Fisher’s method –TRT and FRT- Consumer Price Index- Family budget and Aggregative Expenditure method.	<b>12</b>
<b>Unit: IV</b>	<b>INTERPOLATION AND EXTRAPOLATION</b> Meaning and differences- Assumptions, Utility and Limitations- Methods of Interpolation- Binomial Expansion Method- Newton’s method of Advancing differences. ( Simple problems only)	<b>12</b>
<b>Unit: V</b>	<b>RATIOS AND PROPORTIONS</b> <b>Ratios:</b> Meaning, Expression of Ratio as a fraction, Inverse ratio, Duplicate, Triplicate, Compound ratios (Simple problems only) Proportions – Direct proportion, Inverse proportions, Continued proportions ( Simple problems only) <b>COMMERCIAL ARITHMETIC-</b> Simple and compound Interest, Percentage, Bills discounting.	<b>12</b>
<b>Unit: VI</b>	<b>MATRICES AND DETERMINENTS</b> Meaning and Types, operations of additions, subtraction, multiplication of two matrices problems. Transpose and determinant of a square matrix.	<b>08</b>
	<b>SKILL DEVELOPMENT</b> 1. Collect the data of two variables and correlate. 2. Construction of index number from collected data 3. Calculate simple interest and compound interest with imaginary figures.	
	<b>BOOKS FOR REFERENCE</b> 1. Statistical methods S.P.Gupta- - sulthan chand 2. Dr.B.N. Gupta-Statistics 3. C.B.Gupta- Statistics 4. Dr.SanchiKapoor- Business Mathematics and Statistics	

	<ol style="list-style-type: none"><li>5. Chikkodi and B.G.Sathya Prasad- Business Statistics- Himalaya publications</li><li>6. Saha- Mathematics for Cost Accountants</li><li>7. DoraiRaj.S.M.-Business Statistics- Uni Link Publishers- Mangalore</li><li>8. R.S.N. Pillai and Bagavathi- Statistics- S.Chand New Delhi</li><li>9. Dr.P.C.Tulsian Bharat Jhunjnuwala- S.Chand, New Delhi</li><li>10. G.K. Ranganath, T.V.NarasimhaRao-business mathematics- Himalaya</li><li>11. D C Sanchethi and V K Kapoor, Business Mathematics-11<sup>th</sup> edition sulthan chand and sons, 2012.</li></ol>	
--	--	--

## Question Paper Pattern for Quantitative Analysis – II

### Part –A (Statistics) 70% Weightage

<b>Section</b>	<b>Question Pattern</b>	<b>Marks allotted</b>
Section – A:	05 Questions to be answered out of 07 Questions. Each question carriers 02 marks	$02 \times 05 = 10$
Section – B:	01 Question to be answered out of 02 questions. It carriers 08 marks	$08 \times 01 = 08$
Section – C:	03 Questions to be answered out of 04. Each questions carriers 15marks	$15 \times 03 = 45$
Total----→		<b>63 Marks</b>

### Part –B (Mathematics) 30% Weightage

<b>Section</b>	<b>Question Pattern</b>	<b>Marks allotted</b>
Section – A:	02 Questions to be answered out of 04 Questions. Each carriers 02 marks.	$02 \times 02 = 04$
Section – B:	01 Question to be answered out of 02 questions. It carriers 08 marks.	$01 \times 08 = 08$
Section – C:	01 Question to be answered out of 02 questions (with internal choice of 8+7 marks) It carriers 15marks.	$01 \times 15 = 15$
Total----→		<b>27 Marks</b>

	<b>2.5—BUSINESS ENVIRONMENT</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students to acquaint with the dynamics of business scenario in India.	
<b>Unit: I</b>	<b>BUSINESS ENVIRONMENT</b> Meaning of business, scope & objectives business, Business environment, Micro and Macro environment of business (social, cultural, economic, political, legal, technological and natural) Impact of these factors on decision making in organization.	<b>10</b>
<b>Unit: II</b>	<b>NATURAL ENVIRONMENT</b> Meaning, component of natural environment, impact of natural environment on business decision.	<b>08</b>
<b>Unit: III</b>	<b>ECONOMIC ENVIRONMENT</b> Characteristics of Indian economy, factors affecting economy, economic resources, impact of liberalization, privatization and globalization on Indian business.	<b>10</b>
<b>Unit: IV</b>	<b>LEGAL ENVIRONMENT</b> Meaning, impact of fiscal monetary policy, Exim policy and industrial policy on business, industrial policy of 1991.	<b>10</b>
<b>Unit: V</b>	<b>TECHNOLOGICAL ENVIRONMENT</b> Meaning, features, impact of technology on business, management of technology.	<b>10</b>
<b>Unit: VI</b>	<b>GLOBAL ENVIRONMENT</b> Nature of globalization, challenges of international business, strategies for going global, WTO, Trading blocks in brief.	<b>12</b>
	<b>SKILL DEVELOPMENT</b> <ol style="list-style-type: none"> <li>1. Identify natural and economic features of your region and analyze how they affect the business.</li> <li>2. Identify various regulatory authorities affecting the business.</li> <li>3. State the highlights of recent union budget affecting the budget.</li> </ol>	
	<b>BOOKS FOR REFERENCES</b> <ol style="list-style-type: none"> <li>1. Business environment, Dr. C.B. Gupta, Sultan Chand and Sons, New Delhi.</li> <li>2. Essentials of business environment, Dr. K. Aswathappa, Himalaya publishing house, Bombay.</li> <li>3. Business environment, P. Subba Rao, Himalaya Publishing house, Bombay.</li> <li>4. Business environment, Francis Cherunillum, Himalaya Publishing house, Bombay.</li> <li>5. Business environment, Pradeep Kumar, Kedarnath, Ramnath Publication.</li> <li>6. Business environment, Vijaya shree, R. Chand and Company, New Delhi.</li> </ol>	

	<b>2.6— MARKET BEHAVIOUR AND COST ANALYSIS</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enables the students to understand the concept relating to market behavior.	
<b>Unit: I</b>	<b>BUSINESS FIRMS AND DECISIONS</b> Meaning and goals, Profit v/s Wealth Maximization dynamics, Decision making, decisions under market uncertainty, tactical v/s strategic decisions and game theory.	<b>08</b>
<b>Unit: II</b>	<b>MARKET FORCES: DEMAND &amp; SUPPLY</b>  <b>Demand:</b> Meaning, factors influencing demand, individual and market demand, demand schedule, law of demand, exceptions to the law of demand, Elasticity of Demand: meaning, determinants and types of elasticity of demand ( simple problems with diagram on price elasticity of demand ) – Demand Forecasting: Meaning, determinants and Methods of Demand Forecasting ( problems on Trend Projection by Least Square Methods ) <b>Supply:</b> Meaning, determinants of supply, Law of Supply.	<b>12</b>
<b>Unit: III</b>	<b>PRODUCTION &amp; COST ANALYSIS</b> <b>Production:</b> Meaning, Production Function, Managerial uses of Production function, Laws of Returns, Laws of Variable Proportions, Economies of scale. <b>Cost Analysis:</b> Cost-Meaning and definition: –Cost Concepts- fixed and variable costs and semi variable / fixed cost, implicit and explicit costs, opportunity and incremental costs ( meaning only), Marginal cost, Cost behavior- problems on cost behavior, Cost Curves in short-run and long run, (MC, TC, TFC, TVC, AVC & AFC). <b>FUNCTIONAL CLASSIFICATION OF COST</b> Prime cost, Overheads—Factory, office and administration, selling and distribution. Computation of cost per unit-simple problems on cost sheet.	<b>14</b>
<b>Unit: IV</b>	<b>MARKET STRUCTURE</b> Introduction, classification of market: Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly and Duopoly, (Meaning, characteristics, determination of Price and Output).	<b>12</b>
<b>Unit: V</b>	<b>PRICING POLICY</b> Meaning of Price, Pricing and Pricing Policy, Objectives and methods of Pricing Policy. Factors affecting pricing decision.	<b>08</b>
<b>Unit: VI</b>	<b>BUSINESS CYCLES</b> Meaning, stages of business cycle, causes of business cycle, measures to control business cycle.	<b>06</b>
	<b>SKILL DEVELOPMENT</b> 1. List out the goals of a Business firm.	

	<p>2. Draw the chart showing classification of Market.</p> <p>3. Write down the diagram showing short-run and Long-run Cost Curves.</p> <p>4. Calculate the Cost of Capital for a Manufacturing Unit.</p>	
	<p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>1) P.L. Mehta, Managerial Economics, Sultan Chand and Sons, New Delhi.</li> <li>2) R.L. Varshney and K.L.Maheshwari, Managerial Economics, Sultan Chand and Sons, New Delhi.</li> <li>3) Karma Pal: Managerial Economics, Excel Books.</li> <li>4) H.L.Ahuja, Business Economics, Sultan Chand and Sons, New Delhi.</li> <li>5) Venugopal and Monica, Economics for Business, I.K. International Publications.</li> <li>6) Dr. Mithani, Economics for business</li> <li>7) Cost accounting: B.S. Raman</li> <li>8) Cost accounting: M.N. Arora</li> <li>9) Cost accounting: S.N. Maheshwari</li> </ol>	

		<b>Hours</b>
	<p style="text-align: center;"><b>2.7-- FUNDAMENTALS OF BUSINESS STUDIES AND ACCOUNTANCY</b></p> <p><b>OBJECTIVE:</b> To know the meaning and importance of basic aspects of business studies and accountancy, forms of business organization and ascertainment of profit or loss and financial positions of business and industrial units.</p>	
<b>UNIT: I</b>	<p><b>NATURE OF BUSINESS</b>  Meaning and Definition, Scope of business, Objectives of business, Meaning of Commerce and Industry, Types of Industries, Forms of Business Ownership- Meaning, Need, Kinds- Proprietary concerns, Partnership firms, Hindu undivided family, Joint stock company, Cooperative societies, Government undertakings, Public utilities.</p>	<b>6</b>
<b>UNIT: II</b>	<p><b>BUSINESS MANAGEMENT</b>  Meaning and Definition, Need, Functions, Planning, Organizing, Staffing, Directing, Controlling-(Concepts only), Qualities of a Successful Manager.</p>	<b>4</b>
<b>UNIT: III</b>	<p><b>BOOK-KEEPING AND ACCOUNTANCY</b>  Meaning of Book-keeping- Accounting, Accountancy, Origin of Accounting, Need for Accounting, Objectives and advantages, Basic terms in Accounting- Entity, Business transactions, Networth, Capital, Drawings, Assets, Liabilities, Debtor, Creditor, Solvent, Insolvent, Purchase, Sales, Entry, Stock, Expenses and Losses, Incomes and Gains.</p>	<b>4</b>
<b>UNIT: IV</b>	<p><b>SYSTEMS OF ACCOUNTING</b>  Meaning of Single Entry System and Double entry system, Advantages, Classification of accounts- Personal, Real and Nominal, Rules of Debit and Credit, Journal and Ledger - meaning, features, advantages, distinction between journal and ledger, Accounting equation.</p>	<b>4</b>
<b>UNIT: V</b>	<p><b>TRIAL BALANCE AND FINAL ACCOUNTS</b>  Trial Balance- meaning, features, objectives. Final Accounts- meaning, objectives. Preparation of Trading Account, Profit and Loss account, Balancesheet. Simple Problems.</p>	<b>12</b>
	<p><b>SKILL DEVELOPMENT</b></p> <ol style="list-style-type: none"> <li>1. Classification of accounts into personal, real and nominal.</li> <li>2. Preparation of ledger accounts with the given transactions.</li> <li>3. Listing of assets and liabilities asssnd ascertainment of capital.</li> <li>4. Preparation of Trial Balance.</li> <li>5. Preparation of profit and loss accounts and balancesheet with imaginary figures.</li> </ol>	

	<p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"><li>1) Business Studies – B S Raman</li><li>2) Business Studies – Dr. T V Raju Dr. K Sheshamurthy</li><li>3) Business Studies – R N Reddy &amp; H R Appannaiah</li><li>4) Business Studies – Kadkol M B</li> <li>5) Accountancy – B S Raman</li><li>6) Accountancy – Dr. T V Raju Dr. K Sheshamurthy</li><li>7) Accountancy – R N Reddy &amp; H R Appannaiah</li><li>8) Accountancy – Kadkol M B</li></ol>	

- 1) Business Studies – B S Raman
- 2) Business Studies – Dr. T V Raju  
Dr. K Sheshamurthy
- 3) Business Studies – R N Reddy & H R Appannaiah
- 4) Business Studies – Kadkol M B
  
- 5) Accountancy – B S Raman
- 6) Accountancy – Dr. T V Raju  
Dr. K Sheshamurthy
- 7) Accountancy – R N Reddy & H R Appannaiah
- 8) Accountancy – Kadkol M B

	<b>B.COM III SEMESTER</b>	<b>Hours</b>
	<b>3.2 BUSINESS COMMUNICATION</b>	
	<b>OBJECTIVE:</b> To enable the students to acquire the communication skills.	
<b>UNIT: I</b>	<b>COMMUNICATION</b> Meaning, definition and importance. Meaning of business communication, Methods and media of communication.	<b>3</b>
<b>UNIT: II</b>	<b>BUSINESS LETTERS</b> Essentials, types, format and parts of business letters. Modified full block form.	<b>5</b>
<b>UNIT: III</b>	<b>PURCHASE CORRESPONDENCE</b> Letter of enquiry, reply to enquires, order letters, reply to order, complaints and adjustment letters.	<b>12</b>
<b>UNIT: IV</b>	<b>SALES CORRESPONDENCE</b> Drafting of sales letters, status enquires, circular letters regarding <ul style="list-style-type: none"> <li>a. Opening of new branches.</li> <li>b. Shifting of business to new premises</li> <li>c. Introducing new products and services</li> <li>d. Admissions and retirement of partners</li> </ul>	<b>10</b>
	<b>SKILL DEVELOPMENT</b> <ul style="list-style-type: none"> <li>1. Draft a layout of business letter.</li> <li>2. Collect letters of correspondence from any three business enterprises</li> </ul>	
	<b>BOOKS FOR REFERENCE</b> <ul style="list-style-type: none"> <li>1. Business communication: Urmilla Rai and S.M. Rai, Himalaya publishing house, Bombay</li> <li>2. Business communication: K.H. Prabhu and Parthasarathi, Subhash publications.</li> <li>3. Business communication: B.S. Raman, United publications, Mangalore.</li> <li>4. Effective business English and correspondence: Ramesh and Pattana Shetty, R.Chand publication, New Delhi.</li> <li>5. Essentials of Business communication: H.R. Appannaiah &amp; others, Himalaya publications, Bombay.</li> </ul>	

	<b>B.COM III SEMESTER</b> <b>3.3 CORPORATE ACCOUNTING I</b>	<b>Hours</b>
	<b>Objective:</b> To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act.	
<b>UNIT: I</b>	<b>UNDERWRITING OF SHARES</b> Meaning, nature, types, terms used in underwriting– SEBI guidelines for underwriting – determination of the liability of underwriters including partial underwriting.	<b>10</b>
<b>UNIT: II</b>	<b>REDEMPTION OF PREFERENCE SHARES</b> Meaning, types of Preference shares, legal provisions regarding redemption, treatment of premium on redemption, creation of capital redemption reserve, redemption out of profit and out of fresh issue of shares and both. Journal entries and preparation of balance sheet after redemption.	<b>15</b>
<b>UNIT: III</b>	<b>VALUATION OF GOODWILL</b> Meaning & definitions of goodwill, factors determining value of goodwill, circumstances for valuation, methods of valuation of goodwill: Average profit method, super profit method, annuity method and capitalization methods.	<b>10</b>
<b>UNIT: IV</b>	<b>VALUATION OF SHARES</b> Meaning and need for valuation of shares, factors affecting valuation of shares, methods of valuation of share -- net asset method, and yield method, fair value of shares.	<b>12</b>
<b>UNIT: V</b>	<b>FINAL ACCOUNTS COMPANY</b> Meaning, dividend-types, corporate dividend tax, provision for taxation, preliminary expenses, ascertainment of net profit for calculation of managerial remuneration. Treatment of some important term, preparation of final accounts in Vertical form.	<b>13</b>
	<b>SKILL DEVELOPMENT</b> <ul style="list-style-type: none"> <li>• Collection of shares application forms of a company.</li> <li>• Collection of prospectus of a company and deciding whether or not to invest in the shares of that company</li> <li>• Visit an underwriter’s office and collect the information regarding underwriting of shares</li> <li>• Collection of annual reports of a company</li> <li>• Evaluate the goodwill based on the balance sheet of a company.</li> </ul>	

<b>BOOKS FOR REFERENCES</b>		
1. Corporate Accounting –		Jain & Narang
2. Advanced Accounting –		R.L. Gupta & Radhaswamy
3. Corporate Accounting –		Anil Kumar, Mariyappa and Rajesh
4. Advanced Accounting –		S.P. Iyengar
5. R. Srinivasa Putty , H.R. -- Appannaiah Reddy		Corporate Accounting –I

	<b>B.COM III SEMESTER</b>	<b>Hours</b>
	<b>3.4 COST ACCOUNTING – I</b>	
	<b>OBJECTIVE:</b> To familiarize the students with various concepts of cost, elements of cost & create cost consciousness among the students.	
<b>UNIT: I</b>	<b>INTRODUCTION</b> Meaning, and definition of cost, costing, and cost accounting, objectives of costing, comparison between cost accounting and financial accounting, cost units and cost centers, advantages and limitations of cost accounting, installation of Cost accounting system.	<b>8</b>
<b>UNIT: II</b>	<b>ANALYSIS AND CLASSIFICATION OF COST</b> Elements of cost – Classification of cost- Proforma of cost sheet- problems on detailed cost sheet including tenders and quotations.	<b>08</b>
<b>UNIT: III</b>	<b>ELEMENT OF COST</b> <b>Material</b> Meaning- Types: Direct Material, indirect Material, Material control – Purchase procedure, E-Tenders & E-quotations, Store keeping – Techniques of Inventory control – Setting of stock levels – EOQ, ABC Analysis, VED Analysis – Just in time – Perpetual Inventory System – Documents used in Material costing – Methods of pricing Material Issues: FIFO, LIFO, simple and weighted average method– Problems.	<b>14</b>
<b>UNIT: IV</b>	<b>ELEMENT OF COST</b> <b>Labour</b> Meaning, Types: Direct labour, Indirect labour; Time keeping – Time booking – Idle time, over time, Labour turn over, Methods of Labour remuneration, Time rate system, piece rate system, incentive system – Halsey plan, Rowan plan, Emersons efficiency plan & Taylor’s differential price rate system – Problems.	<b>10</b>
<b>UNIT: V</b>	<b>ELEMENT OF COST</b> <b>Over Head</b> Meaning, definition – Classification of Over Head – Procedure for accounting & control of over head – allocation and apportionment of over head – primary distribution – secondary distribution – Repeated distribution method and Simultaneous equation method—Problems. Absorption of over head – methods of Absorption (problems on machine Hour rate Only).	<b>12</b>
<b>UNIT: VI</b>	<b>RECONCILIATION OF COST AND FINANCIAL ACCOUNTING</b>  Meaning, Need for Re-conciliation – Reasons for differences in profits - Problems on preparation of Reconciliation Statement.	<b>8</b>

	<p><b>SKILL DEVELOPMENT</b></p> <ol style="list-style-type: none"> <li>1) Prepare a detailed Performa of cost sheet.</li> <li>2) Collect the formats of Job card, Time card.</li> <li>3) Draw a material requisition note, Bin card &amp; Store ledger.</li> <li>4) Prepare primary distribution summary with imaginary figures.</li> <li>5) Draw a Performa of Re-conciliation statement &amp; Prepare a re-conciliation statement with imaginary Figures.</li> </ol>	
	<p><b>BOOK FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>1. N.K. Prasad – Cost Accounting</li> <li>2. Khanna, Panday &amp; Ahuja – Practical costing.</li> <li>3. Jain &amp; Narang – Cost Accounting</li> <li>4. M.N. Arora – Cost Accounting</li> <li>5. S.N. Maheshwari – Cost Accounting</li> <li>6. Nigam &amp; Sharma – Cost Accounting</li> </ol>	

	<b>B.COM III SEMESTER</b>	<b>Hours</b>
	<b>3.5 PRINCIPLES OF MANAGEMENT</b>  <b>OBJECTIVE:</b> To familiarize the students with concepts and principles of Management.	
<b>UNIT: I</b>	<b>MANAGEMENT</b> Introduction – Meaning, Characteristics of Management- Scope and Functional areas of Management, Management as a Science, Art or Profession- Management & Administration, Principles of Management , Social responsibility of Management and Ethics (meaning only)	<b>12</b>
<b>UNIT: II</b>	<b>PLANNING</b> Meaning, definition, nature, objectives and importance, Types of Plans (meaning only) – Decision Making -importance & steps.	<b>10</b>
<b>UNIT: III</b>	<b>ORGANIZING</b> Meaning, definition, nature and objectives of Organization, Types of organizations (Line, Staff & functional) Centralization Vs De-centralization of authority and responsibility. Span of control MBO and MBE (meaning only).	<b>10</b>
<b>UNIT: IV</b>	<b>STAFFING</b> Meaning, definition and importance of staffing. <b>Staffing process:</b> Meaning and steps, Recruitment: meaning and sources of recruitment, selection process and training, meaning and importance only.	<b>10</b>
<b>UNIT: V</b>	<b>DIRECTING</b> Meaning and Nature of directing – Leadership styles – Motivation theories (Maslows, Herzberg, Mc. Gregors X & Y theory) <b>Co- ordination :</b> Meaning and importance	<b>10</b>
<b>UNIT: VI</b>	<b>CONTROLLING</b> Meaning & Steps in controlling – essentials of sound control system.	<b>08</b>
	<b>SKILL DEVELOPMENT</b>  1. Type of organization chart (structure) 2. Chart on staffing 3. Chart on source of recruitment 4. Graphic representation of Maslow’s theory	

	<p>5. Control process chart</p> <p><b>BOOKS FOR REFERENCE</b></p> <p>1. Essential of Management - S.C. Saxena</p> <p>2. Principle of Management - L.M. Prasad</p> <p>3. Principle of Management - C.B. Gupta</p> <p>4. Principle of Management - Davar</p> <p>5. Principle of Management - Reddy &amp; Appannaiah</p>	

	<b>B.COM III SEMESTER</b>	<b>Hours</b>
	<b>3.6 BANKING LAW AND OPERATIONS</b>	
	<b>OBJECTIVE:</b> To enable the student to understand the concept of bank and its importance in the business world.	
<b>UNIT: I</b>	<b>BANKER AND CUSTOMER</b> <b>Banker:</b> Meaning, definitions, features, types of Banks, Role and functions of Modern Commercial Banks. <b>Customer:</b> meaning, definition, features, General: Primary General and Secondary General relationship and Special relationship (features) between Banker and Customer.	<b>12</b>
<b>UNIT: II</b>	<b>NEGOTIABLE INSTRUMENTS</b> Meaning, definition, features, types of Negotiable Instruments; Meaning and features of Promissory Note, Bills of Exchange. <b>Cheques:</b> Meaning, definition, essentials of a cheque, parties to a cheque, types of cheque, Crossing of Cheque, Types of Crossing; Endorsement: Meaning, features and kinds of endorsements.	<b>12</b>
<b>UNIT: III</b>	<b>PAYING BANKER</b> Meaning, Precautions to be taken by the Paying Banker while making the payment of a cheque, statutory protection to the Paying Banker, Payment- in-Due-course, Dishonour of a cheque- Grounds for Dishonor of a cheque( may and must ), consequences of wrongful dishonor of a cheque.	<b>08</b>
<b>UNIT: IV</b>	<b>COLLECTING BANKER</b> Meaning, duties, rights and responsibilities of Collecting Banker, statutory protection to Collecting Banker, Holder for Value.	<b>08</b>
<b>UNIT: V</b>	<b>SPECIAL TYPES OF CUSTOMERS</b> Meaning, procedure and practice in opening and operating the accounts of individuals, minors, Joint account holders, Partnership firms, Joint Stock Companies with limited liability, executors and trustees, clubs and associations, Joint Hindu Family.	<b>12</b>
<b>UNIT: VI</b>	<b>EMERGING TRENDS AND TECHNOLOGICAL ADVANCEMENT IN BANKING</b> Retail Banking, Company Social Responsibility of Banking, Microfinance- Self Help Groups and Bank Linkage, priority sector lending, E-Banking, ATM, internet Banking, Electronic Clearing Service(ECS), Electronic Fund Transfer (EFT), Tele Banking, National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS), Electronic Cheques, ( concepts only ), NPA-Reasons for NPAs, classification of NPAs; Credit Cards- Meaning, features, parties to credit cards and advantages; Smart Card- Meaning, Risks in e-banking.	<b>08</b>

	<p><b>SKILL DEVELOPMENT</b></p> <ul style="list-style-type: none"> <li>• Collect and fill account opening form of S.B. Account or Current Account.</li> <li>• Collect and fill Pay- in Slip of S.B. Account or Current Account and Demand Draft.</li> <li>• Draw Specimen of Cheque and Demand Draft.</li> <li>• Draw different form of Endorsement of Cheques.</li> </ul> <p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>1) B.S. Raman, Law and Practice of Banking, United Publishers, Mangalore.</li> <li>2) Gordon and Natarajan, Banking Law and Practice , HPH, Mumbai.</li> <li>3) Tannan M.L., Banking Law and Practice of Banking in India.</li> <li>4) P. Subba Rao, Bank Management .</li> <li>5) Sheldon H.P. Practice and Law of Banking.</li> <li>6) V. Iyengar, Introduction to Banking.</li> <li>7) Kothari N.M., Law and Practice of Banking .</li> <li>8) Maheshwari S.N., Banking Law and Practice.</li> <li>9) Shekar K.C., Banking Theory Law and Practice.</li> <li>10) Gajendra Naidu, S.K. Poddar, Law and Practice of Banking.</li> </ol>	

	<b>B.COM IV SEMESTER</b>	<b>Hours</b>
	<b>4.2 BUSINESS COMMUNICATION</b>	
	<b>OBJECTIVE:</b> To enable the students to develop administrative communication skills in business enterprise.	
<b>UNIT: I</b>	<b>BUSINESS LETTER</b> <ol style="list-style-type: none"> <li>1. Collection letters—series of collection letters to customers regarding dues.</li> <li>2. Letters to bank regarding opening of current account, extending of overdraft, letters seeking loans.</li> </ol>	<b>10</b>
<b>UNIT: II</b>	<b>PERSONAL CORRESPONDENCE</b> <ol style="list-style-type: none"> <li>1. Job applications, preparing bio-data and resumes, covering letter for job application.</li> <li>2. Drafting a letter for written test, interview and appointment.</li> <li>3. Employees disciplinary letters—show cause notice, charge sheets, letter of dismissal and discharge.</li> </ol>	<b>10</b>
<b>UNIT: III</b>	<b>INTERDEPARTMENTAL AND INTER BRANCH COMMUNICATION</b> Internal memos, office circulars, office notes, communication with regional and branch officers.	<b>06</b>
<b>UNIT: IV</b>	<b>MODERN COMMUNICATION DEVICES</b> Computers, internet, Tele conferencing, cellular fone, e-mail, laptops, word processing, DTP, E-commerce, Photo copies.	<b>04</b>
	<b>SKILL DEVELOPMENT</b> <ol style="list-style-type: none"> <li>1. Open an E-mail ID</li> <li>2. Collect any five circulars from any business office and banks</li> </ol>	
	<b>BOOKS FOR REFERENCE</b> <ol style="list-style-type: none"> <li>1. Business communication: Urmilla Rai and S.M. Rai, Himalaya publishing house, Bombay</li> <li>2. Business communication: K.H. Prabhu and Parthasarathi, Subhash publications.</li> <li>3. Business communication: B.S. Raman, United publications, Mangalore.</li> </ol>	

	<ol style="list-style-type: none"><li>4. Effective business English and correspondence: Ramesh and Pattana Shetty, R.Chand publication, New Delhi.</li><li>5. Essentials of Business communication: H.R. Appannaiah &amp; others, Himalaya publications, Bombay.</li></ol>	

	<b>B.COM IV SEMESTER</b>	<b>Hours</b>
	<b>4.3 CORPORATE ACCOUNTING II</b>	
	<b>Objective:</b> To enable the Students to develop awareness about corporate Accounting in conformity with provisions of Companies Act.	
<b>UNIT: I</b>	<b>PROFIT PRIOR TO INCORPORATION</b> Meaning and objectives, treatment of capital profit and revenue profit. Calculation of time, sales and combined ratios, Preparation of profit and loss account and Balance sheet.	<b>10</b>
<b>UNIT: II</b>	<b>AMALGAMATION OF COMPANIES</b> Meaning of amalgamation, objectives, Transferor, Transferee, types of Amalgamation, accounting for amalgamation, Statutory reserve, Purchase consideration—Methods of P.C.: Problems on Amalgamation in the nature of purchase only as per AS 14 (under Net Asset Method and Net payment method) Journal entries and Ledger accounts in the books of Transferor, opening journal entries and amalgamated balancesheet in the books of transferee.	<b>15</b>
<b>UNIT: III</b>	<b>ABSORPTION AND EXTERNAL RECONSTRUCTION</b> Meaning, Objectives, purchase consideration – Net asset method and Net payment method, problems in the nature of purchase only under Net asset method and Net payment method, journal entries, ledger accounts and preparation of balance sheet.	<b>10</b>
<b>UNIT: IV</b>	<b>INTERNAL RECONSTRUCTION</b> Meaning and objectives – Reduction of capital – legal provisions relating to capital reduction – Accounting procedure for capital reduction – Journal entries, preparation of capital reduction account and Balance sheet after capital reduction.	<b>12</b>
<b>UNIT: V</b>	<b>LIQUIDATION OF COMPANIES</b> Meaning, modes of winding up, types of voluntary winding up, liquidator's remuneration, Types of creditors, treatment of preference dividends, calls in advance, interest on debentures, contributories, calculation of liquidator's	<b>13</b>

	remuneration preparation of liquidator's final statement of account.	
	<p><b>SKILL DEVELOPMENT</b></p> <ol style="list-style-type: none"> <li>1. List any five cases of amalgamation of companies</li> <li>2. Identify the legal provisions with respect to their reconstruction</li> <li>3. Prepare SWOT analysis of a company</li> <li>4. Arrange mock court to discuss the need for internal reconstruction</li> <li>5. Arrange mock court to discuss the need for Mergers and acquisitions.</li> </ol> <p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>1. Corporate Accounting – Jain and Narang</li> <li>2. Corporate Accounting – Anil Kumar, Mariyappa, Rajeshkumar.</li> <li>3. Financial Accounting – S.N. Maheswari</li> <li>4. Corporate Accounting –II – R. Srinivasa Putty, H.R. Appannaiah Reddy</li> <li>5. Advanced accountancy: R.L. Gupta and Radhaswamy</li> </ol>	

	<b>B.COM IV SEMESTER</b> <b>4.4 COST ACCOUNTING II</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To expose the students to the tools and techniques used in cost accounting.	
<b>UNIT: I</b>	<b>METHODS AND TECHNIQUES OF COSTING</b> Job and Batch costing—Meaning, features, objectives and application, Job cost sheet problems. <b>CONTRACT COSTING</b> Meaning, features, difference between job costing and contract costing, terms used in contract costing, treatment of profit on incomplete contract. Problems including preparation of balance sheet and estimation of full cost of contract.	<b>14</b>
<b>UNIT: II</b>	<b>PROCESS COSTING</b> Meaning and features, differences between process costing and job costing, treatment of normal loss, abnormal loss and abnormal gain-Problems. Joint products and by products- meaning only.	<b>10</b>
<b>UNIT: III</b>	<b>TRANSPORT COSTING</b> Meaning and objectives, operating cost sheet, computation of vehicle kilometer and passenger kilometer—Problems.	<b>08</b>
<b>UNIT: IV</b>	<b>MARGINAL COSTING</b> Meaning of marginal cost and marginal costing, features, merits and demerits, Cost-Volume-Profit (CVP) analysis, contribution, PV ratio—uses of PV ratio, BEP, Margin of safety—Problems.	<b>10</b>
<b>UNIT: V</b>	<b>BUDGETORY CONTROL</b> Meaning and definition of budget and budgetary control, objectives, merits and limitations. Meaning of Fixed budget and Flexible budget. Problems on Flexible budget only.	<b>10</b>
<b>UNIT: VI</b>	<b>STANDARD COSTING AND VARIANCE ANALYSIS</b> <b>Standard costing:</b> Meaning of standard cost and standard costing, steps in standard costing, merits and demerits. <b>Variance analysis:</b> Meaning, favorable and unfavorable variances, problems on material and labour variances.	<b>08</b>
	<b>SKILL DEVELOPMENT</b> <ul style="list-style-type: none"> <li>• Visit a factory / industrial undertaking and write a report on any two of the following – (a) Purchase policy / procedure, (b) Material issue procedure, (c)</li> <li>• 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</li> <li>• Visit a factory/industrial unit and write a report covering costing</li> </ul>	

	department, production department, personnel department, and selling department.	
	<b>BOOKS FOR REFERENCE</b> <ol style="list-style-type: none"> <li>1. N.K. Prasad – Cost Accounting</li> <li>2. Khanna, Panday &amp; Ahuja – Practical costing.</li> <li>3. Jain &amp; Narang – Cost Accounting</li> <li>4. M.N. Arora – Cost Accounting</li> <li>5. S.N. Maheshwari – Cost Accounting</li> <li>6. Nigam &amp; Sharma – Cost Accounting</li> </ol>	

	<b>B.COM IV SEMESTER</b>	<b>Hours</b>
	<b>4.5 INDIAN FINANCIAL SYSTEM</b>	
	<b>Objective:</b> To enable the students to acquaint about the functioning of Indian Financial System with reference to its structure, organization, instruments and regulating authorities	
<b>UNIT: I</b>	<b>FINANCIAL SYSTEM</b> Introduction, Meaning, Unification of Financial System, Financial Market-Primary Market, Secondary Market, Capital Market and Money market-Functions and Significance, Instruments in Money market and secondary market	<b>14</b>
<b>UNIT: II</b>	<b>FINANCIAL INSTITUTIONS</b> Types (Banking and Non Banking), Constitutions, Objectives and Functions of IDBI, SFCs, SIDCs, EXIM Bank	<b>10</b>
<b>UNIT: III</b>	<b>FINANCIAL SERVICES</b> Introduction, Meaning, Features, Importance, Types, Factoring, Leasing, Hire Purchase, Consumer Finance- Housing and Vehicle	<b>12</b>
<b>UNIT: IV</b>	<b>REGULATORY INSTITUTIONS</b> RBI-Organization, Objectives, Functions SEBI- Objectives and Functions	<b>12</b>
<b>UNIT: V</b>	<b>MUTUAL FUNDS AND VENTURE CAPITAL</b> Meaning, Objectives, features, types Hedge Funds- Meaning and Characteristics	<b>12</b>
	<b>SKILL DEVELOPMENT</b> <ol style="list-style-type: none"> <li>1 Prepare a chart showing Indian Financial System</li> <li>2 Prepare a chart showing instruments traded in the Indian Financial Market</li> <li>3 Prepare a list of Non- Banking Financial Intermediaries located in your area / town</li> <li>4. List out the different countries currencies and their symbols.</li> </ol> <b>BOOKS FOR REFERENCE</b> <ol style="list-style-type: none"> <li>1. <b>M. Y. Khan;</b> Indian Financial System; Tata McGraw Hill Education; 8<sup>th</sup> edition</li> <li>2. <b>D. K Murthy,</b> Venugopal; Indian Financial Management; I K International Publication House Ltd.; 8<sup>th</sup> edition</li> <li>3. <b>Bharati.V. Pathak;</b> The Indian Financial System- Markets, Institutions and Services; Pearson Publication; 3<sup>rd</sup> Edition</li> <li>4. <b>H R Machiraju,</b> Indian Financial System;Vikas Publishing House Pvt Ltd.-New Delhi, 3<sup>rd</sup> edition</li> </ol>	

	<ol style="list-style-type: none"><li>5. <b>L. Bhole;</b> Financial Institutions and markets; Tata McGraw-Hill Publishing Pvt. Ltd- New Delhi.</li><li>6. <b>P. Paramashivaiah &amp; Srividya :</b> Indian Financial System ; Subhash Stores, Bangalore.</li><li>7. <b>Preeti Singh,</b> Dynamics of Indian Financial System: Markets, Institutions and Services; Ane books-2011</li><li>8. <b>Alice Mani;</b>Indian Financial System; Sapna Book House-2013</li><li>9. <b>Gordon, Natarajan;</b> Financial Markets and Services; Himalaya Publishing House-2012 Edition</li></ol>	

	<b>B.COM IV SEMESTER</b>	<b>Hours</b>
	<b>4.6 COMPUTER APPLICATION IN BUSINESS</b>  <b>OBJECTIVE:</b> To enable the students to understand the application of computers in Business environment with an emphasis on Accounting.	
<b>UNIT: I</b>	<b>INTRODUCTION</b>  Windows – Basics, Windows Accessories, Using file and Program Manager	<b>5</b>
<b>UNIT: II</b>	<b>MS WORD</b>  Introduction , Editing a Document – Move and Copy text – Formatting text and paragraph – Finding and Replacing text and spelling checking – Using tabs, Tables, and other features, Enhancing document – using mail merge and other features.	<b>10</b>
<b>UNIT: III</b>	<b>WORK SHEET</b>  Introduction, Getting started with excel – Edition Cells and using commands and functions – Moving and Coping, Inserting and Deleting Rows and Columns – Getting help and formatting a worksheet – Printing the worksheet – Creating Charts – using formulae and functions in excel.	<b>10</b>
<b>UNIT: IV</b>	<b>POWER POINT PRESENTATION</b>  Introduction, & Ms-Outlook	<b>5</b>
<b>UNIT: V</b>	<b>DESKTOP PUBLISHING</b>  Introduction, Computer Viruses, Internet concepts, securing and usage of e-mail, Designing Web Page.	<b>5</b>
<b>UNIT: VI</b>	<b>ACCOUNTING SOFTWARE</b>  Using Tally Software: introduction and installation, Required Hardware, Preparation for installation of tally software, installation. Working in Tally:	<b>10</b>

	<p>Opening new company, Safety of Accounts or Password, Characteristics, Making Ledger Accounts, writing voucher, Voucher entry, making different types of voucher, correcting sundry debtors an sundry creditors accounts, preparation of Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, &amp; Balance Sheet.</p>	
	<p><b>PRATICAL CLASSES</b></p>	<p><b>15</b></p>
	<p><b>SKILL DEVELOPMENT</b></p> <p>Maintain a Record on Practicals.</p> <p><b>BOOKS FOR REFERENCE :</b></p> <ol style="list-style-type: none"> <li>1. Craig Stinson “Running Microsoft Windows-98” – Microsoft press.</li> <li>2. Joshua C. Nossiter. “Using Excel – 5 for Windows”</li> <li>3. Vishnu Priya Singh &amp; Meenakshi Singh “Computerized Financial Accounting”</li> <li>4. “Working with Word” – Aptech Computer Education</li> <li>5. “Power Point Presentation” – Aptech Computer Education.</li> <li>6. Malthotra, Computer Applications in Business</li> </ol> <p><b>Note:</b> A minimum of 10+ [5 hours of Tally] practical classes should be conducted in fourth semester and practical internal assessment marks will be given based on the student performance in practical classes by the concerned teacher and no separate practical examination is recommended.</p>	

	<b>B.COM V SEMESTER</b> <b>5.1 INCOME TAX-I</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> The Objective of this subject is to expose the students to the various provision of Income Tax Act relating to computation of Income of individual assesses.	
<b>UNIT: I</b>	<b>INTRODUCTION</b> Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Total income, Agricultural Income (including Scheme of Partial Integration) – Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O. (Theory only).	<b>10</b>
<b>UNIT: II</b>	<b>EXEMPTED INCOMES</b> Introduction – Exempted Incomes U/S 10 - Restricted to Individual Assessee.	<b>04</b>
<b>UNIT: III</b>	<b>RESIDENTIAL STATUS</b> Residential Status of an Individual – Determination of Residential Status and Incidence of Tax – Problems.	<b>10</b>
<b>UNIT: IV</b>	<b>INCOME FROM SALARY</b> Meaning – Definition - Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites – Provident Fund- types - Profits in Lieu of Salary – Gratuity - Commutation of Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 – Problems on Income from Salary.	<b>24</b>
<b>UNIT: V</b>	<b>INCOME FROM HOUSE PROPERTY</b> Basis of Charge – Deemed Owners – Exempted Incomes from House Property – Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.	<b>12</b>
<b>UNIT: VI</b>	<b>SKILL DEVELOPMENT</b> <ul style="list-style-type: none"> <li>• Form No. 49A (PAN) and 49B.</li> <li>• Filling of Income Tax Returns.</li> <li>• List of enclosures to be made along with IT returns (with reference to salary &amp; H.P).</li> <li>• Preparation of Form 16.</li> <li>• Computation of Income Tax and the Slab Rates.</li> <li>• Computation of Gratuity.</li> <li>• Chart on perquisites.</li> <li>• List of enclosures to be made along with IT returns (with reference to salary and house property incomes)</li> </ul>	

**BOOKS FOR REFERENCE**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
4. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
5. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
6. Dr. P. Paramashivaiah & Prof. Nagendra swamy: Income Tax
7. Gaur & Narang: Income Tax.

	<b>B.COM V SEMESTER</b>	<b>Hours</b>
	<b>5.2 SOFT SKILLS FOR PERSONALITY DEVELOPMENT</b> <b>OBJECTIVE:</b> To familiarize the students about the importance of soft skills and personality development.	
<b>Unit-1</b>	<b>CONCEPTUAL FRAMEWORK OF PERSONALITY</b> Meaning and definition of personality, nature of personality, determinants of personality and stages in development of personality.	<b>10</b>
<b>Unit -2</b>	<b>ATTITUDE &amp; EMOTIONAL INTELLIGENCE</b> Meaning and definition of attitude, importance of attitude. Meaning of positive thinking and positive attitude. Steps in developing positive attitude, effects of negative attitude and measures to overcome them. Meaning and definition of EMOTIONAL INTELLIGENCE.	<b>12</b>
<b>Unit-3</b>	<b>GOAL SETTING, VISION AND TIME MANAGEMENT</b> Meaning of vision, importance of goal setting, activity in goal setting and it's achievement. Techniques and principles of stress management and time management.	<b>10</b>
<b>Unit-4</b>	<b>CREATIVITY AND CAREER PLANNING</b> Importance of creativity, elements of creativity, factors influencing creativity, techniques of creativity-Brainstorming. Meaning of career planning, awareness of career and sources of information.	<b>08</b>
<b>Unit-5</b>	<b>COMMUNICATION SKILLS</b> Definition, importance ,process of communication, forms of communication, communication gap, listening skills-benefits of listening-body language, preparation of resume and preparing students for group discussion.	<b>10</b>
<b>Unit-6</b>	<b>PERSONALITY ATTRIBUTES</b> External appearance, international skills and theories of personality viz traits theory, social learning theory, psycho-analytical theory.	<b>10</b>

	<p><b>SKILL DEVELOPMENT ACTIVITIES</b></p> <ol style="list-style-type: none"><li>1. Innovation of new product and launch of new product.</li><li>2. Conduction of stress interviews.</li><li>3. Conduction of group discussions.</li><li>4. Pick and speech and time management activities.</li><li>5. Role play and career counseling.</li><li>6. Creativity in organizational problem solving.</li><li>7. HEAD HAUNTING-Game.</li></ol> <p><b>BOOKS RECOMMENDED</b></p> <ol style="list-style-type: none"><li>1. Public speaking-Collins.</li><li>2. Self development- Devesh.</li><li>3. Handbook of personality theory and research- L.A. pervin (Ed), Guilford press, NEWYORK.</li><li>4. C.G.G Krishnamurthy acharyalu and Lalitha- Soft skills of personality development.</li><li>5. Basics of business communication-Rajkumar</li><li>6. Soft skills and personality Development – Dr.K.C.Jayaswamy and DR. P. Paramashivaiah.</li></ol>	
--	---	--

	<b>B.COM V SEMESTER</b>	<b>Hours</b>
	<b>5.3 FINANCIAL MANAGEMENT</b>  <b>OBJECTIVE:</b> To enable the students to understand the basic concept of financial management and the role of financial manager in decision making.	
<b>UNIT: I</b>	<b>INTRODUCTION</b> Meaning, Definitions, Nature and Scope, Goals of Financial Management, Financial Decisions, Risk-Return Tradeoff, Emerging role of financial manager in India Financial Planning, Meaning, Principles of Sound financial Planning, consideration or Determinants of financial planning, steps in financial planning, limitations of financial planning.	<b>08</b>
<b>UNIT: II</b>	<b>TIME VALUE OF MONEY</b> Introduction, Meaning and Definition, Need, techniques of time value of money, concepts of time value, future value, problems on present value and, future Value (Even flow, uneven flow and Annuity).	<b>10</b>
<b>UNIT: III</b>	<b>FINANCING DECISIONS</b> Capitalization, Capital structure and financial structure -Meaning, Definition, Factors influencing capital structure, optimum capital structure, capital gearing (meaning only) Leverages, types, EBIT-EPS Analysis- Problems	<b>12</b>
<b>UNIT: IV</b>	<b>INVESTMENT DECISION</b> Introduction, Meaning, Definition, Features, Significance, Process of Capital Budgeting, Types of Capital Budgeting Decisions, Techniques of Evaluation- PBP, DPBP, ARR, NPV, PI and IRR, Problems	<b>12</b>
<b>UNIT: V</b>	<b>DIVIDEND DECISIONS</b> Meaning of dividend and dividend policy, legal rules regarding declaration of dividend, determinants of dividend policy, types of dividend policy, forms of dividend, merits and demerits of stock dividend, sources of bonus issues, right issues (meaning only).	<b>10</b>
<b>UNIT: VI</b>	<b>WORKING CAPITAL MANAGEMENT (Only Theory)</b> Meaning, Types, concepts, Determinants, Sources, Adequate and Inadequate working capital, Working Capital Management	<b>08</b>

	<p><b>SKILL DEVELOPMENT</b></p> <ol style="list-style-type: none"> <li>1 Identify the decision areas in which a financial manager has a role to play.</li> <li>2 Prepare a Capital Estimate for your new Business.</li> <li>3 Evaluate the NPV of investment made in any one of the capital project with imaginary figures for 5 years.</li> <li>4 Capital structure analysis of companies in different industries.</li> <li>5 Study of dividend policy practices of certain companies in India.</li> </ol>	
	<p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>1. <b>Shashi K Gupta</b>, Financial Management; Kalyani Publication-</li> <li>2. <b>M. Y. Khan</b>; Financial Management- Text, Problems and Cases; Tata McGraw Hill Education Pvt. Ltd.- New Delhi- 10<sup>th</sup> edition</li> <li>3. <b>I M Panday</b>; Financial Management; Vikas Publication House Pvt. Ltd- 10<sup>th</sup> edition</li> <li>4. <b>G. Sudarsan Reddy</b>; Financial Management: Principles and Practices; Himalaya Publication House – 3<sup>rd</sup> Edition</li> <li>5. <b>Sri. Narendra Singh</b>; Advanced Financial Management; Himalaya Publishing House Pvt. Ltd; 2<sup>nd</sup> edition</li> <li>6. <b>Prasanna Chandra</b>; Financial Management; Tata McGraw Hill Education; 7<sup>th</sup> edition</li> <li>7. <b>The Frank . J. Fabozzi Series</b>; Finance, Capital markets, Financial management and Investment Management; John Wiley and Sons, New Jersey-canada</li> <li>8. <b>Dr. B. G Satyaprasad, Dr.P. V. Kulkarni</b>; Financial Management; Himalaya Publishing House Pvt. Ltd; 13<sup>th</sup> edition-2011.</li> </ol>	

	<b>B.COM V SEMESTER</b>	<b>Hours</b>
	<b>5.4 INTERNATIONAL BUSINESS</b>	
	<b>OBJECTIVE:</b> The objective of this subject is to facilitate the students in understanding of international business in a multi cultural world.	
<b>UNIT: I</b>	<b>INTRODUCTION</b> Meaning and definition, nature, forms of international business, approaches to international business, theories of international trade, mode of entry into international business.	<b>12</b>
<b>UNIT: II</b>	<b>GLOBALISATION</b> Meaning and definition, Features, Stages, Manifestation of Globalization, Essential conditions for Globalization, advantages and disadvantages, India and Globalization.	<b>08</b>
<b>UNIT: III</b>	<b>ROLE OF MNCs IN INTERNATIONAL BUSINESS</b> Meaning and definition, distinction between domestic and foreign companies, Types of MNCs, organizational structure of MNCs, Role of MNCs in the development of international business, Role of MNCs in the development in the development of Indian business.	<b>12</b>
<b>UNIT: IV</b>	<b>INTERNATIONAL MARKETING INTELLIGENCE</b> Meaning, International marketing information, source of information, international marketing information system, International marketing research, Application of International marketing information.	<b>12</b>
<b>UNIT: V</b>	<b>EXIM TRADE</b> <b>Export trade:</b> procedure, steps and documentation, direction of India's export trade, export financing. <b>Import trade:</b> Procedure, steps, documentation, EXIM policy, EXIM finance, EXIM, Foreign Exchange settlement, Mode and procedure of settlements.	<b>12</b>
<b>UNIT: V</b>	<b>RECENT DEVELOPMENTS IN INTERNATIONAL BUSINESS</b>	<b>04</b>
	<b>SKILL DEVELOPMENT</b> <ul style="list-style-type: none"> <li>• List any three MNCs operating in India along with their products or services offered.</li> <li>• Prepare a chart showing currencies of different countries.</li> <li>• Tabulate the foreign exchange rate or at least 2 countries for 1 month.</li> <li>• Collect and paste any 2 documents used in Import and Export trade.</li> </ul>	

	<p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"><li>1) Dr. Aswathappa International Business, Himalaya Publishing House.</li><li>2) Francis Cherunilam; Internaitonal business, Prentice hall of India</li><li>3) P. Subba Rao: International Business, HPH</li><li>4) Jyothi: International Business</li><li>5) Anagai, Cheema &amp; others: Glimpses of Emerging Trends in Trade and Development.</li><li>6) P.K. Sinha &amp; S. Sinha: International Business Management.</li></ol>	

	<b>B.COM V SEMESTER</b>	<b>Hours</b>
	<b>5.5 ENTERPRENUERSHIP DEVELOPMENT</b>	
	<b>OBJECTIVE:</b> To enable the students to have a right prospective to start an enterprise.	
<b>UNIT: I</b>	<b>ENTREPRENEURSHIP</b> Meaning and definition of entrepreneurship, entrepreneur and enterprise, types of entrepreneur, qualities of entrepreneur. Role of entrepreneur for economic development, challenges of entrepreneur, difference between manager and entrepreneur.	<b>10</b>
<b>UNIT: II</b>	<b>WOMEN ENTREPRENEURS</b> Meaning and definition of women entrepreneurs, reasons for starting up enterprise, steps taken by government for supporting women entrepreneurs, participation of women in SSI sector, institutional support for women entrepreneurs, empowerment of women, problems faced by women entrepreneurs in India.	<b>08</b>
<b>UNIT: III</b>	<b>ENTREPRENEURIAL BEHAVIOR, COMPETENCIES</b> Introduction to entrepreneurial behavior, entrepreneurial competencies-identifying self competencies, comparing competencies with well established entrepreneurs, developing entrepreneurial competencies.	<b>10</b>
<b>UNIT: IV</b>	<b>ENTREPRENEURSHIP DEVELOPMENT PROGRAMME</b> Meaning of EDP, need, role and relevance of EDP, phases of EDP, problems in conducting EDP, Suggestions to make EDPs successful.	<b>08</b>
<b>UNIT: V</b>	<b>BUSINESS PLAN AND PROJECT FORMULATION</b> Meaning of business plan, need and preparation of business plan, elements or aspects of Business plan, common pitfalls to be avoided in preparing business plan. Project report: Meaning, significance of project report, contents of project report, preparation of project report, guidelines for project formulation, general format of a project report.	<b>12</b>
<b>UNIT: VI</b>	<b>STARTING UP A SMALL SCALE INDUSTRY</b> Meaning of Tiny, Ancillary, Cottage industries. Role and importance of SSIs, in the development of Indian economy, problems faced by SSIs, remedial measures. An overview of the steps involved in starting a business enterprise location, clearance and permits, licensing and registration procedures, assessment of the market for the proposed project, financial and non financial assistance available to SSIs. <b>Industrial estates:</b> meaning, objectives and types.	<b>12</b>
	<b>SKILL DEVELOPMENT</b> 1. Visit any two SSIs and list out their problems 2. Prepare a format of business plan 3. Prepare a project report to start a SSI unit.	

**BOOKS FOR REFERENCE**

1. The Dynamics of entrepreneurship development and management: Vasanth Desai – Himalaya Publishing House, Bombay.
2. Entrepreneurship Development: P. Paramashivaiah & Others- Kalyani Publishers.
3. Entrepreneurship strategies and resources: Mark J Dollinger- Pearson Edition
4. Entrepreneurship development: S Anil Kumar & others
5. A practical guide to industrial Entrepreneurship: Srivastava
6. Developing entrepreneurship issues and problems: SVS Sharma
7. Entrepreneurship development programme: Venkataramana K – seven hills book publication
8. Entrepreneurial development: CSV Murthy- Himalaya Publishing House, Bombay

	<b>B.COM VI SEMESTER</b>	<b>Hours</b>
	<b>6.1 INCOME TAX II</b>	
	<b>OBJECTIVE:</b> The Objective of this course is to make the students to understand the competition of Taxable Income and Tax Liability of individuals.	
<b>UNIT: I</b>	<b>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</b> Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.	<b>16</b>
<b>UNIT: II</b>	<b>CAPITAL GAINS</b> Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains	<b>16</b>
<b>UNIT: III</b>	<b>INCOME FROM OTHER SOURCES</b> Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources. Rules for grossing up(theory only)	<b>10</b>
<b>UNIT: IV</b>	<b>DEDUCTIONS FROM GROSS TOTAL INCOME</b> Deductions u/s: 80 C, 80 CCD, 80 D, 80 DD.	<b>08</b>
<b>UNIT: V</b>	<b>SET-OFF &amp; CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS</b> Meaning – Set-off & Carry forward of losses (Theory only). Computation of Total Income and Tax Liability of an Individual Assessee (Problems – in case of income from salary & house property computed income shall be given).	<b>10</b>
	<b>SKILL DEVELOPMENT</b> <ul style="list-style-type: none"> <li>• Chart Capital gains index numbers.</li> <li>• Table of rates of Tax deducted at source.</li> <li>• Filing of IT returns of individuals.</li> <li>• List of Enclosures for IT returns.</li> </ul>	

**BOOKS FOR REFERENCE**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax.
6. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
7. V.S. Datey: Indirect Taxes, Taxmann Publication.
8. Dr. Sanjeev Kumar: Systematic Approach to Indirect Taxes, Bharath Law House.
9. Dr. P. Paramashivaiah & Prof. Nagendra swamy: Income Tax

	<b>B.COM VI SEMESTER</b>	<b>Hours</b>
	<b>6.2 MANGEMENT ACCOUTING</b>	
	<b>OBJECTIVE:</b> To familiarize the students with various concepts and application of management Accounting.	
<b>Unit: I</b>	<b>NATURE AND SCOPE OF MANAGEMENT ACCOUNTING</b> Meaning, Definition, nature of Management accounting, Scope of Management accounting, Tools and Techniques used in management accounting, comparison between Financial accounting, Cost accounting and management accounting.	<b>08</b>
<b>Unit: II</b>	<b>FINANCIAL STATEMENT ANALYSIS</b> Meaning and concept of Financial analysis—Types of financial analysis—Methods of Financial analysis—Problems on comparative statement, common size statement and Trend analysis.	<b>14</b>
<b>Unit: III</b>	<b>RATIO ANALYSIS</b> Meaning of Ratio and Ratio analysis, classification of ratios, liquidity ratios-Turnover ratios, Velocity ratios, Capital structure ratios, , profitability ratios(general & overall), advantages and limitations of ratio analysis—problem on above ratios.	<b>14</b>
<b>Unit: IV</b>	<b>FUNDS FLOW STATEMENT</b> Meaning of Funds flow and Funds flow statement, advantages of Funds flow statement and limitations of Funds flow statement—procedure for preparing Funds flow statement—schedule of changes in Working capital—Statement of sources and application of funds.	<b>10</b>
<b>Unit: V</b>	<b>CASH FLOW STATEMENT</b> Meaning, advantages of cash flow statement and limitations—distinction between Funds flow statement and cash flow statement, preparation of cash flow statement (as per AS-3). (Indirect method only)	<b>10</b>
<b>Unit: VI</b>	<b>MANAGEMENT REPORTING</b> Meaning and Methods of reporting – requirement of a good report—kinds of reports—principles of goods reporting system drafting of report under different situations.	<b>04</b>
	<b>SKILL DEVELOPMENT</b> <ol style="list-style-type: none"> <li>1. Collection of Financial statement of any one organization of at least two years</li> <li>2. Preparation of Fund flow statement with imaginary figures.</li> <li>3. Preparation of Cash flow statement with imaginary figures</li> <li>4. Draft an imaginary management report.</li> </ol>	

	<p><b>BOOKS FOR REFERENCES</b></p> <ol style="list-style-type: none"><li>1. Management Accounting : S.N. Maheswari</li><li>2. Management Accounting : Shashi K. Gupta</li><li>3. Management accouting : Mr. S.P. Gupta</li></ol>	
--	--	--

1. Management Accounting : S.N. Maheswari
2. Management Accounting : Shashi K. Gupta
3. Management accouting : Mr. S.P. Gupta

	<b>B.COM VI SEMESTER</b>	<b>Hours</b>
	<b>6.3 PRINCIPLES AND PRACTICES OF AUDITING</b>  <b>OBJECTIVE:</b> To make the students to understand the need for a system to prevent and detect errors and frauds in business.	
<b>UNIT: I</b>	<b>INTRODUCTION</b>  Meaning and definition of Auditing, objectives of auditing, types of errors and frauds, differences between accounting and auditing. Classification of Audit – Meaning of different types of audit, merits and demerits of continuous audit, annual audit and interim audit. Preparations before the commencement of new audit.	<b>10</b>
<b>UNIT: II</b>	<b>AUDIT PROGRAMME</b> Auditors note book—Audit working papers—Internal control, Internal check,-- Internal audit, Meaning and definition, Objectives, Fundamental principles of Internal Checks, Internal checks regarding payment of wages and cash sales. Internal Audit—meaning, features, merits, demerits, differences between Internal check and Internal Audit, Differences between Internal audit/ External audit.	<b>14</b>
<b>UNIT: III</b>	<b>VOUCHING, VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES</b>  <b>Vouching:</b> Meaning and definition, objects of vouching—importance, Routine checking and Differences between routine checking and vouching, Vouching of receipts from Debtors and payments to creditors.  <b>Verification and Valuation</b> —Meaning, Definition, Objectives, General principle of Verification, Differences between Vouching and Verification.  Verification and Valuation of Goodwill, patent right, Freehold and leasehold land and building, Plant and machinery, Furniture, Investments, Stock in trade (general procedure) creditors, B/P, Contingent liabilities.	<b>14</b>
<b>UNIT: IV</b>	<b>COMPANY AUDITOR</b>  Appointment, Qualifications, Disqualifications, Removal, Duties, Rights, Liabilities of company Auditor. Audit report-features, auditors certificate, features, preparation of clean and qualified audit reports.  Professional Ethics: - Meaning only.	<b>10</b>

<b>UNIT: V</b>	<b>AUDIT OF DIFFERENT ORGANIZATIONS AND INSTITUTIONS</b> 1. Partnership firms 2. Educational institutions 3. Co-operative society	<b>08</b>
<b>UNIT: VI</b>	<b>RECENT TRENDS IN AUDITING</b> Auditing Standards—Meaning, a brief mention of SAPs issued by ICAI. Auditing under computerized environment—uses and constraints of computerized audit.	<b>04</b>
	<b>SKILL DEVELOPMENT</b> 1. Prepare a chart showing types of audit 2. Prepare a list of auditors and Chartered accountants in your town 3. Observe accounts and audit procedure of your own college/ association 4. Collect audit reports of different organizations 5. Draft specimen of audit programme.	
	<b>BOOKS FOR REFERENCES</b> 1. Practical auditing : B.N. Tandon 2. Auditing : T.R. Sharma 3. Auditing : Saxena, Appannaiah and Reddy 4. Principles and Practice of Auditing : Dinakar Pagare 5. Auditing : B. S. Raman 6. Auditing : Jagadish Prakash	

	<b>B.COM VI SEMESTER</b>	<b>Hours</b>
	<b>6.4 ORGANISATIONAL BEHAVIOUR</b>	
	<b>OBJECTIVE:</b> To enable the students to understand the behavioural aspects of employees to organizations.	
<b>UNIT: I</b>	<b>INTRODUCTION</b>  Meaning and definition of organizational Behavior, nature, need for the study of organizational behavior and psychology, significance and scope of O.B, Application of OB in Management.	<b>10</b>
<b>UNIT: II</b>	<b>INDIVIDUAL IN AN ORGANIZATION</b> Individual Differences, Factors, personality theories, personality determinations, foundation of Individual behavior, Emotions, meaning and types interpersonal behavior.	<b>10</b>
<b>UNIT: III</b>	<b>ATTITUDE</b> Meaning and Definition of Attitude, sources of attitude components of attitude, types of attitude, work related attitudes- Relationship between Attitude and behavior – Attitude formation & its measurement.	<b>12</b>
<b>UNIT: IV</b>	<b>LEARNING</b> Meaning & definition, principles of learning, Theories of motivation- Maslow's need Hierarchy theory- Herzberg's two factor theory- mc gregor's x and y theory.	<b>08</b>
<b>UNIT: V</b>	<b>GROUP DYNAMICS</b> Meaning & definition of group- types of group & Individual behavior, organizational change types of changes- change process	<b>10</b>
<b>UNIT: VI</b>	<b>LEADERSHIP</b>  Meaning and definition, types of Leadership, leadership styles, conflict in organizations: Nature of conflict, levels of conflict management styles. Employee Stress- causes- stress management.	<b>10</b>
	<b>SKILL DEVELOPMENT</b>  1. Draft a report on various styles of leadership and conduct a role play.  2. Exercise on stress management.  3. List out the determinants of personalities.	

	<p>4. List out various positive &amp; Negative attitudes</p> <p>5. Prepare a presentation on different motivation theories.</p> <p>6. Conduct mock induction programme to understand the individual behaviour at different working environment.</p>	
	<p><b>BOOKS RECOMMENDED</b></p> <p>1. Organisational Behaviour- Stephen.p.Robbins, Timothy.A Judge SeemaSanghi- person Education, PHI</p> <p>2. Understanding Organizational Behaviour – Udayparek, oxford press.</p> <p>3. Organisational Behaviour- VSP Rao and Narayan</p> <p>4. Organisational Behaviour – K Aswathappa</p> <p>5. Organisational Behaviour- Subba Rao</p>	

	<b>B.COM VI SEMESTER</b> <b>6.5 BUSINESS LAW</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To familiarize the students with laws relating to business.	
<b>UNIT: I</b>	<b>INTRODUCTION</b> Meaning of law, Importance of Law, Branches of Law. Meaning and definition of business law, objectives of business law, pitfalls of business law, Sources of Indian business law.	<b>08</b>
<b>UNIT: II</b>	<b>INDIAN CONTRACT ACT 1872</b> Meaning and definition of contract, agreement, obligation, kinds of agreement, difference between agreement and contract, essentials of valid contract, classification of contract.	<b>10</b>
<b>UNIT: III</b>	<b>ELEMENTS OF CONTRACT</b> A. Offer- meaning, definitions and essentials of valid offer, revocation of offer  B. Acceptance – meaning and definitions, essential of valid acceptance, communication of offer and acceptance  C. Capacity of parties- meaning and definitions, classification, rules relating to minor’s agreement, incompetence arising out of status.  D. Consideration- meaning and definitions, essential of valid consideration, ‘no consideration no contract, stranger to a contract.  E. Free consent- meaning and definitions, coercion, undue influence, misrepresentation, fraud, mistake (meaning only).  F. Lawful object- meaning and definition  G. Public policy- meaning of public policy and agreement opposed to public policy.  H. Wagering and contingent contracts- meaning and difference between wagering and contingent contracts.  I. Various modes of discharging contract, remedies for breach of contract.	<b>20</b>
<b>UNIT: IV</b>	<b>CONSUMER PROTECTION ACT (COPRA) 1986</b> Meaning of Consumer, Consumer dispute, Complaint, Complainant, Deficiency , Service. Objectives and scope of the Act, right of consumers, consumer redressal agencies, district forum, state and national commission.	<b>06</b>

<b>UNIT: V</b>	<p><b>THE ENVIRONMENT PROTECTION ACT 1986</b>  Meaning of environment, environment pollutant, environmental pollution, hazardous substances, occupier.  Power of central government in relation to protection and prevention of environment.</p>	<b>08</b>
<b>UNIT: VI</b>	<p><b>FOREIGN EXCHANGE MANAGEMENT ACT 1999</b>  Objectives and salient features of Act, scope of the Act, meaning of Foreign exchange , foreign security, currency, foreign currency and authorized person, current account transactions, capital account transactions, service, provisions of FEMA( in brief).</p>	<b>08</b>
	<p><b>SKILL DEVELOPMENT</b></p> <ol style="list-style-type: none"> <li>4. Draft a rent agreement incorporating all essentials of valid agreement</li> <li>5. List any six cases of both high court and supreme court judgment relating to environment issues</li> <li>6. Draft a complaint to the consumer forum against businessman for wrong goods supplied.</li> </ol> <p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>9. Business Law: N D Kapoor- Sulthan chand &amp; sons, Delhi</li> <li>10. Business Law: Dr. Aswathappa &amp; others- Himalaya Publishing House, Bombay</li> <li>11. Business Law: Dr. Aswathappa &amp; Ramachandra – R Chand publication</li> <li>12. Business Law: Prof. K D Basava- Vidyavahini Publication, Mangalore</li> <li>13. Business Law: B S Raman- United publication- Mangalore</li> <li>14. Business Law: Venkataramana k – Sevenhills books publication.</li> </ol>	

## ELECTIVES

### ACCOUNTING GROUP

	<b>5.6: ADVANCED FINANCIAL ACCOUNTING</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students about the knowledge of advanced financial accounting.	
<b>Unit: I</b>	<b>HOLDING COMPANY</b> Meaning, Definition of Holding company and Subsidiary company, preparation of accounts, Steps for preparation of Consolidated balance sheet, Capital profit, Revenue profits, Minority interest, Goodwill/Cost of Control or Capital Reserve, Unrealized profits, Intercompany Owings, Revaluation of Assets and Liabilities, preparation of Consolidated Balance sheet.	<b>16</b>
<b>Unit: II</b>	<b>FINAL ACCOUNTS OF BANKING COMAPNIES</b> Meaning and Definition of banking company—Books of accounts to be maintained by the banking companies, important provisions of Banking Regulation Act 1949, non performing assets- classifications of advances—Treatment of rebate on Bills discounted, provisions for doubtful debts, provisions for taxation in preparation of Final Accounts of Banking companies, preparation of banking companies Balance sheet and Profit and loss account as per the existing banking regulation act.	<b>14</b>
<b>Unit: III</b>	<b>FINAL ACCOUNTS OF LIFE INSURANCE</b> Meaning, Insurance terms—premium consideration for annuities granted—Policies becoming claims—reinsurance surrender value and paid up value—bonus cash, bonus in reduction of premium-reversionary bonus-valuation-preparation of revenue accounts applicable for life insurance business-balance sheet of a life insurance company according to form ‘A’ in the first schedule.	<b>12</b>
<b>Unit: IV</b>	<b>FINAL ACCOUNTS OF GENERAL INSURANCE</b> Meaning-- General insurance—revenue account for fire and marine treatment of reserve-preparation of Profit and Loss account in Form ‘B’—Profit and Loss appropriation account in Form ‘C’—preparation of balance sheet.	<b>10</b>

<b>Unit: V</b>	<b>FINAL ACCOUNTS OF HOTEL INDUSTRY</b> Guest charges, Room rates and basis of charging room rates—basis of 24 hours, basis of night spent, basis of checkout time, operational efficiency ratios—rate of room occupancy and double occupancy rate, staff meals and accommodation, preparation of Final accounts.	<b>08</b>
	<b>SKILL DEVELOPMENT</b> <ol style="list-style-type: none"> <li>1. Collecting the final accounts of public limited company and commenting on the liquidity and profitability.</li> <li>2. Apply important ratios to analyze the company's balance sheet.</li> <li>3. Listing any 10 life insurance policies and collecting information relating to bonus rates and guaranteed additions</li> <li>4. Collection of final accounts of general insurance company. Calculating and commenting on the profitability and liquidity.</li> <li>5. Collection of final accounts LIC and commenting on profitability and liquidity.</li> </ol> <b>BOOKS FOR REFERENCES</b> <ol style="list-style-type: none"> <li>1. R.L. Gupta and Radha swamy: Advanced Accountancy</li> <li>2. S.P. Jain &amp; Narang: Advanced accounts</li> <li>3. S.P. Iyengar, Advanced accounting</li> <li>4. Chakraborty, Advanced accountancy</li> <li>5. Anil Kumar, Mariyappa and Rajesh: Advanced Financial Accounting Mukherjee and Hanif, Modern accountancy</li> </ol>	

	<b>5.7: ACCOUNTING FOR MANAGERIAL DECISION</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students to understand managerial decisions using the accounting information.	
<b>Unit: I</b>	<b>DECISION MAKING</b> Meaning, definition, features, steps in decision making. Data base system for decision, classification of cost for managerial decision— Marginal cost, out of pocket cost, imputed cost, opportunity cost and shut down cost.	<b>05</b>
<b>Unit: II</b>	<b>MARGINAL COSTING AND ABSORPTION COSTING</b> Meaning, definition, features and differences. Preparation of income statement under Marginal costing and absorption costing—Problems. Practical application of Marginal costing techniques, key factors (Only Meaning), Problems on Contribution Analysis, Make or Buy Decisions, Accept or Reject special orders/offers.	<b>16</b>
<b>Unit: III</b>	<b>BUDGETORY COSTING:</b> Meaning, definition, benefits, limitations. Classification of budgets: Problems on Cash budget, Sales budget, Production budget, Cost budget, Material Purchase Budget.	<b>12</b>
<b>Unit: IV</b>	<b>RATIO ANALYSIS</b> Meaning, classification of ratios, preparation of Trading and Profit and loss a/c and Balance sheet by using ratios.	<b>12</b>
<b>Unit: V</b>	<b>INFLATION ACCOUNTING:</b> Meaning, Objectives, Limitations of historical accounting. Approaches to Inflation accounting (Only Meaning). Merits and Demerits of inflation accounting (Only Theory). <b>IFRS:</b> (Theory only) <b>Lease financing:</b> Meaning, features, calculation of PV of cash outflows under lease and borrowings and buying—simple problems.	<b>10</b>
<b>Unit: VI</b>	<b>UNIFORM COSTING AND INTERFIRM COMPARISON</b> Meaning, objectives, requisites for installation, merits and limitations. <b>Interfirm comparison:</b> Meaning, types, merits and limitations. <b>Activity based costing:</b> Meaning, definition and features.	<b>05</b>

**SKILL DEVELOPMENT**

- Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
- Illustrate make or buying decisions.
- Illustrate accept or reject decisions.
- Preparation of Flexible Budget with Imaginary Figures
- List any 10 industries where Standard Costing is used.
- 

**BOOKS FOR REFERENCE**

1. Management Accounting : S.N. Maheswari
2. Management Accounting : Shashi K. Gupta
3. Khanna, Panday & Ahuja – Practical costing.
4. Jain & Narang – Cost Accounti
5. M.N. Arora – Cost Accountingng
6. Shashi. K. Gupta—Accounting for Managerial decision

	<b>6.6: ACCOUNTING INFORMATION SYSTEM</b>	<b>Hours</b>
	<p><b>Objectives:</b> The objective of the course is to familiarize the students with the innovation in information technology and to acquaint the students with the use of computers in the area of financial, cost and management accounting.</p>	
<b>Unit: I</b>	<p><b>FINANCIAL ACCOUNTING SYSTEM AND SOFTWARE PACKAGES</b></p> <p>Financial transactions, Books of original entry, ledger, trial balance, financial statement, profit and loss accounts, balance sheet, practical knowledge of tally accounting and tally trade (software), practical knowledge on accounting software.</p>	<b>15</b>
<b>Unit: II</b>	<p><b>COST ACCOUNTING SYSTEM AND SOFTWARE PACKAGE</b></p> <p>Elements of cost, classification, cost sheet, cost accounting methods and techniques, use of software package of various types to obtain cost accounting output, analysis of cost, cost center wise, cost element wise – allocation of overheads- preparation of cost sheet.</p>	<b>15</b>
<b>Unit: III</b>	<p><b>MANAGEMENT OF ACCOUNTING AND SOFTWARE PACKAGES</b></p> <p>Concepts’ -organization-accounting techniques-use of software packages to obtain different management accounting outputs-fund flow statement –ratio analysis-budget variances-projected financial statements-marginal costing.</p>	<b>15</b>
<b>Unit: IV</b>	<p><b>MANAGEMENT INFORMATION SYSTEM</b></p> <p>Accounting techniques and reports.</p>	<b>10</b>
<b>Unit: V</b>	<p><b>INFORMATION SYSTEM AUDIT</b></p> <p>Basic idea of information audit-difference with the traditional concepts of audit-conduct and application of information system audit in internet environment.</p>	<b>05</b>

**SKILL DEVELOPMENT**

Record all the practices conducted in the class.

**BOOKS FOR REFERENCES**

1. **Accounting information system**, Marshal B. Romney, Brigham Young University Paul J. Steinbart, Arizona University, Prentice Hall.
2. **The crossroads of Accounting and IT**, Donna Key, Ali Ovlia, May 2011, Hardback,
3. **Accounting Information systems**, International edition 10<sup>th</sup> Edition George Bodnar, William Hopwood Aug 2009.
4. **Accounting and information system**: B.Mariyappa and B.K. suresh, Himalaya publishing house.

	<b>6.7: ACCOUNTING THEORY</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students to have knowledge about the accounting.	
<b>Unit: I</b>	<b>INTRODUCTION</b> Meaning, Need for accounting theory, Changing role, users of accounting information, users information needs, statement for presenting information needs of users, Limitations of accounting theory.	<b>15</b>
<b>Unit: II</b>	<b>FORMULATION OF ACCOUNTING THEORY</b> Approaches, objectives, traditional approaches, New approaches.	<b>10</b>
<b>Unit: III</b>	<b>STRUCTURE OF ACCOUNTING THEORY</b> Meaning, objectives, elements of structures, accounting postulates, theoretical concepts of accounting.	<b>10</b>
<b>Unit: IV</b>	<b>FINANCIAL REPROTING</b> Meaning, objectives of conceptual framework. <b>Accounting standards</b> , GAAPS: Accounting Standard Board, at National Regional and International, IFRSs, Disclosure in Financial Reporting.	<b>15</b>
<b>Unit: V</b>	<b>RECOGNITION OF REVENUE AND EXPENSES</b> Meaning, Concepts of income, concepts of capital maintenance, Measurement of Assets and Liabilities, Combination of value approach.	<b>10</b>
	<b>SKILL DEVELOPMENT</b> <ul style="list-style-type: none"> <li>• Preparation of list of users of accounting information.</li> <li>• Listing of Users needs</li> <li>• Listing of new approaches to the accounting theory</li> </ul>	

- |  |  |  |
|--|--|--|
|  | <ul style="list-style-type: none"><li>• Preparation of a chart/ diagram sharing qualitative characteristics of financial reporting.</li><li>• Preparation of organization of ASB in India.</li></ul> |  |
|--|--|--|

**BOOKS FOR REFERENCE:**

1. Accounting theory: L.S. Porwal
2. Accounting Theory: Jawahar
3. Accounting Theory: Verunankam
4. Accounting Theory: Eldon S. Hendri K son

## FINANCE GROUP

	<b>5.6: CORPORATE FINANCIAL POLICY AND ANALYSIS</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To expose the students towards corporate financial policy	
<b>Unit: I</b>	<b>FINANCIAL POLICY</b>  Meaning, Scope, Interface of corporate financial policy and other managerial functions, Types of corporate financial policy-Debt financing and internal financing- Factors to be considered in formulating financing policy Problems on point of indifference	<b>15</b>
<b>Unit: II</b>	<b>CORPORATE FINANCIAL GOALS</b> Mission vision, profit criteria, wealth criteria economic and business Environment. Sustained growth approaches, Funds availability maximizing Growth. Growth potential of single product company-Multiple Product Company	<b>13</b>
<b>Unit: III</b>	<b>MERGER AND ACQUISITION</b> Meaning, Reasons, Types of Combination, Forms of merger, Motives and Benefits of mergers, Financial Evaluation of merger, methods of Evaluation of firms- problem, EPS and Market Price.	<b>10</b>
<b>Unit: IV</b>	<b>CORPORATE EVALUATION</b> Meaning, Valuation of Securities- Problems, Valuation of Intangible Assets-meaning, types and Methods	<b>12</b>
<b>Unit: V</b>	<b>CORPORATE GOVERNANCE</b> Meaning, Significance, Principles of Corporate Governance, Theories of corporate Governance- the Agency theory, Stewardship theory, the Stakeholders theory, the political theory	<b>10</b>
	<p><b>SKILL DEVELOPMENT</b></p> <ol style="list-style-type: none"> <li>1) Case analysis of some live mergers reported in business magazines.</li> <li>2) Identifying mission, vision statement of companies</li> <li>3) Case studies related to the growth patter of a single product / multi product concerns</li> <li>4) Analyzing business growth of companies on the basis of reported financial results of some companies.</li> </ol> <p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>1. <b>Sudi Sudasanam</b>; Creating Value from Mergers and Acquisition; FT Prentice Hall Publication</li> <li>2. <b>M. Y. Khan</b>; Financial Management- Text, Problems and Cases; Tata Mcgraw Hill Education Pvt. Ltd.- New Delhi- 10<sup>th</sup> edition</li> </ol>	

	<ol style="list-style-type: none"> <li>3. <b>I M Panday</b>; Financial Management; Vikas Publication House Pvt. Ltd-10<sup>th</sup> edition</li> <li>4. <b>G. Sudarsan Reddy</b>; Financial Management: Principles and Practices; Himalaya Publication House – 3<sup>rd</sup> Edition</li> <li>5. <b>Sri. Narendra Singh</b>; Advanced Financial Management; Himalaya Publishing House Pvt. Ltd; 2<sup>nd</sup> edition</li> <li>6. <b>Prasanna Chandra</b>; Financial Management; Tata McGraw Hill Education; 7<sup>th</sup> edition</li> <li>7. <b>The Frank . J. Fabozzi Series</b>; Finance, Capital markets, Financial management and Investment Management; John Wiley and Sons, New Jersey-canada</li> <li>8. <b>Shashi K Gupta</b>, Financial Management; Kalyani Publication</li> </ol>	

	<b>5.7: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To familiarize the students about investment decisions and portfolio decisions	
<b>Unit: I</b>	<b>PORTFOLIO MANAGEMENT</b>  Introduction, phases, Meaning, Scope, Savings Vs Investments, Investments Vs Speculation, Significance of Investment, steps in Investments, Investments Avenues.	<b>10</b>
<b>Unit: II</b>	<b>RISK ANALYSIS</b>  Meaning of Risk, Elements, Measurement of Risk-Problems Fundamental analysis, Technical and economical Analysis, Industry and Company Analysis	<b>12</b>
<b>Unit: III</b>	<b>THEORIES OF PORT FOLIO</b>  Introduction, models- Variance Model, Capital market line, Security Market line, Capital Assets Pricing Model, Beta Factor- Alpha and Beta Coefficient-Arbitrage Pricing Model (APM)	<b>12</b>
<b>Unit: IV</b>	<b>VALUATION OF SECURITIES</b>  Bond Valuation, Preference Shares, Equity Shares- Problems	<b>14</b>
<b>Unit: V</b>	<b>GLOBAL MARKETS</b> Global Investments Benefits, Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds- Relationship between trends in global markets and the domestic markets.	<b>12</b>
	<b>SKILL DEVELOPMENT</b>  1. Identify the various involvement opportunities available to an employee. 2. Select any security noted in a stock exchange and compute yield to maturity. 3. Collect a balance sheet of a bank and list out the securities in which the funds are invited. 4. With the help of imaginary figures find out the optimal portfolio (consisting of two assets)	

	<p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>1. <b>S. Kevin;</b> Security Analysis and Portfolio Management; PHI Learning Private Ltd. New Delhi-2012,11<sup>th</sup> edition</li> <li>2. <b>Prasanna Chandra;</b> Investment Analysis and Portfolio Management; Tata Mcgraw Hill Education Pvt. New Delhi-2012,4<sup>th</sup> edition</li> <li>3. <b>Falguni. H. Pandya;</b> Security Analysis and Portfolio Management; Jaico Book- New Delhi-2013,</li> <li>4. <b>Benjamin Graham, Davidn L Dood;</b> security Analysis; Tata Mcgraw Hill Education Pvt. New Delhi-2012,6<sup>th</sup> edition</li> <li>5. <b>M. Rangnatham, R. Madhumathi;</b> Security analysis and Portfolio Management; Pearson Publication; 2<sup>nd</sup> Edition</li> </ol>	

	<b>6.6: ADVANCED FINANCIAL MANAGEMNET</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To familiarize the students with advanced financial management decisions	
<b>Unit: I</b>	<b>COST OF CAPITAL</b> Concept of Cost of Capital, Meaning, Factors affecting cost of capital, Measurement of cost of capital- Cost of Debt, cost of Preference Capital, Cost of Equity, Cost of Retained earnings and Overall Cost of Capital – Problems, Marginal Cost of Capital- meaning only.	<b>12</b>
<b>Unit: II</b>	<b>CAPITAL STRUCTURE THEORIES</b> NI approach, NOI approach and MM Models—Problems.	<b>10</b>
<b>Unit: III</b>	<b>CAPITAL BUDGETING</b> Risk and Uncertainty- Source and Perspectives of Risk, Risk analysis in Capital Budgeting- Sensitivity analysis, certainty equivalent approach, Probability Approach, Standard Deviation approach, and Decision tree analysis- Problems.	<b>12</b>
<b>Unit: IV</b>	<b>DIVIDEND THEORIES</b> Relevance and Irrelevance theories- Walter’s Model, Gordon’s Model and MM Model.—Problems.	<b>08</b>
<b>Unit: V</b>	<b>WORKING CAPITAL MANAGEMENT</b> Introduction, Meaning, Concepts, Types, Source of Working Capital, Factors affecting working Capital Requirements, Need for Adequate working Capital, Dangers of Excess or Inadequate working capital, Estimation of working capital requirements- Operating cycle method and Current assets- Current liability methods- problems.	<b>10</b>
<b>Unit: VI</b>	<b>DEPOSITORY SYSTEM &amp; DEMATERIALIZATION</b> Introduction, Depository system, Players in Depository system, facilities offered by Depository system, Merits of depository system, Demat of shares, steps, Remat of shares, The depositories Act, 1996.	<b>08</b>
	<b>SKILL DEVELOPMENT</b> 1. Visit an organization in your town and collect data about the financial objectives. 2. Design a statement showing different capital structures 3. Compute different cost of capital of an organization, you have visited	

4. Analyze working capital requirement of small concern
5. Collect the data relating to dividend policies practices by any two companies.

**BOOKS FOR REFERENCE**

1. **Dr. B. G Satyaprasad, Dr.P. V. Kulkarni;** Financial Management; Himalaya Publishing House Pvt. Ltd; 13<sup>th</sup> edition-2011.
2. **M. Y. Khan;** Financial Management- Text, Problems and Cases; Tata Mcgraw Hill Education Pvt. Ltd.- New Delhi- 10<sup>th</sup> edition
3. **I M Panday;** Financial Management; Vikas Publication House Pvt. Ltd- 10<sup>th</sup> edition
4. **G. Sudarsan Reddy;** Financial Management: Principles and Practices; Himalaya Publication House – 3<sup>rd</sup> Edition
5. **Sri. Narendra Singh;** Advanced Financial Management; Himalaya Publishing House Pvt. Ltd; 2<sup>nd</sup> edition
6. **Prasanna Chandra;** Financial Management; Tata McGraw Hill Education; 7<sup>th</sup> edition
7. **The Frank . J. Fabozzi Series;** Finance, Capital markets, Financial management and Investment Management; John Wiley and Sons, New Jersey-canada
8. **Shashi K Gupta,** Financial Management; Kalyani Publication-

	<b>6.7: FINANCIAL MARKETS AND SERVICES</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To provide students with a conceptual framework of financial markets, functionaries of these markets and their mode of trading	
<b>Unit: I</b>	<b>FINANCIAL SERVICES</b>  Meaning and Definitions of financial services, Importance, Essentials of an Ideal Financial Services Industry, Types of financial Services, Constituents of the financial service sectors, Financial services in India- Difficulties and Regulations	<b>14</b>
<b>Unit: II</b>	<b>CREDIT CARD AND CREDIT RATING</b>  Credit Card- Origin of Credit card, Meaning, Specimen of credit card, Silent features of Credit card, other types of cards Credit rating- Origin, types of securities which need credit Rating, Objectives and benefits of Credit Rating, Credit Rating Agencies	<b>12</b>
<b>Unit: III</b>	<b>FINANCIAL MARKETS</b>  Meaning, Definition, types of financial markets, functions of financial markets, Stock Market- Meaning, Governing bodies, functions of stock market, recognized stock exchange in India (brief discussion on NSE and BSE)	<b>12</b>
<b>Unit: IV</b>	<b>DERIVATIVES</b>  Meaning, History of financial Derivatives Market, types of derivatives- Forward, Future, Options, Swaps, Economic Functions of the market, Participants in Derivatives market	<b>12</b>
<b>Unit: V</b>	<b>FOREIGN EXCHANGE MARKET</b>  Introduction, Meaning, Features of Foreign Exchange Market, Functions and Organizations of FEM, Participants in FEM	<b>10</b>
	<b>SKILL DEVELOPMENT:</b>  <ol style="list-style-type: none"> <li>1. Visit a stock brokers office collect a new issue application and fill it.</li> <li>2. Prepare a chart showing the structure of financial markets.</li> <li>3. Prepare a chart showing the instruments of financial markets</li> <li>4. Prepare a chart of ratings given by different rating agencies.</li> <li>5. Prepare a specimen of any two financial instruments.</li> </ol>	

**BOOKS FOR REFERENCE**

1. **M. Y. Khan;** Indian Financial System; Tata McGraw Hill Education; 8<sup>th</sup> edition
2. **D. K Murthy,** Venugopal; Indian Financial Management; I K International Publication House Ltd.; 8<sup>th</sup> edition
3. **Bharati.V. Pathak;** The Indian Financial System- Markets, Institutions and Services; Pearson Publication; 3<sup>rd</sup> Edition
4. **H R Machiraju,** Indian Financial System;Vikas Publishing House Pvt Ltd.-New Delhi, 3<sup>rd</sup> edition
5. **L. Bhole;** Financial Institutions and markets; Tata McGraw-Hill Publishing Pvt. Ltd- New Delhi-2011
6. **Preeti Singh,** Dynamics of Indian Financial System: Markets, Institutions and Services; Ane books-2011
7. **Alice Mani;**Indian Financial System; Sapna Book House-2013
8. **Gordon, Natarajan;** Financial Markets and Services; Himalaya Publishing House-2012 Edition

## ACCOUNTING AND FINANCE GROUP

	<b>5.6: ADVANCED FINANCIAL ACCOUNTING</b>	<b>Hours</b>
	<b>Objective:</b> To enable the students about the knowledge of advanced financial accounting.	
<b>Unit: I</b>	<b>HOLDING COMPANY:</b> Meaning, Definition of Holding company and Subsidiary company, preparation of accounts, Steps for preparation of Consolidated balance sheet, Capital profit, Revenue profits, Minority interest, Goodwill/Cost of Control or Capital Reserve, Unrealized profits, Intercompany Owings, Revaluation of Assets and Liabilities, preparation of Consolidated Balance sheet.	<b>16</b>
<b>Unit: II</b>	<b>FINAL ACCOUNTS OF BANKING COMPANY</b> Meaning and Definition of banking company—Books of accounts to be maintained by the banking companies, important provisions of Banking Regulation Act 1949, non-performing assets- classifications of advances—Treatment of rebate on Bills discounted, provisions for doubtful debts, provisions for taxation in preparation of Final Accounts of Banking companies, preparation of banking companies Balance sheet and Profit and loss account as per the existing banking regulation act.	<b>14</b>
<b>Unit: III</b>	<b>FINAL ACCOUNTS OF LIFE INSURANCE</b> Meaning, Insurance terms—premium consideration for annuities granted—Policies becoming claims—reinsurance surrender value and paid up value—bonus cash, bonus in reduction of premium-reversionary bonus-valuation-preparation of revenue accounts applicable for life insurance business-balance sheet of a life insurance company according to form ‘A’ in the first schedule.	<b>12</b>
<b>Unit: IV</b>	<b>FINAL ACCOUNTS OF GENERAL INSURANCE</b> Meaning-- General insurance—revenue account for fire and marine treatment of reserve-preparation of Profit and Loss account in Form ‘B’—Profit and Loss appropriation account in Form ‘C’—preparation of balance sheet.	<b>10</b>
<b>Unit: V</b>	<b>FINAL ACCOUNTS OF HOTEL INDUSTRY</b> Guest charges, Room rates and basis of charging room rates—basis of 24 hours,	<b>08</b>

	<p>basis of night spent, basis of checkout time, operational efficiency ratios—rate of room occupancy and double occupancy rate, staff meals and accommodation, preparation of Final accounts.</p>	
	<p><b>SKILL DEVELOPMENT</b></p> <ol style="list-style-type: none"> <li>1. Collecting the final accounts of public limited company and commenting on the liquidity and profitability.</li> <li>2. Apply important ratios to analyse the company’s balance sheet.</li> <li>3. Listing any 10 life insurance policies and collecting information relating to bonus rates and guaranteed additions</li> <li>4. Collection of final accounts of general insurance company. Calculating and commenting on the profitability and liquidity.</li> <li>5. Collection of final accounts LIC and commenting on profitability and liquidity.</li> </ol> <p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>1. R.L. Gupta and Radha swamy: Advanced Accountancy</li> <li>2. S.P. Jain &amp; Narang: Advanced accounts</li> <li>3. S.P. Iyengar, Advanced accounting</li> <li>4. Chakraborty, Advanced accountancy</li> <li>5. Mukherjee and Hanif, Modern accountancy</li> </ol>	

	<b>5.7: ACCOUNTING FOR MANAGERIAL DECISION</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students to understand managerial decisions using the accounting information.	
<b>Unit: I</b>	<b>DECISION MAKING</b> Meaning, definition, features, steps in decision making. Data base system for decision, classification of cost for managerial decision— Marginal cost, out of pocket cost, imputed cost, opportunity cost and shut down cost.	<b>05</b>
<b>Unit: II</b>	<b>MARGINAL COSTING AND ABSORPTION COSTING</b> Meaning, definition, features and differences. Preparation of income statement under Marginal costing and absorption costing—Problems. Practical application of Marginal costing techniques, key factors (Only Meaning), Problems on Contribution Analysis, Make or Buy Decisions, Accept or Reject special orders/offers.	<b>16</b>
<b>Unit: III</b>	<b>BUDGETORY COSTING:</b> Meaning, definition, benefits, limitations. Classification of budgets: Problems on Cash budget, material purchase budget, Production budget, production cost budget and sales budget.	<b>12</b>
<b>Unit: IV</b>	<b>RATIO ANALYSIS</b> Meaning, classification of ratios, preparation of Trading and Profit and loss a/c and Balance sheet by using ratios.	<b>12</b>
<b>Unit: V</b>	<b>INFLATION ACCOUNTING</b> Meaning, Objectives, Limitations of historical accounting. Approaches to Inflation accounting (Only Meaning). Merits and Demerits of inflation accounting (Only Theory). <b>IFRS: (Theory only)</b> <b>Lease financing:</b> Meaning, features, calculation of PV of cash outflows under lease and borrowings and buying—simple problems.	<b>10</b>
<b>Unit: VI</b>	<b>UNIFORM COSTING AND INTERFIRM COMPARISON</b> Meaning, objectives, requisites for installation, merits and limitations. <b>Interfirm comparison:</b> Meaning, types, merits and limitations. <b>Activity based costing:</b> Meaning, definition and features.	<b>05</b>

**SKILL DEVELOPMENT**

- Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
- Illustrate make or buying decisions.
- Illustrate accept or reject decisions.
- Preparation of Flexible Budget with Imaginary Figures
- List any 10 industries where Standard Costing is used.

**BOOKS FOR REFERENCE:**

1. Management Accounting : S.N. Maheswari
2. Management Accounting : Shashi K. Gupta
3. Khanna, Panday & Ahuja – Practical costing.
4. Jain & Narang – Cost Accounti
5. M.N. Arora – Cost Accountingng  
Shashi. K. Gupta—Accounting for Managerial decision

	<b>6.6: ADVANCED FINANCIAL MANAGEMENT</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To familiarize the students with advanced financial management decisions	
<b>Unit: I</b>	<b>COST OF CAPITAL</b>  Concept of Cost of Capital, Meaning, Factors affecting cost of capital, Measurement of cost of capital- Cost of Debt, cost of Preference Capital, Cost of Equity, Cost of Retained earnings and Overall Cost of Capital – Problems, Marginal Cost of Capital- meaning only.	<b>12</b>
<b>Unit: II</b>	<b>CAPITAL STRUCTURE THEORIES</b>  NI approach, NOI approach and MM Models—Problems.	<b>10</b>
<b>Unit: III</b>	<b>CAPITAL BUDGETING</b>  Risk and Uncertainty- Source and Perspectives of Risk, Risk analysis in Capital Budgeting- Sensitivity analysis, certainty equivalent approach, Probability Approach, Standard Deviation approach, and Decision tree analysis- Problems.	<b>12</b>
<b>Unit: IV</b>	<b>DIVIDEND THEORIES</b> Relevance and Irrelevance theories- Walter’s Model, Gordon’s Model and MM Model—PROBLEMS.	<b>08</b>
<b>Unit: V</b>	<b>WORKING CAPITAL MANAGEMENT</b>  Introduction, Meaning, Concepts, Types, Source of Working Capital, Factors affecting working Capital Requirements, Need for Adequate working Capital, Dangers of Excess or Inadequate working capital, Estimation of working capital requirements- Operating cycle method and Current assets- Current liability methods- problems.	<b>10</b>
<b>Unit: VI</b>	<b>DEPOSITORY SYSTEM &amp; DEMATERIALIZATION</b>  Introduction, Depository system, Players in Depository system, facilities offered by Depository system, Merits of depository system, Demat of shares, steps, Remat of shares, The depositories Act, 1996.	<b>08</b>
	<b>SKILL DEVELOPMENT:</b>  1. Visit an organization in your town and collect data about the financial objectives.  2. Design a statement showing different capital structures  3. Compute different cost of capital of an organization, you have visited	

4. Analyze working capital requirement of small concern
5. Collect the data relating to dividend policies practices by any two companies

**BOOKS FOR REFERENCE:**

1. **Dr. B. G Satyaprasad, Dr.P. V. Kulkarni;** Financial Management; Himalaya Publishing House Pvt. Ltd; 13<sup>th</sup> edition-2011.
2. **M. Y. Khan;** Financial Management- Text, Problems and Cases; Tata Mcgraw Hill Education Pvt. Ltd.- New Delhi- 10<sup>th</sup> edition
3. **I M Panday;** Financial Management; Vikas Publication House Pvt. Ltd- 10<sup>th</sup> edition
4. **G. Sudarsan Reddy;** Financial Management: Principles and Practices; Himalaya Publication House – 3<sup>rd</sup> Edition
5. **Sri. Narendra Singh;** Advanced Financial Management; Himalaya Publishing House Pvt. Ltd; 2<sup>nd</sup> edition
6. **Prasanna Chandra;** Financial Management; Tata McGraw Hill Education; 7<sup>th</sup> edition
7. **The Frank . J. Fabozzi Series;** Finance, Capital markets, Financial management and Investment Management; John Wiley and Sons, New Jersey-canada
8. **Shashi K Gupta,** Financial Management; Kalyani Publication

	<b>6.7: FINANCIAL MARKETS AND SERVICES</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To provide students with a conceptual framework of financial markets, functionalities of these markets and their mode of trading	
<b>Unit: I</b>	<b>FINANCIAL SERVICES</b> Meaning and Definitions of financial services, Importance, Essentials of an Ideal Financial Services Industry, Types of financial Services, Constituents of the financial service sectors, Financial services in India- Difficulties and Regulations	<b>14</b>
<b>Unit: II</b>	<b>CREDIT CARD AND CREDIT RATING</b> Credit Card- Origin of Credit card, Meaning, Specimen of credit card, Silent features of Credit card, other types of cards Credit rating- Origin, types of securities which need credit Rating, Objectives and benefits of Credit Rating, Credit Rating Agencies	<b>12</b>
<b>Unit: III</b>	<b>FINANCIAL MARKETS</b> Meaning, Definition, types of financial markets, functions of financial markets, Stock Market- Meaning, Governing bodies, functions of stock market, recognized stock exchange in India (brief discussion on NSE and BSE)	<b>12</b>
<b>Unit: IV</b>	<b>DERIVATIVES</b> Meaning, History of financial Derivatives Market, types of derivatives- Forward, Future, Options, Swaps, Economic Functions of the market, Participants in Derivatives market	<b>12</b>
<b>Unit: V</b>	<b>FOREIGN EXCHANGE MARKET</b> Introduction, Meaning, Features of Foreign Exchange Market, Functions and Organizations of FEM, Participants in FEM	<b>10</b>
	<b>SKILL DEVELOPMENT</b> 1. Visit a stock brokers office collect a new issue application and fill it. 2. Prepare a chart showing the structure of financial markets. 3. Prepare a chart showing the instruments of financial markets 4. Prepare a chart of ratings given by different rating agencies. 5. Prepare a specimen of any two financial instruments.	

**BOOKS FOR REFERENCE**

1. **M. Y. Khan;** Indian Financial System; Tata McGraw Hill Education; 8<sup>th</sup> edition
2. **D. K Murthy,** Venugopal; Indian Financial Management; I K International Publication House Ltd.; 8<sup>th</sup> edition
3. **Bharati.V. Pathak;** The Indian Financial System- Markets, Institutions and Services; Pearson Publication; 3<sup>rd</sup> Edition
4. **H R Machiraju,** Indian Financial System;Vikas Publishing House Pvt Ltd.-New Delhi, 3<sup>rd</sup> edition
5. **L. Bhole;** Financial Institutions and markets; Tata McGraw-Hill Publishing Pvt. Ltd- New Delhi-2011
6. **Preeti Singh,** Dynamics of Indian Financial System: Markets, Institutions and Services; Ane books-2011
7. **Alice Mani;**Indian Financial System; Sapna Book House-2013
8. **Gordon, Natarajan;** Financial Markets and Services; Himalaya Publishing House-2012 Edition

## MARKETING GROUP

	<b>5.6: CONSUMER BEHAVIOR</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> The objective of this subject is to facilitate the students in understanding of consumer behavior in broader concept.	
<b>Unit: I</b>	<b>INTRODUCTION</b> Meaning, definition of Consumer Behavior, Factors influencing Consumer Behavior: Economic and Social Factors, Psychology, Anthropology and Geography, Technology, other; Advantages and Disadvantages of study of Consumer Behavior; Need for the study of consumer Behavior, Scope of Consumer Behavior; Application of Consumer Behavior principles.	<b>10</b>
<b>Unit: II</b>	<b>CONSUMER BEHAVIOR AND PERSONAL FACTORS</b> Consumer Needs and Motivation: Concept of Motivation- Needs, Goals and Motives - Maslows Hierarchy of Needs; Motivation: Meaning, Dynamic nature of Motivation; Perception: Meaning, Dynamics of Perception; Learning: Definition, meaning, Learning Theories: Behavioural Learning Theories, Cognitive Learning Theories; Attitude: Meaning, Nature of Consumer attitudes, Components of Attitudes: Brand Beliefs, Evaluations and Inventions, Consumer attitude formation and change; Personality: Meaning, Brand Personality; Self Images, Life Style Concept.	<b>16</b>
<b>Unit: III</b>	<b>CONSUMER BEHAVIOR AND ENVIRONMENTAL FACTORS</b> Group dynamics: Meaning, definition and types of Group; primary and secondary group, Membership and symbolic group, Consumer relevant groups (concepts only); Reference Groups: Meaning, Nature and types of reference group; Family influences; culture, sub culture and cross cultural influences; social class: Meaning, definition, lifestyle of various social classes, social class and Consumer Behavior	<b>14</b>
<b>Unit: IV</b>	<b>CONSUMER'S DECISION MAKING PROCESS</b> Problem recognition; Search and Evaluation; Purchase processes; Post-Purchase behavior; Personal influences and opinion leadership process; diffusion of innovations; Models of Consumer Behavior; Researching Consumer Behavior; Consumer Research Process.	<b>10</b>
<b>Unit: V</b>	<b>CONSUMER SATISFACTION AND CONSUMERISM</b> Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; the Indian Consumer; Reasons for growth for consumerism in India; Consumer Protection Act 1986.	<b>10</b>

**SKILL DEVELOPMENT**

- Conduct an informal interview of 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?
- Conduct formal interview to the managers of three retail clothing stores. Determine the degree to which they believe consumers personality and self image are important to the marketing activities of the stores.
- Visit three local restaurant and assess how each attracts clientele in different stages of the family life cycle.

**BOOKS FOR REFERENCE**

- 1) Leon, G. Schiffman & Lesive Lazer Kanuk, Consumer Behavior, PHI, New Delhi.
- 2) P.C. Jain, Monika Bhatt, Consumer Behaviour in Indian Context, S. Chand and Company Ltd., Ramnagar, New Delhi.
- 3) Suja R. Nair, Consumer Behaviour in Indian Perspective, HPH, Mumbai.
- 4) Batra/ Kazmi, Consumer Behaviour.
- 5) David L. Loudan and Albert J. Bitta, Consumer Behaviour, Mc Graw Hill Inc. New Delhi.
- 6) Assail Henry, Consumer Behaviour and Marketing Action, Asian Books (P) Ltd.
- 7) Jay D. Lindquist & M Joseph Sirgy, Shopper, Buyer & Consumer Behaviour.
- 8) Blackwell, Consumer Behaviour.
- 9) S.A.Chunawalla, Commentry on Consumer Behaviour.
- 10) Sontakki, Consumer Behaviour.
- 11) Schiffman, Consumer Behaviour

	<b>5.7: MARKETING RESEARCH</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students to understand the basic concept of Marketing Research, Analysis and Presentation of Report.	
<b>Unit: I</b>	<b>INTRODUCTION &amp; BASIC CONCEPT</b>  Marketing research: meaning, nature, scope, uses & limitations; Interaction between management and marketing research,; Marketing information system and decision support system in marketing research; Assessing information needs; scientific method & research process; steps in research process; types of research.	<b>14</b>
<b>Unit: II</b>	<b>SOURCES &amp; COLLECTION OF DATA</b>  Sources of Secondary data; its advantages and disadvantages; methods of collection of primary data; construction of questionnaire and interview schedule; scaling and measurement; Sampling designs and sample size – decisions, organizing data collection & field force.	<b>12</b>
<b>Unit: III</b>	<b>PROCESSING &amp; ANALYSIS OF DATA</b>  Editing, Coding & tabulation of data; techniques of data analysis; testing of hypothesis; tests of significance; analysis of associations; analysis of experiments; interpretation of data.	<b>14</b>
<b>Unit: IV</b>	<b>REPORT WRITING &amp; PRESENTATION</b>  Role & types of report; content of report; principles of report preparation; presentation & communication.	<b>08</b>
<b>Unit: V</b>	<b>TRADITIONAL &amp; EMERGING APPLICATIONS OF MARKETING RESEARCH</b>  Product research, price research; distribution research; advertising research; market and sales research; customer database and relationship marketing; internet marketing research.	<b>12</b>

**SKILL DEVELOPMENT**

- Identify and describe the activities of five marketing research companies in India.
- Form Class teams and based on the sources of secondary data available, prepare short report on “Investment Options for consumers in Indian financial services sector”
- Construct a questionnaire to measure students attitude towards the purchase of two wheelers / readymade garments / educational service / television programme.
- Administer the questionnaire you have developed on selected students ( sample size of 25 students ) in your college. Discuss any response related problems you encountered.
- Based on the above survey, carryout the analysis and interpretation of data. Short report should be submitted for evaluation of acquired skills of Marketing Research.
- Participate in any online / internet Marketing Research Programme and identify the key characteristics of the program.

**BOOKS FOR REFERENCE**

- 1) Risha Arora and Nitin R. Mahankale Marketing Research, PHI Learning Pvt. Ltd., Delhi – 110092.
- 2) Boyd, Westfall and Starch, Marketing Research, text and cases, seventh edition, AITBS, New Delhi.
- 3) G.C. Beri, Marketing Research, Tata Mc Graw Hill Publishing Company, New Delhi.
- 4) G.R. Kothari, Research Methodology – Methods and Techniques, New Age International Publishers, New Delhi.

	<b>6.6: SERVICES MANAGEMENT</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students to understand the concept of service management.	
<b>Unit: I</b>	<b>INTRODUCTION</b>  Meaning of Services, concepts, special characteristics of Services, nature of the service product, classification of Services, Developing an effective service mission, Marketing Mix in Service industry, Growth of Service sector, Service processes, Building customer loyalty, Managing Service sector.	<b>10</b>
<b>Unit: II</b>	<b>SERVICES MARKETING</b>  Meaning, Services Marketing Management: introduction, productivity and quality, Stages in management process: Corporate Mission and Objectives, Strategic growth option, Strategic marketing Planning; Marketing strategy, scope of Services Marketing, Technological developments in Services Marketing, International Service Marketing, Future Trends in service marketing	<b>10</b>
<b>Unit: III</b>	<b>MARKETING PLANNING FOR SERVICES</b>  Introduction, the marketing Audit, characteristics of marketing Audit, components of marketing audit: the marketing environment, marketing strategy, marketing organization, marketing systems, marketing productivity, marketing function; The Marketing Planning Process: Analysis, Planning, Implementation and Monitoring stage.	<b>10</b>
<b>Unit: IV</b>	<b>EDUCATIONAL, BANKING AND INSURANCE SERVICES</b>  <b>Educational Services:</b> A brief insight into Indian Education System, issues in Education, Modern Trends in Education Service. <b>Banking Services:</b> Introduction, Traditional and Modern Services. Recent Trends in Banking Services; <b>Insurance Services::</b> Introduction, Meaning, definition and types of Insurance – Life Insurance: Meaning and Products of Life Insurance, General Insurance: Types of General Insurance.	<b>15</b>
<b>Unit: V</b>	<b>TOURISM AND HEALTHCARE SERVICES</b>  <b>Tourism Services:</b> Introduction, Major characteristics of Tourism Industry: Inflexibility, Perishability, Fixed Location, Relatively Large financial investment; Different sectors of Tourism Industry: Transportation, Accommodation, Tour Operators; Evolution of Tourism Industry, Tourism Marketing Environment,	<b>15</b>

	<p>Tourism Marketing Mix, Recent Trends in Tourism and Travel Services.  <b>Healthcare Services:</b> Nature of Healthcare Service, Risks involved in Healthcare Services, Marketing of Medical Services, Hospital extension services: Pharmacy, nursing and medical transcription.</p>	
	<p><b>SKILL DEVELOPMENT</b></p> <ul style="list-style-type: none"> <li>• Prepare a chart on conditions to be complied for Star Hotel Status.</li> <li>• Procure any two insurance policies (Xerox ) and paste them in the record.</li> <li>• Visit and travel and tour agencies and prepare organization chart.</li> <li>• Interact with tourist operators and identify the areas of tourism management.</li> </ul> <p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>1) Helen Woodruffe, Services Marketing, Mc Millon Publications Delhi.</li> <li>2) S.M.Jha, Services Marketing Himalaya Publishing House, New Delhi.</li> <li>3) Amandeep Kaur, Punam Agarwal, Services Management, Kalyani Publications, New Delhi.</li> <li>4) Dr. Ramachandra, Dr. Chandra Shekar, Services Management.</li> <li>5) Appannaiah, Reddy and Gopala Krishna, Services Management, Himalaya Publishing House, Mumbai,</li> <li>6) Shankar, Ravi, Services Marketing - the Indian Perspective, Excel Books, New Delhi</li> <li>7) Dr. Shajahan S., Services Marketing ( concept, Practices and Cases ), Himalaya Publishing House, Mumbai,</li> <li>8) Dutta, Services Management, I.K. International</li> <li>9) Venugopal, Vasanthi and Raghu V.N., Services Marketing, Himalaya Publishing House, Mumbai,</li> <li>10) Cengiz Haksever etal., Service Management and Operations, Pearson Education.</li> </ol> <p style="padding-left: 40px;">Usha Devi and Others, Services Management</p>	

	<b>6.7: RETAIL MANAGEMENT</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To expose students to acquire skills in Retail management.	
<b>Unit: I</b>	<p><b>INTRODUCTION</b></p> <p>Meaning, definition, nature, classification and Functions of retailing, factors influencing retailing, franchising in retailing, retailing scenario in global and India. prospects of retailing in India, Retail as a career</p>	<b>10</b>
<b>Unit: II</b>	<p><b>TRENDS IN RETAIL ORGANISATION</b></p> <p>Global overview of Retailing, factors influencing the consumers shopping in the near future – Cross-border Movement, Consolidation, Migration of Formats; Key drivers of Retailing in India; growth of organized retailing in India; Retail environment; FDI in Retail India; Retail Formats and their evolution: Conventional Retail formats by the Marketplace, contemporary retail formats by customer mediation, Store formats in retail parlance- store formats by location, ownership, size, price, concessions; Specialty store, Department store, the Plaza, the Mega Markets, the Mall, the emporium, the Bazaar, Stop-Over, Single Price Denomination, Kiosk (Concepts only ), impact of IT in Retailing.</p>	<b>15</b>
<b>Unit: III</b>	<p><b>RETAIL CONSUMER BUYING BEHAVIOR</b></p> <p>Types, factors influencing, segmentation, positioning, Stores Location and Layout: Interior and Exterior Design, choice of store location, factors affecting store layout, types of layout. Types, factors influencing, segmentation, positioning, Stores Location and Layout: Interior and Exterior Design, choice of store location, factors affecting store layout, types of layout.</p>	<b>10</b>
<b>Unit: IV</b>	<p><b>RETAIL MARKETING MIX</b></p> <p>Introduction, meaning, 4 Ps of Retail Marketing Mix: Product- Merchandise Mix – Depth and width of Merchandise; Merchandise Management, Category Management, Merchandise assortment and Stock Keeping Units( Meaning); Price - influencing factors; price sensitivity, value pricing, Markdown Pricing ( concepts only ); Place –Supply Channel, retail logistics; Promotion – Setting Objectives, Communication effects, promotional Mix; importance of Retail Marketing Mix,</p>	<b>15</b>
<b>Unit: V</b>	<p><b>SUPPLY CHAIN MANAGEMENT</b></p> <p>Meaning, Definition, objectives, importance and principles of Supply Chain</p>	<b>10</b>

	<p>Management, participants in the supply chain, supply chain structure- simple and extended supply chain; role of IT in Supply chain Management.</p>	
	<p><b>SKILL DEVELOPMENT</b></p> <ul style="list-style-type: none"> <li>• Conduct a survey and Enlist the retail shops and nature of business carried on in your locality.</li> <li>• Visit different Shopping Malls, Big Bazar, Plaza or Hyper Markets and write a note on it.</li> <li>• Visit the retail shops in busy place of your locality and report the factors influencing the choice of store location.</li> </ul> <p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>1) G.G.Vadamani, Retail Management, Jaico Publication Bangalore 2009</li> <li>2) Barry Bermans and Joel Evans: “Retail Management- A Strategic Approach”, 8<sup>th</sup> edition, PHI Pvt. Ltd., New Delhi, 2002</li> <li>3) A.J.Lamba, “The Art of Retailing”, Tata Mc Graw Hill, New Delhi.</li> <li>4) Swapna Pradhan, Retailing Management, TMH</li> <li>5) James R. Ogden and Denise T., Integrated Retail Management</li> <li>6) A Sivakumar, Retail Marketing, Excel Books.</li> <li>7) Suja Nair, Retail Management.</li> <li>8) R.S. Tiwari, Retail Management, HPH.</li> <li>9) Araif Sakh, Retail Management</li> <li>10) Levy &amp; Weitz , Retail Management, TMH.</li> <li>11) Rose Mary, Varley, Mohammed Rafiq. Retail Management.</li> <li>12) Chetan Bajaj, Retail Management, Oxford Publications.</li> <li>13) Uniyal &amp; Sinha, Retail Management, Oxford Publications.</li> </ol>	

## HUMAN RESOURCES MANAGEMENT GROUP

	<b>5.6: HUMAN RESOURCE MANAGEMENT</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students to understand various aspects of Human resource management.	
<b>Unit: I</b>	<b>HUMAN RESOURCE MANAGEMENT</b> Meaning, importance, objectives, functions of HRM, scope of HRM, Role of HR managers, EVOLUTION and development of HRM, duties and responsibilities of HR manager, difference between personnel management and HRM	<b>12</b>
<b>Unit: II</b>	<b>HUMAN RESOURCE PLANNING</b> Meaning, definition, importance, Need, process, benefits and limitations, requisites/ guidelines for effective HRP.	<b>08</b>
<b>Unit: III</b>	<b>JOB ANALYSIS AND JOB DESIGN</b> Meaning of job analysis, objectives, significance, process of job analysis, techniques of job analysis. Meaning of job design, factors affecting job design, techniques of job design. (Meaning only) Job rotation, job description, job specification, job enlargement, job enrichment, grievance, Absenteeism, Layoff, Retrenchment, Labour turnover, Dismissal and suspension	<b>08</b>
<b>Unit: IV</b>	<b>RECRUITMENT AND EMPLOYEE TRAINING</b> Meaning of recruitment, definition, sources of recruitment, process of recruitment. Meaning of selection, steps in selection process-problems involved in placement. Meaning of Training, objectives of training, methods of training.	<b>10</b>
<b>Unit: V</b>	<b>PERFORMANCE APPRAISAL</b> Meaning, objectives, methods and limitations of performance appraisal.  Meaning of Wage-factors affecting wage fixation and techniques of wage fixation. Meaning of incentives, Fringe benefits.	<b>12</b>
<b>Unit: VI</b>	<b>RECENT TRENDS IN HUMAN RESOURCE MANAGEMENT</b> Employees for lease, moon lighting by employees, DHAL career graphics,	<b>10</b>

	<p>Human resource accounting and human resource audit, culture shock –reverse culture shock-objections against the treatment of people as assets-knowledge management. Virtual organization-Meaning and characteristics.</p>	
	<p><b>SKILL DEVELOPMENT ACTIVITIES</b></p> <ul style="list-style-type: none"> <li>• Prepare a chart showing the functions and sub-functions of an organization.</li> <li>• Visit an organization and collect information about the various techniques used to train executives in that organization.</li> <li>• Prepare a chart on sources of recruitment.</li> <li>• List various E-RECRUITMENT agencies.</li> <li>• List out the current trends in training programme.</li> </ul>	
	<p><b>BOOKS FOR REFERENCE</b></p> <ul style="list-style-type: none"> <li>• HUMAN RESOURCE MANAGEMENT: S.S.KHOTLA</li> <li>• HUMAN RESOURCE MANAGEMENT: STEPHENS ROBBINS.</li> <li>• PERSONNEL AND HUMAN RESOURCE MANAGEMENT: P.SUBBARAO.</li> <li>• PERSONNEL MANAGEMENT AND HRM- K.ASHWATHAPPA- TATA MARFRAHILL.</li> <li>• HUMAN RESOURCE MANAGEMENT:C.B.GUPTHA-S.CHAND &amp;SONS,NEWDELHI.</li> </ul>	

	<b>5.7: INDUSTRIAL RELATIONS AND REGULATIONS</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To enable the students to understand the various laws relating to Industrial labor.	
<b>Unit: I</b>	<p><b>PAYMENT OF WAGES ACT-1936</b></p> <p>Definitions; Responsibility for payment of wages; fixation of wage period; time of payment of wages; mode of payment; Deductions from wages for absence from duty, damage or loss, for services rendered, recovery of advances &amp; loans; Maintenance of registers and records; Penalty for offences; Payments of undisbursed wages in case of death.</p>	<b>10</b>
<b>Unit: II</b>	<p><b>PAYMENT OF BONUS ACT—1965</b></p> <p>Definitions, eligibility for bonus, payment of minimum and maximum bonus, disqualification for bonus, set on and set off allocable surplus, time limit for payment of bonus.</p>	<b>10</b>
<b>Unit: III</b>	<p><b>EMPLOYEE STATE INSURANCE ACT—1948</b></p> <p>Contributions; who is to be insured, principle employer to pay contribution in the first instance, general provisions as to payment of contributions, method of payment.</p> <p>Benefits: Sickness benefit, maternity benefit, disablement benefit, presumptions as to accidents arising in course of employment dependents benefit, medical benefits.</p> <p>Penalties: punishment for false statement, punishment for failure to pay contributions and prosecutions.</p>	<b>12</b>
<b>Unit: IV</b>	<p><b>WORKMEN COMPENSATION ACT:</b></p> <p>Introduction, scope, accidents during and in the course of employment, circumstances when the workmen are basic or not basic for compensation.</p>	<b>08</b>
<b>Unit: V</b>	<b>MINIMUM WAGE ACT – 1948</b>	<b>10</b>

	<p>Definitions, fixing of minimum rates of wages, minimum rate of wages, procedure for fixing and revising minimum wages, wages in kind, payment of minimum rates of wages, fixing hours a normal working day, over time.</p> <p>Employees provident funds and miscellaneous provisions act 1952: short title and extent; definitions, employment provident fund scheme, employees pension scheme, employees deposit linked insurance scheme.</p>	
<b>Unit: VI</b>	<p><b>FACTORIES ACT—1948</b></p> <p>Health: cleanliness, disposal of waste, ventilation, dust and fume, artificial humidification, overcrowding, lighting, drinking water, toilets, spittoons.</p> <p>Safety: Fencing of machinery, work on or near machinery in motion, employment of young persons on dangerous machines, safety officer.</p> <p>Welfare: Washing facilities, facilities for storing and drying clothing, facilities for sitting, first aid appliances canteens, shelters and restrooms, crèches. Working hours for adults, annual leave with wages.</p>	<b>10</b>
	<p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>1. AM Sarma, Aspects of Labour Welfare &amp; Social Security</li> <li>2. MS Pandit &amp; Shobha Pandit, Business law</li> <li>3. P.L. Malik, Industrial Law</li> <li>4. N.D. Kapoor, Industrial Law</li> <li>5. B.D. Singh, Industrial relations</li> </ol>	

	<b>6.6: HUMAN RESOURCE DEVELOPMENT</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> The objective of this course is to enable the students to understand the various concepts of Human Resource Development and also the recent trend in HRD.	
<b>Unit-I</b>	<b>HUMAN RESOURCE DEVELOPMENT</b> Meaning and importance of human resource development, objectives of human resource development, scope of HRD, HRD functions, Role of HRD professionals, HRD process.	<b>10</b>
<b>Unit -II</b>	<b>ORGANIZATIONAL DEVELOPMENT</b> Definitions and concept, characteristics of organizational development, phases and techniques of O.D, Requisition for organizational development success.	<b>10</b>
<b>Unit-III</b>	<b>CAREER PLANNING AND WORK ENVIRONMENT</b> Concept of career planning, need and process of career planning, steps and advantages of career planning. Meaning of work environment, factors affecting work environment, types and causes of work environment.	<b>12</b>
<b>Unit-IV</b>	<b>DEVELOPMENT OF MANAGERS IN HRD</b> Meaning of potential appraisal, meaning of counseling, definition and counseling, process of counseling conditions for effective counseling.	<b>10</b>
<b>Unit-V</b>	<b>TRANSACTIONAL ANALYSIS</b> Meaning and definition of transactional analysis, goals of Transactional analysis, 6 key concepts, philosophy of T.A, concepts of T.A	<b>08</b>
<b>Unit-VI</b>	<b>RECENT TRENDS IN HRD</b> on the job training, personality quotient, emotional quotient, total quality management, just in time[JIT] business process re- engineering, participative decision making and creating self directed teams.	<b>10</b>
	<b>SKILL DEVELOPMENT</b>  1. Visit any organization and list out the duties and responsibilities of HRD Professionals.  2. List out the difference between Training and Human Resource Development prepare a report.  3. Draft a report about HRD experience in the Indian context.	

	<p>4. Make a practical session of counseling.</p> <p>5. Find out the recent trends in HRD and make a class room presentation.</p> <p>6. Present a Report on recent Human resource development index, given by the department of Human resource development.</p>	
	<p><b>BOOKS FOR REFERENCE</b></p> <p>1. Pandey, human Resource Development</p> <p>2. Rao and T.V Verma, Human Resource Development.</p> <p>3. Biswanathghosh- HRD &amp;management, APH publishing house, New Delhi.</p> <p>4. K.Aswhappa, Human Resource and personnel management text and cases, TMH, New Delhi.</p>	

	<b>6.7: LABOUR WELFARE AND SOCIAL SECURITY</b>	<b>Hours</b>
	<b>OBJECTIVE:</b> To expose students to acquire skills in Labour Welfare & Social Security.	
<b>Unit-1</b>	<b>INTRODUCTION</b> Concept of social welfare and labour welfare, scope philosophy and principles of labour welfare, Indian constitution and labour welfare. Five year plans and labour welfare policy.	<b>10</b>
<b>Unit -2</b>	<b>INDIAN LABOUR ORGANIZATION</b> Impact of ILO on labour welfare in India, Agencies of labour welfare and their roles, labour welfare programmes, statutory and non-statutory, extra mural and intra-mural. The role and functions of welfare officer.	<b>10</b>
<b>Unit-3</b>	<b>SOCIAL SECURITY</b> Concept and scope of social security, social assistance and social insurance, development of social security in India, social security measures for industrial employees.	<b>10</b>
<b>Unit-4</b>	<b>LABOUR ADMINISTRATION</b> Evolution of machinery for Labour administration, Labour administration in India, Director General of employment and training. Provident fund organization, ESI schemes, central board for workers education.	<b>12</b>
<b>Unit-5</b>	<b>WORKERS PARTICIPATION IN MANAGEMENT</b> Concept of empowerment, meaning and Definition of collective bargaining, importance of collective bargaining, types and functions of collective bargaining.	<b>08</b>
<b>Unit-6</b>	<b>LABOUR LEGISLATIONS</b> Payment of wages Act 1936, the minimum wages Act 1948, the payment of bonus Act 1965, the equal remuneration act 1976.	<b>10</b>
	<b>SKILL DEVELOPMENT</b> <ol style="list-style-type: none"> <li>1. Collect the data related to ESI schemes and present in front of the audience.</li> <li>2. Prepare a report on labour welfare policy.</li> <li>3. Write a report on various Act as per labour legislations viz payment of wages act 1936 minimum wages act 1948.</li> </ol>	

	<ol style="list-style-type: none"> <li>4. Conduct a role play about collective bargaining process between employee a workmen.</li> <li>5. Make a list of current/recent trends in incentives and fringe benefits provided to labourers.</li> <li>6. Prepare a report on labour welfare activities conducted in different organization.</li> <li>7. Social security measures taken by the organization towards women employees.</li> </ol>	
	<p><b>BOOKS FOR REFERENCE</b></p> <ol style="list-style-type: none"> <li>1. Moorthy.M.V- principles of Labour welfare, oxford and IBH publishing co., new delhi</li> <li>2. Vaid.K.N- Labour welfare in India, SreeRamcentre for industrial relations and human resources, New Delhi.</li> <li>3. Sharma.A.M- Aspects of Labour welfare and social security Himalaya publishing house, Mumbai.</li> <li>4. Pant.S.C-Indian Labour Problems, chaitanya publishing house, Allahabad.</li> <li>5. Bhogiliwala.T.N- Economics of labour and Industrial Relations, sahityaBhavan publishing Agra.</li> </ol>	