

KARNATAKA STATE WOMEN'S UNIVERSITY, BIJAPUR
SYLLABUS (SUBJECT TITLES) 2013-14
B.COM FIRST SEMESTER

Languages:

- Paper 1.1 : Basic English
Paper 1.2 : Any one Modern Indian Language.
Kannada/Hindi/Urdu/Additional English

Core Papers:

- Paper 1.3 : Financial Accounting - I
Paper 1.4 : Secretarial Practices
Paper 1.5 : Managerial Economics - I
OR
Business Mathematics – I
Paper 1.6 : Principles of Marketing
OR
(Vocational) Entrepreneurial Development – I
OR
(Vocational) Tax procedures and practice – I
OR
(Vocational) Advertising, Sales Promotion and Sales Management – I
Paper 1.7 : Indian Constitution

B.COM SECOND SEMESTER

Languages:

- Paper 2.1 : Basic English
Paper 2.2 : Any one Modern Indian Language
Kannada/Hindi/Urdu/Additional English

Core Papers:

- Paper 2.3 : Financial Accounting – II
Paper 2.4 : Business Communication Skills
Paper 2.5 : Managerial Economics - II
OR
Business Mathematics – II
Paper 2.6 : Enterprise Development and Small Enterprise Management
OR
(Vocational) Entrepreneurial Development – II
OR
(Vocational) Tax procedures and practice – II
OR
(Vocational) Advertising, Sales Promotion and Sales Management – II
Paper 2.7 : Human Rights and Environmental Studies

B.COM THIRD SEMESTER

- Paper 3.1 : Corporate Accounting – I
Paper 3.2 : Business Statistics – I
OR
Commercial Arithmetic – I
OR
Entrepreneurship Development (Vocational Paper IB)
Paper 3.3 : Monetary Economics
OR
Entrepreneurship Development (Vocational Paper IC)
Paper 3.4 : Indian Financial System
Paper 3.5 : Retail Management
Paper 3.6 : Principles and Practices of Management
Paper 3.7 : Computer Application in Business - I

B.COM FOURTH SEMESTER

- Paper 4.1 : Corporate Accounting – II
Paper 4.2 : Business Statistics – II
OR
Commercial Arithmetic – II
OR
Entrepreneurship Development (Vocational Paper IB)
Paper 4.3 : International Economics
OR
Entrepreneurship Development (Vocational Paper IC)
Paper 4.4 : Modern Banking - Theory and Practices
Paper 4.5 : Advertising and Sales Management
Paper 4.6 : Insurance – Principles and Practice
Paper 4.7 : Computer Application in Business - II

B.COM FIFTH SEMESTER

- Paper 5.1 : Principles of Financial Management
Paper 5.2 : Human Resource Management
Paper 5.3 : Principles and Practices of Auditing
Paper 5.4 : Indian Economy
Paper 5.5 : Computer Application in Business – III

ELECTIVE GROUPS:

Group ‘A’:

- Paper 5.6 : Cost Accounting – I
Paper 5.7 : Income Tax - I

Group ‘B’:

- Paper 5.6 : Banking – I
Paper 5.7 : Insurance – I

Group ‘C’:

- Paper 5.6 : Advanced Business Statistics – I
Paper 5.7 : Advanced Business Statistics – II

B.COM SIXTH SEMESTER

- Paper 6.1 : Business Law
Paper 6.2 : Financial Services
Paper 6.3 : Principles of Management Accounting
Paper 6.4 : Industrial Economics
Paper 6.5 : Computer Application in Business – IV

ELECTIVE GROUPS:

Group ‘A’:

- Paper 6.6 : Cost Accounting – II
Paper 6.7 : Income Tax - II

Group ‘B’:

- Paper 6.6 : Banking – II
Paper 6.7 : Insurance – II

Group ‘C’:

- Paper 6.6 : Advanced Business Statistics – III
Paper 6.7 : Advanced Business Statistics – IV

B.Com Syllabus

First Semester

1.3 FINANCIAL ACCOUNTING - I

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the basic principles of Financial Accounting.

Pedagogy: Classroom lecture and Assignments

UNIT 1:

Introduction - Meaning and Definition of Accounting, Importance of Accounting, Single Entry System – Meaning, Merits and Demerits – Double Entry System - Meaning, Merits and Demerits – Classification of Accounts – Personal Accounts, Real Accounts – Nominal Accounts – Golden Rules of Double Entry System – Preparation of Trail Balance.

Accounting Principles: Accounting Concepts – Accounting Conventions – Accounting Standards.

UNIT 2:

Final Accounts of Sole Trading Concerns – Problems with simple adjustments.

UNIT 3:

Conversion of Single Entry into Double Entry System: Meaning – Need for Conversion steps involved in conversion – Problems relating thereto.

UNIT 4:

Higher Aspects of Partnership Firms: Insolvency of a Partner – Garner vs Murray Decision – Piece-meal Distribution of Cash – Proportionate Capitals Method.

Conversion of Partnership Firm in to Joint Stock Company – Meaning – Accounting Procedure.

UNIT 5:

Joint Venture: Meaning – Difference between Joint Venture and Partnership Firm and Joint Venture and Consignment.

Methods of Maintaining Accounts:

1. Maintaining Separate Accounts in the Books of each Venture
2. Joint Bank Account System.

SKILL DEVELOPMENT

1. Accounting Concepts: Illustration on Dual Concepts ($A - L = C$)
2. To see practical operation of one or more sole trading concern.
3. Final Accounts of a sole trader:
Correcting a wrong Trading and Profit and Loss Account &
Wrong Balance Sheet
4. To study conversion of Partnership Firm in to Ltd. Company in your area.

5. Preparation of Joint Ventures Agreement with imaginary figures.
6. Single entry:
 - a. Collection of information from any trader who maintains accounts based on single entry and
 - b. Preparation of total debtors and total creditors accounts along with final accounts.

Books for Reference

1. Financial Accounting : Dr. S. N. Maheshwari
2. Financial Accounting : B. S. Raman
3. Advanced Accounting : S. P. Jain and K. L. Narang
4. Advanced Accounting : R. L. Gupta
5. Financial Accounting - I : M. B. Kadkol
6. Financial Accounting - I : Dr. S. S. Hanchinal and Dr. Chandrashekar S.

B.Com Syllabus

First Semester

1.4 SECRETARIAL PRACTICE:

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objectives: To acquaint the students with the basis of company and to apply them in various functions of company secretary.

Pedagogy: Class-room Lecture and Discussion on decided legal cases.

UNIT 1: COMPANY SECRETARY:

Meaning, Definition, Qualifications, Procedure for Appointment and dismissal of secretary. Role of a Company Secretary, rights, duties and liabilities, qualities of a good company secretary.

UNIT 2: CONCEPT OF COMPANY:

Meaning and Definition – kinds of companies – difference between public and private limited companies – formation of companies – stages involved – secretarial duties – pre and post incorporation duties.

UNIT 3: DOCUMENTS OF COMPANY

Memorandum of Association – Articles of Association – definition, contents, distinction between Memorandum of Association and Articles of Association, prospectus – contents and statement-in-lieu of prospectus – abridged prospectus.

UNIT 4: MANAGEMENT OF COMPANIES

Appointment, Removal, Qualification, fixation of remuneration, rights, responsibilities and liabilities of Directors. Managing Director, Wholtime Directors, Auditors and Managers and Secretarial Duties relating thereof.

UNIT 5: COMPANY MEETINGS AND SECRETARIAL DUTIES

Meaning – Nature and Significance of Company Meetings – Classification of Company Meetings – Board, Statutory – Annual – Extraordinary Meetings – Meaning – Procedure – Notice, Agenda, Venue, Time, Duration, Quorum, Adjournment and Minutes of the Meetings and Resolutions – Meaning and Types. Secretarial Duties thereof.

SKILL DEVELOPMENT

1. Briefly draft a Memorandum of a company mentioning different clauses.
2. Briefly draft articles of association of a Company mentioning its important contents.
3. As a secretary of a company prepare a draft prospectus.
4. Collection of De-mat forms and write its procedures.
5. Statutory-annual and extra-ordinary-Board meetings and Draft different types of resolutions prepare a chart showing company organization.

Books for Reference:

1. S. A. Sherlekar company law and secretarial practice, HPH, Mumbai
2. M. C. Kuchal: Secretarial Practice, Kalyani Publications, New Delhi
3. Ganja K. C.: Secretarial Practice, Kalyani Publications, New Delhi
4. Dr. P. N. Reddy and H. R. Appannaiah: Essentials of Company Law and Secretarial Practice, HPH
5. N. D. Kappor: Company Law and Secretarial Practice, S. Chand and Co., New Delhi
6. Bagrial Ashok: Secretarial Practice.

B.Com Syllabus
First Semester
1.5: MANAGERIAL ECONOMICS - I

(80 Marks of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the basics of economics and to apply them in various functions of business.

Pedagogy: Class room lectures and discussion. The topics should be dealt with numerical problems and case studies, where ever necessary.

UNIT-I: INTRODUCTION TO MANAGERIAL ECONOMICS

Meaning, Features, Distinction between Managerial Economics and Economics - Scope of Managerial Economics, Uses and Objectives of Managerial Economics, Role and Responsibilities of Managers.

UNIT-II: THEORY OF DEMAND

Meaning, Individual And Market Demand Schedule, Law of Demand, Exceptions. Increase and Decrease in Demand; Expansion and Contraction of Demand. Elasticity of Demand - Meaning and Types. Demand Forecasting, Meaning Methods of Demand Forecasting.

UNIT-III: THE THEORY OF SUPPLY

Meaning, Supply Schedule and Curve, Determinants of Supply, Law of Supply, Expansion and Contraction of Supply, Limitations, Elasticity of Supply.

UNIT –IV: PRODUCTION FUNCTION

Meaning, Cob-Douglas Production Function, Laws of Production, Law of Variable Proportions, Laws of Return to Scale, Economies and Diseconomies of Large Scale Production, Managerial Uses of Laws of Production.

UNIT –V: COST ANALYSIS

Meaning, Average and Marginal Cost, Short-Run and Long Run Cost Curves, Fixed and Variable Costs, Relation between Average and Marginal Cost.

SKILL DEVELOPMENT:

1. Draft diagrammatic representation of each aspect of different chapters, in a separate book.
2. Select and discuss the core issues, from each chapter, that will have impact on business decision making.
3. Students have to choose a product and apply price elasticity in real situation.

Reference Books

1. Joel Dean : Managerial Economics, HPH, New Delhi.
2. Sankaran : Business Economics.
3. D.M.Mithani : Managerial Economics, HPH., New Delhi.
4. Habib-Ur-Rahman : Managerial Economics, HPH., New Delhi.
5. K.K.Dewett : Economic Theory.
6. M.L.Seth : Text Book of Economic Theory.
7. P.N.Chopra : Managerial Economics.
8. S.K.Singh : Business Economics, Sahitya Bhavan, Agra.
9. Varshiney & Maheshwari : Managerial Economics.

B.Com Syllabus
First Semester
1.5 BUSINESS MATHEMATICS - I
(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the basis of mathematics and to apply them in various functions of business.

Pedagogy: Class-room Lecture and Discussions.

UNIT 1: SET THEORY

Representation of Set, Roaster and Rule Method. Types of Sets Operation of sets, De Morgan's Laws Venn Diagrams, Relations and functions of sets. Application of sets in business.

UNIT 2: THEORY OF INDICIES AND LOGARITHMS

Law of Indices and statement only with 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

Proportion, Meaning and types of ratio and proportion. Direct and Indirect Proportion (problems on these).

UNIT 4: PROGRESSION

Arithmetic Progression, Progression, Geometric Progression, Formulae for the nth term and sum of first n terms of an A. P. and G. P. (without Proo) problems based on these and application to business problem.

UNIT 5: ANALYTICAL GEOMETRY

Co-ordinate axes – Distance formula – Selection Formula, slope of a line – different forms of equation of a line. 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 and Sons, New Delhi
2. N. K. Nag – Business Mathematics, Kalyani Publishers, New Delhi
3. Agarwal S. K. – Business Mathematics, Kalyani Publishers, New Delhi
4. Gael and Goel – Business Mathematics, Kalyani Publishers, New Delhi

B.Com Syllabus

First Semester

1.6 PRINCIPLES OF MARKETING

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To provide inputs in major decisions that marketing managers face in their efforts to harmonize the objectives and resources of the company with the needs and opportunities in the market place.

Pedagogy: Classroom lecture, Case Study Discussions and Assignments

UNIT 1: CONCEPT AND FUNCTIONS OF MARKETING

Different concepts of Marketing including product concept, sales concept, production concept and Social concept. Modern concepts of marketing – Marketing Mix – Functions of Marketing.

UNIT 2: MARKET SEGMENTATION

Meaning, Importance of Market Segmentation – Market Segmentation Strategies – Basis of Segmentation.

UNIT 3: PRODUCT

Meaning and Features of Product – Product Mix – Product Life Cycle – New Product Development, Branding, Packaging and Labelling.

UNIT 4: PRICE AND PROMOTION

Meaning of price – Pricing – Types of Pricing – Objectives of Pricing – Essentials of Sound Pricing Policy, Promotion Mix.

UNIT 5: MODERN DIGITAL AGE

Market forces – Marketing in the Digital Age – E-Commerce Domain – Conducting of E-Commerce – Promises and Challenges of E-Commerce.

SKILL DEVELOPMENT

1. Identify the product of your choice and describe in which stage of life cycle the product is positioned.
2. Suggest the strategies for the development of a product.
3. Visit a large-scale organization and collect the details of their pricing strategies and record the details with comments.
4. Visit a voluntary consumer organization and collect details regarding its profile, complaints received, complaints settled, complaints referred to district and other consumer courts.
5. Prepare a questionnaire to elicit information regarding consumer behavior towards a consumer product of your choice.
6. Prepare model advertisement copies of the following commodities:
 - a) Color T.V.
 - b) Washing Machine
 - c) Vacuum Cleaner
 - d) Music System.

Books for Reference

1. Philip Kotler : Marketing Management – People Publication
2. J. C. Gandhi : Marketing Management – TMH, New Delhi
3. Sontakki and Deshpande : Principals of Marketing and Salesmanship
4. Dayles : E-Commerce, Pearson, New Delhi
5. Joshep : E-Commerce, PH, New Delhi
6. Jhaa & Singh : Marketing Management – HPH, New Delhi

B.Com Syllabus

First Semester

1.6 ENTREPRENEURSHIP DEVELOPMENT

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To enable the students to understand the main mechanism of management of the enterprise.

UNIT 1: Perceiving a business opportunity, idea, selection, project, product planning and development strategy, environment scanning, micro and macro environment, selection of location.

UNIT 2: The concept of project – meaning characteristics, classification of projects proposed identification – criteria for selection of a project – importance of project identification.

UNIT 3: Project formulation: meaning – steps in project formulation.

UNIT 4: The concept of project and feasibility of project.

(The course will be supported by discussion with the entrepreneurs with a view to learning how they selected business opportunity).

SKILL DEVELOPMENT:

1. Identify the business opportunities in your area.
2. Prepare a feasibility report of any project of your choice.
3. Identify different strategies for product planning and development.

BOOKS AND SUGGESTED READING

1. A. Manual of Business Opportunity, identification and Selection: J B Patel and S S Modi, E.D. 1 1995.
2. Business Environment, Parag Diwan: Excel: 1997
3. Entrepreneurship; New Venture Creation: Holt; P.H. 1997
4. Dynamics of Entrepreneurial / Development and Management: Vasant Desai.
5. Entrepreneurial Development, S S Kanka: S. Chand and Company 1999.

B.Com Syllabus
First Semester

1.6 TAX PROCEDURES AND PRACTICE - I

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

UNIT 1: INTRODUCTION

1. History of Income Tax in India
2. Meaning of Income Tax
3. Terms used in Income Tax Act.

Assessment year, Previous Year, Income, Assessment, Agricultural Income, Assessment of fair market value.

UNIT II: CAPITAL AND REVENUE

Capital receipt and Revenue receipt – Capital expenditure and Revenue expenditure. Capital losses and Revenue losses.

B.Com Syllabus
First Semester

1.6 ADVERTISING SALES PROMOTION & SALES MANAGEMENT - I

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

UNIT 1: Marketing Communication – Nature – Importance elements – Communication process – steps in developing effective marketing communication.

UNIT 2: Tools of marketing communication – Advertising – Sales Promotion – Personal Selling – Publications – Meaning and Characteristics.

UNIT 3: Advertising – Nature, characteristics: Origin – Growth in India – Role and importance.

UNIT 4: Types of Advertising – Communication and Non-commercial Professional Service – Institutional – Public Relations in Advertising – Financial – Advertising – Political Advertising.

UNIT 5: Economic Aspects of Advertising – Offers on Production Cost – Offers on Distribution Cost – Offers on Consumer Price.

SKILL DEVELOPMENT:

1. Collect different types of advertising samples of different companies.
2. Prepare an Advertising copy of a news paper or magazine.

SUGGESTED READINGS:

1. Drule and Darbar : Advertising First Role in Modern Marketing
2. Mahendra Mohan : Advertising TMH, New Delhi
3. B. S. Pajhar : Advertising Management, HPH, New Delhi

B.COM SYLLABUS

SECOND SEMESTER

2.3- Financial Accounting –II

(80 Marks paper of 3 hours duration and 20 marks I.A) 5 Hours per Week

Objective: To enable the students to understand the accounting principles procedure pertaining to different kinds of business.

Pedagogy: Class-room Lecture, Assignments and Presentations.

UNIT 1: Royalty Accounting –Meaning - Important concepts: Problems on Royalty Accounts (Excluding Sub-Lease).

UNIT 2: Consignment Accounts: Meaning, Important terms used, Goods sent at Cost Price, Goods sent at Invoice price, Valuation of closing stock , Normal and Abnormal Loss, problems relating thereto.

UNIT 3: Departmental Accounts: Meaning and utility of Departmental Accounts, Maintenance of Columnar subsidiary books , Distribution of common expenses , Interdepartmental Transfers at cost and Selling price, Preparation of Departmental Trading and Profit and Loss Account.

UNIT 4: Branch Accounts: Meaning and types of Branches-System of Accounting for Dependent Branches –Cost Price-Invoice Price, Debtors system, Stock and Debtor system, Independent Branches –Incorporation Entries in Head Office books-Depreciation of Branch Assets –Goods and Cash –in-Transit, Preparation of final Accounts.(Both in the Books of Head Office and Branch –Excluding foreign Braches).

UNIT 5: Insurance Claim Accounts: Fire Insurance Claim with regard to stock on hand, fixed assets and loss or profit, Preparation of fire insurance claim statement.

SKILL DEVELOPMWNT:

1. Collection of Royalty Agreements.
2. To Study one or more consignment Agreements.
3. Departmental Accounting (a) Draft a layout structure of a departmental store, and b) List out the basis of allocation of common expenses of departmental organization.
4. Branch Accounting: Draft a pro-forma invoice sent by Head Office.

Books for Reference:

1. Advanced Accountancy Vol.1 : S. N. Maheshwari
2. Advanced Accountancy : R. L. Gupta and Radhaswamy
3. Advanced Accountancy Vol .1 : Shukla and Grewal
4. Advanced Accountancy Vol.1 : Jain and Narang
5. Financial Accounting –II : M.B.Kadkol
6. Financial Accounting Vol.1 : Dr. S. S. Hanchinal and Dr. Chandrashekhar S.

B.COM SYLLABUS
SECOND SEMESTER

2.4 Business Communication Skills

(80 Marks paper of 3 hours duration and 20 marks I.A) 5 Hours per Week

Objectives: To familiarize the students with the concepts of business communication and to develop basic business communication skills.

Pedagogy: Class room lecture, Group Discussion and Assignments.

UNIT 1: Introduction to Communication: Meaning and objective of Communication. Importance of Effective Communication. Media of Communication. Types of Communication, Principles of Effective Communication.

UNIT 2: Written Communication: Business Correspondence : Its need-Functions and Kinds of letters. Essentials of Business letter. Structure of business letter Layout, Form, mechanical Structure and Punctuation etc. Planning of a letter.

UNIT 3: Business Correspondence: a) Enquiries and Replies , Orders and Executions, Credit and Status Enquiries, Complaints and Adjustments, Collection letter, Sales and Circular letters. b) Writing application for jobs-Giving Bio-Data (C.V): References –job Interview letter, Correspondence with referees and Appointment letters.

c) 1) The Use of you –ATTITUDE in Business Letters;
2) Every letter is a SALES LETTER- as applied to Business Letters.
3) The Good – News and Bad- News letters, the art of handing positive and Negative Situations in drafting Business letters.

UNIT 4: Essentials of Effective Oral Communication

Meaning, Merits and limitations of the following.

- FACE-TO –FACE COMMUNICATION
- VISUAL AID-AUDIO-VISUAL COMMUNICATION
- SILENCE AS A MEANS OF COMMUNICATION
- BODY LANGUAGE –Simple postures and gestures.

UNIT 5: Report Writing: Meaning –Importance and Types of Business Reports. Essentials of a Good Report, Preparing a Report, Forms of Report:

- i) Letter Form ii) Memorandum Form iii) Letter-text combination form Reports by individuals and committees.

SKILL DEVELOPMENT:

1. Collect different types of sales & circular letters
2. Preparation of resumes by students.
3. Draft application for jobs.
4. Arranging Face to Face Interviews.
5. Demonstration of Electronic Communication.
6. Collect Business Reports.
7. Demonstration of Body languages-Simple postures and gestures.

Books for Reference:

1. Essentials of Business Communication: Rajendra Pal & J.S.Korlahalli
2. Business Communication –Person New Delhi: Chaturvedi
3. Communication Skills-PH New Delhi: SEN
4. Business Communication, Vikas Publication New Delhi: Madhukar
5. Business Communication, And Reports Writing –Himalaya New Delhi: Guffey
6. Business Communication, and Report writing –Himalaya New Delhi: Rai and Raj

B.COM SYLLABUS
SECOND SEMESTER

2.5: ENTREPRENEURSHIP AND SMALL ENTERPRISE MANAGEMENT

(80 Marks of 3 hours duration and 20 marks IA) 5 hours per week

Objectives: To acquaint students with the concepts of entrepreneurship and small business enterprises and to familiarize with the entrepreneurial development process.

Pedagogy: Classroom lecture and Assignments

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.

B.Com Syllabus
Second Semester
2.5: MANAGERIAL ECONOMICS - II

(80 Marks of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the basics of economics and to apply them in various functions of business.

Pedagogy: Class room lectures and discussion. The topics should be dealt with numerical problems and case studies, where ever necessary.

UNIT I: FIRMS AND THEIR OBJECTIVES

Introduction, Sales Maximization, Growth Maximization, Managerial Utility Maximization, Better Industrial Management and Relations.

UNIT II : MARKET STRUCTURE

Meaning of Market; Types; Perfect Competition, Meaning and Features; Monopoly, Meaning and Features, Monopolistic Competition, Meaning and Features. Duopoly and Oligopoly, Meaning and Features.

UNIT III: MARKET PRICE DETERMINATION

Price Determination under the Conditions of Perfect Competition, Monopoly, Monopolistic Competition, Duopoly and Oligopoly; Types of Competition. Short Term and Long Term Price Determination.

UNIT IV: BREAK EVEN ANALYSIS

Meaning, Assumptions, Usefulness of Break Even Analysis, Break Even Chart, An Alternative Form of the Break Even Chart, Formula Method For Determining Breakeven Point, Limitations.

UNIT V: PROFIT ANALYSIS

Meaning, Definition and Types. Theories of Profit- Risk and Uncertainty, Knights' Theory, Schumpeter's Theory of Innovation. Developing a Suitable Profit Policy, Control of Profit.

SKILL DEVELOPMENT:

1. Draft diagrammatic representation of each aspect of different chapters, in a separate book.
2. Select and discuss the core issues, from each chapter, that will have impact on business decision making.
3. Students have to choose a product and apply price elasticity in real situation.

Reference Books

1. Joel Dean : Managerial Economics, HPH, New Delhi.
2. Sankaran : Business Economics.
3. D.M.Mithani : Managerial Economics, HPH., New Delhi.
4. Habib-Ur-Rahman : Managerial Economics, HPH., New Delhi.
5. K.K.Dewett : Economic Theory.
6. M.L.Seth : Text Book of Economic Theory.
7. P.N.Chopra : Managerial Economics.
8. S.K.Singh : Business Economics, Sahitya Bhavan, Agra.
9. Varshiney & Maheshwari : Managerial Economics.

B.Com Syllabus
Second Semester

2.5 BUSINESS MATHEMATIC - II

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

UNIT 1: Properties of determinants problems, solution of system of equations by determinants method (Cramer's Rule), Matrices Types of Matrices operations of addition, subtraction, multiplication of Matrices. Inverse of Matrix solution of linear equation by matrix method. Application to the business problems.

UNIT 2: CALCULUS:

- a. Differential Calculus : Limit of a function concept of derivative of functions, sum difference, product and quotient of two functions, problems based on these, second order derivatives ,problems bases on these , cost function, revenue function Application of differentiation to business problems.
- b. Integral Calculus: Concept of integration, integration by method of substitution and by parts, define integral and application of integration to business problems.

UNIT 3: THEORY OF EQUATION

Linear equation, quadratic, solution of linear and quadratic equations, discriminate 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 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. N.J Nag :Business Mathematics Kalyani Publishers ,New Delhi
5. Goel & Goel :Business Mathematics & Statistics ,Taxman New Delhi
6. Dr. S. M. Shukla :Business Mathematics , Sahitya Bhavan , Agra
7. Mittal & Agarwal :Business Mathematics ,Sultan Chand & Sons, New delhi
8. Monga : Mathematics for Business Publishers

B.Com Syllabus
Second Semester

2.6 ENTREPRENEURSHIP DEVELOPMENT - II

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To understand the qualities of entrepreneur and the areas associated with the management of enterprise.

UNIT 1: The concept of entrepreneurship: Definition of an entrepreneur, attitudes or distinguishing qualities, role distinction between an entrepreneur and a manager.

UNIT 2: Production planning and control: Meaning, objectives, significance, techniques, pre-requisites for effective planning and control.

UNIT 3: Marketing management: The concept of marketing, responsibilities marketing strategies market survey, meaning, assessment of demand and supply, preparation of survey questionnaire.

UNIT 4: Financial Management, significance and determinants of working capital, operating cycle of working capital, financial ratios, working capital ratios, profitability ratios, return on investment.

UNIT 5: Entrepreneurial Competencies: Meaning, major entrepreneur of entrepreneurial competencies: development of entrepreneurial competencies.

SUGGESTED READING:

1. Dynamics Entrepreneurial Development and Management: Vasant Desai, HPH, Mumbai 1998
2. Management Accounting: I. M. Pandey: Vikas Publishing House, 1998
3. Entrepreneurial Development: S. S. Kanka: S. Chand and Company, New Delhi 1999
4. Modern Business Organisation and Management: S. A. Sherlekar, HPH, Mumbai 1982.

B.Com Syllabus
Second Semester

2.6 TAX PROCEDURE AND PRACTICE - II

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

UNIT 1: Deduction from Gross Total Income:

80C, 80CCC, 80D, 80DD, 80DDB, 80G and 80U.

UNIT 2: Income from Salary.

UNIT 3: Assessment of Individuals.

UNIT 4: Assessment of Hindu Undivided Family.

UNIT 5: Assessment of Partnership Firm.

UNIT 6: Computation of Income Tax-Individuals only.

SKILL DEVELOPMENT

- Filling up of Form No. 16.
- Filling up of Form No. 14.
- Visit to Tax Practitioners Office.

SUGGESTED READING

1. Dinakar Pagare; Income-Tax Law and Practice; Sultan Chand and Sons, New Delhi
2. M. B. Kadkol; Income-Tax Law and Practice; Kalyani Publishers, New Delhi
3. H. C. Mehrotra; Income-Tax Law and Practice; Sahitya Bhavan.

B.Com Syllabus
Second Semester

2.6 ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT - II

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

UNIT 1: Social aspects of advertising – advertising and cultural values – advertising and standard of living – ethics and advertising.

UNIT 2: Advertising budget – importance – approaches – factors determining budget.

UNIT 3: Advertising agency: Evolution – features – importance – types – services – functions.

UNIT 4: Preparation of an effective advertising copy – elements of a copy – heading slogans – logo – illustrations – lay out – importance and characteristics.

SUGGESTED READING:

1. Batra and Meyers: Advertising Management, PHI, New Delhi
2. S. A. Chunnawala: Foundations of Advertising Theory and Practice, HPH, New Delhi
3. Chunnawala, Sethia: Advertising Advertising Theory and Practice, HPH, New Delhi
4. B. S. Rathor: Advertising Management, Himalaya Publishing Subramanian, Suchak House, New Delhi
5. Philip Kotler: Marketing Management, Prentice – Hall India
6. Weight, Winters and Zelgias: Advertising Management, TMH, New Delhi
7. Drule and Darbar: Modern Advertising 1st Role in Modern Marketing, The Drydon Press, New Delhi
8. Mahendra Mohan: Advertising, TMH, New Delhi
9. Sen Gupta: Cases in Advertising and Communication Management in India, TMH, New Delhi.

B.COM THIRD SEMESTER

3.1: CORPORATE ACCOUNTING – I

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with fundamental aspects of finance in the business.

Pedagogy: Class room lecture, Seminar and Presentation.

UNIT – I: 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 right issue; underwriting – concept, need and types; accounting treatment thereof.

UNIT – II: FINAL ACCOUNTS OF JOINT STOCK COMPANIES: Meaning and necessity; provisions of Companies Act relating to maintenance of final accounts; forms of final 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- III: ACCOUNTING FOR AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION: Meaning of merger, acquisition and amalgamation; AS-14 – classification of amalgamations and methods of accounting – pooling of interest and purchase method – features and accounting entries; purchase consideration; elimination of unrealised profit; inter- company owings; preparation of post- merger balance-sheet.

UNIT – IV: ACCOUNTING FOR INTERNAL RECONSTRUCTION: Meaning of alteration 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.

UNIT – V: LIQUIDATION OF COMPANIES: Meaning and types of winding up – order of payments – expenses, liabilities and repayment of capitals – preparation of Liquidator's Final Statement of Account – Liability of contributories.

UNIT – VI: HUMAN RESOURCE ACCOUNTING: Nature – Definition – Objectives – Human Resource cost – Development cost – Replacement cost – Opportunity cost – Adjusted Present Value – (Theory only).

Skill Development:

1. Draft Balance Sheet of a Company with imaginary figures.
2. Learning to explain position assuming that two of your known companies are amalgamated
3. Learning to imagine your position being managing director of a holding company.
4. Imagine that you are a liquidator in respect of a company being wound up and prepare liquidator's final statement of account.

Suggested Readings:

1. Financial accounting : Dr. S N Maheswari
2. Advanced Accountancy: B S Raman
3. Advanced Accountancy: S P Jain & Narang K L
4. Advanced Accountancy: R L Gupta & Radhaswami
5. Advanced Accountancy: S P Iyengar
6. Advanced Accountancy: Ashok Sehagal & Depak Sehagal & Others.
7. Financial Accounting Vol. III : M B Kadakol
8. Financial Accounting Vol. III: Dr S S Hanchinal & Dr. Chandrashekar
9. Advanced Accounts: Shukla Grewal

B.COM THIRD SEMESTER
3.2: BUSINESS STATISTICS – I

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with fundamental aspects of statistics in the business.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Introduction and Statistical Investigations: Origin and Development, Definition Importance and Scope of business statistics, Meaning and definition and data, Methods of Data Collection. Questionnaire and Schedule and interview methods.

Unit II: Classification and Tabulation of Data:

Classification:

Definition of classification, Objectives of classification, Types of classification, Formulation of Discrete Frequency Distribution and Formulation of Continuous Frequency Distribution.

Tabulation:

Definition of tabulation, difference between classification and tabulation, Objectives of tabulation. Parts of table, types of tables: simple and complex tables, general and special purpose tables.

Unit III: Diagrammatic and Graphical Representation: Introduction, Significance of diagram and graphs, difference between diagrams and graphs. Diagram: Types of diagrams: One Dimensional and Bar Diagrams, Two Dimensional or area diagrams, pictograms and cartograms. Graphs: Graphs of Frequency distributions – Histograms, Frequency Polygon, Frequency curve, Ogives or cumulative Frequency curves and Line graphs.

Unit IV: Measures of Central Tendency of Averages: Definition of averages, objectives of averages, requisites of ideal averages, types of average – A mean, Median, Mode Harmonic Mean – Definition computation, Merits and Demerits, Application in Business.

Unit V: Measures of Dispersion and Skewness:

Measures of Dispersion: Introduction, Definition, Properties of Ideal Measures of Dispersion, Absolute and relative Measures of Dispersion – Range and Co-efficient of Range quartile and Co-efficient of QD, Average Deviation (AD) and Co-efficient of AD, Standard Deviation and Co-efficient of SD and Co-efficient of variation, Merit and Demerits – applications in Business. Measures of skewness. Absolute and Relative Measures of skewness – Karlpearson, Bowley's and Kelly's Co-efficient of skewness, application in Business.

Suggested Reading:

1. Levine: Statistics for Managers using Microsoft Excel, PHI
2. Levine: Business Statistics – A First Course, PHI, New Delhi
3. S. C. Gupta: Fundamentals of Statistics, HPH, New Delhi
4. S. C. Gupta: Statistical Methods, S Chand & Sons, New Delhi
5. Sharma: Business Statistics, PHI, New Delhi
6. Shukla & Sahai: Business Statistics, Sahitya Bhandar, Agra.
7. Shenoy & Others: Business Statistics, New Age International, New Delhi.

8. Geol & Geol: Mathematics & Statistics, Taxmann, New Delhi.
9. Naga NTK: Quantitative methods, Kalyani Publishers, New Delhi.
10. A Francis: Business Mathematics and Statistics, ELBS, London.
11. Harry Frand & Steven C. Althoen: Statistics concepts and applications, Cambridge University Press, New York.
12. Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
13. Levin & Rumin: Statistics for management, PHI, New Delhi.
14. Agarwal & Bharadwaj: Business Statistics, Kalyani, New Delhi.
15. Nag N. K.: Business Statistics, Kalyani, New Delhi.
16. Gupta & Gupta: Business Statistics, Himalya Mumbai.
17. Anderson Statistics of Business, Thomson, Mumbai.
18. Black: Business Statistics, Wiley, New Delhi.
19. Kushal: Statistical Analysis, Kalyani Publishers, New Delhi.
20. Beri: Statistics for Management, TMH, New Delhi.

B.COM THIRD SEMESTER

3.2: COMMERCIAL ARITHMETIC - I

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Unit I: Simple and compound interest, installment buying and annuities.

Unit II: Logarithms, Depreciation

Unit III: Average due date; Present worth and discount

Unit IV: Percentages, profit and loss percentages

Unit V: Discounts, Commission, Brokerage

Suggested readings:

1. Sutaria : Commercial Arithmetics, Oxford University Press, Chennai.
2. Iyer and Beri: Commercial Arithmetics, Sultan, New Delhi.
3. Patradhan and Joshi: Commercial Arithmetics, Kitab Mahal, Agra.
4. Chanda.S.C. and Naga NK: Commercial Arithmetics and elements of Statistics vol ii, Kalyani, New Delhi.
5. Chanda.S.C. and Naga NK: Commercial Arithmetics and elements of Statistics vol ii
6. Chakravorthy: Maths and Statics, New Age International, New Delhi.
7. Srinivas & George: Business Maths and Statistics.
8. Brooks: Business Maths, AITBS, New Delhi.
9. Goel and Goel: Maths and Statistics, Taxmann, New Delhi.

B.COM THIRD SEMESTER
3.3: MONETARY ECONOMICS

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

OBJECTIVES:

1. To introduce basic concepts of money and banking.
2. To let the students know about working of different types of banks.
3. To educate the students to understand fluctuations in price levels and measurement of same through index numbers.

UNIT-I: MONEY AND MONETARY STANDARDS

Meaning and Definition, Functions of money. Static and Dynamic functions Forms of money. Significance of money in modern economy; types of monetary standards; Paper Currency Standard, Principles, Merits and Demerits.

UNIT-II: VALUE OF MONEY

Meaning, Theories of values of money. Cash Transaction and Cash Balance approaches Index numbers. Construction of Index numbers. Difficulties, Types of index numbers. Importance of index numbers. Inflation and deflation; meaning, definition; causes, types and control.

UNIT-III: COMMERCIAL BANKS

Meaning, definition and functions of commercial bank. Credit creation, Balance sheet of Commercial Bank, Role of Commercial Bank in Economic Development. Need and importance of New Technology in Banking, E- Services, Credit Cards, Internet Banking, ATM, Electronic funds transfer.

UNIT-IV: CENTRAL BANK

Meaning, definition, functions of a central Bank Methods of credit Control, Quantitative and Qualitative methods, Role of Central Bank, Monetary Policy, types and its Objectives.

UNIT-V: DEVELOPMENT BANKS

Meaning, definition, Functions of development banks; Co-operative Banks, functions and types; NABARD. HFDC .Non Banking financial Institutions. Control of NBFI, Role of financial Institutions in Economic development.

Skill Development:

1. Construction of index numbers from the collected data for a specific period (wholesale and Retail prices).
2. Preparation of graphs for price fluctuations for few commodities.
3. Preparation of a chart showing organizational structure of a Commercial Bank.
4. Preparation of a hypothetical balance sheet of a commercial bank.
5. Practice use of DD, MT, Accounts Opening forms, loan application forms.

Reference Books

1. K. P.M. Sundram – Money Banking & International Trade. S. Chand, New Delhi.
2. R.R. Paul: Monetary Economics, Kalyani Publishers, New Delhi.
3. Lester. C. Chandler, Economics of Money & Banking
4. R.P. Kent: Money & Banking
5. Gerffrey Crowther ‘ An outline of Money
6. A.C.L. Day- Outline of Monetary Economics.
7. M.C. Vaish- Monetary Theory. Vikas Publishers New Delhi.
8. M.L. Seth- Money, Banking & International Trade. Laxmi Narayan Agrawal, New Deihi.
9. M.L. Jingan- Money Banking & International Trade. Vrinda Publications, New Delhi.
10. [www.finance](http://www.finance.ministry.org) ministry.org
11. [www. rbi.org](http://www.rbi.org)
12. www.worldbank.org.

B.COM THIRD SEMESTER

3.4: INDIAN FINANCIAL SYSTEM

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with fundamental aspects of finance in the business.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Financial Systems: Financial system: An overview – meaning, objectives and functions of financial system, structure of financial system, financial system and developments, components financial system, major issues in the Indian financial system.

Unit II: Financial Markets: Meaning, objectives and functions of financial markets, classification of markets, Money market – meaning, objectives, functions , players and instruments in money markets, capital market meaning, objectives, functions , instruments and mechanism of issuing instruments in capital markets.

Unit III: Financial Markets Intermediaries: Role of Financial Intermediaries, functions and significance of stock exchanges- working of stock exchanges in India: Jobbers and Brokers market, making settlement procedures.

Unit IV: Financial Institutions: Reserve Bank of India – functions and role of commercial Bank, types, development banking- role of development banks, NBFCs, Mutual Funds, Insurance companies, investment institutions.

Unit V: Market Regulators: Role and need for market regulations, SEBI establishment, objectives and functions, investor education and protection fund – objectives, functions and working of the fund scheme in Banking and Insurance sectors.

Suggested readings:

1. Pathak: Indian Financial system, Pearson, New Delhi.
2. Khan: Indian Financial system, TMLI New Delhi
3. achiraju: Indian Fiancial System, HPH< New Delhi.
4. Varshney P N & Miltal D K : Indian Financial System, Sultan Chand & Sons, New Delhi
5. Bhole L M: Financial Markets and Institutions, TMH New Delhi.
6. Shrivastava R M: Management of Indian Financial Institutions, HPH Mumbai.

Skill Development:

1. Visit to commercial Bank to make a report about the visit.
2. Use of ATM visit to AT counter, students accompanied by teachers.
3. Listing of Banks/ branches in the area/ city with classification (types) of banks.
4. Collect specimen of a credit card, ATM card, Travelers Cheque, Gift cheque and Record the details.
5. Collect the financial statement of the company.

B.COM THIRD SEMESTER
3.5: RETAIL MANAGEMENT

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the knowledge of retail Management strategies.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Introduction, meaning, definitions origin of retailing. The present Indian retail scenario. Factors affecting the growth of retailing in India. Types and functions of retailing. Consumer buying behavior.

Unit II: Retailing Strategy: Strategic planning process – Factors to be considered in retail planning. Designing the organization structure for retail firm. Importance of human resources in retail. C R M in retail management.

Unit III: Pricing and Promotion in Retail: Factors affecting retail pricing – Approaches for second pricing , Retail promotion:– promotion Mix, Need and objectives of promotion mix in retailing.

Unit IV: Merchandise Management: Merchandise planning – sources of Merchandise – category management – Buying systems to stores. Allocation of Merchandise.

Unit V: Store Management and Location strategies: Objectives of good store design – store lay out – space planning – merchandise presentation techniques and atmosphere. Factors affecting the selection of location. Types of location.

Skill Development:

1. Prepare strategic planning for a retail organization structure
2. Prepare organization structure
3. Draft an advertisement copy for a retail shopping store
4. Prepare an ideal retail sales promotion strategy

Suggested readings:

1. Levy & Weitz, Retailing Management, 5th, TMH, 2003
2. A J Lamba, The art of retailing, 1st Ed. TMH 2003
3. Andrew J Newmann & Pets Cullen, Thomson Learning 2003
4. George Lucas, Robert P Bugh & Larry G Gresham 1997 1st
5. Barry Berman Joel & R Evans, Retailing Management – A strategic approach, 8th Ed. Pearson Education 2002.
6. Gilbert: Retail Marketing Management, Pearson Education

B.COM THIRD SEMESTER
3.6: PRINCIPLES AND PRACTICES OF MANAGEMENT
(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the knowledge of Management strategies.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Concept of Management: Nature and Scope of Management, Management and Administration, levels of Management, an overview of management process/ functions.

Evolution of Management Thought: Pre scientific Management period – scientific management, contributions of F W Taylor and Henri Fayol, approaches to modern management, behavioral quantitative, systems and contingency/situational management thought today.

Unit II: Planning and organizing: Concept of planning, Characteristics of planning components of planning. Advantages and disadvantages of planning, concept organizing, characteristics and principles of organizing, importance of organizing, types of organizing structures.

Unit III: Directing: Concept of directing, characteristics and principles and importance of directing, Components of directing.

Leadership: Concept, Qualities of a leader, importance of leadership.

Unit IV: Motivation: Concept, Financial and Non-Financial Motivators, Theory of Communication, concept of Communication, Barriers to communication.

Unit V: Controlling: Concept of controlling, Nature and importance of controlling, control process, Budgetary and Non-Budgetary control. Co-ordination: Concept of co-ordination, Principles and techniques of co-ordination.

Executive Skill Development:

1. Collect the bio-data and photograph of contributors to management thought.
2. Draft the organization chart and discuss authority relationship.
3. Identify the feedback control/feed forward control system of any business organization or bank in your area.
4. Conduct an interview with the officers in a company and show your observation of them as leader.

Suggested readings:

1. Stoner: Principles of management, Pearoas, New Delhi.
2. Terry: Principles of management & Administration, PHI New Delhi
3. Chandra Bose: Principles of management & Administration, PHI New Delhi
4. Manamohan Prasad: Principles of management, PHI Mumbai
5. Robbins: Management , Pearsons, New Delhi.
6. Thomas: Management Principles, Biztantra, New Delhi
7. Y K Bhushan: Business Administration and Management, New Delhi

8. Saxena S C : Business Administration and Management, Sahitya Bhavan, New Delhi.
9. Tuliali: Business organization, Pearsons, New Delhi.
10. Aggarwal: Business Administration and Management, Taxman publications, New Delhi
11. Pettinger: Introduction to Management, Palgrava Macmillan, New Delhi.
12. Gibson: Management Principles and Functions, ATTBS, New Delhi.
13. Vasishth: Management, Taxman, New Delhi.
14. Sharma & Gupta: Industrial Organization & Management Kalyani Publishers, New Delhi.

Third Semester B.Com. (Paper BCOM3.7CA1-Computer Applications in Business-1)
(w.e.f. Academic Year 2012-13)

FUNDAMENTALS OF COMPUTERS & MS-OFFICE

Subject Code	BCom 3.7CAB1	IA Marks	20
No. of Lecture Hrs./Week	04	Exam Hours	03
Total No. of Lecturer Hours	50	Exam Marks	80

Unit I - Introduction to Computers:

Definition of Computers, History and generation of computers, characteristics of computer, Classification of Computers, Fundamentals Block diagram of Computer CPU, ALU, Control Unit, Computer Memory, Input devices, Output devices and other other peripheral devices viz: Floppy disk, Hard disk, CD-ROM, Monitor, Printer, Scanner, Key Board, Mouse and Track Ball Devices.

Unit II - Software:

Definition of Software, Types of Software-System software, Application Software, and Utility Software, Computer Languages-Definition, Types of Programming Languages-Machine Language, Assembly Language, High Level Languages, Language Processors-Assemblers, Interpreters, Compilers and Editors, Operating Systems, Batch Processing, Multi-Programming, Time Sharing, On-Line and Real Time Operating Systems. MS-DOS Internal and External Commands and file System. **10 hrs.**

Unit III - Windows & MS-Office- 2003:

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, copying, moving and renaming files and folders. Control Panel, setting, My Computer, Accessories and Windows Explorer, Windows notepad, Character Map, Entertainment options and Multimedia.

Overview of MS-Office, Launching Office-2003 applications, switching between applications, Help system, Closing applications. **5 hrs.**

Unit IV - MS-Word :

Overview of Word Processing software, Examples, Opening, creating, saving document, Print & Print Preview, Find & Replace, Header & Footer, Save & Save As, Views, Borders & Shading, Change Case, Bullets and Numbering, Background, Spelling and Grammar, Word Count, Macros, Mail Merge, Table handling and important shortcut keys. **6 hrs.**

Unit V - MS-Excel:

Overview of Spreadsheet software, Examples, Opening, creating, saving worksheet and workbook, Print & Print Preview, Rows & Columns, Formatting worksheet, Find & Replace, Types of Functions, Types of charts/graphs Macros and important shortcut keys. **10 hrs.**

Unit VI - MS-PowerPoint:

Overview of Presentation software-MS-PowerPoint, Slides, PowerPoint views, Auto content wizard, Transition and build effects, Printing Slides and important shortcut keys. **4 hrs.**

COMPUTER LAB-I (BASED ON BCOM 3.7CA1)

Subject Code	
No. of Practical Hrs./Week	02
Total No. of Practical Hours	03

Practical Hours: 2 Hours / Week

The students shall gain hands-on experience of using:

- Windows OS and DOS
- MS-Word
- MS-Excel
- MS-PowerPoint
- Basics of Internet

Note:

1. A maximum of 15 practical assignments (minimum – 12) shall be done by each student
2. No Practical Exam

Prescribed books:

1. V. Rajaraman, Fundamentals of Computers
2. Sanjay Saxena, First Course in Computers

Question Paper Pattern:

1. **Theory:** The question paper has three parts. Part I contains 12 questions out of which 10 questions have to be answered. Each question carries 2 marks. Part II contains 5 questions out of which 3 questions have to be answered. Each question carries 5 marks. Part III contains 5 questions out of which 3 questions have to be answered. Each question carries 15 marks.
2. **Practical:** No Practical Exam

B.COM FOURTH SEMESTER
4.1: CORPORATE ACCOUNTING - I

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with fundamental aspects of finance in the business.

Pedagogy: Class room lecture, Seminar and presentation.

UNIT I: 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 II: ACCOUNTS OF BANKING COMPANIES: Preparation of profit and loss account and Balance sheet in accordance with the latest amendments to Banking Regulation Act 1949; special provision of the act regarding disposal of non – banking assets; nonperforming assets, classification of bank advances – standard, sub-standard, doubtful and loss assets; provision for Statutory Reserve.

UNIT III: 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 IV: PROFIT PRIOR TO INCORPORATION: Meaning; Ascertainment of profit prior and post incorporation; basis for allocation of common expenses and expenses chargeable to prior and post incorporation period.

UNIT V: INFLATION ACCOUNTING: Need for Inflation accounting – objectives – methods – Current Purchasing Power Accounting method – Current Cost Accounting method – Theory and problems.

Skill Development:

1. Draft the Final Accounts of Banking Company with imaginary figures.
2. Collection of information from a trader relating to his accounts and adoption of self balancing ledger system.
3. Obtaining final accounts of a Firm and Calculation of its Goodwill.
4. Collection of Balance Sheet of a trader and ascertaining the present value of assets.

BOOKS REFERENCE:

1. Financial Accounting : Dr. S N Maheswari
2. Advance Accountancy: B S Raman.
3. Advance Accountancy: S P Jain and Narang K L
4. Advance Accountancy: R L Gupta & Radhaswami.

5. Advance Accountancy: S P Iyengar.
6. Advance Accountancy: Ashok Sehagal & Others.
7. Financial Accounting Vol – IV: M B Kadakol
8. Financial Accounting Vol – IV: Dr. S S Hanchinal & Dr. Chandrashekar S

Suggested Readings:

1. Financial accounting : Dr. S N Maheswari
2. Advanced Accountancy: B S Raman
3. Advanced Accountancy: S P Jain & Narang K L
4. Advanced Accountancy: R L Gupta & Radhaswami
5. Advanced Accountancy: S P Iyengar
6. Advanced Accountancy: Ashok Sehagal & Depak Sehagal & Others.
7. Financial Accounting Vol. III : M B Kadakol
8. Financial Accounting Vol. III: Dr S S Hanchinal & Dr. Chandrashekar
9. Advanced Accounts: Shukla Grewal

B.COM FOURTH SEMESTER
4.2: BUSINESS STATISTICS – II

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Unit I: Correlation and Regression:

Correlation: Definition, types of correlation, methods of studying correlation, graphical method, scatter diagram methods, Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Co-efficient properties of Correlation co-efficient.

Regression: Meaning, lines of regression. Properties of regression, coefficients, fitting of regression equations.

Unit II: Time Series:

Definition of Time Series, Components of Time Series, Methods of Measuring Secular Trend: Graphical method, method of Semi averages, method of moving averages and method of least squares.

Unit III: Index Numbers:

Definition of index numbers, uses of index numbers, steps in construction of index numbers, types of index numbers, Laspeyre's, Passche's, Fisher's, Dorbish, Bowley and Marshall-Edgeworth index numbers. Tests of adequacy of index numbers - Time reversal test and factor reversal test. Consumer price index number: definitions, uses, construction of consumer price index number - methods of construction of consumer price index numbers.

Unit IV: Theory of Sampling:

Meaning and scope of sampling, census and sample surveys, theoretical basis of sampling; Types of sampling: simple random sampling, stratified sampling, systematic sampling, multistage sampling, and their merits and demerits. Uses, errors of sampling.

Unit V: Probability:

Definition of random experiment, event, sample space. Types of events: mutually exclusive events, exhaustive events, equally likely events. Definition of probability, conditional probability, addition and multiplication theorems of probability (with proof). Problems of probability.

Suggested Readings:

1. Levine: Statistics for Managers using Microsoft Excel PHI
2. Levine: Business Statistics—a first course, Pearsons/ PHI, New Delhi.
3. S.C.Gupta: Fundamentals of Statistics HPH New Delhi.
4. S.P.Gupta: Statistical Methods, Sultan Chand and Sons, New Delhi.

5. Sharma: Business Statistics, pearson, New Delhi.
6. Shukla and Sahal : Business Statistics, Sahitya Bhavan, Agra.
7. Shenoy and Others: Business Statistics New Age International New Delhi.
8. Goel and Goel: Mathematics & Statistics, Taxmann, New Delhi.
9. Naga NK: Quantitative Methods, Kalyani Publishers, New Delhi.
10. A. Francis: Business Mathematics and statistics, ELBS London.
11. Harry Frand and Steven.C.Altheon New York: Statics concepts and applications
Cambridge university press.
12. Sancheti and Kapoor: Business Statistics ,Sultan chand and sons, New Delhi.
13. Levin and Runin: Statistics for Management, PHI New Delhi.
14. Agarwal and Bharadwaj: Business Statistics, kalyani, New Delhi.
15. Naga NK: Business Statistics, kalyani, New Delhi.
16. Gupta and Gupta: Business Statistics, Himalaya Mumbai.
17. Aderson : Statistics for Business, Thomson, Mumbai.
18. Black: Business Statistics Wiley, New Delhi.
19. Kushal: Statistical Analysis Kalyani Publishers, New Delhi.
20. Beri: Statistics for Management TMH New Delhi.

B.COM FOURTH SEMESTER
4.2: COMMERCIAL ARITHMETIC – II

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Unit I: Partnership: Sharing of profits and losses interest on capital and drawings, calculation of goodwill and admission and on retirement of partners.

Unit II: Joint Stock Companies: Shares and Stocks, issue and Redemption of Debentures; payment of dividend, issue of bonus shares.

Unit III: Insurance, Life Insurance; and General Insurance and Insolvency.

Unit IV: Rates and taxes and Income Tax

Unit V: Ratio, Proportion. Foreign Bills.

Suggested Readings:

1. Sutaria : Commercial Arithmetics, Oxford University Press, Chennai.
2. Iyer and Beri: Commercial Arithmetics, Sultan, New Delhi.
3. Patradhan and Joshi: Commercial Arithmetics, Kitab Mahal, Agra.
4. Chanda.S.C. and Naga NK: Commercial Arithmetics and elements of Statistics vol ii, Kalyani, New Delhi.
5. Chanda.S.C. and Naga NK: Commercial Arithmetics and elements of Statistics vol ii
6. Chakravorthy: Maths and Statics, New Age International, New Delhi.
7. Srinivas & George: Business Maths and Statistics.
8. Brooks: Business Maths, AITBS, New Delhi.
9. Goel and Goel: Maths and Statistics, Taxmann, New Delhi.

B.COM FOURTH SEMESTER
4.3: INTERNATIONAL ECONOMICS

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

OBJECTIVES:

1. To enable the students to learn the fundamental theories of international trade.
2. To enable the students to apply the knowledge gained from the study of micro and macroeconomics in the field of international economics.
3. To enable the students to understand the international trade system as it exists today.
4. To study various aspects of international trade policy and regional economic co-operation.

UNIT-I: THEORY OF INTERNATIONAL TRADE

Significance of International trade; International vs internal trade. The Classical Theory of International Trade; Opportunity Cost Theory; Modern Theory of International Trade; Heckscher – Ohlin Theory of Trade.

UNIT –II: GAINS FROM TRADE

Measurement of Gains from Trade and Their Distribution; Concept, types and factors affecting Terms of Trade, Their Uses and Limitations;

UNIT– III: THE TRADE POLICY

Trade policy, free trade vs protection and their advantages and disadvantages, role of protection in developing countries; methods of protection- tariff, quotas, their effects, concept of dumping.

UNIT- IV: FOREIGN EXCHANGE

Meaning, importance, foreign exchange market, functions, determination of rate of exchange, purchasing power parity theory, types of exchange rates (dual and multiple); fixed and flexible exchange rates, exchange control.

MODULE V: BALANCE OF PAYMENTS

Meaning and Components of Balance of Payments; Equilibrium and Disequilibrium in the Balance of Payments; Causes and consequences, Methods of correcting disequilibrium in BOP; Devaluation-working and impact.

Skill Development:

1. Competition of data of India's foreign trade imports and exports.
2. Competition of data on structure and direction of India's foreign trade.
3. Developing a record of foreign exchange rates for a week.

Reference Books:

1. Soderstein, B (1993): International Economics, Macmillan, London.
2. Kindleberger, C.P. (1976): International Economics, R.D. Irwin Homewood.
3. Salvatore (1990): International Economics, Mac Millan Publ
4. Metzler: Readings in International Economic, American Economic Series.
5. Jagadish N. Bhagwati (1983): Dependence and Interdependence (Ed) Gane
6. Grossman, Vol.2, Basil Blackwell, Oxford.
7. Vaish, M.C. and Sudama Singh (1980): International Economics, (3rd Edition), Oxford and IBH Publication, New Delhi.
8. Carbough, R.J. (1999): International Economics, International Thompson Publishing, New York.
9. Dana, M.S. (2000): International Economics: Study, Guide and work Book, (5th Edition), Rutledge Publishers, London.
10. Kenen, P.B. (1994): The International Economy, Cambridge University Press, London.
11. Krugman, P.R. and M. Obstfield (1994): international Economics Theory and Policy, Addison - Wesley Publication.
12. Jackson, J. (1998): The World Trading System, Cambridge.

B.COM FOURTH SEMESTER
4.4: MODERN BANKING THEORY AND PRATCIES
(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the knowledge of Banking Practice.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Bank and Banker: Meaning of Bank, Banking and Banker, Origin of Banks, Services rendered by the Commercial Banks. Traditional functions (both primary and secondary) and Modern functions.

Unit II: Banker and customer relationship: Meaning of customer, relationship between Banker and Customer, - General and Special Relationships-changing profile of Banker – Customer relationship in recent times.

Unit III: Crossing and Endorsement of Cheques: Meaning and types of cheques- Open and Crossed cheques, Methods of crossing: General Crossing, Special Crossing, Holder and Holder in Due Course, Marking of cheques, material alteration, Magnetic Ink Character recognition (MICR) of cheques and drafts. Endorsement meaning, kinds of endorsement.

Unit IV: Employment of Bank Funds- Principles of sound lending, factors limiting levels of advances, Modes of advancing: Charges, Lien, Pledge, Hypothecation, Mortgages.

Unit V: Electronic Banking: Concept of Electronic Banking, Forms of Electronic Banking, significance of Electronic Banking, types of Electronic payment system: smart cards and Electronic payment system, Credit card based Electronic payment system, Risk and Electronic payment systems.

Skill Development:

- 1) Preparation of cheques and paying in slips books,
- 2) Visiting a Bank and reporting on the procedure followed in paying cheques.
- 3) Mock-Banking –Role playing of customer, Banker, Introducer, etc.
- 4) Visiting a Bank and ATM Center, nearby –collecting details about opening of an account procedure.

Suggested readings:

1. Varshney: Banking Law and Practice, Sultan Chand & Sons, New Delhi.
2. G B Baligar: Banking Law and Practice Ashok Prakasan Hubli
3. Maheswari S N : Banking Law and Practice, Kalyani publishers, New Delhi
4. Lali Nigam B M : Banking Law and Practice, Konark Publishers, New Delhi
5. Suneja H R : Banking Law and Practice, Himalaya Publishers, Mumbai
6. Tomas L B : Money Banking & Finance Marketing TMH , New Delhi
7. Rajeev Seth: Marketing of Banking Services Macmillan India Ltd. New Delhi.
8. Ravi Kolkota & Andrew B Whinstom: Frontiers of E-Commerce, Pearson Education, New Delhi.
9. R L Miller: Modern Money & Banking THM New Delhi.
10. Sundram & Sundram: Modern Banking, Sultan Chand & Sons, New Delhi.

B.COM FOURTH SEMESTER
4.5: ADVERTISING AND SALES MANAGEMENT

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the knowledge of advertising and sales management.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Meaning, definition and characteristics of advertising. Key concepts of advertising, functions, classification and role of advertising in modern business world. Reasons for advertising and criticisms of advertising.

Unit II: Advertising Agency: Meaning, definition, evolution and history of advertising agency. Advantages and disadvantages of advertising agencies. Types of advertising agencies and functions. Factors to be considered in selecting advertising agencies. Client agency relationship. Basic principles of CAR.

Unit III: Advertising creativity: Meaning and process of creativity. Advertising copy – Meaning, art of copy writing, steps in copy writing, qualities or values of good copy writing. Advertising appeals – Meaning and types and essentials of an advertisement appeal.

Unit IV: Advertising budget: Meaning, Process, Factors influencing the budget and methods of budget appropriation.

Unit V: Sales management: Meaning and process of sales management. Sales Promotion – Meaning, Definition, Functions – schemes: Consumer and Trade sales promotion schemes.

Skill Development:

1. Draft advertising copy of fast moving consumer goods company.
2. Enlist the best qualities you like for a sales person.
3. Collect clipping of advertisement copies of various companies.
4. Conduct group discussion on a topic – How to prepare an advertisement copy.
5. Write a report on effective sales promotion.

Suggested readings:

1. Aaker: David and Myers John C et al: Advertising Management Practice Hall of India.
2. Border W H: L Advertising: John Wiley N Y.
3. Oglvy D : Ogivy on advertising: Longman Publication
4. Aaket Daind A , Batra Rajeev, Myers G: Adverting Management practice Hall of India, New Delhi.
5. Sengupta subroto: Brand posting strategies for competitive advertising: Tata McGraw Hill, New Delhi.
6. Coundiff Still and Govani: Sales Management: Prentice Hall of Induia , New Delhi.
7. Roster John R Percy Larry: Advertising and Promotion Management: Mc Graw Hill, New York.
8. Sundage, Fryburger, Rotzcil, Advertising Theory and Practice.
9. Phjilip Kotler : Marketing Management

B.COM FOURTH SEMESTER
4.6: INSURANCE – PRINCIPLES AND PRACTICES
(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the knowledge of Insurance in business.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Introduction: Definition and nature of Insurance – Origin of Insurance – Role and Importance of Insurance – Insurance contracts – Fundamentals of Insurance.

Unit II: Types of Insurance: Life Insurance Contracts- Types of life insurance policies, Surrender value of policy-converting of policies-Lapse of policies, Revival, Maturity, Nomination and assignment – loan provision to policy holders.

Unit III: Fire Insurance: Nature and use of Fire Insurance – Fire Insurance Contracts – Types of Fire Policies, - Re-insurance and double insurance.

Unit IV: Marine Insurance: Nature and use of marine insurance, marine insurance contracts-Types of marine Policies.

Unit V: Miscellaneous Insurance: Motor Insurance, Burglary Insurance, Personal Accident Insurance and crop Insurance.

Unit VI: Role of Private Companies in insurance Business.

Skill Development:

- 1) Collecting the clipping of the advertisement relating to Insurance Business.
- 2) Collecting various proposal forms of Insurance and filling them up.
- 3) Studying policy documents writing a report of the same.
- 4) Arranging group discussions on different types of insurance.

Books for references:

- 1) Insurance Principles and Practice: M N Misra & Srinivasan.
- 2) Insurance: Sharma
- 3) Principles of Insurance laws: M N Misra & Srinivasan.
- 4) Manual of Mercantile Law: N D Kapoor.

B.COM FOURTH SEMESTER
(Paper BCOM4.7CA2-Computer Applications in Business-II)
(w.e.f. Academic Year 2012-13)

MULTIMEDIA, INTERNET TOOLS & PROGRAMMING IN 'C'

Subject Code	BCom 3.7CAB1	IA Marks	20
No. of Lecture Hrs./Week	04	Exam Hours	03
Total No. of Lecturer Hours	50	Exam Marks	80

Unit I: Multimedia:

Introduction, Scope/Applications of Multimedia, Job opportunities in Multimedia, Components of Multimedia-Text, Graphic, Sound, Animation and Video, Pre-Requisites of Multimedia PC, Generating Images, Image Printing, Scanning Images, Video Capturing, Media Player, Multimedia Authoring Tools. **6 hrs.**

Unit II - Internet Tools:

Concept of Networking-LAN, WAN, MAN, Internet, Intranet and Extranet, Definition of Web Page and HTML, Website and Web addresses, Web browsing Tools-Internet Explorer/Netscape Navigator, ISP's in India and their responsibilities, E-Mail, Chatting, Video Conference, Search Engines, Downloading and Uploading files. **7 hrs.**

Unit III - Introduction to Programming: Definition, Problem solving using Computer.

Overview of C:

Introduction, Importance of 'C', Sample C programs, Basic structure of 'C' Program, Programming Style, Executing a 'C' program.

Constants, Variables and Data Types: C Tokens, Keywords and identifiers, Constants, Variables, Data types, Declaration of Variables, Assigning values to variables, Defining symbolic constants. **7 hrs.**

Unit IV - Operators and Expressions:

Arithmetic Operators, Relational Operators, Logical Operators, Assignment Operators, Increment and Decrement Operators, Conditional Operator, Bitwise Operators, Special operators, Arithmetic Expressions, Evaluation of Expressions, Precedence of Operators, Type Conversions in expressions, Mathematical functions. **6 hrs.**

Unit V - Managing Input and Output Statements:

Reading a Character, Writing a Character, Formatted Input, Formatted Output statements. **6 hrs.**

Unit VI - Decision Making, Branching and Looping:

Decision Making with IF statement-Simple IF statement, The IF..ELSE statement, Nested IF ELSE, The ELSE IF Ladder. The Switch statement, the ? : Operator, The GO TO statement, The WHILE statement, The DO statement, The FOR statement, Jumps in loops. **8 hrs.**

Unit VII:

Arrays & Strings: One Dimensional arrays, Two-Dimensional arrays, initializing the Two dimensional arrays, Multidimensional arrays.

Handling of Character Strings: Declaring and Initializing String Variables, Reading Strings from terminal, Writing String to screen, Arithmetic operations on strings, Putting Strings together, Comparison of two Strings, String Handling functions. **5 hrs.**

Unit VIII – User Defined Functions:

Need for User-Defined Functions, A Multi-Function programs, The form of C functions, Returns values and their type, Calling a function, Categories of Functions: No arguments and no return values, Arguments with return values, Handling of non-integer functions, Nesting of functions, Recursion, Functions with arrays. **5 hrs.**

Prescribed Books:

1. By Greenlaw and Hepp “Fundamentals of Internet and World Wide Web”
TATA McGram-Hill Publication
2. Cristian Crumlish “The ABCs of the Internet , BPB Publicati
3. Ramesh Bangia “Learning Internet and E-mail, Khanna Book Publishing
4. Andrew S. Tanenbaum “Computer Networks”
5. Y P Kanetkar, Let Us C
6. E Balagurusamy, “Programming in ANSI C”

COMPUTER LAB - II (BASED ON BCOM 4.7CA2)

Subject Code	
No. of Practical Hrs./Week	02
Total No. of Practical Hours	03

Practical Hours: 2 Hours / Week

The students shall gain hands-on experience of using:

- Multimedia
- Internet
- Simple C Programs
- if statement
- switch statement
- Loops: while, do while, for
- Arrays
- Strings
- Functions

Note:

1. A maximum of 15 practical assignments (minimum – 12) shall be done by each student
2. No Practical Exam

Question Paper Pattern:

1. **Theory:** The question paper has three parts. Part I contains 12 questions out of which 10 questions have to be answered. Each question carries 2 marks. Part II contains 5 questions out of which 3 questions have to be answered. Each question carries 5 marks. Part III contains 5 questions out of which 3 questions have to be answered. Each question carries 15 marks.
2. **Practical:** No Practical Exam

* * * * *

B.COM FIFTH SEMESTER
5.1: Principles of Financial Management

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objective: To acquaint the students with fundamental aspects of finance in the business.

Pedagogy: Class room lecture, Seminar and presentation.

Unit – 1 **Financial Management:** Meaning—objectives of Financial Management—scope and functions of Financial Management. Financial Decisions relating to the financial matters covering: financial requirement decision, Investment decision—financing decision and dividend decision. Role and responsibilities of finance manager Financial Planning: Meaning and Salient features/cannons of financial planning (Theory only).

Unit – 2 **Capitalization:** Over capitalization—meaning—causes—ill-effects and remedies; Under capitalization—meaning – causes – ill- effects and remedies; – Fair capitalization – problems on over, under and fair capitalization. **Capital Structure:** Meaning, factors determining capital structure—optimal capital structure – EPS Analysis – problems relating thereto.

Unit- 3 **Cost of capital:** Meaning – kinds of cost of capital—cost of equity, preference, debentures, retained earnings—weighted average cost of capital. Problems relating thereto.

Unit- 4 **Investment Decisions:** Meaning of capital budgeting – importance-- capital budgeting process—Investment criteria—Pay-back method. Accounting Rate of Return (ARR) method, Net Present value(NPV). Internal Rate of Return method (IRR) – Profitability Index method. Problems relating there to.

Unit – 5 **Management of working capital:** Meaning—concepts of working capital--- factors affecting working capital requirements—Problems on estimation of working capital requirement—operating cycle (working capital cycle) Meaning – computation of operating cycle in days.

Skill Development:

1. Identify decision area in which a finance manager has a role to play.
2. List out any ten sources from where get long term and short finance.
3. Collect the financial statement of a company
4. Bring out the capital structure of the company.
5. Identify the problems in computing the cost of capital

Reference Books:

- 1.V.K.Saxena and C.D.Vashist --- Basics of Financial Management
2. Preeti Singh --- Fundamentals of Financial Management
3. Baligar --- Financial Management
4. Dr.S.N.Maheshwari --- Financial Management
5. Reddy, Appannaiah and Satyaprasad --- Financial Management
6. P.V.Kulkarni and B.G.Satyaprasad ---- Financial Management
7. Gerstenberg ---- Financial Management.
8. Sharma and gupta ----- Fundamentals of financial Management

B.COM FIFTH SEMESTER
5.2: Human Resource Management

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours.

Objective: the objective of the course is to expose the students to the various aspects of human resource development strategies for better management of people in organizations

Pedagogy: Class room lectures, assignments and presentations.

Unit 1: **Human Resource Management:** Meaning, objectives, functions, significance of human resource management, Essential Elements of HRM, HR Planning. Human Resource Development: Meaning, definition and features of HRD. Objective and functions of HRD.

Unit 2: **Recruitment Selection, Placement and Induction:** Recruitment: meaning, factors influencing recruitment, Selection: meaning, factors influencing the process of selection. Steps in selection process, placement and Induction: meaning and importance.

Unit 3: **Training:** Meaning, objectives, types of training advantages of training performance appraisal: meaning, need, objectives and steps in performance appraisal

Unit 4: **Compensation Management :** Meaning, objectives components of compensation, need for sound salary administration .

Unit 5 : **Quality circle and Total Quality Management:** Meaning , Objectives and Importance

Skill development:--

1. Collection of information about new recruitment sources.
2. Preparation of a chart of job specification and job description.
3. Collect an advertisement copy of a job vacancy and fill it.
4. Conduct an I.Q. test and tell the students to affix its summary to the record.
5. Collect the information about how training is given to workers and managers
6. Preparation of performance appraisal report

Suggested readings:

1. P.Subbarao: Personnel and human resource management, HPM, new Delhi
2. Aswathappa: Human resource & personnel management, THM, New Delhi
3. Fisher Schoen field: Human resource& personnel management, AIPO, Chennai, India
4. Snail&Holden: Human resource & personnel management , McMillan India Ltd., new Delhi
5. Edwinn Flippo: personnel management, McGraw HILL international edition New York.
6. Anuradha Sharma: Strategic Human resource Management, sage publications Aradhanna Khandeka R New Delhi
7. T.V. Rao: human resource management;. Sage publications New Delhi

B.COM FIFTH SEMESTER
5.3: Principles and Practice of Auditing

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: To introduce to the students, the basic concepts of auditing acquaint them with the auditing procedure.

Pedagogy: Classroom lectures, seminars, and discussions through presentation (both group and individual).

Unit 1: **Auditing:** Meaning, Definitions, Objectives, Types of audit, Qualities and qualifications of an auditor. Advantages and limitations of an audit, differences between audit and investigation.

Unit 2: **Audit Programme:** Meaning, Objectives, Division of work, audit note book, working papers, Routine checking and test checking.

Unit 3: **Internal check and Vouching:** Meaning and definitions, Objectives and advantages. Internal check regarding wages, Purchases, Cash receipts. **Vouching:** Meaning, Importance, Objectives, Vouching of cash book, Purchase book, sales book.

Unit 4: **Auditing in computerized information system (CIS) environment:** Meaning and characteristics of CIS, difference between manual accounting, audit and computerized accounting audit, computer frauds.

Unit 5: **Auditor's Report:** Meaning, Importance, distinction between reports and certificates, contents of audit reports. Types of audit reports and their specimen.

Skill Development:

1. Collect the information about types of audit conducted in different organizations.
2. Draw specimen vouchers – at least three vouchers for different purposes.
3. Visit an audit firm. Write the name of an audit firm in the record book, and how they prepare draft and vouchers.
4. Give the list of papers maintained in permanent audit file.

Books for Reference:

- | | |
|---------------------------|---|
| 1. Auditing | : By T R Sharma |
| 2. Practical auditing | : By B N Tandon |
| 3. Auditing | : By Jagadeesh Prakash |
| 4. Auditing | : By Kamal Gupta |
| 5. Essentials of auditing | : By Saxena, Reddy, Appanniah and shollapur |

B.COM FIFTH SEMESTER

5.4: Indian Economy

OBJECTIVES:

1. To enable a student to have an overview of the working of Indian economy.
2. To enable a student to understand the changing trends in Indian economy.
3. To enable a student to understand the leading issues in India's economic development.

UNIT -I: CHARACTERISTICS OF THE INDIAN ECONOMY

Meaning of developed and under developed economies. Basic characteristics of the Indian Economy. Indian economy on the eve of independence, present status of Indian economy [major indicators]

UNIT-II: NATIONAL INCOME

National Income estimates in India: National income growth in last 60 years. Sectoral contribution to national income – falling share of agriculture and rising share of non-agriculture, difficulties in measuring India's national income.

UNIT-III: INDIAN AGRICULTURE

Problems and prospects of Indian agriculture- remedial measures; Sources of Agricultural Finance. Agriculture marketing. Defects, Regulated and co-operative marketing. Irrigation in India. Green Revolution, farmers' suicides, causes and controls.

UNIT-IV: INDIAN INDUSTRY

Industrial development on the eve of independence, industrial development during the last 60 years [major indicators] Problems and prospects of cottage and small scale industries, remedial measures. Industrial Policy Resolutions of 1948, 1956 and 1991. Industrial finance, types and sources. Special Economic Zones.

UNIT -V: INDIAN PUBLIC FINANCE

Sources of revenue to the Central government; tax and non-tax [emphasis on VAT]. Trends in central government public expenditure-Plan and non-plan expenditure, Public debt in India- Causes, consequences and control. Finance Commissions-Major recommendations of 13th Finance Commission.

Skill Development:

1. Visiting APMC and collecting the data on supply sale and prices of different agricultural commodities.
2. Reporting a case study of any cottage or small scale industry.
3. Compilation of data on various components of national income.
4. Visit to the bank/ co-operative credit society and collect information about the credit transactions.

Reference Books:

1. Rudday Datt and K.P. Sundaram. "Indian Economy".
2. Rishi Muni, Diwid. "Poverty Development Programme".
3. M.M. Sury, "Indian Economy in the 21st Century Prospects & Challenges"
4. A.N. Agarwal, "Indian Economy" .
5. Mishra & Puri, "Indian Economy".
6. Indian Year Book-Publication Division.
7. www.planningcommission.org.
8. www.financeministry.org
9. www.publicationdivision.nic.in
10. www.nic.in
11. www.rbi.org
12. www.epw.org
13. www.cmie.org
14. www.cso.org

B.COM FIFTH SEMESTER
5.5: Computer Application in Business- III

CAB-III: Tally and Database Management System

50 Hours	Theory: 80 Marks	Theory IA: 20 Marks	
			Introduction to Computerized Accounting, Advantages of Computerized Accounting, Types of Accounting Packages, Introduction to Tally 7.2, Features of Tally, Tally Screen-Work Area, Menus and Calculator, Selection of Menu Items, Company-Creation and Alteration, Setting Date and Period, F11: Features-sTally additional features of Accounting, F12: Configure-Global Configuration of Companies
	Tally 7.2		7 Hours
			Accounts Information, Ledger and Voucher-Creation and Alteration of Ledger and Voucher, Voucher entry, Saving the Voucher, Printing the Voucher, Types of Vouchers-Payment, Receipt Contra, Sales, Purchase etc.
	Gateway to Tally		6 Hours
			Display options at the Gateway, Display Screen, Buttons related to Display, Configuration of Display, Selection of Range and values, Balance Sheet, P I Statement, Trail Balance, Keyboard function at Display mode, Display accounts books etc.
	Display (Final Accounts)		5 Hours
			Printing Balance Sheet, Profit and Loss Accounts, Cheque Printing facility of Tally
	Printing		2 Hours
			<i>Introduction to Data Base Management System (DBMS) - FoxPro (Only commands)</i> , Introduction to DBMS, Data, Fields, Records and Data Base Files, Starting and quitting FoxPro: The FoxPro environment, Creating a database file - CREATE command
	Introduction to DBMS		10 Hours
			Use of various operators in FoxPro, Adding records to a database file - APPEND command, Editing records of a database file - EDIT, CHANGE commands, Deleting records of a database file - DELETE, PACK, ZAP commands, Displaying and printing records of a database file - LIST, DISPLAY, FOR clause, Use of
	FoxPro Environment		10 Hours

	RUN or ! command	
Features of FoxPro	Renaming and deleting a database file, Sorting records of a database file - SORT, INDEX Commands, Searching a particular record in a database file - FIND, SEEK commands, SET commands, Built-in FoxPro functions, Creating labels	10 Hours

Computer Lab-III (based on CAB-III)

Practical Hours: 2 Hours / Week

The students shall gain experience on using Tally and manage DBMS software such as FoxPro

Note:

1. A maximum of 15 practical assignments (minimum – 12) shall be done by each student
2. No Practical Exam

Prescribed books:

1. *A K Nadhani and K K Nadhani, Tally Tutorial*
2. *Tally Manual*
3. *Taxali R K, FoxPro 2.6 Made Simple for Windows*
4. *Howard Dicker, Programmers Guide to FoxPro 2.6*

Question Paper Pattern:

1. **Theory:** The question paper has four parts. Part I contains 12 questions out of which 10 questions have to be answered. Each question carries 2 marks. Part II contains 5 questions out of which 3 questions have to be answered. Each question carries 5 marks. Part III contains 5 questions out of which 3 questions have to be answered. Each question carries 15 marks.
2. **Practical:** No Practical Exam

B.COM FIFTH SEMESTER

5.6: Cost Accounting-I

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: To familiarize students with the various concepts and elements of cost.

To create cost consciousness among the students.

Pedagogy: Class room lectures, assignments (both group and individual).

Unit I: Concept of Cost: Introduction: Meaning of cost, Cost accounting – Comparison between financial accounts and cost accounts – Objectives and functions of cost accounting – Cost concept and classification of costs-cost unit-cost centre – elements of cost-preparation of cost sheet. Advantages and limitations of cost accounting.

Unit II: Material Costing: Classification of materials-material Control – purchasing procedure - storekeeping – Techniques of inventory control- setting of stock levels – EOQ – methods of pricing material issues – FIFO, LIFO, simple average and weighted average methods.

Unit III: Labour Costing: Meaning, objectives,– wage payment systems – Time and piece rate – straight piece rate, Taylors differential piece rate, Merrick’s multiple piece rate ; Gant task and Bonus plan, Incentive plans- Need and Importance – Halsey and Rowan.

Unit IV: Overhead Costing: Meaning and definition – classifications of overheads – procedure of accounting and control of overheads – allocations of overheads – apportionment of overheads – Apportionment of service department cost to production departments – Direct distribution method, Step ladder method, simultaneous Equation method, repeated distribution method.

Unit- V: Reconciliation of cost and financial accounts: Need for reconciliation – reasons for difference in profits – Problems on preparation of reconciliation statements.

Skill Development:

1. Classification of costs incurred in the making of a product.
2. Identification of elements of costs in service sector.
3. Collection and classification of overheads in an organization.
4. Developing a case for reconciliation.
- 5 Writing the specimen format and a note on the following:
 - a) Bin card
 - b) Stores Ledger
 - c) Material Requisition
 - d) Time and Job card
 - e) Labour cost sheet.

Books for Reference

Cost accounting	:	Jain and Narang
Cost accounting	:	S N Maheshwari
Cost accounting	:	M L Agarwal
Cost accounting	:	Pattenshetty and Paleker
Cost accounting	:	Baligar
Practical costing	:	Khanna, Pandey and Ahuja

B.COM FIFTH SEMESTER
5.7: INCOME TAX – I

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: To familiarize the students with the basic legal provisions and procedural aspects of income Tax.

Pedagogy: Class room lectures, assignments and presentations.

Unit 1: Concept and terms of income tax: Person, Assessee, Previous year, Assessment year, Income, Casual Income, Gross Total Income, Total Income, Agricultural Income, Exempted Incomes (Concerned only with salary u/s 10).

Residential Status: Rules for determining residential status of Individual, HUF, Firm and Company, determination of residential status, Incidence of tax and residential status, computation of gross total income on the basis of residential status. Practical problems.

Unit II: Income from Salary: Salary, Allowances, perquisites and retirement benefits, deductions. Practical problems.

Unit III: Income from House Property: Annual Value, let out property, self occupied properties, deductions, computation of income from house property. Practical problems.

Unit IV: Income from Business: Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of Business income.

Unit V: Income from Profession: Computation of Doctors, Lawyers, Chartered Accountants, Civil Engineers, Practical problems.

Skill Development Activities:

1. Prepare a list of taxes levied by local authorities in your local area/city.
2. Determination of term “salary” for different purposes, like calculation of HRA, accommodation facility, etc.
3. Collect salary slip, (pay slip) from an employee of an organization.
4. Filing of Tax return (Salary and Income from House Properties)
5. . Filling of challan 270 and 271

Books for reference:

1. Income Tax Law and Practice By Gaur and Narang
 2. Vinod K. Singhania :Students’ Guide to Income Tax, Taxmann Publications, Kapil Singhania New Delhi.
 3. Mehrotra : Income Tax Law & Accounts, Sahitya Bhavan, Agra.
 4. Government of India- Income Tax Manual
 5. Income Tax Act and Latest Finance Act
 6. Income Tax By M.B.Kadkol
- B.Com V Semester

B.COM FIFTH SEMESTER
5.6: BANKING-I

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Unit 1: Structure of commercial banking – Functions, Nationalization of Commercial banks in India – Need, advantages, dis-advantages of Nationalization of Commercial banks.

Unit 2: Central banking: Meaning and functions, RBI objectives, functions regulatory and promotional role.

Unit 3: Non-banking finance companies. Definition, regulations, types of deposits, assets of NBFCS, investment norms for NBFCS, SEBI and RBI guidelines.

Unit 4: Co-operative Banks – Meaning, Structure, Role of co-operative banks in developing economy and regulations of Co-operative banks.

Unit 5: Money and Capital market in India, composition, role of SEBI in developing capital market.

Suggested Reading:

1. Srivatsav R. M.: Indian Financial System, Rishi Publications, Varnashi.
2. Khan M. Y.: Indian Financial System, TMH, New Delhi.
3. Ghosh O. K.: Indian Financial system, Kitab Mahal, Allahabad.
4. Bhole L. M.: Financial Institutions and Markets, TMH, New Delhi.
5. A. Raman: Central Banking in India, Bookland, Calcutta.
6. Rama Rao. B.: Evolution of Central Banking in India, Vora Publishers, New Delhi.
7. Nadier and S. Paul: Commercial Banking in the Economy, Random House, New York.
8. S. Nakkiran : Co-operative Banking in India, Rainbow Publishers, Coimbatore.

B.COM FIFTH SEMESTER
5.7: INSURANCE – I

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Unit I: Meaning and definition of insurance, evolution of insurance, role and importance of insurance, insurance contracts.

Unit II: Life Insurance Contracts: Classifications of policies 1) whole life policy 2) Term insurance 3) Endowment Policy 4) Survivorship policy.

Unit III: Policy Conditions:

i) Conditions relating to commencement of risk ii) condition or premium iii) Conditions relating to policy iv) Lapse- condition v) claim condition.

Unit IV: Investment of Fund: Calculation of premium, surrender value, valuation of surplus.

Unit V: Life Insurance for under privilege (poor and weaker section people)

i) Industrial life insurance ii) Group life insurance iii) Disability benefit policies

iv) pensions plans.

Suggested Readings:

Life Insurance Corporation Act, 1956, Govt. of India, New Delhi.

Study course prepared by the Insurance Institute of India, Bombay.

LIC: Tryst with Trust (LIC of India, Bombay)

Hohn H Magee : Life Insurance, The Ronald Press, New York.

S.B.Ackerman : Insurance, The Ronald Press, New York.

Robert Riegel & J.S. Miller : Insurance principles and practices, Prentice Hall, New Jersey.

Journals: Journal of Insurance Institute of India. Dhan Jyoti. Yogakshema Harvard Business Review.

B.COM FIFTH SEMESTER
5.6: Advanced Business Statistics – I

Unit I: Probability Theory: Introduction to Probability, Random experiment, sample space and events, classical, statistical and axiomatic approaches to probability. Addition and Multiplication theorem of probability (with out proof) Conditional Probability and problems on Probability.

Unit II: Mathematical Expectation: Definition of random variable, types of random variables, expected value, Addition and multiplication theorem of expectation. Variance in terms of expectations, Standard results based on Mean and Variance. Problems on expectation and variance.

Unit III: Probability Distributions: Discrete Probability Distributions: Binomial and Poisson, Definitions, Characteristics and applications in Business.

Continuous Probability Distributions: Normal Distributions, Definitions, Characteristics of Normal Distributions, Area under normal curve, Standard normal probability distributions, Application of normal distributions in Business.

Unit IV: Point estimation: Population and sample, parameter, statistic, Sampling Distribution of Statistic, concept of standard error, Point estimation and interval estimation.

Unit V: Hypothesis Testing: Null and Alternative, simple and composite Hypothesis, Critical region, and Acceptance region. Types of error, Level of Significance, Power of test, One tail and Two tail tests.

Teaching: 5 hours/ per week/ per paper

Books for Reference:

S.C. Gupta : Fundamental of Statistics, Himalaya Publications, New Delhi

S.P. Gupta : Statistical methods Sultan Chand and Sons, New Delhi.

Levin and Rubin: Statistics for Management, PHI New Delhi

Chikodi and Satyaprasad : Business Statistics

Sancheti and Kapoor : Business Statistics, Sultan Chand and Sons, New Delhi

B.COM FIFTH SEMESTER
5.7: Advanced Business Statistics –II

Unit I: Large Sample tests: Testing Hypothesis about one Population Mean, Two Population Means, and Problems based on them.

Unit II: Small Sample Tests – I: Student t-test, test for single mean and two means, paired t-test and problems. F-test for equality of two population variances and problems.

Unit III: Small Sample Tests –II: Chi-square test, Degrees of freedom, Condition for the validity of Chi-square test, Chi-square test for goodness for fit, independence of attributes. 2x2 contingency tables, rxc contingency tables, Problems.

Unit IV: Analysis of Variance: Introduction, Definition of analysis of variance (ANOVA) Assumptions and uses of ANOVA. One way Classification, Mathematical Model and Statistical Analysis of one way classification and problems. Two-way Classification: Mathematical model and Statistical analysis of two way classification with one observation per cell and problems.

Unit V: Statistical Quality Control: Definition of quality, Meaning of SQC and its uses, Chance and assignable causes, Process control and product control, Shewharts Control charts for variables, X and R Control charts, Control charts for fraction defectives- p and np charts, Control charts for number of non conformities – c chart.

Teaching: 5 hours/ per week/ per paper

Books for Reference:

Gupta and Kappor: Applied Statistics, Sultan Chand and Sons, New Delhi

S. C. Gupta: Fundamental of Statistics, HPH, New Delhi.

S. P. Gupta: Statistical Methods, Sultan Chand and Sons, New Delhi

Agarwal and Bharadwaj: Business Statistics, Kalyani, New Delhi

Sancheti and Kapoor: Business Statistics, Sultan Chand and Sons, New Delhi

B.COM SIXTH SEMESTER

6.1: Business Law

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objective: To acquaint the students with fundamental aspects of finance in the business.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Introduction: Nature and kinds of contracts.

Unit II: Essential elements of a valid contract:

A: Offer and acceptance: definition, rules of valid offer and acceptance and lapse and revocation of offer.

B: Consideration: definition, essentials of valid consideration, validity of an agreement without consideration.

C: Capacity to contract: Minor, Minor's agreements, persons of unsound mind and disqualified persons.

D. Free consent: Coercion-definition-effects of coercion, Undue influence- definition, effects of undue influence; Misrepresentation- definition- effects of misrepresentation; Fraud- definition-can silence be fraudulent? Effects of fraud; Mistake – definition-effects.

E. lawful objective and consideration, What considerations and objects are unlawful, Objects or considerations unlawful in part-effects of illegal agreements on collateral Contracts

F. Agreements expressly declared void: Expressly declared void agreements--- agreements in restraint of marriage; agreements in restraint of Trade; Agreements in restraint of Legal Proceedings; Uncertain agreements; wagering agreements, agreements contingent on impossible events; agreement to do impossible acts – no restitution.

Unit III: Performance of Contracts: Meaning- who can demand performance of contract? By whom contracts must be performed? Performance of Joint promises; Assignment of contracts; order of performance of reciprocal promises; time and place for performance; Applications of payments, contracts which need not be performed. Discharge of Contract: Meaning and modes of discharge of contracts: Breach of Contract : Anticipatory and actual breach—remedies for breach of contract.

Unit IV: Sale of Goods: contract of sale of goods-Meaning and essentials --- performance of contract of sale.

Unit V: Consumer Protection Act- 1986 – meaning definition, consumer disputes redressal agencies.

Cyber Law 1999: Meaning, Cyber Crime, Types, - prevention of Cyber crimes

Skill Development:

1. Draft a rent agreement incorporating all the essential features of a valid agreement.
2. Draft an agreement to repay a loan borrowed from bank on installment basis.
3. Draft a complaint against unfair trade practices adopted by a businessman to the consumer forum
4. Case laws involving points of law of contracts.
5. Draft a specimen of contract of sale.

Suggested Readings:

1. Tulsian : Business Law Tata Mc Graw Hill, New Delhi
2. M.C.Kuchhal : Business Law Vikas Publishers New Delhi.
3. N.D.Kapoor : Business Law Sultan Chand and Co.
4. Ashwathappa.K. and Ramchandra --- Business Law, HPH , Mumbai.
5. Bare Acts
- 6.Garg, Sareen and Chawla ----- Business Law.

B.COM SIXTH SEMESTER

6.2: Financial Services

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objective: To acquaint the students with fundamental aspects of finance in the business.

Pedagogy: Class room lecture, Seminar and presentation.

Unit 1: Introduction:

Meaning, definition and features of financial services, significance of financial services; types of financial services, growth and development of financial services in India, Regulation of financial services.

Unit 2: Merchant Banking:

Meaning, definition, scope, functions and objectives of merchant banking; classification of merchant bankers; regulation of merchant bankers by SEBI; Management of New Issues; Indian experience.

Unit 3: Lease Financing:

Meaning, definition and types of lease; advantages and disadvantages, evaluation of lease financing--- evaluation from lessor and lessee's point of view; accounting for leases as per AS-19 in India.

Unit 4: Factoring and Forfeiting:

Meaning, objectives and types of factoring; factoring v/s bills discounting: advantages and disadvantages of factoring. Dematerialization and re-materialization; meaning, objectives, functions, merits and demerits. NSDL and CSDL, Online trading,

Unit 5: Securitization:

Securitization – meaning, objectives, significance and merits of securitization, progress of securitization.

Skill Development:

1. Visit an institution rendering merchant banking services and collect information regarding services rendered.
2. Visit a leasing a company and collect its final accounts and analysis
3. Collect a specimen of credit card ATM Card, Traveler's cheque, gift cheque, and record the details.
4. Visit an institution rendering factoring services, and collect information regarding services rendered.

Suggested Readings:

- 1.M.Y.Khan: Financial Services, Tata Mc Graw Hill Publications, New Delhi.
2. Joseph Anbarasu: Financial services, Sultan chand and sons, New Delhi. Boominatha, Manoharan and Ganaraj
- 3.Avadhani.V. A.: Marketing of Financial Services, Himalaya Publications, Mumbai.
- 4.Batra.G. S.: Management of Financial Services, Deep and Deep Publications.
- 5.Donnely and others : Marketing Financial Services, Homewood IL,Dow-Jones
6. Pezzullo M. A. : Marketing Financial Services, Mac Millan India Ltd New Delhi.
- 7.Srivatsav.R.M : Indian Financial system, Rishi Publishers, Hyderabad.

B.Com VI Semester

B.COM SIXTH SEMESTER
6.3: Principles of Management Accounting

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objective: To acquaint the students with fundamental aspects of finance in the business.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Management Accounting: Definition and objectives of Management Accounting - Relationship between Cost, Financial and Managerial Accounting.

Unit II : Financial Statements: Nature, uses and limitations. Analysis and interpretations – meaning, procedure, objectives, and importance. Comparative statement. practical problems.

Unit III: Ratio Analysis: Definition and meaning of Ratio Analysis, importance and limitations, Profitability Ratio – Gross profit Ratio, operating Ratio, Overall profitability ratio – Earning per share. Turnover Ratios- Inventory Turnover Ratio, Debtors Turnover Ratio, Debt collection period , Creditors Turnover Ratio, Debt payment period, Liquidity Ratio- current ratio, liquid ratio. Financial positions and Leverage Ratios- Debt Equity Ratio, Proprietary Ratio - Problems thereon.

Unit IV: Analysis through Leverages: Meaning- types of Leverages- operating – financial and combined leverages- problems thereon.

Unit V: Fund Flow Statement: Meaning , uses and limitations – preparation of fund-flow statement.

Cash Flow Statement: Meaning and preparation of Cash flow statement- problems thereon.

Skill Development:

1. Collection of Financial statements of an organization for two years
2. Preparing common size statement and make comparative analysis
3. Calculation of ratios based on the above financial statement.
4. Preparation of funds flow and cash flow statements from the financial statements of an organization, collected.
5. Identifying of current assets, current liabilities, non-current assets and non-current liabilities.

Suggested Readings:

1. Management Accounting by J.Madegowda (Himalaya Publishing House).
2. Management Accounting by Sharma and Gupta
3. Management Accounting by Dr.S.N.Maheshwari
4. Management Accounting by Saxena and Vashist
5. Management Accounting by Dr.S.N.Goyal and Dr. Manmohan
6. Management Accounting by RSN Pillai and Bhagavathi
7. Financial Management by Dr.S.N.Maheshwari.
8. Financial Management by Kulkarni and Satyaprasad.

B.COM SIXTH SEMESTER
6.4: Industrial Economics

OBJECTIVES:

- 1) A detailed treatment of issues in industrial economics.
- 2) To familiarize students with policy issues those are relevant to Indian industry.
- 3) To analyze the issues, using basic micro-economic concepts.

UNIT -1: FRAMEWORK AND PROBLEMS OF INDUSTRIAL ECONOMICS

Meaning, Nature, Scope; industrialization and economic development; Concepts and Organization of Firm; Market Structure; Entry Conditions; Economies of Scale.

UNIT - 2 : MARKET CONDUCT AND PERFORMANCE

Product Pricing; Marginal Costing; Administered Pricing; Diversification, Size and Growth of a Firm; Growth and Profitability of a Firm; Constraints on Growth of a Firm.

UNIT - 3: INDIAN INDUSTRIAL GROWTH

Industrial Policy in India; role of Public and Private Sector Recent Trends; industrial development through the plans, Large Scale Industries (Iron & Steel, Cement, Chemicals, Sugar, etc), Small and Micro enterprises.

UNIT- 4: INDUSTRIAL FINANCE

Role, Nature, Value and Types of Institutional Finance; IDBI, IFCI, ICICI, SFCs, SIDBI, and Commercial Banks. Profit and Loss Account; Assessment of financial Soundness and Ratio Analysis.

UNIT - 5: CURRENT PROBLEMS OF SELECTED INDUSTRIES

Iron and Steel, Cotton Textiles, Jute Textiles, Sugar, Coal Cement and Engineering Goods Industries; Development of Small Scale and Cottage Industries in India.

Reference Books:

1. Ahluwalia, I.J. (1985): Industrial Growth in India, Oxford University Press, New Delhi.
2. Barthwal, R.R. (1985): Industrial Economics, Wiley Eastern Ltd., New Delhi.
3. Cherunilam, F. (1994): Industrial Economics: Indian Perspective (3rd Edition), Himalaya Publishing House, Mumbai.
4. Dasai, B. (1999): Industrial Economy in India (3rd Edtion), Himalaya Publishing House, Mumbai.
5. Divine, P.J. and R.M. Jones et. al. (1976): An Introduction to Industrial Economics, George Allen and Unwin Lte., London.
6. Government of India: Economic Survey (Annual).
7. Hay, D. and D.J.Morris (1979): Industrial Economics: Theory and Evidence, Oxford University Press, New Delhi.
8. Kuchhal, S.C. (1980): Industrial Economy of India (5th Edition), Chaitanya Publishing House, Allahabad.
9. Singh, A. and A.N. Sadhu (1998): Industrial Economics, Himalaya Publishing House, Bombay.

B.COM SIXTH SEMESTER
6.5: Computer Application in Business - IV

CAB-IV: E-Commerce and Programming in Visual Basic 6.0

50 Hours	Theory: 80 Marks	Theory IA: 20 Marks	
			Introduction to E-Commerce, Defining E-Commerce, Interacting with the customer, Application and session objects in E-Commerce application
	<i>E-Commerce</i>		Working with files in E-Commerce application, Building Product Catalog Database, Displaying products, Searching for products
			Building the transaction Databases, Building the Shopping Cart, Checking Out, Working with Credit Cards, Letting customers track their address
			Introduction to GUI Programming, Start-up object, Programming Style, Opening a Project and saving, Form, VB IDE, Tool box, Project Explorer Window, Properties Windows, Immediate Window, Form Layout Window, Adding a new form to the current Project, Removing the available form(s) from the current Project, Developing simple applications
	<i>Visual Basic 6.0</i>		Textbox, Label, Command button, Option button, Frame, Check box, Timer etc. Simple applications
			Data types in VB, Declaring a variable, scope of variables, Control structures, Loops, Simple applications, Types, creation and usage of arrays in VB, Creating MDI documents, Functions and Procedures in VB, Types of built-in functions in VB, Developing simple applications

20 Hours

30 Hours

Computer Lab-IV (based on CAB-IV)

Practical Hours: 2 Hours / Week

The students shall gain knowledge about E-Commerce concepts and develop simple applications using Visual Basic 6.0

Note:

1. A maximum of 15 practical assignments (minimum – 12) shall be done by each student
2. No Practical Exam

Prescribed books:

1. *Walther and Levine, E-Commerce-Programming with ASP*
2. *Evangelas and Petroustos, Mastering VB 6.0*

Question Paper Pattern:

1. **Theory:** The question paper has four parts. Part I contains 12 questions out of which 10 questions have to be answered. Each question carries 2 marks. Part II contains 5 questions out of which 3 questions have to be answered. Each question carries 5 marks. Part III contains 5 questions out of which 3 questions have to be answered. Each question carries 15 marks.
2. **Practical:** No Practical Exam

B.COM SIXTH SEMESTER

6.6: Cost –Accounting – II

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: The objective of this course exposes the students to the tools and technique used in Cost Accounting.

Pedagogy: Classroom lectures, seminars, and discussions through presentation. (both group and individual)

Unit 1: Unit or output costing: Meaning, objectives, and application of output costing - Procedure – Preparation of cost sheet. Job costing- Meaning, Objectives and application of job order costing- Procedure of job cost system.

Unit 2: Contract costing: Meaning, Definitions, Features- Treatment of certain important costs- contract price, work in progress, work certified and un-certified - Recognition of profits on incomplete contracts. Escalation clause.

Unit 3: Operating Costing: Definitions, Features – Classification of operating costs- Preparation of operating cost sheet of Transport undertakings only.

Unit 4: Process costing: Meaning, features and applications-Treatment of process losses- Normal and Abnormal Losses-Abnormal Gain. Joint products and by-products - Meaning, objectives and application-Accounting for joint and by-products.

Unit 5: Marginal costing: Meaning of marginal cost and Marginal costing-Marginal costing vs Absorption costing- Cost volume profit analysis- Contribution-Marginal contribution Sales Ratio (P/V Ratio). Break even point-Margin of safety.

Skill Development

Listing of industries located in your area and methods of costing adopted by them.

1. Prepare a contract account for construction of building
2. Cost estimation for the making of a proposed product.
3. Prepare a job cost sheet
4. Visit anyone of the Manufacturing Units, collect and record the information regarding different
5. stages of production, production overheads, normal and abnormal losses etc.

Books for Reference

1. Cost Accounting : Jain and Narang
2. Cost Accounting : S N Maheshwari
3. Cost Accounting : M L Agarwal
4. Cost Accounting : Pattenshetty and Paleker
5. Cost Accounting : Baligar
6. Practical costing : Khanna Pandey and Ahuja

B.COM SIXTH SEMESTER

6.7: Income Tax- II

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: To enable the students to grasp the practical aspects of the income tax.

Pedagogy: Class room lectures, assignments (both group and individual).

Unit I: Computation of income from capital gains:

Meaning of Capital Assets, types of capital assets, transfer, cost of acquisition, cost of improvement, selling expenses, Indexisation of cost, treatment of advance money received, exemptions, Practical problems.

Computation of income from other sources: Specific Income, deductions, grossing-up, practical problems.

Unit II: 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, speculation loss, losses of partnership firms, practical problems.

Unit III: Deductions from Gross total incomes rebates and reliefs : Deductions available to individual under sections 80C, 80CCC, 80D, 80DD, 80DDB, 80E, 80G, 80GGC, 80U, computation of total income. Rebates and reliefs, Practical problems.

Unit IV: Assessment of Individuals: Procedure for computing total income, determination of tax liability, practical problems.

Unit V: Assessment of Partnership firm and partners: Assessment of firms, provision of sections 184 and 40(b), computation of book profit set off and carry forwards, computation of total income of firm. Practical problems.

Unit–VI: Assessment procedure, Income Tax Authorities, Appeals and Procedures of Assessment, Form of Tax returns, submission of tax returns and PAN. (Theory only).

Skill Development activities:

1. Make list of items taxable under the head of income from other sources.
2. Identify the transactions not regarded as transfer of capital gains purpose.
3. Different kinds of forms to be used for filing the returns
4. Filing the forms 49 and 49A
5. Filing returns of Income.
6. Prepare a brief report relating to amendment made in the current Finance Act relating to Income Tax Act.
7. PAN

Books for reference:

1. Students' Guide to Income Tax, By Vinod K. Singhanian
- 2 Income Tax Law and Practice By Gaur and Narang
- 3 Income Tax simplified By Basu and Basu
- 4 Law and Practice of Income Tax By Dinakar Pagare
- 5 Income Tax Law and practice By Meherotra and Goyal
- 6 Direct Taxes By B.B. Lall
- 7 Direct Taxes By Singhanian V.K.
- 8 Income Tax By M.B.Kadkol

B.COM SIXTH SEMESTER

6.6: Banking - II

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objective: To acquaint the students with fundamental aspects of finance in the business.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Development Banking:

Meaning and nature of Development banking, Development Financial Institutions – IDBI, ICICI, SFCS, SIDBI, EXIM Bank- their objectives, functions and achievements.

Unit II: Regional Rural Banks in India, Structure of RRB, Objectives, functions and achievements in developing Indian Economy.

Unit III: Rural Development Banks:

NABARD, PLD, DCC and APEX Banks --- their objectives and functions.

Unit IV: Modern Services of the Banks:

Changing role of commercial Banking – Modern services like ‘e’banking, ATM , issue of credit and debit cards, Green cards.

Unit V: Lending policies of the banks:

Liquidity, profitability and safety. Features and considerations of sound lending--- factors limiting loans.

Skill Development:

- Visit a Development Banking institution and collect information about the services rendered.
- Visit a RRB institution and collect information about the services rendered.
- Visit a RRB and collect information about the financial assistance rendered NABARD
- Visit a Bank and collect information about Modern services like ‘e’banking, ATM , issue of credit and debit cards, Green cards.
- Visit a Bank and collect information about Lending policies

Suggested Readings:

1. Saxena R. M : Development Banking in India, Vora Publishers, Mumbai.
2. Vinod Batra : Development Banking in India, Printwell Publishers, Jaipur
3. Tokhi & Sharma : Rural Banking in India, Oxford and IBM, New Delhi.
4. Desai SSM : Rural Banking in India, Himalaya publishing house.
5. Subramanya K.N : Modern Banking in India, Deep and Deep Publishers, New Delhi.
6. G.M.Laud : Cooperative Banking in India, Co-operators Book Depot.

B.COM SIXTH SEMESTER

6.7: Insurance – II

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objective: To acquaint the students with fundamental aspects of finance in the business.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I: General Insurance: Meaning, definition, types.

Unit II: Marine Insurance Policy: Meaning, definition, classification of policies, policy conditions, premium calculation, marine loss, payment of claims.

Unit III: Fire Insurance: Meaning, nature of fire insurance, fire insurance contract, kinds of policies, policy conditions, rate fixation in fire insurance, payment of claims, re-insurance-Double Insurance.

Unit IV : Miscellaneous Insurance:

a) Motor Insurance: i)Act Liability ii)Third Party iii)Comprehensive Policy procedure of insurance.

b) Insurance: i) Business premises policy ii) Private dwelling policy iii) Jewellery and valuables policy iv) All risk policy v) Money –in- transit policy.

c) Personal Accident Insurance: Medical benefit and hospitalization scheme.

d) Aviation Insurance (Air craft)

e) Contract Guarantee Insurance.

Unit V: Rural Insurance in India: 1) Personal Insurance 2) Property insurance

3) Live-stock Insurance 4) Poultry Insurance 5) Package Insurance 6) Crop Insurance.

Skill Development:

- Develop an innovative insurance product in marine, Fire, Burglary, accident insurance etc.
- List the product features of an existing insurance product
- List the terms of settlement of claims.
- Identity new areas where insurance concept can introduced

Suggested Readings:

The General Insurance Business Act, 1972, Govt. of India, New Delhi.

S. G. Ackerman: Insurance, The Ronald Press, New York.

Robery Riegel and J.S.Miller : Insurance Principles and Practices, Prentice Hall, New Jersey.

Study course prepared by the Insurance Institute of India, Bombay.

Journals:

Journal of Insurance Institute of India, Bombay.

Dhan Jyoti, National Insurance Academy, Pune.

Indian Management. d) Yogakshema e) Harward Business Review

B.COM SIXTH SEMESTER
6.6 : Advanced Business Statistics –III

Unit I: Progression:

Arithmetic Progression (AP), Geometric Progression (GP), Sum of n terms of AP and GP
Arithmetic Mean and Geometric Mean.

Unit II: Matrices and Determinants:

Definition of a matrix, Types of matrices, Fundamental operation on matrices, transpose of a matrix, Determinant of a square matrix. Adjoint of a square matrix, Inverse of a square matrix, Solutions of simultaneous linear equations.

Unit III: Permutations and Combinations:

Definitions of permutations and Combinations, Simple problems on ncr and npr.
Number system: Natural numbers, Integers, Rational Numbers, and Irrational Numbers, Real numbers, HCF and LCF

Unit IV: Correlation and Regression Analysis:

Definition of Correlation, Types of Correlation, Scatter diagram, Properties of Correlation coefficient, Karl-Pearsons Correlation coefficient, Spearman's rank Correlation and problems, Definitions of Regression and Regression Coefficient, Properties of Regression Coefficient. Regression equations of y on x and that of x on y and problems, comparison of correlation and Regression Analysis.

Unit V: Sampling Theory.

Meaning and scope, types of sampling, systematic random sampling, stratified random sampling, systematic sampling, definition, Merits and Demerits of each uses, and errors of sampling and census and sample surveys.

Teaching: 5 hours/ per week/ per paper

Books for Reference:

Sancheti and Kapoor : Business Mathematics

Oak and Others : Business Mathematics, Himalaya Publication House.

B.H Suresh : Business Mathematics

Sampatkumar : Sampling Theory

S.C. Gupta : Fundamental of Statistics, Himalaya Publications New Delhi

B.COM SIXTH SEMESTER
6.7: Advanced Business Statistics – IV

Unit I: Linear Programming Problem (LPP):

Introduction, mathematical formulation, general structure of an LPP, canonical form and standard form of LPP. Graphical method for solving LPP Simplex algorithm.

Unit II: Transportation Problem (TP):

Meaning and Definition of TP, Balanced and Unbalanced Transportation Problems. Finding initial basic feasible solution to Transportation problem by North-West corner rule, Least cost method and Vogel's approximation method. Test for optimality.

Unit III: Assignment and Replacement Problem:

Meaning and Definition of an Assignment problem, Assignment algorithm and example on it. Need for replacement, replacement of items that deteriorate with time (discrete case only) without considering change in the money value.

Unit IV: Game Theory:

Introduction to games, n-person game, 2 person zero-sum game, saddle point, mixed and pure strategies, Minimax and maximin Principle and Dominance property.

Unit V: Inventory Theory:

Meaning of Inventory and its need.

Inventory costs, Lead time, Stock replenishment, time horizon, EQQ Model, with and without shortages, (without derivations), case of deterministic uniform demand, Instantaneous production and no lead time.

Teaching: 5 hours/ per week/ per paper

Books for Reference:

H.A. Taha : Operation Research

Kanti Swaroop : Operation Research, Sultan Chand and sons, New Delhi

S.D.Sharma : Operation Research Nath and Co.

J.K Sharma : Operation Research

Model Question Paper for Commerce related subjects.

Section A

10*2=20

This section should contain one question containing twelve sub-questions and candidates have to attempt any ten questions, each carrying two marks.

Section B

3*5=15

This section should contain five questions and candidates have to attempt any three questions and each question carrying 5 marks.

Section C

3*15=45

This section should contain five questions and candidates have to attempt any three questions and each question carrying 15 marks.