



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION
ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



Tele: 0836-2215224
e-mail: academic.st@kud.ac.in

Pavate Nagar, Dharwad-580003
ಪಾವಟೆ ನಗರ, ಧಾರವಾಡ - 580003

NAAC Accredited
'A' Grade 2014

website: kud.ac.in

No.KU/Aca(S&T)/RPH-394A/2021-22/1155

Date: 29 OCT 2021

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳಿಗೆ 1 ಮತ್ತು 2ನೇ ಸೆಮೆಸ್ಟರ್
NEP-2020 ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ
ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1), ದಿ:7.8.2021.
2. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 19.08.2021
3. ಈ ಕಚೇರಿ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/18 ದಿ:21.08.2021.
4. ಸರ್ಕಾರಿ ಆದೇಶ ಸಂ ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1),ಬೆಂಗಳೂರು ದಿ. 15.9.2021.
5. ಎಲ್ಲ ಅಭ್ಯಾಸಸೂಚಿ ಮಂಡಳಿ ಸಭೆಗಳ ನಡವಳಿಗಳು
6. ಎಲ್ಲ ನಿಖಾಯಗಳ ಸಭೆಗಳು ಜರುಗಿದ ದಿನಾಂಕ: 24,25-09-2021.
7. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 28.9.2021.
8. ಈ ಕಚೇರಿ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/954 ದಿ:30.09.2021.
9. ಎಲ್ಲ ನಿಖಾಯದ ಡೀನರು / ಸಂಪನ್ಮೂಲ ತಜ್ಞರ ಸಭೆ ದಿನಾಂಕ 21.10.2021.
10. ಎಲ್ಲ ಸ್ನಾತಕ ಅಭ್ಯಾಸಸೂಚಿ ಮಂಡಳಿ ಅಧ್ಯಕ್ಷರುಗಳ ಸಭೆ ದಿನಾಂಕ 22.10.2021.
11. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 27.10.2021.
12. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 29-10-2021

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2021-22ನೇ
ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./ BPA (Music)/BVA/ BTM/ BSW/ B.Sc./B.Sc. Pulp & Paper
Science/ B.Sc. (H.M)/ BCA/ B.A.S.L.P./ B.Com/ B.Com (CS)/ & BBA ಸ್ನಾತಕ ಕೋರ್ಸುಗಳ 1 ಮತ್ತು 2ನೇ
ಸೆಮೆಸ್ಟರ್ಗಳಿಗೆ NEP-2020 ರಂತೆ ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಈಗಾಗಲೇ
ಪ್ರಕಟಪಡಿಸಿದ್ದು, ಮುಂದೆ ದಿನಾಂಕ 04.10.2021 ವರೆಗೆ ಸರಕಾರವು ಕಾಲಕಾಲಕ್ಕೆ ನೀಡಿದ ನಿರ್ದೇಶನಗಳನ್ನು ಅಳವಡಿಸಿಕೊಂಡು
ದಿನಾಂಕ 27.10.2021 ರಂದು ಜರುಗಿದ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯಲ್ಲಿ ಅನುಮೋದನೆ ಪಡೆದು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ
www.kud.ac.in ದಲ್ಲಿ ಭಿತ್ತರಿಸಲಾಗಿದೆ. ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು
ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕವಿವಿ
ಅಧೀನದ/ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

ಅಡಕ: ಮೇಲಿನಂತೆ
ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ
ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ಭಿತ್ತರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಮಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ
ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.

Handwritten signature
ಕುಲಸಚಿವರು.



KARNATAK

UNIVERSITY

DHARWAD

REGULATIONS AND SYLLABI

For

B.COM PROGRAMME

(I & II Semesters)

AS PER NEP-2020

Effective from 2021 -22 & onwards

PART-A

**Regulations Governing B.COM Programme under New Education Policy 2020 in
the Faculty of Commerce**

(Framed under Section 44(1)(c) of the K.S.U. Act, 2000)

The Salient Features of the Four-Year B.COM Programme:

- a. It is a Choice Based Credit System under Semester Scheme.
- b. The programme comprises of about 50% Discipline Specific Core Courses as Major subjects, 20% Discipline Specific Elective Courses and remaining 30% Ability Enhancement Compulsory Courses, Skill Enhancement Courses along with Open Elective Courses.
- c. The relative importance of Courses of the study is measured in terms of credits.
- d. The programme permits horizontal mobility in course selections and vertical growth in the core courses.
- e. The students shall take part in value-based activities.
- f. The declaration of result is based on Aggregate Percentage of marks obtained and Cumulative Grade Point Average (CGPA) earned.
- g. The candidate has an option to exit after TWO, FOUR and SIX semesters of the programme and shall be awarded Certificate, Diploma, and General Degree, respectively with a provision to re-enter and complete the degree.
- h. There is a provision to transfer the credits earned by the candidate during outward mobility from one institution of this University to Institutions of other Universities.
- i. The programme permits the consideration of credits earned from SWAYAM and other platforms recognized by the University.
- j. The Programme has special provisions for independent learners to earn additional credits from inter / intra disciplinary subjects apart from mandatory credits.

Definitions: In these Regulations, unless the context otherwise requires:

- a. "University" means Karnatak University, Dharwad
- b. "College" means the Higher Education Institution affiliated to University.

- c. "Programme" or "Programme of study" means a higher education Programme pursued for a degree specified by the Commission under sub-section (3) of section 22 of the University Grants Commission Act, 1956 (3 of 1956).
- d. "Discipline" means Faculty of Commerce.
- e. "Course" means subject or papers having specified units which go to comprise a specified Programme of study.
- f. "Credit" means the standard methodology of calculating teaching hours of the course per week in the semester system.
- g. "Candidate" means, a person seeking admission or appearing for examination to the Under Graduate B.Com Programme.
- h. "Student" means a person admitted to, and pursuing, a specified credit -based course/ Programme of study in a higher education institution.
- i. "BoS" means Board of Studies in Commerce.

1. TITLE AND COMMENCEMENT

- a. These regulations shall be called "Regulations Governing Four-Year Undergraduate Programme (B.Com) as per NEP-2020" for the Karnatak University, Dharwad.
- b. These regulations are framed as per section 44(1 c) of K.S.U. Act 2000 for introduction of Programmes.
- c. As per Section 44(3) of K.S.U. Act 2000, these Regulations shall come into effect from the academic year: 2021-22 after H.E. the Chancellor's assent.

2. Under Graduate Programme Offered in Faculty of Commerce

- a. Bachelor of Commerce (B.Com.)

3. Semester system, Duration of the Programme, Requirements and options:

- 3.1. The Under Graduate Degree Programme (B.Com) shall have eight semesters duration unless specified otherwise.
- 3.2 Each academic year shall have two semesters; odd and even semesters.
- 3.3 Each semester shall have 16 weeks (06 days per week system) with 90 working days (excluding Sundays and other holidays).
- 3.4 The B.Com Programme shall have multiple exit option at the end of Second/ Fourth/ Sixth Semesters (First, Second or Third academic years respectively) with the award of Certificate in Commerce, Diploma in Commerce and B.Com Degree.
- 3.5 The candidate availing exit option shall re-enter the Programme at the beginning of

any academic year to complete the degree with the prevailing syllabi.

3.6 All candidates shall be awarded Bachelor of Commerce degree with Honors on successful completion of EIGHT semesters (FOUR academic years) Undergraduate Programme.

4. PROGRAMME STRUCTURE

4.1 : The Programme shall have three components, *Viz.*,

- i) Discipline Specific Core Courses (DSCC)
- ii) Discipline Specific Elective Courses (DSEC)
- iii) Ability Enhancement Courses (AEC)

as given in **Annexure-1** (Course means subject / paper).

a) **DSCC**: DSCC are Compulsory Core Courses of the programme.

a) **EC**: Elective Courses shall have three categories, *viz.*, Discipline Specific Core Elective (DSE) Courses, Open Elective Course (OEC) and Dissertation/ Research Project Vocational Course, and Internship.

i. **DSE**: Elective courses offered under the core discipline of the study are Discipline Specific Core Elective (DSE).

ii. **Open Elective Course (OEC)**: An elective course chosen from any other discipline/subject, with an intention to seek exposure beyond core course / discipline is called Open Elective Course in all the programmes.

The student shall select any one OEC in the given semester, other than his / her DSCC across the disciplines from the Annexure 2.

A student can opt to study the OEC from the same subject in all the 04 semesters or can choose different OECs in every semester.

iii. **Dissertation / Research Project**: An elective course designed to acquire special / advanced knowledge, such as supplement study / support study, and course which a candidate shall study on his / her own, with an advisory support of a teacher / faculty member is called Dissertation / Research project.

iv. **Vocational Courses**: Vocational course refers to instructional and hands-on training programs / courses that focus on the skills required for a particular job function or trade for various programmes mentioned in the **Annexure -1 (A, B, C, D, E & F)**.

v. **Internship**: It shall be a short term internship of 10-15 days in 6th semester and long term internship of about 30 days in lieu of Dissertation / Research project work in 8th

semester for a job training in a suitable organization or hands on training or activity based course at college level in order to gain work experience or to satisfy the requirements for a qualification.

b) **Ability Enhancement Courses (AEC):** The Ability Enhancement Courses (AEC) shall be of two kinds: i) Ability Enhancement Compulsory Courses (AECC) and ii) Skill Enhancement Courses (SEC).

i. **Ability Enhancement Compulsory Courses (AECC) :** Kannada Language, Environmental Study, Indian Constitution, English and Modern Indian languages (MIL) / Modern European Language Communications (MEL) are AECCs. **(Annexure3).**

Environmental Study and Indian Constitution are mandatory.

A Student shall study Kannada as a First Language and any one of MIL/MEL as second language.

Those who have not studied Kannada up to PUC / 10+2 Level shall study Functional Kannada (simple Kannada) in I semester and can opt the same subject or other MIL/MEL in the remaining semesters.

P.S.: 1) A deaf/ spastic/ mentally retarded/ visually impaired/ learning deficiency student shall be exempted from learning any one of the languages like English or MIL.

2) MIL means the languages mentioned in VIII Schedule of the Constitution of India.

ii. **Skill Enhancement Courses (SEC):** These courses shall be chosen from a pool of courses designed to provide value-based and skill -based knowledge and should contain lab/ hands-on training/ fieldwork **(Annexure4).**

i. **Special provision for independent learners:** The students who wish to complete the undergraduate programmes faster may do so by completing the different courses equal to the required number of credits and fulfilling all other requirements in N-1 semesters (where N is the number of semesters of an undergraduate programme). This facility is available for undergraduate programmes with a minimum duration of three years or six semesters.

For example, a student may obtain his/her Six Semesters Bachelor's degree, after successfully completing five semesters of the programme, provided he/she has earned

required/ prescribed number of credits and fulfills all other requirements for awarding the degree.

Likewise, a student may obtain his/her Eight Semesters Bachelor's degree with honors, after successfully completing seven semesters of the programme, provided he/she has earned required number of credits and fulfills all other requirements for awarding the Bachelor's degree with honors.

Apart from the above mentioned structure of the programme, a student can study any number of courses from Open Elective

Courses (OEC) / SEC (**Annexure-2 / 4**). The student shall have an option to study any number of courses from OEC from SWAYAM portals or similar platforms recognized by the University.

4.2: Each course shall have two components i) Lecturing (L) and ii) Tutorial (T)/ Practical (P).

Tutorial consists of participatory discussions, seminar presentations, desk work, etc. by the students of the respective courses.

P.S: There shall be no tutorial for Practical subjects and the courses having 2 credits.

4.3: **Credit system of the programme:** The Programme shall have **188 credits** as mentioned in the **Annexures**. Credit means the unit by which a course is measured.

a) 1 hour lecture or 1 hour tutorial per week is equal to 1 credit and that of 2 hours practical is equal to 1 credit.

b) Courses with 3 to 6 credits shall be evaluated for 100 marks and courses with less than 3 credits, including practicals, shall be evaluated for 50 marks.

Slow track completion of 03/04- Year degree programme: The students may complete the undergraduate programme in slow track. They may pursue the three years or six semester programme in 4 to 5 years and four years or eight semester programme in 5 to 6 years.

Hence, the higher education institutions have to admit candidates not only for programmes, but also for subjects or courses. But the new admissions are generally made in the beginning of an academic year.

However, these provisions (4.1(d) i & ii) are applicable only for those students taking admission for the 5th and 7th semesters of the 3 and 4 years undergraduate programmes, respectively. Further, these options shall be applicable only after issue of guidelines/ notification from the Regulatory authorities / University.

Earning additional credits: The student shall have an option to study any number of additional OEC/SEC from SWAYAM or similar platforms recognized by the University.

5. WORKLOAD FOR TEACHERS

5.1: Each theory session may have up to a maximum of 60 students, extendable to 70 students for B.Com Programme, irrespective of DSCC, DSE, SEC, OEC, Vocational and AECC, in the class rooms.

5.2: For a practical batch, each 14 students shall have one teacher.

5.3: To determine a teacher's work load one hour theory/ tutorial/ practical class shall be considered equal to one hour work load.

6. ADMISSION PROCEDURE

6.1: Invitation of Applications:

- a) The University shall issue a notification for admission to B.Com Programme soon after the announcement of PUC II year / 10+2 results.
- b) Admissions shall be purely based on merit cum roster as per the norms of Government of Karnataka issued from time to time.
- c) Academic year normally commences in the month of June every year. The exact date for commencement of academic year shall be decided by the University.
- d) Affiliated colleges shall admit students for each programme observing strictly the original strength/intake sanctioned by the University. Prior approval from the University is mandatory in case the admissions exceed the approved limit.

6.2: ELIGIBILITY: A Candidate with PUC/10+2 Commerce/Science/Arts or 3- year Diploma or 2-year JOC/ ITI with Commerce related subjects shall be eligible to seek admission for the course. Further:

- i. The candidates completing 3-year Diploma in Commercial Practice run by the Department of Technical Education, Govt. of Karnataka, are eligible to seek lateral admission directly to B.Com. III Semester, subject to compliance with other regulations applicable to candidates of B.Com. I and II Semesters. This is not applicable for other Diploma courses.
- ii. A candidate with PUC/ 10+2 from Science/ Arts disciplines shall have to study additional subjects as prescribed by BoS in Commerce.

6.3: Admission Eligibility for Second and Subsequent Semesters:

- a) The B.Com Programme shall have carryover system up to 6th semester. The admission conditions are:
- i. 75% attendance shall be mandatory for each semester and for each course to appear for semester -end examination. Further, 20% attendance shall be condoned for the students participating/ involved in Co-curricular/ Extra -Curricular activities like NCC/NSS/ Sports/ Cultural Activities/ Study Tours/ Field Work/ Seminars, etc., with the prior permission from the Principal of the College in writing .
 - ii. Candidates with 75% attendance but failing to appear for semester-end examination shall also be eligible to seek the admission for immediate next semester.
 - iii. Candidate, who after submitting application for examination fails to maintain minimum attendance of 75% shall not be eligible to seek admission for next semester.
 - iv. Candidates failing to submit examination application forms but maintaining 75% attendance also shall not be eligible for admission to higher semester.
 - v. Candidates who fail to appear for II semester end examination and discontinues his/her studies of III semester cannot seek admission directly for IV semester. Such candidate shall seek admission to III semester as per University schedule. This is also applicable to other odd semesters.
 - vi. A candidate who does not satisfy the requirement of 75% attendance even in one Course (subject/ paper) shall not be permitted to take the University examination of that semester and he/she shall seek re-admission to that Semester in a subsequent year as per University schedule.
 - vii. **Eligibility for admission to B.Com (Honors):** A candidate seeking admission to a B.Com (Honors) shall have passed the three-year Bachelor of Commerce with minimum CGPA of 7.5 in any College running Honors Programme subject to the availability of intake capacity in the College.
 - viii. There shall be a provision for carryover system from 7th to 8th semester, subject to the fulfillment of 75% attendance in each Course and submitting the examination application form.

6.4: Medium of instruction:

The medium of instruction shall be English. However, the candidate can write the

examination either in English or Kannada.

6.5 : Change of Programme:

B.Com Programme is specific in nature and hence, there is no provision to change across other discipline programmes.

6.6 : Change of subject

The MIL/MEL subject studied by the Students in I semester shall be continued in remaining semesters. The students who have study Functional Kannada in I semester can opt the same subject or any other MIL/MEL and the same which shall be continued till IV semester.

6.7 : Change of College/ Transfer

- a) The candidate is permitted to change the college of study ~~only~~ in odd semesters ~~and~~ by seeking admission within the stipulated period mentioned in the admission notification with the due consent of both the colleges. There shall not be any provision for transfer/ change of college for even semesters. Further, lower semester examination failure /MPC candidates are not eligible for transfer/ change of college within the Karnatak University's affiliated colleges.
- b) The condition stated above (a) shall be applicable to the candidate seeking transfer from colleges of other University/ies within or outside the State or Country. Candidates seeking transfers across Universities shall obtain eligibility certificate issued by Karnatak University. Other conditions shall be same as in 6.7(a).
- c) All inter-college or inter-University transfer shall be subject to the maximum intake capacity sanctioned by the University to the respective college/s.
- d) The award of basic or honors degree to inter-University candidates shall be decided on the basis of obtaining 50% credits prescribed in the B.Com Programme. The University giving 50% or more credit shall award the B.Com programme.

7: Examination

7.1: The prescribed courses of 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits, including practical, shall be evaluated for 50 marks. The project work / dissertation shall have 6 credits and be evaluated for 100 marks.

7.2: There shall be a continuous assessment of the student. For this purpose, semester examination is divided into two components:

a. Theory papers / SEC as theory:

- i. **Formative (Internal) Assessment** - examinations conducted by the College for 40% of maximum marks allotted for each course, and
- ii. **Summative (Semester-end) written** examination conducted by University after 16th week of the commencement of semester for 60% of the maximum marks allotted for each Course

7.3: Formative(Internal Assessment (IA)) examinations:

Theory Papers: The College shall conduct IA examination for theory subjects in the 8th week for 10%, 12th week for another 10% of maximum marks allotted for each Course. Duration of examination shall be 1 hour each. The remaining 10% shall be allotted for Home assignment / seminar/ quiz/ Debate /group discussion/ surprise written test Case study / Field work / Project work/ Activity etc on the course and the remaining 10% shall be for seminar on the course.

- i. **Practical:** The College shall conduct IA examination for practical paper in the 14th week for 50% of maximum marks allotted for each Course. Duration of examination shall be 3 hours.
- ii. **SEC as Practical:** The College shall conduct IA examination for SEC paper in the 14th week for 50% of maximum marks allotted for each Course. Duration of examination shall be 2 hours.
- iii. **Project work /dissertation:** The College shall conduct written IA examination for Project work /dissertation in the 14th week for 50% of maximum marks allotted for each Project work /dissertation. Duration of examination shall be 1 hour.
- iv. The Course teacher shall display the marks on notice board within 4 days after IA examination and allow the student for verification of IA Booklet if he/she wishes. Grievances shall be solved by the Course teacher and in complicated cases by the Principal/ representative of Principal as per internal mechanism of the College.
- v. There shall not be any provision for improvement of IA marks or for remaining absent. However, IA exam shall be conducted for students who remained absent due to participation in the events related to co curricular / curricular activities conducted by recognized organizations.
- vi. The College shall submit the IA marks to the University if student satisfies 75% attendance in the semester and shall be eligible to appear for semester-end examination.

vii. The mode of conducting semester end examination for discipline specific SEC shall be decided by the respective BoS.

7.4: Summative (Semester-end) examination:

The semester-end examination, for 60% of maximum marks allotted for each theory paper, shall be conducted by the University after 16th week of the commencement of the semester. The University shall conduct the semester-end examination for either odd or even semesters but not both simultaneously, unless otherwise specified.

- i. Duration of theory examination shall be 02 hours for 100 marks per Course (including IA marks) having 3 to 6 credits.
- ii. Duration of theory examination shall be 1 hour for 50 marks Course (including IA marks) having the credits of less than 3.
- iii. Duration of practical examination shall be 3 hours for 50 marks Course (including IA marks) having the credits of less than 3.
- iv. SEC as practical, the duration of practical examination shall be 2 hours for 50 marks Course (including IA marks) having the credits of less than 3.
- v. Each Faculty in consultation with the concerned BoS, shall decide the pattern of question paper for uniformity for all the core courses and elective courses.
- vi. Question papers shall be prepared by a team of members of respective Board of Examiners (BoE).
- vii. Concerned BoE shall decide the scheme of valuation of both theory and practical courses.
- viii. There shall be a single valuation for theory papers from the members of concerned BoE under the supervision of moderator who is in turn under the supervision of Chairman of BoE.
- ix. Practical/evaluation of project/dissertation work/Field Work assessment shall be conducted before the commencement of theory examination at the concerned colleges by two examiners; one from the same college as internal examiner and other from other colleges appointed by University as external examiner. There may be two external examiners but not two internal examiners to conduct the examination. A pair of examiners shall conduct practical examinations for two batches per day having a maximum of 12 students in each batch.

7.5: Passing criteria

- a) A candidate has to score 40% in each course including the IA marks for passing the course, subject to the condition that:
- There shall be no minimum marks or separate passing for the IA examination. The candidate has to score minimum 40% in the semester -end examination (Ex. for 100 marks paper; 40 IA + 60 semester-end exam and hence, minimum 24 marks for semester-end exam required). If candidate scores 40% by cumulating marks from IA and semester-end examination but fails to score 40% from the semester -end examination, such candidate shall be declared as fail.
 - If the course is having both theory and practical, candidate has to pass both theory and practical independently. If the candidate fails in practical and passes in theory examination, such candidate shall reappear for practical examination only and vice versa.
 - In all cases of failure in particular course, IA marks shall be protected and carried forward; and the candidate need not reappear for IA examinations in such cases.
- b) On successful scoring of minimum 40% in all courses, the candidate shall be declared pass in the Programme in that semester.
- c) On successful scoring of minimum 40% in all courses and all the semesters, the candidate shall be declared pass in the entire Programme.

7.6: Percentage and Grading

- a) If P is the percentage of marks secured (IA + semester end score) by the candidate in the course which is rounded off to the nearest integer, the grade point (GP) earned by the candidate in the course will be given as below:

Percentage (%)	Grade(GP)	Percentage (%)	Grade(GP)
40	4.0	71-75	7.5
41-45	4.5	76-80	8.0
46-50	5.0	81-85	8.5
51-55	5.5	86-90	9.0
56-60	6.0	91-95	9.5
61-65	6.5	96-100	10.0
66-70	7.0		

Grade point of less than 4 shall be considered as fail in the course, hence, GP=0 and for

the absent candidate also GP=0.

- b) A student's level of competence shall be categorized by grade point (GP), Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) of the programme.
- c) **Semester Grade Point Average (SGPA):** The SGPA is a ratio of sum of the number of Credit Grade Points scored from all the courses (subject) of given semester to the total credits of such semester in which the candidate studied.

(Credit Grade Points of each course = Credit s x GP)

- d) **Cumulative Grade Point Average (CGPA):** It is calculated as below for 6 semester programme:

CGPA

$$= \frac{\{(Credit_1 \times SGPA_1) + (Credit_2 \times SGPA_2) + (Credit_3 \times SGPA_3) + (Credit_4 \times SGPA_4) + (Credit_5 \times SGPA_5) + (Credit_6 \times SGPA_6)\}}{Total\ Credits\ of\ the\ Programme\ (Sum\ of\ Credits\ of\ All\ Six\ Semesters)}$$

Or

$$CGPA = \frac{Total\ Credit\ Grade\ Points\ of\ All\ the\ Courses\ (Subjects)\ in\ the\ Programme}{Total\ Credits\ of\ the\ Programme}$$

- e) After studying and passing, all the credits prescribed for the programme the degree shall be awarded with CGPA score after rounding off to second decimal and class distinguishing as second class, first class, and distinction along with grade letter as under.

CGPA of the programme(Degree)	Class obtained	Grade Letter
9.5 to 10.00	Outstanding	A++
7.00 to 9.49	Distinction	A+
6.00 to 6.99	First Class	A
5.50 to 5.99	Second class	B+
5.00 to 5.49		B
4.00 to 4.99	Pass	C
Less than 4.0	Fail/ Reappear	D

- f) 40% of Credits earned on par with the conventional mode of the respective courses if any through SWAYAM and other recognized platforms shall be considered for calculation of SGPA / CGPA.
- g) Additional Credits with minimum 4 Grade points in each OEC/ SEC earned by the

independent learner under the provision of Section 4.1(d) of these Regulations shall be considered for CGPA subject to candidate's consent for inclusion.

- h) Nevertheless, such students have to complete the mandatory credits of 50/100/146/ 188 (as mentioned in Annexure -1 with minimum Grade point =4 in each course to declare the result pass.

7.7 CRITERIA FOR AWARD OF DEGREE

On successful scoring of minimum 4 grade points in all courses of the programme, the Certificate/Diploma/ Degree/ Honors Degree shall be awarded for the candidates .

CLASSIFICATION OF SUCCESSFUL CANDIDATES: CLASSES AND GRADES

The results of successful candidates at the end of II , IV, VI and VIII semesters shall be classified on the basis of aggregate percentage of marks obtained in all the two, four, six or eight semesters and the Aggregate or Cumulative Grade Point Average (CGPA) for award of:

- a) Certificate in Commerce for completion of first two semesters if the candidate wishes to exit.
- b) Diploma in Commerce for completion of first four semesters in the programme if the candidate wishes to exit.
- c) Bachelors Degree in Commerce on completion of first six semesters in the programme if the candidate wishes to exit.
- d) Bachelor degree in Commerce with Honors for completion of all the eight semesters of the programme.

The University shall issue the final grade card (Markscard) consisting of grade points along with marks of all courses successfully completed by the candidate at each stage the candidate wishes to exit with SGPA for all the semesters, CGPA with Grade Letter of the entire programme and Class obtained.

The Degree (General / Honors) shall be awarded in the Annual / Special convocation. The Degree certificate shall consist of CGPA of the programme and Class obtained.

7.8 : Recounting, revaluation, challenge valuation, photocopying of answer papers

There shall be provision for recounting of marks, revaluation, challenge valuation and photocopying of answer papers. The University shall invite applications for such purpose

immediately after announcing the results for every semester by giving 10 days time to apply for the same online as per the existing ordinance and regulations and process the same accordingly.

7.9: Rank and Gold medals.

The University Ranks and Gold-Medals shall be awarded to both the students of 3-year Degree and 4-year Honor Degree. A 4-year Honors Degree Student shall be considered for the award of Rank and Gold Medal who complete the Honors Degree without a break. A Student who exits at the end of 3-year and re-enters into the Honors Degree shall not be considered. The Students who complete a 3-year Degree without break in the examination including lateral entry from other college and does not continue the Honors degree anywhere in India shall be considered for the award of medals and ranks. However, this is not applicable for the award of classes like, second/first class/ distinction to the students. Further, there shall not be any provision for Rank and gold medal for the certificate and diploma candidates in the exit option.

7.10: Makeup Examination.

- a) There shall be no immediate makeup examination for all semesters to the courses where candidate failed to score minimum 40% for semester end examination unless specified otherwise as in(c).
- b) However, such candidate shall appear for examination during the regular schedule of examination conducted by the University.
- c) There shall be a makeup examination for the V and VI semesters (6 semesters Programme) or VII and VIII semesters (8 semesters Programme) immediately after declaring the final semester results of the Programme.

8. Provision for improvement of the marks (Grade Point)

Improvement of the marks (Grade Point): There shall be a provision for candidates to reappear for the examination for the course of theory papers only (subject) in which candidate wishes for improvement of his/ her grade point of SGPA in general and CGPA in total of the Programme subject to the condition that:

- i. The candidate shall be eligible to reappear for improvement of grade points only after

successfully passing the Programme.

- ii. The candidate may opt for the examination for any number of courses (subject / paper) of the Programme for improvement of grade point but not more than three times for each course (subject / paper) as per the prevailing syllabus of the examination conducted in the regular schedule of University examinations.
- iii. All such provisions are there within 04 years from successful completion of the Programme, but not exceeding the period of 08 years of the duration of completion of the Programme.
- iv. In all such cases grade points are considered if there is a progress in such improvements, otherwise original grade points shall be retained.
- v. No such candidates shall be eligible for the award of Rank, Gold Medal, Cash Prize, etc.

9. Duration for completion of the U. G. Programme

There is no minimum duration for completion of the Programme. However, the candidate has to write the examination based on existing syllabi at the time of appearing for examination.

10. REPEAL AND SAVINGS FOR UG PROGRAMMES

All the existing Regulations governing three / four years Bachelor degree in Commerce Programme under semester and non semester schemes or any ordinances or regulations or guidelines issued or adopted earlier by the University in this matter for constituent and affiliated colleges of Karnatak University are hereby repealed.

However, the above Regulations shall continue to be in force for the students who have been admitted to the degree Programme before the enforcement of these regulations. *Provided that* the said repeal shall not affect the previous operation of the said regulations / ordinances or anything duly done or suffered there under or affect any right, liability or obligation acquired, accrued, or incurred under the said regulations.

11. Removal of Difficulties:

If any difficulty arises in giving effect to the provisions of these regulations, the Vice - Chancellor may, by order, make such provisions not inconsistent with the Act, Statutes, Ordinances, or other Regulations, as appears to be necessary or expedient to remove the difficulty. Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

Annexure: 1 : B.Com.

Semester	Discipline Specific Core Courses (DSCC)			Elective Courses			Ability Enhancement Course									Total Credits
				Discipline Specific Elective (DSE) / *Open Elective Course(OEC)			Skill Enhancement Course						Ability Enhancement Compulsory Course (AECC)			
	Course	L+T+P	Credit				Course	L+T+P	Credit	Course	L+T+P	Credit				
I	DSCC- 1	3+1+0	3+1=4	OEC-1	3+0+0	3+0=3	SEC-1:	1+0+2	1+1=2	Health and Wellness + Yoga	0+0+2 + 0+0+2	0+1=1 + 0+1=1	Kannada-1	4	3+0=3	25
	DSCC- 2	3+1+0	3+1=4										MIL/MEL-1	4	3+0=3	
	DSCC- 3	3+1+0	3+1=4													
II	DSCC- 4	3+1+0	3+1=4	OEC-2	3+0+0	3+0=3				NCC/NSS/R&R(S&G) / Cultural + Sports	0+0+2 + 0+0+2	0+1=1 + 0+1=1	Kannada-2	4	3+0=3	25
	DSCC- 5	3+1+0	3+1=4										MIL/MEL-2	4	3+0=3	
	DSCC- 6	3+1+0	3+1=4										Environmental study	2	2+0=2	
Exit option with Certificate (50 credits)																
III	DSCC- 7	3+1+0	3+1=4	OEC-3	3+0+0	3+0=3	SEC-2:	1+0+2	1+1=2	NCC/NSS/R&R(S&G) / Cultural + Sports	0+0+2 + 0+0+2	0+1=1 + 0+1=1	Kannada-3	4	3+0=3	25
	DSCC- 8	3+1+0	3+1=4										MIL/MEL-3	4	3+0=3	
	DSCC- 9	3+1+0	3+1=4												
IV	DSCC- 10	3+1+0	3+1=4	OEC-4	3+0+0	3+0=3				NCC/NSS/R&R(S&G) / Cultural + Sports	0+0+2 + 0+0+2	0+1=1 + 0+1=1	Kannada-4	4	3+0=3	25
	DSCC- 11	3+1+0	3+1=4										MIL/MEL-4	4	3+0=3	
	DSCC- 12	3+1+0	3+1=4										Indian Constitution	2	2+0=2	
Exit option with Diploma (100 credits)																
V	DSCC- 13	3+1+0	3+1=4	DSE 1	3+0+0	3	SEC-3	1+0+2	1+1=2	NCC/NSS/R&R(S&G) / Cultural + Sports	0+0+2 + 0+0+2	0+1=1 + 0+1=1				22
	DSCC- 14	3+1+0	3+1=4													
	DSCC- 15	3+1+0	3+1=4	Voc1-1	3+0+0	3										
VI	DSCC- 16	3+1+0	3+1=4	DSE 2	3+0+0	3	SEC-4	2+0+2	2+0=2	NCC/NSS/R&R(S&G)	0+0+2 +	0+1=1				24
	DSCC- 17	3+1+0	3+1=4	Voc-2	3+0+0	3										

	DSCC- 18	3+1+0	3+1=4	**Inter nship	2+0+0	2				/ Cultural + Sports	0+0+2	+ 0+1=1				
Exit option with Bachelor of Commerce Degree (146 credits)																
VII	DSCC- 19	3+1+0	3+1=4	DSE 3	3+0+0	3										
	DSCC- 20	3+1+0	3+1=4	Vocl-3	3+0+0	3										
	DSCC- 21	3+1+0	3+1=4	Res. Methodo logy	4+0+0	4										
VIII	DSCC- 22	3+1+0	3+1=4	DSE 4	3+0+0	3										
	DSCC- 23	3+1+0	3+1=4	Voc-4	3+0+0	3										
				Research Project** *		6										
Award of Bachelor of Commerce (Hons) degree (188 credits)																
**In lieu of the research Project, two additional elective papers/ Internship may be offered.																

L+T+P= Lecturing in Theory + Tutorial + Practical Hours per Week (no tutorial for practical course). **For Voc., refer annexure -6**

Each DSE shall have at least two papers and student shall choose any one paper from each DSE.

Note: 1. Each DSCC/ DSE /*OEC shall have 42-56 hrs syllabus / semester for 100 marks in theory (**60 Sem. End exam +40 IA Exam**) and 52 hrs practical/semester for 50 marks(**25 Sem. End exam +25 IA Exam**).

2: OEC for Non-Commerce Students of Other Disciplines

3. Kannada and MEL /MIL shall have 42 hrs syllabus / semester for 100 marks in theory (**60 Sem. End exam. +40 IA Exam**).

4. Environmental Study /Constitution of India shall have 25-30 hrs syllabus / semester for 50 marks in theory (**30 Sem. End exams +20 IA Exam**).

5. SEC shall have 25-30 hrs syllabus / semester for 50 marks (20 **Formative (Internal) Assessment** +30 **Summative (Semester-end) written** examination)

**** in lieu of internship, 01 additional SEC/ Course based Activities may be offered**

Annexure-2.

List of Open Elective courses for B.A., B.Sc. B.Com. and other Programmes

B.A. /BPA / BVA/BTTM/BSW/ B.Sc. (HM)		Sc. / B.Sc. Pulp & paper Sc. / BCA/BASLP	Com/ B.Com(CS)/ BBA and any other programmes
1. Kannada	19. Sociology	1. Chemistry	1. Commerce
2. English	20. Geography	2. Physics	2. Tourism and Travel Management
3. Hindi	21. Logic	3. Mathematics	3. Business Administration
4. Sanskrit	22. Anthropology	4. Botany	4. Any other courses recommended by the respective BoS.
5. Urdu	23. Philosophy	5. Zoology	
6. Marathi	24. Social Work	6. Electronics	
7. Prakrit	25. Economics	7. Computer Science	
8. Arabic	26. Criminology & Forensic Science	8. Statistics	
9. Persian	27. Rural Development	9. Geology	
10. French	28. History	10. Genetics	
11. German	29. Women's Studies	11. Micro-Biology	
12. Russian	30. Education	12. Bio-technology	
13. Political Science	31. Folk Literature	13. Industrial Fish & Fisheries	
14. Psychology	32. Linguistics	14. Home Science	
15. Agricultural Marketing	33. Journalism & Mass Communications		
16. Yoga	34. Physical Education		
17. Music	35. Computer Applications		
18. Library & information Science	36. Applied Statistics		

Note:1) Student shall choose other than his /her DSCC even across the discipline

2) A student can opt to study the OEC from the same subject in all the 04 semesters or can choose different OECs in every semester.

Annexure-3.

List of MIL and MEL for all Programmes

- | | | |
|-----------------------|---|-------------------------------|
| 1. Hindi | - | MIL |
| 2. Sanskrit | - | MIL |
| 3. Marathi | - | MIL |
| 4. Prakrit | - | MIL |
| 5. Urdu | - | MIL |
| 6. Persian | - | MIL |
| 7. Arabic | - | MIL |
| 8. English | - | MEL |
| 9. German | - | MEL |
| 10. Russian | - | MEL |
| 11. French | - | MEL |
| 12. Any other MIL/MEL | | as decided by respective BoS. |

Annexure-4.

SKILL ENHANCEMENT COURSES FOR ALL THE PROGRAMMES

A) Value Based Course and Evaluation: (1+1) x 6 = 12 Credits in the Programme

A student shall opt any two of the following activities offered in the college in each of the first to sixth semester of the undergraduate programmes. The activity carries two credits each semester and will be internally assessed for 50 marks by the staff like NCC Officer/ NSS Officer / Physical Education Teacher / Librarian / Teacher shouldering the responsibility of activities. The concerned staff shall submit the marks to the University during submission of internal assessment marks.

Activity based courses for semesters 1 to 6 for all degree programmes

- a. Activities related to Yoga
 - b. Health & Wellness (Physical exercises including warming-up and relaxation techniques)
 - c. Indoor/ Outdoor Sports and Games
 - d. N.S.S. / N.C.C / R&R (S&G)
 - e. Field studies
 - f. Computer assisted/web-based learning and e-library skills
 - g. Leadership Qualities and Organisational Skills
 - h. Innovative compositions and creations in Music, Performing Arts, Fine arts, and visual arts etc.
 - i. Involvement in popularization programmes such as scientific temper
 - j. Publication of articles in news papers, magazines or other publications
 - k. Activity exploring different aspects of Indian civilizations
 - l. Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic Sense, Social responsibility, etc
 - m. Evolution of study groups/seminar circles on Indian thoughts and ideas
 - n. Involvement in campus publication
 - o. A Small project work concerning the achievements of India in different fields
 - p. Other Activities such as Cultural Activities etc as prescribed by the University.
- Evaluation of Value Based Activities shall be as per the procedure evolved by the University from time to time.

B) Skill Based

Student shall study any skill course / trade from National Skill Qualification Frame work (NSQF) for level - 5, 6 and 7 for first, second and third year of the B.Com Programme respectively or one in each semester as prescribed by the BOS in Commerce and approved by the Academic Council.

Sem.	B.Com Programme
I	Equivalent to Level-5 Digital Fluency / SEC-1 as prescribed by the BOS in Commerce
III	Equivalent to Level-6 Artificial Intelligence / SEC-2 as prescribed by the BOS in Commerce
V	Equivalent to Level-7 Cyber Security / SEC-3 as prescribed by the BOS in Commerce
VI	Equivalent to Level-7 Societal communication / SEC-4 as prescribed by the BOS in Commerce

*** The student shall continue the same SEC (either NSQF or core course based) for all above semesters.**

Skill Based Activities shall be evaluated as per the procedure similar to Core Courses as practicals but not as theory.

Annexure- 5:

Nomenclature of the Certificate, Diploma, Degree and Honors in B.Com Programme:

Programme	*Certificate(1Year)	*Diploma(2 -Year)	3 -Year Degree	4- Year Degree
B.Com.	Certificate course in Commerce	Diploma in Commerce	B.Com.	B.Com.(Honors)

PART-B

Question Paper Pattern

(Question papers for practical/problems based course papers shall be prepared in English version only and for theory course papers both in English and Kannada version)

Section-A (5 X 2=10)

1. Answer any five sub-questions. Each sub-questions carrying two marks.
Seven Sub-questions to be given

Section-B (4X5=20)

Answer any four questions. Each questions carrying five marks.

Five Questions to be given

(In Case of Practical/Problem Oriented Course Papers One Theory and Four Problems.)

Section-C (3X10=30)

Answer any three questions. Each questions carrying 10 marks.

Five Questions to be given (Question No. 11 is compulsory-Case Study)

(In Case of Practical/Problem Oriented Course Papers One Theory and Four Problems.)

PART-C

Program Structure

Proposed Scheme of Teaching & Evaluation for B.Com (Basic/Hons) with Commerce as Core subject

Semester-I								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours perWeek (L + T + P)	SEE	CIE	Total Marks	Cre dits
1	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II-	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting-I	DSC	4+0+0	60	40	100	4
4	B.Com.1.2	Principles of Marketing	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Stock Market Operations	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Computerized Accounting	SEC-SB	1+0+2	20	30	50	2
7	B.Com.1.5	Accounting for Everyone OR Financial Literacy	OEC	3+0+0	60	40	100	3

8	Value based	Health and Wellness	SEC-VB	0+0+2				1
9	Value based	Yoga	SEC-VB	0+0+2				1
10	Compulsory Paper (to be studied by students joining B.Com Course from Non-Commerce Students)	Fundamentals of Accounting and Commerce-I						
Total Credits								25
Semester-II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.2.1	Financial Accounting-II	DSC	3+1+0	60	40	100	4
4	B.Com.2.2	Entrepreneurship	DSC	3+1+0	60	40	100	4
5	B.Com.2.3	Human Resource Management	DSC	3+1+0	60	40	100	4
6	B.Com.2.4	Financial Environment OR Investing in Stock Markets	OEC	3+0+0	60	40	100	3
7	Value based	NSS/NCC/R&R (S&G)/ Cultural	SEC-VB	0+0+2				1
8	Value based	Sports	SEC-VB	0+0+2				1
9	Compulsory Paper (to be studied by students joining B.Com Course from Non-Commerce Students)	Fundamentals of Accounting and Commerce-II						
Total Credits								25

PART- D

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – DSC 1.1: Financial Accounting

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

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

1. Self-balance independent ledgers of financial accounting system
2. Demonstrate the disadvantages of incomplete system and convert it into complete system
3. Prepare accounts used in consignment, mining, extraction, collieries, etc
4. Finalise the accounts of joint ventures either in the books of individual ventures or in the entity itself.

Contents	56 Hrs
Unit - . 1: Self-Balancing Ledger and Sectional Balancing	10
Meaning and classification of ledgers; preparation of Trial Balance – Adjustment accounts – meaning and significance; journal entries for self-balancing; transfer from one ledger to another; advantages of self-balancing ledger; sectional balancing – meaning and distinction; errors relating to self-balancing system.	
Module – 2: Single Entry or Accounts from Incomplete Records	12
Meaning of single entry or incomplete records and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion	
Unit - . 3: Royalty Accounts -	12
Meaning of royalty and types of royalties – minimum rent and short workings; recouping short workings; accounting treatment in the books of lessee and lessor	
Unit - . 4: Consignment Accounts	14
Meaning and distinction between a consignment and a sale; accounting treatment in the books of consignor and consignee; del credere commission; valuation of stock – invoicing goods at higher than cost; accounting for loss of goods – normal and abnormal losses	
Unit - . 5: Accounts of Joint Ventures	08
Meaning of joint ventures and distinction between JVs and partnership accounts; accounting treatment – separate sets of books for the joint venture; co-venturers; recording in the books of each party and recording under the memorandum method	
Skill Development Activities:	
1. Obtain independent ledgers and learn the art of self-balancing each independent ledger	

2. Visit units involved in extraction or mining and compute total royalty payable and any shortworkings
3. Compute the del credere commission and other commission payable and cross check book debts
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures
5. Collect joint venture accounts and learn the process followed in the accounts
6. Any other activities, which are relevant to the course.

References:

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2. S P Jain and K L Narang, Advanced Accountancy – Vol – I, Kalyani Publishers, Ludhiana
3. S N Maheswari, Advanced Accountancy – Vol – I, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. S N Maheswari, Suneel Maheswari and Sharad Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. M C Shukla, T S Grewal and S C Gupta, Advanced Accounts – Vol – I, S Chand, New Delhi.
7. M Hanif and A Mukherjee, Financial Accounting, Vol – I, McGraw Hill Publications, New Delhi.
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – DSC - 1.2: Principles of Marketing

Credits: 04
Teaching Hours: 56

Maximum Marks: 60+40 IA Marks.
04 Hours per week.

Duration of exam: 2 hours.

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

1. Articulate the steps involved in new product launch
2. Explain the factors influencing the pricing decisions of old and new products
3. Assist firms in developing a profitable product-line or product mix
4. Understand the basic concepts of marketing and assess the marketing environment.
5. Segment markets considering multiple factors
6. Judge the impact of promotional techniques on the customers & importance of channels of distribution.
7. Outline the recent developments in the field of marketing.

Contents	56 Hrs
Unit - . 1: Introduction to Marketing	12
Definition, objectives, importance and scope of marketing; Evolution of concept of marketing, Core marketing concepts: production, product, Selling v/s Marketing, Holistic marketing concepts	
Unit - . 2: Consumer Behaviour	12
Nature and Importance, Consumer buying decision process, Factors influencing consumer buying behaviour. Market Segmentation: Meaning, levels and bases of market segmentation –Product differentiation vs. market segmentation, effective market segmentation criteria;; concept of niche marketing	
Unit - . 3: Product Planning	12
Concept and importance, Product classifications; Product Planning and Development; product life cycle; New Product Development Process; Consumer adoption process. product mix; Branding, Packaging and labeling – features, types, advantages.	
Unit - . 4: Pricing Decisions	12
Definition, objectives, factors affecting price determinations; methods of setting prices; cost, demand and competition factors; pricing policies and strategies. Channels of distribution -meaning and importance; Types of distribution channels, Types of distribution channels; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, physical distribution..	
Unit - . 5: Sales Promotion	08
Concept, importance and types of promotion; objectives and of sales promotion; personal selling; advertising, public relations and sales promotion, Promotion mix. Recent development in marketing; Functions and approaches to the study of Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing	
Skill DevelopmentActivities:	

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

References:

1. Kotler and Armstrong, Principles of Marketing, Pearson Publications, New Delhi.
2. William Stanton, Fundamentals of Marketing, McGraw Hill, New Delhi.
3. C B Gupta, Principles of Marketing, Sultan Chand & Sons, New Delhi.
4. Eillim Pride an O C Ferrell, Principles of Marketing, Pearson, New Delhi.
5. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
6. Gandhi, Marketing, McGraw Hill, New Delhi.
7. Kurtz, Principles of Contemporary Marketing, Pearson, New Delhi.
8. Kavita Sharma and Swati Aggarwal, Principles of Marketing, Taxmann, New Delhi
9. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
- 10.** Perreault, Basic Marketing, McGraw Hill, New Delhi.

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com-DSC-1.3: Stock Market Operations

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

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

1. Explain the art of investing in stock markets and compute the gain or losses
2. Develop the efficient stock portfolios
3. Demonstrate the process of opening demat accounts and the process of margin and short selling activities
4. Explain the various stocks included in the Sensex and other indices and explain the interpretation
5. Articulate the actions taken by the SEBI in protecting the interests of small investors. To provide conceptual understanding of the concept of stock exchange in India,

Contents	56 Hrs
Unit - . 1: Introduction	14
Financial markets- Meaning and Significance; Money market and capital market - market for debt and equity issues; primary market- IPOs and SFOs; secondary markets - meaning, objectives, functions and economic importance of stock exchanges; historical background; management and regulation of stock exchanges in India; corporatization and demutualization - meaning and objectives; major stock exchanges in India - BSE, NSE and OTCEI; regional stock exchanges in India; SEBI - establishment, objectives and functions; SEBI's regulations relating to stock markets; future challenges	
Unit - . 2: Listing of Securities	12
Meaning, objectives, Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.; Stock brokers: Regulation relating thereto, SEBI's role in regulation, stock brokers, powers of SEBI, functions of brokers; general obligations and responsibilities.	
Unit - . 3: Trading Mechanism on Indian Stock Exchanges	12
Open outcry system and screen based trading; settlement procedure - physical delivery v/s dematerialisation; rolling settlement - T+2, T+5, etc., transaction cost - trading cost, clearing costs and settlement costs; buying and selling shares - procedure; market order and limit order; internet trading; buying on margin and short sale; problems relating to Margin trading and short selling; BSE – Share groups on BSE – BOLT System, NSE – Market segments	
Unit - . 4: Stock Market Indices	10
Meaning, purpose, and consideration in developing index – methods- price weighted, equal weighted and value weighted; free float method; simple problems relating to index development; stock market indices in India – BSE Sensex - scrip selection criteria – construction – Other BSE indices; NSE indices – S&P CNX Nifty – scrip selection criteria – construction – stock market indices in foreign countries.	

Module 5: Risk Management and Surveillance System	08
Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers; value at risk;	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Visit the offices of stock brokers and observe online trading 2. Collect share application forms and demat account forms and actual filling may be done 3. Discuss with the actual investors the art of investing and the stocks selected 4. Visit the offices of financial institutions like banks and enquire finance facilities for stock purchase 5. Collect press reports in local and English languages and read out in the class 6. The analysts reports may be discussed in the students 7. Form groups and assign individual stocks to compute annual returns. 8. Collect the management reports of any large scale organisation and analyse the same. 9. Any other activities, which are relevant to the course. 	
<p>References</p> <ol style="list-style-type: none"> 1. Prasanna Chandra, Security Analysis and Portfolio Management, McGraw Hill, New Delhi. 2. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill Publications, New Delhi. 3. P S Bala Ram and T Srilakshmi, Stock Market Operations, IBP Publications, New Delhi 4. F C Sharma, Financial Market Operations, SBPD Publications, New Delhi 5. Inderpal Singh and Jaswinder Kaur, Security Market Operations, Kalyani Publishers, Ludhiana. 6. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi 7. Michael Simmons, Securities Operations, Wiley Publications, New Delhi. 8. Robert G Hagstrom, The Warren Buffett Way, Wiley Publications, New Delhi 9. Goyal and Goyal, Financial Market Operations, FK Publications, New Delhi. 10. Guruswamy, Capital Markets, TMH, New Delhi. 11. Alan Kanuk, Capital Markets in India, John Wiley, New Delhi <p style="text-align: center;">Note: Note: Latest edition books shall be used.</p>	

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – **SEC 1.4: Computerized Accounting**

Credits: 02

Maximum Marks: 50 Marks.

Teaching Hours: 1 Theory +2 Practicals

03 Hours per week.

Duration of exam: 1 hour

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

1. Demonstrate the process of accounting in computerized method
2. Explain the distinction between manual and computerized accounting
3. Design accounting package for small enterprises
4. Prepare management information reports through computerized accounting

Contents	30 Hrs
Unit -.1: Computerised Accounting	10
Computerised Accounting – meaning, objectives, and scope of computerized accounting; requirements of computerized accounting – hardware and softwares – tally, excel and other general purpose applications; manual v/s computerized accounting; advantages	
Unit -.2: Process of Computerised Accounting	10
Creation of company – ledger books; posting of vouchers; modifications of reports – cash book, trial balance and preparation of final accounts	
Unit - 3: Computerized Accounting Data Security	10
Designing security measures – types of security measures; process and implementation of security measures	
Skill Development Activities:	
<ol style="list-style-type: none">1. Visit local business establishment and enquire about accounting methodology adopted2. Institutions to purchase tally software and demonstrate the process of creting ledgers and others3. Collect financial statements prepared by the organizations and interpret them4. Collect information relating to sales and purchase ledgers and compare them with computerized accounts5. Visit the offices of GST and learn the process of e-filing6. Collect from chartered accountants financial statements and the process adopted in preparing7. Any other activities, which are relevant to the course.	
References:	
<ol style="list-style-type: none">1. Neeraj Goyal and Rohit Sachdeva, Kalyani Publishers, Ludhiana2. Neeraj Sharma, Computerized Accounting and Business Systems, Lambert, New Delhi.3. Garima Agarwal, Computerized Accounting, HPH, Mumbai4. Murli Krishna, Computerized Accounting, Vaagdevi Publications,5. Vinod K and P K Lazar, Computerized Accounting System, Excel Publications, New Delhi6. Yadagiri and Srinivas, Computerized Accounting, Kalyani Publications, Ludhiana.7. Mohanty R and Satapathy S K Computer Applications in Business Accounting, HPH,	

Mumbai.

8. Pandey S and Patil R K, Computer Accounting with Tally ERP 9, Dishottama Prakashan.
9. Sanders, Computers in Business, TMH, New Delhi
10. Alexis Leon and Mathews Leon, Information Technology, Vikas, New Delhi

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – OEC - 1.5: Accounting for Everyone

(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 42

03 Hours per week.

Duration of exam: 2hours.

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

1. Understand accounting terms and the process of preparing financial statements
2. Explain why accounting statements are prepared and various users of the same
3. Distinguish various financial statements prepared and their purposes
4. Articulate the challenges of accounting system and the use of accounting standards in overcoming them
5. State the methods of interpretation and the advantage of ratio analysis in financial analysis

Contents	42 Hrs
Unit - . 1: Introduction to Accounting	08
Meaning, definitions, objectives, functions and importance of accounting, accounting as an information system; accounting v/s book- keeping; classification of various of users of accounting information; types of accounting – financial, cost and management accounting; accounting terms – transaction, account, asset, liability, capital, expenditure, expenses income, profit, loss, debt, credit, etc.,	
Unit - . 2: Accounting Principles – Concepts and Conventions	08
Meaning of Accounting Principles – Nature; meaning and significance of accounting Concepts and Conventions; Entity Concept, Going Concern Concept, Money Measurement Concept, Accounting Period Concept, Duality Concept, Cost Concept and Realization Concept; Accounting Conventions – Materiality, Conservative, Full Disclosure and Consistency	
Unit - . 3: Accounting Cycle	10
Meaning of accounting cycle; basis of recording and classification of accounts and rules of debit and credit; classification of books of books of accounts – journal, subsidiary books and ledgers; passing of journal entries, preparation of ledger, balancing of accounts – debit and credit balances and preparation of trial balance; simple problems relating to individuals and partnership firms	
Unit - . 4: Preparation of Annual Accounts	08
Meaning of Annual Accounts and types – Manufacturing, Trading, Profit and Loss Accounts and Balance Sheet; format of balance sheet as per liquidity and permanence principles; preparation of financial statements of individuals and partnership firms	
Module 5: Analysis and Interpretation of Financial Statements	08
Meaning, objectives, scope and significance of Analysis and Interpretation of Financial Statements; methods of financial analysis – and use of ratio analysis – liquidity, solvency, efficiency and profitability ratios; profitability of sales and investments; simple problems relating to ratio analysis	

Skill Development Activities:

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large scale organisation and analyse the same.
5. Any other activities, which are relevant to the course.

References :

1. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi
2. Hanif and Mukherjee, Financial Accounting, McGraw Hill Publications, New Delhi
3. D Sehgal, Financial Accounting, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. Khan and Jain, Principles of Management Accounting, McGraw Hill Publications, New Delhi.
6. M N Arora, Management Accounting, Vikas Publishing House, New Delhi
7. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – OEC - 1.5: Financial Literacy

(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 42

03 Hours per week.

Duration of exam: 2 hours.

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

1. Articulate the necessity of financial literacy to common man and the process of learning
2. Understand various concepts of budgets and appreciate the process of budget development
3. Understand various types of banks operating in the economy and the controls used by the RBI
4. Prepare financial plan and budget and manage personal finances;
5. Open, avail, and manage/operate services offered by banks;
6. Open, avail, and manage/operate services offered by post offices;
7. Plan for life insurance and property insurance & select instrument for investment in shares

Contents	42 Hrs
Unit - . 1: Introduction	08
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	
Unit - . 2: Financial Planning and Budgeting	08
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.	
Unit - . 3: Banking Services	10
Types of banks; Banking products and services – Various services offered by banks; Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc; formalities to open various types of bank accounts; types of loans – short term, medium term, long term, micro finance, agricultural credit, etc. and interest rates offered by various nationalized banks and post offices; cashless banking, e-banking, Counterfeit Currency; CIBIL, ATM, Debit and Credit Cards and UPI based Payment system; Banking complaints and Ombudsman.	
Unit - . 4: Financial Services from Post Office	08
Post Office Savings Schemes: Savings Bank, Recurring Deposit, Term	

<p>Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), India Post Payments Bank (IPPB). Domestic Money Transfer services: International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer.</p>	
<p>Module 5: Protection and Investment Related Financial Services</p>	<p>08</p>
<p>Insurance Services: Life Insurance Policies – term and endowment policies; money back policies; ULIP, ULIP, Health and Pension policies; comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans,</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services. 2. Fill up the forms to open accounts and to avail loans and attach photocopies of necessary documents. 3. Prepare personal and family budget for one/six/ twelve months on imaginary figures. 4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading. 5. Any other activities, which are relevant to the course. 	
<p>Text Books:</p> <ol style="list-style-type: none"> 1. Erik Banks, Finance – the Basics, Routledge 2. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd. 3. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education. 4. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd. 5. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company. 6. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd. 7. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan. <p style="text-align: center;">Note: Latest edition books shall be used.</p>	

Paper : FUNDAMENTALS OF ACCOUNTING AND COMMERCE - I
(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

<p>Learning Objectives and Outcomes:</p> <p>The course has the objective of providing the basic concepts of accounting and commerce among non commerce pupils. This would enable them to understand higher aspects of business organization. Computational and analytical accounting skills are included in the curriculum.</p>
<p>Contents</p>
<p>Unit – 1:Introduction to Commerce</p> <p>Meaning, definition and scope of commerce, evolution of commerce; economic activities – its kinds – trade and aids to trade; business, industry, profession; employment – meaning, definition and scope.</p>
<p>Unit – 2:Forms of Business Organisation</p> <p>Meaning, and significance; different forms of business organizations – sole trader, partnership firms, joint hindu family firms – meaning, definition, characteristics, scope, advantages and disadvantages; Co-operative organizations – meaning, objectives and significance.</p>
<p>Unit – 3: Introduction to Accounting</p> <p>Meaning, definitions, objectives, functions, advantages and disadvantages of accounting; accounting v/s book-keeping; systems of book-keeping and accounting; accounting cycle; accounting – science, art and profession; accounting – an information system; accounting – as a language; role of accountants in business decision-making.</p>
<p>Unit – 4:Accounting Principles</p> <p>Meaning, nature, objectives and scope of accounting principles; accounting concepts – meaning and types; accounting conventions – meaning and types; modifying principles; accounting standards – meaning, objectives, significance and types of accounting standards; accounting standards development process in India.</p>
<p>Unit – 5:Accounting Records</p> <p>Journal – meaning, objectives and types; classification of accounts and rules of debit and credit; journal entries, narration; simple v/s complex journal entries; subsidiary books – meaning and types; ledger posting – meaning, objectives and types of ledger – process of ledger posting and balancing of an accounts; preparation of trial balance – meaning, types and objectives; preparation of trial balance.</p>
<p>References:</p> <ol style="list-style-type: none"> 1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi. 2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi. 3. Tulsian, Financial Accounting, Pearson Education, New Delhi. 4. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi. 5. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi. 6. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana. 7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi. 8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California 9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi. 10. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi. 11. Tulsian, Financial Accounting, Pearson Education, New Delhi. 12. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons,

New Delhi.

13. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi.
14. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.
15. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
16. Robert Anothy, Accounting – Text and Cases, TMH, New Delhi.
17. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
18. Narayanaswamy, Financial Accounting, PHI, New Delhi.
19. Rajashekar and Lalitha, Financial Accounting, Pearson Education, New Delhi.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com - DSC – 2.1: Financial Accounting-II

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

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

1. Finalize the accounts of insolvent individuals and compute the final payments
2. Explain the amount to be claimed by the policyholders in insurance related losses
3. Demonstrate the art of finalizing accounts of departmental and branch accounts
4. Explain the necessity and significance of accounting standards
5. Articulate the differences between Ind Accounting standards and IFRS

Contents	56 Hrs
Unit - 1: Insolvency Accounts	10
Meaning of insolvency and types of insolvency – individual and a firm; Insolvency Acts in India; procedure under Insolvency Act; statement of affairs and deficiency accounts; statement of affairs v/s balance sheets; assets having more than charge, secured, unsecured and preferential creditors; preparation of statement of affairs and deficiency account; accounting adjustments (comprehensive problems relating to only individuals)	
Unit - . 2: Departmental Accounts	10
Meaning and objectives; maintenance of columnar subsidiary books; allocation of expenses; inter-departmental transfers and preparation of departmental final accounts.	
Unit - . 3: Branch Accounts	12
Meaning and types of branches, systems of accounting for dependent branches – debtors and stock and debtors systems; independent branches – incorporation of branch transactions in the head office books (excluding foreign branches); depreciation of branch assets; goods and remittances in transit; preparation of final accounts	
Unit - . 4: Insurance Claims	12
Meaning and types of claims; need – loss stock policy; preparation of statement of cost of goods sold and ascertainment of value of stock on the date of fire; treatment of salvage and valuation of stock prior to fire when gross profit ratio is given and not given; average clause and treatment of abnormal loss item.	
Unit - . 5: Accounting Standards	12
Meaning, need and significance of accounting standards; types and process of development of accounting standards in India; role of ICAI in accounting standards – ASs issued by ICAI and converged and Ind Ass; enforceability of ASs in India; level of compliance and auditor certification; IDRS – meaning and objectives; types of IFRS; IFRS use world-over and in India.	
Skill DevelopmentActivities:	
1. Collect insurance claim documents and complete the process by filling them	

2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Obtain common expenses in departmental organizations or malls and distribute across various segments
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit offices of local chartered accountants and learn the accounting standards considered in accounts finalization
6. Any other activities, which are relevant to the course.

References:

1. Gupta R L and M Radhaswamy, Advanced Accountancy – Vol - I, Sultan Chand & Sons, New Delhi.
2. S P Jain and K L Narang, Advanced Accountancy – Vol – I, Kalyani Publishers, Ludhiana
3. S N Maheswari, Advanced Accountancy – Vol – I, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. S N Maheswari, Suneel Maheswari and Sharad Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. M C Shukla, T S Grewal and S C Gupta, Advanced Accounts – Vol – I, S Chand, New Delhi.
7. M Hanif and A Mukherjee, Financial Accounting, Vol – I, McGraw Hill Publications, New Delhi.
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – DSC - 2.2: Entrepreneurship

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

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

1. Articulate the process of enterprise planning and execution
2. Describe various schemes and government and institutions and facilities offered by them
3. Demonstrate the qualities of successful entrepreneurs
4. Understand the various financing techniques for start-ups
5. Develop the mock enterprises and the process of registration

Contents	56 Hrs
Unit - . 1: Introduction	10
Meaning and Concept of entrepreneurship; types of entrepreneur, need and significant; entrepreneur v/s intrapreneur: role of entrepreneurship in economic development; agencies involved in entrepreneurship development; skill required to be an entrepreneur;	
Unit - . 2: Theories of Entrepreneurship	10
Motivation Theories; McClelland's Acquired Needs, Theory, Maslow's Need Hierarchy Theory, Integrated-Contextual Model. Creating and starting the venture: Sources of new ideas, methods of generating ideas, creative problem solving; product planning and development process; marketing plan, financial plan and organizational plan. Franchising, Sources of external support.	
Unit - . 3: EDP Programmes: Concept, need and phases of EDPs	12
Types of EDPs, agencies involved in EDP, Developing Entrepreneurial Marketing Competencies, Networks and Frameworks. Role of industries/entrepreneur's associations and self-help groups. Entrepreneurship as a style of management, the changing role of Entrepreneur.	
Unit - . 4: Entrepreneurship in Start-ups	12
Meaning and significance of Start-ups; Start-ups v/s Entrepreneur; economic contribution of Start-ups; Unicorns- Concept and development; Growth of Start-ups and unicorn Start-ups in India; Start –ups in Institutional Scheme of GOI.	
Unit - . 5: Entrepreneurial Finance	12
Concept of Entrepreneurial Finance-Objectives, nature, scope and importance; financing Start-up- debts v/s equity services; venture capital-meaning, objectives, advantages and disadvantages; process of raising funds- raising through venture capital; mentor financing, angle financing, cloud financing, seed financing and private equity- meaning and significances.	
Skill DevelopmentActivities:	
<ol style="list-style-type: none"> 1. Visits the government and private institutions involved in entrepreneurial development activities 2. Visit the offices of Government and collect necessary for availing various benefits 3. Meet the successful entrepreneurs 	

4. Visit the offices of banks and enquire about the financial methods
5. Collect information relating to mentors and the extent of assistance
6. Visit the offices of local venture capitalists and collect forms
7. Any other activities, which are relevant to the course.

References

1. Robert Hisrich, Michael Peters and Dean Shepherd, Entrepreneurship, McGraw Hill, New Delhi
2. Poonam Gandhi, Entrepreneurship, V K Global Publications, Faridabad.
3. Sangeetta Sharma, Entrepreneurship Development, PHI, New Delhi.
4. David Holt, Entrepreneurship – New Venture Creation, Pearson Publications, New Delhi.
5. Rajeev Roy, Entrepreneurship Management, Oxford University Press, New Delhi.
6. Arya Kumar, Entrepreneurship, Pearson Publications, New Delhi.
7. Bamford and Garry Bruton, Entrepreneurship – A Small Business Approach, McGraw Hill Publications, New Delhi
8. Donald Kuratko and Richard Hodgetts, Entrepreneurship: Theory, Process and Practice, Cengage Publications, New Delhi MO Business
9. Chris Leach and Ronald Melicher, Entrepreneurial Finance, Cengage, New Delhi.
10. Simon Hulme and Chris Drew, Entrepreneurial Finance, Red Globe Press.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com- DSC - 2.3: Human Resource Management

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

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

1. Understand the basic concepts of human resource management
2. Articulate various methods of human resource recruitment and selection
3. Analyse the merits and demerits of various induction and training programmes
4. Compare and contrast the HR practices in government and private sectors
5. Explain the pitfalls of neglecting HR policies in an organization

Contents	56 Hrs
Unit - . 1: Introduction	10
Evolution, meaning, definition, scope, objectives and functions of HRM; organization of HR department; qualities of HR manager; HRM v/s personnel management; environment of HRM – External and internal forces.	
Unit - . 2: Human Resource Planning:	10
Meaning, importance and benefits of HRP; characteristics of HRP; need for planning; HRP Process - job analysis, job design, Job description and job specification; meaning of recruitment and selection; recruitment and selection process.	
Unit - . 3: Training and Induction:	12
Meaning of training and induction; objectives and methods of induction; identification of training needs; objectives, benefits and methods of training; criteria of effective training methods; promotion and demotion – meaning and criteria; methods of training; concepts of transfers and separation.	
Unit - . 4: Wage and Salary Administration:	12
Meaning, objectives and components of employee compensation; determinants of pay structure and level; methods of wage fixation – individuals and group incentives; bonus, fringe benefits and job evaluation systems; stock-ownership plans.	
Unit - . 5: Performance Measurement:	12
Meaning, objectives, nature, scope and characteristics of performance measurement; essentials of effective performance measurement; methods of appraising performance – behaviour-oriented methods and result-oriented methods.	
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Visit the HR offices of local industrial firms and collect various forms and documents 2. Visit the offices of government and discuss the legal influence on HR management 3. Prepare advertisement notification and conduct mock oral interviews and test 4. Visit the offices of consultants the process of recruitment 5. Collect advertisement copies appearing in media and examine the HR issues highlighted 6. Any other activities, which are relevant to the course. 	
References	

1. K Ashwthappa, Human Resource Management – Text and Cases, McGraw Hill, New Delhi
2. L M Prasad, Human Resource Management, Sultan Chand, New Delhi
3. C B Gupta, Human Resource Management, Sultan Chand, New Delhi
4. S S Khanka, Human Resource Management, S Chand, New Delhi.
5. VSP Rao. Human Resource Management, Taxmann, New Delhi
6. Gary Dessler and Biju Varkkey, Human Resource Management, Pearson Publications New Delhi
7. Joseph Martocchio, Human Resource Management, Pearson, New Delhi
8. John Ivancevich, Human Resource Management, McGraw Hill, New Delhi.
9. Snell Bohlander, Managing Human Resources, Pearson Publications, New Delhi
10. Gerhart, Fundamentals of Human Resource Management, McGraw Hill, New Delhi

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course **B.Com -OEC – 2.5: Financial Environment** (OEC for Non-Commerce Students of Other Disciplines)

Credits: 03
Teaching Hours: 42

Maximum Marks: 60+40 IA Marks.
03 Hours per week.
Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to	
<ol style="list-style-type: none"> 1. Understand the fundamental factors constituting part of financial structure 2. Learn about various financial institutions operating in an economy 3. Articulate the services offered by development financial institutions 4. Examine the influence monetary, trade, fiscal and tax policies on stock price 	
Syllabus:	Hours
Unit - . 1: Financial Environment	10
Fundamentals of Financial Environment – Meaning of Financial system and financial system constituents – assets, institutions, intermediaries, financial markets, financial regulators; linkages between financial system and economic development; development of financial system in India	
Unit - . 2: Financial Institutions	08
Meaning and types of financial institutions; Banking Institutions – meaning ,objectives, functions and significance; types of banks – commercial banks and development; public sector banks, private sectors, and foreign banks; co-operative banks and urban co-operative banks; regulation of banking – establishment and functions, regulation techniques of RBI – Monetary Policy meaning and significance – bank rate, repo and reverse repo rates; SLR and CRR, Prime Lending Rates; open market operations	
Unit - . 3: Development Financial Institutions and NBFC	08
Meaning, Need and significance of development banks – Central Government and State Financial Corporations – need and importance of SFCs; Non-Banking Financial Corporations (NBFC) – Meaning, need and significance; functions and services provided; commercial banks v/s NBFC; hire-purchase, leasing and instalment sale, mortgage backed financial services; regulation of NBFC by RBI; Growth of NBFC in India and private NBFC in India.	
Unit - . 4: Money and Stock Markets	08
Meaning and significance of money markets – instruments of money market – T-Bills and GSec; Money at Call and Short Notice; regulation of money market by RBI; Capital Market – Meaning and types of capital markets; significance; stock markets – meaning and objectives; stock exchanges in India – meaning, purpose and establishment of stock exchanges in India, BSE, NSE and OTCEI; working of BSE and NSE; SEBI-Establishment, objectives and functions of SEBI, regulation of stock exchanges and market participants	

Module 5: Financial Sector Reforms:	08
Meaning, need and significance of financial sector reforms – recommendations and action taken of Narasimham Committee, Kelkar Commission and Rajan Committee recommendations, BASEL-BIS norms I, II and III- criticisms of BASEL norms, implementation of BASEL norms, impact of basel norms on Indian banks	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Collect last ten year GDP rate and examine the same. 2. Collect last two years monetary policy rates of RBI and analyse the impact of the same. 3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor. 4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report. 5. Identify the recent financial sector reforms in India. 6. Any other activities, which are relevant to the course. 	
<p>References:</p> <ol style="list-style-type: none"> 1. Bharti V Pathak, Indian Financial System, Pearson Publication, New Delhi 2. M Y Khan, Indian Financial System, McGraw Hill, New Delhi 3. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi 4. Vinod Kumar, Atual Gupta and Manmeet Kaur, Financial Markets and Institutions, Taxmann’s Publications, New delhi 5. Mishkin, Eakins, Jayakumar and Pattnaik, Financial Markets and Institutions, Pearson Publications, New Delhi. 6. L M Bhole and Jitendra Mahakud, Financial Institutions and Markets, McGraw Hill Publications, New Delhi. 7. Krishnamurthy, Financial Institutions and Markets, Pearson, New Delhi 8. Kidwell, Blackwell, Whidee and Sias, Financial Institutions, Markets and Money, Wiley, New Delhi 9. Jeff Madhura, Financial Insitutions and Markets, Pearson Publications, New Delhi 10. Fabozzi, Modigliani, Jones and Ferri, Foundations of Financial Markets and Institutions, Pearson Publications, New Delhi <p style="text-align: center;">Note: Latest edition books shall be used.</p>	

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – OEC - 2.5: Investing in Stock Markets

(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Teaching Hours: 42

Maximum Marks: 60+40 IA Marks.

03 Hours per week.

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to	
1. Explain the basics of investing in the stock market, the investment environment as well as risk & return;	
2. Analyse Indian securities market;	
3. Articulate the distinction between the fundamental and technical analysis	
4. Explain the steps involved in opening demat accounts	
5. Identify the best stocks for investment by small investors	
6. State the risks involved in stock investment	
Syllabus:	Hours
Unit - . 1: Basics of Investing	10
How, Why and What of Investing in Stock Market? meaning and types of investment – real investment and financial investment; nature, scope and motives of investment; distinction between investment, speculation and gambling; investment plan – concept, features and process of preparing investment plan; investment avenues – real assets and financial assets – bonds, debentures, preferences and equity shares; relative advantages and disadvantages.	
Unit - . 2: Indian Stock Markets s	08
Where do stocks are traded? Meaning, nature and significance of capital markets – meaning of stock exchanges and purposes; stock exchanges in India – BSE, NSE, OTCEI and RSEs; Listing of stocks; trading mechanism – stock brokers – role and classification; online and screen based trading; importance of market indices - BSE Sensex and NSE Nifty-50; sectors indices – free float methodology	
Unit - 3: Identifying Stocks and Bonds for Investment	08
How to identify investible stocks? Advice by stock analysts, friends and relatives; following strategy of big investor; factors to be considered – fundamental analysis v/s technical analysis – meaning and objectives – macro economic factors and stock analysis; identifying strength and weaknesses; industry structure and life cycles; identifying best companies for investment – sensex stocks; nifty stocks, etc company analysis – financial ratios and market related ratios; book value v/s market value – undervalued and overvalued stocks – penny stocks; types of charts and use of charts for predicting price trends;	
Unit - 4: Trading Mechanism	08

<p>How to trade in stocks and bonds? – identify brokers and opening demat account; types of orders; online market and screen based trading; order execution mechanism; rolling settlement v/s weekly settlement; block deals; functions of clearing house; use of brokers’ money for trading – margin trading and short selling; monitoring stock investment and calculation of returns; risks involved in stock investment</p>	
<p>Unit - 5: Indian Stock Market</p>	<p>08</p>
<p>meaning, objectives and types of mutual fund schemes; factors affecting choice of mutual funds; important mutual funds in India; Derivatives Trading – meaning and objectives of derivatives; types of derivatives – forwards, futures, options and swaps; trading of commodity and stock futures and options in India</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Work on the spreadsheet for doing basic calculations in finance. 2. Learners will also practice technical analysis with the help of relevant software. 3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average. 4. Calculate of risk and return of stocks using price history available on NSE website. 5. Prepare equity research report-use of spreadsheets in valuation of securities, 6. Any other activities, which are relevant to the course. 	
<p>References</p> <ol style="list-style-type: none"> 1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education, New Delhi. 2. Kevin S, Security Analysis and Portfolio Management, PHI Learning, New Delhi 3. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications, New Delhi 4. Ranganathan and Madhumati, Security Analysis and Portfolio Management, Pearson Publications, New Delhi. 5. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill, New Delhi 6. Donald Fisher and Jordon, Security Analysis and Portfolio Management, Pearson Publications, New Delhi. 7. Ambika Prasad Dash, Security Analysis and Portfolio Management, Wiley Publications, New Delhi 8. Elton, Gruber, Brown and Goetzmann, Modern Portfolio Theory and Investment Analysis, Wiley Publications, New Delhi. 9. Francis Jones, Investment, Wiley Publications, New Delhi. 10. Reilly and Brown, Investment Analysis and Portfolio Management, Pearson Publications, New Delhi. <p style="text-align: center;">Note: Latest edition books shall be used.</p>	

FUNDAMENTALS OF ACCOUNTING AND COMMERCE- II
(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

<p>Learning Objectives and Outcomes:</p> <p>The course has the objective of providing the basic concepts of accounting and commerce among non commerce pupils. This would enable them to understand higher aspects of business organization. Computational and analytical accounting skills are included in the curriculum.</p>
<p>Contents</p>
<p>Unit – 1: Industry</p> <p>Meaning, definition and characteristics; kinds of industries – genetic, extractive, construction, manufacturing, mining; advantages and disadvantages; regulation of industrial activities; industrial policies in India and environmental effects of industrial activities.</p>
<p>Unit – 2: Service Organizations:</p> <p>Meaning and Definition of Services; features, scope, types, advantages and disadvantages of service sector; banking services – meaning, definition and types; economic role of banking sector.</p>
<p>Unit – 3: Foreign Trade:</p> <p>Meaning, definition and types; reasons and importance; home trade v/s foreign trade; procedure involved in foreign trade; payment system – foreign currency and exchange rate – meaning and types of exchange rates; working of foreign exchange market in India; balance of payment – meaning, definition and difference between balance of trade and balance of payment.</p>
<p>Unit – 4: Self-Balancing System</p> <p>Meaning and objectives; types of ledger – debtors ledger, creditors ledger and general ledger; preparation of trial balance; simple problems relating thereto.</p>
<p>Unit – 5: Company Accounts</p> <p>Meaning and types of company; accounting entries relating to issue, forfeiture and reissue of shares and debentures; accounting treatment of discount and premium on issue of shares; underwriting of shares.</p>
<p>References:</p> <ol style="list-style-type: none"> 1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi. 2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi. 3. Tulsian, Financial Accounting, Pearson Education, New Delhi. 4. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi. 5. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi. 6. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana. 7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi. 8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California 9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi. 10. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi. 11. Tulsian, Financial Accounting, Pearson Education, New Delhi. 12. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons, New Delhi. 13. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi. 14. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.

15. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
16. Robert Anothy, Accounting – Text and Cases, TMH, New Delhi.
17. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
18. Narayanaswamy, Financial Accounting, PHI, New Delhi.
19. Rajashekar and Lalitha, Financial Accounting, Pearson Education, New Delhi.

Note: Latest edition books shall be used.



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION
ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



Tele: 0836-2215224
e-mail: academic.st@kud.ac.in
Pavate Nagar, Dharwad-580003
ಪಾವಟೆ ನಗರ, ಧಾರವಾಡ - 580003

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website: kud.ac.in

No. KU/Aca(S&T)/SSL-394A/2022-23/1058

Date: 23 SEP 2022

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2022-23ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ B.Com & B.Com(CS) ವಿಷಯದ 3 ಮತ್ತು 4ನೇ ಸೆಮೆಸ್ಟರ್ NEP-2020 ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1), ದಿ:7.8.2021.
2. ವಾಣಿಜ್ಯ ನಿಖಾಯ ಸಭೆಯ ಠರಾವುಗಳ ದಿನಾಂಕ: 01.09.2022
3. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂ. 51, ದಿನಾಂಕ: 17.09.2022
4. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 22-09-2022

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2022-23ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ವಾಣಿಜ್ಯ ನಿಖಾಯದ B.Com & B.Com(CS) ವಿಷಯದ ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿ (NEP)-2020 ರಂತೆ 3 ಮತ್ತು 4ನೇ ಸೆಮೆಸ್ಟರ್‌ಗಳಿಗಾಗಿ ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಪ್ರಕಟಪಡಿಸಿದ್ದು, ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. www.kud.ac.in ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸುತ್ತಾ, ವಿದ್ಯಾರ್ಥಿಗಳು ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕವಿವಿ ಅಧೀನದ / ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

ಅಡಕ: ಮೇಲಿನಂತೆ


ಕುಲಸಚಿವರು.

ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ಬಿತ್ತರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.



KARNATAK

UNIVERSITY

DHARWAD

REGULATIONS AND SYLLABI

For

B.COM PROGRAMME

(III and IV Semesters)

AS PER NEP-2020

Corrected Structure

**(III & IV Semester Languages and Credit
distribution)**

Effective from 2021 -22 & onwards

Semester III

Credits	Course	Paper Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Duration of Exam(hr)
3	AECC-1		Language – I	AECC	4	60	40	100	2
3	AECC-2		Language – II	AECC	4	60	40	100	2
4	DSCC-7	023COM011	Company Accounts-I	DSCC	3+1+0	60	40	100	2
4	DSCC-8	023COM012	Company Law and Secretarial Practice	DSCC	3+1+0	60	40	100	2
4	DSCC-9	023COM013	International Business	DSCC	3+1+0	60	40	100	2
2	SEC-2	--	Artificial Intelligence	SEC	1+0+2	25	25	50	1
3	OEC-3	003COM051/ 003COM052	Advertising Skills/ Entrepreneurship Skills	OEC	3+0+0	60	40	100	2
1	VB-1	014VBA071	NCC/NSS/R&R(S&G)/ Cultural	VB	0+0+2	0	25	25	-
1	VB-2	014VBA072	Sports	VB	0+0+2	0	25	25	-
25						385	315	700	

Semester IV

Credits	Course Code	Paper Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Duration of Exam(hr)
3	AECC-1		Language – I	AECC	4	60	40	100	2
3	AECC-2		Language – I	AECC	4	60	40	100	2
4	DSCC-10	024COM011	Company Accounts-II	DSCC	3+0+2	60	40	100	2
4	DSCC-11	024COM012	Financial Management	DSCC	3+0+2	60	40	100	2
4	DSCC-12	024COM013	Business Regulatory Framework	DSCC	3+1+0	60	40	100	2
2	AECC-3	004EVS041	Constitution of India	AECC	2+0+0	30	20	50	1
3	OEC-4	004COM051/ 004COM052	Business Ethics/ Corporate Governance	OEC	3+0+0	60	40	100	2
1	VB-1	014VBA071	NCC/NSS/R&R(S&G)/ Cultural	VB	0+0+2	0	25	25	-
1	VB-2	014VBA072	Sports	VB	0+0+2	0	25	25	-
25	Sub –Total (D)					390	310	700	

B.Com Semester-III

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 3.1 Paper Code: 023COM011 Name of the Course: Company Accounts-I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: The course aims to provide the understanding of basic accounting framework of corporate entities and would enable them to be more effective in performance of accounting tasks. The course includes computational, analytical and interpretational skills in the curriculum.		
Syllabus:		Hours
Module No 1: Introduction to Company Accounts		
Meaning and types of companies; maintenance of books and accounts – Sec 128 of Companies Act, 2013; types of books and registers; annual accounts and annual returns; preparation of financial statements – Sec 129 of Companies Act, 2013; Schedule III and Form of Balance Sheet and Statement of Profit and Loss;		
Module No 2: Accounting for Share Capital		12
Meaning, types of shares and classification of share capital; issue of shares for cash – minimum subscription; Full Subscription, Under Subscription and Over Subscription; Oversubscription and Pro-rata Allotment; Issue of Shares for consideration other than cash – accounting entries and problems thereto; accounting treatment of bonus issue; accounting for rights issue; underwriting – concept, need and types; accounting treatment thereof.		
Module No 3: Accounting for Debentures		12
Meaning and types; accounting treatment of issue of debentures at par, discount and premium and redeemable at par, discount and premium; issue of debentures for consideration other than cash; debentures redemption in installments, out of profits and out of capital, conversion, issue of new shares or debentures, own debentures methods only.		
Module No 4: Company Final Accounts		13
Meaning and computation of divisible profits, managerial remuneration – provisions of Companies Act, 2013 and computation; treatment of taxes; preparation of financial accounts as per Schedule III of Companies Act, 2013; profit prior to incorporation – meaning and cut-off date; basis of appropriation.		
Module No 5: Accounting for Internal Reconstruction		13
Meaning of alteration of share capital – increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; capital reduction account; preparation of post-reconstruction balance sheet.		

Skill Development Activities:

1. Collect and refer Companies Act, 2013; Schedule III application of Act of various companies
2. Collect Prospectus of a company and identify its salient features.
3. Collect annual report of a Company and List out its assets and Liabilities.
4. Collection of latest final accounts of a company and find out the intrinsic value of shares
5. Collect the annual reports of company and Prepare Post-reconstruction balance sheet of a Company.
6. Any other activities, which are relevant to the course.

Text Books:

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S K Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. Ratnam P.V., Advanced Accountancy, Konark Publications, New Delhi.
11. K.M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 3.2 Paper Code: 023COM012 Name of the Course: Company Law and Secretarial Practice		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: The course aims to acquaint students relating to provisions of new company law influencing company secretary and this would enable them to discharge effectively secretarial assignments of the law. The Conceptual, communicational and analytical skills are included in the curriculum.		
Syllabus:		Hours
Module No. 1: Company Secretary:		10
Meaning and definition, Qualifications; procedure for appointment & dismissal of a secretary, Role of a Company Secretary – Rights, duties and liabilities; Qualities of a good Company Secretary.		
Module No. 2: Promotion of Companies and Secretarial Duties:		12
Nature and types of Companies, Stages of Company Promotion and incorporation; Certificate of commencement of business; Secretarial duties & procedures for incorporations of Private and Public limited Companies and Company limited by guarantee.		
Module No. 3: Documents of Companies & Secretary		12
Memorandum of Association-definition, clauses, provisions and procedure for alteration; Articles of Association - definition, contents, provision & procedures for alteration; distinction between Memorandum and Articles of Association, Table-A of Companies Act, 2013; Prospectus - contents & statement in lieu of prospectus; doctrines of ultra vires; constructive notices, indoor management and lifting of Corporate Veil; drafting of Memorandum and Articles.		
Module No. 4: Management of Companies:		13
Appointment, removal, qualification, fixation of remuneration, rights, responsibilities and liabilities of directors, Managing director, whole time director, auditor & Manager and Secretarial duties relating to thereto.		
Module 5: Company Meeting and Secretarial Duties:		13
Meaning, nature and significance of Company meetings: Classification of Company meetings-statutory, board, annual, Extra ordinary meetings. Meeting Procedures-notice, agenda, venue, time, duration, quorum, adjournment & minits of Company meeting.		
Skill Development Activities: <ol style="list-style-type: none"> 1. Collect and refer duties and responsibilities of Companies Secretary 2. Collect information relating to stages of Company Promotion and incorporation 3. Collect copies of Company meetings 		

Text Books:

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Gulsan and Kapoor - Company Law and Practice, New Age International, New Delhi.
10. Chakrabarty – Secretarial Practice, Kalyani Publications, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: DSC 3.3		
Paper Code: 023COM013		
Name of the Course: International Business		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: The course is designed to update the basic understanding of multinational and transnational companies, their features and advantages; to enable students to know the different modes of doing international business and changes in product, marketing and pricing strategies to be made to adopt to the international conditions. This course equips students with basic knowledge of international business and is useful in running international businesses. They can be useful in carrying out analysis of international marketing research, in product and pricing adaptation, etc		
Syllabus:		Hours
Module No. 1: International Business:		10
Meaning, nature and scope of international business; growth of international business; reasons why business go international? International business v/s domestic business; participants in international business; problems of international business; modes of entry - direct - exporting. licensing, franchising, contract manufacturing, joint ventures and wholly-owned subsidiaries investment relative advantages and disadvantages; indirect portfolio investment		
Module No. 2: Theories of International Trade and Business:		12
International trade in general and its importance; international trade v/s international business; mercantilism: Adam Smith and the Theory of Absolute Cost Advantage: David Ricardo and the Theory of Comparative Advantage; the Heckscher-Ohlin Factor Proportional Theory: Raymond Vernon and the Product Life Cycle Theory; contemporary trade theories: national competitive advantages;		
Module No. 3: International Business Environment:		12
Concept of business environment domestic, foreign, global and internal environment: economic environment economic systems, levels of economic development; social environment meaning and significance; demographic factors cultural environment - traits of culture, political environment components, legal environment - legal system; international regulations; technological environment		
Module No. 4: Globalization and Multinational Corporation:		13
Globalization - meaning ad phases of globalization, advantages and implications of globalization; multinational corporations - definition, merits and demerits of MNCs; organizational models: multinational in India; Transnational Corporations meaning and reasons for the emergence of transnational corporations; MNCs v/s TNCs		
Module 5: International Business Research:		13

Determining international business research objectives, distribution and sales channel identification; international marketing international market assessment market information international business research, international marketing mix - product, promotion, pricing and placing strategies; concept of international industrial operations; international operations management concept of production and operations; operational management in international arena and applications

Skill Development Activities:

- Franchising, contract manufacturing, joint ventures and wholly-owned subsidiaries investment relative advantages and disadvantages; indirect portfolio investment
- Merits and demerits of MNCs
- Heckscher-Ohlin Factor Proportional Theory: Raymond Vernon and the Product Life Cycle Theory;

Text Books:

1. K Aswathappa, International Business, McGraw Hill, New Delhi
2. Sumati Varma, International Business, Pearson, New Delhi
3. John J Wild and Kenneth Wild, International Business, Pearson, New Delhi
4. Justin Paul, International Business, Prentice Hall, New Delhi
5. Sharan, International Business: Concept, Environment and Strategy, Pearson, New Delhi
6. CB Gupta, International Business, S Chand, New Delhi
7. John S Hil, International Business, Sage Publications, New Delhi
8. Justin Paul, International Business, Prentice Hall, New Delhi.
9. Francis Chrunilam, International Business, Prentice Hall, New Delhi
10. Sundaram and Black, International Business Environment, Pearson, New Delhi

Note: Use Latest edition books.

Skill Enhancement Course: SEC

Paper 3.4: Artificial Intelligence

Curriculum of Artificial Intelligence will be given by KSHCE

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.5 (OEC) Paper Code: 003COM051 Name of the Course: Advertising Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Familiarise with advertising concepts. b. Able identify effective media choice for advertising. c. Develop ads for different media. d. Measure the advertising effectiveness. e. Analyse the role of advertising agency. 		
Syllabus:		Hours
Module No. 1: Introduction		10
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods.		
Module No. 2: Media Decisions		08
Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
Module No. 3: Message Development		08
Advertising appeals, Advertising copy and elements, Preparing ads for different media		
Module No. 4: Measuring Advertising Effectiveness		10
Evaluating communication and sales effects; Pre- and Post-testing techniques		
Module No. 5: Advertising Agency		09
<ol style="list-style-type: none"> a) Advertising Agency: Role, types and selection of advertising agency. b) Social, ethical and legal aspects of advertising in India. 		
Skill Development Activities: <ol style="list-style-type: none"> 1. Collect Advertising agencies of Types of advertising; Advertising objectives 2. Collect information of advertising media 3. Interact with advertising agencies Evaluating communication 		

Text Books:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: OEC Paper Code: 003COM052 Name of the Course: Entrepreneurship Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminars, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Discover their strengths and weaknesses in developing the entrepreneurial mind- set. Identify the different Government Institutions/Schemes available for promoting Entrepreneurs. Understand the various aspects to set-up an Enterprises. Familiarise Mechanism of Monitoring and maintaining an Enterprises. Know the various features for successful/unsuccessful entrepreneurs. 		
Syllabus:		Hours
Module No. 1: Introduction		12
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model.		
Module No. 2: Promoting Entrepreneur		08
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
Module No. 3: Enterprise Set-up		08
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
Module No. 4: Monitoring and Maintaining an Enterprise		10
Introduction – Day to day monitoring mechanism for maintaining an enterprise- Different Government Schemes supporting entrepreneurship.		
Module No. 5: Caselets Discussion		07
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,		

Skill Development Activities:

1. List out the discovery and evaluation of viable business ideas for new venture creation.
2. Practice critical talents and traits required for entrepreneurs such as problem solving, creativity, communication, business math, sales, and negotiation
3. List out practical issues in setting-up of different enterprises.
4. Analyze the impact of various Government schemes in promotion of entrepreneurs.
5. Any other activities, which are relevant to the course.

Text Books:

1. Entrepreneurship - Starting, Developing, and Management a new Enterprise – Hisrich and –Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

Note: Use Latest edition books.

B.Com Semester-IV

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 4.1 Paper Code: 024COM011 Name of the Course: Company Accounts-II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to The course is designed to impart higher knowledge relating to accounting of complex transactions of companies. This would enable the pupils to perform accounting tasks effectively. The course includes computational, analytical and interpretational skills in the curriculum.		
Syllabus:		Hours
Module No. 1: Valuation of Goodwill and Shares:		10
Valuation of Goodwill – meaning, objectives and methods of valuation; valuation of shares – meaning, objectives and methods of valuation		
Module No. 2: Accounting for Amalgamation:		12
Meaning of mergers, acquisition and amalgamation; AS – 14 on Accounting for Amalgamations; classification of amalgamations and methods of accounting – pooling of interests and purchase methods – features and accounting entries; purchase consideration; elimination of unrealized profit, inter-company owings; preparation of post-merger balance sheet.		
Module No. 3: Liquidation of Companies:		12
Meaning of liquidation; liquidation v/s winding up; types of liquidation – winding up Tribunal and Voluntary winding up; procedure for voluntary winding up, provisions of Companies Act, 2013 on liquidation and IBC code; overriding preferential payments, preferential creditors and workmen’s dues; preparation of Liquidator’s Final Statement of Accounts.		
Module No. 4: Group Accounts:		13
Meaning, need and relevance of group accounts; concepts of holding and subsidiary companies; AS – 21 on Consolidated Financial Statements – recommendations; process of consolidation – classification of profits into pre and post-acquisition; capital reserve or goodwill; minority interest; elimination of stock reserves, inter-company owings; preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only).		
Module 5: Accounts of Banking Companies:		13
: Meaning and importance; provisions of Banking Regulation Act relating to accounts and audit; books required; forms of profit and loss account and balance sheets with schedules; classification of bank advances – standard, sub-standard, doubtful and loss assets and provisioning norms; rebate on bills discounted; preparation of final accounts.		

Skill Development Activities:

1. Mergers, acquisition and amalgamation and AS – 14 on Accounting for Amalgamations
2. Collect post-merger balance sheet in Companies
3. Prepare and collect Consolidated Financial Statements

Text Books:

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
8. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
11. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford University Press, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 4.2 Paper Code: 024COM012 Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to The course is designed to provide conceptual, theoretical and practical understanding of various financial management techniques. This would enable the students as financial executives, in optimizing the use of financial resources. Conceptual, computational and analytical skills are learnt in the course.		
Syllabus:		Hours
Module No. 1: Introduction:		10
Meaning, definition and evolution of financial management; scope and significance; approaches of finance function; relationship with other disciplines; objectives of financial management – profit maximization and wealth maximization; types of financial decisions – risk-return trade off; organization of finance function.		
Module No. 2: Mathematics of Finance:		12
Concept and reasons of time value of money, future value – single sum, annuity and series of sum; present value – single sum, annuity and series of sum, perpetuity, growing annuity and perpetuities; future and present values of annuity due; multi-period compounding; capital recovery and loan amortisation; net present value.		
Module No. 3: Financing Decision:		12
Concepts of operating, financial and combined leverages; computation of leverages; meaning of capital structure and classification; determinants of capital structure decisions of firms – EBIT – EPS analysis; liquidity analysis, legal provisions, etc; sources of capital.		
Module No. 4: Capital Budgeting Decisions:		13
Meaning and significance of capital budgeting decisions; classification; basic information for evaluation; criteria – traditional and discounted cash flows methods; Capital rationing – meaning and approaches; Cost of Capital – meaning and significance; classification; computation of specific and overall cost of capital - cost of debt, cost of preference shares, cost of equity and cost of retained earnings; overall cost of capital.		
Module 5: Working Capital Management:		13
Meaning, nature, need, significance and types of working capital; gross, net and operating cycle concepts of working capital; working capital management – meaning and significance; investment in working capital – dangers of too much and too little working capital, determinants of working capital investment, risk-return tangle; financing of working of capital – short-term and long-term sources; computation of working capital.		

Skill Development Activities:

1. Collect and refer future and present values of annuity due; multi-period compounding; capital recovery and loan amortisation; net present value.
2. Collect capital structure decisions of firms
3. Collect copies of capital budgeting decisions of various firms
4. Collect various types of working capital maintained by the companies

Text Books:

1. I M Pandey, Fundamentals of Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Chandra and D Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
7. Vuptakesh Sharan, Fundamentals of Financial Management, Pearson Education, New Delhi.
8. Brigham and Houston, Fundamentals of Financial Management – Theory and Practice, Cengage Publications, New Delhi.
9. James C Horne, Fundamentals of Financial Management, PHI, New Delhi.
10. Gitman, Principles of Managerial Finance, Cengage Publications, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.3 Paper Code: 024COM013 Name of the Course: Business Regulatory Framework		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & field works, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Recognise the laws relating to Contracts and its application in business activities. Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. Distinguish the partnership laws, its applicability and relevance. Rephrase the cyber law in the present context. 		
Syllabus:		Hours
Module No. 1: The Indian Contract Act, 1872: General Principles of Contract		12
Introduction - Contract – Meaning - Characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects - Void agreements - Discharge of a contract – modes of discharge, breach and remedies against breach of contract- Contingent contracts - Quasi contracts.		
Module No. 2: The Indian Contract Act, 1872: Specific Contracts		10
Introduction - Contract of Indemnity and Guarantee -Contract of Bailment - Contract of Agency.		
Module No. 3: The Sale of Goods Act, 1930		12
Introduction - Contract of sale, Meaning and difference between sale and agreement to sell - Conditions and warranties - Transfer of ownership in goods including sale by a non- owner - Performance of contract of sale - Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.		
Module No. 4: Partnership Laws		13
Introduction - The Partnership Act, 1932: Nature and Characteristics of Partnership - Registration of a Partnership Firms - Types of Partners - Rights and Duties of Partners - Implied Authority of a Partner - Incoming and outgoing Partners - Mode of Dissolution of Partnership. The Limited Liability Partnership Act, 2008: Salient Features of LLP - Differences between LLP and Partnership, LLP and Company - LLP Agreement - Partners and Designated Partners - Incorporation Document - Incorporation by Registration - Partners and their Relationship.		
Module 5: Cyber Law / Information Technology Act, 2000:		13
Introduction – Objectives - Scope - Definition of various Terms - Salient Features, Provisions relating to Piracy and related Offences and Penalties, and Cyber Appellate Tribunal.		

Skill Development Activities:

1. Collect and refer Void agreements - Discharge of a contract – modes of discharge,
2. Refer Contract of Indemnity and Guarantee -Contract of Bailment of Business concerns
3. Collect Contract of sale, Performance of contract of sale
4. Collect copies of Rights and Duties of Partners from partnership firms
5. Collect and refer copy of Incorporation Document

Text Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH

Note: Use Latest edition books..

Skill Enhancement Course: SEC
Paper 4.4: Sports/NCC/NSS/others (if any)

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.6 (OEC) Paper Code: 004COM051 Name of the Course: Business Ethics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Explain the concepts of business ethics and its approaches. b. Examine the business and organisational ethics in the present context. c. Analyse the ethical aspects in marketing and HR areas. d. Analyse the ethical aspects in finance and IT areas. e. Examine the impact of globalisation on business ethics. 		
Syllabus:		Hours
Module No. 1: Business Ethics		09
Introduction, Concepts and theories: Introduction, definitions, importance and need for Business ethics, Values and morals. Management and ethics, Normative Theories, – Gandhian Approach, Friedman's Economic theory, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory.		
Module No. 2: Business & Organisational Ethics		10
The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organisation culture, Types of Organization, Corporate code of ethics –Formulating, Advantages, implementation Professionalism and professional ethics code.		
Module No. 3: Ethical Aspects in Organization - I		08
Marketing ethics and Consumer ethics – Ethical issues in advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at work place – Ethics in Performance Appraisal.		
Module No. 4: Ethical Aspects in Organization -II		08
Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cybercrime.		
Module No. 5: Globalisation & Business Ethics		10
Growth of Global Corporations, Factors facilitating Globalisation, Impact of globalization on Indian corporate and social culture, Advantages and disadvantages of MNC's to the Host Country, International codes of Business Conduct, Whistle blowing and its codes.		

Skill Development Activities:

1. The students may be asked to conduct the survey of any two organizations to study the ethical practices.
2. List out any five most ethical rating of Indian companies.
3. Collect the information on unethical practices in marketing and HR area.
4. Collect the information on unethical practices in finance and IT area.
5. Analyse and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects.
6. Any other activities, which are relevant to the course.

Text Books:

1. Laura P Hartman, T, Perspectives in Business Ethics, Tata McGraw Hill.
2. B. H. Agalgatti & R. P. Banerjee, Business Ethics –Concept & Practice, Nirali Publication.
3. R. P. Banerjee, Ethics in Business & Management, Himalaya Publication
4. Crane, Business Ethics, Pub. By Oxford Press
5. C S V Murthy, Business Ethics, Himalaya Publishing House

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.6 (OEC) Paper Code: 004COM052 Name of the Course: Corporate Governance		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussions & Seminars, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Identify the importance of corporate governance. b) Know the rights, duties and responsibilities of Directors. c) Analyse the legal & regulatory framework of corporate governance. d) Outline the importance and role of board committee. e) Understand the major expert committees' Reports on corporate governance. 		
Syllabus:		Hours
Module No. 1: Corporate Governance		10
Introduction, Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance - Evolution of Corporate Governance – Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance - Principles of Corporate Governance.		
Module No. 2: Corporate and Board Management		10
Corporate Business Ownership Structure - Board of Directors – Role, Composition, Systems and Procedures - Fiduciary relationship - Types of Directors-Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives – Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors- need, objective, methodology - Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.		
Module No. 3: Legal and Regulatory Framework of Corporate Governance		07
Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws - Legal Provisions relating to Investor Protection.		
Module No. 4: Board Committees and Role of Professionals		10

Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management - Constitution and Scope of Board Committees - Board Committees' Charter
 - Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.

Module No. 5: Corporate Governance - Codes and Practices	08
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Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.

Skill Development Activities:

1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.
2. Collect any two companies Board of Directors names and find out their nature of directorship.
3. Prepare report on the applicability of different models of Corporate Governance.
4. Critically compare the recommendations of various corporate governance committee.
5. Any other activities, which are relevant to the course.

Text Books:

1. Bairs N. and D Band, Winning Ways through Corporate Governance, Macmillan London.
2. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.
3. Subhash Chandra Das, Corporate Governance in India – An Evaluation (Third edition), PHI Learning Private Limited.
4. Clark T. and E Monk House, Rethinking the Company, Pitman, London.
5. Fernando .A.C, Corporate Governance, Pearson Education.
6. Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press.
7. Report of the Cadbury Committee on Financial Aspects of Corporate Governance, London Stock Exchange, London.
8. Report on Corporate Governance, Confederation of India Industries and Bombay.

Note: Use Latest edition books.



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



Tele: 0836-2215224
e-mail: academic.st@kud.ac.in
Pavate Nagar, Dharwad-580003
ಪಾವಟೆ ನಗರ, ಧಾರವಾಡ - 580003

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No. KU/Aca(S&T)/JS/MGJ(Gen)/2023-24/59

Date: 04/09/2023

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2023-24ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಪದವಿಗಳಿಗೆ 5 ಮತ್ತು 6ನೇ ಸೆಮೆಸ್ಟರ್
NEP-2020 ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ
ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 104 ಯುಎನ್ಇ 2023, ದಿ: 20.07.2023.
2. ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 2 ರಿಂದ 7, ದಿ: 31.08.2023.
3. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 04/09/2023

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2023-24ನೇ
ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./ BPA (Music) /BVA / BTM / BSW/ B.Sc./B.Sc. Pulp &
Paper Science/ B.Sc. (H.M)/ BCA/ B.A.S.L.P./ B.Com/ B.Com (CS) / BBA & BA ILRD ಸ್ನಾತಕ ಪದವಿಗಳ 5
ಮತ್ತು 6ನೇ ಸೆಮೆಸ್ಟರ್‌ಗಳಿಗೆ NEP-2020ರ ಮುಂದುವರೆದ ಭಾಗವಾಗಿ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ
ಕೋರ್ಸಿನ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಭಿತ್ತರಿಸಲಾಗಿದೆ. ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ.
ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ
ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕವಿವಿ ಅಧೀನದ/ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ
ಸೂಚಿಸಲಾಗಿದೆ.

ಅಡಕ: ಮೇಲಿನಂತೆ


ಕುಲಸಚಿವರು.

ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ
ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ಬಿತ್ತರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಮಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ
ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.



KARNATAK UNIVERSITY, DHARWAD

B.Com

SYLLABUS

With Effect from 2023-24

DISCIPLINE SPECIFIC CORE COURSE (DSCC) FOR SEM V & VI,

SKILL ENHANCEMENT COURSE (SEC) FOR SEM V

AS PER NEP-2020

Karnatak University, Dharwad
Curriculum frame work for B.Com V and VI Semesters under NEP
B.Com V Semester

Sl No.	Course Code	Title of the Course	Category of Courses	Teaching Hours Per Week (L + T+P)	SEE	CIE	Total Marks	Credits
36	025COM011	Cost Accounting – Principles and Practice – I	DSC	4+0+0	60	40	100	4
37	025COM012	Income Tax Law & Practice – I	DSC	4+0+0	60	40	100	4
38	025COM013	Principles and Practice of Auditing	DSC	4+0+0	60	40	100	4
39	Ref. table	One Course from Elective Group	DSE	3+0+0	60	40	100	3
40	Ref. table	One Course from Elective Group	DSE	3+0+0	60	40	100	3
41	025COM0101	Goods and Services Tax –Law & Practice	Vocational -1	3+0+0	60	40	100	3
42	025COM0061	Employability Skills in Commerce	SEC-SB	2+0+2	60	40	100	3
Total					420	280	700	24

Discipline Specific Elective Groups DSE (V Semester)

Sl. No.	Course Code (DSE)	Finance and Accounting Group-A	Course Code (DSE)	Marketing & HRM Group-B	Course Code (DSE)	Banking and Insurance Group-C	Course Code (DSE)	Business Statistics Group-D	Course Code (DSE)	Business Analytics Group-E
1	025COM021	Principles of Foreign Exchange Management	025COM023	Retail Marketing Management	025COM025	Banking Law and Practice	025COM027	Business Statistics – I	025COM029	Basics of Business Analytics
2	025COM022	Accounting Standards	025COM024	Human Resource Development	025COM026	Insurance Law and Practice	025COM028	Business Statistics – II	025COM020	Marketing Analytics

Note: Student should opt any one of the groups given above in 5th semester. The same group should be continued in 6th semester.

Karnatak University, Dharwad

Course Content

Semester: **B.Com V Semester:DSC**

Course Code 025C0M011

Course Title: Cost Accounting – I	Course Credits: 4
Total Contact Hours: 56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course):

1. Understand the concepts of cost accounting and compare with the financial accounting
2. Explain the applicability of cost accounting methods in various industries
3. Prepare the cost-sheet of a given manufacturing unit or service enterprise
4. Identify the various cost elements that go in making up a unit of product or service.
5. Explain the various kinds of direct and indirect materials needed to produce a tangible product
6. Identify the cost elements of employees in manufacturing a product or rendering a service.
7. Distinguish between various elements of overhead cost and their allocation, apportionment

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56 Hrs
Unit – 1	
Introduction to Cost Accounting: Meaning and definition, scope and uses of cost accounting, functions and significance of cost accounting; Relationship between financial accounting and cost accounting; cost accounting v/s costing; cost v/s price; role of cost accounting in managerial decision making; cost objects, cost units and cost centres ; systems, methods and techniques of cost accounting; Installation of cost accounting system; limitations of cost accounting	08
Unit – 2	
Classification of Costs: Concept of cost; economist concept of cost –opportunity cost; cost v/s costing; cost classification - methods of classification - nature, elements, functions, behaviour, controllability, period, identifiability; managerial classification of cost; preparation of cost sheet; Unit and Output Costing –meaning, features, merits and applicability, preparation of cost sheet	12
Unit – 3	
Accounting for Material Cost: Material Cost– Meaning of material – direct and indirect material; material cost and significance of material cost control; purchase control – procedure involved in purchase – evaluation of quotations and calculation of effective cost of purchase, treatment of trade discount, transportation and defectives; ; economic order quantity; stores control – location and functions of stores department; levels of inventory; issue control – importance of issue control; methods of pricing issues – FIFO, LIFO, Weighted Average, Base Stock and Standard Price methods; criteria of effective pricing method; inventory control techniques – periodic v/s perpetual inventory system and ABC analysis, VED analysis.	12
Unit – 4	
Accounting for Labour Cost: Meaning of Labour – direct and indirect labour; meaning and components of labour cost control; departments involved; time keeping and time booking – meaning and records; methods of wage payment – time rate and piece rate; types and essentials of effective incentive plans - Halsey, Rowan, Taylor’s Differential, Merrick’s, Gantt’s and Emerson’s Efficiency plans; group bonus plans – meaning, features and types; labour turnover – meaning, reasons, effects, costs, measurement and control; treatment of idle time and overtime wages.	12
Unit – 5	
Accounting for Overhead: Meaning of Overhead-Overhead Cost Control – meaning and significance, classification of overheads – nature, elements, functions, identifiability, behavior, etc; primary and secondary distribution of overheads; absorption of overheads – meaning and objectives; recovery rates – single or multiple rates; actual rate v/s predetermined; methods of absorption– material and direct labour cost, direct labour hours and machine hour rates; accounting treatment of over and under absorption of overheads.	12

Text Books

1. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
2. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
3. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
4. Ravi M. Kishore, Cost accounting, TAXMANNs Publications
5. Jawahar Lal and Seema Srivastava and Manish Singh, Cost Accounting – Text, Problems and Cases, McGraw Hill Publications, New Delhi

References

1. V K Saxena and C D Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, New Delhi
2. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
3. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson education, New Delhi.
4. Collin Drury, Cost and Management Accounting, Cengage Publications, New Delhi.
5. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.

Pedagogy

1. Visit local industrial unit to observe manufacturing process, storage, packing, payroll payments etc
2. Collect various cost elements for calculating the cost per unit
3. Collect the pay roll payments method used in the industrial visited
4. Observe and collect the method of material codification, segregation, storage and issue to the production
5. Visit the industrial unit gates relating the recording of time of entry, exit and computing the total time spent in the factory

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: DSC**

Course Code: 025C0M012

Course Title: Income Tax Law and Practice-I	Course Credits: 04
Total Contact Hours: 56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the various concepts of Income tax law
2. Understand the classification of heads of income used for tax
3. Explain the distinction between tax free and taxable income
4. Describe the distinction between allowances, rebates and deductions allowed
5. Compute the income of individuals as per the provisions of law
6. Compute the income from house property and other heads
7. Understand the treatment of business incomes and expenses under the law

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56Hrs
Unit – 1	
Introduction: Concept of Tax and Taxation; classification and evolution of tax laws in India; meaning of terms used in Income Tax Act, 1961; Person, Assesses, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, etc. Exempted Income (Concerned only with salary)	08
Unit – 2	
Residential Status: Rules for determining residential status of Individual, HUF, Firm and Company, residential status and incidence of tax; practical problems.	12
Unit – 3	
Income from Salary: Meaning of salary and allowances, perquisites and retirement benefits, deductions, computation of salary income, Practical problems.	12
Unit – 4	
Income from House Property: Annual Value of let out and self-occupied properties; deductions in computation of house property income; practical problems.	12
Unit – 5	
Income from Business: Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of business income; income from profession; computation of income of doctors, lawyers, chartered accountants, civil engineers; Practical problems.	12

Text Books

1. Vinod K. Singhania & Kapil Singhania – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. H C Mehrotra and S P Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
3. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications

References

1. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
2. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
3. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
4. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
5. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.

Pedagogy

1. Visit the office of the Income Tax Department and collect various tax returns used by various assesses
2. Visit the office of the local tax consultants and discuss with them tax returns
3. Compute the income details of teachers of your educational institution and compute the total tax liability
4. Visit the bank branch nearest to your college/home and collect various forms and documents
5. Assuming a hypothetical loan amount for residential purpose, compute the EMI
6. Help a person taking bank loan by filling various documents

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: DSC**

Course Code 025C0M013

Course Title: Principles and Practice of Auditing	Course Credits: 04
Total Contact Hours: 60	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of auditing and its comparison with accounting
2. Explain the value of auditing in detecting accounting frauds and errors
3. Examine the process of auditing a business enterprise
4. Explain the value and relevance of internal auditing
5. Verify the books of registers with vouchers created for recording
6. Perform of internal audit of assets, incomes, expense, etc vouchers

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56Hrs
Unit – 1	
Introduction to Auditing: Meaning, definitions and objectives of auditing; accounting v/s auditing; advantages and limitations of auditing; classification of audit; audit programme; appointment, qualifications and removal of company auditor; powers, duties and liabilities of company auditor.	08
Unit – 2	
Auditing and Assurance Standards: Overview, standard setting process; Statements and Guidance Notes on Auditing Issued by the ICAI; Significant differences between Auditing and Assurance Standards; role of International Auditing and Assurance Standards Boards.	12
Unit – 3	
Internal Control and Audit: Meaning, objectives and significance of internal control; elements of internal control; review and documentation; evaluation of internal control system; internal control questionnaires; internal control check list; tests of control, application of concept of materiality and audit risk; concept of internal audit – meaning, nature, scope and purpose of internal audit; areas of internal audit.	12
Unit – 4	
Vouchers and Verification: Meaning of voucher and vouching; vouching v/s auditing; audit of receipts – cash sales, receipts from debtors; payments – cash and credit purchases, payment to creditors, wages, expenses, capital expenditures, bank payments; audit of assets and liabilities.	12
Unit – 5	
Audit Report: Meaning, nature, scope and importance of auditor’s report; types of auditor’s report; report v/s certificate; contents of audit report; disclaimers, adverse opinion; audit committee – meaning, objectives, composition and functions of audit committee.	12
Unit – 6	

Text Books

1. B N Auditing, Practical Auditing, S Chand & Company, New Delhi.
2. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand, New Delhi
3. T R Sharma, Auditing, Sahitya Bhawan Publications, Agra
4. Ravinder Kumar and Virendar Sgarnam Auditing: Principles and Practice, PHI, New Delhi.
5. S K Basu, Auditing: Principles and Techniques, Pearson Education, New Delhi.
6. Ashok Sharma, Auditing, FK Publications, New Delhi.

References

1. Arun Kumar and Rachana Sharma, Auditing Theory and Practice, Atlantic Publishers, New Delhi.
2. Saxena and Saravanvel, Practical Auditing, Himalaya Publishing House, Mumbai.
3. Kurt Pany, Auditing, TMH, New Delhi.
4. Minaxi Rachcha, Siddeshwar Gadade and Rachcha, Introduction to Auditing, Vikas Publications
5. L K Shukla, Auditing – Principles and Practice, Taxmann, New Delhi.

Pedagogy

1. Visit the offices of local chartered accountants and discuss with the concept of auditing
2. Collect details of various registers and books maintained by the local business unit with which you are familiar
3. Discuss with the auditor of a select bank branch the process of vouching and verification
4. Observe the audit programme in any office where audit programme is in progress
5. Discuss with the local chartered accountants the process of drafting the audit programme
6. Examine the contents of previous audit report of local familiar business unit

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com V Semester :DSE- Group-A

COURSE CODE: 025COM021

Course Title: Principles of Foreign Exchange Management	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the purpose of foreign exchange and the process of conversion
2. Identify the mechanism of the working of foreign exchange market
3. Compute various exchange rates of domestic and foreign currencies
4. Explain the theoretical justification for the value of foreign exchange currencies
5. Identify various risks involved in foreign exchange transactions
6. Evaluate the internal and external methods of handling risks in forex markets

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	42Hrs
Unit – 1	
Introduction: Meaning of foreign exchange (Forex), forex transactions and forex market; structure of Forex market – Over-the-Counter (OTC) market – spot and forward markets; participants – wholesale or inter-bank market and retail or client market; international banks, bank customers, non-bank dealers, FX brokers and central banks; settlement of forex transactions – correspondent banking relationship – types of accounts – Nostro, Vostro and Loro Accounts	08
Unit – 2	
Forex Markets and Rate: – Spot Market – meaning and quotations – direct and indirect quotes; European and American terms; bid-ask spread; forward market – meaning and quote; premium or discount on forward trade; cross exchange rate; triangular arbitrage transactions(problems relating thereto)	10
Unit – 3	
Exchange Rate Determination: Theories – Purchasing Power Parity Theory (PPP) – meaning, assumptions and rte determination; Interest Rate Parity Theory (IRP) – meaning, assumptions and rate determination; Fisher’s Effect and International Fisher Effect; Forecasting Exchange Rates - - forecasting techniques – efficient market approach, fundamental approach and technical approach; factors determining exchange rates; fixed, floating, crawling rates, etc., (problems relating thereto)	08
Unit – 4	
Forex Risk Management – I: Meaning of f o r e x risk or exposure; types of exposures – transaction, translation and economic exposures; methods of handling forex risk - internal and external techniques; internal -currency of invoicing, leading and lagging; netting – meaning and types; reinvoicing centre (simple problems) and External Techniques (Theory only) – forward and futures contracts, options and swap markets .	10
Unit – 5	
Forex Risk Management – II: Translation Exposure – Meaning and significance; translation methods – current and non-current methods; monetary and non-monetary methods; temporal methods; economic exposure – meaning and measurement.	09

Text Books

1. Jeevanandam, Foreign Exchange and Risk Management, Sultan Chand & Sons, New Delhi.
2. Eiteman, Stonehill, Moffett and Pandey, Multinational Business Finance, Pearson Education, New Delhi.
3. Khan and Jain, Financial Management, TMH, New Delhi.
4. Pandey I M, Financial Management, Vikas Publications, New Delhi.
5. V Pattabhi Ram and S D Bala, Strategic Financial Management, Prime Academy, Chennai.

References

1. P K Jain and Surender Yadav, International Financial Management, Macmillan, Delhi
2. Luc Soenen, Foreign Exchange Management, McGraw Hill Publications, New Delhi.
3. Chatterjee, Principles of Foreign Exchange, Himalaya, Mumbai.
4. Bhole, International Financial Management, TMH, New Delhi.
5. Madhu Vij, International Financial Management, TMH, New Delhi.

Pedagogy

1. Visit the office of commercial banks and note down the exchange rates between various currencies
2. Prepare a statement showing the dollar value in rupee terms and observe increase or decrease in currency rate
3. Identify the distinction between the devaluation of currencies and appreciation
4. Discuss the local business entity engaged in foreign transactions on currencies
5. Identify from local businesses the process of preparing international invoices

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: DSE-Group-A**

COURSE CODE: 025COM022

Course Title: Indian Accounting Standards	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the relevance of accounting standards
2. Explain the difference between accounting principles and accounting standards
3. Explain the process of developing accounting standards in India and outside
4. Identify accounting standards as applicable separately to various financial statements
5. Compare Indian accounting standards with the IFRS
6. Examine the necessity and relevance of converging with IFRS

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Indian Accounting Standards: Meaning, features and significance of accounting standards – accounting Principles v/s Accounting Standards; Process of Development of Accounting Standards ; Set up of Accounting Standards Board – Composition and functions of ASB; Exposure Draft, Review and Issue of AS by Council; types of ASs notified by ICAI and Government of India;	08
Unit – 2	
Preparation of Financial Statements (Ind AS 1) Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash /flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013.	10
Unit – 3	
Provision under Accounting Standard for Items Appear in Financial Statements. Property, Plant and Equipment (Ind AS 16) - Intangible assets (Ind AS 38) - Impairment of assets (Ind AS 36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS 23) – Investment Property (Ind AS – 40) –objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards.Simple Problems on the above standards.	08
Unit – 4	
Provisions under Accounting Standards for Items that do not Appear in Financial Statements. Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind As -34)	10
Unit – 5	
Consolidated Financial Statement (Ind AS 110) Meaning and Definition- Holding Company and Subsidiary Company, Steps inPreparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.	09

Text Books

1. D.S. Rawat students guide to accounting standards by Taxmann Publication.

2. B D Chatterjee, Illustrated Guide to Indian Accounting Standards (Ind AS) 7th Edition 2022 by, Taxmann Publications.
3. Parveen Sharma and Kapileshwar Bhalla, Ind As Ready Reckoner 1st Edition July 2023 by Commercial Law Publishers (India) Pvt. Ltd.
4. Taxmann, New Accounting Standards (AS) by Taxmann Publication
5. T.P. Ghosh Illustrated Guide to Indian Accounting Standards By Taxmann Publication

References

1. Sri Hari, Cs Shivakumar, S Shwetha Indian Accounting Standards & IFRS, Skyward Publishers
2. S Anil Kumar, V Rajesh Kumar, B Mariyappa Indian Accounting Standards & IFRS Himalaya Publishing House
3. Asish K Bhattacharyya Practices Comparisons & Interpretations Indian Accounting Standards, Mcgraw Hill Education
4. Jagadish Raiyani, Gaurav Lodha International Financial Reporting Standards & Indian Accounting practices, New Century Publications.
5. Kees Camfferman Aiming for Global Accounting Standards, OUP Oxford Publisher

Pedagogy

1. Visit te offices of local CA's and discuss the utility of accounting standards
2. Collect annual reports of companies and identify various accounting standards
3. Segregate accounting standards relevant for various financial statements
4. Collect annual reports of service enterprises and identify applicable accounting standards
5. Visit the website of ICIA and note down accounting standards issued so far.
6. Compute inventory valuation as per standard by visiting local manufacturing units.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: DSE- Group-B**

COURSE CODE: 025COM023

Course Title: Retail Marketing Management	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the relevance of retail marketing in India
2. Compare the features of retail Marketing with urban marketing methods
3. Explain the unique features of retail marketing
4. Identify challenges involved in designing products for retail marketing
5. List out special pricing mechanism to be used for retail marketing
6. Identify the differences between urban packing and rural packing systems

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
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Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	Hrs
Unit – 1	
Introduction and Perspectives on Retailing Introduction – Meaning – Characteristics - Emergence of organizations of retailing - Types of Retailers (Retail Formats) - Multichannel Retailing -Customer Buying Behaviour, Historical Perspective - role of retailing - trends in retailing – FDIin Retail - Problems of Indian Retailing - Current Scenario.	08
Unit – 2	
Theories and Strategies of Retail Planning Introduction - Wheel of retailing - The Retail Accordion - Strategy - Financial Strategy - Site & Locations (Size and space allocation - location strategy - factors affecting the location of Retail - Retail location Research and Techniques, Objectives of Good store Design.) – Human Resource Management in retailing - Information Systems and supply chain management & Logistics in retail.	10
Unit – 3	
Store Management and Visual Merchandising Introduction - Store Management: Responsibilities of Store Manager - Store Security- Parking Space Problem at Retail Centres, Store Record and Accounting System - Coding System - Material Handling in Stores - Management of Modern retails -Store Layout, Design: Types of Layouts. Visual Merchandising: Introduction - Visual Merchandising Techniques - Controlling Costs and Reducing Inventories Loss – Exteriors & Interiors Customer Service - Planning Merchandise Assortments -Buying systems –Buying merchandise and Retail Communication Mix- Role of Visual Merchandiser.	08
Unit – 4	
Retail Pricing Introduction – Meaning of Retail Pricing - Factors influencing retail pricing - Retail pricing strategies.	10
Unit – 5	
Emerging trends in Retail Industry Artificial intelligence in retailing – Shopping with AR - Hyperlocal in retailing - Product customization - Visual search - Omnichannel experiences - Pop-up shops - Same-day delivery - Social shopping - Private label brands - Ethical and value-based brands - Google Shopping.	09

Text Books

1. T. Srinavasa Rao Retail Marketing , Global Vision Publishing House.
2. Sinha, Piyush Kumar &Uniyal (2010), Managing Retailing, Oxford University Press.
3. Chetan Bajaj, Retail Management, Oxford University press.
4. Levy &Weitz (2012), Retail Management, TMH, 8th Edition
5. P Madhusoodanan Pillai, B Vijayachandran Pillai Retail Marketing, Sonali Publications.

References

1. David Gilbert, Retail Marketing Management, Pearson Education, 2nd Edition.
2. A. J. Lamba, The Art of Retailing, McGraw Hill.
3. Swapna Pradhan (2012), Retailing Management, TMH,
4. Barry Berman, Joel R. Evans, Retail Management: A Strategic Approach, Pearson Publications.
5. Margaret Bruce, Christopher Moore, Grete Birtwistle International Retail Marketing: a Case Study Approach T and F India.

Pedagogy

1. Visit local retail marketing malls and observe arrangement of the store.
2. List out the number of sections in the mall and items displayed
3. Collect the list of customers visiting the mall in last one week
4. Study the payment method used by the customer
5. Learn the method of preparing the invoice.
6. Learn the method of making online payment.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V semester: DSE- Group-B**

COURSE CODE: 025C0M024

Course Title: Human Resources Development	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of HRD and its objectives
2. Distinguish between HRM and HRD
3. Understand the relevance of HRD practices in organizational development
4. Identify the activities involved in HRD Programme
5. Identify linkages between Technology and HRD practices.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction Human Resource Development – Evolution of HRD - Relationship with HRM - Human Resource Development Functions - Roles and Competencies of HRD Professionals - Challenges to Organization and HRD professionals – Employee Behaviour – External and Internal Influence – Motivation as Internal Influence – Learning and HRD – Learning Strategies and Styles	08
Unit – 2	
Frame work of Human Resource Development Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations - TGroups - Transactional Analysis.	10
Unit – 3	
Evaluating HRD Programs Introduction Evaluating HRD programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.	08
Unit – 4	
Management Development Introduction - Management Development - Employee counselling and wellness services – Counselling as an HRD Activity - Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.	10
Unit – 5	
HR Performance Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.	08

Text Books

1. Werner & Desimone, Human Resource Development, Cengage Learning.
2. William E. Blank, Handbook For Developing Competency Based Training Programmes, Prentice-Hall, New Jersey
3. Uday Kumar Haldar, Human Resource Development, Oxford University Press.
4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.

References

1. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
2. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
3. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
4. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub.Pvt, Ltd., New Delhi, 2003.
5. Rao, T.V: HRD Audit, Sage Publications, New Delhi.

Pedagogy

1. Visit branches of Commercial banks and discuss with employees about HRD practices
2. Visit manufacturing organizations in your area and note down the HRD practices
3. Compare and contrast the HRD practices in Service and manufacturing originations
4. List out the methods of recruitment and training methods employed in local unit with which your familiar
5. Study the performance appraisal techniques used in local business unit
6. Prepare questionnaire to collect opinions of employees in industrial unit in area

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE- Group-C**

COURSE CODE: 025COM025

Course Title: BANKING LAW AND PRACTICE	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of Banking entity and types of Banking undertakings
2. Explain the primary and secondary functions of banking organization
3. Explain various types of deposit accounts and loan accounts available to customers
4. Understand the process of opening a bank account and KYC norms
5. Help in spreading the banking habits across poorer sections of the society.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Indian Banking System – Evolution, types of Banks – commercial banks, co- operative banks, etc; Regulatory Framework – need and significance; functions and powers of RBI; tools of monetary policy; regulatory restrictions on lending; RBI Act, 1934 and Banking Regulation Act, 1949.	08
Unit – 2	
Banking Operations: preparation of vouchers, cash receipts and payment entries, clearing inward and outward entries, transfer debit and credit entries; KYC documents; types of accounts – Fixed, current and Savings bank accounts; scrutiny of loan applications; documents, allowing drawls, and accounting entries; IT in Banking - overview of banking services and IT related risks and controls; core banking	10
Unit – 3	
Payment and collection of cheques and other negotiable instruments; duties of paying and collecting banks; endorsements; forged instruments; bouncing of cheques and implications; return of cheques; case laws relating to paying and collecting bankers; liabilities of paying banker payment in due course and in good faith; statutory protection to collecting banks;	08
Unit – 4	
Loans and Advances: types of borrowers and types of credit facilities; cash credit, overdraft and demand loan, term loans, bill finance; securities for bankers loans – lien, pledge, hypothecation, mortgage, set-off, indemnities and guarantees, bill discounting, letter of credit, commercial papers, etc., types of documents – procedure and stamping.	10
Unit – 5	
Interest and Annuities –calculation of simple and compound interest, EMIs, fixed and floating interest rates; calculation of annuities; YTM – concept and significance facility.	09

Text Books

1. Study Material on Banking Law and Practice of ICSI, New Delhi.
2. P N Varshney, Banking Law and Practice, Sultan Chand & Sons ,NewDelhi.
3. M LTannan, Banking Law and Practice in India, Thacker, NewDelhi.
4. Parmeswaran, Natarajan and Kandaswami, Banking Law and Practice, S Chand & Co. New Delhi.
5. N Kumar and Mittal,Banking Law and Practice, Anmol Publications, NewDelhi.

References

1. Sukhivinder Mishra, Banking Law and Practice, S Chand &Co, NewDelhi.
2. Gomez Clifford, Banking and Finance:Theory,Law and Practice, PHI,NewDelhi.
3. Perry ,Law and Practice Relating to Banking, Metheun &Co, London.
4. Khubchandani, Practice and Law of Banking, MacMillan, NewDelhi.
5. Lib,Laws and Practices Relating to Banking, MacMillan, NewDelhi.

Pedagogy

1. List out the number of Bank Branches in your local area and classify then into public and private sector banks
2. Visit any one of the bank branches and identify the various sections created in the branch
3. Discuss with the manager of the branch visited the nature of banking relationship between the customer and bank
4. Collect the various forms for deposit and Withdrawal prepare questionnaire to collect the opinions of bank customers relating to banking services
5. Observe in the bank the process of depositing and withdrawals
6. Study the use of technology in the bank.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE- Group-C**

COURSE CODE-025C0M026

Course Title: Insurance Law and Practice	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of Life insurance and identify life insurance organization
2. Understand the economic role performed by LIC of India
3. Explain the various insurance products sold by LIC
4. Understand the process of premium payment and claim settlement
5. Understand the non life insurance company in India
6. Distinguish between life and non life insurance business in India
7. Identify the process of premium payment and claim settlement in non life insurance

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
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Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction –Concept and evolution; classification of insurance contracts; IRDAI functions and powers; insurance councils; licensing functions; growth of insurance – insurance contract; insurance terminology.	08
Unit – 2	
Life Insurance – Life Insurance organization; premiums and bonuses; plans, annuities, group insurance, linked insurance plans; underwriting – structure and processes, financial underwriting – occupational, a vocational and residual risks; reinsurance.	10
Unit – 3	
General Insurance – Introduction – policy documents; underwriting; rating and premiums; claims; fire insurance – basic principles and the fire policy; fire hazards and prevention	08
Unit – 4	
Marine Insurance – basic concepts; fundamental principles; underwriting; types of cover; claims, recoveries.	10
Unit – 5	
Health Insurance – Introduction – concept, significance and development, health insurance products in India; policy forms and clauses; pricing; regulation and legal aspects of health insurance; customer service in health insurance; reinsurance.	09

Text Books

1. M N Mishra and S B Mishra, Insurance-Principles and Practice, S Chand Publishers, New Delhi.
2. C L Tyagi and Madhu Tyagi, Insurance Law and Practice, Atlantic Publishers, New Delhi
3. Gaurav Varshney, Insurance Laws, Lexis Nexis,
4. Bharat’s Insurance Laws, Bharat Law House, New Delhi.
5. Study Material of ICSI on Insurance Law and Practice

References

1. Dexter Morse, Tackling Insurance Fraud Law And Practice, Informa Law Publisher
2. S.R. Myneni, Law of Insurance , Asia Law House Publisher
3. M N Mishra, Law Of Insurance, Central Law Agency Publisher
4. Rob Thoys , Insurance Theory And Practice, Routledge Publisher
5. Rakesh Kumar Singh, Souvik Dhar , Law Of Insurance ,Gogia Law Agency Publisher

Pedagogy

1. List out life non life insurance offices in your local area
2. Classify insurance branches into public and private sector
3. Identify life and non life policy and schemes
4. Prepare questionnaire to collect opinions of policy holders
5. Discuss with local branch managers the delay in claim settlement
6. Calculate the premium payable, surrender value and other calculations

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE – Group-D**

COURSE CODE-025COM027

Course Title: <u>Business Statistics – I</u>	Course Credits:3
Total Contact Hours: 60	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the application of statistical tools in business decision making process
2. Explain the relevance of statistical methods in data analysis and interpretation
3. Understand the process of calculating various statistical parameters as given in the contents.
4. Elaborate the application of measures of dispersion in stock market price analysis and company performance
5. Explain the effect of Skewness and Kurtosis on stock market behavior
6. Analyze the slope and beta of stock market securities.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction: Meaning, Definition, Nature, Function and Significance of Statistics; Information and Data; Processing information and use of statistical procedures; statistical variables; Qualitative and Quantitative.	08
Unit – 2	
Meaning; Necessity and methods of frequency distribution; Data Grouping, discrete and Continuous; Introduction to graphs, graphs for qualitative variable; Graphs for quantitative variable; types of graphs and diagrams, Pictograph, Bar diagram, Scatter diagram, Histogram; Pie char; Frequency curve and Frequency polygon.	10
Unit – 3	
Measures of Central Tendency: Mean, Median, Mode- Meaning, Definition; Objectives and Functions; Weighted average, Geometric mean, Harmonic mean; Merits and Demerits of Mean, Median and Mode; Mean of Two or More Means.	08
Unit – 4	
Measures of Dispersion – Meaning, Causes and effects of Dispersion; Range, coefficient of range, Quartiles – Inter quartile range and Quartile Deviation; Mean Deviation, Coefficient of Mean Deviation, Standard Deviation, Coefficient of variation.	10
Unit – 5	
Skewness and Kurtosis - Meaning, Definition, Objectives, Significance of Skewness and Kurtosis; Standard Deviation; The Lorentz curve Skewness and Kurtosis; Measures of Skewness – Absolute and Relative, Coefficient of Absolute and Relative; Coefficient of Skewness; Moments and Moments-Based Measures of Skewness and Kurtosis.	09

Text Books

1. G C Beri, Business statistics, McGraw Hill Publications.
2. S.P. Gupta , Business Statistics, Sultan Chand and Sons, New Delhi.
3. S.M. Shukla, Business Statistics, Sahitya Bhavan Publication, New Delhi.
4. Levine, Szabat , Stephen & Vishwanathan, Business Statistics, Pearson Publication New Delhi.
5. J.K. Sharma, Business Statistics, Vikas publication New Delhi

References

1. N.D. Vohra, Business Statistics, McGraw Hill New Delhi
2. David R Anderson, Dennis J Sweeney, Statistics for Business & Economics, Cengage Learning India Pvt Ltd Publisher.
3. N.G. Das, Statistical Methods, McGraw Hill Publication New Delhi.
4. Kerson Huang, Statistical Mechanics , Wiley Publication New Delhi.
5. Glyn Davis, Branko Pecar, Business Statistics Using Excel, Oxford University Press Publisher.

Pedagogy

1. Collect stock market data relating to stock prices
2. Apply the measures of central tendency and dispersion to stock price data
3. Compare your calculation with stock market popular websites.
4. Analyze skewness and kurtosis of stock securities
5. Visit the offices of stock brokers and discuss about statistical use
6. Collect business dailies and list out statistical methods used for analysis

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE- Group-D**

COURSE CODE: 025COM028

Course Title: <u>Business statistics – II</u>	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the application of statistical tools in business decision making process
2. Explain the relevance of correlation and regressions in data analysis and interpretation
3. Understand the process of calculating various statistical parameters as given in the contents.
4. Elaborate the application of measures of multiple regression model in stock market price analysis and company performance
5. Explain the effect of PRF and SRF in Testing significance of statistical business data.
6. Analyze te slope and beta of stock market securities.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Correlation – Karl Pearson’s Product Moment; Co-efficient of Correlation; Positive, Negative and Zero Correlation; Correlation through Scatter Diagrams, Interpretation of Correlation Co-efficient, Simple and Multiple correlations.	08
Unit – 2	
Introduction to Regression – Meaning, definition and significance of regression; Regression and Correlation; Scatter diagram – Regression line; Statistics v/s Deterministic relationship; Regression v/s Causation; Two variable regression – meaning and objectives.	10
Unit – 3	
Concept of Population Regression Function – Meaning of the term linear – Linearity in the variables and linearity in the parameter; Stochastic specification of PRF – Stochastic Disturbance Term – Meaning and Reasons for Disturbance Term; Sample Regression function.	08
Unit – 4	
Two Variable Regression Model – Problem of estimation – Method of ordinary least squares – Meaning and Objectives; Point estimators and Interval estimators; Classical linear regression model; Assumption underlying the method of least squares; Standard Error of least squares of estimates; Co-efficient of determination (R^2) -Meaning and Significance – explained sum of square and Residual sum of squares.	10
Unit – 5	
Two – Variable Regression: Interval estimation and hypothesis testing – Interval estimation – Confidence interval for regression co-efficient; Confidence interval for variance; Hypothesis testing; Confidence interval approach – Two sided or Two tail test; One sided or One Tail test; Hypothesis testing; the test of significance approach; Tests of significance approach – The ‘t’ test; The X^2 test; accepting and rejecting hypothesis.	09

Text Books

1. G C Beri, Business statistics, McGraw Hill Publications.
2. S.P. Gupta , Business Statistics, Sultan Chand and Sons, New Delhi.
3. S.M. Shukla, Business Statistics, Sahitya Bhavan Publication, New Delhi.
4. Levine, Szabat , Stephen & Vishwanathan, Business Statistics, Pearson Publication New Delhi.
5. J.K. Sharma, Business Statistics, Vikas publication New Delhi

References

1. N.D. Vohra, Business Statistics, McGraw Hill New Delhi
2. David R Anderson, Dennis J Sweeney, Statistics for Business & Economics, Cengage Learning India Pvt Ltd Publisher.
3. N.G. Das, Statistical Methods, McGraw Hill Publication New Delhi.
4. Kerson Huang, Statistical Mechanics , Wiley Publication New Delhi.
5. Glyn Davis, Branko Pecar, Business Statistics Using Excel, Oxford University Press Publisher.

Pedagogy

1. Collect stock market data relating to stock prices
2. Apply the measures of correlation and regression using stock price data
3. Compare your calculation with stock market popular websites.
4. Analyze statistical significance of factors influencing stock prices
5. Visit the offices of stock brokers and discuss about statistical methods
6. Collect business dailies and list out statistical methods used for analysis

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: Group-E**

COURSE – 025COM029

Course Title: Basics of Business Analytics	Course Credits:3
Total Contact Hours:45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of Business Analytics and its significance
2. Understand DBMA and its application
3. Analyze issues in data visualization
4. Explain the concept of survival analysis and its measurement
5. Explain the concept of meta or big data and its various dimensions

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Business Analytics Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making-Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.	08
Unit – 2	
Technology of Big Data Overview of DBMS, Data Warehousing: Concepts, Need, Objectives– Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System-Features of HDFS-Map Reduce-Features of Map Reduce.	10
Unit – 3	
Data Scientists and Data Visualization Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists-Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources-Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation	08
Unit – 4	
Practices of Analytics Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees -Neural Networks -Support Vector Machines-Ensemble Methods - Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis-Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models- Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier-Probabilistic Relational Neighbor Classifier - Relational Logistic Regression-Collective Inferencing –Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle-Facebook-Amazon.	10
Unit – 5	
Big Data and Emerging trends Data for Big Data-Enterprise orientation for Big data – leadership –Targets-Analysts-Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio-demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System(GO-WELL)- Emerging trends of analytics in Education, government, finance & supply chain management.	09

Text Books

1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015.
2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts, 2014.
3. Analytics in a Big Data World, John Wiley & Sons, Inc., Hoboken, New Jersey, 2014.
4. Big Data and Internet of Things: A Roadmap for smart Environments, NikBessis Ciprian Dobre Editors, Springer International Publishing Switzerland 2014

References

1. Mathew, Business Analytics for Decision Making, Pearson Publication.
2. Purba Halady Rao, Business Analytics an Application Focus 3.75, PHI learning
3. Dinesh Kumar, Business Analytics the Science of Data – Driven Decision Making, Wiley Publication.
4. S. Christian Albright, Wayne L. Winston, Business Analysis Data Analysis and Decision, Cengage Publication.
5. Ramesh Sharada, Business Intelligence and Analytics: System for Decision support, Pearson Publication

Pedagogy

1. **Visit the offices of Government undertakings like LIC and observe the process of data recording**
2. **Enquire in any business organization like commercial banks the use of DBMS and its features**
3. **Hold a group discussion in your class and discuss the new concepts of business analytics**
4. **Make a presentation on business analytics by referring to any standard text books of foreign author**
5. **Hold a special lecture in your class by inviting the data analysts from any organization in your local area**
6. **Visit offices like Population Census Survey or any Government organization which deal meta data or big data**

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE- Group-E**

COURSE CODE – 025COM020

Course Title: Marketing Analytics	Course Credits:3
Total Contact Hours:45	Duration of ESA:
Formative Assessment Marks:40	Summative Assessment Marks:60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of marketing analytics and explain its significance.
2. Understand slicing and dicing of marketing data with pivot tables.
3. Estimate demand curve using marketing analysis tools.
4. Understand the application of analysis in forecasting various economic variables.
5. Explain the application of analysis in understanding customers.
6. Identify the tools of analytics as employed in new product sales.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Marketing Analytics Introduction to Marketing Analytics. Slicing and dicing marketing data with Pivot Tables. Using Excel charts and functions to analyze the marketing data.	08
Unit – 2	
Application of Marketing Analytics Estimating linear and power demand curves using solver, Using Solver for price optimization and for pricing multiple products. Bundle Pricing – use of evolutionary solver to find optimal bundle pricing. Non-linear Pricing, Price Skimming and sales. Revenue Management.	10
Unit – 3	
Application of Analytics in Forecasting Simple Linear regressing & Correlation, Application of Multiple regression in forecasting. Use of Addins. Interpreting the regression outputs. Using Qualitative Independent variable in Regressions. Validation of the regressions. Forecasting for the special events. Modelling Trend and Seasonality. Ratio to Moving average forecasting method. Winters method, MAPE (Mean absolute percentage error).	08
Unit – 4	
Applications of Analytics in understanding Customers Conjoint Analysis, Logistic Regressions, Performing Logistic regression with count data Discrete Choice Analysis. Customer Value- Calculating Life time customer Value. Monte carlo Simulations, and Marketing Decision Making.	10
Unit – 5	
Marketing Analytics for New product Sales Marketing Segmentation – Cluster Analysis Collaborative Filtering, Using Classification trees for Segmentation. Forecasting – New Product sales, S Curves, Bass Diffusion Model for forecasting New product sales. Analytics in Retailing – RFM analysis & Optimizing direct mail Campaign, Analytics for Advertising, Media Selection Models, Analytics for Marketing Research – Principal Component Analysis, Multi-dimensional Scaling. ANOVA	09

Text Books

1. Marketing Analytics – Wayne L. Winston
2. Advance Excel Essentials – Jordan Goldmeier
3. Marketing Analytics – Avinash Kaushik
4. Digital Analytics for Marketing – Gohar F. Khan, Marshall Sponder
5. Marketing Analytics – Ashok Charan

References

1. Robert W. Palmatier, J. Andrew Petersen & Frank Geraman. Marketing Analytics , Bloomsbury India
2. Seema Gupta, Avadhoot Jathar. Marketing Analytics, Wiley Publication.
3. Sanjeev Kumar Thalari, Raghvendra A. N. & Mohan N. Marketing Research and Analytics, Red Shine Publication
4. Moutusy Maity, Pavankumar Gurazada. Marketing Analytics for Strategic Decision – Making. Oxford University Press.
5. Chuck Hemann, Ken Burbary. Digital Marketing Analysis: making Sense of consumer data in a digital word. Que Publishers.

Pedagogy

1. Collect sales data of any business unit with which you are familiar and project future sales with marketing analysis.
2. Collect previous years data relating to GDP and stock prices of any company and apply simple regression.
3. Collect annual reports of any company and analyze its sales mix using marketing data analysis.
4. Compare sales projected by you using past data with the current year actual figures.
5. List out major customers of a bank in your area and apply data analysis tools.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; Voc-1**

COURSE CODE – 025COM0101

Course Title: GST-Law & Practice	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of GST and its applications in various industries.
2. Understand GST tax structure for various products.
3. Analyse the GST registration process and steps involved in it.
4. Explain the process of claiming input tax credit by businessman.
5. Understand the steps involved in GST E- filling
6. Explain various valuation methods used in the GST Law

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to GST Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act,2017- Important definitions.	08
Unit – 2	
GST Registration and Taxable Event Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types- composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services- Problems.	10
Unit – 3	
Input Tax Credit Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.	08
Unit – 4	
GST Assessment Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.	10
Unit – 5	
Valuations of Goods and Services Under GST Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation o 2) f supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.	09

Text Books

1. B G Bhaskara, M Ramachandra Gowda, Manjunath N and Naveen Kumar L M, Goods and Services Tax – Law and Practice, Himalaya Publications, Bangalore
2. Philip A P, Goods and Services Tax – Law and Practice, Notion Press, Delhi
3. H C Mehrotr and V P Aarwal, Goods and Services Tax – Law and Practice, Sahitya Bhavan Publication, Agra
4. Keshava Garg, Goods and Services Tax – Law and Practice, Bharat Law House, Delhi
5. Balachandran V Indirect Taxation – Goods and Services Tax, Sultan Chand & Sons, New Delhi

References

1. Milind Kumar, Goods and Services Tax – Law and Practice, Law Books, Delhi.
2. Jayakumar Sithanandam, Textbook on GST Laws, White Falcon Publishing, Mumbai.
3. Jatin Christopher, GST and Allied Laws, Taxmann Publications, New Delhi
4. Nikhil Singhal, Goods and Services Tax – Law and Practice, Mukhakash Publications, Delhi
5. Sharad Bhargava, GST – Concepts and Practice, Bright Spark Ventures, Ghaziabad

Pedagogy

1. Visit the offices of GST in your local area and discuss with officials.
2. Prepare questionnaire to collect opinions of customer relating to GST implementation
3. Collect business dairies and prepare a short note on GST effects.
4. Calculate GST tax on farm products of any industry.
5. Visit any business unit and calculate GST classification into IGST, CGST and HGST.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; Employability Skills** Course Code 025COM0061
In Commerce – SEC -3

Course Title: Employability Skills in Commerce	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the process of preparing for employment in commercial establishment
2. Understand the basic elements of competitive examinations in institutions of business
3. Explain method of identifying characteristics of suitable candidates by the commercial enterprises

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45 hrs
Unit – 1	
Introduction: Meaning and purpose of employment – effects of employment on the well-being of individuals and families, concept of full employment and underemployment, relation between employment and economic development;	06
Unit – 2	
Employment opportunities for Commerce Students: Meaning of commercial enterprises, types of commercial establishment – banks, insurance, transportation and warehousing, stock brokers and other financial sector; employment in public enterprises; government employment – both central and State	06
Unit – 3	
Process of Identifying Employment Opportunities for Commerce Students: Employment Exchange – functions; Newspapers, journals and magazines advertisements; advertisements web sites; identifying the positions available and qualifications; nature of appointment and selection – test and interview; walk-in-interview	06
Unit – 4	
Preparing for Competitive Exams – General Studies and Quantitative Aptitude; quantitative methods – series, number system, LCM & HCF, squares and square roots, cube and cube roots, clocks and calendar, algebra and percentage; etc.	12
Unit – 5	
Preparing for Competitive Exams – Logical Reasoning – coding and decoding, blood relations, directions venn diagram, cubes and dices, non-verbal series, etc analytical ability – statement and assumptions, critical reasoning, comprehension, data interpretation	15
	28

Text Books and References

1. Oswal-Gurukul, General Knowledge – For Competitive Exams
2. Jaideep Singh, The Complete Practice, Rakesh Yadav Readers
3. RS Aggarwal, Quantitative Aptitude for Competitive Examination
4. Disha Publications – Comprehensive Guide to IBPS – CWE Bank PO/MT Prelim + Main Exam
5. Rudra, Data Interpretation
6. K Kundan, Reasoning Paper
7. SBI Bank PO – Preliminary and Main Exam, Disha Publications
8. Shortcuts in Quantitative Aptitude, Disha Publications

Pedagogy

1. Visit public library and read the dailies for employment advertisement
2. Share the details with your friends
3. Visit your college library and read through employment called for in commercial and other entities
4. Put up on the Notice Board important employment opportunities
5. Invite experts to deliver special talks on 'how to prepare for competitive exams;
6. Hold group discussion to discuss the current affairs, logical reasoning, etc

Formative and Summative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	15
Second Class Test	15
Group Discussion/Seminar	10
Summative Assessment	
MCQ – type exam	60
Total	100
Note: There shall be semester-end examination by the University for 60 marks based on MCQ pattern.	

Karnatak University, Dharwad
Curriculum frame work for B.Com V and VI Semesters under NEP
B.Com VI Semester

Sl No.	Course Code	Title of the Course	Category of the Courses	Teaching Hours Per Week (L + T+P)	SEE	CIE	Total Marks	Credits
43	026COM011	Cost Accounting – Principles and Practice – II	DSC	4+0+0	60	40	100	4
44	026COM012	Income Tax Law & Practice – II	DSC	4+0+0	60	40	100	4
45	026COM013	Principles of Management Accounting	DSC	4+0+0	60	40	100	4
46	Ref. table	One Course from Elective Group	DSE – 3	3+0+0	60	40	100	3
47	Ref. table	One Course from Elective Group	DSE-4	3+0+0	60	40	100	3
48	026COM0101	Assessment of Non-Individuals and Filing of ITR	Vocational – 2	3+0+0	60	40	100	3
49	026COM0091/92	Internship or Financial Analysis Report	SEC-SB	2+0+2	50	50	100	3
		Total			410	290	700	24

Discipline Specific Elective Groups DSE (VI Semester)

Sl. No.	Course Code (DSE)	Finance and Accounting Group-A	Course Code (DSE)	Marketing & HRM Group-B	Course Code (DSE)	Banking and Insurance Group-C	Course Code (DSE)	Business Statistics Group-D	Course Code (DSE)	Business Analytics Group-E
1	026COM021	Financial Services	026COM023	Services Marketing	026COM025	Banking in India	026COM027	Business Statistics – III	026COM029	H R Analytics
2	026COM022	Accounting for Service Sector	026COM024	Cultural Diversity @ Work Place	026COM026	Insurance in India	026COM028	Business Statistics - IV	026COM020	Financial Analytics

Note: Student should opt the group studied in 5th semester in the 6th semester.

Karnatak University, Dharwad

Course Content

Semester: B.Com VI Semester: **DSC**

Course Code: 026COM011

Course Title: COST ACCOUNTING-II	Course Credits: 4
Total Contact Hours: 56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. understand the concept of reconciliation and reasons for the reconciliation
2. explain the application of ob costing method
3. identify the process costing adoption and steps involved
4. understand the concept of operating cost and various cost elements
5. understand the concept of marginal cost and its application in decision making process
6. distinguish between joint and by products and costing methods

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
vii												
viii												
ix												
x												
xi												
xii												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56Hrs
Unit – 1	
Reconciliation of Cost and Financial Accounts: Concepts of Financial Book Profits and Cost Book Profits; reasons for variation in two profits; need and reasons for reconciliation; Preparation of reconciliation statement.	08
Unit –2	
Costing Methods: Output costing, Job costing and Contract costing: Output costing, meaning, application and cost procedure; problems relating thereto; Job Costing – meaning, application and cost procedure; problems relating thereto; Contract Costing – meaning, application and accounting treatment; job costing v/s contract costing; measurement of WIP and profits on incomplete contracts; cost plus contracts.	12
Unit –3	
Costing Methods: Process Costing: Process Costing – meaning, features and application; job costing v/s process costing; process cost accounts – types of losses – waste, scrap, spoilage and defectives, treatment of normal loss, abnormal loss and gains; inter-process profits; accounting for joint and by-products – meaning and features of joint and by-products; apportionment of joint costs.	12
Unit –4	
Costing Methods:: Service Costing – meaning, features and classification of service costing; operating costing – meaning and application; cost unit in operating costing; classification of cost; preparation of cost sheet of transportation, boiler house and canteen organization.	12
Unit –5	
Marginal Costing – meaning, definitions, features, application, merits and demerits of marginal costing; marginal costing v/s absorption costing; Cost-Volume-Profit Analysis – meaning and assumptions; Break Even Point and BE Analysis; Contribution Margin Ratio (Profit –Volume Ratio), Margin of Safety and angle of incidence, BE Charts, Managerial Application of CVP Analysis – pricing, make or buy, key factor and sales mix decisions;	12

Text Books

1. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
2. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
3. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
4. Ravi M. Kishore, Cost accounting, TAXMANNs Publications
5. Jawahar Lal and Seema Srivastava and Manish Singh, Cost Accounting – Text, Problems and Cases, McGraw Hill, New Delhi

References

1. Babatosh Banerjee, Cost Accounting, PHI, New Delhi.
2. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
3. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson Education, New Delhi.
4. Collin Drury, Cost and Management Accounting, Cengage Publications, New Delhi.
5. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.

Pedagogy

1. Collect cost data from a manufacturing unit of your local area and identify the various cost elements
2. Collect cost and financial records of any manufacturing or service unit and reconcile the profit figures
3. Visit any jobbing centre in your local area and list out the process of cost identification
4. Visit the process industries like sugar, textiles, paper, etc in your area and identify the processes involved in manufacturing
5. Visit the office of any transportation undertaking and collect cost details
6. Visit the office of local electricity board of the State and collect cost details

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSC

Course Code: 026COM012

Course Title: INCOME TAX- LAW AND PRACTICE-II	Course Credits: 4
Total Contact Hours: 56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of set-offs and carry forward of losses as per tax laws
2. Distinguish between short-term and long-term capital gains and tax liability on both the incomes
3. Classify the investment avenues provided to minimize the capital gain taxes
4. Identify the tax deductions available to individual assesses and others
5. Understand the structure of administration of tax laws in India
6. Compute the total tax liabilities of individuals of with different levels of incomes

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	Hrs
Unit – 1	
Capital Gains and Income from Other Sources: Meaning and types of capital assets; transfer, cost of acquisition, cost of improvement, selling expenses, and treatment of advance money received, computation of capital gains and exemptions; Practical Problems; Computation of Income from other Sources: Specific Income, deductions, grossing-up, practical problems.	08
Unit –2	
Set off and Carry Forward of Losses and Unabsorbed Expenses: Inter Source adjustment and inter head adjustment of losses; carry forward and set off of losses of house property, concept of business and speculation losses and taxation issues; practical problems.	12
Unit –3	
Deductions from Gross Total Income: Deductions in respect of certain payments; specific deductions in respect of income; deductions in respect of donations for expenditure under CSR; Rebates and reliefs: Deductions available to individuals under sections 80 C to 80 U; computation of total income; practical problems.	12
Unit –4	
Assessment of Individuals: Procedure for computing total income, rates of tax practical problems; assessment of Partnership firms: Assessment of firms-provisions of Sections 184 and 40(b); computation of book profits; set off and carry forwards; computation of total income of firms; practical problems.	12
Unit –5	
Income Tax Authorities: Appeals and Procedure of Assessment; Forms of Tax returns and PAN; submission of tax returns.	12
Unit –6	

Text Books

1. Vinod K. Singhania & Kapil Singhania – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. H C Mehrotra and S P Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
3. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications

References

1. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
2. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
3. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
4. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
5. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.

Pedagogy

1. Contact your college teachers for income tax savings and compute their personal tax liabilities
2. Prepare a questionnaire and collect taxes paid by the selected individuals
3. Visit the income tax office in your area and collect forms and documents
4. Approach a local chartered accountant and discuss about the tax savings available to business units
5. Hold class room group discussion and compute the individual tax liabilities
6. Discuss in groups the impact of taxing agriculture income

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSC

Course Code: 026COM013

Course title: Principles of Management Accounting	Course Credits: 4
Total Contact Hours:56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60
Model Syllabus Authors:	

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of management accounting and distinction with financial accounting
2. Explain the techniques available for data analysis and interpretation
3. Understand the trend percentages and comparative financial statements
4. Explain the classification and significance of ratio analysis
5. Compute funds and cash from operational activities
6. Understand the concept of depreciation as a non-cash item of funds

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56Hrs
Unit – 1	
Introduction: Meaning and definitions, features, objectives, functions and significance of management accounting; financial accounting v/s management accounting; cost accounting v/s management accounting; principles of management accounting; techniques of management accounting; installation of management accounting system.	08
Unit –2	
Analysis and Interpretation of Financial Statements – Meaning and significance and objective of financial analysis; steps involved in financial analysis; analysis v/s interpretations, criteria of comparison; tools of financial analysis – trend analysis – comparative and common-size financial statements and preparation, ratio analysis and funds flow and cash flow analysis; limitations of financial analysis; financial analysis using inflation adjusted financial statements	12
Unit –3	
Funds Flow Statement: Meaning and definition of fund – working capital, cash and cash from operations; meaning and definitions, objectives and significance of funds flow statements; preparation of funds flow statement – schedule of changes in working capital, funds from operations - Depreciation as a source of funds? .Budgeted funds flow statement; merits and demerits	12
Unit –4	
Cash Flow Statement: Meaning, objectives and significance of cash flow statement; funds flow statement v/s cash flow statement; Ind Accounting Standard 7 – Statement of Cash Flow – features and cash flow types – investing, financing and investing cash flows; computation of cash from operations – direct and indirect methods; Budgeted Cash Flow Statement.	12
Unit –5	
Financial Ratio Analysis: Meaning and significance of ratio analysis; classification of financial ratios – liquidity, solvency, activity and profitability ratios; income statement, balance sheet and inter-statement ratios; comparison criteria; computation of ratios and preparation of financial statements from ratios; limitations of ratio analysis; earning power analysis – DuPont Control Chart – analysis of ROA and ROE – two factor, three factor and five factor analysis.	12

Text Books

1. S N Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Management Accounting and Financial Control, PHI, New Delhi.
3. Gupta and Sharma, Management Accounting, Kalyani Publishers, New Delhi.
4. Khan and Jain, Management Accounting, TMH, New Delhi.
5. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi.

References

1. Ravi M Kishore, Management Accounting, Taxmann Publications, New Delhi.
2. Bhattacharya Debarshi, Management Accounting, Pearson Education, New Delhi.
3. Rachcha Minaxi, Introduction to Management Accounting, Pearson Education, New Delhi.
4. Wood and Sake, Principles of Management Accounting, Oxford University Press, USA.
5. Malcom Coombs, David Hobbs and David Jenkins, Management Accounting–Principles and Applications, Sage Publications, NewDelhi.

Pedagogy

1. **Collect annual reports of selected BSE listed Sensex companies and read the financial statements**
2. **From the downloaded financial statements calculate five important ratios**
3. **Calculate the cash flow from various activities from annual accounts**
4. **Visit the offices of any business unit in your local area and compute cash flows on a particular day**
5. **Visit the office of bank branch in your area and compute the cash inflows and outflows**
6. **Compute the profitability ratios of any commercial bank of your area**

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSE- Group-A

Course Code: 026C0M021

Course Title: Financial Services	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of financial services and its significance.
2. Understand the concept and types mutual funds schemes.
3. Explain the process of credit rating of debt securities and institutions in India
4. Understand the concept of factoring and its application
5. Identify the significance of lease financing in the growth of economies

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45 Hrs
Unit – 1	
Introduction: Financial Services – meaning, nature, characteristics and types of financial services; developing financial services; role of financial services industry in economic growth; growth of financial services in India; regulation of financial services.	08
Unit –2	
Mutual Funds – Meaning, definition, objectives, and development of mutual funds in India mutual fund schemes – equity, debt and balanced; fund of funds; open and close-ended schemes and other schemes ETFs – Gold ETFs – establishment of mutual funds in India – functions and responsibilities of Asset Management Schemes – types of mutual fund organizations in India – public, private and foreign; Computation of Net Asset Value (NAV) and Pricing of Units – Meaning, computation, factors affecting NAV, Pricing of Units – Fees and Expenses; Investment Management and Advisory Fees, -initial expenses, recurring expenses and total expenses; management expense ratio,	10
Unit –3	
Lease Financing: Meaning, features, types, advantages and disadvantages of leasing; leasing v/s instalment sale; leasing v/s borrowing; evaluation of lease finance from the point of lessor and lessee; tax, legal and accounting aspects; AS – 19 on leasing;	08
Unit –4	
Depository Services and Credit Rating: Meaning, objectives and significance of depository services; dematerialization v/s rematerialization; process of dematerialization; origin and growth of depository services in India – NSDL and CDSL – functions; depository participants . Credit Rating – Meaning, objectives and significance of credit rating; origin and growth of credit rating in India, process of credit rating; information required ; rating agencies in India and symbol used; International Rating Agencies advantages and disadvantages; rating of individuals; difficulties in equity rating	10
Unit –5	
Factoring: Meaning, objectives and types of factoring services; cost and benefit analysis of factoring services; factoring v/s bill discounting; factoring v/s forfeiting; origin and growth of factoring services in India – public and private sector agencies; RBI Committee recommendations on factoring; international factoring – meaning and importance; reasons for slow growth of factoring in India; factoring as a source of finance for SMEs in India; extent of working capital financing through factoring	09
Unit –6	

Text Books

1. M Y Khan, Financial Services, McGraw Hill, NewDelhi.
2. Guruswamy, Financial Services, TMH, New Delhi.
3. Ramesh Babu, Financial Services i n India, Concept Publishing House, New Delhi.
4. Rajesh Kothari, Financial Services in India, Sage Publications, New Delhi.
5. T Siddaiah, Financial Services, Pearson Education, New Delhi.

References

1. Tripathy, Financial Services, PHI, New Delhi.
2. Padmalatha Suresh and Justin Paul, Management of Banking and Financial Services, Pearson Education, New Delhi.
3. Joseph Anbarasu and Others, Financial Services, Sultan Chand & Sons, New Delhi.
4. Batra G S and Batra B S, Management of Financial Services, Deep and Deep Publications, New Delhi.
5. Srivatsav R M, Indian Financial System, Rishi Publishers, Hyderabad.

Pedagogy

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSE- Group-A

Course Code: 026C0M022

Course Title: Accounting for Service Sector	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of life assurance fund
2. Distinguish double accounting and single accounting systems
3. Explain the process of calculating profits in electricity undertakings.
4. Understand accounting system in hotel undertakings
5. Understand various claims in life and non-life insurance

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction and Accounting for Life Insurance Companies - Legal provisions of Insurance Act, 1938, LIC Act 1956 and General Insurance Companies Act; Insurance Regulatory and Development Authority (IRDA) Act – Accounts of Life Insurance Business – Statutory Books, Subsidiary Books – Premium receipts – First Premium and Renewal Premium – premium outstanding; Reinsurance Premium; annuity; surrender value; claims payment – claim by death and claim due to maturity – claim outstanding; bonus on policies; Annual Accounts – Revenue Account – Balance Sheet – Determination of Profit in Life Insurance Business –Life Assurance Fund- Procedure for ascertaining profit or loss – Valuation Balance Sheet; payment of dividend	08
Unit –2	
Accounting for General Insurance Companies - Meaning and special features of General Insurance – Fire insurance, Marine Insurance and Other Insurance; Premium less reinsurance; Profit and loss Account, Profit and Loss Appropriation Account; Final Accounts of General Insurance Companies – Revenue Account and Balance Sheet of General Insurance -	10
Unit –3	
Double Account System: Double Account System – meaning, features and importance; double accounts v/s single account; advantages and disadvantages; maintenance of records and registrars – Revenue Account applicable to Fire Insurance Business, Marine Insurance Business and Miscellaneous Insurance Business, Capital account – General Balance Sheet and Revenue Account.	08
Unit –4	
Accounts of Electricity Supply Companies: Accounts of Electricity Supply Companies – Accounts Under the Indian Electricity Act, 1910 – Prescribed Forms of Accounts; Electricity (Supply Act, 1948 – Adjustment of Rates – Depreciation, Contingency reserves, Development Reserve, Tariffs and Dividend Control Reserve, General Reserve, Restriction on Dividends; Clear profits, Reasonable Returns capital base and Disposal of Surplus	10
Unit –5	
Accounts of Hotels or Hospitality Undertakings – Meaning Special Features and Significance of Hotel Accounting; operating departments in hotel; Analytical Purchase Book and Cash Book with different columns; Sales Book and Cash Books; types of customers or Guests of a Hotel; important terms in connection with Hotel Business – Room Rates and Basis of Charging Room Rates ; basis of charging room rates – basis of 24 hour and basis of night spent, basis of check out time; Room Occupancy Rate, daily occupancy of rooms; double occupancy rate. Final Accounts of Hotel Industry	09

Text Books

1. S. P. Jain, K. L. Narang, Advanced Accountancy, Kalyani Publishers.
2. S. N. Maheshwari, S. K. Maheshwari, Advanced Accountancy, Vikas Publishing
3. Gupta, Shukla and Grewal, Advanced Accounts, S Chand
4. R. L. Gupta, M Radhaswamy, Advanced Accountancy, Sultan Chand & Sons
5. Shukla and Grewal, Advanced Accounts, Vol. II, S. Chand and Co., New Delhi
6. Hrishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.

References

1. Praveen Sharma, Advanced Accountancy, Pooja Law Publishing House, New Delhi.
2. Ashok Shegal and Deepak Shegal, Advanced Accounting – Vol. II, Taxmann Publications, New Delhi.
3. S.K.Paul, Advanced Accounts, World Press, Calcutta.
4. M Hanif and A Mukherjee, Advanced Accounting Vol. II, TMH, New Delhi.
5. D Chandra Bose, Advanced Accounting – Vol. 2, PHI, New Delhi.

Pedagogy

1. Visit local branch of LIC and inquire about various insurance policies sold to customers
2. Study the method of computing the insurance premium in any IC branch
3. Visit the offices of general insurance and list out the documents required for vehicle insurance
4. Visit General Insurance and inquire about claims paid and unpaid
5. Visit any standard hotel in your areas and inquire about records and books maintained.
6. Collects annual accounts of electricity board in your area and compute cost of generation and distribution.
7. Visit a Chartered Accountant and discuss about applicability of Accounting standards.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSE- Group-B

Course Code: 026C0M023

Course Title: Services Marketing	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60
Model Syllabus Authors:	

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of service marketing
2. Explain the process of designing a service by a service sector
3. Explain the promotional strategies used by service centers
4. Understand the concept and methods of service cost and pricing
5. Explain the distribution channels employed in service sector.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction: Meaning, types, nature and characteristics of services; understanding service customers; reasons for growth of Indian scenario; meaning, nature and importance of services marketing; difference between services marketing and product marketing.	08
Unit –2	
Service Strategy: Strategy planning process–steps in strategic planning process; market oriented service strategy; service triangle; dimensions of marketing strategy – services marketing mix; customer behaviour in services; factors influencing; service perception; model of consumer expectations and perceptions.	10
Unit –3	
Service Product: Meaning and steps involved; basic service package, customer value hierarchy; flower of service, development of a new service; service product mix; services differentiation, service life cycle; branding a service product.	08
Unit –4	
Services Pricing, Distribution and Promotion Strategy: Concept of services pricing, features, objectives and strategies for pricing of services; Service Distribution – need, service channels–direct distribution, outsourcing, intermediaries, electronic channels; Service Promotion – objectives, strategies for services promotion, sales promotion and advertisement.	10
Unit –5	
Managing Service Quality: Definition and importance; determinants; GAP Model–reasons and strategies to bridge GAPs; contribution of technology.	09
Unit –6	

Text Books

1. Audrey Gilmore, Services Marketing and Management, Sage Publications, New Delhi.
2. Lovelock, Wirtz and Chatterjee, Services Marketing, Pearson Education, New Delhi.
3. Zeithaml, Gremler, Bitner and Pandit, Services Marketing, McGraw Hill, New Delhi.
4. Rama Mohana Rao, Services Marketing, Pearson Education, New Delhi
5. Kapoor, Pauland Halder, Services Marketing–Concepts and Practices, McGraw Hill, New Delhi.

References

1. Harsh V Verma, Services Marketing, Pearson Education, New Delhi.
2. Rajendra Nargundkar, Services Marketing, TMH, New Delhi.
3. R Srinivasan, Services Marketing, PHI, New Delhi.
4. Kenneth Clow and, David Kurtz, Services Marketing, Dreamtech Press, New Delhi.
5. Douglas Hoffman and Bateson, Services Marketing, Cengage Learning, New Delhi.

Pedagogy

1. Visit service unit in your area and hold discussion on the unit.
2. Invite any expert on service marketing for special lecture
3. Hold group discussions in your college on features of service marketing
4. Identify the pricing policies of railways by observation
5. Visit the local commercial banks and list out the services provided
6. Visit any insurance office and prepare a list of services offered
7. Study the method of marketing and distribution adopted by service entities you visit
8. Visit office of any retail mall and list out the services provided.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSE- Group-B

Course Code: 026C0M024

Course Title: Cultural Diversity at Work Place	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of cultural diversity and its relevance
2. Understand cross cultural management
3. Explain the necessity of cultural diversity at work place
4. Understand the needs and significance of multicultural teams in organization
5. Explain the impact of global cultural diversity on business functioning

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Diversity Introduction to cultural diversity in organizations, Evolution of Diversity Management, Overview of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope-Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.	08
Unit –2	
Exploring Differences : Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.	10
Unit –3	
Visions of Diversity and Cross Cultural Management Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frame works in Cross-Cultural Management: Kluck hohn and Strodt beck framework, Hofstede’s Cultural Dimensions, Trompenaar’s Dimensions, Schwartz Value Survey, GLOBE study.	08
Unit –4	
Skills and Competencies Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations.	10
Unit –5	
Recent Trends in Diversity Management Emerging workforce trends–Dual-career couples– Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on work force diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.	09
Unit –6	

Text Books

1. Rity Bhattacharyya, Managing Cultural diversity, B R Publishing Corporation New Delhi.
2. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.
3. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.
4. Xenia Chrysochoou, Cultural Diversity : Its Social Psychology, Routledge
5. Visit any MNCs, identify and report on the cultural diversity in an organization.

References

1. Taylor Cox, Cultural Diversity in Organization: Theory, Research and Practice, Berrett-Koehler Publishers
2. Sana Loue and Others, Diversity, Cultural Humility and the Helping Professors, Springer
3. Jerry Diller, Cultural Diversity, Cengage, New Delhi

4. Any other activities, which are relevant to the course.
5. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage. Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.
6. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity:

Pedagogy

1. Visit a bank branch in your area and enquire about cultural background off employees
2. Prepare a questionnaire for opinion collection on cultural diversity.
3. List out cultural background in the functioning of any educational institutions
4. Visit central government offices and identify cultural background of stocks
5. Hold the cultural diversity importance with state government office of any unit.
6. Visit any MNCs, identify and report on the cultural diversity in an organization.
7. Interact and List out the ways in which dehumanization done in public/ private sector organization.
8. Interact with HR Manager of any MNCs, explore and report on cross cultural management.
9. Explore the benefits of multi-cultural organizations.
10. Examine and report on diversity management in select IT organizations.
11. Any other activities, which are relevant to the course.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester : B.Com VI Semester:
DSE- Group-C

Course Code: 026C0M025

Course Title: BANKING IN INDIA	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the structure of Banking in India and describe the types of banks
2. Understand the main functions of RBI
3. State the monetary policy issued by the RBI
4. Identify the regulatory provisions of Banking Regulations Act
5. Distinguish between commercial banks and money lenders
6. Explain the concept of capital adequacy and risk adjusted assets.
7. Explain the impact of digital banking.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction: Origin of Banks– indigenous bankers and money lenders; structure and growth of banks in India –commercial banks, regional rural banks, co-operative banks, and development banks; nature scope and functions of banks; regulations of Reserve Bank relating to functioning of banks – licensing, monetary policy, credit policy, etc.	08
Unit –2	
Banking Sector Reforms: Meaning, objectives, reasons and significance of reforms; Narasimham recommendations; capital adequacy norms and re-capitalization; prudential regulation – income re asset classification and provisioning norms; interest rate structure, disclosure norms; technological dev in banking; banking Ombudsman scheme.	10
Unit –3	
Electronic Banking: Evolution, meaning, definition and importance of E- Banking; traditional banking v/s e-banking; aspects of e-banking; models of e- banking; advantages and disadvantages of e-banking.	08
Unit –4	
Modern Trends in Indian Banking: Social Banking, Lead Bank Scheme, Priority Sector Lending– categories and norms; Service Area Approach; Micro Credit – self help groups, NGOs; micro-credit lending methods.	10
Unit –5	
Marketing of Banking Services, Mergers and International Banking: Meaning, objectives, importance and strategies of marketing of banking services; motives, growth and regulations of mergers in banking sector; meaning, types and regulation of international banking.	09

Text Books

1. Subramannya K N, Modern Banking in India, Deep and Deep Publications, New Delhi.
2. Rose and Hudgins, Bank Management and Financial Services, TMH, New Delhi.
3. H R Machiraju, Modern Commercial Banking, New Age International, New Delhi.
4. Firdos Shroff, Modern Banking Technology, Northern book Centre, New Delhi.
5. Gardener Mills and Cooperman, Managing Financial Institutions, Cengage Learning, New Delhi.

References

1. Constant in Zopoundis, New Trends in Banking Management, Springer, USA.
2. Muralidharan, Modern Banking–Theory and Practice, PHI, New Delhi.
3. Mehta and Fung, International Bank Management, John Wiley Publications, New Delhi.
4. Timoti Kochand Mc-Donald ,Bank Management, Cengage Learning, New Delhi.
5. Gup, Kolari and Fraser, Commercial Banking: The Management of Risk, John Wiley Publications, New Delhi

Pedagogy

1. Visit offices of any commercial bank in your local areas and inquire about customer services.
2. Collect various forms and documents used providing banking services.
3. List out public, private and foreign branches working in India
4. Hold discussions with branch managers on marketing methods of banking services.
5. Identify from local news paper RBI recent actions
6. Explain various trends in Indian banking

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-C

Course Code: 026C0M026

Course Title: INSURANCE IN INDIA	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of insurance and assurance and distinguish
2. Explain the link between economic growth and insurance sector
3. Explain the recent reforms in insurance sector in India
4. Explain the growth of rural insurance in India.
5. Identify functions of IRDA.
6. Appraise the performance of insurance sector in India.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Insurance Regulatory Development Authority of India (IRDA): Establishment, objectives, functions; regulations relating to insurance industry.	08
Unit –2	
Insurance Industry in India: Public Sector and Private Insurance Companies; classification; reasons for reforms in insurance sector; benefits and effects of reforms; new insurance products; insurance reach; cost and benefits of insurance.	10
Unit –3	
Rural Insurance in India: Meaning, objectives and significance; features of rural insurance in India; types of rural insurance business – personal insurance, livestock insurance, crop insurance, poultry insurance, etc; growth of rural insurance in India.	08
Unit –4	
Micro-Insurance: Meaning, objectives and significance; growth of micro- insurance in India; micro-insurance policies; forms of micro-insurance; IRDA regulations relating to micro-insurance.	10
Unit –5	
Appraisal of Investment and Financing Policies of Insurance Companies in India: Life Assurance Fund – statutory requirements, investment norms, trends in investment pattern; investment in stocks, debentures and government securities; capital market and money market role of insurance companies in India.	09

Text Books

1. Sethi and Bhatia, Elements of Banking and Insurance, PHI, New Delhi.
2. Palande, Shah and Lunawat, Insurance in India, Sage Publications, New Delhi.
3. Tripathy and Pal, Insurance Theory and Practice, PHI, New Delhi.
4. Rejda, Fundamentals of Risk and Insurance, Pearson Education, New Delhi.
5. Franklin and Gephart, Principles of Insurance, Macmillan Publications, New Delhi.

References

1. Rob Thoys, Insurance Theory and Practice, Routledge, New York.
2. Pollard and Zehnwith, General Insurance, Cambridge University Press, UK.
3. Prabhu Ghate, Micro-Finance in India, Sage Publications, New Delhi.
4. Mukharjee and Ghosh, Rural Insurance, ICFAI University Press, Hyderabad.
5. IRDA Act, 1999–Universal Law Publishing Company, New Delhi.

Pedagogy

1. Visit the website of IRDA and identify its functions
2. Visit the office of the local insurance and collect the policy details
3. Visit the website of IRDA and download the annual reports
4. Compute the number of private and public life and nonlife insurance companies
5. Prepare list of rural branches of insurance in India
6. Visit the websites of IRDA and find the extent of insurance penetration in India – region-wise and year-wise
7. Hold group discussion on topics of Insurance sector like privatization and mergers

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-D

Course Code: 026C0M027

Course Title: Business Statistics –III	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. State the application of index numbers in various government and other activities
2. Understand the concept of sample and methods of determining the sample
3. State the utility of probability in business decisions
4. Identify the characteristics of time series data generated for prediction
5. Explain type I and Type II errors and the impact of their occurrences
6. State the process of hypothesis testing with level of significance

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Index Numbers; Concepts and Application – Meaning, definition and features of Index, Index numbers etc, Types of Indices; Application of index number; Methods of constructing index numbers – Unweighted, Weighted, Quantity and volume index numbers, Tests for perfection, the chain index numbers; Base shifting Splicing and Deflating the Index numbers; Consumer Price Index Numbers; Index Numbers of Industrial Production, limitation of index numbers.	08
Unit –2	
Business Forecasting and Time Series Analysis – Introduction, steps in forecasting, methods of forecasting; Business forecasting and Time series analysis; Concepts of Time series; Straight line trend, Graphic method, method of semi averages, method of Least squares; Non-linear trend – Method of Moving average; Second degree Parabola, Measuring trends by logarithms; Growth curves – selecting type of trend- measurement of seasonal variation; method of simple averages; cyclical variations.	10
Unit –3	
Probability – Meaning, definition and characteristics of Probability; Elements of Set Theory – Addition Law, Conditional Probability, Multiplication law ; Dependent and Independent events; Bayes’ Theorem, etc; Probability Distribution, Random variable; Probability function; Binomial Distribution and Poisson Distribution; other types of Distribution.	08
Unit –4	
Sampling and Sampling Distribution- Meaning, purpose, principles and Methods of sampling; Random v/s Non-Random sampling; Meaning and elements of Sampling, Sampling and Non-sampling error, Sampling Distribution; Central limit distribution; the Universe Distribution.	10
Unit –5	
Estimation of Parameters – Introduction, Statistical Estimation, Point Estimation, Interval estimation; Confidence limits for population mean; Tests of hypothesis – meaning and types of Hypotheses- Type I and Type II Error; One tailed – Two tailed tests; Testing Hypothesis; Large samples, Population, Difference between Two means, Attributes, Population Proportion.	09

Text Books

1. S.P. Gupta , Business Statistics, Sultan Chand and Sons, New Delhi.
2. S.M. Shukla, Business Statistics, Sahitya Bhavan Publication, New Delhi.
3. Levine, Szabat , Stephen & Vishwanathan, Business Statistics, Pearson ,
4. J.K. Sharma, Business Statistics, Vikas Publications.
5. N.D. Vohra, Business Statistics, McGraw Hill.

References

1. N.G. Das, Statistical Methods, McGraw Hill Publication New Delhi.
2. Kerson Huang, Statistical Mechanics , Wiley Publication New Delhi.
3. Dean Foster and Robert Stine, Statistics for Business Decision Making, Pearson
4. Anderson, Sweeney, Williams and Cochran, Statistics for Business and Economics, Cengage
5. Ken Black, Applied Business Statistics , Wiley Publications.

Pedagogy

1. **Collect price data of any share and identify the data stationarity**
2. **Collect data of any automobile company and develop index number**
3. **Collect sales data of any local seller of consumer products and perform time series analysis**
4. **Visit government offices like income tax and collect time series data**
5. **Develop questionnaire and distribute among a sample of bank customers**
6. **Identify which sampling technique is to be used**
7. **Calculate the sampling error and its impact on research results.**

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-D

Course Code: 026C0M028

Course Title: Business Statistics IV	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the relevance of statistical quality control methods
2. Identify the reasons for the computation of chi-square test
3. Explain the concept of variance and the purpose of its computation
4. Distinguish between the partial and multiple correlation
5. Understand the conditions of certainty, risk and uncertainty

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Statistical Quality Control – Introduction- Control Charts- How to setup control limits, X – Chart, R – Chart, C- Chart, P -Chart, Benefits and Limitations of SQC; Acceptance sampling; Selection of Sampling Plan; Construction of an O.C Curve; AQL and LTPD.	08
Unit –2	
Chi-Square test- Introduction- Chi-Square distribution – Chi- square test, Yate’s Correction for Continuity, grouping when frequencies are small; sampling distribution of the sample variance; Confidence interval for variance- Tests of Hypothesis concerning Variance; test of Independence- Tests of Goodness of Fit; Cautions while applying Chi square test.	10
Unit –3	
Analysis of Variance- Introduction – Assumptions of analysis of Variance- One way classification model- Two-Way Classification model;	08
Unit –4	
Partial and Multiple Correlation and Regression- Partial Correlation – Partial Correlation co-efficient; Partial Correlation co-efficient in case of more than three variables, Second order Partial Correlation co-efficient, Multiple Correlation; Multiple regression;	10
Unit –5	
Statistical Decision Theory- Introduction- Decision making under certainty, risk and uncertainty; Theory of Games- Two Persons Zero-sum Game; Pure strategy and Mixed strategy; Dominance principles.	09

Text Books

1. S.P. Gupta , Business Statistics, Sultan Chand and Sons, New Delhi.
2. S.M. Shukla, Business Statistics, Sahitya Bhavan Publication, New Delhi.
3. Levine, Szabat , Stephen & Vishwanathan, Business Statistics, Pearson ,
4. J.K. Sharma, Business Statistics, Vikas Publications.
5. N.D. Vohra, Business Statistics, McGraw Hill.

References

1. N.G. Das, Statistical Methods, McGraw Hill Publication
2. Kerson Huang, Statistical Mechanics , Wiley Publication
3. Dean Foster and Robert Stine, Statistics for Business Decision Making, Pearson
4. Anderson, Sweeney, Williams and Cochran, Statistics for Business and Economics, Cengage
5. Ken Black, Applied Business Statistics , Wiley Publications.

Pedagogy

1. **Identify the areas of applications of SQC system**
2. **Visit any pharmaceutical entity and observe the use of SQC**
3. **Collect sales data of local unit and prepare time series data**
4. **Collect sales data of local automobile dealer and forecast sales**
5. **Visit the commercial tax office in your area and list various statistical data generated**
6. **Perform partial and multiple regression on stock price data with economic variables**
7. **Visit web sites of stock dealer and ascertain the measurement methods of uncertainty or volatility**

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-E

Course Code: 026C0M029

Course Title: Human Resource Analytics	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of human resource analytics and its applications
2. Explain the concept of human resource information system and its application in business organization
3. Distinguish between HR models under the HRIS
4. Explain the HR forecasting need and significance
5. State the objectives of HR data and the process of collecting such HR data

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
HR Decision-making and HR Analytics: Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.	08
Unit –2	
HR Business Process and HR Analytics Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard	10
Unit –3	
Forecasting and Measuring HR value propositions with HR analytics Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics	08
Unit –4	
HR analytics and Data HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs	10
Unit –5	
HR Analytics and Predictive Modelling: Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.	09
Unit –6	

Text Books

1. **Bharti Motwani, HR Analytics, Wiley Publications**
2. **Dipak Kumar Bharracharya, HR Analytics – Understanding Theories and Applications, SagePublications**
3. **Vinod Kumar Patel, Soni and Singhal, Fundamentals of HR Analytics, Book Rivers**
4. **Swati Dhir and Suparna Paul, HR Analytics, Theory and Application Techniques, Cengage**
5. **Saroj Kumar and Vikrant Verma, HR Analytics, Thakur Publications, Lucknow**

References

1. Rachel Johnson – Murray, The Practical Guide to HR Analytics, Society for Human Resource Management
2. Yadav and Maheswari, HR Analytics – Connecting Data and Theory, Wiley
3. Michael Walch, HR Analytics, Vibrant Publications
4. Nishant Uppal, HR Analytics – Strategic Decision-Making, Pearson India.
5. Subhasini Sharma and Reuben Ray, HR Analytics – In Depth, BP Publications

Pedagogy

1. Visit any manufacturing unit in your area and find the existence of HR manager
2. If a separate manager is available, hold a discussion on HR analytics relevance
3. List out HR functions in any industrial unit in your area
4. Develop statistical models on various functional areas of HR of any manufacturing unit of your choice
5. Apply statistical methods to ascertain the extent of HR capability and performance

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminar	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-E

Course Code: 026C0M020

Course Title: Financial Analytics	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. explain the concept of financial modeling and its objectives
2. identify various data sources required to perform financial data analytics
3. understand the advantages of user-defined functions
4. identify the applications of advanced volatility measures such as ARCH and GARCH
5. explain the applications of Black-Scholes option valuation model
6. identify the features of simulation trading strategies

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Fundamentals of Financial Modelling: Financial Model – Fundamentals-Types and Purposes of Financial Models- Tool Selection-Skills needed to be a Good Financial Modeller- Building a model - Model Design-The Golden Rules for Model Design and Design Issues- The Workbook Anatomy of a Model- Model Layout Flow Charting- Steps to Building a Model-Version-Control Documentation.	08
Unit –2	
Analytics in Finance: Introduction to Financial Analytics-Significance of financial analysis-Key financial concepts in Analytics- Data for financial analysis- Analytics using Microsoft Excel-Best Practice Principles of Modelling- Methods and Tools of Assumptions Documentation-What Makes a Good Model- Financial Modelling Techniques-Error Avoidance Strategies, Building Error Checks- Circular References-Tools for Financial Modelling-Grouping- Goal Seeking- Macros- User-Defined Functions (UDFs)	10
Unit –3	
Volatility Models, Time series analysis: Volatility models, GARCH, Exploiting return predictability, Predictive Sales Analytics, Customer profitability Analytics, Product profitability Analytics, Value driven analytics, Cash flow analytics	08
Unit –4	
Portfolio Analysis: Financial Securities- Black-Scholes model and extensions- interest rate models- Portfolio analysis- Time series Analysis- Gauging the Market Sentiment-Simulating Trading strategies	10
Unit –5	
Predicative analytics in finance, Customer profitability analytics: Cluster Analysis, Markowitz Mean Variance Optimization, Monte Carlo simulation for derivative pricing; Generalized method of moments (GMM) basics, Regression as GMM, standard errors, delta-method	09

Text Books

1. Anuradha, Financial Analytics, Notion Press
2. Arora and Lall, Financial Risk Analytics, Measurement , Wiley
3. Timoty Mayes, Financial Analysis, Cengage
4. Sheeba Kapil, Financial Valuation and Modelling, Wiley
5. Danielle Stein Fairhurs, Using Excel for Business Analysis, A Guide to Financial Modelling Fundamentals, , Wiley.

References

1. John L. Teall , Financial Market Analytics, Quorum Books,
2. R, Mark J. Bennett, Dirk L. Hugen, Financial Analytics with Cambridge University Press, 2016.
3. Gautam Mitra& Leela Mitra, The Handbook of News Analytics in Finance (Ed.), Wiley, 2011.

Pedagogy

1. Visit the offices of local stock broker and observe the wide fluctuations in stock prices on a single day
2. Study the applications of advanced tools like ARCH and GARCH and their utility
3. Collect annual reports of any listed company and analyse the profitability of such unit
4. Hold group discussion and discuss the relevance financial analytics
5. Invite a known expert in the area of financial analytics to your college and learn the art of financial analytics.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminar	10
Total	40

Course Content

Semester: B.Com VI Semester: Voc-2

Course Code: 026C0M0101

Course Title: Assessment of Non –Individuals and Filing of ITRs	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

✓ **Course Outcomes (COs):**

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand concept of business r profession income
2. Explain salient features of various provisions of tax laws as applicable to business or profession
3. Identify the unique features of partnership firms from tax point of view
4. Identify the steps involved in filing IT returns under the law
5. Specify the significance provisions of IT law as applicable to businesses

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Depreciation and Investment Allowance: Introduction- Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.	08
Unit –2	
Assessment of Partnership firms: Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) –Computation of Firm’s Business Income–Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)	10
Unit –3	
Assessment of Companies: Introduction - Meaning and Definition of Company-Types of Companies under Income tax Act-- Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80 IB ,80 IC, 80G- Problems on Computation of Tax Liability (Use of Software Package – Quick Books/Electro com)	08
Unit –4	
Tax Under E-Environment: Filing of Income tax returns (ITR)–Types income tax return forms- benefit of filing ITR – different sections of ITR returns – document required to filing ITR–form 26AS significance returns – Advance Tax Sections – Tax Deducted at Source (TDS) – on line payment of tax- problems on Advance Tax and TDS] E-filing of return on Income Tax Portal, Verification of ITR.	10
Unit –5	
Case laws and amendments: Introduction - Recent Amendments in Filing of Returns as per Finance Bill; Recent Case Laws for guidance. Depute the students at least two weeks to any Audit Firm to learn practically the filing of Returns of various kinds of assesses. Like individuals, Firms and Companies.	09

Text Books

1. Vinod K. Singhania & Kapil Singhania – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. H C Mehrotra and S P Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
3. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications

References

1. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
2. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
3. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
4. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
5. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.

Pedagogy

1. Visit the office of income tax in your local area and identify various forms and documents to be filed by firms and companies
2. List out the major schemes of savings available for non-individuals
3. Visit any business or commercial enterprise and prepare a list of books and records maintained
4. Calculate amount of depreciation under the tax laws and compare with company law
5. Visit the offices of any commercial entity and enquire about the depreciation methods adopted
6. Learn the art of e-filing of IT returns by visiting the offices of local CAs with whom you are familiar
7. Collect various IT returns used by non-individuals
8. Compute the tax liability of any business unit assuming a hypothetical example
9. Identify the procedure of making on-line tax payment

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminar	10
Total	40

Course Content

Semester: B.Com VI Semester: INTERNSHIP

Course Code: 026C0M0091

Course Title: INTERNSHIP	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

✓ Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

Education must generate skills to students to obtain gainful employment in this connection internship become essential through the program the students is place in look – alike business condition and provides on the job training the course as the following outcomes.

1. Understand the real business conditions in decision making
2. Explain the difference between class room learning and business reality
3. Learn the art of communicating with real workers.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	28Hrs
Unit – 1	
<p>In this module, the students select a particular area and undergo internship. The area for internship may be from:</p> <ol style="list-style-type: none"> 1. Financial Accounting 2. Cost Accounting 3. Income Tax 4. General Management 5. Marketing Management etc. <p>The internship is done in consultation with the teacher allotted to the student. Detailed theoretical understanding of the concepts is also required to complete the internship</p>	10
Unit –2	
<p>The local area be scouted for the availability of suitable business organizations. The list of business units in the local area may be prepared by visiting the District Industries Centre or Chambers of Commerce. MOU or any other means of communication be used to accommodate the students of the college interested in internship. If cost accounting area is selected for internship, the student learns during the period of internship the skills or art of managing the cost in real business situation.</p>	10
Unit –3	
<p>A report is submitted to the college detailing one's experience in internship. The report must be finalized in consultation with the guide and for its evaluation. The viva be held for 20 marks</p>	08

Text Books

The selection of text books depends on the area of internship chosen.

References

The selection of reference books depends on the area of study selected.

Pedagogy

1. **Select the topic for internship and visit the unit selected**
2. **Hold the regular discussion with the employees or managers**
3. **Visit libraries for collecting reports submitted in previous years.**
4. **List out the number of chapters created in the report.**

Formative and Summative Assessment

Formative Assessment Occasion	Weight age in Marks
Assignment	15
Seminars	15
Viva-voce	20
Summative Assessment (Report Evaluation by the guide)	50
TOTAL	100

NOTE: In view of practical difficulties in internship, the students may opt the following Alternative SEC-4

Course Content

Semester: B.Com VI Semester: Financial Analysis Report

Course Code: 026C0M0092

Course Title: Financial Analysis Report	Course Credits: 3
Total Contact Hours: 42	Duration of ESA:
Formative Assessment Marks: 50	Summative Assessment Marks: 50

✓ **Course Outcomes (COs):**

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

In view of practical difficulties in internship, the student may be given the option of preparing a report on financial analysis. This report does not demand internship.

1. Explain the art of analyzing the financial statements
2. Understand the process of interpretation of financial reports
3. Explain various tools of financial analysis

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	42Hrs
Unit – 1	
In this unit, the student will have to select a suitable company listed either on BSE or NSE. The Bombay Stock Exchange and National Stock Exchange are national level stock exchanges. The unit for study may be selected in consultation with the guide	14
Unit –2	
The financial analysis is carried with the help of tools like ratio analysis, funds or cash flow analysis, trend analysis, comparative or common-size financial statements. After selecting the company for analysis, the candidate has to collect either hard or soft versions of annual report for selected period of study	14
Unit –3	
The analysis of financial position done either with ratios or flow analysis etc., must be submitted in the form of a report to the college for evaluation. The report submission is followed by viva-voce carrying 20 marks	14

Text Books

The selection of text books depends on the area of study chosen.

References

The selection of reference books depends on the area of study selected.

Pedagogy

1. **Select the topic for internship and visit the unit selected**
2. **Hold the regular discussion with the employees or managers**
3. **Visit libraries for collecting reports submitted in previous years.**
4. **List out the number of chapters created in the report.**

Formative and Summative Assessment

Formative Assessment Occasion	Weight age in Marks
Assignment	15
Seminars	15
Viva-voce	20
Summative Assessment (Report Evaluation by the guide)	50
TOTAL	100



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION
ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಮಂಡಲ (ಎಸ್&ಟಿ) ವಿಭಾಗ



Tele: 0836-2215224
e-mail: academic.st@kud.ac.in
Pavate Nagar, Dharwad-580003
ಪಾವಟೆ ನಗರ, ಧಾರವಾಡ - 580003

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website: kud.ac.in

No. KU/Aca(S&T)/RIH-287/BOS /Comm (UG) /20-21/ 1031

Date: 19 OCT 2020

NOTIFICATION

Sub: Regarding introduction of the syllabus of B.Com & B.Com(CS) UG under C.B.C.S. w.e.f. the academic year 2020-21 & onwards.

- Ref: 1. UGC Letter DO No. 1-1/2016(SECY), dt. 10.08.2016.
2. Special BOS Res. No. 01 & 02 , dt. 14.07.2020.
3. Special Faculty Res. No. 01, dt. 04.08.2020.
4. Special Academic Council Res. No. 15, dt. 21.08.2020.
5. Vice-Chancellor's order dated 17/8/2020 .

Adverting to the above, it is hereby notified to the Principals of all constituent and affiliated degree colleges coming under the jurisdiction of Karnatak University, Dharwad that the B.Com & B.Com(CS) UG syllabus for I to VI Semester which is annexed herewith in Annexure-A is introduced under C.B.C.S. from the academic year 2020-21 & onwards.

Hence, the contents of this notification may please be brought to the notice of the students and all the concerned. The prescribed C.B.C.S. syllabus may also be obtained through K.U.website (www.kud.ac.in).

(Dr. Hanumantappa K.T)
REGISTRAR

To,

1. The Chairman, Commerce (UG), Dept. of Commerce, K.U.Dharwad.
2. The Chairman, Dept. of Commerce, K.U.Dharwad.
3. The Principals of all the constituted and affiliated degree colleges under the jurisdiction of Karnatak University, Dharwad. (The same may be sent through e-mail)
4. The Registrar (Evaluation), K.U.Dharwad.

Copy fws to:

1. Dr.(Smt) A.N.Tamargundi, Dean, Faculty of Commerce, Dept. of Commerce, K.U.Dharwad.
2. The Director, IT Section, Examination Section, K.U.Dharwad for information and to upload on K.U.Website (www.kud.ac.in).

Copy to:

1. PS to Vice-Chancellor, K.U.Dharwad.
2. S.A. to Registrar, K.U.Dharwad.
3. O.S., Exam UG / Confl / QP / GAD Section, K.U.Dharwad.
4. The System Analyst, Computer Unit Exam Section, K.U.Dharwad.



KARNATAK

UNIVERSITY

DHARWAD

**REGULATIONS GOVERNING B.COM PROGRAMME UNDER
CHOICE BASED CREDIT SYSTEM (CBCS) OF KARNATAK**

UNIVERSITY, DHARWAD

(As per Section 44(1)(c) of K.S.U. Act 2000)

Effective from 2020-21

REGULATIONS GOVERNING B.COM PROGRAMME UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

(As per Section 44(1)(c) of K.S.U. Act 2000)

Preamble

The University Grants Commission (UGC) has directed all the Indian Universities to bring out reforms in Indian education system by adopting the Choice Based Credit System (CBCS) for all Under Graduate Programmes as per the New Education Policy (NEP). The NEP felt that our present education system produces young minds lacking knowledge, confidence, values and skills.

The CBCS is a student centric having a course structure to enhance the knowledge in intra and inter discipline programmes and skill for employability. Thus, CBCS not only offers opportunities and avenues to learn core subjects but also exploring additional avenues of learning beyond the core subjects for holistic development of an individual. In general the CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. Hence, the UGC has recommended adopting CBCS for all undergraduate programmes that will undoubtedly facilitate the young generation of our country a bench mark for our courses with best international academic practices. It is therefore, Karnatak University, Dharwad feels that this is the time to adopt the CBCS for all its under graduate programmes.

1. TITLE AND COMMENCEMENT

- a. These regulations shall be called "**Regulations governing the Under Graduate Programme in the Faculty of Commerce under Choice Based Credit System (CBCS)**" in Karnatak University, Dharwad.
- b. These regulations shall be as per section 44(1)(c) of K.S.U. Act 2000 for introduction of B.Com Course.
- c. As per Section 44(3) of K.S.U. Act 2000, these Regulations shall come into effect from the academic year: 2020-21 after H.E. the Chancellor's assent.

2. SEMESTER

- 2.1: The Under Graduate Degree Programme (B.Com) shall have six semesters duration.
- 2.2: Each academic year shall have two semesters: Odd and Even semesters.
- 2.3: Each semester shall have 16 weeks (06 days per week system) with 90 working days (excluding Sundays and other holidays).

3. PROGRAMME STRUCTURE

- 3.1: The Programme shall have three components, *Viz.*, Discipline Specific Courses (DSC), Elective Courses (EC), and Ability Enhancement Courses (AEC).
 - a. **DSC:** DSCs are compulsory core courses of the programme.
 - b. **EC:** Elective courses shall have two categories *viz.*, Discipline Specific Elective (DSE) Course and Generic Elective (GE) Course.
 - c. **DSE:** Elective courses offered under the main discipline/subject of study are referred to as Discipline Specific Elective (DSE).
 - d. **Generic Elective (GE) Course:** An elective course chosen from an unrelated discipline/subject, with an intention to seek exposure beyond discipline/s of choice is called a Generic Elective in B.Com. Programme.

e. Ability Enhancement Courses (AEC): The Ability Enhancement Courses (AEC) may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC).

f. Ability Enhancement Compulsory Courses (AECC): Environmental Science, Indian constitution, English Communication and Modern Indian languages (MIL) Communications.

P.S.: 1) A deaf / spastic /mentally retarded/learning deficiency student shall be exempted from learning any one of the languages like English or MIL.

2) MIL means any one language mentioned in VIII schedule of Indian Constitution.

i. Skill Enhancement Courses (SEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge and shall contain theory and lab.

4.0: The Programme shall have two components (L: T/P): i) Lecturing (L) and ii) Tutorial (T) for non practical subjects and Practical (P) for practical subjects. Tutorial consists of participatory discussions, seminar presentations, desk work etc by the students of the respective subjects.

P.S: There shall not be a tutorial for Practical subjects and the courses having 2 credits.

4.1: **Credit system of the Programme:** The Programme shall have **154 credits** for 06 semesters. Credit means the unit by which a course is measured.

a) 1 hour lecture or 1 hour tutorial of session per week is equal to 1 credit and that of 2 hours practical is equal to 1 credit. Credit for each course shall be decided by BOS in Commerce.

b) Course (subject) of each 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits including practical shall be evaluated for 50 marks.

5. WORKLOAD FOR TEACHERS

5.1: Each theory session may have 80 students and extendable to 90 students for B.Com. Programme.

5.2: In general there shall be

i) one hour theory class per week is equal to one hour work load per week.

ii) one hour tutorial per week is equal to one hour work load per week.

6. ADMISSION PROCEDURE FOR B.Com PROGRAMME

6.1: **Invitation of Applications:** University shall issue a notification for admission to B.Com Programme for all odd semesters soon after declaration of PUC II year / 10+2 results,

a) Notification shall include eligibility for admission to the Programme, detailed fee structure, calendar of academic events for odd and even semesters of the academic year, last date for admission with or without panel fees, remittance of fees to University etc.

b) Admissions shall be purely based on merit cum reservation as per the norms of Government of Karnataka issued from time to time.

c) Academic year normally commences in the month of June every year. Exact date for commencement of academic year shall be decided by the University.

d) Affiliated colleges shall admit the students for the Programme not exceeding the approved number of students. Hence, prior approval in this connection from University is mandatory.

6.2: ELIGIBILITY:

A candidate who has passed two years Pre University Course (PUC) Examination conducted by Pre University Board, Government of Karnataka, Bengaluru **or 10+2** Examination conducted by CBSE or equivalent examinations by other states or any other recognized Boards / Departments shall be eligible for admission to first semester U.G. Programme. Further,

For **B.Com** Programme, a candidate who has passed two years PUC / 10+2 with Commerce/Science / Arts or 3 years *Diploma or 2 years *JOC/ *ITI with commerce related subjects shall be eligible. Further,

i. The successful candidates of 3 years ***Diploma** in Commercial Practice run by the Department of Technical Education, Govt. of Karnataka are eligible to seek admission directly to B.Com. III Semester subject to compliance with other regulations applicable to candidates of B.Com Semester I and II who seek admission to B.Com Semester III. This is not applicable for other Diploma courses and such candidates shall get admission for I semester.

ii. A candidate of PUC / 10+2 with Science / Arts shall have to study additional subjects as prescribed by BoS.

6.3: Admissions for higher Semesters:

- a) The U.G. Programme shall have carryover system.
- b) 75% attendance shall be mandatory for each semester and for each paper to appear for semester end examination. Further, 20% attendance shall be condoned for the students involved in **co curricular/ curricular activities** through NCC/NSS/ Sports/ Cultural activities/ Study tours/ field work/ attending seminars with the due permission from the principal in writing.
- c) A candidate shall be eligible to move to higher semester whether the candidate passes / fails in such semester end examination conducted by the University.
- d) If the candidate fails to appear for the semester end examination but make application to appear for the examination by maintaining 75 % attendance is also eligible to get the admission to immediate next higher semester.

P.S: 1) Mere submission of application by the candidate to appear for examination without maintaining 75% attendance shall not be eligible for higher semester.

2) If candidate maintains 75% attendance but fails to submit the application to appear for semester end examination shall not be eligible for higher semester.

- e) If the candidate appears for I semester end examination and discontinued for II semester and wishes to take admission for II semester in future, such candidates shall not be allowed for II semester directly. Such candidate shall get the admission to I semester only by surrendering his/her I semester marks card to University. This is also applicable to other even semesters like IV and VI semesters wherein candidate shall get admission to III semester and V if discontinued to IV and VI semesters respectively.
- f) If the candidate appears for II semester end examination and discontinued for III semester and wishes to take admission for IV semester in future, such candidates shall not be allowed for IV semester. Such candidate shall get the admission to III semester as per University schedule. This is also applicable to other odd semester like V semester wherein candidate gets admission to V semester if discontinued at VI.

- g) A candidate who does not satisfy the requirement of attendance even in one course (subject / paper) shall not be permitted to take the whole University examination of that semester and he/she shall seek re-admission to that Semester in a subsequent year as per University schedule.

6.4: Medium of instruction:

- i. The medium of instruction shall be Kannada / English as decided by the concerned BOS. However, the candidate can write the examination either in English or Kannada.

ii. **Eligibility to Teach other than DSC and DSE:**

- a) For Indian Constitution (AECC): Any candidate possessing M.A (Political Science), M.Com with LLB/LLM qualification is eligible.
- b) For Environmental Science (AECC): Any candidate possessing M.Sc. in Environmental Science is eligible.
- c) For Computer related Papers (SEC): Any candidate possessing M.C.A/ M.Sc., (Computer Science)/ M.Com is eligible.
- d) For Commercial Arithmetic/Statistics (SEC): Any candidate possessing M.Sc., (Statistics)/ M.Com is eligible.
- e) For Economics related Papers (GEC): Any candidate possessing M.A (Economics)/ M.Com is eligible.

6.5: Change of Programme:

The U. G. Programme is specific in nature and hence, there shall not be any provision to change the programme.

6.6: Change of subject / DSC

- a) The MIL subject studied by the candidate in I semester shall be the same for all other semesters and hence, there shall not be any provision to change the MIL subject.

6.7: Change of College/ Transfer

- a) Candidate shall be permitted for change of college only for the odd semesters by admitting within the stipulated period mentioned in the admission notification with the due consent from both the colleges. There shall not be any provision for transfer / change of college for even semesters. Further, lower semester examination failure / MPC candidates are not eligible for transfer / change of college within the Karnatak University's affiliated colleges.
- b) The same shall be applicable for the candidate seeking transfer from the colleges of other University within or outside the state or country by producing the eligibility certificate issued by Karnatak University with the confirmation of similarity of the programmes with each other. Other conditions shall be same as in 6.7(a).
- c) Such transfer of admission shall be within the intake capacity of the respective class/ subject of the respective College.

7: Examination

- 7.1: Course (subject) of each 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits including practical shall be evaluated for 50 marks.
- 7.2: There shall be a continuous assessment mode for the student. For this purpose, semester examinations are divided in to two components *viz.*
- i) Internal assessment written examinations conducted at college level for 20% of maximum marks allotted for each course (paper/subject) and

ii) Semester end written examination conducted by University after 16th week of the commencement of every semester for 80% of maximum marks allotted for each course (paper/subject).

7.3: **Internal assessment (IA) examinations:**

- i. **Theory Papers:** The College shall conduct IA examination for theory subjects in the 8th week for 10% and 12th week for remaining 10% of maximum marks allotted for each paper/subject. Duration of examination shall be 1hr. each.
- ii. **Practical:** The College shall conduct IA examination for practical paper (Computers) in the 14th week for 20% of maximum marks allotted for the paper/subject. Duration of examination shall be 2hr.
- iii. Concerned teacher shall display the marks on notice board within 4 days after IA examination and allow the student for verification of IA Booklet if he wishes. Grievances, if any, shall be solved by the concerned teachers, further if any by the Principal/ representative of Principal as per internal mechanism of the College.
- iv. There shall not be any provision for makeup examination for IA examinations for improvement of IA marks or remaining absent. However, IA exam shall be conducted for the students remained absent due to participation in the events related to **co curricular / curricular activities** conducted by recognized organizations.
- v. College shall submit the IA marks to the University if student satisfies 75% attendance in the semester and shall be eligible to appear for semester end examination.

7.4: **Semester end examination:**

Semester end examination shall be conducted by University after 16th week of the commencement of every semester for 80% of maximum marks allotted for each paper. Further, the University shall conduct the semester end examination of the respective semesters only; may be odd or even but not both odd and even semesters simultaneously unless specified otherwise.

- i. Duration of theory examination shall be 03 hours for 100 marks subject/ paper/ course (including IA marks) having the credit 3 to 6.
- ii. Duration of theory examination shall be 1.5 hours for 50 marks subject /paper / course(including IA marks) having the credit less than 3.
- iii. The BOS in Commerce (UG) shall decide the pattern of question paper for uniformity for all the core courses and elective courses.
- iv. Question papers shall be prepared by team of members of respective Board of Examiners (BOE).
- v. Question paper for theory course papers/subjects shall be both in English and Kannada medium. However, for other course papers/subjects (problem oriented / practical/ Quantitative Technique based) shall be only in English.
- vi. Concerned BOE shall decide the scheme of valuation of both theory and practical course papers.
- vii. There shall be a single valuation for course papers from the members of concerned BOE under the supervision of moderator who is in turn under the supervision of Chairman of BOE.

7.5: **Passing criteria**

- a) Candidate has to score 40% in each course (subject) including the IA marks for passing the course (subject) subject to the condition that:

- i. No minimum marks or separate passing for the IA examination, but candidate has to score minimum 40% from the semester end examination for its 80% of the maximum marks and fulfils the minimum 40% for maximum marks of the course (subject)(Ex. for 100 marks paper; 20 IA + 80 sem end exam and hence, minimum 32 marks for sem end exam). If candidate scores 40% by cumulating marks from IA and semester end examination but fails to score 40% from the semester end examination, such candidate shall be declared fail.
- ii. In all cases of failure in particular course (subject), IA marks shall be protected and carried forward; and the candidate need not reappear for IA examinations in such cases.
- b) On successful scoring of minimum 40% in all courses (Subject), the candidate shall be declared pass in the programme in that semester.
- c) On successful scoring of minimum 40% in all courses (Subject) and all the semesters, the candidate shall be declared pass in the entire programme.

7.6: Percentage and Grading

- a) If P is the percentage of marks secured (IA + semester end score) by the candidate in a course(subject) which is rounded off to the nearest integer, the grade(G) earned by the candidate in that course(subject) will be given as below:

Percentage(P)	Grade(G)	Percentage(P)	Grade(G)
40-49	5.0	75-79	8.0
50-59	6.0	80-84	8.5
60-64	6.5	85-89	9.0
65-69	7.0	90-94	9.5
70-74	7.5	95-100	10.0

Grade point of less than 5 shall be considered as fail in the course (subject). Hence, G=0 and G=0 for the absent also.

- b) A student's level of competence shall be categorized by grade point (GP), Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) of the programme (**Annexure 4:Ex. Score card**) .
- c) **Semester Grade Point Average (SGPA):** The SGPA is a ratio of sum of the number of Credit grade points scored from all the courses (subject) of given semester to the total credits of such semester in which the candidate studied.
(Credit grade points of each course (subject) = Credit x GP)
- d) **Cumulative Grade Point Average (CGPA):** It is calculated as below for 6 semester programme:

$$CGPA = \frac{\{(Credit_1 \times SGPA_1) + (Credit_2 \times SGPA_2) + (Credit_3 \times SGPA_3) + (Credit_4 \times SGPA_4) + (Credit_5 \times SGPA_5) + (Credit_6 \times SGPA_6)\}}{\text{Total credits of programme (sum of credits of all semesters)}}$$

Or $CGPA = \frac{\text{Total credit grade points of all the courses(subjects) in the programme}}{\text{Total credits of programme}}$

class, First class, and Distinction along with grade letter as under.

CGPA of the programme(degree)	Class obtained	Grade Letter
9.5 to 10.00	Distinction	A+ +
9.00 to 9.49		A+
8.00 to 8.99		A

7.00 to 7.99	First class	B+
6.00 to 6.99		B
5.00 to 5.99	Second class	C
Less than 5.0	fail	D

7.7. CRITERIA FOR AWARD OF DEGREE

On successful scoring of minimum 5 grade points in all courses of the programme, the B.Com degree shall be awarded for the candidates. The University shall issue the final grade card (Marks card) consisting of grade points along with marks of all courses successfully completed, SGPA for all the semesters, CGPA with Grade letter of the entire programme and Class obtained.

The degree shall be awarded in the Annual / Special convocation. The Degree certificate shall consist of CGPA of the programme and Class obtained.

7.8: Recounting, revaluation, challenge valuation, photo copying of answer papers

There shall be provision for recounting of marks, revaluation, challenge valuation and photo copying of answer papers. The University shall invite applications for such purpose immediately after announcing the results for every semester by giving 10 days time to apply for the same online as per the existing ordinance and regulations and process the same accordingly.

7.9: Rank and Gold medals.

Students shall be considered for Ranks and/or Gold medals for only those who are completing all the credits in 6 semesters without break in the examination. However, this is not applicable for the award of classes like, second/first class/distinction to the students.

7.10: Makeup Examination.

- There shall be no immediate makeup examination for all semesters to the courses where candidate failed to score minimum 40% for semester end examination unless specified otherwise as in (c).
- However, such candidate shall appear for examination during the regular schedule of examination conducted by the University.
- There shall be a makeup examination for the V and VI semesters immediately after declaring the final semester results of the programme.

8. Provision for improvement of the marks (Grade Point)

Improvement of the marks (Grade Point): There shall be a provision for candidates to reappear for the examination for the concerned course of theory papers only (subject) in which candidate wishes for improvement of his/ her grade point of SGPA in general and CGPA in total of the programme subject to the condition that:

- The candidate shall be eligible to reappear for improvement of grade points only after successfully passing the programme.
- The candidate may opt for the examination for any number of courses (subject / paper) of the programme for improvement of grade point but not more than three times for each course (subject / paper) as per the prevailing syllabus of the examination conducted in the regular schedule of University examinations.
- All such provisions are there within 03 years from successful completion of the programme but not exceeding the period of double the duration of completion of the programme.
- In all such cases grade points are considered if there is a progress in such improvements, otherwise original grade points shall be retained.
- No such candidates shall be eligible for the award of Rank, Gold Medal, Cash Prize, etc.

9. Duration for completion of the U. G. Programme

Minimum duration for completion of the U.G. Programme shall be 3 years for 6 semester programme from the date of admission to I semester, but the maximum duration shall be 6 years , i.e., double the duration of programme.

10. REPEAL AND SAVINGS FOR UG PROGRAMME

All the existing Regulations governing three years Bachelor degree Programme in the discipline of Commerce under semester and non semester schemes or any ordinances or regulations or guidelines issued or adopted earlier by the University in this matter for constituent and affiliated colleges of Karnatak University are hereby repealed.

However, the above Regulations shall continue to be in force for the students who have been admitted to the degree Programme before the enforcement of these new regulations.

Provided that the said repeal shall not affect the previous operation of the said regulations / ordinances or anything duly done or suffered there under or affect any right, liability or obligation acquired, accrued or incurred under the said regulations.

11. Removal of Difficulties:

Any issue not specifically mentioned in these Regulations shall be decided by the Vice Chancellor as per K.S.U 2000 Act.

Annexure: 1A: Programme structure: B.Com.

Semester	*Core			Elective						Ability Enhancement Course						Total Credit
	DSC			**DSE			GE			***SEC			AECC			
	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	
I	DSC-1A	3+1+0	3+1=4				GE-1A	2+1+0	2+1=3				English-1	2+1+0	2+1=3	27
	DSC-2A	3+1+0	3+1=4										MIL-1	2+1+0	2+1=3	
	DSC-3A	3+1+0	3+1=4										ENVIRONMENTAL SCIENCE	2+0+0	2+0=2	
	DSC-4A	3+1+0	3+1=4													
II	DSC-1B	3+1+0	3+1=4				GE-1B	2+1+0	2+1=3				English-2	2+1+0	2+1=3	27
	DSC-2B	3+1+0	3+1=4										MIL-2	2+1+0	2+1=3	
	DSC-3B	3+1+0	3+1=4										CONSTITUTION OF INDIA	2+0+0	2+0=2	
	DSC-4B	3+1+0	3+1=4													
III	DSC-1C	3+1+0	3+1=4				GE-1C	2+1+0	2+1=3	SEC-1C	2+1+0	2+1=3	English-3	2+1+0	2+1=3	24
	DSC-2C	3+1+0	3+1=4										MIL-3	2+1+0	2+1=3	
	DSC-3C	3+1+0	3+1=4													
IV	DSC-1D	3+1+0	3+1=4				GE-1D	2+1+0	2+1=3	SEC-1D	2+1+0	2+1=3	English-4	2+1=0	2+1=3	24
	DSC-2D	3+1+0	3+1=4										MIL-4	2+1=0	2+1=3	
	DSC-3D	3+1+0	3+1=4													
V	DSC-1E	3+1+0	3+1=4	DSE-E	3+1+0	3+1=4	GE-1E	2+1+0	2+1=3	SEC-1E	2+0+1	2+1=3				26
	DSC-2E	3+1+0	3+1=4	DSE-E	3+1+0	3+1=4										
	DSC-3E	3+1+0	3+1=4													
VI	DSC-1F	3+1+0	3+1=4	DSE-F	3+1+0	3+1=4	GE-1F	2+1+0	2+1=3	SEC-1F	2+0+1	2+1=3				26
	DSC-2F	3+1+0	3+1=4	DSE-F	3+1+0	3+1=4										
	DSC-3F	3+1+0	3+1=4													
TOTAL			80			16			18			12			28	154

L+T+P= Lecturing in Theory + Tutorial + Practical Hours per Week

*Each semester may have more than three core (DSC) subjects but not exceeding 18 credits for each Semester

** The DSE group shall have FOUR papers in Fifth and Sixth Semesters and the student shall choose any two papers from the DSE group.

Note: 1. Each DSC/DSE /GE/ SEC Shall have 45-60hrs syllabus / semester for 100 marks in theory (80 Sem. End exam +20 IA Exam)

2. English/MIL Shall have 45 hrs syllabus / semester for 100 marks in theory (80 Sem. End exam +20 IA Exam).

3. Environmental Science/ Constitution of India shall have 30 hrs syllabus / semester for 50 marks in theory/ Practical (40 Sem. End exams +10 IA Exam).

PART-B

Detailed Course Structure of the B.Com Programme

Semester	Course Title	Course type	Max. Marks		Total Marks	Hrs/ week	Credits
			IA	Sem. end Exam			
I	English-1	AECC	20	80	100	03	03
	MIL-1	AECC	20	80	100	03	03
	Financial Accounting-I	DSC - 1A	20	80	100	04	04
	Business Environment	DSC - 2A	20	80	100	04	04
	Entrepreneurship Development	DSC - 3A	20	80	100	04	04
	Financial Markets and Institutions	DSC - 4A	20	80	100	04	04
	Business Economics-I	GE-1A	20	80	100	03	03
	Environmental Science	AECC	10	40	50	02	02
	Compulsory Paper (to be studied by students joining B.Com Course from Non-Commerce Stream)						
	Fundamentals of Accounting and Commerce I						
II	English-2	AECC	20	80	100	03	03
	MIL-2	AECC	20	80	100	03	03
	Financial Accounting-II	DSC – 1B	20	80	100	04	04
	Business Correspondence and Reporting	DSC – 2B	20	80	100	04	04
	Fundamentals of Marketing	DSC – 3B	20	80	100	04	04
	Company Law and Secretarial Practice	DSC – 4B	20	80	100	04	04
	Business Economics-II	GE-1B	20	80	100	03	03
	Indian Constitution	AECC	10	40	50	02	02
	Compulsory Paper (to be studied by students joining B.Com Course from Non-commerce stream)						
	Fundamentals of Accounting and Commerce II						
III	English-3	AECC	20	80	100	03	03
	MIL-3	AECC	20	80	100	03	03
	Company Accounts –I	DSC – 1C	20	80	100	04	04
	Banking Law and Practice	DSC – 2C	20	80	100	04	04
	Human Resource Management	DSC – 3C	20	80	100	04	04
	Money and Banking	GE- – 1C	20	80	100	03	03
	Business Statistics-I (to be studied by students who have not studied Statistics at PUC level)	SEC-1C	20	80	100	03	03
	Commercial Arithmetic-I (to be studied by students who have studied Statistics at PUC level)	SEC-1C	20	80	100	03	03

IV	English-4	AECC	20	80	100	03	03
	MIL-4	AECC	20	80	100	03	03
	Company Accounts-II	DSC – 1D	20	80	100	04	04
	Commercial Law	DSC – 2D	20	80	100	04	04
	Fundamentals of Financial Management	DSC – 3D	20	80	100	04	04
	International Trade and Institutions	GE- – 1D	20	80	100	03	03
	Business Statistics-II (to be studied by students who have not studied Statistics at PUC level)	SEC-1D	20	80	100	03	03
	Commercial Arithmetic-II (to be studied by students who have studied Statistics at PUC level)	SEC-1D	20	80	100	03	03
V	Cost Accounting-I	DSC – 1E	20	80	100	04	04
	Income Tax-Law and Practice-I	DSC – 2E	20	80	100	04	04
	Auditing and Assurance	DSC – 3E	20	80	100	04	04
	Indian Economic Environment	GE-1E	20	80	100	03	03
	Computer Applications in Business	SEC-1E	20	80	100	03	03
	DSE	DSE	20	80	100	04	04
	DSE	DSE	20	80	100	04	04
VI	Cost Accounting-II	DSC – 1F	20	80	100	04	04
	Income Tax-Law and Practice-II	DSC – 2F	20	80	100	04	04
	Goods and Service Tax (GST)	DSC – 3F	20	80	100	04	04
	Industry and Finance	GE-1F	20	80	100	03	03
	E-Commerce	SEC-1F	20	80	100	03	03
	DSE	DSE	20	80	100	04	04
	DSE	DSE	20	80	100	04	04
	Total Credits						154

DISCIPLINE SPECIFIC ELECTIVE GROUPS (DSE) (The Students shall choose any two papers from DSE group)						
DSE FOR FIFTH SEMESTER						
Course Type	Course Title	IA	Sem. end Exam marks	Total Marks	Hrs/ week	Credits
DSE-1E	Financial Services	20	80	100	04	04
DSE-2E	Principles of Management Accounting	20	80	100	04	04
DSE-3E	Bank Management	20	80	100	04	04
DSE-4E	Principles of Insurance	20	80	100	04	04
DSE FOR SIXTH SEMESTER						
DSE-1F	Banking in India	20	80	100	04	04
DSE-2F	Insurance in India	20	80	100	04	04
DSE-3F	Principles of Foreign Exchange	20	80	100	04	04
DSE-4F	Services Marketing	20	80	100	04	04

B.COM.I SEMESTER

DSC-1A: FINANCIAL ACCOUNTING-I

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes: The Course aims to impart knowledge relating to higher aspects of financial accounting of entities like partnership firms, joint ventures, departmental accounts etc. This would enable them to account for financial transactions and analysis of financial position. Computational and reasoning skill components are included in the course.

Unit – 1: **Higher Aspects of Partnership Accounts – I:** Insolvency of Partners – single partner and all partners; Garner v/s Murry rule; piecemeal distribution and basis of distribution – proportionate and maximum loss methods.

12 Hours

Unit – 2: **Higher Aspects of Partnership Accounts – II:** Conversion of Partnership Firm into a Company and sale to a company; problems relating thereto. Issues related to accounting in Limited Liability Partnerships (LLPs).

10 Hours

Unit – 3: **Methods of Book-Keeping- Single Entry and Double Entry Systems:** Need for conversion and steps involved in conversion of – Single Entry into Double Entry System; problems relating thereto.

10 Hours

Unit – 4: **Accounts of Joint Ventures:** Meaning of Joint Ventures; joint venture v/s partnership; account records and problems relating thereto – when separate books are maintained, when only one venture keeps accounts and when all ventures keep accounts.

14 Hours

Unit – 5: **Royalty Accounts:** Meaning and important items – minimum rent, short-workings, recoupment of short-workings; entries and accounts in the books of lessee and lesser (excluding sub-let).

14 Hours

Suggested Readings:

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.
3. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications, New Delhi.
4. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi.
5. Bhushan Kumar Goyal, H. N. Tiwari, Financial Accounting- Vol. I, Taxmann, New Delhi.
6. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
7. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
8. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
9. K.M.Bansal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
10. J R Monga – Financial Accounting, Mayoor Paperbacks, New Delhi.
11. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
12. Mukharjee and Hanif, Financial Accounting, TMH, New Delhi.

DSC -2A: BUSINESS ENVIRONMENT

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course aims to acquaint students with basic framework within which businesses operate and to develop skills of identifying and analysis of such environmental framework. The conceptual, analytical and interpretational skills are specifically included in the curriculum.

Unit – 1: **Business and its Environment:** Characteristics of modern business, concept, nature, characteristics and types of environment; micro and macro environment, major players and components of environment; linkage between business and environment; impact and process of environment analysis.

12 Hours

Unit – 2: **Economic Environment:** Concept, nature and characteristics of economic environment, critical element; economic factors- GDP, per capita income, BOP, monetary policy, fiscal policy, trends in trade; Industrial policy; economic reforms and impact on business

12 Hours

Unit – 3: **Political and Legal Environment:** Concept, nature and characteristics of political and legal environment, components; linkage between political and legal environment and business; role of Government - regulatory role, promotional role, entrepreneurial role and planning role; state intervention in business – pros and cons of intervention; economic, labour and industrial laws relevant to business – types;

12 Hours

Unit – 4: **Socio-cultural Environment:** Concept, nature and characteristics of socio-cultural environment; components and impact of socio-cultural environment on business, culture and ethics in business; social responsibility of business – meaning and objectives; arguments for and against social responsibility, social audit; business participation in cultural affairs.

12 Hours

Unit – 5: **Technological Environment:** Concept, nature and characteristics of technological environment; elements and linkage between technological environment and business; technology and society; economic effect of technology; technology and plant level changes; management of technology; technology policy of Government; technological park – meaning and objectives.

12 Hours

Suggested Readings:

1. Sheikh – Business Environment, Pearsons, New Delhi.
2. Sundaram & Black - Business Environment, PHI, New Delhi.
3. Aswathappa – Essentials of Business Environment, HPH, Mumbai.
4. Jain & Varma - Business Environment, Sahitya Bhavan, Agra.
5. Cartwright – Mastering Business Environment, Palgrave Mac Millan, New Delhi.
6. Mishra & Puri – Economic Environment of Business, HPH, Mumbai.
7. Adhikari - Economic Environment of Business, Sultan Chand & Sons, New Delhi.
8. Dhar P. K. – Business Environment, Kalyani Publishers, New Delhi.
9. Das Gupta A. & Sen Gupta N. K. – Government & Business, Vikas Publishing House, New Delhi.
10. William C. Fredrick – Business & Society, Mc Graw Hills, New York.

DSC -3A: ENTREPRENEURSHIP DEVELOPMENT

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The Course aims to imbibe basic entrepreneurial qualities of successful entrepreneurs and would enable them to learn the art of promoting and running start-up entities. The conceptual, analytical and communicational skills are included in the curriculum.

Unit – 1: **Entrepreneurship:** Meaning of entrepreneur, entrepreneurship and enterprise; importance and relevance of entrepreneur; factors influencing entrepreneurship; types of entrepreneurs; characteristics of a successful entrepreneur; competency requirements for entrepreneurs. **10 Hours**

Unit – 2: **Micro, Small and Medium Scale Enterprises (MSME):** Concepts of micro, small and medium scale enterprises, cottage industries, tiny industries, ancillary industries; khadi and village industries; characteristics and nature of MSMEs; role of MSME in economic development; government policies relating to MSMEs. **10 Hours**

Unit – 3: **Project Development and Implementation:** Sources of business ideas and tests of feasibility; Significance of writing the business plan/project proposal; contents of business plan, process of project formulation and preparation – financial, marketing, HR, technical and social aspects of projects; preparation of project report and project implementation. **14 Hours**

Unit – 4: **EDPs and Financing of MSMEs :** Concept, objective, importance of EDPs; institutions involved in EDPs – DIC, CEDOK, RUDSETI, SISI, etc., types of EDPs; financing of MSMEs in India – need and significance of MSME financing; institutions involved in MSME financing **12 Hours**

Unit – 5: **Start-Ups** – Meaning and types of Start-Ups, difference between start-up and entrepreneurship; start-up principles; founders and co-founders involved in start-ups; start-up training; start-up financing – revenue based financing; venture capital, angel investors; concept of crowd funding **14 Hours**

Suggested Readings:

1. C B Gupta and S S Khanka, Entrepreneurship and Small Business Management, Sultan Chand & Sons, New Delhi.
2. C B Gupta and N P Srinivasan, Entrepreneurial Development in India, Sultan Chand & Sons, New Delhi.
3. Shankaraiah, Entrepreneurship Development, Kalyani Publishers, New Delhi.
4. G K Warshney, Fundamentals of Entrepreneurship, Sahitya Bhavan, Agra.
5. S S Kanka, Entrepreneurship Development, Sultan Chand & Sons, New Delhi.
6. Vasant Desai, Management of a Small Scale Industry, Himalaya Publishing House, Mumbai.
7. Higrich, Entrepreneurship, TMH, New Delhi.
8. C S V Murty, Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House, Mumbai.
9. Aruna Kaulgud, Entrepreneurship Management, Vikas Publications, New Delhi.
10. Carlos W Moore, Managing Small Business, Cengage Publications, New Delhi.

DSC -4A: FINANCIAL MARKETS AND INSTITUTIONS

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course aims to familiarize the basic concepts of financial markets to develop the knowledge of techniques employed in financial activities. This would enable them to economize cost of raising financial resources. The conceptual, analytical and communication skills are included in the curriculum.

Unit – 1: **Introduction** – Meaning, components and functions of financial system; key elements of financial system; financial system designs; role of financial system in the economy – national income accounts and flow of funds accounts; relationship between the economic growth and financial system; reforms in the financial system – objectives and major reforms undertaken in India. **10 Hours**

Unit – 2: **Financial Markets** – Meaning, importance and classification of financial markets; money market – meaning and role; money market instruments; major players in money market; link between money market and monetary policy in India; capital market – meaning, objectives and significance; reforms in capital market in India; capital market instruments. **12 Hours**

Unit – 3: **Financial Markets – primary market** – meaning and nature; methods of issue – IPOs and Further Offers – methods of making public issue – fixed price and book building – meaning, process and price determination; red-erring prospectus and green shoe option; secondary market – meaning, functions and development of second market in India; stock exchanges – meaning, functions and development; regulation and demutualisation; working of stock exchanges in India; BSE, NSE, OTCEI. **12 Hours**

Unit -4: **Financial intermediaries** – role and classification of financial intermediaries, development financial institutions – functions and types – IFCI, SIDBI, IDFC; banking and NBFCs – functions and structure of banking institutions; NBFCs – meaning, functions and growth of NBFCs; other intermediaries – merchant bankers, underwriters, custodians, registrars, share transfer agents, depository services – meaning and functions. **14 Hours**

Unit – 5: **Financial Regulations** – meaning, objectives and significance; single and multiple regulators; Raghuram Rajan Committee on financial regulation; SEBI – objectives, functions and powers of SEBI; SEBI’s list of regulations till to date. **12 Hours**

Suggested Readings:

1. Bharati V Pathak, The Indian Financial Systems – Markets, Institutions and Services, Pearson Education, New Delhi.
2. M Y Khan, Indian Financial System, TMH, New Delhi.
3. Guruswamy, Indian Financial System, TMH, New Delhi.
4. Bhole and Jitendra Mahakud, Financial Institutions and Markets, TMH, New Delhi.
5. Gomez, Financial Institutions, Markets and Financial Services, PHI, New Delhi.
6. Christopher Viney, Financial Institutions, Instruments and Market, TMH, New Delhi.
7. Frank Fabozzi, Foundations of Financial Markets and Institutions, Pearson Education, New Delhi.
8. T Siddaiah, Financial Services, Pearson Education, New Delhi.
9. Tripathy, Financial Instruments and Services, PHI, New Delhi.

GE-1A: BUSINESS ECONOMICS– I

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course aims to equip the students with understanding of economic concepts and their applications in the functioning of business entity. This would enable in optimizing scarce resources and reasoning and optimization skills are included in the curriculum.

Unit – 1: **Introduction:** Meaning, definition, nature, features, scope and objectives of business economics; relationship with other subjects; uses; role and responsibilities of business economists; fundamental principles of business economics – opportunity cost, incremental, time, discounting and equi-marginal; **9 Hours**

Unit - 2: **Demand Analysis:** Meaning and determinants of demand; individual demand; law of demand, demand curve- income effect and substitution effect; exceptions; market demand, elasticity of demand – meaning and kinds; types of price elasticity; factors determining; uses and measurement; income, cross and promotional elasticity of demand; demand forecasting – meaning and methods – trend projection and least square method. **9Hours**

Unit – 3: **Supply Analysis:** Supply function; law of supply; determinants of supply; changes in supply v/s changes in quantity supplied; exceptions, elasticity of supply; market equilibrium of supply- concept of consumer surplus. **9 Hours**

Unit – 4: **Production Analysis:** Meaning; types of production function – linear, power, quadratic and Cobb-Douglas Production function; business uses of production function; production function – short run and long –run; law of variable proportion; laws of returns to scale; economies and diseconomies of scale; Impact of change in technology on production function. **9Hours**

Unit – 5: **Cost Analysis:** Meaning of cost and classification; money and real costs; explicit and implicit costs; cost-output relationship in the short-run – TFC, TVC, TC, AFC, AVC, AC and marginal cost; long-run costs – long-run cost curves; linear and quadratic cost functions. **9Hours**

Note: The above topics are to be dealt with numerical problems and case studies wherever necessary.

Suggested Readings:

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Panchnan Das and Anindita Sengupta, Microeconomics I and Statistics, Oxford University press
6. Gupta, Managerial Economics, TMH, New Delhi.
7. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
8. Dwivedi, Managerial Economics, Vikas Publications, New Delhi.
9. P.K.Mehta, Business Economics, Taxmann publications.
10. Maheswari K L, Managerial Economics, PHI, New Delhi.
11. Salvator, Managerial Economics, Thoson Asia Pvt Ltd., Mumbai.
12. Hendersen, Micro Economics Theory, TMH, New Delhi.

AECC: ENVIRONMENTAL SCIENCE (Compulsory Paper for all Degree Courses)
Paper – 1.8: FUNDAMENTALS OF ACCOUNTING AND COMMERCE - I
(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

Learning Objectives and Outcomes:

The course has the objective of providing the basic concepts of accounting and trade among non commerce pupils. This would enable them to understand higher aspects of business environment. Computational and analytical skills are included in the curriculum.

- Unit – 1: **Introduction to Commerce:** Meaning, definition and scope of commerce, evolution of commerce; economic activities – its kinds – trade and aids to trade; business, industry, profession; employment – meaning, definition and scope.
- Unit – 2: **Forms of Business Organisation:** Meaning, and significance; different forms of business organizations – sole trader, partnership firms, joint hindu family firms – meaning, definition, characteristics, scope, advantages and disadvantages; co-operative organizations – meaning, objectives and significance.
- Unit – 3: **Introduction to Accounting:** Meaning, definitions, objectives, functions, advantages and disadvantages of accounting; accounting v/s book-keeping; systems of book-keeping and accounting; accounting cycle; accounting – science, art and profession; accounting – an information system; accounting – as a language; role of accountants in business decision-making.
- Unit – 4: **Accounting Principles:** Meaning, nature, objectives and scope of accounting principles; accounting concepts – meaning and types; accounting conventions – meaning and types; modifying principles; accounting standards – meaning, objectives, significance and types of accounting standards; accounting standards development process in India.
- Unit – 5: **Accounting Records:** Journal – meaning, objectives and types; classification of accounts and rules of debit and credit; journal entries, narration; simple v/s complex journal entries; subsidiary books – meaning and types; ledger posting – meaning, objectives and types of ledger – process of ledger posting and balancing of an accounts; preparation of trial balance – meaning, types and objectives; preparation of trial balance.

Suggested Readings:

1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
3. Tulsian, Financial Accounting, Pearson Education, New Delhi.
4. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi.
5. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi.
6. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana.
7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California
9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi.
10. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi.

B.COM. SECOND SEMESTER

DSC-1B: FINANCIAL ACCOUNTING-II

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course aims to equip knowledge relating to the accounting concepts and principles of specialized business entities and this would enable the pupils in accounting and interpretation of financial position. The computational and interpretational skills are included in the curriculum.

- Unit – 1: **Consignment Accounts:** Meaning of consignment and important terms used in consignment accounts; valuation of unsold stock, normal loss, abnormal loss; problems relating to consignment in the books of consignor and consignee – cost-price method and invoice-price method. **12 Hours**
- Unit – 2: **Hire-Purchase and Instalment Purchase Accounts (excluding repossession of assets):** Meaning of hire purchase contract, legal provisions and definition of terms used; meaning of instalment purchase – hire-purchase v/s instalment purchase; systems of recording; calculation of interest; entries and accounts in the books of hire purchaser and hire vendor; ascertainment of profit – debtors method and stock and debtors method – simple problems relating thereto. **14 Hours**
- Unit – 3: **Branch Accounts:** Meaning and types of branches; systems of accounting for dependent branches – debtors systems and stock and debtors systems; independent branches – incorporation of branch transactions in the head office books (excluding of foreign branches); depreciation of branch assets; goods and remittances in transit; preparation of final accounts. **12 Hours**
- Unit – 4: **Departmental Accounts:** Meaning and utility of departmental records; maintenance of columnar subsidiary books; departmentalization of expenses; interdepartmental transfer and preparation of final accounts. **10 Hours**
- Unit – 5: **Insurance Claims:** Meaning and types of claims; need – loss stock policy; preparation of statement of cost of goods sold and ascertainment of value of stock on the date of fire; treatment of salvage and valuation of stock prior to fire when gross profit ratio is given and not given; average clause and treatment of abnormal loss items. **12 Hours**

Suggested Readings:

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.
3. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications, New Delhi.
4. Bhushan Kumar Goyal, H. N. Tiwari, Financial Accounting- Vol. I, Taxmann, New Delhi.
5. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
7. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
8. K.M.Bansal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
9. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
10. J R Monga – Financial Accounting, Mayoor Paperbacks, New Delhi.
11. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
12. Mukharjee and Hanif, Financial Accouting, TMH, New Delhi.

DSC-2B: BUSINESS CORRESPONDENCE AND REPORTING

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is designed to provide understanding of basic tenets of business correspondence. This would enable them in developing effective business relationships among various entities. The conceptual, interpretational and communication skills are included in the course.

- Unit – 1: Introduction:** Meaning and significance of business correspondence; nature and functions; principles of business correspondence; means of correspondence – oral, written, video, audio-visual; essentials of effective business correspondence; structure and layout of business correspondence – elements, structure and forms of layout.; impact of Information Technology
10 Hours
- Unit – 2: Trade Correspondences:** Quotations, orders and tenders; sales correspondences; claim and adjustment correspondences; credit and collection correspondences – nature and types of credit correspondences; circulars– meaning, objectives and forms of circulars.
12 Hours
- Unit – 3: Banking and Insurance Correspondences:** Overdraft, cash credits, loan, account current; insurance correspondence – regarding payment, renewal of insurance premium, claims and settlement; correspondence with various agencies: customers regarding dues, follow-up letters; public authorities like provident fund commissioner, post and telegraph authorities; payment of income tax and GST; tax claims, appeals and settlement; filing of IT and GST returns.
12 Hours
- Unit – 4: Company Secretarial Correspondence:** promotion, incorporation, listing with stock exchanges; meeting notices, agenda, minutes and report writing.
12 Hours
- Unit – 5: Employment related Correspondences:** Solicited vs. Unsolicited applications; Application formats, Curriculum vitae/resume; Correspondences related to candidate's written test, interview and follow up; business report presentations – video conferencing and e-communication methods.
12 Hours

Suggested Readings

1. Rajendra Pal and Korlhahalli, Essentials of Business Communications, Sultan Chand & Sons, New Delhi.
2. Rodriquez M V, Effective Business Communication Concept, Vikas Publishing Company, New Delhi.
3. Kaul, Business Communications, PHI, New Delhi.
4. Jaishri Jethwaney- 'Corporate Communication', sage publications, New Delhi.
5. Rohini Agarwal, Business Communication, Taxmann, New Delhi.
6. Debashish and Das, Business Communication, PHI, New Delhi.
7. Gopal, Business Communication, New Age International, New Delhi.
8. Vikram Bisen and Priya, Business Communication, New Age International, New Delhi.
9. Sethi and Adhikaari, Business Communication, TMH, New Delhi.
10. K.K.Sinha- 'Business Communication', Taxmann's publications, New Delhi.
11. Locker, Business Communication: Building, TMH, New Delhi.
12. Chaturvedi and Chaturvedi, Business Communication – Concepts, Cases and Applications, Pearson Education, New Delhi.

DSC-3B: FUNDAMENTALS OF MARKETING

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course has the objective of acquainting basic components of marketing framework and this would enable them to develop effective marketing strategy. The conceptual and interpersonal skills are learnt in the course.

- Unit – 1: **Market and Marketing:** Definition, objectives, importance and scope of marketing; core marketing concepts – production, product, selling, marketing and holistic marketing concepts; evolution of concept of marketing; recent development in marketing; marketing functions; approaches to the study of marketing. **12 Hours**
- Unit – 2: **Market Segmentation:** Meaning, levels and bases of market segmentation – consumer and business market; effective market segmentation criteria; evaluating and selecting market segmentation; concept of niche marketing. **10 Hours**
- Unit – 3: **Product Policy:** Product Planning and Development; product life cycle; product mix; distribution channels; factors affecting choice of distribution; branding features; types and functions;. Packaging – features, types, advantages; brand name and trademark; standardization; – ISO. **12 Hours**
- Unit – 4: **Pricing:** Definition, objectives, factors affecting price determinations; methods of setting prices; cost, demand and competition factors; pricing policies and strategies. **12 Hours**
- Unit – 5: **Marketing Channels and Sales Promotion:** Concept, importance and types of marketing channels; factors influencing selection of marketing channels; objectives and importance of sales promotion; personal selling; advertising – meaning, objectives, functions and importance; kinds of media; direct marketing; multi-level marketing; supply chain and logistics management – meaning and importance. **14 Hours**

Suggested Readings:

1. Kotler and Armstrong, Principles of Marketing, Pearson Publications, New Delhi.
2. Philip Kotler, Marketing Management, PHI, New Delhi.
3. William Stanton, Fundamentals of Marketing, TMH, New Delhi.
4. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
5. Gandhi, Marketing, TMH, New Delhi.
6. Sontakki and Deshpande, Principles of Marketing, Kalyani Publishers, Ludhiana.
7. Jha and Singh, Marketing Management, HPH, Mumbai.
8. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
9. Pillai and Bagavathi – Modern Marketing - Principles and Practices, S. Chand & Company, New Delhi.
10. Perreault, Basic Marketing, TMH, New Delhi.Q

DSC-4B: COMPANY LAW AND SECRETARIAL PRACTICE

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course aims to acquaint students relating to provisions of new company law influencing company secretary and this would enable them to discharge effectively secretarial assignments of the law. The Conceptual, communicational and analytical skills are included in the curriculum.

Unit – 1: **Company Secretary:** Meaning & definition, Qualifications; procedure for appointment & dismissal of a secretary, Role of a Company Secretary – Rights, duties and liabilities; Qualities of a good Company Secretary.

10 Hours

Unit – 2: **Promotion of Companies and Secretarial Duties:** Nature and types of Companies, Stages of Company Promotion and incorporation; Certificate of commencement of business; Secretarial duties & procedures for incorporations of Private and Public limited Companies and Company limited by guarantee.

10 Hours

Unit – 3: **Documents of Companies & Secretarial Duties:** Memorandum of Association-definition, clauses, provisions and procedure for alteration; Articles of Association - definition, contents, provision & procedures for alteration; distinction between Memorandum and Articles of Association, Table-A of Companies Act, 2013; Prospectus - contents & statement in lieu of prospectus; doctrines of ultra vires; constructive notices, indoor management and lifting of Corporate Veil; drafting of Memorandum and Articles.

14 Hours

Unit – 4: **Management of Companies:** Appointment, removal, qualification, fixation of remuneration, rights, responsibilities and liabilities of directors, Managing director, whole time director, auditor & Manager and Secretarial duties relating to thereto.

13 Hours

Unit – 5: **Company Meeting and Secretarial Duties:** Meaning, nature and significance of Company meetings: Classification of Company meetings-statutory, board, annual, Extra ordinary meetings. Meeting Procedures-notice, agenda, venue, time, duration, quorum, adjournment & minutes of Company meeting.

13 Hours

Suggested Readings:

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Gulsan and Kapoor - Company Law and Practice, New Age International, New Delhi.
10. Chakrabarty – Secretarial Practice, Kalyani Publications, New Delhi.

GE-1B: BUSINESS ECONOMICS – II

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course aims to equip the students with understanding of economic concepts and their applications in the functioning of business entity. This would enable in optimizing scarce resources. The conceptual, reasoning and optimization skills are included in the curriculum.

Unit – 1: **Market- Perfect Competition and Monopoly:** Perfect Competition – meaning, features and determination of price and output in short-run and long-run; key lessons of perfect competition for managers; monopoly – meaning, features, types and causes; price-output determination; price discrimination – meaning, objectives, degrees, types and conditions for price discrimination.

10 Hours

Unit – 2: **Market—Monopolistic and Oligopoly:** Monopolistic Competition – meaning, features, product differentiation and price-output determination in short-run and long-run; Oligopoly – meaning and features; kinked demand curve – reasons and effects; oligopoly and non-price competition; price-leadership – meaning, features, reasons and advantages of price leadership.

09 Hours

Unit – 3: **Pricing Policies:** Meaning, objectives, methods of pricing policy- marginal cost pricing, administered price, export pricing, predatory pricing, multi-product pricing, pricing over the life-cycle of a product; pricing of a new product – skimming and penetration pricing; other concepts of pricing – dual pricing, administered price, transfer price, differential pricing of a product, and practical aspects of pricing decisions.

10 Hours

Unit – 4: **Profit Policy and Profit Planning:** Meaning, functions and theories of profit; profiteering v/s profit earning; accounting profit v/s economic profit; profit policies – profit maximization – meaning, assumptions and objections; Profit elasticity and operating leverage..

08 Hours

Unit – 5: **Business Cycles:** Meaning and phases; effects and minimizing the effects of business cycles – preventive measures and relief measures.

08 Hours

Note: The above topics are to be dealt with numerical problems and case studies wherever necessary.

Suggested Readings:

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Gupta, Managerial Economics, TMH, New Delhi.
6. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
7. Dwivedi, Managerial Economics, Vikas Publications, New Delhi.
8. Maheswari K L, Managerial Economics, PHI, New Delhi.
9. Salvator, Managerial Economics, Thoson Asia Pvt Ltd., Mumbai.
10. Hendersen, Micro Economics Theory, TMH, New Delhi.

AECC: INDIAN CONSTITUTION (Compulsory Paper for all Degree Courses)

Maximum Hours: 30 hours

Workload per week: 2hours

Learning Objectives and Outcomes:

The course aims to imbibe the fundamentals enshrined in the constitution of India. This would enable to influence their behaviors as citizen of the nation. The pupils are exposed to conceptual and interpretational skills in the process of learning.

- Unit – 1: **Constitution:** Significance of the Constitution; Making of the Constitution- Role of the Constituent Assembly, Salient features, the preamble, Citizenship, procedure for amendment of the Constitution. **06 Hours**
- Unit – 2: **Fundamental Rights:** Meaning and types of fundamental rights; the Right to Equality, the Right to Freedom, the Right against Exploitation, the Right to Freedom of Religion, Cultural and Educational Rights and Right to Constitutional Remedies. **06Hours**
- Unit – 3: **Nature of the Directive Principles of State Policy:** Meaning of Directive Principles; difference between of Fundamental Rights and Directive Principles of State Policy – Implementation of Directive Principles of State Policy, Fundamental Duties. **06 Hours**
- Unit – 4: **Union Government:** Powers and Functions of the President, the Prime Minister, Council of Ministers; composition, powers and functions of the Parliament; organisation of judiciary; jurisdiction of the Supreme Court; independence of judiciary. **06 Hours**
- Unit – 5: **State Government:** Powers and Functions of Governor, Chief Minister and Council of Minister; composition, powers and functions of State Legislature, Local Government and the Constitution; relation between the Union and the States. . **06 Hours**

Suggested Readings:

1. M. V. Pylee – An Introduction to Constitution of India, Vikas Publications, New Delhi-2005.
2. Subhash C. Kashyap – Our Constitution: An Introduction to India's Constitution & Constitutional Law, National Book Trust, New Delhi-2000.
3. Durga Das Basu – Introduction to the Constitution of India, PHI, New Delhi-2001.
4. D. C. Gupta – Indian Government & Politics, Vikas Publications, New Delhi-1994, VIII Edition.
5. J. C. Johari – Indian Government & Politics, Sterling Publishers, Delhi-2004.
6. V. D. Mahajan – Constitutional Development & National Movement in India, S. Chand & Company, New Delhi.
7. Constituent Assembly Debates, Lok Sabha Secretariat, New Delhi-1989.
8. Granville Austin – Working of a Democratic Constitution: The Indian Experience, Oxford University Press, New Delhi-1999.
9. A. P. Avasthi – Indian Government & Politics, Naveen Agarwal, Agra-2004.
10. S. A. Palekar – Indian Constitution, Serials Publication, New Delhi-2003.

2.8: FUNDAMENTALS OF ACCOUNTING AND COMMERCE- II

(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

Learning Objectives and Outcomes:

The course has the objective of providing knowledge relating to the basic concepts of accounting and trade among non commerce pupils. This would enable them to understand higher aspects of business environment. Computational, computational and analytical skills are included in the curriculum.

Unit – 1: **Industry:** Meaning, definition and characteristics; kinds of industries – genetic, extractive, construction, manufacturing, mining; advantages and disadvantages; regulation of industrial activities; industrial policies in India and environmental effects of industrial activities.

Unit – 2: **Service Organizations:** Meaning and Definition of Services; features, scope, types, advantages and disadvantages of service sector; banking services – meaning, definition and types; economic role of banking sector.

Unit – 3: **Foreign Trade:** Meaning, definition and types; reasons and importance; home trade v/s foreign trade; procedure involved in foreign trade; payment system – foreign currency and exchange rate – meaning and types of exchange rates; working of foreign exchange market in India; balance of payment – meaning, definition and difference between balance of trade and balance of payment.

Unit – 4: **Self-Balancing System:** Meaning and objectives; types of ledger – debtors ledger, creditors ledger and general ledger; preparation of trial balance; simple problems relating thereto.

Unit – 5: **Company Accounts:** Meaning and types of company; accounting entries relating to issue, forfeiture and reissue of shares and debentures; accounting treatment of discount and premium on issue of shares; underwriting of shares.

Suggested Readings:

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons, New Delhi.
3. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
4. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
5. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
6. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California
7. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi.
8. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.
9. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
10. Robert Anothly, Accounting – Text and Cases, TMH, New Delhi.
11. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
12. Narayanaswamy, Financial Accounting, PHI, New Delhi.
13. Rajashekar and Lalitha, Financial Accounting, Pearson Education, New Delhi.
14. S N Maheswari, Corporate Accounting, Vikas Publications, New Delhi.

B.COM. THIRD SEMESTER

DSC- 1C: COMPANY ACCOUNTS –I

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course aims to provide the understanding of basic accounting framework of corporate entities and would enable them to be more effective in performance of accounting tasks. The course includes computational, analytical and interpretational skills in the curriculum.

- Unit – 1: **Introduction to Company Accounts** – Meaning and types of companies; maintenance of books and accounts – Sec 128 of Companies Act, 2013; types of books and registers; annual accounts and annual returns; preparation of financial statements – Sec 129 of Companies Act, 2013; Schedule III and Form of Balance Sheet and Statement of Profit and Loss; **09 Hours**
- Unit – 2: **Accounting for Share Capital:** Meaning, types of shares and classification of share capital; issue of shares for cash – minimum subscription; Full Subscription, Under Subscription and Over Subscription; Oversubscription and Pro-rata Allotment; Issue of Shares for consideration other than cash – accounting entries and problems thereto; accounting treatment of bonus issue; accounting for rights issue; underwriting – concept, need and types; accounting treatment thereof. **12 Hours**
- Unit – 3: **Accounting for Debentures:** Meaning and types; accounting treatment of issue redeemable debentures at par, discount and premium and redeemable at par, discount and premium; issue of debentures for consideration other than cash; debentures redemption in installments, out of profits and out of capital, conversion, issue of new shares or debentures, own debentures methods only. **12 Hours**
- Unit – 4: **Company Final Accounts:** Meaning and computation of divisible profits, managerial remuneration – provisions of Companies Act, 2013 and computation; treatment of taxes; preparation of financial accounts as per Schedule III of Companies Act, 2013; profit prior to incorporation – meaning and cut-off date; basis of appropriation. **15 Hours**
- Unit – 5: **Accounting for Internal Reconstruction:** Meaning of alteration of share capital – increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; capital reduction account; preparation of post-reconstruction balance sheet. **12 Hours**

Note: Problems must be solved as per the new provisions (2013 and subsequent amendments).

Suggested Readings

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. Ratnam P.V., Advanced Accountancy, Konark Publications, New Delhi.
11. K.M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.

DSC – 2C: BANKING LAW AND PRACTICE

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course has the objective of exposing the students to the basic principles and regulations of commercial banking institutions and would enable them to perform banking tasks effectively and efficiently. The conceptual and communication skills are imbibed in the contents.

- Unit – 1: **Banker and Customer:** Definitions; general and special relationship; bankers' rights and obligations; Types of Accounts such as Current Accounts, Savings Bank Account and Fixed Deposits; Other Transactions between Banker and Customer such as Safe Deposit Vaults, Financial Advice, Letters of Introduction and Other Services, Special features of the relationship between banker and customer - mutual rights and duties; power to combine different accounts - secrecy of account; account opening procedure – KYC norms. **12 hours**
- Unit – 2: **Legal Aspects of Banking Operations:** Responsibilities of Paying and Collecting Banker; Indemnities or Guarantees - Scope and application – Obligations of a Banker - Precautions and Rights; Laws relating to Bill Finance, LC and deferred Payments; Laws relating to Securities - Valuation of Securities - Modes of Charging Securities - Lien, Pledge, Mortgage, Hypothecation, etc. **14 Hours**
- Unit – 3: **Paying and Collecting Banker:** Precautions while making payment of cheques, statutory protection; payment in due course; Collecting Banker – duties, rights and liabilities; statutory protection. **10 Hours**
- Unit – 4: **Loans and Advances:** Law, Practice and Policies governing the employment of funds; Micro Finance, Call loans and loans repayable at short notice, types of advances – loans, cash credits, overdrafts, bills purchased and discounted, letters of credit; secured and unsecured advances; legal control over bank's deployment of funds, principles of sound lending, **14 Hours**
- Unit – 5: **Technology in Banks:** Meaning, features, purposes and significance of technology in banks; concept of core banking; on line banking – meaning, significance, risks and safety norms; ATMs – debit cards, credit cards and other types of cards; UPI services – NEFT, RTGS, SWIFT services, etc. **10 Hours**

Suggested Readings:

1. P N Varshney, Banking Law and Practice, Sultan Chand & Sons, New Delhi.
2. M L Tannan, Banking Law and Practice in India, Thacker, New Delhi.
3. Parmeswaran, Natarajan and Kandaswami, Banking Law and Practice, S Chand & Co. New Delhi.
4. Rajesh, Banking Theory and Practice, TMH, New Delhi.
5. N Kumar and Mittal, Banking Law and Practice, Anmol Publications, New Delhi.
6. Sukhivinder Mishra, Banking Law and Practice, S Chand & Co, New Delhi.
7. Gomez Clifford, Banking and Finance: Theory, Law and Practice, PHI, New Delhi.
8. Perry, Law and Practice Relating to Banking, Methuen & Co, London.
9. Khubchandani, Practice and Law of Banking, MacMillan, New Delhi.
10. Lib, Laws and Practices Relating to Banking, MacMillan, New Delhi.

DSC – 3C: HUMAN RESOURCE MANAGEMENT

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is taught to develop knowledge of techniques of managing human resources in business entities and would enable them to harness the complex relation between HRM business tasks. The conceptual and interactive skills are learnt in the process.

Unit – 1: **Introduction:** Evolution, meaning, definition, scope, objectives and functions of HRM; organization of HR department; qualities of HR manager; HRM v/s personnel management; environment of HRM – External and internal forces.

12 Hours

Unit – 2: **Human Resource Planning:** Meaning, importance and benefits of HRP; characteristics of HRP; need for planning; HRP Process - job analysis, job design, Job description and job specification; meaning of recruitment and selection; recruitment and selection process.

12 Hours

Unit – 3: **Training and Induction:** Meaning of training and induction; objectives and methods of induction; identification of training needs; objectives, benefits and methods of training; criteria of effective training methods; promotion and demotion – meaning and criteria; methods of training; concepts of transfers and separation.

12 Hours

Unit – 4: **Wage and Salary Administration:** Meaning, objectives and components of employee compensation; determinants of pay structure and level; methods of wage fixation – individuals and group incentives; bonus, fringe benefits and job evaluation systems; stock-ownership plans.

12 Hours

Unit – 5: **Performance Measurement:** Meaning, objectives, nature, scope and characteristics of performance measurement; essentials of effective performance measurement; methods of appraising performance – behaviour-oriented methods and result-oriented methods.

12 Hours

Suggested Readings:

1. Durai, Human Resource Management, Pearson Education, New Delhi.
2. Gurpreet Randawa, Human Resource Management, Atlantic Publishers, New Delhi.
3. K Ashwathappa, Human Resource and Personnel Management, TMH, New Delhi.
4. Ivancevich, Human Resource Management, TMH, New Delhi.
5. R L Mathis and J H Jackson, Human Resource Management, Cengage Learning, New Delhi.
6. Lepak David, Human Resource Management, Pearson Education, New Delhi.
7. Biswajeet Patnaik, Human Resource Management, PHI, New Delhi.
8. Casico, Managing Human Resources, TMH, New Delhi.
9. Jackson, Schuler and Werner, Managing Human Resources, Cengage Learning, New Delhi.
10. George Bohlander and Scott Snell, Managing Human Resources, Cengage Learning, New Delhi.

GE- – 1C: MONEY AND BANKING

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course aims to provide conceptual and theoretical understanding of monetary system and its implementation process. This would enable them to adopt and adapt to monetary policy framework. Conceptual and analytical skills are developed in the process.

Unit – 1: **Introduction:** Meaning and definitions of money, evolution of money; functions – static and dynamic functions of money; types of money; physical properties of money; supply of money **9 Hours**

Unit – 2: **Value of Money and Price Level Changes:** Meaning and theories of value of money; measurement of value of money; cash balance equation and cash transaction equation; Price level changes – meaning, causes, effects and remedies; Price level changes and economic growth. **9 Hours**

Unit – 3: **Operations in Money Market:** Meaning, constituents and participants; call money market and short notice – participants in call money market; call rates and factors influencing call rates; T-Bills – objectives and types; issue procedure; participants in T-bills; yield on T-bills. **9 Hours**

Unit – 4: **Banking:** Meaning and types, functions of a modern banking; principles of bank management - liquidity and profitability; process of credit creation and its limitation; interest rates – meaning and types – real and nominal; effect of inflation and taxes on interest rates; liberalization of interest rates in India. **9Hours**

Unit – 5: **Banking Regulation** –Need, objectives and development in banking regulation, role of central banks; Reserve Bank of India – establishment, management and functions; monetary policy – objectives, features and types; monetary policy instruments – bank rate, repo and reverse repo rate; SLR, CRR, etc; open market operations; **9 Hours**

Suggested Readings:

1. Baye and Jansen, Money, Banking and Financial Markets, AITBS, New Delhi.
2. Misra and Puri, Monetary Economics, Himalaya Publications, Mumbai.
3. K P M Sundaram, Money, Banking, Trade and Finance, Sultan Chand & Sons, New Delhi.
4. Lipsey, Economics, Oxford University Press, New Delhi.
5. Hiejdra, Modern Macro Economics, Oxford University Press, New Delhi.
6. Vaish M C, Monetary Theory, New Age International, New Delhi.
7. Lekhi R K, Monetary Economics, Kalyani, New Delhi.
8. Paul R R, Monetary Economics, Kalyani, New Delhi.
9. Kulkarni and Kalkundrikar, Monetary Economics, Sultan Chand & Sons, New Delhi.
10. Jagadish Handa, Monetary Economics, Routledge Taylor and Francis, New York.

SEC-1C: BUSINESS STATISTICS-I

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course aims to provide conceptual and computational understanding of statistical applications in business data processing and would enable them to be effective generators of business data and information. Conceptual, analytical and computational skills are learnt in the process.

Unit – 1: **Introduction and Statistical Investigation:** Origin and development, definition, importance and scope of business statistics; meaning and definition of data - methods of data collection; questionnaire, schedule and interview methods. **08 Hours**

Unit - 2: **Classification and Tabulation of Data:** Classification – definition, objectives and types of classification; formation of discrete and continuous frequency distribution.

Tabulation: Definition and objectives; difference between classification and tabulation; parts of table; types of tables - simple and complex tables, general and special purpose tables **08 Hours**

Unit – 3: **Diagrammatic and Graphical Representation:** Introduction, significance of diagrams and graphs, difference between diagrams and graphs. Diagram: Types of diagrams – One Dimensional or Bar Diagrams. Two Dimensional or area diagrams, pictograms and cartograms; Graphs: Graphs of Frequency distribution - Histogram, Frequency Polygon, Frequency Curve, Ogives or Cumulative Frequency curves and Line Graphs. **09 Hours**

Unit – 4: **Measures of Central Tendency or Averages:** Definition and objectives of averages; requisites of ideal averages; Types of averages – Mean, Median, Mode, Harmonic Mean, Geometric Mean – Definition Computation, Merits and Demerits; Application in Business. **10 Hours**

Unit – 5: **Measures of Dispersion :** Measures of Dispersion: Introduction, Definition, Properties of Ideal Measure of Dispersion, Absolute and Relative Measures of Dispersion – Range and Coefficient of Range Quartile and Co-efficient of Q.D, Average Deviation (AD) and Coefficient of S.D and Co-efficient of Variation, Merit and Demerits - Applications in Business **10 Hours**

Suggested Readings:

1. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
2. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.
3. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
4. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
5. J K, Sharma – Business Statistics, Pearson Education, New Delhi.
6. Naval Bajapai, Business Statistics, Pearson Education, New Delhi.
7. Shukla & Sahai – Business Statistics, Sahitya Bhavan, Agra.
8. Shenoy and Srivastava, Business Statistics, New Age International, New Delhi.
9. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
10. G C Beri, Business Statistics, TMH, New Delhi.

SEC-1D: COMMERCIAL ARITHMETIC-II
(To be studied by students who have studied Statistics at PUC level)

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course has the objective of imparting the tenets of arithmetic and its application in commercial activities and would enable them to be more involved in decision process. The Conceptual, analytical and interpretational skills are learnt in the process.

Unit – 1:	Logarithms, antilogarithms and uses	09 Hours
Unit – 2:	Simple, instalment buying; compound interest.	09 Hours
Unit – 3:	Depreciation and Annuities	09 Hours
Unit – 4:	Percentages, profit and loss, discount and commission.	09 Hours
Unit – 5:	Ratio and proportion; work and time.	09 Hours

Suggested Readings:

1. Sutaria – Commercial Arithmetic, Oxford University Press Chennai.
2. Iyer and Beri - Commercial Arithmetic, Sultan Chand & Sons, New Delhi.
3. Patvardhan and Joshi - Commercial Arithmetic, Kitab Mahal, Agra.
4. Chanda S. C. and Nag N. K. - Commercial Arithmetic and Elements of Statistics, Vol – I, Kalyani, New Delhi.
5. Chanda S. C. and Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – II, Kalyani, New Delhi.
6. Chakravorty – Mathematics and Statistics, New Age International, New Delhi.
7. Shrinivas and George – Business Mathematics and Statistics, New Age International, New Delhi.
8. Brooks – Business Mathematics, AITVS, New Delhi.
9. Goel and Goel – Mathematics and Statistics, Taxmann, New Delhi.

B.COM. FOURTH SEMESTER

DSC – 1D: COMPANY ACCOUNTS - II

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is designed to impart higher knowledge relating to accounting of complex transactions of companies. This would enable the pupils to perform accounting tasks effectively. The course includes computational, analytical and interpretational skills in the curriculum.

Unit – 1: **Valuation of Goodwill and Shares:** Valuation of Goodwill – meaning, objectives and methods of valuation; valuation of shares – meaning, objectives and methods of valuation
10 Hours

Unit – 2: **Accounting for Amalgamation:** Meaning of mergers, acquisition and amalgamation; AS – 14 on Accounting for Amalgamations; classification of amalgamations and methods of accounting – pooling of interests and purchase methods – features and accounting entries; purchase consideration; elimination of unrealized profit, inter-company owings; preparation of post-merger balance sheet.
14 Hours

Unit – 3: **Liquidation of Companies:** Meaning of liquidation; liquidation v/s winding up; types of liquidation – winding up Tribunal and Voluntary winding up; procedure for voluntary winding up, provisions of Companies Act, 2013 on liquidation and IBC code; overriding preferential payments, preferential creditors and workmen’s dues; preparation of Liquidator’s Final Statement of Accounts.
10 Hours

Unit – 4: **Group Accounts:** Meaning, need and relevance of group accounts; concepts of holding and subsidiary companies; AS – 21 on Consolidated Financial Statements – recommendations; process of consolidation – classification of profits into pre and post-acquisition; capital reserve or goodwill; minority interest; elimination of stock reserves, inter-company owings; preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only).
14 Hours

Unit – 5: **Accounts of Banking Companies:** Meaning and importance; provisions of Banking Regulation Act relating to accounts and audit; books required; forms of profit and loss account and balance sheets with schedules; classification of bank advances – standard, sub-standard, doubtful and loss assets and provisioning norms; rebate on bills discounted; preparation of final accounts.
12 Hours

Note: Problems must be solved as per the new provisions (2013 and subsequent amendments).

Suggested Readings

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
8. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
11. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford University Press, New Delhi.

DSC-2D: COMMERCIAL LAW

Maximum Hours: 45-60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is structured to impart basic understanding of commercial laws influencing business activities and would enable students to be more law complying managers. The course includes computational, logical and interpretational skills in the contents.

- Unit – 1: **The Indian Contract Act-1872-I:** Definition and essentials of valid contract, kinds of contract, offer, acceptance, consideration, capacities of parties to contract, free consent, stranger to contract; Contingent Contracts; performance of contract and discharge of contract; wagering agreements; breach of contracts and remedies. **12 Hours**
- Unit – 2: **Special Contracts:** Quasi Contracts – cases deemed to be quasi contracts; Contract of Indemnity and Guarantee; Contract of Bailment and Pledge – meaning, duties and rights of bailor and bailee; Contract of Agency – definition of agent and principal; general rules of agency. **12 Hours**
- Unit – 3: **The Sale of Goods Act, 1930:** Contract of sale, meaning and difference between sale and agreement to sell, conditions and warranties; Transfer of ownership in goods including sale by non-owners; performance of contract of sale, unpaid seller- meaning and rights of an unpaid seller against the goods. **12 Hours**
- Unit – 4: **Indian Partnership Act, 1932** – meaning, types and nature of partnerships; types of partner; partnership v/s company, rights and liabilities of partners; formation, reconstitution and dissolution of firms. **12 Hours**
- Unit - 5: **Negotiable Instruments Act, 1881** – Definition and features of negotiable instrument; promissory note, bill of exchange and cheque – meaning and their differences; parties and holding in due course; crossing, endorsement and material alteration; acceptance, assignment and negotiation – delivery and endorsement; presentation of instruments; rights and liabilities of parties; dishonour of negotiable instruments. **12 Hours**

Suggested Readings:

1. N D Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. Bulchandani, K R, Business Laws, Himalaya Publishing House, Mumbai.
3. Kuchhal M C, Mercantile Law, Vikas Publications, New Delhi.
4. Pomeroy D A, Business Laws, South Western Publications, Cincinnati
5. P C Tulsian, Business Law, TMH, New Delhi.
6. V Balachandran and S Thothadri, Business Law, TMH, New Delhi.
7. Ashok Sharma, Business Law, FK Publications, New Delhi
8. Satish B Mathur, Business Law, TMH, New Delhi.
9. Gulshan S S, Business Law including Company Law, New Age International, New Delhi.

DSC – 3D: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is designed to provide conceptual and theoretical understanding of various financial management techniques. This would enable the students as financial executives, in optimizing the use of financial resources. Conceptual, computational and analytical skills are learnt in the course.

- Unit - 1: **Introduction:** Meaning, definition and evolution of financial management; scope and significance; approaches of finance function; relationship with other disciplines; objectives of financial management – profit maximization and wealth maximization; types of financial decisions – risk-return trade off; organization of finance function. **10 Hours**
- Unit - 2: **Mathematics of Finance: Concept and reasons of time value of money;** future value – single sum, annuity and series of sum; present value – single sum, annuity and series of sum, perpetuity, growing annuity and perpetuities; future and present values of annuity due; multi-period compounding; capital recovery and loan amortisation; net present value. **10 Hours**
- Unit – 3: **Financing Decision:** Concepts of operating, financial and combined leverages; computation of leverages; meaning of capital structure and classification; determinants of capital structure decisions of firms – EBIT – EPS analysis; liquidity analysis, legal provisions, etc; sources of capital. **14 Hours**
- Unit – 4: **Capital Budgeting Decisions:** Meaning and significance of capital budgeting decisions; classification; basic information for evaluation; criteria – traditional and discounted cash flows methods; Capital rationing – meaning and approaches; Cost of Capital – meaning and significance; classification; computation of specific and overall cost of capital - cost of debt, cost of preference shares, cost of equity and cost of retained earnings; overall cost of capital. **16 Hours**
- Unit – 5: **Working Capital Management:** Meaning, nature, need, significance and types of working capital; gross, net and operating cycle concepts of working capital; working capital management – meaning and significance; investment in working capital – dangers of too much and too little working capital, determinants of working capital investment, risk-return tangle; financing of working of capital – short-term and long-term sources; computation of working capital. **10 Hours**

Suggested Readings:

1. I M Pandey, Fundamentals of Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Chandra and D Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
7. Vuptakesh Sharan, Fundamentals of Financial Management, Pearson Education, New Delhi.
8. Brigham and Houston, Fundamentals of Financial Management – Theory and Practice, Cengage Publications, New Delhi.
9. James C Home, Fundamentals of Financial Management, PHI, New Delhi.
10. Gitman, Principles of Managerial Finance, Cengage Publications, New Delhi.

GE- – 1D: INTERNATIONAL TRADE AND INSTITUTIONS

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course is structured to enlighten the students on the complex trade and institutional environment affecting businesses at international level. The knowledge of such courses would enable them to comprehend in an effective manner. Conceptual and analytical skills are employed in the content.

- Unit – 1: **International Trade:** Meaning of internal and international trade; importance; gains from international trade and factors determining; theories of international trade - comparative cost theory. **09 Hours**
- Unit – 2: **Balance of Payments and Exchange Rate:** Meaning of balance of trade and balance of payment; structure of balance of payments; causes for disequilibrium in the BOP; measures for correcting disequilibrium; Foreign Exchange – meaning , determination of foreign exchange rate – fixed and flexible rates; merits and demerits; **09 Hours**
- Unit – 3: **International Monetary Institutions:** IMF –objectives, functions and achievements; World Bank – objectives, functions and achievements; ADB – objectives, functions and achievements. **10 Hours**
- Unit – 4: **International trade blocks and agreements:** meaning of trade blocks and significance; European Union; SAARC – objectives, functions and achievements; GATT – WTO objectives, functions and achievements. **08 Hours**
- Unit – 5: **Foreign Capital:** Need, importance and policies in India; FPI, FDI and FII; regulations of FDI and FII; Foreign Investment Promotion Board – functions and role. **09 Hours**

Suggested Readings:

1. Dixit, Avinash, and Victor Norman. *Theory of International Trade*. Cambridge University Press
2. Robert C. Feenstra, *Advanced International Trade: Theory and Evidence*, Princeton University Press, 2004
3. D M Mithani, *International Economics*, Himalaya Publications, Mumbai.
4. Cherunilam, *International Economics*, TMH, New Delhi.
5. G.J.Lanjouw, *International Trade Institutions*, Longman publications
6. Sawyer and Sprinkle, *International Economics*, PHI, New Delhi.
7. Krugman, *International Economics*, Pearson Education, New Delhi.
8. Sodersten, *International Economics*, Palgrave Macmillan, new Delhi.
9. Salvatore, *International Economics*, TMH, New Delhi.
10. Carbaugh, *International Economics*, Thomson, Mumbai.
11. Lindert P H, *International Economics*, AITBS, New Delhi.
12. Mannur, *International Economics*, Himalaya, Mumbai.

SEC-1D: BUSINESS STATISTICS-II

(To be studied by students who have not studied Statistics at PUC level)

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course aims to provide conceptual and computational understanding of statistical applications in business data processing and would enable them to be effective generators of business data and information. Conceptual, analytical and computational skills are learnt in the process.

- Unit – 1: **Time Series:** Definition and components of time series; methods of measuring secular trend – graphical methods; method of semi averages; method of moving averages; method of least squares. **08 Hours**
- Unit – 2: **Index Numbers:** Definition, types uses and steps involved in construction of Index numbers; Laspeyre’s, Paasche’s, Fisher’s, Dorbish and Bowley’s and Marshall Edgeworth Index Numbers; tests of adequacy of index numbers – time reversal test and factor reversal test; Consumer Price Index Number – definition, uses and methods of construction of Consumer Price Index Number. **08 Hours**
- Unit – 3: **Theory of Sampling:** Meaning, scope of sampling; theoretical basis and types of sampling – simple random and stratified random sampling, systematic sampling, multistage sampling, merits and demerits of each; uses and errors of sampling, census and sample surveys. **09 Hours**
- Unit – 4: **Probability:** Definition of random experiment, event, sample space, types of events; mutually exclusive events, mutually exhaustive events, equally likely events; definition of probability; statement of addition and multiplication; theorem of conditional probability; problems on probability. **10 Hours**
- Unit – 5: **Correlation and Regression:** Correlation - definition, types and methods of correlation; Graphical method, scatter diagram method; Karl Pearson’s Coefficient of Correlation; Spearman’s Rank Correlation Co-efficient; properties of correlation co-efficient; Regression: definition and uses; difference between correlation and regression, regression equation – X on Y and Y on X; construction regression equations. **10 Hours**

Suggested Readings:

1. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
2. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.
3. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
4. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
5. J K, Sharma – Business Statistics, Pearson Education, New Delhi.
6. Naval Bajapai, Business Statistics, Pearson Education, New Delhi.
7. Shukla & Sahai – Business Statistics, Sahitya Bhavan, Agra.
8. Shenoy and Srivastava, Business Statistics, New Age International, New Delhi.
9. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
10. G C Beri, Business Statistics, TMH, New Delhi.

SEC-1D: COMMERCIAL ARITHMETIC-II
(To be studied by students who have studied Statistics at PUC level)

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course has the objective of imparting the tenets of arithmetic and its application in commercial activities and would enable them to be more involved in decision process. The Conceptual, analytical and interpretational skills are learnt in the process.

Unit – 1:	Partnership: Sharing of Profits & Losses, Interest on Capital and Drawings, Calculation of Goodwill on admission & on retirement of partners.	08 Hours
Unit – 2:	Income Tax, Rate of Income Tax. Insurance, Life Insurance and General Insurance – present worth and discount	08 Hours
Unit – 3:	Joint Stock Companies: Shares and Stocks, Issue and Redemption of Debentures, Payment of dividend, Issue of Bonus Shares.	10 Hours
Unit – 4:	Permutation and Combination: fundamental principles of counting; factorial notation; problems on permutation and combination	09 Hours
Unit – 5:	Time, Work and Speed	10 Hours

Suggested Readings:

1. Sutaria – Commercial Arithmetic, Oxford University Press Chennai.
2. Iyer & Beri - Commercial Arithmetic, Sultan Chand & Sons, New Delhi.
3. Patvardhan & Joshi - Commercial Arithmetic, Kitab Mahal, Agra.
4. Chanda S. C. & Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – I, Kalyani, New Delhi.
5. Chanda S. C. & Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – II, Kalyani, New Delhi.
6. Chakravorty – Maths & Statistics, New Age International, New Delhi.
7. Shrinivas & George – Business Maths & Statistics, New Age International, New Delhi.
8. Brooks – Business Maths, AITVS, New Delhi.
9. Goel & Goel – Maths & Statistics, Taxmann, New Delhi.

B.COM. FIFTH SEMESTER

DSC – 1E: COST ACCOUNTING-I

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is designed to impart basic knowledge of various cost concepts, techniques and their application in businesses. Such an understanding would enable them to economize the use of resources and in proper accounting of costs. Conceptual, computational and interpretational skills are learnt in the process.

- Unit – 1: **Introduction to Cost Accounting:** Meaning and definition, scope and use of cost accounting, functions and significance of cost accounting; Relationship between financial accounting and cost accounting; Role of cost accounting and cost accountant in decision-making, cost objects, cost units and cost centres ; systems, methods and techniques of cost accounting; Installation of cost accounting system. **10 Hours**
- Unit – 2: **Classification of Costs:** Meaning and purpose; methods of classification - nature, elements, functions, behaviour, controllability, period, identifiability; managerial classification of cost; preparation of cost sheet and unit and output costing. **10 Hours**
- Unit – 3: **Accounting for Material:** Material – Meaning and significance of material cost control; purchase control – procedure involved in purchase – evaluation of quotations; economic order quantity; stores control – location and functions of stores department; levels of inventory; issue control – importance of issue control; methods of pricing issues – FIFO, LIFO, Weighted Average, Base Stock and Standard Price methods; criteria of effective pricing method; inventory control techniques – periodic v/s perpetual inventory system and ABC analysis, VED analysis. **15 Hours**
- Unit – 4: **Accounting for Labour:** Labour - meaning and components of labour cost control; departments involved; time keeping and time booking – meaning and records; methods of wage payment – time rate and piece rate; types and essentials of effective incentive plans Halsey, Rowan, Taylor’s Differential, Merrick’s, Gantt’s and Emerson’s Efficiency plans; group bonus plans – meaning, features and types; labour turnover – meaning, reasons, effects, costs, measurement and control; treatment of idle time and overtime wages. **13 Hours**
- Unit – 5: **Accounting for Overhead:** Overhead Cost Control – meaning and significance, classification; primary and secondary distribution of overheads; absorption of overheads – meaning and objectives; recovery rates – single or multiple rate; actual rate v/s predetermined; methods – material and direct labour cost, direct labour hours and machine hour rates; accounting treatment of over and under absorption of overheads. **12 Hours**

Suggested Readings:

1. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Cost Accounting, PHI, New Delhi.
3. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
4. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
5. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
6. Ravi M. Kishore, Cost accounting, TAXMANNs Publications.
7. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson Education, New Delhi.
8. Collin Drury, Cost and Management Accounting, Cengage Publications, New Delhi.
9. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.
10. Murthy and Guruswamy, Cost Accounting, TMH, New Delhi.
11. Rajashekar and Lalitha, Cost Accounting, Pearson Education, New Delhi.

DSC – 2E: INCOME TAX-LAW AND PRACTICE-I

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is structured to expose the students regarding provisions of income tax law and the computation of tax liability. The knowledge would enable them to be effective tax managers or in acting as tax practitioners. Conceptual, computational, analytical and interpretational skills are taught in the subject.

- Unit - 1: **Introduction:** Concept of Tax and Taxation; classification and evolution of tax laws in India; meaning of terms used in Income Tax Act, 1961; Person, Assessee, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, etc. Exempted Income (Concerned only with salary) **08 Hours**
- Unit – 2: **Residential Status:** Rules for determining residential status of Individual, HUF, Firm and Company, residential status and incidence of tax; practical problems. **12 Hours**
- Unit – 3: **Income from Salary:** Meaning of salary and allowances, perquisites and retirement benefits, deductions, computation of salary income, Practical problems. **14 Hours**
- Unit – 4: **Income from House Property:** Annual Value of let out and self-occupied properties; deductions in computation of house property income; practical problems. **12 Hours**
- Unit – 5: **Income from Business:** Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of business income; income from profession; computation of income of doctors, lawyers, chartered accountants, civil engineers; Practical problems. **14 Hours**

Suggested Readings:

1. Vinod K. Singhanian & Kapil Singhanian – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. Mehrotra – Income Tax Law & Accounts, Sahitya Bhavan, Agra.
3. Bhagavati Prasad – Law & Practice of Income in India, New Age International Publishers, New Delhi.
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications.
6. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.
7. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
8. K K Agarwal, Insight into Income Tax, Atlantic Publishers, New Delhi.
9. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
10. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.

DSC – 3E: AUDITING AND ASSURANCE

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course enables to understand the significance of audit practices in detecting and controlling accounting frauds and would enable students to pursue advanced courses or seek employment. The conceptual, analytical, interpretational and communication skills are taught in the process.

Unit – 1: **Introduction to Auditing:** Meaning, definitions and objectives of auditing; accounting v/s auditing; advantages and limitations of auditing; classification of audit; audit programme; appointment, qualifications and removal of company auditor; powers, duties and liabilities of company auditor.

10 Hours

Unit – 2: **Auditing and Assurance Standards:** Overview, standard setting process; Statements and Guidance Notes on Auditing Issued by the ICAI; Significant differences between Auditing and Assurance Standards; role of International Auditing and Assurance Standards Boards.

12 Hours

Unit – 3: **Internal Control and Audit:** Meaning, objectives and significance of internal control; elements of internal control; review and documentation; evaluation of internal control system; internal control questionnaires; internal control check list; tests of control, application of concept of materiality and audit risk; concept of internal audit – meaning, nature, scope and purpose of internal audit; areas of internal audit.

13 Hours

Unit – 4: **Vouchers and Verification:** Meaning of voucher and vouching; vouching v/s auditing; audit of receipts – cash sales, receipts from debtors; payments – cash and credit purchases, payment to creditors, wages, expenses, capital expenditures, bank payments; audit of assets and liabilities.

13 Hours

Unit – 5: **Audit Report:** Meaning, nature, scope and importance of auditor's report; types of auditor's report; report v/s certificate; contents of audit report; disclaimers, adverse opinion; audit committee – meaning, objectives, composition and functions of audit committee.

12 Hours

Suggested Readings:

1. B N Auditing, Practical Auditing, S Chand & Company, New Delhi.
2. Kamal Gupta, Contemporary Auditing, TMH, New Delhi.
3. Ravinder Kumar and Virendar Sgarnam Auditing: Principles and Practice, PHI, New Delhi.
4. S K Basu, Auditing: Principles and Techniques, Pearson Education, New Delhi.
5. Ashok Sharma, Auditing, FK Publications, New Delhi.
6. Arun Kumar and Rachana Sharma, Auditing Theory and Practice, Atlantic Publishers, New Delhi.
7. Saxena and Saravanvel, Practical Auditing, Himalaya Publishing House, Mumbai.
8. Kurt Pany, Auditing, TMH, New Delhi.
9. D R Camichanel, Auditing – Concepts and Methods, TMH, New Delhi.
10. L K Shukla, Auditing – Principles and Practice, Taxmann, New Delhi.

GE-1E: INDIAN ECONOMIC ENVIRONMENT

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The subject is designed to bring home to the students on the finer points of Indian Economy and would enable them to view in a comprehensive manner their influences. Conceptual and analytical skills are provided as part of curriculum.

- Unit – 1: **Introduction:** structure of Indian economy – agriculture, industry and service sectors; economic growth and development; indicators of economic development; major problems– poverty, inequalities; unemployment, population, transportation and other infrastructural problems; economic reforms since 1990s – reasons and effects of liberalization policies on Indian Economic Environment. **09 Hours**
- Unit – 2: **National Income:** Meaning and concepts of National Income – GDP, GNP NNP; trends in size and composition of national income of India; measurement methods, uses and difficulties of measurement; per capita income – meaning, importance and measurement. **09 Hours**
- Unit – 3: **Demographic Profile of India:** Size, density, rate of growth of population; sex ratio; recent population policy; economic effects of rapidly growing population; changes in occupational structure; unemployment – extent and measurement; rural and urban migration. **09 Hours**
- Unit – 4: **Planning in India:** Objectives, types, approaches, achievements and failures of planning in India; models of planning; recent two five year plans. **09 Hours**
- Unit – 5: **Agriculture in India:** Trends in agriculture production; causes for low production and productivity; Green Revolution – II – food security and self-sufficiency; New Agricultural Strategy – New Agricultural Policy 2000; Agricultural Finance – institutional and non-institutional; agricultural marketing – problems; agricultural pricing policy. **09 Hours**

Suggested Readings:

1. Dutta and Sundaram, Indian Economy, Sultan Chand & Sons, New Delhi.
2. Deepshree, Indian Economy, TMH, New Delhi.
3. Uma Kapila, Indian Economy, Academic Foundations, New Delhi.
4. Ramesh Singh, Indian Economy, TMH, New Delhi.
5. Agarwal, Indian Economy, Sultan Chand & Sons, New Delhi
6. Dhingra, Indian Economy, Sultan Chand & Sons, New Delhi.
7. Kulkarni and Kalkundrikar, Indian Economy R Chand & Co.
8. Misra and Puri, Indian Economy, Himalaya Publications, Mumbai.
9. K N Prasad, Indian Economy, Atlantic Publications, New Delhi.
10. C Rangarajan, Select Essays on Indian Economy, Academic Foundations, New Delhi.

SEC-1E: COMPUTER APPLICATIONS IN BUSINESS

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course is designed to expose the learners on the basics of information technology and their applications in business organizations. The consequence of this learning is emergence of highly skilled man power capable of performing IT tasks. The subject includes, in contents, the conceptual and technical skills.

- Unit1: **Introduction:** Introduction to computer- Characteristics, Systems, parts of computer; Computer H/W Set up of configuration, Networking, Mobile H/W device and types of wireless networking; operating system- introduction to operating system, An overview of various computer and mobile OS and application, features of latest windows operating system and its management and networking. **09 hours**
- Unit 2: **Introduction to MS-Word:** Concepts, templates, working with word documents,(opening existing documents/ creating new document, saving, selecting, editing, finding and replacing text, closing, formatting, checking and correcting spellings,) bullets and numbering, tabs, paragraph formatting, page formatting, header and footer, working with tables and picturing. **09hours**
- Unit-3: **Introduction to Power point and MS-Excel:** Introduction, basics of presentations; slides, fonts, drawing, editing; inserting; tables, images, texts, symbols, medias; design ;transition; animation and slide show; creating, saving, editing, inserting and deleting workbook, Organizing charts and graphs, generally used spread functions; mathematical, statistical, financial, logical, date and time, lookup and reference, text functions. **09 hours**
- Unit 4: **Business decision making with excel:** Loan and lease statement Concept; ratio analysis; payroll statements; capital budgeting; depreciation accounting; graphical representation of data; frequency distribution and its and statistical parameters, correlation and regression. **09hours**
- Unit-5: **Database management system:** Creating data tables, editing database using forms, performing queries, generating reports, creating DBMS in the areas of accounting, employees, suppliers and customers. **09 hours**

NOTE:

- There shall be practical examination of 20 marks (internal assessment) and duration of examination shall be 2 hours.
- Teaching arrangement need to be made in the computer lab only.

Suggested Readings:

1. Korth, Database System concepts, TMH, New Delhi.
2. Leon, Database Management System, Vikas Publications, New Delhi.
3. Narang, Database Management, PHI, New Delhi.
4. S. Jaiswal, Doing Business on the Internet E-Commerce, Galgotia Publications.
5. P.T. Joseph, E-Commerce, An Indian Perspective, S.J. PHI.
6. Kenneth C. Laudon, Caron Guerica Traver, 3.E-Commerce Business Technology, Society, Pearson Education.
7. Schneider, E-Commerce, Thomson Publication, New Delhi.
8. Mukesh Dhunna and J B Dixit, IT in Business Management, Laxmi Publications, New Delhi.
9. Hem Chand Jain and H.N.Tiwari, Fundamentals of Computer Applications in Business, Taxmann's Publications, New Delhi.
10. James A Senna, IT in Business, PHI, New Delhi.
11. Ritendra Goel and D N Kakkar, Computer Applications in Management, New Age International, New Delhi.

DSE FOR FIFTH SEMESTER

DSE -1E: FINANCIAL SERVICES

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

This discipline specific course is designed to impart the basic knowledge of various financial services. The knowledge would enable them to perform well in employment market. The conceptual and analytical skills are learnt in the process.

- Unit – 1: **Introduction:** Financial Services – meaning, nature, characteristics and types of financial services; developing financial services; role of financial services industry in economic growth; growth of financial services in India; regulation of financial services. **10 Hours**
- Unit – 2: **Lease Financing:** Meaning, features, types, advantages and disadvantages of leasing; leasing v/s instalment sale; leasing v/s borrowing; evaluation of lease finance from the point of lessor and lessee; tax, legal and accounting aspects; AS – 19 on leasing; **12 Hours**
- Unit – 3: **Mutual Funds and Venture Capital Financing:** Meaning, objectives, importance and types of mutual funds; mutual funds in India - structure of mutual funds industry; SEBI Regulations; advantages of mutual funds; Venture Capital Funds – meaning, objectives and significance of venture capital financing; process and methods of venture capital financing; development of venture capital in India **13 Hours**
- Unit – 4: **Depository Services:** Meaning, objectives and significance of depository services; dematerialization v/s rematerialization; process of dematerialisation; origin and growth of depository services in India – NSDL and CDSL – functions; depository participants – functions performed; cost of depository services. **12 Hours**
- Unit – 5: **Factoring and Credit Rating:** Meaning, objectives and types of factoring services; cost and benefit analysis of factoring services; factoring v/s bill discounting; factoring v/s forfaiting; origin and growth of factoring services in India – public and private sector agencies; RBI Committee recommendations on factoring; Credit Rating – Meaning, objectives and significance of credit rating; process of credit rating; origin and growth of credit rating in India – rating agencies established and symbols used by agencies; advantages and disadvantages; **13 Hours**

Suggested Readings:

1. M Y Khan, Financial Services, TMH, New Delhi.
2. Guruswamy, Financial Services, TMH, New Delhi.
3. G Ramesh Babu, Financial Services in India, Concept Publishing House, New Delhi.
4. Rajesh Kothari, Financial Services in India, Sage Publications, New Delhi.
5. T Siddaiah, Financial Services, Pearson Education, New Delhi.
6. Tripathy, Financial Services, PHI, New Delhi.
7. Padmalatha Suresh and Justin Paul, Management of Banking and Financial Services, Pearson Education, New Delhi.
8. Joseph Anbarasu and Others, Financial Services, Sultan Chand & Sons, New Delhi.
9. Batra G S and Batra B S, Management of Financial Services, Deep and Deep Publications, New Delhi.
10. Srivatsav R M, Indian Financial System, Rishi Publishers, Hyderabad.

DSE -2E: PRINCIPLES OF MANAGEMENT ACCOUNTING

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

This discipline specific course is designed to develop the understanding of analysis and interpretation of financial statements. This would enable them to provide meaningful financial data. The conceptual, computational, analytical, interpretational and communication skills are learnt in the course.

Unit – 1: **Introduction:** Meaning, nature, objectives, functions and significance of management accounting; financial accounting v/s management accounting; cost accounting v/s management accounting; techniques of management; installation of management accounting system. **08Hours**

Unit – 2: **Marginal Costing:** Meaning of marginal cost and costing; features and applications; advantages and disadvantages of marginal costing; cost classification; break even analysis – meaning, assumptions and significance; computation of break-even point; break even charts; margin of safety and angle of incidence; managerial applications of marginal costing – pricing and output decisions; key factor; continue and shutdown and accepting foreign offers. **14 Hours**

Unit – 3: **Funds Flow Statement:** Meaning, objectives and significance of funds flow statements; preparation of funds flow statement – schedule of changes in working capital, funds from operations. Budgeted funds flow statement. **12 Hours**

Unit – 4: **Cash Flow Statement:** Meaning, objectives and significance of cash flow statement; funds flow statement v/s cash flow statement; Accounting Standard - 3 on Cash Flow Statement – recommendations; cash from operations – direct and indirect method; cash flow from operating, investing and financing activities; Budgeted Cash Flow Statement. **12 Hours**

Unit – 5: **Ratio Analysis:** Meaning and significance of ratio analysis; classification of ratios – liquidity, solvency, activity and profitability ratios; comparison criteria; computation of ratios and preparation of financial statements from ratios; limitations of ratio analysis. **14 Hours**

Suggested Readings:

1. S N Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Management Accounting and Financial Control, PHI, New Delhi.
3. Gupta and Sharma, Management Accounting, Kalyani Publishers, New Delhi.
4. Khan and Jain, Management Accounting, TMH, New Delhi.
5. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi.
6. Ravi M Kishore, Management Accounting, Taxmann Publications, New Delhi.
7. Bhattacharya Debarshi, Management Accounting, Pearson Education, New Delhi.
8. Rachcha Minaxi, Introduction to Management Accounting, Pearson Education, New Delhi.
9. Wood and Sake, Principles of Management Accounting, Oxford University Press, USA.
10. Malcom Coombs, David Hobbs and David Jenkins, Management Accounting – Principles and Applications, Sage Publications, New Delhi.

DSE -3E: BANK MANAGEMENT

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course aims at imparting the knowledge of principles of managing commercial banking organizations. This would enable students to perfect the art of effective money management. The conceptual, analytical and interpretational skills are learnt in the course.

Unit – 1: **Bank Management:** Meaning, Definitions, scope and importance of bank management; principles of bank management; techniques of bank management – sources of funds, lending policies, interest rate management; asset-liability management – meaning, objectives and importance.

10 Hours

Unit – 2: **Managing Sources of Funds:** Types of deposits, cost-benefit analysis of deposit-mix; managing and pricing deposit services, managing non-deposit liabilities and other sources of borrowing funds; types of non-deposit sources and factors to consider in selecting non-deposit liabilities.

12 Hours

Unit – 3: **Basic Lending Principles:** Liquidity, Profitability, safety issues, diversification of risk – benefits and costs of diversification; risk-return trade-off; credit creation – process; credit function; loans and advances – classification and modes of securing loans and advances.

13 Hours

Unit – 4: **Lending Policies:** Loan objectives, volume of loans, geographical distribution; evaluation of loan proposals – industry level credit analysis, operational efficiency, financial efficiency and management evaluation; analysis of fundamental factors; lending rates – PLR, fixed and flexible, etc; loan pricing – objectives and loan pricing model.

13 Hours

Unit – 5: **NPA in Banks:** Meaning and classification of NPA, reasons for NPA and its effects; trends – year-wise and sector-wise; measures taken to control NPAs; provision norms.

12 Hours

Suggested Readings:

1. Subramannya K N, Modern Banking in India, Deep and Deep Publications, New Delhi.
2. Rose and Hudgins, Bank Management and Financial Services, TMH, New Delhi.
3. H R Machiraju, Modern Commercial Banking, New Age International, New Delhi.
4. Firdos Shroff, Modern Banking Technology, Northern book Centre, New Delhi.
5. Gardener Mills and Cooperman, Managing Financial Institutions, Cengage Learning, New Delhi.
6. Constantin Zopoundis, New Trends in Banking Management, Springer, USA.
7. Muralidharan, Modern Banking – Theory and Practice, PHI, New Delhi.
8. Mehta and Fung, International Bank Management, John Wiley Publications, New Delhi.
9. Timoti Koch and Mc-Donald, Bank Management, Cengage Learning, New Delhi.
10. Gup, Kolari and Fraser, Commercial Banking: The Management of Risk, John Wiley Publications, New Delhi

B.COM. SIXTH SEMESTER
DSC – 1F: COST ACCOUNTING-II

Maximum Hours: 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is designed to impart basic knowledge of various cost concepts, techniques and their applications in businesses. Such an understanding would enable them to economize the use of resources and in proper accounting of costs. Conceptual, computational and interpretational skills are learnt in the process.

- Unit – 1: **Reconciliation of Cost and Financial Accounts:** Meaning, need and reasons for reconciliation; Preparation of reconciliation statement. **10 Hours**
- Unit – 2: **Costing Methods: Output costing, Job costing and Contract costing:** Output costing, meaning, application and cost procedure; problems relating thereto; Job Costing – meaning, application and cost procedure; problems relating thereto; Contract Costing – meaning, application and accounting treatment; job costing v/s contract costing; measurement of WIP and profits on incomplete contracts; cost plus contracts. **16 Hours**
- Unit – 3: **Costing Methods: Process Costing:** Process Costing – meaning, features and application; job costing v/s process costing; process cost accounts – treatment of normal loss, abnormal loss and gains; inter-process profits; accounting for joint and by-products – meaning and features of joint and by-products; apportionment of joint costs. **14 Hours**
- Unit – 4: **Costing Methods: Service Costing** – meaning, features and classification of service costing; operating costing – meaning and application; cost unit in operating costing; classification of cost; preparation of cost sheet of transportation, boiler house and canteen organization. **10 Hours**
- Unit – 5: **Activity-Based Costing:** Meaning and Definitions; key terms – cost objects, activities, cost pools, cost drivers, cost hierarchies; salient features of ABC; implementation; comparing ABC with traditional costing system; limitations of ABC; simple problems relating thereto. **10 Hours**

Suggested Readings:

1. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Cost Accounting, PHI, New Delhi.
3. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
4. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
5. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
6. Ravi M. Kishore, Cost Accounting, Taxmann publications.
7. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson Education, New Delhi.
8. Collin Drury, Cost and Management Accounting, Thomson Publications, New Delhi.
9. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.
10. Rajashekar and Lalitha, Cost Accounting, Pearson Education, New Delhi.

DSC – 3F: GOODS AND SERVICE TAX (GST)

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The Course is an attempt to expose the students on the finer points of GST world and the knowledge would enable them in seeking employment or in becoming practitioners. The conceptual, computational and analytical skills are provided in the course.

- Unit – 1: Introduction- Meaning, Scope and significance of GST: Principles of subsumation and Taxes subsumed; Classification of goods and services and GST rates; GST model in India-CGST, SGST and IGST, GST Administration in India-GST Council; GST Network. **08 Hours**
- Unit-2: Registration under GST for manufacturers, service providers and dealers etc; Amendment and cancellation of registration, tax invoice, Credit and debit notes, accounts and records. **10 Hours**
- Unit – 3: Levy and collection of Tax-CGST Act, 2017, levy and collection of GST, composition levy, taxable person, Time and value of supply. Illustrative problems **14 Hours**
- Unit -4: Input Tax credit system: Introduction, meaning of Input Tax Credit, eligibility and conditions for taking Input Tax Credit: Illustrative problems. **14 Hours**
- Unit -5: Filing of returns under GST, forms, time schedule: assessment, payment of Tax Illustrative Problems **14 Hours**

Suggested Readings:

1. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi.
2. V S Datey, GST Ready Reckoner, Taxmann's Publications, New Delhi.
3. Raman Singla and Pallavi Singla, Simplified Approach to GST – A Ready Referencer, Young Global Publications, Delhi.
4. S S Gupta, GST – Law and Practice, Taxmann's Publications, New Delhi
5. Rajat Mohan, Illustrated Guide to GST, Bharat Law House, Delhi.
6. Anjali Agarwal, GST: Impact on the Indian Economy, New Century Publications, Delhi.
7. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India, New Delhi.
8. Atul Kumar Gupta, GST – Concept and Roadmap, LexisNexis Publications, New Delhi.
9. The Central Goods and Services Tax Act and Rules, 2017.
10. The Karnataka Goods and Services Tax Act, 2017, Karnataka Law Journal Publications, Bangalore.

GE-1F: INDUSTRY AND FINANCE

Maximum Hours: 45- 60 hours

Workload per week: 3hours

Learning Objectives and Outcomes:

The course aims to equip the students with an understanding of basic concepts and principles of industrial finance. This knowledge would enable them to optimize the use of financial resources. Skills like conceptual and analytical are included in the contents.

Unit – 1: **Evolution and Development of Industry in India:** Meaning of industry, definitions, phases of evolution of industry in India; need for industrial development; Industrial Policy of 1948, 1956 and 1990s – a comparative study of these policies; industrial growth and industrial pattern in India.

09 Hours

Unit – 2: **Composition of Industrial Sector:** Structure of large scale industries in India – sugar, cotton, iron and steel; agro-processing sector, cottage and village industries; rural industrialization; emerging global competition and Indian industry; impact of liberalization and privatisation on SSI sector.

08 Hours

Unit – 3: **Financing of an Industry:** Meaning of industrial finance – direct and indirect finance; role and functions of IFCI, IDBI, ICICI, SFCs, SIDBI, etc., in industrial finance.

10 Hours

Unit – 4: **Service Sector:** Meaning, nature, scope and growth of service sector; financial and non-financial services; government policy on service sector; GDP contribution and employment generation; FDI in service sector – sector-wise limits; joint venture and collaborations in service sector.

09 Hours

Unit – 5: **Emergence of New Trends in Service Sector** – Technology in banking, insurance, pension funds; financial innovation in India; logistic development;

09 Hours

Suggested Readings

1. Dutta and Sundaram, Indian Economy, Sultan Chand & Sons, New Delhi.
2. Deepshree, Indian Economy, TMH, New Delhi.
3. Uma Kapila, Indian Economy, Academic Foundations, New Delhi.
4. Ramesh Singh, Indian Economy, TMH, New Delhi.
5. Agarwal, Indian Economy, Sultan Chand & Sons, New Delhi
6. Dhingra, Indian Economy, Sultan Chand & Sons, New Delhi.
7. Kulkarni and Kalkundrikar, Indian Economy R Chand & Co.
8. Misra and Puri, Indian Economy, Himalaya Publications, Mumbai.
9. K N Prasad, Indian Economy, Atlantic Publications, New Delhi.

SEC-1F: E-COMMERCE

Maximum Hours: 45- 60 hours

Workload per week: 3hours

[Theory with Practicals]

Learning Objectives and Outcomes:

The course is designed to expose students on the application of IT tools in contemporary business world and enables to pursue higher learning regarding e-commerce. Conceptual and analytical skills are learnt by the learners.

Unit- 1: **Introduction to E-Commerce:** Meaning, definition, Components of E-Commerce; E-Commerce Applications- Inter organizational, Intra-organizational and Customer to Business applications; Components of E-Commerce; Potential benefits of E-Commerce; E-Commerce Security; Risks and Challenges of E-Commerce. **08 Hours**

Unit-2: **Technology Infrastructure:** World-wide-web, Protocols-FTP, intranet and extranet, Information publishing technology-basics of web-servers, hardware and software. **08 Hours**

Unit-3: **Business Applications:** Consumer oriented e-business- e-tailing and models- advertising, e-mail marketing, affiliated programmes- E-CRM; Online services Business oriented E-Commerce, E-Governance, EDI on Internet, Delivery management system, Web auctions, virtual communities and web portals- Social media marketing. **10 Hours**

Unit-4: **E-Business Payments and Security:** E-Business payments, features of payment systems, protocols, E-Cash, E-Cheque and micro payment systems; Internet security-cryptography, security protocols, network security. **10 Hours**

Unit-5: **E- Compliance:** Meaning need and scope of E-filing, Returns- GST- monthly, Quarterly, Half-yearly and annual, Income-tax, E-payment of GST, TDS, TCS, and Advance payment of Income tax. **09 Hours**

NOTE:

- There shall be practical examination of 20 marks (internal assessment) and duration of examination shall be 2 hours.
- Teaching arrangement need to be made in the computer lab only.

Suggested Readings:

1. Ravi kalakota and A B Whinstong- 'Frontiers of Electronic Commerce', Pearsons Education, India, 2006.
2. Daniel Minoli, Emma Minoli- 'Web Commerce Technology Handbook', TMH Publications, 2007
3. J Christopher W, Theodre HKC, Global Electronic Commerce- Theory and Case studies, University Press, 2001.
4. Kamallesh K Bajaz, E-Commerce- TMH Publications, 2nd Edition.
5. Parag Kulkarni, Sunita Jahirabad Kao, Pradeep Chande- E Business, Oxford University Press, 2012.
6. Henry Chan and EL- E- Commerce fundamentals and Applications, Willey India Private Limited, 2007
7. Bharat Bhaskar- Electronic Commerce- Framework Technologies and Applications, 3rd Edtn. TMH Publications, 2009.

DSE FOR SIXTH SEMESTER

DSE -1F: BANKING IN INDIA

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course acquaints the students on the growth and development of banking industry and regulatory framework. This knowledge would enable the students in effective management of banking services. The conceptual, interactive and communication skills are provided in the curriculum.

Unit – 1: **Introduction:** Origin of Banks – indigenous bankers and money lenders; structure and growth of banks in India – commercial banks, regional rural banks, co-operative banks and development banks; nature scope and functions of banks; regulations of Reserve Bank relating to functioning of banks – licensing, monetary policy, credit policy, etc. **10 Hours**

Unit – 2: **Banking Sector Reforms:** Meaning, objectives, reasons and significance of reforms; Narasimham Committee recommendations; capital adequacy norms and re-capitalization; prudential regulation – income recognition, asset classification and provisioning norms; interest rate structure, disclosure norms; technological developments in banking; banking Ombudsman scheme. **12 Hours**

Unit – 3: **Electronic Banking:** Evolution, meaning, definition and importance of E-Banking; traditional banking v/s e-banking; aspects of e-banking; models of e-banking; advantages and disadvantages of e-banking. **12 Hours**

Unit – 4: **Modern Trends in Indian Banking:** Social Banking, Lead Bank Scheme, Priority Sector Lending – categories and norms; Service Area Approach; Micro Credit – self help groups, NGOs; micro-credit lending methods. **12 Hours**

Unit – 5: **Marketing of Banking Services, Mergers and International Banking:** Meaning, objectives, importance and strategies of marketing of banking services; motives, growth and regulations of mergers in banking sector; meaning, types and regulation of international banking. **14 Hours**

Suggested Readings:

1. Subramannya K N, Modern Banking in India, Deep and Deep Publications, New Delhi.
2. Rose and Hudgins, Bank Management and Financial Services, TMH, New Delhi.
3. H R Machiraju, Modern Commercial Banking, New Age International, New Delhi.
4. Firdos Shroff, Modern Banking Technology, Northern book Centre, New Delhi.
5. Gardener Mills and Cooperman, Managing Financial Institutions, Cengage Learning, New Delhi.
6. Constantin Zopoundis, New Trends in Banking Management, Springer, USA.
7. Muralidharan, Modern Banking – Theory and Practice, PHI, New Delhi.
8. Mehta and Fung, International Bank Management, John Wiley Publications, New Delhi.
9. Timoti Koch and Mc-Donald, Bank Management, Cengage Learning, New Delhi.
10. Gup, Kolari and Fraser, Commercial Banking: The Management of Risk, John Wiley Publications, New Delhi

DSE -2F: INSURANCE IN INDIA

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is designed to enable students to understand growth and development of insurance sector in India. This knowledge would enable them to be effective in serving insurance sector. The conceptual and analytical skills are imparted in the course.

- Unit – 1: **Insurance Regulatory Development Authority of India (IRDA):** Establishment, objectives, functions; regulations relating to insurance industry. **10 Hours**
- Unit – 2: **Insurance Industry in India:** Public Sector and Private Insurance Companies; classification; reasons for reforms in insurance sector; benefits and effects of reforms; new insurance products; insurance reach; cost and benefits of insurance. **10 Hours**
- Unit – 3: **Rural Insurance in India:** Meaning, objectives and significance; features of rural insurance in India; types of rural insurance business – personal insurance, livestock insurance, crop insurance, poultry insurance, etc; growth of rural insurance in India. **12 Hours**
- Unit – 4: **Micro-Insurance:** Meaning, objectives and significance; growth of micro-insurance in India; micro-insurance policies; forms of micro-insurance; IRDA regulations relating to micro-insurance. **14 Hours**
- Unit – 5: **Appraisal of Investment and Financing Policies of Insurance Companies in India:** Life Assurance Fund – statutory requirements, investment norms, trends in investment pattern; investment in stocks, debentures and government securities; capital market and money market role of insurance companies in India. **14 Hours**

Suggested Readings:

1. Sethi and Bhatia, Elements of Banking and Insurance, PHI, New Delhi.
2. Palande, Shah and Lunawat, Insurance in India, Sage Publications, New Delhi.
3. Tripathy and Pal, Insurance Theory and Practice, PHI, New Delhi.
4. Rejda, Fundamentals of Risk and Insurance, Pearson Education, New Delhi.
5. Franklin and Gephart, Principles of Insurance, Macmillan Publications, New Delhi.
6. Rob Thoys, Insurance Theory and Practice, Routledge, New York.
7. Pollard and Zehnwith, General Insurance, Cambridge University Press, UK.
8. Prabhu Ghate, Micro-Finance in India, Sage Publications, New Delhi.
9. Mukharjee and Ghosh, Rural Insurance, ICFAI University Press, Hyderabad.
10. IRDA Act, 1999 – Universal Law Publishing Company, New Delhi.

DSE -3F: PRINCIPLES OF FOREIGN EXCHANGE

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is designed to enable students to understand the basic concepts and principles of foreign exchange market. The learning would help them in minimizing exchange exposure in businesses. The conceptual, computational and analytical skills are learnt in the course.

- Unit – 1: **Introduction:** Meaning of foreign exchange (Forex), forex transaction and forex market; structure of Forex market – Over-the-Counter (OTC) market – spot and forward markets; participants – whole or inter-bank market and retail; international banks, bank customers, non-bank dealers, FX brokers and central banks. **10 Hours**
- Unit – 2: Forex Markets and Rate – Spot Market – meaning and quotations – direct and indirect quotes; European and American terms; cross exchange rate; bid-ask spread; forward market – meaning and quote; premium or discount; forward cross exchange rate; (problems relating thereto) **14 Hours**
- Unit – 3: **Exchange Rate Determination:** Theories – Interest Rate Parity Theory, the Purchasing Power Parity Theory; Fisher’s Effect and International Fisher Effect; factors determining exchange rates; fixed, floating, crawling rates, etc., (problems relating thereto) **14 Hours**
- Unit – 4: **Forex Risk Management – I:** Meaning of risk/exposure; types of risk – transaction, translation and economic risk; internal and external risk management techniques; internal -currency of invoicing, leading and lagging; netting – meaning and types; re-invoicing centre (simple problems) and External Techniques (Theory only) – forward contracts, currency futures, interest rate futures, currency options - call and put options, swaps. **12 Hours**
- Unit – 5: **Forex Risk Management – II:** Translation Exposure – Meaning and significance; translation methods – current and no-current methods; monetary and non-monetary methods; temporal methods; economic exposure – meaning and measurement. **10 Hours**

Suggested Readings:

1. Jeevanandam, Foreign Exchange Management, Sultan Chand & Sons, New Delhi.
2. Eiteman, Stonehill, Moffett and Pandey, Multinational Business Finance, Pearson Education, New Delhi.
3. Khan and Jain, Financial Management, TMH, New Delhi.
4. Pandey I M, Financial Management, Vikas Publications, New Delhi.
5. V Pattabhi Ram and S D Bala, Strategic Financial Management, Prime Academy, Chennai.
6. Luc Soenen, Foreign Exchange Management, McGraw Hill Publications, New Delhi.
7. Chatterjee, Principles of Foreign Exchange, Himalaya, Mumbai.
8. Bhole, International Financial Management, TMH, New Delhi.
9. Madhu Vij, International Financial Management, TMH, New Delhi.

DSE -4F: SERVICES MARKETING

Maximum Hours: 45- 60 hours

Workload per week: 4hours

Learning Objectives and Outcomes:

The course is designed to acquaint students with the basic concepts, methods and principles of Services marketing. The learning would help them in developing effective marketing strategies. The conceptual, analytical and communication skills are learnt in the process

- Unit – 1: **Introduction:** Meaning, types, nature and characteristics of services; understanding service customers; reasons for growth of Indian scenario; meaning, nature and importance of services marketing; difference between services marketing and product marketing. **12 Hours**
- Unit – 2: **Service Strategy:** Strategy planning process – steps in strategic planning process; market oriented service strategy; service triangle; dimensions of marketing strategy – services marketing mix; customer behaviour in services; factors influencing; service perception; model of consumer expectations and perceptions. **12 Hours**
- Unit – 3: **Service Product:** Meaning and steps involved; basic service package, customer value hierarchy; flow of service, development of a new service; service product mix; services differentiation, service life cycle; branding a service product. **12 Hours**
- Unit – 4: **Services Pricing, Distribution and Promotion Strategy:** Concept of services pricing, features, objectives and strategies for pricing of services; Service Distribution – need, service channels – direct distribution, outsourcing, intermediaries, electronic channels; Service Promotion – objectives, strategies for services promotion, sales promotion and advertisement. **14 Hours**
- Unit – 5: **Managing Service Quality:** Definition and importance; determinants; GAP Model – reasons and strategies to bridge GAPS; contribution of technology. **10 Hours**

Suggested Readings:

1. Audrey Gilmore, Services Marketing and Management, Sage Publications, New Delhi.
2. Lovelock, Wirtz and Chatterjee, Services Marketing, Pearson Education, New Delhi.
3. Zeithaml, Gremler, Bitner and Pandit, Services Marketing, TMH, New Delhi.
4. K Rama Mohana Rao, Services Marketing, Pearson Education, New Delhi
5. Kapoor, Paul and Halder, Services Marketing – Concepts and Practices, TMH, New Delhi.
6. Harsh V Verma, Services Marketing, Pearson Education, New Delhi.
7. Rajendra Nargundkar, Services Marketing, TMH, New Delhi.
8. R Srinivasan, Services marketing, PHI, New Delhi.
9. Kenneth Clow and David Kurtz, Services Marketing, Dreamtech Press, New Delhi.
10. Douglas Hoffman and Bateson, Services Marketing, Cengage Learning, New Delhi.

KARNATAK UNIVERSITY, DHARWAD.

Ref. No. No. KU/(Aca(S&T))/(MGK-313)/2011-12/ 712

Date: 10-04-2012

NOTIFICATION

Sub: Revision of Syllabus for B.Com., semester course with effect from the academic year 2012-13 and onwards.

Ref: 1) BOS Res. No. 03, dt ; 28.11.2011.
2) Faculty in Commerce Res. No. 01, dt; 05.01.2012.
3) Academic Council Res. No.16, dt. 26.03.2012.
4) Vice-Chancellors Order dated ; 02-04-2012

Adverting to the above, the Principals of constituent and affiliated Arts/Science & Commerce colleges are hereby informed that the revised syllabus for B.Com- I,II, III, IV, & V, VI semesters course is implemented with effect from the academic years as shown below;.

1. B.Com. I & II Semester	-	2012-13
2. B.Com. III & IV Semester	-	2013-14
3. B.Com. V & VI Semester	-	2014-15

Hence, the contents of this notification may please be brought to the notice of the students and all concerned.

The concerned syllabus may please be get through the Karnatak University,
Web Site: www.kud.ac.in.

S. S. S. S. S.
REGISTRAR *2/4/12*

To,

1. All the Principals of Arts/Science & Commerce Constituent and Affiliated colleges for information.

Copy F.W.cs to;

1. Dean, Faculty of Commerce, P.G. Dept of studies in Commerce, K.U.Dharwad.
2. The Chairman, BOS in (UG) Commerce, PG Dept. of Studies in Commerce, K.U.Dharwad.
3. The Registrar (Evaluation) K.U. Dharwad.
4. Dr. R.M Vatnal, In charge Director, Information Technology, Exam Section, room No. 104, K.U.Dharwad, with a request to place the Notification and Syllabi in the University website: www.kud.ac.in

Copy to:

1. P.S. to Vice-Chancellor, K.U. Dharwad.
2. S.A. to Registrar, K.U. Dharwad.
3. O.S. Exam Section (Commerce) K.U.D.
4. O.S. Exam Section (Confidential) K.U.D
5. O.S. Exam Section (QP Branch) K.U.D.
6. O.S. Exam Section (GAD) K.U.D.

Karnatak University, Dharwad

Faculty of Commerce

Revised Syllabi of

Bachelor of Commerce (B.Com) Course

(I to VI Semesters)

With effect from 2012-13

COURSE STRUCTURE

SL. No.	Title of the Subject	Weekly Teaching Hours	Exam Duration (Hours)	Maximum Marks		
				IA	Semester-End Exam	Total
B.Com – I Semester						
1.1	Basic English	04	03	20	80	100
1.2	Basic – MIL	04	03	20	80	100
	Core Papers					
1.3	Financial Accounting – I	04	03	20	80	100
1.4	Principles of Management	04	03	20	80	100
1.5	Business Environment /Business Mathematics – I/E.D. Vocational Paper – 1A	04	03	20	80	100
1.6	Managerial Economics – I/Vocational Paper – 2A	04	03	20	80	100
	Compulsory Paper					
1.7	Indian Constitution	04	03	20	80	100
	Compulsory Papers (to be studied by students joining B.Com course from Non-Commerce Stream)					
1.8	Fundamentals of Accounting - I	04	03	20	80	100
1.9	Fundamentals of Commerce – I	04	03	20	80	100
B.Com – II Semester						
2.1	Basic English	04	03	20	80	100
2.2	Basic – MIL	04	03	20	80	100
	Core Papers					
2.3	Financial Accounting – II	04	03	20	80	100
2.4	Business Communication Skills					
2.5	Entrepreneurship and Small Enterprise Management/Business Mathematics – II/E.D. Vocational Paper-1B	04	03	20	80	100
2.6	Managerial Economics – II/Vocational Paper – 2B	04	03	20	80	100
2.7	Fundamentals of Computers	04+02*	03	20	80	100
	Compulsory Papers (to be studied by students joining B.Com course from Non-Commerce Stream)					
2.8	Fundamentals of Accounting – II	04	03	20	80	100
2.9	Fundamentals of Commerce – II	04	03	20	80	100
B.Com - III Semester						
	Core Papers					
3.1	Corporate Accounting – I	04	03	20	80	100
3.2	Principles of Marketing /E.D Vocational Paper – 1C	04	03	20	80	100

3.3	Secretarial Practice	04	03	20	80	100
3.4	Human Resource Management	04	03	20	80	100
3.5	Monetary Economics/Vocational Paper – 2C	04	03	20	80	100
3.6	Business Statistics – I (to be studied by students who have not studied Statistics at PUC level)	04	03	20	80	100
3.6	Commercial Arithmetic – I (to be studied by students who have studied Statistics at PUC level)	04	03	20	80	100
3.7	Computer Applications – I	04+02*	03	20	80	100
B.Com IV Semester						
	Core Papers					
4.1	Corporate Accounting – II	04	03	20	80	100
4.2	Law and Practice of Banking	04	03	20	80	100
4.3	Fundamentals of Financial Management	04	03	20	80	100
4.4	Indian Financial System/Vocational Paper – 1D	04	03	20	80	100
4.5	International Economics/Vocational Paper – 2D	04	03	20	80	100
4.6	Business Statistics – II (to be studied by students who have not studied Statistics at PUC level)	04	03	20	80	100
4.6	Commercial Arithmetic – II (to be studied by students who have studied Statistics at PUC level)	04	03	20	80	100
4.7	Computer Applications – II	04+02*	03	20	80	100
B.Com V Semester						
	Core Papers					
5.1	Cost Accounting – I	04	03	20	80	100
5.2	Income Tax – Law and Practice – I/(Vocational Paper – 2E)	04	03	20	80	100
5.3	Principles and Practice of Auditing	04	03	20	80	100
5.4	Indian Economics/E.D. (Vocational Paper -1E)	04	03	20	80	100
5.5	Computer Applications (RDBMS and E-Business Applications)	04+02*	03	20	80	100
5.6	Elective Paper – I	04	03	20	80	100
5.7	Elective Paper – II	04	03	20	80	100
B.Com VI Semester						
	Core Papers					
6.1	Cost Accounting – II	04	03	20	80	100
6.2	Income Tax – Law and Practice – II/(Vocational Paper – 2F)	04	03	20	80	100
6.3	Business Laws	04	03	20	80	100

6.4	Industrial Economics/ED (Vocational Paper – 1F)	04	03	20	80	100
6.5	Computer Applications in Business (Financial Accounting with Tally)	04+02*	03	20	80	100
6.6	Elective Paper – III	04	03	20	80	100
6.7	Elective Paper – IV	04	03	20	80	100
ELECTIVE GROUPS						
(The student shall choose one of the elective groups only)						
GROUP – A – FINANCE AND ACCOUNTS						
5.6	Paper – I: Financial Services	04	03	20	80	100
5.7	Paper – II: Accounting Theory	04	03	20	80	100
6.6	Paper – III: Principles of Foreign Exchange	04	03	20	80	100
6.7	Paper – IV: Management Accounting	04	03	20	80	100
GROUP – B: FINANCE AND MARKETING						
5.6	Paper – I: Financial Services	04	03	20	80	100
5.7	Paper – II: Retail Marketing	04	03	20	80	100
6.6	Paper – III: Principles of Foreign Exchange	04	03	20	80	100
6.7	Paper – IV: Services Marketing	04	03	20	80	100
GROUP – C: FINANCE AND HUMAN RESOURCE MANAGEMENT						
5.6	Paper – I: Financial Services	04	03	20	80	100
5.7	Paper – II: Human Resource Planning and Development	04	03	20	80	100
6.6	Paper – III: Principles of Foreign Exchange	04	03	20	80	100
6.7	Paper – IV: Industrial Relations	04	03	20	80	100
GROUP – D: MARKETING AND HUMAN RESOURCE MANAGEMENT						
5.6	Paper – I: Retail Marketing	04	03	20	80	100
5.7	Paper – II: Human Resource Planning and Development	04	03	20	80	100
6.6	Paper – III: Services Marketing	04	03	20	80	100
6.7	Paper – IV: Industrial Relations	04	03	20	80	100
GROUP – E: BANKING AND INSURANCE						
5.6	Paper – I: Bank Management	04	03	20	80	100
5.7	Paper – II: Principles of Insurance	04	03	20	80	100
6.6	Paper – III: Banking in India	04	03	20	80	100

6.7	Paper – IV: Insurance in India	04	03	20	80	100
GROUP – F: ADVANCED STATISTICS						
5.6	Paper – I: Advanced Statistics – I	04	03	20	80	100
5.7	Paper – II: Advanced Statistics – II	04	03	20	80	100
6.6	Paper – III: Advanced Statistics – III	04	03	20	80	100
6.7	Paper – IV: Advanced Statistics – IV	04	03	20	80	100

*** indicates 2 hours of lab work.**

Internal Assessment: The Internal Assessment (IA) in each paper shall carry 20 marks. The course teacher is required to conduct two tests based on multiple choice questions (MCQs) selected from the completed portion of the syllabus. Each test shall carry maximum 10 marks divided into 20 MCQs carrying half a mark. The duration of the test shall be for 30 minutes only. There shall be no negative marking. There is no provision for improvement/reappearance in IA. The college shall use OMR sheets for conducting the IA tests, shall preserve the sheets till the announcement of semester-end results and allow students, if need be, to verify the marks.

B.COM FIRST SEMESTER

PAPER – 1.3: FINANCIAL ACCOUNTING – I

Objectives: The objectives of this paper are to provide higher knowledge and exposure in the application of financial accounting principles and methods to various forms of business organizations.

Unit – 1: **Higher Aspects of Partnership Accounts – I:** Insolvency of Partners – single partner and all partners; Garner v/s Murry rule; piecemeal distribution and basis of distribution – proportionate and maximum loss methods.

Unit – 2: **Higher Aspects of Partnership Accounts – II:** Sale of a firm to a company – problems relating thereto

Unit – 3: **Conversion of Single Entry System into Double Entry System:** Need for conversion and steps involved in conversion; problems relating thereto.

Unit – 4: **Accounts of Joint Ventures:** Meaning of Joint Ventures; joint venture v/s partnership; account records and problems relating thereto – when separate books are maintained, when only one venture keeps accounts and when all venturers keep accounts.

Unit – 5: **Royalty Accounts:** Meaning and important items – minimum rent, short-workings, recoupment of short-workings; entries and accounts in the books of lessee and lessor (excluding sub-let).

Suggested Readings:

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.
3. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications, New Delhi.
4. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi.
5. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
6. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
7. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
8. J R Monga – Financial Accounting, Mayo Paperbacks, New Delhi.
9. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
10. Mukharjee and Hanif, Financial Accounting, TMH, New Delhi.

Paper – 1.4: PRINCIPLES OF MANAGEMENT

Objectives: The objectives are to acquaint students with the concepts, principles and practices of the management of business organizations.

Unit – 1: Nature and Scope of Management Process: Definition, nature and features; management v/s administration; management as science, art and profession; levels and skills of manager; principles of management; development of management thought; scientific management.

Unit – 2: Planning and Decision-Making: Meaning, nature, importance, principles, types and steps involved in planning; planning premises; essentials of a sound plan; Decision-Making – meaning, nature, role, type and steps involved in decision-making process; types of decisions; approaches to decision making; techniques of decision-making.

Unit – 3: Organisation: Concept, nature, steps involved in organization; determinants of, need and significance of organization structure; principles of organization; formal v/s informal; meaning, need, importance and bases of departmentation; span of management – meaning and types; authority and responsibility – authority v/s power; meaning, importance and process of delegation; types and principles of delegation; forms of organization structure.

Unit – 4: Staffing, Coordination and Communication: Nature and scope of staffing, manpower planning – concept and process; recruitment v/s selection; sources of recruitment; Coordination – meaning, definition, nature, objectives, need and significance of coordination; criteria for effective coordination, types of cooperation; Communication – meaning, nature, process, role, significance and channels of communication; communication media; barriers to communication and measures to overcome.

Unit – 5: Directing, Motivation and Control: Meaning, nature, significance, principles and techniques of directing; Motivation – Meaning, nature and importance; Maslow’s Need Hierarchy and Herzberg’s models; Control – Meaning, nature, need, significance, process, limitations and types of control; essentials of effective control; human resistance to control – causes and remedies; management by exception.

Suggested Readings:

1. Dinkar Pagare, “Principles of Management” Sultan Chand & Sons, New Delhi.
2. C B Gupta, Principles and Practice of Management, Sultan Chand & Sons, New Delhi.
3. Griffin Ricky, Management – Principles and Applications, Cengage Learning, New Delhi.
4. Satya Raju and Parthsarathy, Management – Text and Cases, PHI, New Delhi.
5. Govindrajan and Natarajan, Principles of Management, PHI, New Delhi.

6. Tony Morden, Principles of Management, Ashagate Publications, New Delhi.
7. Koontz, Principles of Management, TMH, New Delhi.
8. P N Reddy and P C Tripathy, Principles of Management, TMH, New Delhi.
9. Hill, Principles of Management, TMH, New Delhi.
10. Thomas Bateman and Scott Snell, Management, McGraw Hill, New York.

Paper – 1.5: BUSINESS ENVIRONMENT

Objectives: To enable students to understand and identify the environment within which the business organizations function and the influence of environmental factors.

Unit – 1: **Business and its Environment:** Characteristics of modern business, concept, nature, characteristics and types of environment; micro and macro environment, major players and components of environment; linkage between business and environment; impact and process of environment analysis.

Unit – 2: **Economic Environment:** Concept, nature and characteristics of economic environment, critical element; economic factors- GDP, per capita income, BOP, monetary policy, fiscal policy, trends in trade; Industrial policy; economic reforms and impact on business

Unit – 3: **Political and Legal Environment:** Concept, nature and characteristics of political and legal environment, components; linkage between political and legal environment and business; role of Government - regulatory role, promotional role, entrepreneurial role and planning role; state intervention in business – pros and cons of intervention; economic, labour and industrial laws relevant to business – types;

Unit – 4: **Socio-cultural Environment:** Concept, nature and characteristics of socio-cultural environment; components and impact of socio-cultural environment on business, culture and ethics in business; social responsibility of business – meaning and objectives; arguments for and against social responsibility, social audit; business participation in cultural affairs.

Unit – 5: **Technological Environment:** Concept, nature and characteristics of technological environment; elements and linkage between technological environment and business; technology and society; economic effect of technology; technology and plant level changes; management of technology; technology policy of Government; technological park – meaning and objectives.

Suggested Readings:

1. Sheikh – Business Environment, Pearsons, New Delhi.
2. Sundaram & Black - Business Environment, PHI, Neew Delhi.
3. Aswathappa – Essentials of Business Environment, HPH, Mumbai.
4. Jain & Varma - Business Environment, Sahitya Bhavan, Agra.
5. Cartwright – Mastering Business Environment, Palgrave Mac Millan, Neew Delhi.
6. Mishra & Puri – Economic Environment of Business, HPH, Mumbai.

7. Adhikari - Economic Environment of Business, Sultan Chand & Sons, New Delhi.
8. Dhar P. K. – Business Environment, Kalyani Publishers, New Delhi.
9. Das Gupta A. & Sen Gupta N. K. – Government & Business, Vikas Publishing House, New delhi.
10. William C. Fredreck – Business & Society, Mc Graw Hills, New York.

Paper – 1.5: BUSINESS MATHEMATICS – I

Objectives: To provide basic knowledge of mathematics and its application in business decision-making process.

Unit – 1: **Set Theory:** Representation of a set, roaster and rule method; types of sets, operation of sets, De Morgan’s Laws, Venn diagrams, relation and functions of sets - Application of sets in business.

Unit – 2: **Theory of Indices and logarithms:** Law of Indices and statement only without meaning; problems based on these laws; logarithm of a number, properties of logarithms, problems on these properties, use of logarithm tables; problems.

Unit – 3: **Ratio and proportion:** Meaning and types of ratio and proportion; direct and indirect proportion (problems on these).

Unit – 4: **Progression:** Arithmetic Progression, Geometric Progression, Formulae for the n^{th} term and sum of first n terms of an A.P. and G.P. (without proof); problems based on these and application to business Problems.

Unit – 5: **Analytical Geometry:** Co-ordinate axes-distance formula-section Formula-section formula slope of a line different form of equation of lines; condition for 2 lines to be parallel and perpendicular distance between two parallel lines; problems.

Suggested Readings:

1. Sancheti and Kapoor – Business Mathematics, Sultan Chand & Sons, New Delhi.
2. N. K. Nag - Business Mathematics, Kalyani Publishers, New Delhi.
3. Agarwal S. K. - Business Mathematics, Kalyani Publishers, New Delhi.
4. Goel & Goel - Business Mathematics & Statistics, Taxmann, New Delhi.
5. Dr. S. M. Shukla - Business Mathematics, Sahitya Bhavan, Agra.
6. Mittal & Aggrawal - Business Mathematics, Sultan Chand & Sons, New Delhi.
7. Monga – Mathematics for Business, Vikas Publishing House, New Delhi.
8. Zameeruddin - Business Mathematics, Vikas Publishing House, New Delhi.
9. Raghavachar – A First Course in Mathematics for Management, TMH, New Delhi.
10. Suranjan Shaha – Practical Business Mathematics & Statistics, Himalaya, Mumbai.

Paper -1.6: MANAGERIAL ECONOMICS – I

Objectives: To familiarize students with the basic concepts of micro economics and their applications in business organizations.

Unit – 1: **Introduction:** Meaning, definition, nature, features and scope of managerial economics; relationship with other subjects; uses; role and responsibilities of managerial economists; fundamental concepts of managerial economics – opportunity cost, incremental, time, discounting and equi-marginal.

Unit - 2: **Demand Analysis:** Meaning and determinants of demand; law of demand, demand schedule, demand curve – why demand curve is downward sloping; change in demand v/s change in quantity demanded; exceptions; elasticity of demand – meaning and kinds; types of price elasticity; factors determining; uses and measurement; income, cross and advertising elasticity of demand; demand forecasting – meaning and methods – trend projection and least square method.

Unit – 3: **Supply Analysis:** Supply function; law of supply; supply schedule; changes in supply v/s changes in quantity supplied; exceptions, elasticity of supply; equilibrium of supply and demand

Unit – 4: **Production Function:** Meaning and types of production function; types of production function – linear, power, quadratic and Cobb-Douglas Production function; managerial uses of production function; production function – short run and long –run; law of variable proportion; laws of returns; economies and diseconomies of scale; Knowledge and Technology as new productive resource.

Unit – 5: **Cost Analysis:** Meaning of cost and classification; money and real costs; explicit and implicit costs; cost-output relationship in the short-run – TFC, TVC, TC, AFC, AVC, AC and marginal cost; long-run costs – long-run cost curves; linear and quadratic cost functions.

Note: The above topics are to be dealt with numerical problems and case studies wherever necessary.

Suggested Readings:

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Gupta, Managerial Economics, TMH, New Delhi.
6. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.

7. Dwivedi, Managerial Economics, Vikas Publications, New Delhi.
8. Maheswari K L, Managerial Economics, PHI, New Delhi.
9. Salvator, Managerial Economics, Thoson Asia Pvt Ltd., Mumbai.
10. Hendersen, Micro Economics Theory, TMH, New Delhi.

Paper – 1.7: INDIAN CONSTITUTION (Compulsory Paper for all Degree Courses)

Objectives: To provide the basic knowledge of the development and of the principles enshrined in the Constitution of India.

Unit – 1: **Constitution:** Significance of the Constitution; Making of the Constitution- Role of the Constituent Assembly, Salient features, the preamble, Citizenship, procedure for amendment of the Constitution.

Unit – 2: **Fundamental Rights:** Meaning and types of fundamental rights; the Right to Equality, the Right to Freedom, the Right against Exploitation, the Right to Freedom of Religion, Cultural and Educational Rights and Right to Constitutional Remedies.

Unit – 3: **Nature of the Directive Principles of State Policy:** Meaning of Directive Principles; difference between of Fundamental Rights and Directive Principles of State Policy – Implementation of Directive Principles of State Policy, Fundamental Duties.

Unit – 4: **Union Government:** Powers and Functions of the President, the Prime Minister, Council of Ministers; composition, powers and functions of the Parliament; organisation of judiciary; jurisdiction of the Supreme Court; independence of judiciary.

Unit – 5: **State Government:** Powers and Functions of Governor, Chief Minister and Council of Minister; composition, powers and functions of State Legislature, Local Government and the Constitution; relation between the Union and the States.

Suggested Readings:

1. M. V. Pylee – An Introduction to Constitution of India, Vikas Publications, New Delhi-2005.
2. Subhash C. Kashyap – Our Constitution: An Introduction to India's Constitution & Constitutional Law, National Book Trust, New Delhi-2000.
3. Durga Das Basu – Introduction to the Constitution of India, PHI, New Delhi-2001.
4. D. C. Gupta – Indian Government & Politics, Vikas Publications, New Delhi-1994, VIII Edition.
5. J. C. Johari – Indian Government & Politics, Sterling Publishers, Delhi-2004.
6. V. D. Mahajan – Constitutional Development & National Movement in India, S. Chand & Company, New Delhi.
7. Constituent Assembly Debates, Lok Sabha Secretariat, New Delhi-1989.

8. Granville Austin – Working of a Democratic Constitution: The Indian Experience, Oxford University Press, New Delhi-1999.
9. A. P. Avasthi – Indian Government & Politics, Naveen Agarwal, Agra-2004.
10. S. A. Palekar – Indian Constitution, Serials Publication, New Delhi-2003.

Paper – 3.8: FUNDAMENTALS OF ACCOUNTING - I

(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

Objectives: The course is designed to familiarise students with the basic concepts and principles of accounting

Unit – 1: **Introduction:** Meaning, definitions, objectives, functions, advantages and disadvantages of accounting; accounting v/s book-keeping; systems of book-keeping and accounting; accounting cycle; accounting – science, art and profession; accounting – an information system; accounting – as a language; role of accountants in business decision-making.

Unit – 2: **Accounting Principles:** Meaning, nature, objectives and scope of accounting principles; accounting concepts – meaning and types; accounting conventions – meaning and types; modifying principles; accounting standards – meaning, objectives, significance and types of accounting standards; accounting standards development process in India.

Unit – 3: **Accounting Records:** Journal – meaning, objectives and types; classification of accounts and rules of debit and credit; journal entries, narration; simple v/s complex journal entries; subsidiary books – meaning and types; ledger posting – meaning, objectives and types of ledger – process of ledger posting and balancing of an accounts; preparation of trial balance – meaning, types and objectives; preparation of trial balance.

Unit – 4: **Depreciation Accounting:** Meaning, objectives and reasons for providing depreciation; methods of depreciation – straight-line, written down value, sum-of-the-years' digit method, double declining balance method, machine hour and production unit method; accounting entries relating to purchase, sale, additions, profit/loss on sale; change in method of depreciation.

Unit – 5: **Final Accounts:** Meaning, objectives and significance; trading, profit and loss account and balance sheet; adjustment entries and preparation of final accounts.

Suggested Readings:

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi.

3. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi.
4. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana.
5. Shukla and Grewal, Advanced Accounts – Vol I and II, R Chand and Company, New Delhi.
6. Robert Anothy, Accounting – Text and Cases, TMH, New Delhi.
7. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
8. Narayanaswamy, Financial Accounting, PHI, New Delhi.
9. Rajashekaran and Lalitha, Financial Accounting, Pearson Education, New Delhi.
10. S N Maheswari, Corporate Accounting, Vikas Publications, New Delhi.

Paper – 1.9: FUNDAMENTALS OF COMMERCE - II

(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

Objectives: The course aims at acquainting the students with the fundamental concepts and features of the business world.

Unit – 1: **Introduction:** Meaning, definition and scope of commerce, evolution of commerce; economic activities – its kinds – trade and aids to trade; business, industry, profession; employment – meaning, definition and scope.

Unit – 2: **Forms of Business Organisation:** Meaning, and significance; different forms of business organizations – sole trader, partnership firms, joint hindu family firms – meaning, definition, characteristics, scope, advantages and disadvantages; co-operative organizations – meaning, objectives and significance.

Unit – 3: **Joint Stock Company:** Meaning, definition, features and significance; kinds of companies; stages involved in formation of company; advantages and disadvantages.

Unit – 4: **Government Undertakings and Public Utilities:** Meaning, definition, features, scope, organization, advantages and disadvantages; kinds of government undertakings; working of government undertakings – state and central level.

Unit – 5: **Co-operative Societies:** Meaning, definition, features, advantages and disadvantages; types – agricultural, credit consumer, employees, housing, etc; stages involved in formation of co-operative societies; regulation of co-operative societies in India.

Suggested Readings:

1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.

3. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
4. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California
5. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi.
6. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi.

B.COM SECOND SEMESTER

Paper – 2.3: FINANCIAL ACCOUNTING – II

Objectives: The objectives of this course are to provide higher knowledge and exposure in the application of financial accounting principles and methods to various forms of business organizations.

Unit – 1: **Consignment Accounts:** Meaning of consignment and important terms used in consignment; valuation of unsold stock, normal loss, abnormal loss; problems relating to consignment in the books of consignor and consignee – cost-price method and invoice-price method.

Unit – 2: **Hire-Purchase and Instalment Purchase Accounts (excluding repossession of assets):** Meaning of hire purchase contract, legal provisions and definition of terms used; meaning of instalment purchase – hire-purchase v/s instalment purchase; systems of recording; calculation of interest; entries and accounts in the books of hire purchaser and hire vendor; ascertainment of profit – debtors method and stock and debtors method – simple problems relating thereto.

Unit – 3: **Branch Accounts:** Meaning and types of branches; systems of accounting for dependent branches – debtors systems and stock and debtors systems; independent branches – incorporation of branch transactions in the head office books (excluding of foreign branches); depreciation of branch assets; goods and remittances in transit; preparation of final accounts.

Unit – 4: **Departmental Accounts:** Meaning and utility of departmental records; maintenance of columnar subsidiary books; departmentalization of expenses; interdepartmental transfer and preparation of final accounts.

Unit – 5: **Insurance Claims:** Meaning and types of claims; need – loss stock policy; preparation of statement of cost of goods sold and ascertainment of value of stock on the date of fire; treatment of salvage and valuation of stock prior to fire when gross profit ratio is given and not given; average clause and treatment of abnormal loss items.

Suggested Readings:

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.

3. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications, New Delhi.
4. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi.
5. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
6. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
7. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
8. J R Monga – Financial Accounting, Mayoor Paperbacks, New Delhi.
9. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
10. Mukharjee and Hanif, Financial Accounting, TMH, New Delhi.

Paper – 2.4: BUSINESS COMMUNICATION SKILLS

Objectives: To familiarise the students with the concepts of business communication and to develop basic business communication skills

Unit – 1: Business Communication: Meaning and significance of business communication; principles of business communication; means of communication – oral, written, video, audio-visual; business letters: need, nature and functions of business letters; kinds, essentials of effective business letters; structure and layout of business letters – elements of structure and forms of layout.

Unit – 2: Trade Enquiries: Quotations, orders and tenders; sales letters – qualities of sales letter and writing a sales letter; claim and adjustment letters; credit and collection letters – nature and types of a credit letter; circular letters – meaning, objectives and forms of circular letter.

Unit – 3: Banking Correspondence: Overdraft, cash credits, loan, account current; insurance correspondence – regarding payment, renewal of insurance premium, claims and settlement; correspondence with various agencies: customers regarding dues, follow-up letters; public authorities like provident fund commissioner, post and telegraph authorities; payment of sales tax.

Unit – 4: Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit – 5: Application Letters: Preparation of resume; interview: meaning – objectives and techniques of various types of interviews; public speech – characteristics of a good speech – business report presentations – video conferencing and e-communication methods.

Suggested Readings

1. Rajendra Pal Korlhahalli, Essentials of Business Communications, Sultan Chand & Sons, New Delhi.

2. Rodriguez M V, Effective Business Communication Concept, Vikas Publishing Company, New Delhi.
3. Kaul, Business Communications, PHI, New Delhi.
4. Rohini Agarwal, Business Communication, Taxmann, New Delhi.
5. Debashish and Das, Business Communication, PHI, New Delhi.
6. Gopal, Business Communication, New Age International, New Delhi.
7. Vikram Bisen and Priya, Business Communication, New Age International, New Delhi.
8. Sethi and Adhikaari, Business Communication, TMH, New Delhi.
9. Locker, Business Communication: Building, TMH, New Delhi.
10. Chaturvedi and Chaturvedi, Business Communication – Concepts, Cases and Applications, Pearson Education, New Delhi.

Paper – 2.5: ENTREPRENEURSHIP AND SMALL ENTERPRISE MANAGEMENT

Objectives: To acquaint students with the concepts of entrepreneurship and small business enterprises and to familiarise with the entrepreneurial development process.

- Unit – 1: **Entrepreneurship:** Introduction to entrepreneur, entrepreneurship and enterprise; importance and relevance of entrepreneur; factors influencing entrepreneurship; types of entrepreneur; characteristics of a successful entrepreneur; competency requirements for entrepreneurs.
- Unit – 2: **Entrepreneurship Development Programmes (EDPs):** Concept, objective, importance of EDPs; institutions involved in EDPs – DIC, CEDOK, RUDSETI, SISI, etc., types of EDPs; women entrepreneurship – concept and importance.
- Unit – 3: **Small Scale Industries:** Meaning and classification; characteristics; importance; cottage industries, tiny industries, ancillary industries; khadi and village industries; role of SSIs in economic development; government policies relating to SSIs.
- Unit – 4: **Project Development and Implementation:** Meaning and importance of project; process of project formulation and preparation – financial, marketing, HR, technical and social aspects of projects; project implementation.
- Unit – 5: **Financing of SSIs in India:** – Need and significance of financial assistance; types of assistance – short-term, medium and long-term; institutional and non-institutional assistance – SFCs, Banks, SIDBI, refinancing schemes, NBFCs, Venture Capital Funds, bill discounting and factoring.

Suggested Readings:

1. C B Gupta and S S Khanka, Entrepreneurship and Small Business Management, Sultan Chand & Sons, New Delhi.

2. C B Gupta and N P Srinivasan, Entrepreneurial Development in India, Sultan Chand & Sons, New Delhi.
3. Shankaraiah, Entrepreneurship Development, Kalyani Publishers, New Delhi.
4. G K Warshney, Fundamentals of Entrepreneurship, Sahitya Bhavan, Agra.
5. S S Kanka, Entrepreneurship Development, Sultan Chand & Sons, New Delhi.
6. Vasant Desai, Management of a Small Scale Industry, Himalaya Publishing House, Mumbai.
7. Higrich, Entrepreneurship, TMH, New Delhi.
8. C S V Murty, Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House, Mumbai.
9. Aruna Kaulgud, Entrepreneurship Management, Vikas Publications, New Delhi.
10. Carlos W Moore, Managing Small Business, Cengage Publications, New Delhi.

Paper – 2.5: BUSINESS MATHEMATICS – II

Objectives: The paper aims to provide basic knowledge of mathematics and its application in business decision-making process.

- sUnit – 1: **Determinants and Matrices:** Properties of determinant problems, solution of system of equations by determinant method (Crammer’s rule); Matrices - types of matrices, operations of addition, subtraction, multiplication of matrix by constant; Multiplication of matrices; Inverse of matrix solution of linear equation by matrix method; Application to business problems.
- Unit – 2: **Calculus:** (a) Differential calculus : limit of a function; concept of derivatives; derivatives of functions, sum, difference; product and quotient of 2 functions; problems based on these second order derivatives; problems based on these; cost function, revenue function, profit function, break-even point, maxima and minima of functions; application of differentiation to business problems. (b) Integral calculus: concept of integration, integration by method of substitution and by parts, definite integral and applications of integration to business problems.
- Unit – 3: **Theory of Equations:** Linear equation, quadratic equation, solutions of linear and quadratic equations, discriminant of quadratic equation, nature of roots, relation between roots and co-efficient, formation of quadratic equation whose roots are given.
- Unit – 4: **Partial fractions:** Proper and improper fractions, reducing to partial fractions of non-repeated linear, repeated linear and non-repeated quadratic.
- Unit – 5: **Linear Programming:** Linear programming concept, concept of optimization, essential condition of L.P. Formulation, solution of L.P.P. by graphical method.

Suggested Readings:

1. Sancheti & Kapoor – Business Mathematics, Sultan Chand & Sons, New Delhi.
2. N. K. Nag – Business Mathematics, Kalyani Publishers, New Delhi.
3. Agarwal S. K. - Business Mathematics, Kalyani Publishers, New Delhi.
4. Goel & Goel - Business Mathematics & Statistics, Taxmann, New Delhi.
5. Dr. S. M. Shukla - Business Mathematics, Sahitya Bhavan, Agra.
6. Mittal & Aggrawal - Business Mathematics, Sultan Chand & Sons, New Delhi.
7. Monga – Mathematics for Business, Vikas Publishing House, New Delhi.
8. Zameeruddin - Business Mathematics, Vikas Publishing House, New Delhi.
9. Raghavachar – A First Course in Mathematics for Management, TMH, New Delhi.
10. Suranjan Shaha – Practical Business Mathematics & Statistics, Himalaya, Mumbai.

Paper – 2.6: MANAGERIAL ECONOMICS – II

Objectives: To familiarize students with the basic concepts of micro economics and their applications in business organizations.

Unit – 1: **Price-Output Decisions –I:** Perfect Competition – meaning, features and determination of price; key lessons of perfect competition for managers; monopoly – meaning, features, types and causes; price-output determination; price discrimination – meaning, objectives, degrees and conditions for price discrimination;

Unit – 2: **Price-Output Decisions –II:** Monopolistic Competition – meaning, features, product differentiation and price-output determination; Oligopoly – meaning and features; kinked demand curve – reasons and effects; oligopoly and non-price competition; price-leadership – meaning, features, reasons and advantages of price leadership.

Unit – 3: **Pricing Policies:** Meaning and objectives of pricing policy; methods of pricing – cost and competition methods; pricing over the life-cycle of a product; pricing of a new product – skimming and penetration pricing; other concepts of pricing – dual pricing, administered price, transfer price and resale price maintenance.

Unit – 4: **Profit Management:** Meaning, functions and theories of profit; profiteering v/s profit earning; accounting profit v/s economic profit; profit policies – profit maximization – meaning, assumptions and objections; alternate profit policies.

Unit – 5: **Business Cycles:** Meaning and phases; effects and minimizing the effects of business cycles – preventive measures and relief measures.

Note: The above topics are to be dealt with numerical problems and case studies wherever necessary.

Suggested Readings:

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Gupta, Managerial Economics, TMH, New Delhi.
6. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
7. Dwivedi, Managerial Economics, Vikas Publications, New Delhi.
8. Maheswari K L, Managerial Economics, PHI, New Delhi.
9. Salvator, Managerial Economics, Thoson Asia Pvt Ltd., Mumbai.
10. Hendersen, Micro Economics Theory, TMH, New Delhi.

PAPER – 2.7: FUNDAMENTALS OF COMPUTERS

Objectives: The course is designed to equip students with the basic concepts of computers and their applications in business organizations.

- Unit – 1: **Introduction to Computers:** Definition, History & generation, characters, classification of computers CPU, ALU, CU, Computer memory. Fundamentals Block diagram, Input, Output devices and peripheral devices viz; Hard Disk, Tape Drive, CD-ROM, Monitor, Printer, Scanner, Keyboard, Mouse and Track Ball devices, Applications of Computer, Software : System software and Application software, Operating Systems, Batch processing, Multi programming, Time Sharing, Online and Real Time Operating Systems. *[Theory]*
- Unit-2 : **Working with Windows XP:** Introduction to windows, starting windows, Desk Top, Task Bar, Start Up Menu working with programs and icons, Adding, removing, starting and quitting programs and icons. Working with files and folders – creating, deleting, opening, finding, Control Panel, Setting, My Computer, Accessories and Windows Explorer, Note Pad, Character Map, Entertainment Options and Multimedia. *[Theory with practical]*
- Unit-3 : **Introduction to Internet:** Introduction, Internet services' features, getting connected, WWW, Web page, Net surfing, Internet/Web browsing, Internet addressing, IP address, E-mail, URL, Internet Protocol (TCP/IP), FTP, HTTP, Telnet, Gopher, WAIS. *[Theory]*
- Unit-4 : **Electronic Mail:** Creating E-mail address, browsing, sending along with attachments like word files, programme files etc., advantages and disadvantages. *[Theory with practical]*
- Unit-5 : **Search Engines:** Surfing – Searching the Web : Web Index, Meta Searcher, Yahoo, google, zeenext, khoj, india4you, websites related to education, library, companies, stock market, newspaper, sharemarket. Britanica.com, indiaedu.com, Brainpop.com, etc. *[Theory]*

Suggested Readings

1. V.K. Kapoor, Information Technology & Computer Applications, Sultan Chand & Sons, New Delhi.
2. Sanjay Saxena, First Course in Computers, Vikas Publishing House, New Delhi.
3. Madan S. , Student's guide to Information Technology, Taxmann, New Delhi.
4. Alexis Leon, Mathews Leon, Internet for Everyone, Leon Press, New Delhi.
5. V. Rajaraman, Fundamentals of Computers, PHI, New Delhi
6. B Ram, Computer Fundamentals, New Age International, New Delhi.
7. J B Dixit, Fundamentals of Computers, Laxmi Publications, New Delhi.
8. Sunil Chauhan, Akash Saxena and K Gupta, Fundamentals of Computer, Firewall Media, New Delhi.
9. Ramesh Bangia, Computer Fundamentals and IT, Firewall Media, New Delhi.
10. Sudipto Das, A Complete Guide to Computer Fundamentals, Laxmi Publications, New Delhi.

Paper – 2.8: FUNDAMENTALS OF ACCOUNTING - II

(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

Objectives: To familiarise students with the basic concepts and principles of accounting

Unit – 1: **Accounts from Incomplete Records:** Meaning and features, defects, calculation of profit –net worth method or statement of affairs method.

Unit – 2: **Final Accounts of Partnership Accounts:** Meaning and types of partnership firms; fixed and fluctuating capitals; profit-sharing ratio; adjustment of interest on capitals and drawings; preparation of final accounts.

Unit – 3: **Self-Balancing System:** Meaning and objectives; types of ledger – debtors ledger, creditors ledger and general ledger; preparation of trial balance; simple problems relating thereto.

Unit – 4: **Company Accounts:** Meaning and types of company; accounting entries relating to issue, forfeiture and reissue of shares and debentures; accounting treatment of discount and premium on issue of shares; underwriting of shares.

Unit – 5: **Company Accounts:** Final Accounts – provisions relating to maintenance of final accounts – forms of balance sheet and profit and loss account; accounting treatment of issue of bonus shares; payment of dividends; managerial remuneration; preparation of final accounts of companies (simple problems relating thereto).

Suggested Readings:

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons, New Delhi.
3. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi.
4. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.
5. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
6. Robert Anothy, Accounting – Text and Cases, TMH, New Delhi.
7. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
8. Narayanaswamy, Financial Accounting, PHI, New Delhi.
9. Rajashekaran and Lalitha, Financial Accounting, Pearson Education, New Delhi.
10. S N Maheswari, Corporate Accounting, Vikas Publications, New Delhi.

Paper – 2.9 : FUNDAMENTALS OF COMMERCE - II

(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

Objectives: To acquaint the students with the fundamental concepts and features of the business world.

- Unit – 1: **Industry:** Meaning, definition and characteristics; kinds of industries – genetic, extractive, construction, manufacturing, mining; advantages and disadvantages; regulation of industrial activities; industrial policies in India and environmental effects of industrial activities.
- Unit – 2: **Service Organizations:** Meaning and Definition of Services; features, scope, types, advantages and disadvantages of service sector; banking services – meaning, definition and types; economic role of banking sector.
- Unit – 3: **Marketing:** Meaning and definitions of market and marketing; distinction between selling and marketing; functions of marketing; merits and demerits; marketing organizations – wholesalers and retailers; agent middlemen; chain stores, malls, etc.
- Unit – 4: **Foreign Trade:** Meaning, definition and types; reasons and importance; home trade v/s foreign trade; procedure involved in foreign trade; payment system – foreign currency and exchange rate – meaning and types of exchange rates; working of foreign exchange market in India; balance of payment – meaning, definition and difference between balance of trade and balance of payment.

Unit – 5: **Consumer Protection:** Meaning and Definition – need and importance, consumer rights and responsibilities; role of consumer organizations – district forum, state commission and national commission.

Suggested Readings:

1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
3. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
4. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California
5. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi.
6. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi.

B.COM THIRD SEMESTER

Paper: 3.1: CORPORATE ACCOUNTING – I

Objectives: The course aims at providing higher knowledge and exposure to the students in the application of corporate accounting principles and methods

Unit – 1: **Issue of shares and allotment of shares:** Fixed price offer and book building methods – meaning and features of book building; SEBI regulations; issue of bonus shares – meaning and SEBI's Guidelines; accounting treatment of bonus issue; accounting for rights issue; underwriting – concept, need and types; accounting treatment thereof.

Unit – 2: **Debentures:** Meaning and classification; accounting treatment of issue and redemption of debentures; methods of redemption – in instalments - out of profits and out of capital, conversion, issue of new shares or debentures, own debentures methods only.

Unit – 3: **Company Final Accounts:** Meaning and necessity; provisions of Companies Act relating to maintenance of final accounts; forms of final accounts – vertical and horizontal forms; divisible profits, managerial remuneration, treatment of tax provisions; preparation of financial statements; implications of Accounting Standards – 1, 4, 5, 17, 18 and 22.

Unit – 4: **Profit prior to incorporation:** Meaning and cut-off date; basis of appropriation; preparation of profit and loss account and balance sheet.

Unit – 5: **Accounting for Internal Reconstruction:** Meaning of alteration of share capital – increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; disposal of capital reduction account; preparation of post-reconstruction balance sheet.

Suggested Readings

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
9. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
10. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.

Paper – 3.2: PRINCIPLES OF MARKETING

Objectives: To enable students to understand and familiarise the fundamental concepts and principles of marketing of goods and services.

Unit – 1: **Market and Marketing:** Definition, objectives, importance and scope of marketing; core marketing concepts – production, product, selling, marketing and holistic marketing concepts; evolution of concept of marketing; recent development in marketing; marketing functions; approaches to the study of marketing.

Unit – 2: **Market Segmentation:** Meaning, levels and bases of market segmentation – consumer and business market; effective market segmentation criteria; evaluating and selecting market segmentation; concept of niche marketing.

Unit – 3: **Product Policy:** Product Planning and Development; product life cycle; product mix; distribution channels; factors affecting choice of distribution; branding features; types and functions;. Packaging – features, types, advantages; brand name and trademark; standardization; – ISO.

Unit – 4: **Pricing:** Definition, objectives, factors affecting price determinations; methods of setting prices; cost, demand and competition factors; pricing policies and strategies.

Unit – 5: **Marketing Channels and Sales Promotion:** Concept, importance and types of marketing channels; factors influencing selection of marketing channels; objectives and importance of sales promotion; personal selling; advertising – meaning, objectives, functions and importance; kinds of media; direct marketing; multi-level marketing; supply chain and logistics management – meaning and importance.

Suggested Readings:

1. Kotler and Armstrong, Principles of Marketing, Pearson Publications, New Delhi.
2. Philip Kotler, Marketing Management, PHI, New Delhi.
3. William Stanton, Fundamentals of Marketing, TMH, New Delhi.
4. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
5. Gandhi, Marketing, TMH, New Delhi.
6. Sontakki and Deshpande, Principles of Marketing, Kalyani Publishers, Ludhiana.
7. Jha and Singh, Marketing Management, HPH, Mumbai.
8. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
9. Pillai and Bagavathi – Modern Marketing - Principles and Practices, S. Chand & Company, New Delhi.
10. Perreault, Basic Marketing, TMH, New Delhi.

Paper: 3.3: SECRETARIAL PRACTICE

Objectives: To familiarise the students with the fundamental concepts and functions to be performed by corporate secretaries.

- Unit – 1: **Company Secretary:** Meaning & definition, Qualifications; procedure for appointment & dismissal of a secretary, Role of a Company Secretary – Rights, duties and liabilities; Qualities of a good Company Secretary.
- Unit – 2: **Promotion of Companies and Secretarial Duties:** Nature and types of Companies, Stages of Company Promotion and incorporation; Certificate of commencement of business; Secretarial duties & procedures for incorporations of Private and Public limited Companies and Company limited by guarantee.
- Unit – 3: **Documents of Companies & Secretarial Duties:** Memorandum of Association-definition, clauses, provisions and procedure for alteration; Articles of Association - definition, contents, provision & procedures for alteration; distinction between Memorandum and Articles of Association, Table-A of Companies Act, 1956; Prospectus - contents & statement in lieu of prospectus; doctrines of ultra vires; constructive notices, indoor management and lifting of Corporate Veil; drafting of Memorandum and Articles.
- Unit – 4: **Management of Companies:** Appointment, removal, qualification , fixation of remuneration, rights, responsibilities and liabilities of directors, Managing director, whole time director, auditor & Manager and Secretarial duties relating to thereto.
- Unit – 5: **Company Meeting and Secretarial Duties:** Meaning, nature and significance of Company meetings: Classification of Company meetings-statutory, board, annual, Extra ordinary meetings. Meeting Procedures-notice, agenda, venue, time, duration, quorum, adjournment & minits of Company meeting.

Suggested Readings:

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Gulsan and Kapoor - Company Law and Practice, New Age International, New Delhi.
10. Chakrabarty – Secretarial Practice, Kalyani Publications, New Delhi.

Paper – 3.4: HUMAN RESOURCE MANAGEMENT

Objectives: The course is designed to develop a knowledge base of basic concepts and skills required in the management of human resources employed in business organizations.

Unit – 1: **Introduction:** Evolution, meaning, definition, scope, objectives and functions of HRM; organization of HR department; qualities of HR manager; HRM v/s personnel management; environment of HRM – External and internal forces;

Unit – 2: **Human Resource Planning:** Meaning, importance and benefits of HRP; characteristics of HRP; need for planning; HRP Process - job analysis, job design, Job description and job specification; meaning of recruitment and selection; recruitment and selection process;

Unit – 3: **Training and Induction:** Meaning of training and induction; objectives and methods of induction; identification of training needs; objectives, benefits and methods of training; criteria of effective training methods; promotion and demotion – meaning and criteria; methods of training; concepts of transfers and separation.

Unit – 4: **Wage and Salary Administration:** Meaning, objectives and components of employee compensation; determinants of pay structure and level; methods of wage fixation – individuals and group incentives; bonus, fringe benefits and job evaluation systems; stock-ownership plans.

Unit – 5: **Performance Measurement:** Meaning, objectives, nature, scope and characteristics of performance measurement; essentials of effective performance measurement; methods of appraising performance – behaviour-oriented methods and result-oriented methods;

Suggested Readings:

1. Durai, Human Resource Management, Pearson Education, New Delhi.
2. Gurpreet Randawa, Human Resource Management, Atlantic Publishers, New Delhi.
3. K Ashwathappa, Human Resource and Personnel Management, TMH, New Delhi.
4. Ivancevich, Human Resource Management, TMH, New Delhi.
5. R L Mathis and J H Jackson, Human Resource Management, Cengage Learning, New Delhi.
6. Lepak David, Human Resource Management, Pearson Education, New Delhi.
7. Biswajeet Patnaik, Human Resource Management, PHI, New Delhi.
8. Casico, Managing Human Resources, TMH, New Delhi.
9. Jackson, Schuler and Werner, Managing Human Resources, Cengage Learning, New Delhi.
10. George Bohlander and Scott Snell, Managing Human Resources, Cengage Learning, New Delhi.

Paper – 3.5: MONETARY ECONOMICS

Objectives: To acquaint students with the principles of monetary economics and the influence of monetary policy pursued by central banks.

Unit – 1: **Introduction:** Meaning and definitions of money; functions – static and dynamic functions of money; origin of money; types of money; physical properties of money; supply of money – M1, M2, M3 and M4.

Unit – 2: **Value of Money and its Measurements:** Meaning and theories of value of money; measurements of value of money; cash balance equation and cash transaction equation; inflation – meaning, causes, effects and remedies; inflation and economic growth.

Unit – 3: **Money Market** Meaning, constituents and participants; money market v/s capital market; money market instruments; Indian money market – features, working, intermediaries, trends and defects; regulation of money market operations

Unit – 4: **Banking:** Meaning and types, functions of a modern banking; liquidity and profitability; process of credit creation and its limitation; interest rates – meaning and types – real and nominal; effect of inflation and taxes on interest rates; liberalization of interest rates in India.

Unit – 5: **Central Bank:** Meaning and functions; RBI – establishment, management and function; monetary policy – objectives, features and types; monetary policy instruments – bank rate; repo and reverse repo rates; SLR and CRR; open market operations;

Suggested Readings:

1. Baye and Jansen, Money, Banking and Financial Markets, AITBS, New Delhi.
2. Misra and Puri, Monetary Economics, Himalaya Publications, Mumbai.
3. K P M Sundaram, Money, Banking, Trade and Finance, Sultan Chand & Sons, New Delhi.
4. Lipsey, Economics, Oxford University Press, New Delhi.
5. Hiejdra, Modern Macro Economics, Oxford University Press, New Delhi.
6. Vaish M C, Monetary Theory, New Age International, New Delhi.
7. Lekhi R K, Monetary Economics, Kalyani, New Delhi.
8. Paul R R, Monetary Economics, Kalyani, New Delhi.
9. Kulkarni and Kalkundrikar, Monetary Economics, Sultan Chand & Sons, New Delhi.
10. Jagadish Handa, Monetary Economics, Routledge Taylor and Francis, New York.

Paper – 3.6: BUSINESS STATISTICS - I

(This subject is to be offered by students who have not studied Statistics at PUC level)

Objectives: To equip students with the understanding and application of statistical methods in business data processing and interpretation.

Unit – 1: **Introduction and Statistical Investigation:** Origin and development, definition, importance and scope of business statistics; meaning and definition of data - methods of data collection; questionnaire, schedule and interview methods.

Unit - 2: **Classification and Tabulation of Data:** Classification – definition, objectives and types of classification; formation of discrete and continuous frequency distribution.

Tabulation: Definition and objectives; difference between classification and tabulation; parts of table; types of tables - simple and complex tables, general and special purpose tables.

Unit – 3: **Diagrammatic and Graphical Representation:** Introduction, significance of diagrams and graphs, difference between diagrams and graphs. Diagram: Types of diagrams – One Dimensional or Bar Diagrams. Two Dimensional or area diagrams, pictograms and cartograms; Graphs: Graphs of Frequency distribution - Histogram, Frequency Polygon, Frequency Curve, Ogives or Cumulative Frequency curves and Line Graphs.

Unit – 4: **Measures of Central Tendency or Averages:** Definition and objectives of averages; requisites of ideal averages; Types of averages – Mean, Median, Mode, Harmonic Mean, Geometric Mean – Definition Computation, Merits and Demerits; Application in Business.

Unit – 5: **Measures of Dispersion and Skewness:** Measures of Dispersion: Introduction, Definition, Properties of Ideal Measure of Dispersion, Absolute

and Relative Measures of Dispersion – Range and Coefficient of Range Quartile and Co-efficient of Q.D, Average Deviation (AD) and Coefficient of S.D and Co-efficient of Variation, Merit and Demerits - Applications in Business; measures of Skewness: Definition, Difference between Dispersion and Skewness, Absolute and Relative Measures of Skewness – Karl Pearson, Bowley's and Kelly's Co-efficient of Skewness, applications in Business.

Suggested Readings:

1. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
2. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.
3. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
4. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
5. J K, Sharma – Business Statistics, Pearson Education, New Delhi.
6. Naval Bajapai, Business Statistics, Pearson Education, New Delhi.
7. Shukla & Sahai – Business Statistics, Sahitya Bhavan, Agra.
8. Shenoy and Srivastava, Business Statistics, New Age International, New Delhi.
9. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
10. G C Beri, Business Statistics, TMH, New Delhi.

Paper –3.6: COMMERCIAL ARITHMETIC

(This subject is to be offered by students who have studied Statistics at PUC level)

Objectives: To acquaint the students with the concepts and application of arithmetic principles and techniques in business decisions.

Unit – 1: Logarithms, antilogarithms and uses

Unit – 2: Simple, instalment buying; compound interest.

Unit – 3: Depreciation and Annuities

Unit – 4: Percentages, profit and loss, discount and commission.

Unit – 5: Ratio and proportion; work and time.

Suggested Readings:

1. Sutaria – Commercial Arithmetic, Oxford University Press Chennai.
2. Iyer and Beri - Commercial Arithmetic, Sultan Chand & Sons, New Delhi.
3. Patvardhan and Joshi - Commercial Arithmetic, Kitab Mahal, Agra.
4. Chanda S. C. and Nag N. K. - Commercial Arithmetic and Elements of Statistics, Vol – I, Kalyani, New Delhi.
5. Chanda S. C. and Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – II, Kalyani, New Delhi.
6. Chakravorty – Mathematics and Statistics, New Age International, New Delhi.

7. Shrinivas and George – Business Mathematics and Statistics, New Age International, New Delhi.
8. Brooks – Business Mathematics, AITVS, New Delhi.
9. Goel and Goel – Mathematics and Statistics, Taxmann, New Delhi.

PAPER – 3.7: COMPUTER APPLICATIONS – I

Objectives: To familiarise and to develop computer application skills among the students

Unit – 1: **Word Processor-I:** Introduction to Word Processors, Editors, DOS Editors and MS-Word. MS-Word (2007 version) : Document and Non-document, Entering Text, Editing Text, Selecting text, cut-copy and paste, saving and retrieving documents, find and replace. Home – Clip Board, Font, Paragraph, Styles, Page Layout – Themes, page setup, page background, paragraph. *[Theory with practicals]*

Unit-2 : **Word Processor-II:** Insert Menu – cover page, blank page, page break, tables, excel, picture, clip arts, shapes, charts, header-footer, page numbers, text box, wordArt, Date & Time, Objects, Equations, Symbols, Review – Proofing, comments, tracking, changes, compare, protect. Mailings – create envelop – labels, start mail-merge, write & instruct fields, Preview results, View – Document view, show/hide, zoom, window, macros. *[Theory with practicals]*

Unit-3 : **Presentation Software:** Introduction to MS-Power Point, Users of Power Point, Selecting slide layout and its properties, clip art gallery, changing to slide sorter view, cut, copy and paste picture. Tool-bar, frame resizing, changing color scheme, font, style, copying, working with graphs, and text slide shows, using work art, auto layout, creating animation and slide transition. *[Theory with practicals]*

Unit-4 : **HTML:** Preparing to publish on the Web, Introducing HTML and XHTML, Learning the Basics of HTML, Structure of HTML, Creating sample web pages, formatting text with HTML, adding images, color and background, table creation, designing forms. *[Theory with practicals]*

Unit-5 : **System Analysis & Design:** System concepts and Information system concepts. The system life cycle. System analysis, System planning and the initial investigation, information gathering, the tools of structured analysis, feasibility study, cost / benefit analysis. *[Theory]*

Suggested Readings

1. Curtis D. Frye, Step by Step MS-Office 2007
2. Vikas Gupta, Comdex Computer course Kit, Dreamteach Publication, New Delhi.
3. Configuring SAP R3 (FICO), Black Book, New Delhi.
4. A.K. Gupta, Management Information System, Sultan Chand & Sons,

5. Prajagopalan, Computer Applications in Business, Vikas Publications, New Delhi
6. Mehta, Kumar and Mehta, Computer Applications in Business Management, Anmol Publications, New Delhi.
7. Ritendra Goel and D N Kakkar, Computer Applications in Management, New Age International, New Delhi.
8. Mukesh Dhunna and J B Dixit, IT in Business Management, Laxmi Publications, New Delhi.
9. James A Senna, IT in Business, PHI, New Delhi.
10. Rajaraman, Fundamentals of Computers, PHI, New Delhi.

B.COM FOURTH SEMESTER

Paper - 4.1: CORPORATE ACCOUNTING – II

Objectives: The course is designed to provide higher knowledge and exposure in the application of corporate accounting principles and methods

Unit – 1: **Valuation of Goodwill and Shares:** Valuation of Goodwill – meaning, objectives and methods of valuation; valuation of shares – objectives and methods of valuation – intrinsic value and yield value methods.

Unit – 2: **Accounting for Mergers and Amalgamation:** Meaning of mergers, acquisition and amalgamation; AS – 14 – classification of amalgamations and methods of accounting – pooling of interests and purchase methods – features and accounting entries; purchase consideration; elimination of unrealised profit, inter-company owings; preparation of post-merger balance sheet.

Unit – 3: **Liquidation of Companies:** Meaning of liquidation; liquidation v/s winding up; types of liquidation; overriding preferential payments and preferential creditors; preparation of Liquidator’s Final Statement of Accounts.

Unit – 4: **Group Accounts:** Meaning, need and relevance of group accounts; concepts of holding and subsidiary companies; AS – 21 on Consolidated Financial Statements – recommendations; process of consolidation – classification of profits into pre and post-acquisition; capital reserve or goodwill; minority interest; elimination of stock reserves, inter-company owings, debtors and bills; preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only).

Unit – 5: **Accounts of Banking Companies:** Meaning and importance; provisions of Banking Regulation Act relating to accounts and audit; books required; forms of profit and loss account and balance sheets with schedules; classification of bank advances – standard, sub-standard, doubtful and loss assets and provisioning norms; rebate on bills discounted; preparation of final accounts.

Suggested Readings

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
9. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
10. Chakraborty, Advanced Accounts, Oxford University Press, New Delhi.

Paper – 4.2: LAW AND PRACTICE OF BANKING

Objectives: To familiarise the students with the basic concepts and application of provisions of Banking Regulation Act

Unit – 1: **Banker and Customer:** Definitions; general and special relationship; bankers' rights and obligations; account opening procedure – KYC norms.

Unit – 2: **Negotiable Instruments:** Meaning of promissory note, bill of exchange and cheque; essentials of a valid cheque; order and bearer cheques; crossing – meaning, objectives and types; material alterations; endorsements – meaning, objectives and types.

Unit – 3: **Paying Banker:** Precautions while making payment of cheques, statutory protection, payment in due course; Collecting Banker – duties, rights and liabilities; statutory protection.

Unit – 4: **Bank Advances:** Principles of sound lending, types of advances – loans, cash credits, overdrafts, bills purchased and discounted, letters of credit; secured and unsecured advances; modes of creating charges

Unit – 5: **Technology in Banks:** Meaning, features, purposes and significance of Internet Banking, ATM, E-Banking, Core Banking, On-Line Banking, Tele Banking, Credit Cards, Kissan Cards and Smart Cards.

Suggested Readings:

1. P N Varshney, Banking Law and Practice, Sultan Chand & Sons, New Delhi.
2. M L Tannan, Banking Law and Practice in India, Thacker, New Delhi.
3. Parmeswaran, Natarajan and Kandaswami, Banking Law and Practice, S Chand & Co. New Delhi.

4. Rajesh, Banking Theory and Practice, TMH, New Delhi.
5. N Kumar and Mittal, Banking Law and Practice, Anmol Publications, New Delhi.
6. Sukhivinder Mishra, Banking Law and Practice, S Chand & Co, New Delhi.
7. Gomez Clifford, Banking and Finance: Theory, Law and Practice, PHI, New Delhi.
8. Perry, Law and Practice Relating to Banking, Metheun & Co, London.
9. Khubchandani, Practice and Law of Banking, MacMillan, New Delhi.
10. Lib, Laws and Practices Relating to Banking, MacMillan, New Delhi.

Paper – 4.3: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Objectives: To enable students to understand the concepts and principles of financial management of business organizations.

- Unit - 1: **Introduction:** Meaning, definition and evolution of financial management; scope and significance; approaches of finance function; relationship with other disciplines; objectives of financial management – profit maximization and wealth maximization; types of financial decisions – risk-return trade off; organization of finance function.
- Unit - 2: **Time Value of Money:** Meaning and reasons; future value – single sum, annuity and series of sum; present value – single sum, annuity and series of sum, perpetuity, growing annuity and perpetuities; future and present values of annuity due; multi-period compounding; capital recovery and loan amortisation; net present value.
- Unit – 3: **Financing Decision:** Concepts of operating, financial and combined leverage; computation of leverages; meaning of capital structure and classification; determinants of capital structure decisions of firms – EBIT – EPS analysis; liquidity analysis, legal provisions, etc; sources of capital.
- Unit – 4: **Capital Budgeting Decisions:** Meaning and significance of capital budgeting decisions; classification; basic information for evaluation; criteria – traditional and discounted cash flows methods - ARR, Payback period, net present value, internal rate of return and profitability index method. Capital rationing – meaning and approaches; cost of capital – meaning and significance; classification; cost of debt, cost of preference shares, cost of equity and cost of retained earnings; overall cost of capital.
- Unit – 5: **Working Capital Management:** Meaning, nature, need, significance and types of working capital; gross, net and operating cycle concepts of working capital; working capital management – meaning and significance; investment in working capital – dangers of too much and too little working capital, determinants of working capital investment, risk-return tangle; financing of working of capital – short-term and long-term sources; computation of working capital.

Suggested Readings:

1. I M Pandey, Fundamentals of Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Chandra and D Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
7. Vuptakesh Sharan, Fundamentals of Financial Management, Pearson Education, New Delhi.
8. Brigham and Houston, Fundamentals of Financial Management – Theory and Practice, Cengage Publications, New Delhi.
9. James C Horne, Fundamentals of Financial Management, PHI, New Delhi.
10. Gitman, Principles of Managerial Finance, Cengage Publications, New Delhi.

Paper – 4.4: INDIAN FINANCIAL SYSTEM

Objectives: To familiarise with the fundamental concepts and working of Indian financial system and its constituents

Unit – 1: **Introduction:** Meaning, components and functions of financial system; key elements of financial system; role of financial system in the economy; relationship between the economic growth and financial system; reforms in the financial system – objectives and major reforms undertaken in India.

Unit – 2: **Financial Markets:** Meaning, importance and classification of financial markets; money market – meaning and role; money market instruments; major players in money market; link between money market and monetary policy in India; capital market – meaning, objectives and significance; reforms in capital market in India; capital market instruments

Unit – 3: **Financial Markets:** Meaning of markets and types; primary market – meaning and nature; types of issue – IPOs and Further Offers – methods of making public issue – fixed price and book building – meaning, process and price determination; red-erring prospectus and green shoe option; secondary market – meaning, functions and development of second market in India; stock exchanges – meaning, functions and development; regulation and demutualisation; BSE, NSE and OTCEI - origin and growth.

Unit -4: **Financial Intermediaries:** Role and classification of financial intermediaries, development financial institutions – functions and types – IFCI, SIDBI, IDFC; banking and NBFCs – functions and structure of banking institutions; NBFCs – meaning, functions and growth of NBFCs; co-operative banking in India;

other intermediaries – merchant bankers, underwriters, custodians, registrars, share transfer agents, depository services – meaning and functions.

Unit – 5: **Financial Regulations:** Meaning, objectives and significance of financial regulations; Raghuram Rajan Committee recommendations on financial regulation; SEBI – objectives, functions and powers of SEBI;

Suggested Readings:

1. Bharati V Pathak, The Indian Financial Systems – Markets, Institutions and Services, Pearson Education, New Delhi.
2. M Y Khan, Indian Financial System, TMH, New Delhi.
3. Guruswamy, Indian Financial System, TMH, New Delhi.
4. D K Murthy and Venugopal, Indian Financial System, TMH, New Delhi.
5. Bhole and Jitendra Mahakud, Financial Institutions and Markets, TMH, New Delhi.
6. Gomez, Financial Institutions, Markets and Financial Services, PHI, New Delhi.
7. Christopher Viney, Financial Institutions, Instruments and Market, TMH, New Delhi.
8. Frank Fabozzi, Foundations of Financial Markets and Institutions, Pearson Education, New Delhi.
9. T Siddaiah, Financial Services, Pearson Education, New Delhi.
10. Tripathy, Financial Instruments and Services, PHI, New Delhi.

Paper - 4.5: INTERNATIONAL ECONOMICS

Objectives: To enable students to acquaint with the concepts and principles of international economics and their influence on the working of business organizations.

Unit – 1: **International Trade:** Meaning of internal and international trade; importance; gains from international trade and factors determining; theories of international trade - comparative cost theory; World Trade Organization; SAARC.

Unit – 2: **Balance of Payments and Exchange Rate:** Meaning of balance of trade and balance of payment; structure of balance of payments; causes for disequilibrium in the BOP; measures for correcting disequilibrium; Foreign Exchange – meaning , determination of foreign exchange rate – fixed and flexible rates; merits and demerits;

Unit – 3: **International Monetary Institutions:** IMF –objectives, functions and achievements; World Bank – objectives, functions and achievements; ADB – objectives, functions and achievements.

Unit – 4: **Economic Integration:** Meaning - theory of customs union; European Union; SAARC – objectives, functions and achievements; GATT – WTO objectives, functions and achievements.

Unit – 5: **Foreign Capital:** Need, importance and policies in India; FDI and FII; regulation of FDI and FII; Foreign Investment Promotion Board – functions and role.

Suggested Readings:

1. Cherunilam, International Economics, TMH, New Delhi.
2. Sawyer and Sprinkle, International Economics, PHI, New Delhi.
3. Krugman, International Economics, Pearson Education, New Delhi.
4. Sodersten, International Economics, Palgrave Macmillan, new Delhi.
5. Salvatore, International Economics, TMH, New Delhi.
6. D M Mithani, International Economics, Himalaya, Mumbai.
7. Carbaugh, International Economics, Thomson, Mumbai.
8. Bhutani, Principles of Economics, Taxmann, New Delhi.
9. Lindert P H, International Economics, AITBS, New Delhi.
10. Mannur, International Economics, Himalaya, Mumbai.

Paper – 4.6: BUSINESS STATISTICS - II

(This subject is to be offered by students who have not studied Statistics at PUC level)

Objectives: To develop the understanding and application of statistical methods in business data processing and interpretation.

Unit – 1: **Correlation and Regression:** Correlation - definition, types and methods of correlation; Graphical method, scatter diagram method; Karl Pearson's Coefficient of Correlation; Spearman's Rank Correlation Co-efficient; properties of correlation co-efficient; Regression: definition and uses; difference between correlation and regression, regression equation – X on Y and Y on X; construction regression equations.

Unit – 2: **Time Series:** Definition and components of time series; methods of measuring secular trend – graphical methods; method of semi averages; method of moving averages; method of least squares.

Unit – 3: **Index Numbers:** Definition, types uses and steps involved in construction of Index numbers; Laspeyre's, Paasche's, Fisher's, Dorbish and Bowley's and Marshall Edgeworth Index Numbers; tests of adequacy of index numbers – time reversal test and factor reversal test; Consumer Price Index Number – definition, uses and methods of construction of Consumer Price Index Number;

Unit – 4: **Theory of Sampling:** Meaning, scope of sampling; theoretical basis and types of sampling – simple random and stratified random sampling, systematic sampling, multistage sampling, merits and demerits of each; uses and errors of sampling, census and sample surveys.

Unit – 5: **Probability:** Definition of random experiment, event, sample space, types of events; mutually exclusive events, mutually exhaustive events, equally likely

events; definition of probability; statement of addition and multiplication; theorem of conditional probability; problems on probability.

Suggested Readings:

1. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
2. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.
3. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
4. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
5. J K, Sharma – Business Statistics, Pearson Education, New Delhi.
6. Naval Bajapai, Business Statistics, Pearson Education, New Delhi.
7. Shukla & Sahai – Business Statistics, Sahitya Bhavan, Agra.
8. Shenoy and Srivastava, Business Statistics, New Age International, New Delhi.
9. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
10. G C Beri, Business Statistics, TMH, New Delhi.

Paper – 4.6: COMMERCIAL ARITHMETIC – II

(This subject is to be offered by students who have studied Statistics at PUC level)

Objectives: To acquaint the students with the concepts and application of arithmetic principles and techniques in business decisions.

Unit – 1: Partnership: Sharing of Profits & Losses, Interest on Capital and Drawings, Calculation of Goodwill on admission & on retirement of partners.

Unit – 2: Income Tax, Rate of Income Tax. Insurance, Life Insurance and General Insurance – present worth and discount

Unit – 3: Joint Stock Companies: Shares and Stocks, Issue and Redemption of Debentures, Payment of dividend, Issue of Bonus Shares.

Unit – 4: Insolvency – class of creditors and dividend.

Unit – 5: Time, Work and Speed.

Suggested Readings:

1. Sutaria – Commercial Arithmetic, Oxford University Press Chennai.
2. Iyer & Beri - Commercial Arithmetic, Sultan Chand & Sons, New Delhi.
3. Patvardhan & Joshi - Commercial Arithmetic, Kitab Mahal, Agra.
4. Chanda S. C. & Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – I, Kalyani, New Delhi.
5. Chanda S. C. & Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – II, Kalyani, New Delhi.
6. Chakravorty – Maths & Statistics, New Age International, New Delhi.
7. Shrinivas & George – Business Maths & Statistics, New Age International, New Delhi.

8. Brooks – Business Maths, AITVS, New Delhi.
9. Goel & Goel – Maths & Statistics, Taxmann, New Delhi.

Paper – 4.7: COMPUTER APPLICATIONS-II

Objectives: To acquaint and to develop computer application skills among the students for various business applications.

- Unit-1 : **MS-Excel:** Concept of Spreadsheet, Electronic spreadsheet, Introduction to LOTUS 1-2-3, Introduction to MS-Excel, Standard Button bar, Formatting Toolbar, formula bar, auto calculated area, rows and columns of worksheet, editing cells, cell reference and range reference, types of cell data, labels, values, formulas, interoperation of error values, linking formulas, naming constants, functions in excel, category of function, cell formatting, range protection. *[Theory with practicals]*
- Unit-2 : **MS-Excel-II:** Sharing a workbook, autocorrect and spelling, excel charts, chart toolbar, elements of charts, editing charts, types of charts, whatif analysis, cell reference, conditional formatting. *[Theory with practicals]*
- Unit-3 : **MS-Excel-III:** Scenarios, automated tasks, macros, using filters, using links, data forms, page setup, printing, excel workbook templates; working with functions – (a) Financial – DB, DDB, FV, IPMT, IRR, NPV, PMT, PV, RATE, VDB (b) Statistical – avedve, average, correl, count, counta, countblank, mean, median, geomean, growth, intercept, norminv (c) Database – daverage, dcount, etc. (d) Date & Time – data, datevalue, day, day360, hour, minute, month, now, time, timevalue. *[Theory with practicals]*
- Unit-4 : **Introduction to SAP (Systems Applications and Product):** Overview, features, configuration tools, financial accounting enterprise structure, general ledgers, accounts payable, receivable. *[Theory]*
- Unit-5 : **MIS:** Information system for decision making, evolution, decision making & MIS, MIS as a techniques for making programmed decisions, define the problems, set system objectives, established system constraints, determine information needs, sources, develop alternative conceptual system. *[Theory]*

Suggested Readings

1. Curtis D. Frye, Step by Step MS-Office 2007
2. Vikas Gupta, Comdex Computer course Kit, Dreamteach Publication, New Delhi.
3. Configuring SAP R3 (FICO), Black Book, New Delhi.
4. A.K. Gupta, Management Information System, Sultan Chand & Sons,
5. Prajagopalan, Computer Applications in Business, Vikas Publications, New Delhi
6. Mehta, Kumar and Mehta, Computer Applications in Business Management, Anmol Publications, New Delhi.

7. Ritendra Goel and D N Kakkar, Computer Applications in Management, New Age International, New Delhi.
8. Mukesh Dhunna and J B Dixit, IT in Business Management, Laxmi Publications, New Delhi.
9. James A Senna, IT in Business, PHI, New Delhi.
10. Rajaraman, Fundamentals of Computers, PHI, New Delhi.

B.COM FIFTH SEMESTER

Paper - 5.1: COST ACCOUNTING – I

Objectives: The paper aims to develop the conceptual knowledge and skills and familiarises the uses of cost accounting methods and techniques.

Unit – 1: **Introduction:** Meaning, nature, objectives, functions and significance of cost accounting; financial accounting v/s cost accounting; cost objects, cost units and cost centres; systems, methods and techniques of cost accounting; Installation of cost accounting system;

Unit – 2: **Cost classification:** Meaning and purpose; methods of classification - nature, elements, functions, behaviour, controllability, period, identifiability; managerial classification of cost; preparation of cost sheet.

Unit – 3: **Elements of Cost:** Material – Meaning and significance of material cost control; purchase control – procedure involved in purchase – evaluation of quotations; economic order quantity; stores control – location and functions of stores department; levels of inventory; issue control – importance of issue control; methods of pricing issues – FIFO, LIFO, Weighted Average, Base Stock and Standard Price methods; criteria of effective pricing method; inventory control techniques – periodic v/s perpetual inventory system and ABC analysis

Unit – 4: **Elements of Cost:** Labour - meaning and components of labour cost control; departments involved; time keeping and time booking – meaning and records; methods of wage payment – time rate and piece rate; types and essentials of effective incentive plans Halsey, Rowan, Taylor’s Differential, Merrick’s, Gantt’s and Emerson’s Efficiency plans; group incentive plans – meaning and features (theory only); labour turnover – meaning, reasons, effects, costs, measurement and control; treatment of idle time and overtime wages.

Unit – 5: **Elements of Cost:** Overhead Cost Control – meaning and significance, classification; primary and secondary distribution of overheads; absorption of overheads – meaning and objectives; recovery rates – single or multiple rate; actual rate v/s predetermined; methods – material and direct labour cost, direct

labour hours and machine hour rates; accounting treatment of over/under absorption of overheads.

Suggested Readings:

1. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Cost Accounting, PHI, New Delhi.
3. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
4. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
5. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
6. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson Education, New Delhi.
7. Collin Drury, Cost and Management Accounting, Cengage Publications, New Delhi.
8. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.
9. Murthy and Guruswamy, Cost Accounting, TMH, New Delhi.
10. Rajashekaran and Lalitha, Cost Accounting, Pearson Education, New Delhi.

Paper – 5.2: INCOME TAX: LAW AND PRACTICE - I

Objectives: To develop an understanding of the basic concepts and principles of income tax law and develop necessary skills in computation of income tax under various heads.

Unit - 1: **Introduction:** Meaning and Terms used: Person, Assessee, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, Exempted Income (Concerned only with salary)

Unit – 2: **Residential Status:** Rules for determining residential status of Individual, HUF, Firm and Company, incidence of tax and residential status, Incidence of tax and residential status, Practical problems.

Unit – 3: **Income from Salary:** Salary, Allowances, perquisites and retirement benefits, deductions, computation of salary income, Practical problems.

Unit – 4: **Income from House Property:** Annual Value of let out and self-occupied properties; deductions in computation of house property income; practical problems.

Unit – 5: **Income from Business:** Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of business income; income from profession; computation of income of doctors, lawyers, chartered accountants, civil engineers; Practical problems.

Suggested Readings:

1. Vinod K. Singhania & Kapil Singhania – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. Mehrotra – Income Tax Law & Accounts, Sahitya Bhavan, Agra.

3. Bhagavati Prasad – Law & Practice of Income in India, New Age International Publishers, New Delhi.
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications.
6. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.
7. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
8. K K Agarwal, Insight into Income Tax, Atlantic Publishers, New Delhi.
9. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
10. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.

Paper -5.4: PRINCIPLES AND PRACTICE OF AUDITING

Objectives: To equip students with concepts, techniques and methods of audit process employed in business organizations.

- Unit – 1: **Introduction to Auditing:** Meaning, definitions and objectives of auditing; accounting v/s auditing; advantages and limitations of auditing; classification of audit; audit programme; appointment, qualifications and removal of company auditor; powers, duties and liabilities of company auditor.
- Unit – 2: **Auditing and Assurance Standards:** Overview, standard setting process; Statements and Guidance Notes on Auditing Issued by the ICAI; Significant differences between Auditing and Assurance Standards; role of International Auditing and Assurance Standards Boards.
- Unit – 3: **Internal Control and Audit:** Meaning, objectives and significance of internal control; elements of internal control; review and documentation; evaluation of internal control system; internal control questionnaires; internal control check list; tests of control, application of concept of materiality and audit risk; concept of internal audit – meaning, nature, scope and purpose of internal audit; areas of internal audit.
- Unit – 4: **Vouchers and Verification:** Meaning of voucher and vouching; vouching v/s auditing; audit of receipts – cash sales, receipts from debtors; payments – cash and credit purchases, payment to creditors, wages, expenses, capital expenditures, bank payments; audit of assets and liabilities.
- Unit – 5: **Audit Report:** Meaning, nature, scope and importance of auditor’s report; types of auditor’s report; report v/s certificate; contents of audit report; disclaimers, adverse opinion; audit committee – meaning, objectives, composition and functions of audit committee.

Suggested Readings:

1. B N Auditing, Practical Auditing, S Chand & Company, New Delhi.
2. Kamal Gupta, Contemporary Auditing, TMH, New Delhi.
3. Ravinder Kumar and Virendar Sgarnam Auditing: Principles and Practice, PHI, New Delhi.
4. S K Basu, Auditing: Principles and Techniques, Pearson Education, New Delhi.
5. Ashok Sharma, Auditing, FK Publications, New Delhi.
6. Arun Kumar and Rachana Sharma, Auditing Theory and Practice, Atlantic Publishers, New Delhi.
7. Saxena and Saravanvel, Practical Auditing, Himalaya Publishing House, Mumbai.
8. Kurt Pany, Auditing, TMH, New Delhi.
9. D R Camichanel, Auditing – Concepts and Methods, TMH, New Delhi.
10. L K Shukla, Auditing – Principles and Practice, Taxmann, New Delhi.

Paper - 5.4: INDIAN ECONOMY

Objectives: To familiarise the students with the basic structure of Indian economy and its various economic problems.

- Unit – 1: **India:** Developing economy; structure of Indian economy – agriculture, industry and service sectors; economic growth and economic development; indicators of economic development; major problems of Indian Economy – poverty, inequalities; unemployment, population, transportation and other infrastructural problems; economic reforms since 1990s – reasons and effects of liberalization policies on Indian Economy
- Unit – 2: **National Income:** Meaning and concepts of National Income – GDP, GNP NNP; trends in size and composition of national income of India; measurement methods, uses and difficulties of measurement; per capita income – meaning, importance and measurement;
- Unit – 3: **Demographic Profile of India:** Size, density, rate of growth of population; sex ratio; recent population policy; economic effects of rapidly growing population; changes in occupational structure; unemployment – extent and measurement; rural and urban migration.
- Unit – 4: **Economic Planning:** Objectives, types, approaches, achievements and failures of economic planning in India; models of economic planning; tenth and eleventh five year plans.
- Unit – 5: **Agriculture in India:** Trends in agriculture production; causes for low production and productivity; Green Revolution – II – food security and self-sufficiency; New Agricultural Strategy – New Agricultural Policy 2000; Agricultural Finance – institutional and non-institutional; agricultural marketing – problems; agricultural pricing policy.

Suggested Readings:

1. Dutta and Sundaram, Indian Economy, Sultan Chand & Sons, New Delhi.
2. Deepshree, Indian Economy, TMH, New Delhi.
3. Uma Kapila, Indian Economy, Academic Foundations, New Delhi.
4. Ramesh Singh, Indian Economy, TMH, New Delhi.
5. Agarwal, Indian Economy, Sultan Chand & Sons, New Delhi
6. Dhingra, Indian Economy, Sultan Chand & Sons, New Delhi.
7. Kulkarni and Kalkundrikar, Indian Economy R Chand & Co.
8. Misra and Puri, Indian Economy, Himalaya Publications, Mumbai.
9. K N Prasad, Indian Economy, Atlantic Publications, New Delhi.
10. C Rangarajan, Select Essays on Indian Economy, Academic Foundations, New Delhi.

Paper – 5.5: COMPUTER APPLICATIONS IN BUSINESS (RDBMS AND E-BUSINESS APPLICATIONS)

Objectives: The course is designed to acquaint with the concepts and develop computer applications among the students in various functional areas of business.

Unit-1: **Integration:** Integration with MS-Word, MS-Excel, MS-PowerPoint, insertion of avi, dat, mpeg, files, Hyper linking etc. *[Theory with practicals]*

Unit-2 : **RDBMS :** Introduction, Concept of relation in DBMS, Schemas, sub-scheme and instances, relationships – one to one, many to many and many to many, entities, data model using entity – relation model, attributes, properties, n set, Database Languages : Data Definition, Data Manipulation and Data Control language. *[Theory with practicals]*

Unit-3 : **SQL:** An overview : SQL constructs, embedded SQL, Query & Query Optimization techniques. Database design : Design phases – conceptual, logical and physical. ER diagram and model. *[Theory with practicals]*

Unit-4 : **Functional E-Business:** Introduction, Applications – direct marketing & selling, value chain integration, supply chain management, corporate purchasing, financial & information services, obstacles in adopting E-business applications, E-strategy – Information & strategy, the virtual chain planning E-business project. *[Theory]*

Unit-5 : **Electronic Payment Systems:** – Overview, customer to merchant payments, peer to peer payments, electronic banking, electronic fund transfers. E-Business Marketing Concepts : Basic Marketing concepts for internet marketing, E-Business marketing and branding strategies, strengthening the customer relationship, E-commerce and Online service industries : Online financial services. Online travel services, online career services. *[Theory]*

Suggested Readings :

1. Korth, Database System concepts, TMH, New Delhi.
2. Leon, Database Management System, Vikas Publications, New Delhi.
3. Narang, Database Management, PHI, New Delhi.
4. S. Jaiswal, Doing Business on the Internet E-Commerce, Galgotia Publications.
5. P.T. Joseph, E-Commerce, An Indian Perspective, S.J. PHI.
6. Kenneth C. Laudon, Caron Guerica Traver, 3.E-Commerce Business Technology, Society, Pearson Education.
7. Schneider, E-Commerce, Thomson Publication, New Delhi.
8. Mukesh Dhunna and J B Dixit, IT in Business Management, Laxmi Publications, New Delhi.
9. James A Senna, IT in Business, PHI, New Delhi.
10. Ritendra Goel and D N Kakkar, Computer Applications in Management, New Age International, New Delhi.

B.COM SIXTH SEMESTER**Paper – 6.1: COST ACCOUNTING – II**

Objectives: To enable students to acquaint with the applications of cost accounting tools and methods in business decision-making process and control.

Unit – 1: **Reconciliation of Cost and Financial Accounts:** Meaning, need and reasons for reconciliation; reconciliation procedure.

Unit – 2: **Methods of Costing:** Output Costing –meaning, application and cost procedure; problems relating thereto; Job Costing – meaning, application and cost procedure; problems relating thereto; Contract Costing – meaning, application and accounting treatment; job costing v/s contract costing; measurement of WIP and profits on incomplete contracts; cost plus contracts.

Unit – 3: **Methods of Costing:** Process Costing – meaning, features and application; job costing v/s process costing; process cost accounts – treatment of normal loss, abnormal loss and gains; inter-process profits; accounting for joint and by-products – meaning and features of joint and by-products; apportionment of joint costs.

Unit – 4: **Methods of Costing:** Service Costing – meaning, features and classification of service costing; operating costing – meaning and application; cost unit in operating costing; classification of cost; preparation of cost sheet of transportation, boiler house and canteen organization.

Unit – 5: **Activity-Based Costing:** Meaning and Definitions; key terms – cost objects, activities, cost pools, cost drivers, cost hierarchies; salient features of ABC;

implementation; comparing ABC with traditional costing system; limitations of ABC; simple problems relating thereto.

Suggested Readings:

1. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Cost Accounting, PHI, New Delhi.
3. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
4. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
5. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
6. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson Education, New Delhi.
7. Collin Drury, Cost and Management Accounting, Thomson Publications, New Delhi.
8. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.
9. Murthy and Guruswamy, Cost Accounting, TMH, New Delhi.
10. Rajashekaran and Lalitha, Cost Accounting, Pearson Education, New Delhi.

Paper – 6.2: INCOME TAX: LAW AND PRACTICE – II

Objectives: To develop an understanding of the concepts, principles and procedures of income tax law and develop skills relating to income computation and filing of returns.

Unit – 1: **Capital Gains and Income from Other Sources:** Meaning and types of capital assets; transfer, cost of acquisition, cost of improvement, selling expenses, and treatment of advance money received, computation of capital gains and exemptions; Practical Problems; Income from other Sources: Specific Income, deductions, grossing-up, computation of income from other sources, practical problems.

Unit – 2: **Set off and Carry Forward of Losses and Unabsorbed Expenses:** Inter Source adjustment and inter head adjustment of losses; carry forward and set off of losses of house property, business and speculation loss; practical problems.

Unit – 3: **Deductions from Gross Total Income:** Rebates and reliefs: Deductions available to individuals under sections 80C to 80U; computation of total income; practical problems.

Unit – 4: **Assessment of Individuals:** Procedure for computing total income, rates of tax; practical problems; Assessment of Partnership firms: Assessment of firms - provisions of Sections 184 and 40(b); computation of book profits; set off and carry forwards; computation of total income of firms; practical problems

Unit – 5: **Income Tax Authorities:** Appeals and Procedures of Assessment; Forms of Tax returns and PAN; submission of tax returns.

Suggested Readings:

1. Vinod K. Singhania & Kapil Singhania – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. Mehrotra – Income Tax Law & Accounts, Sahitya Bhavan, Agra.
3. Bhagavati Prasad – Law & Practice of Income in India, New Age International Publishers, New Delhi.
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications.
6. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.
7. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
8. K K Agarwal, Insight into Income Tax, Atlantic Publishers, New Delhi.
9. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
10. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.

Paper – 6.3: BUSINESS LAWS

Objectives: To acquaint students with the fundamentals of various business laws as applicable to business organizations in India.

- Unit – 1: **The Indian Contract Act-1872:** Definition and essentials of valid contract, kinds of contract, offer, acceptance, consideration, capacities of parties to contract, free consent, stranger to contract.
- Unit – 2: **Contingent Contracts:** Meaning and performance of contract; discharge of contract, quasi contracts, contingent contracts, wagering agreements, breach of contracts and remedies.
- Unit – 3: **Special Contracts:** Quasi Contract – cases deemed to be quasi contracts; Contract of Indemnity and Guarantee; Contract of Bailment and Pledge – meaning, duties and rights of bailor and bailee; Contract of Agency – definition of agent and principal; general rules of agency.
- Unit – 4: **Competition Law, 2002:** Concepts and definition; salient features, components of Competition Act – anti-competition agreements, abuse of dominance, combinations regulation and competition advocacy; duties, powers and functions of Competition Commission.
- Unit - 5: **Consumers’ Protection Act:** Meaning and definition of consumer, consumer dispute, complaint, complainant; restrictive and unfair trade practices; rights of consumer; consumer protection council; Consumer Grievances Redressal Agencies – district form, state commission and national commission.

Suggested Readings:

1. N D Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. Bulchandani, K R, Business Laws, Himalaya Publishing House, Mumbai.
3. Kuchhal M C, Mercantile Law, Vikas Publications, New Delhi.
4. Pomeroy D A, Business Laws, South Western Publications, Cincinnati
5. P C Tulsian, Business Law, TMH, New Delhi.
6. V Balachandran and S Thothadri, Business Law, TMH, New Delhi.
7. Ashok Sharma, Business Law, FK Publications, New Delhi
8. Satish B Mathur, Business Law, TMH, New Delhi.
9. Gulshan S S, Business Law including Company Law, New Age International, New Delhi.

Paper – 6.4: INDUSTRIAL ECONOMICS

Objectives: To equip students with an understanding of the basic concepts and principles of industrial economics

- Unit – 1: **Meaning and Scope of Industrial Economics:** Need, importance and role of industries in economic and social development; industry and agriculture linkages; industry classification – public, private, joint and cooperative sectors; MNCs and their role
- Unit – 2: **Location of Industries:** Theories of Location; factors influencing location decision; dispersal and decentralization of industries; need for balanced regional development of industries; industrial dispersal policy and balanced regional development in India.
- Unit – 3: **Composition of Industrial Sector:** Structure of large scale industries in India – sugar, cotton, iron and steel; agro-processing sector, cottage and village industries; rural industrialization; emerging global competition and Indian industry; impact of liberalization and privatisation on SSI sector.
- Unit – 4: **Financing of an Industry:** Meaning of industrial finance – direct and indirect finance; role and functions of IFCI, IDBI, ICICI, SFCs, SIDBI, etc., in industrial finance
- Unit – 5: **Industrial Development in India:** Need for industrial development; Industrial Policy of 1948, 1956 and 1990s – a comparative study of these policies; industrial growth and industrial pattern in India

Suggested Readings

1. Cherunilam, Industrial Economics, Himalaya Publications, Mumbai.
2. Kuchhal S C, Industrial Economics, Himalaya Publications, Mumbai.
3. Desai B, Industrial Economy of India, Himalay Publications, Mumbai.

4. Roger Clarke, Industrial Economics, Blackwell Publishers, UK
5. Stephen Martin, Industrial Economics, MacMillan, New Delhi.
6. P R Ferguson, and G J Ferguson, Industrial Economics, New York University Press, New York.
7. R R Barthwal, Industrial Economics, New Age International, New Delhi.
8. A K Sharma, Industrial Economics, Anmol Publications, New Delhi.
9. B N Narayan, Industrial Economics, Anmol Publications, New Delhi.
10. Donald A Hey and Derek Morris, Industrial Economics: Theory and Practice, Oxford University Press, New Delhi

Paper – 6.5: COMPUTER APPLICATIONS IN BUSINESS (FINANCIAL ACCOUNTING WITH TALLY)

Objectives: To develop conceptual and technical skills among the students relating to computerized accounting process.

[Theory with Practicals]

- Unit- 1: **Tally ERP 9:** Introduction, Features, Components of the Gateway of Tally – Product Info., Understanding the Horizontal Button Bar, Current Status, Tally Menu, Vertical Button Bar, Working with Tally Calculator, The ODBC Server, The StatusBar. Creating a Company.
- Unit-2: **Groups, Ledgers, Vouchers, Orders, Cost Centres and Categories:** Introducing Groups –group, sub-group, Creating multiple, Displaying, Altering groups. Introducing Ledgers – Using ledgers, Configuration Setting, Creating a Ledger, Altering a Single Ledger. Introducing Vouchers (Creating, Displaying, Entry), Purchase Orders (Creating, Altering, Deleting), Sales Order (Creating, Altering, Deleting), Invoice (Invoice Entry, Configuration, Printing, Printing Invoice / Vouchers), Cost Categories and Cost Centres (Creating a Single, Displaying, Altering a Cost Category, Creating multiple cost categories, Displaying a cost category, altering cost category in multiple mode), Creating a Cost Centre in Single Mode and Multiple mode. Displaying, Altering a multiple cost centre.
- Unit-3: **Stock and Godown in Tally:** Stock Groups (Creating, Displaying, altering, Creating multiple, Displaying multi stock groups, altering multi stock groups), Stock Categories (Creating, Displaying , altering, creating multiple stock categories, Displaying a multi stock category, Altering a multi stock category), Stock Items (Creating a Stock item, Displaying a Stock Item, Altering a Stock Item, Creating multiple stock items, Displaying a multiple stock item, altering multi stock items), Units of Measure (Creating units, Creating a Compound Unit, Displaying, Altering units), Godowns (Creating godowns, Displaying a single godown, altering a single godown, creating multiple godowns, Displaying multiple godowns, altering multiple godowns)

- Unit-4: **Trial Balance:** Configuring, displaying detailed report, displaying the ledger-wise closing balance, displaying a report for a particular date, Accounting Reconciliation Statement). Day Book (Configuring a Day book report, Displaying the detailed view of the day book report, displaying the day book report for particular period, displaying a day book report for a particular voucher) Reports in Tally : Balance Sheet (Balance Sheet Configuration options, Setting the format of a Balance Sheet, Comparing two dates in a Balance sheet, Adding a new column and changing the currency, Displaying Half Yrly Balance Sheet, Showing a Detailed Balance Sheet, Configuring Profit & Loss A/c, Displaying Profit & Loss A/c in a different currency, Methods of valuation for Profit & Loss A/c). The Stock Summary Report (Showing consumption and Gross profits, Method of Stock valuation for stock summary, opening stock summary).
- Unit-5: **Bill-wise details:** Cost centres and cost categories, voucher class and cost centre class, multiple currencies, bank reconciliation, interest calculations, budgets & controls and scenario management.

Suggested Readings:

1. Tally Academy, Bangalore.
2. Namrata Agarwal, Financial Accounting Using Tally, Dreamtech Press, New Delhi.
3. Kogent Solutions, Tally 9 in Simple Steps, Wiley India, New Delhi.
4. Dinesh Maidasani, Accounting with Tally, Laxmi Publications, New Delhi.
5. Firewall, Computer Accounting with Tally, Laxmi Publications, New Delhi.
6. Vikas Shah, Tally 9, Computer World, New Delhi.
7. Vikas Gupta, Comdex Computer and Financial Accounting with Tally, Dreamtech Press, New Delhi.
8. Nadhani, Simple Tally 9, BPB Publications, New Delhi.

ELECTIVE GROUP – I: FINANCE AND ACCOUNTS

Paper – 5.6: FINANCIAL SERVICES

Objectives: To familiarise with concepts and developments in the field of financial services

- Unit – 1: **Introduction** Financial Services – meaning, nature, characteristics and types of financial services; developing financial services; role of financial services industry in economic growth; growth of financial services in India; regulation of financial services.
- Unit – 2: **Lease Financing:** Meaning, features, types, advantages and disadvantages of leasing; leasing v/s instalment sale; leasing v/s borrowing; evaluation of lease finance from the point of lessor and lessee; tax, legal and accounting aspects; AS – 19 on leasing;

- Unit – 3: **Mutual Funds and Venture Capital Financing:** Meaning, objectives, importance and types of mutual funds; mutual funds in India - structure of mutual funds industry; SEBI Regulations; advantages of mutual funds; Venture Capital Funds – meaning, objectives and significance of venture capital financing; process and methods of venture capital financing; development of venture capital in India
- Unit – 4: **Depository Services:** Meaning, objectives and significance of depository services; dematerialization v/s rematerialization; process of dematerialisation; origin and growth of depository services in India – NSDL and CDSL – functions; depository participants – functions performed; cost of depository services.
- Unit – 5: **Factoring and Credit Rating:** Meaning, objectives and types of factoring services; cost and benefit analysis of factoring services; factoring v/s bill discounting; factoring v/s forfaiting; origin and growth of factoring services in India – public and private sector agencies; RBI Committee recommendations on factoring; Credit Rating – Meaning, objectives and significance of credit rating; process of credit rating; origin and growth of credit rating in India – rating agencies established and symbols used by agencies; advantages and disadvantages;

Suggested Readings:

1. M Y Khan, Financial Services, TMH, New Delhi.
2. Guruswamy, Financial Services, TMH, New Delhi.
3. G Ramesh Babu, Financial Services in India, Concept Publishing House, New Delhi.
4. Rajesh Kothari, Financial Services in India, Sage Publications, New Delhi.
5. T Siddaiah, Financial Services, Pearson Education, New Delhi.
6. Tripathy, Financial Services, PHI, New Delhi.
7. Padmalatha Suresh and Justin Paul, Management of Banking and Financial Services, Pearson Education, New Delhi.
8. Joseph Anbarasu and Others, Financial Services, Sultan Chand & Sons, New Delhi.
9. Batra G S and Batra B S, Management of Financial Services, Deep and Deep Publications, New Delhi.
10. Srivastav R M, Indian Financial System, Rishi Publishers, Hyderabad.

Paper -5.7: ACCOUNTING THEORY

Objectives: To acquaint students with the conceptual framework of accounting and reporting

- Unit – 1: **Introduction:** Concept of theory and accounting theory; accounting theory v/s accounting practice; role and nature of accounting theory – positive and normative; classification of accounting theory – structure, interpretation and

decision-usefulness theories; roots of accounting theory –decision, measurement and information theories; accounting environment

- Unit – 2: **Approaches to the Formulation of Accounting Theory** – traditional and modern approaches; inductive, deductive, pragmatic, authoritarian, ethical, sociological, economic and eclectic approaches; events approach, decision model approach and other modern approaches; Structure Accounting Theory – postulates, theoretical concepts, principles and techniques; modifying principles.
- Unit – 3: **Measurement of Assets and Liabilities:** Nature of assets; classification; objectives of asset measurement; methods of measurement – exchange output and input values; standard costs; LCM valuation; evaluation of measurement concepts; Nature of liabilities and classification; measurement and valuation of liabilities; contingent liabilities.
- Unit – 4: **Measurement of Revenues, Expenses and Incomes:** Nature of revenue; composition, measurement and timing of revenue; Nature and composition of expenses; differences between cost, expense and expenditure; Measurement and timing of expenses; nature of Income and concepts of income; measurement approaches.
- Unit – 5: **Accounting Standards:** Meaning, benefits and classification of accounting standards; standard setting by businesses, investors, government and outside agency; standard setting process in India – Role of ICAI and ASB; number and types of accounting standards issued in India; Provisions of Companies Act relating to compliance.

Suggested Readings:

1. Porwal L S, Accounting Theory, TMH, New Delhi.
2. Lele and Jawahar Lal, Accounting Theory, Himalaya Publishing House, Mumbai.
3. Jain and Narang, Accounting Theory, Kalyani Publishers, New Delhi.
4. Elden S Hendriksen, Accounting Theory, Richard D Irwin, New York.
5. Robert N Anothy and James Reece, Accounting Principles, AITBS, New Delhi.
6. Ahmed Belkaoui, Accounting Theory, Thomson Publications, Singapore.
7. Vernom Kam, Accounting Theory, John Wiley & Sons, Singapore.
8. M P Vijaykumar, First Lessons in Accounting Standards, Snow White Publcatons, Mumbai.
9. Dolphy D'Souza, Indian Accounting Standards and GAAP, Snow White Publications, Mumbai.
10. D S Rawat, Students Guide to Accounting Standards, Taxmann Publications, New Delhi.

Paper – 6.6: PRINCIPLES OF FOREIGN EXCHANGE

Objectives: To develop an understanding of the basic concepts and principles of foreign exchange market

Unit – 1: **Introduction:** Meaning of foreign exchange, foreign exchange transaction and foreign exchange market; geographical extent of foreign exchange market; functions of foreign exchange market; market participants – bank and non-bank dealers; individuals, firms, central banks, brokers; Transactions – spot and forward; swap transaction;

Unit – 2: **Foreign Exchange Dealings:** Meaning and determination of exchange rates; theories of exchange rate determination – Interest rate parity theory, the Purchasing Power Parity Theory, Pure Expectation Theory and Internal Fisher Effect Theory; factors determining exchange rates

Unit – 3: **Exchange Rate Determination:** Direct and indirect quote – link direct and indirect quote; bid and ask rates; two-way quote; spread; converting two-way quotes; cross rate and cross multiplication; spot rate and forward rate; appreciation and depreciation – meaning and computation; forward rate – premium and discount.

Unit – 4: **Foreign Exchange Risks:** Meaning of risk/exposure; types of risk – transaction, translation and economic risk; meaning and significance of internal and external risk management techniques - leading and lagging; invoicing, netting – meaning and types; re-invoicing centre and External – forward contracts, currency futures, interest rate futures, currency options - call and put options, swaps (theory only).

Unit – 5: **Evolution and Structure of the Indian Forex Market:** Role of market makers and FEDAI; unique features of Indian Forex Market; functions of Foreign Exchange Clearing House; regulation of foreign exchange market in India – need and steps taken by RBI.

Suggested Readings:

1. Jeevanandam, Foreign Exchange Management, Sultan Chand & Sons, New Delhi.
2. Eiteman, Stonehill, Moffett and Pandey, Multinational Business Finance, Pearson Education, New Delhi.
3. Khan and Jain, Financial Management, TMH, New Delhi.
4. Pandey I M, Financial Management, Vikas Publications, New Delhi.
5. V Pattabhi Ram and S D Bala, Strategic Financial Management, Prime Academy, Chennai.
6. Luc Soenon, Foreign Exchange Management, McGraw Hill Publications, New Delhi.
7. Chatterjee, Principles of Foreign Exchange, Himalaya, Mumbai.
8. Bhole, International Financial Management, TMH, New Delhi.
9. Madhu Vij, International Financial Management, TMH, New Delhi.

10. Shapiro, International Financial Management, John Wiley, New Delhi.

Paper – 6.7: MANAGEMENT ACCOUNTING

Objectives: To develop an understanding concepts and methods of management accounting system

Unit – 1: **Introduction:** Meaning, nature, objectives, functions and significance of management accounting; financial accounting v/s management accounting; cost accounting v/s management accounting; techniques of management; installation of management accounting system.

Unit – 2: **Marginal Costing:** Meaning of marginal cost and costing; features and applications; advantages and disadvantages of marginal costing; cost classification; break even analysis – meaning, assumptions and significance; computation of break-even point; break even charts; margin of safety and angle of incidence; managerial applications of marginal costing – pricing and output decisions; key factor; continue and shutdown and accepting foreign offers.

Unit – 3: **Funds Flow Statement:** Meaning, objectives and significance of funds flow statements; preparation of funds flow statement – schedule of changes in working capital, funds from operations. Budgeted funds flow statement.

Unit – 4: **Cash Flow Statement:** Meaning, objectives and significance of cash flow statement; funds flow statement v/s cash flow statement; AS – 3 on Cash Flow Statement – recommendations; cash from operations – direct and indirect method; cash flow from operating, investing and financing activities; Budgeted Cash Flow Statement.

Unit – 5: **Ratio Analysis:** Meaning and significance of ratio analysis; classification of ratios – liquidity, solvency, activity and profitability ratios; comparison criteria; computation of ratios and preparation of financial statements from ratios; limitations of ratio analysis.

Suggested Readings:

1. S N Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Management Accounting and Financial Control, PHI, New Delhi.
3. Gupta and Sharma, Management Accounting, Kalyani Publishers, New Delhi.
4. Khan and Jain, Management Accounting, TMH, New Delhi.
5. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi.
6. Ravi M Kishore, Management Accounting, Taxmann Publications, New Delhi.
7. Bhattacharya Debarshi, Management Accounting, Pearson Education, New Delhi.
8. Rachcha Minaxi, Introduction to Management Accounting, Pearson Education, New Delhi.

9. Wood and Sake, Principles of Management Accounting, Oxford University Press, USA.
10. Malcom Coombs, David Hobbs and David Jenkins, Management Accounting – Principles and Applications, Sage Publications, New Delhi.

ELECTIVE GROUP – II – FINANCE AND MARKETING

Paper – 5.6: FINANCIAL SERVICES

Objectives: To familiarise with concepts and developments in the field of financial services

Unit – 1: **Introduction:** Financial Services – meaning, nature, characteristics and types of financial services; developing financial services; role of financial services industry in economic growth; growth of financial services in India; regulation of financial services.

Unit – 2: **Lease Financing:** Meaning, features, types, advantages and disadvantages of leasing; leasing v/s instalment sale; leasing v/s borrowing; evaluation of lease finance from the point of lessor and lessee; tax, legal and accounting aspects; AS – 19 on leasing;

Unit – 3: **Mutual Funds and Venture Capital Financing:** Meaning, objectives, importance and types of mutual funds; mutual funds in India - structure of mutual funds industry; SEBI Regulations; advantages of mutual funds; Venture Capital Funds – meaning, objectives and significance of venture capital financing; process and methods of venture capital financing; development of venture capital in India

Unit – 4: **Depository Services:** Meaning, objectives and significance of depository services; dematerialization v/s rematerialization; process of dematerialisation; origin and growth of depository services in India – NSDL and CDSL – functions; depository participants – functions performed; cost of depository services.

Unit – 5: **Factoring and Credit Rating:** Meaning, objectives and types of factoring services; cost and benefit analysis of factoring services; factoring v/s bill discounting; factoring v/s forfaiting; origin and growth of factoring services in India – public and private sector agencies; RBI Committee recommendations on factoring; Credit Rating – Meaning, objectives and significance of credit rating; process of credit rating; origin and growth of credit rating in India – rating agencies established and symbols used by agencies; advantages and disadvantages;

Suggested Readings:

1. M Y Khan, Financial Services, TMH, New Delhi.

2. Guruswamy, Financial Services, TMH, New Delhi.
3. G Ramesh Babu, Financial Services in India, Concept Publishing House, New Delhi.
4. Rajesh Kothari, Financial Services in India, Sage Publications, New Delhi.
5. T Siddaiah, Financial Services, Pearson Education, New Delhi.
6. Tripathy, Financial Services, PHI, New Delhi.
7. Padmalatha Suresh and Justin Paul, Management of Banking and Financial Services, Pearson Education, New Delhi.
8. Joseph Anbarasu and Others, Financial Services, Sultan Chand & Sons, New Delhi.
9. Batra G S and Batra B S, Management of Financial Services, Deep and Deep Publications, New Delhi.
10. Srivatsav R M, Indian Financial System, Rishi Publishers, Hyderabad.

Paper – 5.7: RETAIL MARKETING

Objectives: To develop an understanding of various concepts and principles of retail marketing

- Unit – 1: **Retail Marketing:** Concept, characteristics, importance, functions and development of retailing marketing; trends in retailing; factors determining growth of retailing in India; emergence of organizations of retailing; retail location and layout plan, careers in retailing.
- Unit – 2: **Retail Market Segmentation:** Introduction to market segment, criteria for effective segmentation, dimensions of segmentation; customer profiles.
- Unit – 3: **Retailing Channels:** Products and merchandise management, structure, nature and channel, criteria for selection of suppliers, channel choice, product movement; merchandising plans, stores management. Management of Human Resources; Financial Management Issues in Retail; The strategic profit model, the profit path;
- Unit – 4: **Pricing and Promotion in Retail:** Importance of retail pricing, factors affecting retail pricing, approaches to product pricing; need and objectives of promotional mix in retailing, promotional mix and strategy development;
- Unit – 5: **Relationship Marketing in Retailing:** Management of Relationship; evaluation of relationship marketing, relationship marketing strategies; retail research and retail audits; case studies in Indian context only.

Suggested Readings:

1. Swapna Pradhan, Retailing Management, TMH, New Delhi.
2. James R Ogden and Deniss T Ogden, Integrated Retail Management, Biztantra,, Mumbai.
3. Levy and Weitz, Retailing Management, Academic Internet Publishers, New Delhi.
4. Rosemary Varley and Mohammed Rafiq, Retail Management, Palgrave-Macmillan, New Delhi.
5. Chetan Bajaj, Retail Management, Oxford Publication, New Delhi.
6. Uniyal and Sinha, Retail Management, Oxford Publications,, New Delhi.

7. Sajal Gupta and Gurpreet Randhawa, Retail Management, Atlantic Publications, New Delhi.
8. K V S Madaan, Fundamentals of Retailing, TMH, New Delhi.
9. Levy, Retailing Management, TMH, New Delhi
10. Patrick Dunne and Robert Lusch, Retailing, Cengage Publications, New Delhi.

Paper – 6.6: PRINCIPLES OF FOREIGN EXCHANGE

Objectives: To develop an understanding of the basic concepts and principles of foreign exchange market

- Unit – 1: **Introduction:** Meaning of foreign exchange, foreign exchange transaction and foreign exchange market; geographical extent of foreign exchange market; functions of foreign exchange market; market participants – bank and non-bank dealers; individuals, firms, central banks, brokers; Transactions – spot and forward; swap transaction;
- Unit – 2: **Foreign Exchange Dealings:** Meaning and determination of exchange rates; theories of exchange rate determination – Interest rate parity theory, the Purchasing Power Parity Theory, Pure Expectation Theory and Internal Fisher Effect Theory; factors determining exchange rates
- Unit – 3: **Exchange Rate Determination:** Direct and indirect quote – link direct and indirect quote; bid and ask rates; two-way quote; spread; converting two-way quotes; cross rate and cross multiplication; spot rate and forward rate; appreciation and depreciation – meaning and computation; forward rate – premium and discount.
- Unit – 4: **Foreign Exchange Risks:** Meaning of risk/exposure; types of risk – transaction, translation and economic risk; meaning and significance of internal and external risk management techniques - leading and lagging; invoicing, netting – meaning and types; re-invoicing centre and External – forward contracts, currency futures, interest rate futures, currency options - call and put options, swaps (theory only).
- Unit – 5: **Evolution and Structure of the Indian Forex Market:** Role of market makers and FEDAI; unique features of Indian Forex Market; functions of Foreign Exchange Clearing House; regulation of foreign exchange market in India – need and steps taken by RBI.

Suggested Readings:

1. Jeevanandam, Foreign Exchange Management, Sultan Chand & Sons, New Delhi.
2. Eiteman, Stonehill, Moffett and Pandey, Multinational Business Finance, Pearson Education, New Delhi.
3. Khan and Jain, Financial Management, TMH, New Delhi.
4. Pandey I M, Financial Management, Vikas Publications, New Delhi.

5. V Pattabhi Ram and S D Bala, Strategic Financial Management, Prime Academy, Chennai.
6. Luc Soenon, Foreign Exchange Management, McGraw Hill Publications, New Delhi.
7. Chatterjee, Principles of Foreign Exchange, Himalaya, Mumbai.
8. Bhole, International Financial Management, TMH, New Delhi.
9. Madhu Vij, International Financial Management, TMH, New Delhi.
10. Shapiro, International Financial Management, John Wiley, New Delhi.

Paper – 6.7: SERVICE MARKETING

Objectives: The course is designed to acquaint students with the concepts, methods and principles of service marketing

Unit – 1: **Introduction:** Meaning, types, nature and characteristics of services; understanding service customers; reasons for growth of Indian scenario; meaning, nature and importance of services marketing; difference between services marketing and product marketing.

Unit – 2: **Service Strategy:** Strategy planning process – steps in strategic planning process; market oriented service strategy; service triangle; dimensions of marketing strategy – services marketing mix; customer behaviour in services; factors influencing; service perception; model of consumer expectations and perceptions.

Unit – 3: **Service Product:** Meaning and steps involved; basic service package, customer value hierarchy; flower of service, development of a new service; service product mix; services differentiation, service life cycle; branding a service product.

Unit – 4: **Services Pricing, Distribution and Promotion Strategy:** Concept of services pricing, features, objectives and strategies for pricing of services; Service Distribution – need, service channels – direct distribution, outsourcing, intermediaries, electronic channels; Service Promotion – objectives, strategies for services promotion, sales promotion and advertisement.

Unit – 5: **Managing Service Quality:** Definition and importance; determinants; GAP Model – reasons and strategies to bridge GAPS; contribution of technology.

Suggested Readings:

1. Audrey Gilmore, Services Marketing and Management, Sage Publications, New Delhi.
2. Lovelock, Wirtz and Chatterjee, Services Marketing, Pearson Education, New Delhi.
3. Zeithaml, Gremler, Bitner and Pandit, Services Marketing, TMH, New Delhi.
4. K Rama Mohana Rao, Services Marketing, Pearson Education, New Delhi
5. Kapoor, Paul and Halder, Services Marketing – Concepts and Practices, TMH, New Delhi.

6. Harsh V Verma, Services Marketing, Pearson Education, New Delhi.
7. Rajendra Nargundkar, Services Marketing, TMH, New Delhi.
8. R Srinivasan, Services marketing, PHI, New Delhi.
9. Kenneth Clow and David Kurtz, Services Marketing, Dreamtech Press, New Delhi.
10. Douglas Hoffman and Bateson, Services Marketing, Cengage Learning, New Delhi.

ELECTIVE GROUP – III: FINANCE AND HRM

Paper – 5.6: FINANCIAL SERVICES

Objectives: To familiarise with concepts and developments in the field of financial services

- Unit – 1: **Introduction:** Financial Services – meaning, nature, characteristics and types of financial services; developing financial services; role of financial services industry in economic growth; growth of financial services in India; regulation of financial services.
- Unit – 2: **Lease Financing:** Meaning, features, types, advantages and disadvantages of leasing; leasing v/s instalment sale; leasing v/s borrowing; evaluation of lease finance from the point of lessor and lessee; tax, legal and accounting aspects; AS – 19 on leasing;
- Unit – 3: **Mutual Funds and Venture Capital Financing:** Meaning, objectives, importance and types of mutual funds; mutual funds in India - structure of mutual funds industry; SEBI Regulations; advantages of mutual funds; Venture Capital Funds – meaning, objectives and significance of venture capital financing; process and methods of venture capital financing; development of venture capital in India
- Unit – 4: **Depository Services:** Meaning, objectives and significance of depository services; dematerialization v/s rematerialization; process of dematerialisation; origin and growth of depository services in India – NSDL and CDSL – functions; depository participants – functions performed; cost of depository services.
- Unit – 5: **Factoring and Credit Rating:** Meaning, objectives and types of factoring services; cost and benefit analysis of factoring services; factoring v/s bill discounting; factoring v/s forfaiting; origin and growth of factoring services in India – public and private sector agencies; RBI Committee recommendations on factoring; Credit Rating – Meaning, objectives and significance of credit rating; process of credit rating; origin and growth of credit rating in India – rating agencies established and symbols used by agencies; advantages and disadvantages;

Suggested Readings:

1. M Y Khan, Financial Services, TMH, New Delhi.
2. Guruswamy, Financial Services, TMH, New Delhi.
3. G Ramesh Babu, Financial Services in India, Concept Publishing House, New Delhi.
4. Rajesh Kothari, Financial Services in India, Sage Publications, New Delhi.
5. T Siddaiah, Financial Services, Pearson Education, New Delhi.
6. Tripathy, Financial Services, PHI, New Delhi.
7. Padmalatha Suresh and Justin Paul, Management of Banking and Financial Services, Pearson Education, New Delhi.
8. Joseph Anbarasu and Others, Financial Services, Sultan Chand & Sons, New Delhi.
9. Batra G S and Batra B S, Management of Financial Services, Deep and Deep Publications, New Delhi.
10. Srivatsav R M, Indian Financial System, Rishi Publishers, Hyderabad.

Paper – 5.7: HUMAN RESOURCE PLANNING AND DEVELOPMENT

Objectives: To develop an understanding of various concepts and principles of human resource planning and development and equip necessary skills of managing human resources.

Unit – 1: **Introduction:** HR planning – concepts, objectives and importance; type of HR plans and approaches; HRD – concept, objectives and importance of HRD; scope of HRD.

Unit – 2: **Training and Development:** Concepts and comparison between training and development; training process, training needs analysis; training techniques; methods of training; criteria of choosing right training techniques; evaluation of training effectiveness; Development – nature and purpose; development techniques.

Unit – 3: **Organizational Development:** Definitions and concept, characteristics, operational goals; conditions for organizational development success; phases and techniques of OD.

Unit – 4: **Development of managers in HRD:** Meaning of potential appraisal; meaning of counselling, objectives, process and conditions for effective counselling.

Unit – 5: **Managing Quality and Productivity:** Alternative work arrangements, attitude service, TQM programmes, self-directed teams; participative decision-making; recent trends in HRD.

Suggested Readings:

1. Wilson, Human Resource Development, Kogan Page Publishers, London.

2. M S Reddy and Others, Human Resource Planning, Discovery Publishing House, New Delhi.
3. J Bramham, Human Resource Planning, Universities Press, Hyderabad.
4. J M Werner and R L Desimone, Human Resource Development, Cengage Learning, New Delhi.
5. K Aswathappa, Human Resource and Personnel Management – Text and Cases, TMH, New Delhi.
6. Gurupreet Randhawa, Human Resource Management, Atlantic Publishers, New Delhi.
7. Biswajeet Patnayak, Human Resource Management, PHI, New Delhi.
8. Swanson and Holton, Foundations of Human Resource Development, Berrette – Koehler, USA.
9. Redman and Wilkinson, Contemporary Human Resource Management – Text and Cases, PHI, New Delhi.
10. Chandra Mohan, Human Resource Management, APH Publishing House, New Delhi.

Paper – 6.6: PRINCIPLES OF FOREIGN EXCHANGE

Objectives: To develop an understanding of the basic concepts and principles of foreign exchange market

Unit – 1: **Introduction:** Meaning of foreign exchange, foreign exchange transaction and foreign exchange market; geographical extent of foreign exchange market; functions of foreign exchange market; market participants – bank and non-bank dealers; individuals, firms, central banks, brokers; Transactions – spot and forward; swap transaction;

Unit – 2: **Foreign Exchange Dealings:** Meaning and determination of exchange rates; theories of exchange rate determination – Interest rate parity theory, the Purchasing Power Parity Theory, Pure Expectation Theory and Internal Fisher Effect Theory; factors determining exchange rates

Unit – 3: **Exchange Rate Determination:** Direct and indirect quote – link direct and indirect quote; bid and ask rates; two-way quote; spread; converting two-way quotes; cross rate and cross multiplication; spot rate and forward rate; appreciation and depreciation – meaning and computation; forward rate – premium and discount.

Unit – 4: **Foreign Exchange Risks:** Meaning of risk/exposure; types of risk – transaction, translation and economic risk; meaning and significance of internal and external risk management techniques - leading and lagging; invoicing, netting – meaning and types; re-invoicing centre and External –

forward contracts, currency futures, interest rate futures, currency options - call and put options, swaps (theory only).

Unit – 5: **Evolution and Structure of the Indian Forex Market:** Role of market makers and FEDAI; unique features of Indian Forex Market; functions of Foreign Exchange Clearing House; regulation of foreign exchange market in India – need and steps taken by RBI.

Suggested Readings:

1. Jeevanandam, Foreign Exchange Management, Sultan Chand & Sons, New Delhi.
2. Eiteman, Stonehill, Moffett and Pandey, Multinational Business Finance, Pearson Education, New Delhi.
3. Khan and Jain, Financial Management, TMH, New Delhi.
4. Pandey I M, Financial Management, Vikas Publications, New Delhi.
5. V Pattabhi Ram and S D Bala, Strategic Financial Management, Prime Academy, Chennai.
6. Luc Soenon, Foreign Exchange Management, McGraw Hill Publications, New Delhi.
7. Chatterjee, Principles of Foreign Exchange, Himalaya, Mumbai.
8. Bhole, International Financial Management, TMH, New Delhi.
9. Madhu Vij, International Financial Management, TMH, New Delhi.
10. Shapiro, International Financial Management, John Wiley, New Delhi.

Paper – 6.7: INDUSTRIAL RELATIONS

Objectives: To acquaint with concepts and methods of maintaining cordial industrial relations in business organisations.

Unit – 1: **Introduction:** Definition, concepts, nature, importance and approaches to industrial relations; labour movement; characteristics of Indian labour.

Unit – 2: **Trade Union Movement in India:** Nature of trade unions, trade union movement in India; reasons for employees to join trade unions; problems of trade unions and remedies; trends in trade union movement in india.

Unit – 3: **Collective Bargaining:** Meaning, concepts, pre-requisites and process of collective bargaining; principles of collective bargaining; conditions for the success of collective bargaining; collective bargaining in India.

Unit – 4: **Industrial Disputes:** Meaning, causes and types of industrial disputes; trends of industrial disputes in India; impact of liberalization on industrial disputes; machinery for resolving industrial disputes under the Industrial Disputes Act – 1947.

Unit – 5: **Workers Participation in Management:** Meaning, objectives and importance; growth and development of workers participation in management;

types of workers participation in management; quality circles – meaning, benefits, structure and problems of quality circles.

Suggested Readings:

1. Michael Salamon, Industrial Relations – Theory and Practice, PHI, New Delhi.
2. Monappa, Industrial Relations, TMH, New Delhi.
3. Ram Reddy, Industrial Relations in India, Mittal Publication, Lucknow.
4. Sivarethinamohma, Industrial Relations and Labour Welfare – Text and Cases, PHI, New Delhi.
5. P N Singh, Employee Relations Management, Pearson Education, New Delhi.
6. P R N Sinha, Indu Bala Sinha and S P Shekhar, Industrial Relations, Trade Unions and Labour Legislation, Pearson Education, New Delhi.
7. Ratna Sen, Industrial Relations in India, MacMillan India, New Delhi.
8. N N Chaterjee, Industrial Relations in India's Developing Economy, Allied Book Agency, New Delhi.
9. Vidyadhar Agnihotri, Industrial Relations in India, Atmaram Publications, Lucknow.
10. Collins and Terry, Industrial Relations ; Theory and Practice, Barnes and Nobel, New York.

ELECTIVE GROUP –IV: MARKETING AND HRM

Paper – 5.6: RETAIL MARKETING

Objectives: To develop an understanding of various concepts and principles of retail marketing

- Unit – 1: **Retail Marketing:** Concept, characteristics, importance, functions and development of retailing in India; trends in retailing; factors determining growth of retail marketing; emergence of organizations of retailing; retail location and layout plan, careers in retailing.
- Unit – 2: **Retail Market Segmentation:** Introduction to market segment, criteria for effective segmentation, dimensions of segmentation; customer profiles.
- Unit – 3: **Retailing Channels:** Products and merchandise management, structure, nature and channel, criteria for selection of suppliers, channel choice, product movement; merchandising plans, stores management. Management of Human Resources; Financial Management Issues in Retail; The strategic profit model, the profit path;
- Unit – 4: **Pricing and Promotion in Retail:** Importance of retail pricing, factors affecting retail pricing, approaches to product pricing; need and objectives of promotional mix in retailing, promotional mix and strategy development;
- Unit – 5: **Relationship Marketing in Retailing:** Management of Relationship; evaluation of relationship marketing, relationship marketing strategies; retail research and retail audits; case studies in Indian context only.

Suggested Readings:

1. Swapna Pradhan, Retailing Management, TMH, New Delhi.
2. James R Ogden and Deniss T Ogden, Integrated Retail Management, Biztantra,, Mumbai.
3. Levy and Weitz, Retailing Management, Academic Internet Publishers, New Delhi.
4. Rosemary Varley and Mohammed Rafiq, Retail Management, Palgrave-Macmillan, New Delhi.
5. Chetan Bajaj, Retail Management Oxford Publication, New Delhi.
6. Uniyal and Sinha, Retail Management, Oxford Publications,, New Delhi.
7. Sajal Gupta and Gurpreet Randhawa, Retail Management, Atlantic Publications, New Delhi.
8. K V S Madaan, Fundamentals of Retailing, TMH, New Delhi.
9. Levy, Retailing Management, TMH, New Delhi
10. Patrick Dunne and Robert Lusch, Retailing, Cengage Publications, New Delhi.

Paper – 5.7: HUMAN RESOURCE PLANNING AND DEVELOPMENT

Objectives: To develop an understanding of various concepts and principles of human resource planning and development and equip necessary skills of managing human resources.

Unit – 1: **Introduction:** HR planning – concepts, objectives and importance; type of HR plans and approaches; HRD – concept, objectives and importance of HRD; scope of HRD.

Unit – 2: **Training and Development:** Concepts and comparison between training and development; training process, training needs analysis; training techniques; methods of training; criteria of choosing right training techniques; evaluation of training effectiveness; Development – nature and purpose; development techniques.

Unit – 3: **Organizational Development:** Definitions and concept, characteristics, operational goals; conditions for organizational development success; phases and techniques of OD.

Unit – 4: **Development of managers in HRD:** Meaning of potential appraisal; meaning of counselling, objectives, process and conditions for effective counselling.

Unit – 5: **Managing Quality and Productivity:** Alternative work arrangements, attitude service, TQM programmes, self-directed teams; participative decision-making; recent trends in HRD.

Suggested Readings:

1. Wilson, Human Resource Development, Kogan Page Publishers, London.
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3. J Bramham, Human Resource Planning, Universities Press, Hyderabad.
4. J M Werner and R L Desimone, Human Resource Development, Cengage Learning, New Delhi.
5. K Aswathappa, Human Resource and Personnel Management – Text and Cases, TMH, New Delhi.
6. Gurupreet Randhawa, Human Resource Management, Atlantic Publishers, New Delhi.
7. Biswajeet Patnayak, Human Resource Management, PHI, New Delhi.
8. Swanson and Holton, Foundations of Human Resource Development, Berrette – Koehler, USA.
9. Redman and Wilkinson, Contemporary Human Resource Management – Text and Cases, PHI, New Delhi.
10. Chandra Mohan, Human Resource Management, APH Publishing House, New Delhi.

Paper – 6.6: SERVICE MARKETING

Objectives: The course is designed to acquaint students with the concepts, methods and principles of service marketing

- Unit – 1: **Introduction:** Meaning, types, nature and characteristics of services; understanding service customers; reasons for growth of Indian scenario; meaning, nature and importance of services marketing; difference between services marketing and product marketing.
- Unit – 2: **Service Strategy:** Strategy planning process – steps in strategic planning process; market oriented service strategy; service triangle; dimensions of marketing strategy – services marketing mix; customer behaviour in services; factors influencing; service perception; model of consumer expectations and perceptions.
- Unit – 3: **Service Product:** Meaning and steps involved; basic service package, customer value hierarchy; flow of service, development of a new service; service product mix; services differentiation, service life cycle; branding a service product.
- Unit – 4: **Services Pricing, Distribution and Promotion Strategy:** Concept of services pricing, features, objectives and strategies for pricing of services; Service Distribution – need, service channels – direct distribution, outsourcing, intermediaries, electronic channels; Service Promotion – objectives, strategies for services promotion, sales promotion and advertisement.
- Unit – 5: **Managing Service Quality:** Definition and importance; determinants; GAP Model – reasons and strategies to bridge GAPs; contribution of technology.

Suggested Readings:

1. Audrey Gilmore, Services Marketing and Management, Sage Publications, New Delhi.
2. Lovelock, Wirtz and Chatterjee, Services Marketing, Pearson Education, New Delhi.
3. Zeithaml, Gremler, Bitner and Pandit, Services Marketing, TMH, New Delhi.
4. K Rama Mohana Rao, Services Marketing, Pearson Education, New Delhi
5. Kapoor, Paul and Halder, Services Marketing – Concepts and Practices, TMH, New Delhi.
6. Harsh V Verma, Services Marketing, Pearson Education, New Delhi.
7. Rajendra Nargundkar, Services Marketing, TMH, New Delhi.
8. R Srinivasan, Services marketing, PHI, New Delhi.
9. Kenneth Clow and David Kurtz, Services Marketing, Dreamtech Press, New Delhi.
10. Douglas Hoffman and Bateson, Services Marketing, Cengage Learning, New Delhi.

Paper – 6.7: INDUSTRIAL RELATIONS

Objectives: To acquaint with concepts and methods of maintaining cordial industrial relations in business organisations.

- Unit – 1: **Introduction:** Definition, concepts, nature, importance and approaches to industrial relations; labour movement; characteristics of Indian labour.
- Unit – 2: **Trade Union Movement in India:** Nature of trade unions, trade union movement in India; reasons for employees to join trade unions; problems of trade unions and remedies; trends in trade union movement in india.
- Unit – 3: **Collective Bargaining:** Meaning, concepts, pre-requisites and process of collective bargaining; principles of collective bargaining; conditions for the success of collective bargaining; collective bargaining in India.
- Unit – 4: **Industrial Disputes:** Meaning, causes and types of industrial disputes; trends of industrial disputes in India; impact of liberalization on industrial disputes; machinery for resolving industrial disputes under the Industrial Disputes Act – 1947.
- Unit – 5: **Workers Participation in Management:** Meaning, objectives and importance; growth and development of workers participation in management; types of workers participation in management; quality circles – meaning, benefits, structure and problems of quality circles.

Suggested Readings:

1. Michael Salamon, Industrial Relations – Theory and Practice, PHI, New Delhi.
2. Monappa, Industrial Relations, TMH, New Delhi.
3. Ram Reddy, Industrial Relations in India, Mittal Publication, Lucknow.

4. Sivarethinamohma, Industrial Relations and Labour Welfare – Text and Cases, PHI, New Delhi.
5. P N Singh, Employee Relations Management, Pearson Education, New Delhi.
6. P R N Sinha, Indu Bala Sinha and S P Shekhar, Industrial Relations, Trade Unions and Labour Legislation, Pearson Education, New Delhi.
7. Ratna Sen, Industrial Relations in India, MacMillan India, New Delhi.
8. N N Chaterjee, Industrial Relations in India's Developing Economy, Allied Book Agency, New Delhi.
9. Vidyadhar Agnihotri, Industrial Relations in India, Atmaram Publications, Lucknow.
10. Collins and Terry, Industrial Relations ; Theory and Practice, Barnes and Nobel, New York.

ELECTIVE GROUP – VI: BANKING AND INSURANCE

Paper – 5.7: BANK MANAGEMENT

Objectives: To provide an understanding of the principles and techniques used in the management of commercial banks

- Unit – 1: **Bank Management:** Meaning, Definitions, scope and importance of bank management; principles of bank management; techniques of bank management – sources of funds, lending policies, interest rate management; asset-liability management – meaning, objectives and importance.
- Unit – 2: **Managing Sources of Funds:** Types of deposits, cost-benefit analysis of deposit-mix; managing and pricing deposit services, managing non-deposit liabilities and other sources of borrowing funds; types of non-deposit sources and factors to consider in selecting non-deposit liabilities.
- Unit – 3: **Basic Lending Principles:** Liquidity, Profitability, safety issues, diversification of risk – benefits and costs of diversification; risk-return trade-off; credit creation – process; credit function; loans and advances – classification and modes of securing loans and advances.
- Unit – 4: **Lending Policies:** Loan objectives, volume of loans, geographical distribution; evaluation of loan proposals – industry level credit analysis, operational efficiency, financial efficiency and management evaluation; analysis of fundamental factors; lending rates – PLR, fixed and flexible, etc; loan pricing – objectives and loan pricing model.
- Unit – 5: **NPA in Banks:** Meaning and classification of NPA, reasons for NPA and its effects; trends – year-wise and sector-wise; measures taken to control NPAs; provision norms.

Suggested Readings:

1. Subramannya K N, Modern Banking in India, Deep and Deep Publications, New Delhi.
2. Rose and Hudgins, Bank Management and Financial Services, TMH, New Delhi.
3. H R Machiraju, Modern Commercial Banking, New Age International, New Delhi.
4. Firdos Shroff, Modern Banking Technology, Northern book Centre, New Delhi.
5. Gardener Mills and Cooperman, Managing Financial Institutions, Cengage Learning, New Delhi.
6. Constantin Zopoundis, New Trends in Banking Management, Springer, USA.
7. Muralidharan, Modern Banking – Theory and Practice, PHI, New Delhi.
8. Mehta and Fung, International Bank Management, John Wiley Publications, New Delhi.
9. Timoti Koch and Mc-Donald, Bank Management, Cengage Learning, New Delhi.
10. Gup, Kolari and Fraser, Commercial Banking: The Management of Risk, John Wiley Publications, New Delhi

Paper -5.7: PRINCIPLES OF INSURANCE

Objectives: To equip students with the knowledge of fundamental concepts and principles of insurance business

Unit – 1: **Introduction:** Definition of risk and uncertainty; classification of risk; sources of risk – internal and external; risk management techniques

Unit – 2: **Insurance:** Meaning, nature and significance; essential requirements, types and principles of insurance; re-insurance; nationalisation of insurance business in India

Unit – 3: **Life Insurance:** Meaning and objectives; general principles of life insurance contract; proposals and types of policies; assignment and nomination; title and claims; concept of trusts in life policy; Life Insurance Corporation of India – role, functions, and achievements.

Unit – 4: **General Insurance:** Meaning and objectives; types of general insurance; general insurance v/s life insurance; nature of fire insurance; types of fire policy; subrogation; double insurance; contribution; proximate cause; claims and recovery.

Unit – 5: **Marine Insurance:** Meaning, definition, classification, scope and nature; types of policy; insurable interest; disclosure and representations; insured perils, proximity cause, voyage, warranties; measurement of subrogation; contribution, underinsurance; accident and motor insurance – nature, terms and conditions; third-party insurance; compulsory motor vehicle insurance.

Suggested Readings:

1. Sethi and Bhatia, Elements of Banking and Insurance, PHI, New Delhi.
2. Palande, Shah and Lunawat, Insurance in India, Sage Publications, New Delhi.
3. Tripathy and Pal, Insurance Theory and Practice, PHI, New Delhi.
4. Rejda, Fundamentals of Risk and Insurance, Pearson Education, New Delhi.
5. Franklin and Gephart, Principles of Insurance, Macmillan Publications, New Delhi.
6. E J Vaughan and T Vaughan, Fundamentals of Risk and Insurance, Wiley India, New Delhi.
7. Skipper and Kwan, Risk Management and Insurance, Pearson Education, New Delhi.
8. Rob Thoyts, Insurance Theory and Practice, Routledge, New York.
9. Robert riegel, James Loman and Jerome Miller, Insurance Principles and Practices, PHI, New Delhi.
10. Pollard and Zehnwirth, General Insurance, Cambridge University Press, UK.

Paper – 6.6: BANKING IN INDIA

Objectives: To acquaint with the growth and development of banking sector in India and regulatory mechanism used

- Unit – 1: **Introduction:** Origin of Banks – indigenous bankers and money lenders; structure and growth of banks in India – commercial banks, regional rural banks, co-operative banks and development banks; nature scope and functions of banks; regulations of Reserve Bank relating to functioning of banks – licensing, monetary policy, credit policy, etc.
- Unit – 2: **Banking Sector Reforms:** Meaning, objectives, reasons and significance of reforms; Narasimham Committee recommendations; capital adequacy norms and re-capitalization; prudential regulation – income recognition, asset classification and provisioning norms; interest rate structure, disclosure norms; technological developments in banking; banking Ombudsman scheme.
- Unit – 3: **Electronic Banking:** Evolution, meaning, definition and importance of E-Banking; traditional banking v/s e-banking; aspects of e-banking; models of e-banking; advantages and disadvantages of e-banking.
- Unit – 4: **Modern Trends in Indian Banking:** Social Banking, Lead Bank Scheme, Priority Sector Lending – categories and norms; Service Area Approach; Micro Credit – self help groups, NGOs; micro-credit lending methods.
- Unit – 5: **Marketing of Banking Services, Mergers and International Banking:** Meaning, objectives, importance and strategies of marketing of banking services; motives, growth and regulations of mergers in banking sector; meaning, types and regulation of international banking.

Suggested Readings:

1. Subramannya K N, Modern Banking in India, Deep and Deep Publications, New Delhi.
2. Rose and Hudgins, Bank Management and Financial Services, TMH, New Delhi.
3. H R Machiraju, Modern Commercial Banking, New Age International, New Delhi.
4. Firdos Shroff, Modern Banking Technology, Northern book Centre, New Delhi.
5. Gardener Mills and Cooperman, Managing Financial Institutions, Cengage Learning, New Delhi.
6. Constantin Zopoundis, New Trends in Banking Management, Springer, USA.
7. Muralidharan, Modern Banking – Theory and Practice, PHI, New Delhi.
8. Mehta and Fung, International Bank Management, John Wiley Publications, New Delhi.
9. Timoti Koch and Mc-Donald, Bank Management, Cengage Learning, New Delhi.
10. Gup, Kolari and Fraser, Commercial Banking: The Management of Risk, John Wiley Publications, New Delhi

Paper – 6.7: INSURANCE IN INDIA

Objectives: To acquaint with the insurance sector and its regulatory framework of insurance sector in India

- Unit – 1: **Insurance Regulatory Development Authority of India (IRDA):** Establishment, objectives, functions; regulations relating to insurance industry.
- Unit – 2: **Insurance Industry in India:** Public Sector and Private Insurance Companies; classification; reasons for reforms in insurance sector; benefits and effects of reforms; new insurance products; insurance reach; cost and benefits of insurance.
- Unit – 3: **Rural Insurance in India:** Meaning, objectives and significance; features of rural insurance in India; types of rural insurance business – personal insurance, livestock insurance, crop insurance, poultry insurance, etc; growth of rural insurance in India.
- Unit – 4: **Micro-Insurance:** Meaning, objectives and significance; growth of micro-insurance in India; micro-insurance policies; forms of micro-insurance; IRDA regulations relating to micro-insurance.
- Unit – 5: **Appraisal of Investment and Financing Policies of Insurance Companies in India:** Life Assurance Fund – statutory requirements, investment norms, trends in investment pattern; investment in stocks, debentures and government securities; capital market and money market role of insurance companies in India.

Suggested Readings:

1. Sethi and Bhatia, Elements of Banking and Insurance, PHI, New Delhi.
2. Palande, Shah and Lunawat, Insurance in India, Sage Publications, New Delhi.
3. Tripathy and Pal, Insurance Theory and Practice, PHI, New Delhi.
4. Rejda, Fundamentals of Risk and Insurance, Pearson Education, New Delhi.
5. Franklin and Gephart, Principles of Insurance, Macmillan Publications, New Delhi.
6. Rob Thoys, Insurance Theory and Practice, Routledge, New York.
7. Pollard and Zehnwrith, General Insurance, Cambridge University Press, UK.
8. Prabhu Ghate, Micro-Finance in India, Sage Publications, New Delhi.
9. Mukharjee and Ghosh, Rural Insurance, ICFAI University Press, Hyderabad.
10. IRDA Act, 1999 – Universal Law Publishing Company, New Delhi.

ELECTIVE GROUP – VII: ADVANCED BUSINESS STATISTICS**Paper – 5.6: ADVANCED BUSINESS STATISTICS – I**

Objectives: To provide the advanced knowledge of various statistical tools and techniques used in business data processing and interpretation.

Unit – 1: Probability Theory: Introduction to Probability, Random experiment, Sample space and Events. Classical, Statistical and Axiomatic approaches to probability. Addition and Multiplication theorems of probability (without proof). Conditional Probability and problems on probability.

Unit – 2: Mathematical Expectation: Definition of a random variable, Discrete and Continuous random variables, Addition and Multiplication theorems of expectation (without proof). Concept of variance in terms of expectation. Standard results based on mean and variance (without proof). Problems based on expectation and variance.

Unit – 3: Probability Distributions: Definition properties and applications; fitting of Binominal and Poisson distribution; **Normal Distribution:** Definition, Properties and applications of Normal distribution;

Unit - 4: Point Estimation: Population, sample, parameter, statistics, sampling distribution of statistics, concept of standard error and its utility; Point estimator and estimate.

Unit – 5: Statistical Hypothesis: Null and alternative, simple and composite hypothesis, Acceptance region and Critical region, Two types of errors, Level of significance, Power of a test, one tailed and two tailed tests.

Practical:

Sl. No	Title of Experiments	No. of Experiments
1	Applications of Probability	02
2	Application of Expectation	01

3	Fitting of Binomial Distribution	02
4	Fitting of Poisson Distribution	01
5	Application of Normal Distribution	02
	Total	08

TEACHING:

Theory : 03 hours/week/paper

Practical : 02 hours/week/paper

Examination Pattern:

Paper	Duration	Max. Marks
Theory	03	80 Marks
Practical(Internal)	02	20 Marks
	Total	100 Marks

Suggested Readings:

1. S. C. Gupta – Fundamentals of Statistics, HPH, New Dehil.
2. S. P. Gupta – Statistical Methods, Sultan Chand & Sons, New Delhi.
3. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
4. Sancheti & Kapoor – Business Statistics, Sultan Chand & Sons, New Delhi.
5. Agarwal & Bharadwaj – Business Statistics, Kalyani, New Delhi.

Paper – 5.7: ADVANCED BUSINESS STATISTICS – II

Objectives: To provide the advanced knowledge of various statistical tools and techniques used in business data processing and interpretation.

Unit – 1: **Large Sample Tests:** Test for single Mean, Equality of two means and problems based on them Test for single proportion and equality of two proportions and problems based on them.

Unit – 2: **Small Sample Tests-I:** Chi-Square Test: Degrees of Freedom, Conditions for the validity of Chi-Square test; Chi-Square Test for Goodness of fit, Chi-Square test for independence of attributes in (2*2) contingency Table, Yate's correction for continuity and problems.

Unit – 3: **Small Sample Tests-II:** Student's t-test: Test for single mean, equality of two means, paired "t" test and problems. Snedecor's F-Test: F Test for equality of two population variances and problems.

Unit – 4: **Analysis of Variance:** Introduction, Definition of analysis of variance, assumptions to be made in the analysis of variance and uses of ANOVA; One Way Classification: Mathematical model for one way classified data, procedure for carrying out ANOVA with one factor of classification and problems. Two Way Classification: Mathematical model for two way classified data, Procedure for carrying out ANOVA with two factors of classification and problems.

Unit – 5: **Statistical Quality Control:** Meaning of SQC and its uses. Chance and Assignable variations; process control, product control and outline for control charts; control charts for X, R, np and C charts.

Practical:

Sl. No	Title of Experiments	No. of Experiments
1	Large Sample Tests	01
2	Small Sample Tests	03
3	Analysis of Variance	02
4	Statistical Quality Control	02
	Total	08

Teaching:

Theory : 03 hours/week/paper

Practicals : 02 hours/week/paper

Examination Pattern:

Paper	Duration	Max. Marks
Theory	03 hours	80 marks
Practical(Internal)	02 hours	20 marks
	Total	100 marks

Suggested Readings:

1. S. C. Gupta – Fundamentals of Statistics, HPH, New Dehil.
2. S. P. Gupta – Statistical Methods, Sultan Chand & Sons, New Delhi.
3. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
4. Sancheti & Kapoor – Business Statistics, Sultan Chand & Sons, New Delhi.
5. Agarwal & Bharadwaj – Business Statistics, Kalyani, New Delhi.

Paper – 6.6: ADVANCED BUSINESS STATISTICS – III

Objectives: To provide the advanced knowledge of various statistical tools and techniques used in business data processing and interpretation.

Unit – 1: **Linear Programming Problem (LPP):** Meaning, Formulation and Graphical solution to LPP.

Unit – 2: **Transportation Problem (TP):** Meaning and Definition of Balanced and Unbalanced transportation problem; finding feasible solution by north – west Corner Rule, Matrix minima method and Vogel’s approximation method.

- Unit – 3: **Games Theory:** Meaning and Definition of Game, N-person Game, 2-person zero – sum game, saddle point, Mixed and pure strategies; solution to game by maximin – minimax principle and dominance property.
- Unit – 4: **Assignment and Replacement Problems:** Meaning and Definition of an Assignment problem, Assignment Algorithm and Examples on it; need for replacement, replacement of items that deteriorate with time (discrete case only), without considering change in the money value.
- Unit – 5: **Inventory Theory:** Meaning of Inventory and its need. Inventory Costs, Lead Time, Stock Replenishment, Time Horizon E.Q.Q Model with and without shortages (without derivations); case of deterministic uniform demand, Instantaneous production and no lead time.

Practical:

S.No	Title of Experiments	No. of Experiments
1	Linear Programming Problem	01
2	Transportation Problem	02
3	Game Theory	02
4	Assignment Problem	01
5	Replacement Problem	01
6	Inventory Problem	01
	Total	08

Teaching:

Theory : 03 hours/week/paper
 Practicals : 02 hours/week/paper

Examination Pattern:

Paper	Duration	Max. Marks
Theory	03 hours	80 Marks
Practical (Internal)	02 hours	20 Marks
	Total	100 Marks

Suggested Readings:

1. P. K. Gupta & D. H. Hira – Operation Research, Sultan Chand & Sons, New Delhi.
2. B. S. Goel – Operation Research, Pragati Prakashan, Meerut.
3. Kanti Swaroop, P. K. Gupta & Manmohan – Operation Research, Sultan Chand & Sons, New Delhi.
4. S. D. Sharma – Operation Research, Nath & Com.

Paper – 6.7: ADVANCED BUSINESS STATISTICS – IV

Objectives: To provide the advanced knowledge of various statistical tools and techniques used in business data processing and interpretation.

Unit – 1: **Correlation Analysis:** Definition of Correlation, Karl Pearson's Correlation Co-efficient, Scatter diagram, Properties of Correlation co-efficient (without proof); Rank Correlation; Calculation of Karl Pearson's Correlation Co-efficient and Speciman's Rank Correlation.

Unit – 2: **Regression Analysis:** Definition of Regression and regression co-efficient; properties of regression lines and regression co-efficient; Regression equation of X on Y and that of Y on X and problems.

Unit – 3: **Time Series Analysis:** Definition of Time series, Components of Time series; measurement of trend by moving average method and least squares method to a linear trend and problems.

Unit – 4: **Index Numbers:** Meaning, Definition, Uses and Limitations of Index Numbers; steps in the construction of general index numbers; simple and weighted index numbers and problems; Laspeyre's, Paasche's, Fisher's and Marshall-Edge worth Price and Quantity Index Numbers and Problems.

Unit – 5: **Consumer Price Index Numbers:** Meaning, Definition, Uses and Limitations of Cost of Living Index Number; steps involved in the construction of cost of living index number; problems on cost of living index number by using aggregate expenditure method and family budget method.

Practical:

Sl.No	Title of Experiments	No. of Experiments
1	Correlation Analysis	02
2	Regression Analysis	01
3	Time Series Analysis	02
4	Index Numbers	02
5	Cost of Living Index Number	01
	Total	08

Teaching:

Theory : 03 hours/week/paper

Practicals : 02 hours/week/paper

Examination Pattern:

Paper	Duration	Max. Marks
Theory	03 hours	80 Marks
Practical (Internal)	02 hours	20 Marks
	Total	100 Marks

Suggested Readings:

1. S. C. Gupta – Fundamentals of Statistics, HPH, New Dehil.
2. S. P. Gupta – Statistical Methods, Sultan Chand & Sons, New Delhi.
3. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
4. Sancheti & Kapoor – Business Statistics, Sultan Chand & Sons, New Delhi.
5. Agarwal & Bharadwaj – Business Statistics, Kalyani, New Delhi.