


THE NATIONAL COLLEGE BASAVANAGUDI, BANGALORE
AUTONOMOUS

B.Com Course Matrix

I Semester B.Com.							
Part	Paper	Title	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	LK/S/H B1	Language(Kannada/Sanskrit/Hindi)	4	30	70	100	2
	LE B1	Language English-I	4	30	70	100	2
Part-2	1BM-1T	Financial accounting	4	30	70	100	5
	1BM-2T	Business economics – I	4	30	70	100	5
	1BM-3T	Business ethics and communication/ Business Mathematics	4	30	70	100	5
	1BM-4T	Computer applications - I	4	30	70	100	4
	1BM-4P	Computer applications - I Lab	3	15	35	50	1
Part-3	MC1	Indian constitution & Human Rights	1	15	35	50	1
Total Marks & Credits				210	490	700	25

II Semester B.Com.							
Part	Paper	Title	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	LK/S/H B2	Language(Kannada/Sanskrit/Hindi)	4	30	70	100	2
	LE B2	Language English-I	4	30	70	100	2
Part-2	2BM-1T	Advanced financial accounting	4	30	70	100	5
	2BM-2T	Business economics - II	4	30	70	100	5
	2BM-3T	Business research methods / Business statistics	4	30	70	100	5
	2BM-4T	Computer applications – II	4	30	70	100	4
	2BM-4P	Computer applications – II Lab	3	15	35	50	1
Total Marks & Credits				195	455	650	24

III Semester B.Com.							
Part	Paper	Title	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	LK/S/H B3	Language(Kannada/Sanskrit/Hindi)	4	30	70	100	2
	LE B3	Language English-I	4	30	70	100	2
Part-2	3BM-1T	Corporate Accounting	4	30	70	100	5
	3BM-2T	Retail Marketing	4	30	70	100	5
	3BM-3T	Event Management	4	30	70	100	5
	3BM-4T	E – Business and Accounting	4	30	70	100	4
	3BM-4P	E – Business Lab	3	15	35	50	1
Part-3	MC 2	Value Education	2	15	35	50	1
	OE	Open to the students of Other Disciplines	2	15	35	50	1
Total Marks & Credits				225	525	750	26

IV Semester B.Com.							
Part	Paper	Title	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	LK/S/H B4	Language(Kannada/Sanskrit/Hindi)	4	30	70	100	2
	LE B4	Language English-I	4	30	70	100	2
Part-2	4BM-1T	Advanced Corporate Accounting	4	30	70	100	5
	4 BM-2T	Financial Management	4	30	70	100	5
	4BM-3T	Stock and Commodity Markets	4	30	70	100	5
	4BM-4T	Business Analytics and Operation Management	4	30	70	100	5
	4BM-4P	Business Analytics Lab	3	15	35	50	1
Part-3	MC 3	Human Resource Management	2	15	35	50	1
Total Marks & Credits			26	210	490	700	26

V Semester B.Com.							
Part	Paper	Title	Hours	Marks			Credits
				IA	Exam	Total	
Part-2	5BM-1T	Income Tax - I	4	30	70	100	5
	5BM-2T	Cost Accounting	4	30	70	100	5
	5BM-3T	Management Accounting	4	30	70	100	5
	5BM-4T	Auditing & Corporate Governance	4	30	70	100	5
	5BM-5T	Advanced Accounting / Goods and Service Tax	4	30	70	100	5
	5BM-6T	Advanced Financial Management / Financial Services	4	30	70	100	5
Part-3	MC4	Environmental Science	2	15	35	50	2
	S1	Seminars (Two Different Topics)	--	--	--	100	1
Total Marks & Credits			26	195	455	750	33

VI Semester B.Com.							
Part	Paper	Title	Hours	Marks			Credits
				IA	Exam	Total	
Part-2	6BM-1T	Income Tax - II	4	30	70	100	5
	6BM-2T	Cost Methods	4	30	70	100	5
	6BM-3T	Legal Aspects of Business	4	30	70	100	5
	6BM-4T	Investment Analysis and Portfolio Management	4	30	70	100	5
	6BM-5T	Accounting for Managerial Decisions / Taxes of Other Entities	4	30	70	100	5
	6BM-6T	Corporate Financial Policy and Analysis / International Financial Management	4	30	70	100	5
	PRO	Project work	--	--	--	50	1
Part-3	MC5	Communicative Lab	2	15	35	50	1
Total Marks & Credits			26	195	455	700	32

Subject Code.1.1 Kannada

Part	Paper	Title: ಪ್ರಾಚೀನ ಕಾವ್ಯ ಮಾರ್ಗ ಭಾಗ	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	P1	Language Kannada					
		ಭರತ ಬಾಹುಬಲಿಯ ಸಂಘರ್ಷ-ಪಂಪ	6	30	70	100	
		ದುರ್ಮ್ಯೋಧನನ ಛಲ-ರನ್ನ	6	30	70	100	
		ವಚನಗಳು-ದಾಸಿಮಯ್ಯ ಬಸವಣ್ಣ	6	30	70	100	
		ರುದ್ರ ಪಶುಪತಿಯ ರಗಳೆ-ಹರಿಹರ	6	30	70	100	
		ಕರುಬರಿದ್ಧರಿಂದ ಕಾಡೊಳಿತು- ಲಕ್ಷ್ಮೀಶ ಕತೆಗಳು	6	30	70	100	
		ಧನಿಯರ ಸತ್ಯನಾರಾಯಣ-ಕೊರಡ್ಕಲ್ ಶ್ರೀನಿವಾಸರಾಯ	5	30	70	100	
		ಡುಬಾಯಿ ಪಾದ್ರಿಯ ಪತ್ರ-ಮಾಸ್ತಿ	5	30	70	100	
		ಕತೆಯಾದಳು ಹುಡುಗಿ-ಯಶವಂತ ಚಿತ್ತಾಲ	5	30	70	100	
		ಡೇರ್ ಡೆವಿಲ್ ಮುಸ್ತಾಪ-ತೇಜಸ್ವಿ	5	30	70	100	
		ಅವಲಂಬಿತರು-ವೈದೇಹಿ	4	30	70	100	
		Total Marks & Credits			54	300	700

Subject Code.1.1:Sanskrit (2016 - 2017) I semester – B.Com

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I:Introduction of Kavya, its division, DrishyaKavya and Shravyakavya, Gadhya, Padhya, Champu, Drishyakavya and its division, Shravyakavyaand its division, Katha and Akhyayika, Mahakavya and Kanda kavya **16 Hours**

Unit - II :Selected portions of veda, its division, its evolution, Upanishad, it is last part of vedic literature and also called Vedanta, important upanishads **16 Hours**

Unit-III :Mahakavya, five Mahakavyas. Characteristics of Mahakavya, puranas and classical poetry, Champu, the characteristics of Champu literature, Panchathantra and Hithopadesha **16Hours**

Unit - IV: Translation of unseen passages and comprehension **06 Hours**

Text Book : History of Sanskrit Literature by Vidhwan Ananthachar& by Pandit Ranganathan.

Subject Code : 1.1 Title : ""Hindi""

Subject Code : 1

Title : “गद्यामृत”

Lecturer Hrs. 54

Internal Marks : 30

Exam Marks : 70

युनिट - १ : सती।

**9
Hours**

लेखिकाशिवानीबाकीतीनमहिलाओंकाचरित्र,

एकमहाराष्ट्रीदूसरीपंजाबीऔरतीसरीमादलसाओंकापरिचय।कथाकाविवरण।

युनिट-२ : कवितासबसेसुंदरसपनाहै।

9 Hours

लेखकडॉ. ए.

अविन्दाक्षनकापरिचय।कवितानिर्माणहोनेकेसाहित्यकऔरविवरणात्मकपरिचय।

युनिट-३ : मदरतेरेसा।

9 Hours

लेखिकाआशारानीव्होराकीपरिचय।मदरतेरेसाकेजीवनवृत्तांतकापरिचय।

युनिट-४ : यादोंमेंउभरताइन्द्रप्रस्थ।

9 Hours

लेखकमहेश्वरदयालदुबेकापरिचय।नईदिल्लीकेइतिहासकाविवरण।

युनिट-५ : खुशामद।

9 Hours

लेखकप्रभाकरमाचवेकापरिचय।खुशामदकेतरीकोपरव्यंग्यात्मकविवरण।

युनिट - ६ : रचना।

9 Hours

वैज्ञानिकशब्दावलीऔरअनुच्छेदलेखनकाविवरण।

Text Book

1. “गद्यामृत” संपादकडॉ. एस.सीहिरेमठऔरडॉ.

एन.मंजुला।प्रकाशकऔरमुद्रक:प्रसारंगर्बेगलूरुविश्वविद्यालय, बंगलूरु।

Reference Book

1. हिन्दीव्याकरणप्रबोधएवंरचना।संपादक : डॉ. विजयपालसिंह।प्रकाशकऔरमुद्रक :

समग्रविकासप्रकाशन, इलाहबाद।

Subject Code .1.3....:Title: FINANCIAL ACCOUNTING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit- 1: INTRODUCTION TO FINANCIAL ACCOUNTING

08 Hrs

Unit - II : ACCOUNTS FROM INCOMPLETE RECORDS

10 Hours

Subject Code .1.2 Title of the Paper : Language English

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I: Poetry

10Hours

- 1.The Mystic Drum-Gabriel Okara
- 2.To a Student- Kamala Wijeratne
- 3.The Second Coming-W.B.Yeats
- 4.Wind,9- Subramania Bharathi

Unit - II : Short Stories:

8Hours

- 1.The Happy Prince- Oscar Wilde
2. Once Upon A Time- Nadine Gordimer

Unit-III. Essays:

6 Hours

- 1.Hind Swaraj-What Is Civilization? M.K.Gandhi
- 2.Everybody Loves A Good Draught-P. Sainath

Unit - IV: Language Skills:

24Hours

- 1.Comprehension
- 2.Note Making
- 3.Paragraph Writing
- 4..Advertisements

Unit-III : ACCOUNTING FOR SPECIAL TRANSACTIONS –INSURANCE

10 Hours

Unit - IV: ROYALTY ACCOUNTS

12Hours

Unit-V : ACCOUNTING FOR HIRE PURCHASE SYSTEM

16 Hours

Text Book

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Jawaharlal & Seema Srivastava :Financial Accounting, HPH
3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications

Reference Book

4. Anil kumar,Mariyappa, Rajesh kumar: Financial accounting- HPH
5. Jain and Narang Financial accounting- Kalyani Publishers

Detailed Syllabus for B.Com.

I Semester

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit- 1: INTRODUCTION TO FINANCIAL ACCOUNTING

Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions- Accounting Standards: Meaning, Definition and importance, list of Indian Accounting Standards.

08 Hrs

Unit - II : ACCOUNTS FROM INCOMPLETE RECORDS

Introduction – Meaning – Features – Merits – Demerits – Types – Conversion to Double Entry – Need for Conversion – Preparation of Statement of Affairs – Cashbook – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Trading and Profit & Loss Account – Balance Sheet.

**10
Hours**

Unit-III : ACCOUNTING FOR SPECIAL TRANSACTIONS –INSURANCE

Introduction – Need – Loss of Stock Policy – Steps for ascertaining Fire insurance claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire insurance claims.

**10
Hours**

Unit – IV: ROYALTY ACCOUNTS

Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of lessee and lessor – journal entries and Ledger Accounts including minimum rent account.(excluding sub-lease)

12Hours

Unit-V : ACCOUNTING FOR HIRE PURCHASE SYSTEM

Introduction – Meaning – Hire Purchase Act 1972 – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor(asset accrual method only). Installment System – Meaning – Features – Differences between Hire Purchase System and Installment Purchase System (theory only)

**16
Hours**

Text Book

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Jawaharlal & Seema Srivastava :Financial Accounting, HPH
- 3.Dr. S.N. Maheswari: Financial Accounting, Vikas Publications

Reference Book

- 1.Anil kumar, Mariyappa, Rajesh kumar: Financial accounting- HPH
2. Jain and Narang Financial accounting- Kalyani Publishers

Subject Code 1.5: Title: Business Economics – I

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I:Introduction

6 Hours

Meaning and objectives of business economics - scope(2) - distinction between economics and business economics(1) – role(1) and responsibilities of a business economist. (2)

Unit - II : Consumer behavior

10 Hours

Consumer sovereignty(1), concept of utility, cardinal and ordinal approaches(1), DMU(1) and EMU(2), indifference curve technique(1), price(1) income(1) and substitution effects(1), applications in business techniques(1).

Unit-III : Demand analysis

10 Hours

Demand schedule(1) – individual and market(1) – law of demand(1) – shifts in demand (2), elasticity of demand – types(1) – measurement – total outlay(1) and point method(1) – factors determining elasticity of demand (2)

Unit - IV: Demand estimating and forecasting

10Hours

Meaning (2) - Methods – consumer survey(2) – collective opinion(2) – trend projection (3) – forecasting methods for a new project (1)

Unit-V : Production analysis

10 Hours

Law of supply – meaning of elastic and inelastic supply(1) – production function – law of variable proportions – Diminishing marginal returns (2) – iso-quants(1) and iso-cost(1) – least cost combination of factors(1) – internal and external economies of scale of large scale production (4)

Unit-VI : Cost and Revenue

8 Hours

Cost concepts – Fixed cost, Variable Cost , Total Cost (1), Average Cost, Average Variable Cost, Average Fixed Cost, Marginal Cost(1), relationship between short run average cost and marginal cost(1), long run cost curve(1), - Revenue concepts – Total revenue, average revenue, marginal revenue(1), - BEA – chart(1), BEP, safety margin(1), problems –uses of BEA. (1)

Text Book

1. Business Economics: D.N.Dwivedi
2. Business Economics: H.L.Ahuja
3. Business Economics: D.M.Mithani
4. Managerial Economics: Atmananda
5. Managerial Economics: Damodharan
6. Managerial Economics: Varshenoy and Maheswari.

Reference Book

1. Managerial economics : Christopher R. Thomas & S. Charles Maurice
2. Managerial economics : Craig H.Peterson, W.cris Lewis, SudhirK.Jain
3. Managerial economics : William F.Samuelson& Stephen G.Marks

Subject Code 1.5:Title: BUSINESS ETHICS AND COMMUNICATION

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Part-I :

10 Hours

Unit 1 :BUSINESS ETHICS

Unit - II: ENVIRONMENT ISSUES:

08 Hours

Unit-III : ETHICS IN WORKPLACE:

16 Hours

Part-II: BUSINESS COMMUNICATION

10Hours

Unit - IV:

Unit-V : Basic Understanding of Legal Deeds and Documents:

10 Hours

Text Book

1. J. P. Sharma *Corporate Governance, Business Ethics & CSR*, Anne Books Pvt. Ltd., New Delhi.
2. Andrew Crane Dirk Matten, *Business Ethics (Indian Edition)*, Oxford University Press, New Delhi.

Reference Book

4. Scot, O.; *Contemporary Business Communication*. Biztantra, New Delhi.
- 5.. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering The Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.

Detailed Syllabus for B.Com. I Semester

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Part-I :

Unit 1 :BUSINESS ETHICS

The nature, purpose of ethics and morals for organizational interests: ethics and conflicts of interests: ethical and social implications of business policies and decisions: corporate social responsibility: ethical issues in corporate governance. **10 Hours**

Unit - II: ENVIRONMENT ISSUES:

Protecting the natural environment-prevention of pollution and depletion of natural resources: conversion of natural resources. **08 Hours**

Unit-III : ETHICS IN WORKPLACE:

Individual; in the organization, discrimination, harassment, gender equality. **16 Hours**
Ethics in Accounting and Finance: Importance, issues and common problems.

Unit - IV: Communication in Business Environment: Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of lessee and lessor – journal entries and Ledger Accounts including minimum rent account.(excluding sub-lease) **10Hours**

Unit-V : Basic Understanding of Legal Deeds and Documents:

Partnership deed, Power of Attorney, Lease deed, Affidavit, Indemnity bond, Gift deed, Memorandum and articles of association of a company, Annual Reporting of a company. **10 Hours**

Text Book

1. J. P. Sharma *Corporate Governance, Business Ethics & CSR*, Anne Books Pvt. Ltd., New Delhi.
2. Andrew Crane Dirk Matten, *Business Ethics (Indian Edition)*, Oxford University Press, New Delhi.

Reference Book

4. Scot, O.; *Contemporary Business Communication*. Biztantra, New Delhi.
- 5.. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering The Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.

Subject Code 1.5:Title: BUSINESS MATHEMATICS**Lecture Hrs : 54****Internal Marks : 30****Exam Marks : 70**

LINKEAGE: The principles of mathematics are being applied in all walks of life, be it commerce, ,management, arts, service industries, hospitality, production, marketing. Since mathematics principles are capable of aiding decision making in all aspects, its relationship with other discipline becomes inescapable.

OBJECTIVE: To provide basic knowledge of mathematics and its application to commercial situation. It's more concerned with application of concepts than derivation areas.

Unit-I: THEORY OF EQUATIONS-meaning-type of equations-simple, or linear, simultaneous of only two variables, quadratic equation of second degree-problems on commercial application. **12 Hours**

Unit - II : PROGRESSIONS-Arithmetic-finding ' n^{th} ' term and also 'n' terms of AP-insertion of Arithmetic Means in given terms of AP and representation of AP-Geometric Progressions-meaning-finding n^{th} term of **12 Hours**

GP, n number of terms, insertion of GMs in agiven GP and also representation of GP.

Unit-III : PERMUTATIONS AND COMBINATIONS (WITHOUT PROOF)- introduction-Definition-fundamental principles of association-different formulas on permutation-find the number of permutations of n different things taken r at a time-to find the number of permutations of n things taken them all at a time when p of the things are alike of one kind- to find the number of permutations of n different things taken r at a time when each thing may be repeated once, twice upto r times-restricted permutations-summarization-permutation-meaning-circular permutations-different formulas on combination-complimentary combination-restricted combinations-summarization.

10 Hours

Unit - IV: MATRICES-Matrices-types-problems on addition-subtraction-multiplication-division-transpose of matrix-adjoint of matrix-inverse of matrix-problems on business situations

06 Hours

Unit-V : COMMERCIAL ARITHMETIC-percentages-averages-rates and taxes-ratio and proportion-simple interest-compound interest-present worth and discount –foreign bills and exchange-profit and loss-commission and discount –shares ans stocks-distribution of dividend-annuities-insolvency.

14 Hours

Text Book

1.

Reference Book

Subject Code 1.6.

1COM-T: Fundamentals Of Information Technology

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I:Introduction to computers

9 Hours

Definition, Characteristics and limitations of Computers -Hardware and Software
Data and information: Types of Data, Simple Model of a computer, Data processing using a computer, Desktop computer.

Unit - II :Acquisition of Numbers and Textual Data

9 Hours

Introduction, Input units, Internal Representation of numeric data, Representation of Characters in computers, Storage format of pictures.CPU,Memory,How the CPU and memory work

Unit-III : Computer Security and Number Systems

9 Hours

Computer virus, antivirus and computer security. Windows OS. Computer arithmetic. Binary, octal and hexadecimal number systems. Algorithm and flowcharts. Illustrations. Elements of a database and its applications.

Unit - IV: Data Storage and Computer Networks**9 Hours**

Introduction, Storage Cell, Physical devices used as storage cellsm RAM, ROM, Secondary storage, CDRom ,Computer Networks, LAN, Applications of LAN,WAN, Internet, Naming Computers connected to internet, Future of Internet technologies.

Unit-V : Computer Software and Some Internet applications**9 Hours**

Introduction, Operating System, Programming languages, Classification of Programming languages based on applications. Email, WWW, Information retrieval from the world wide web, Other facilities provided by browsers, Audio on the internet, Accessing Pictures and Video via internet.

Unit-VI : Business Information Systems and Social Impacts of Information Technology.

Introduction ,Social Uses of www, privacy, Security and Integrity of information, Disaster Recovery, Intellectual property Rights, Careers in information technology. Types of Information Needed by Organizations, Why we should we use computers in organization? Management Structure and their information needs, Design of an Operational Information System, System Life Cycle, and Computer System for Transaction processing.

Text Book

Introduction to Information Technology by V. Rajaraman, PHI , Second Edition 2014

Reference Book

Introduction to Computers by Alexis Leon, Leacon Publisher, Second Edition

Subject Code 1.7:Title INDIAN CONSTITUION AND HUMAN RIGHTS**Lecture Hrs : 48****Internal Marks : 30****Exam Marks : 70****Unit-I: Introduction****9 Hours**

Salient Features of Indian Constitution(2), Preamble(2), Fundamental Rights and Fundamental Duties(3), Directive Principles of State Policy(1), Amendment of the Constitution(1)

Unit - II : The Legislature**6 Hrs**

Lok Sabha – Composition, Powers and Functions(2), Rajya Sabha - Composition, Powers and Functions(2), Presiding Officers: Speaker and Chairman(1), Law-making Process(1)

Unit-III : Union and State Executive**6 Hrs**

President - Election Procedure, Powers and Functions(3), State Governor – Powers and Functions(1), Prime Minister / Chief Minister and Council of Ministers – Powers & Functions(2)

Unit - IV: The Judiciary**8 Hrs**

The Supreme Court - Composition, Powers and Functions(3), High Court - Composition, Powers and Functions(2), Judicial Activism and Public Interest Litigation(3)

Unit-V : Party System and Electoral Process**6 Hrs**

Party System in India(3), Election Commission – Powers and Functions(2), Electoral Reforms(1)

Unit-VI : Human Rights**8Hrs**

Meaning, Scope and Importance(2), Protection of Human Rights:-National Human Rights Commission(2), State Human Rights Commissions(1), Non-Governmental

Organizations(2), Violations of Human Rights(1)

Unit- VII : Right to Information Act, 2005

5 Hrs

Political and Administrative Accountability(1), Concept of Accountability(1), Right to Information Act, 2005(2), Use and Abuse of the Act(1)

Reference Book

1. Durga Das Basu; Introduction to the Constitution of India, Prentice – Hall of India Pvt. Ltd., New Delhi
2. M.V. Pylee; Indian Constitution
3. Durga Das Basu; Human Rights in Constitutional Law, Prentice – Hall of India Pvt. Ltd., New Delhi
4. K.K.Ghai; Indian Constitution, Kalyani Publishers
5. Granville Austen ; Working of the Indian Constitution
6. Handbook of RTI

Subject Code 2.1 Kannada

Part	Paper	Title: ಪ್ರಾಚೀನ ಕಾವ್ಯ ಮಾರ್ಗ ಭಾಗ (4)	Hours	Marks		Credits
				IA	Exam	
Part-1	P2	Language Kannada				
		ಮಹಾಶ್ವೇತೆಯ ವೃತ್ತಾಂತ-ನಾಗವರ್ಮ	6	30	70	100
		ನಿರ್ಮಲ ಧರ್ಮದಿಂದ ಪಾಲಿಸುಧರೆಯಂ-ಜನ್ನ	6	30	70	100
		ಕೀರ್ತನೆಗಳು-ಪುರಂದರದಾಸ, ಕನಕದಾಸ	6	30	70	100
		ಕುಂತಿ ಕರ್ಣನ ಪ್ರಸಂಗ-ಕುಮಾರವ್ಯಾಸ	6	30	70	100
		ಕೆರೆಗೆಹಾರ-ಕನ್ನಡ ಬಾವುಟ	6	30	70	100
		ಪ್ರಬಂಧಗಳು				
		ಕಿವಿಯ ಮೂಲಕ ಒಂದು ದಿನ-ಪು.ತಿ.ನ	5	30	70	100
		ವ್ಯಾಘ್ರಗೀತೆ-ಎ.ಎನ್.ಮೂರ್ತಿರಾಯ	5	30	70	100
		ಅತಿಥಿ ಮತ್ತ ಕೋತಿ-ವಸುದೇಂದ್ರ	5	30	70	100
		ಪಣಂಬೂರು ಬಂದರು-ಎಚ್.ನಾಗವೇಣಿ	5	30	70	100
		ಹೆತ್ತವರ ಹೆಗ್ಗಣಗಳು- ಚಂದ್ರಶೇಖರ ಅಲೂರು	4	30	70	100
			-	-	-	-
Total Hours ,Marks & Credits			54	300	700	1000

Subject Code 2.1 :Sanskrit (2016 - 2017) II semester – B.Com

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I:Introduction of Kavya, its division, DrishyaKavya and Shrayyakavya in brief, prose and poetry, its evolution

6 Hours

Unit - II : Prose literature, difference between katha and akhyayika, tracing of prose work from vedic literature, authors date, life and works

12 Hours

Unit-III : Prose detailed text – Kadhambari of bana, description of Shudrakha, Chandalakanya, description of door keeper, description of parrot and its significance

30 Hours

Unit - IV: Translation of unseen passages and comprehension

06 Hours

Text Book : Kadhambari of Bana by prof. M. K Surya Narayana Rao, Subhash Publications and BannanjeGovindacharya

Subject Code : 2

Hindi

Title : “काव्यांजलि”

Lecturer Hrs. 54

Internal Marks : 30

Exam Marks : 70

युनिट -१ : तुलसीकेदोहेऔरविजयरथ।

9 Hours

कवितुलसीदासकेपरिचय।प्रस्तुतदोहावलीकीपरिचय।रामनामकामहत्ताऔरमनुष्योंकेगुणकाविवरण।रा

म- रावणयुद्धप्रसंग।

युनिट - २: बिहारीकेदोहे।

9 Hours

कविबिहारीकेपरिचयबिहारीनेछोटेछोटेदोहोमेंबडेबडेभावयानेसागरमेंगागरभरनेकाविवरण।

युनिट-३ : दानवीर।

9 Hours

कविरामधारीसिंहदिनकरकापरिचय।कर्णकादानगुणपरिचय।

युनिट-४ : वाण्ि।

9 Hours

कविसुमित्रानंदपंतकापरिचय।वाण्िकीमहत्वकापरिचय

युनिट-५: पक्षधर।

कविआज्ञेयकापरिचय।मानवजीवनकेसंघर्षपरविवरण।

युनिट-६ : पेडगिराऔररचना।

9 Hours

कविडॉ. टी.डीप्रभाकरशंकर 'प्रेमी'

कापरिचय।दैनिकघटनाकीमहानतथ्यकाप्रस्ताव।प्रशासनिकशब्दावलीऔरकहानीलेखन।

Text Book

1. 'कांव्यांजली' संपादकबि. जयलक्ष्मी, एस.एम. मुमताजबेगम।प्रकाशकऔरमुद्रक:प्रसारंग,
बेंगलूरुविश्वविद्यालय, बेंगलूरु।

Reference Book

1. व्यवहारिकहिन्दीव्याकरणअनुवादतथारचना।संपादक : डॉ. एच्. परमेश्वरन।प्रकाशकाएवंमुद्रक :
समग्रविकासप्रकाशनइलाहाबाद।

Subject Code : 2.2 Title : Language English

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I:Poetry:

10Hours

- 1.Sonnet 94-William Shakespeare
- 2.Pulley- George Herbert
- 3.The Tiger- William Blake
- 4.Election-Sitakantha Mahapatra

Unit - II :Novella:

4Hours

A Study In Scarlett- Arthur Conan Doyle

Unit-III. Scenes From Selected Plays: **10Hours**
1.The Merchant Of Venice-Shylock's Speech(Shakespeare)
2.Urubhanga- Bhaasa

Unit – IV: Language Skills: **24Hours**
1.Comprehension
2.Summary Writing
3.Paraphrase the Poem
4.Vocabulary
5. Punctuation

Subject Code.2.3....:Title: ADVANCED FINANCIAL ACCOUNTING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVES:

- The objective of this subject is to acquaint the students with the few accounting standards and make them familiar with the accounting procedures for different types of business.
- To gain working knowledge of the Accounting Standards in India

Unit- 1: DEPARTMENTAL ACCOUNTS

08 Hours

Unit - II : CONSIGNMENT ACCOUNTS

10 Hours

Unit-III : ACCOUNTING FOR JOINT VENTURES

12 Hours

Unit- IV : BRANCH ACCOUNTS

12 Hours

Unit-V : CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY

12Hours

SKILL DEVELOPMENT

- Preparation of Consignment account with imaginary figures
- Preparation of Joint accounts with imaginary figures
- Collection of transactions relating to any branch and prepare a branch account.
- Visit any departmental stores (like malls) and prepare a report on your observation.

Text Book

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar – Advanced Financial Accounting HPH
3. Dr. Alice Mani: Advanced Financial Accounting, SBH
4. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.

Reference Book

5. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
6. M.C. Shukla and Grewel, Advanced Accounting , S Chand

Detailed Syllabus for B.Com.

II Semester

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Objective :

- The objective of this subject is to acquaint the students with the few accounting standards and make them familiar with the accounting procedures for different types of business.
- To gain working knowledge of the Accounting Standards in India

Unit- 1: DEPARTMENTAL ACCOUNTS

Introduction – Meaning – Objectives – Apportionment of Revenue Items - Inter Departmental Transfers at Cost Price – At Selling Price – Preparation of Departmental Trading and Profit & Loss Account – General P&L Account - Balance Sheet.

**08
Hours**

Unit - II : CONSIGNMENT ACCOUNTS

Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries– Ledger Accounts in the books of Consignor and Consignee.

**10
Hours**

Unit-III : ACCOUNTING FOR JOINT VENTURES

Introduction – Meaning – Objectives – Distinction between joint venture and consignment –Distinction between joint venture and partnership – maintenance of accounts in the books of co ventures– maintaining separate books for joint venture – preparation of memorandum joint venture -problems.

**12
Hours**

Unit- 4: BRANCH ACCOUNTS

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only).

**12
Hours**

Unit-V : CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY

Meaning – Need for conversion - Purchase Consideration – Mode of Discharge of Purchase Consideration – Methods of calculation of Purchase Consideration – Net Payment Method – Net Assets Method – Journal Entries and Ledger Accounts in the books of Vendor – Treatment of items: Dissolution Expenses, Unrecorded Assets and Liabilities, Assets and Liabilities not taken over by the Purchasing Company, Contingent liabilities, Incorporation entries and preparation of balance sheet of the purchasing company under vertical format.

**12
Hours**

SKILL DEVELOPMENT

- Preparation of Consignment account with imaginary figures
- Preparation of Joint accounts with imaginary figures
- Collection of transactions relating to any branch and prepare a branch account.
- Visit any departmental stores (like malls) and prepare a report on your observation.

Text Book

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar – Advanced Financial Accounting HPH
3. Dr. Alice Mani: Advanced Financial Accounting, SBH
4. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.

Reference Book

1. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
2. M.C. Shukla and Grewel, Advanced Accounting , S Chand

Subject Code : 2.4 Title: Business Economics – II

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I:product pricing

14hours

Plant-Firm-Industry, Market Structure(1)-Features of Perfect and Imperfect Markets-Monopoly(1); Monopolistic Competition and Oligopoly(1), Price-Output determination under Perfect Competition(1), Monopoly-Discriminating Monopoly(2), Monopolistic Competition(1) and Oligopoly [Kinked Demand Curve](1), Regulation of Monopolies(1), Wastes of competition(1). Alternative theories of Firm-Sales(1), Profits(1), Utility and Growth Maximization(1).

Unit - II :Pricing methods in practice

8Hours

Objectives of pricing policy(1), Pricing Methods: Cost-Pricing, Marginal Cost pricing(1), Transfer Pricing(1), Competitive Bidding Price(1), Peak-Load Pricing(1)Going-Rate Pricing, Administrative Pricing(1); Pricing for a new product-Skimming Price, Price Penetration. (2)

Unit-III : Factor pricing

10 Hours

Marginal Productivity theory of Distribution(2), Modern theory of Rent(1)-, Quasi-rent(1);Wages under Collective Bargaining(1), Wage Differentials(1); Concepts of Time Preference- Loan able Funds(1) and Liquidity Preference(1); Sources of Profit-Risk(1), Uncertainty and Innovation(1).

Unit – IV: Capital Budgeting

6 Hours

Meaning (1); Importance-Process(1);; Estimation of Cash Flows(1); evaluation of Capital Projects: Payback Period(2), Net-Present-Value (NPV)(3), Incremental Rate of Return (IRR).(1)

Unit-V : Trade and Finance

10 Hours

Balance of Trade and Balance of Payments(1)-causes for disequilibrium in Balance of Payments(1);-Methods to correct disequilibrium in Balance of Payments(1); Direct and Indirect Taxes-Impact and Incidence of Tax(1)Merits and Demerits(1); Causes for the

Growth of Public Expenditure(1); Public Debt-Types, Methods of Debt Redemption(1); Budget- Concepts of Surplus and Deficit Budgets (1); Revenue and Capital Account Impact and Incidence of Tax(1); Various Types of Deficits-Revenue, Fiscal and Budgetary(1);

Unit-VI : Macro Economic Management

6 Hours

Market (Vs) Government(1); Market Failure(1); Role of Government policy: correcting measures: -Monetary Policy(1); Fiscal Policy(1); Direct Control(1); Capital Market Regulation.(1)

Text Books

1. H.L. Ahuja: Business Economics
2. S.Sankaran : Business Economics
3. M.D.Agarwal : Business Economics
4. D.N Dwivedi :Business Economics
5. Girija : Business Economics
6. M.L. Seth: Micro Economics
7. AmitSachdeva : Micro Economics

Reference Books

1. Paul A. Samuelson: Micro Economics
2. Koutsoyiannis: Modern Micro Economics
3. Dominick Salvatore: Micro Economic Theory
4. Richard G.Lipsey : An Introduction to Positive Economics

Subject Code .2.5 Title: BUSINESS RESEARCH METHODS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Objectives

- To understand Research and Research Process
- To acquaint students with identifying problems for research and develop research strategies
- To familiarize students with the techniques of data collection, analysis of data and interpretation

Unit- I: INTRODUCTION TO RESEARCH :	14 Hours
Unit - II: RESEARCH DESIGN:	10Hours
Unit-III : SAMPLING	10Hours
Unit – IV :DATA COLLECTION AND PROCESSING	10Hours
Unit-V :ANALYSIS AND INTERPRETATION OF DATA AND WRITING RESEARCH REPORTS	10 Hours

SKILL DEVELOPMENT:

- Draft synopsis of any private company
- Illustrate different types of samples with examples
- Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research
- Narrate your experience using observation technique
- Diagrammatically present the information collected through the questionnaire

Text Book

1. O.R. Krishna Swamy, Research Methodology
2. CR. Kothari, Research Methodology

Reference Book

3. Wilkinson & Bhandarkar, Methodology and Techniques of Social Research
4. Sadhu Singh, Research Methodology in social science

Subject Code 2.5:Title: BUSINESS STATISTICS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

LINKEAGE: The study bridges the gap between social science and other pure sciences. With the help of basic statistical techniques, hypothesis can be tested. Statistical tools will be helpful in the study of Research Methodology and to solve economic problems.

OBJECTIVE: It is link between commerce subjects and other inter related subjects both the social sciences and others.

Unit-I: INTRODUCTION – Background and Basic Concepts-Definition-Functions-Scope-Limitations. **4 Hours**

Unit - II : MEASURES OF CENTRAL TENDANCY-Introduction-Types of averages-Mean-median-mode-variation-Graphs-Histogram and O’give curves-dispersion-range-quartile deviation-mean deviation and standard deviation-Coefficient of variation **22 Hours**

Unit-III : CORRELATION AND REGRESSION ANALYSIS- Meaning-Types-probable errors-Karl Pearson’s and rank correlation (excluding bivariate and multi correlation) **10 Hours**
Regression-Meaning and definition, Regression equations-problems.

Unit – IV: TIME SERIES- Meaning and components-problems on moving average and Least Square Method **8 Hours**

Unit-V : INDEX NUMBERS-Classification-construction of index numbers- methods-simple aggregate- simple average of prize relative-weighted index- Laspear's-Paasche's-Fisher's methods.

10 Hours

4

Text Book

1. S.P.Gupta, Statistical methods
2. Dr.B.N.Gupta, Statistics
3. C.B.Gupta, Statistics
4. Dr.Asthana, Elements of Statistics.
5. Agarwal, Business Statistics
6. Dorai Raj S.N, Business Statistics.

Subject Code 3.1 Title: Kannada

Part	Paper	Title: ಸಮಕಾಲೀನ ಕನ್ನಡ ಕವಿತೆ - (4)	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	P3	Language(Kannada)					
		1. ತೆಂಕಣಗಾಳಿಯಾಟ	2	30	70	100	
		2. ಪ್ರಾರ್ಥನೆ	2	30	70	100	
		3. ಗೊಲ್ಲೊಥಾ	2	30	70	100	
		4. ಸೋಜಿಗದ ಹೊಳಲು	2	30	70	100	
		5. ಬುದ್ಧ	2	30	70	100	
		6. ದೇವರು ರುಜುಮಾಡಿದನು	2	30	70	100	
		7. ಕಣಿವೆಯ ಮುದುಕ	2	30	70	100	
		8. ಕನ್ನಡ್ ಪದಗೊಳು	2	30	70	100	
		9. ಹಿಂದಿನ ಸಾಲಿನ ಹುಡುಗರು	2	30	70	100	
		10. ವರ್ಧಮಾನ	2	30	70	100	
		11. ದಾಸಿಮಯ್ಯ ಮತ್ತು ಬೆಕ್ಕು	2	30	70	100	
		12. ನನ್ನ ನಿನ್ನ ನಡುವೆ	2	30	70	100	
		13. ಆ ಹಕ್ಕಿ ಬೇಕಾದರೆ	2	30	70	100	
		14. ಮಾಸ್ತಿ	2	30	70	100	
		15. ಮರೆತೇನೆಂದರ ಮರೆಯಲಿ ಹ್ಯಾಂಗ	2	30	70	100	
		16. ನನ್ನ ಜನಗಳು	2	30	70	100	
		17. ಜಾತ್ರೆಯಲ್ಲಿ ಶಿವ	2	30	70	100	
		18. ನಾವು ಹುಡುಗಿಯರೇ ಹೀಗೆ	2	30	70	100	
		19. ಯಜಮಾನರಿಗೊಂದು ಪತ್ರ	2	30	70	100	
		20. ದೇವರ ಮಕ್ಕಳು	2	30	70	100	
		ವಿಚಾರ ಸಾಹಿತ್ಯ -4					
		1. ವಿಚಾರ ಕ್ರಾಂತಿಗೆ ಆಹ್ವಾನ	4	30	70	100	
		2. ಸೌಂದರ್ಯ ಮತ್ತು ಮೈಬಣ್ಣ	4	30	70	100	
		3. ಅಣುಶಕ್ತಿ ವರವೇ? ಶಾಪವೇ ?	3	30	70	100	
		4. ಮಹಿಳೆ ಮತ್ತು ವಿಜ್ಞಾನ	3	30	70	100	

Subject Code 3.1 Title: Sanskrit (2016 - 2017)

Lecture Hrs : 54	Internal Marks : 30	Exam Marks : 70
Unit-I: Introduction of Kavya and its division in brief , Champu literature and its characteristics, kinds of Champu literature, Nilakhantavijayachampu, Champu Ramayana, History of Sanskrit literature		10 Hours
Unit - II : Detailed text – Champu Ramayana of Bhoja, authors date, life and works		08 Hours
Unit-III : ChampuRamayana of Bhoja, Slokas, translation and explanation and its general significance and characters of the text		30 Hours
Unit - IV: Translation of unseen passages and comprehension		06 Hours

Text Book : Champu Ramayana of Bhoja by V. R Tripura

Detailed Syllabus for BA/ BSc / B.Com / BCA

III Semester

Subject Code : 3	Title : “दौड’ ’ ।	
Lecturer Hrs. 54	Internal Marks : 30	Exam Marks : 70
युनिट -१ : “दौड’ ’ ।		45 Hours
उपन्यासदौडकाउपन्यासकममताकालियाकापरिचय।आजकेनवयुवकोंकाजीवनचित्रण।		
युनिट - २ : रचना।		9 Hours
पत्रलेखनकापरिचय।सारलेखनकापरिचय।		

Text Book

‘‘दौड’ ’ संपादक : ममताकालिया।संपादकऔरमुद्रक : वानिप्रकाशननईदिल्ली।

Reference Book

1. सुबोधव्यवहारिकहिन्दी।संपादक :डॉ. कुलदीपगुप्त।
संपादकऔरमुद्रक:अनिलपुसककेन्द्र, बैंगलूरु।

Subject Code : 3.2 Title : Language English

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I:Play:

4 Hours

Progress - St John Ervine

Unit - II :Theme Based-Cultural Conflicts

10 Hours

- 1.Diary of a Young Girl-Anne Frank
- 2.Wings of Fire-A.P.J.Abdul Kalam
- 3.Hatred- Wislawa Szymbroska
- 4.All the Generations Before Me-Yehudi Amichai

Unit-III. Language Skills:

24 Hours

- 1.Reading Skills
- 2.Precis Writing
- 3..Journal Writing

Subject Code 3.3 : Title: CORPORATE ACCOUNTING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE

The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

Unit-I: PROFIT PRIOR TO INCORPORATION

12 Hours

Unit - II : UNDERWRITING OF SHARES

10 Hours

Unit-III : VALUATION OF GOODWILL

8 Hours

Unit - IV: VALUATION OF SHARES

12 Hours

Unit-V : FINANCIAL STATEMENTS OF LIMITED COMPANIES:

14 Hours

SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collection of latest final accounts of a company and find out the intrinsic value of shares
- Collect the annual reports of company and calculate the value of goodwill under different methods

Text Book

1. Arulanandam & Raman ; Corporate Accounting –II
2. Anil Kumar – Corporate Accounting, HPH
3. Dr. S.N. Maheswari, Corporate Accounting.

Reference Book

4. Bhat- Corporate Accounting.
5. S P Iyengar, Advanced Accountancy, Sultan Chand
6. R L Gupta, Advanced Accountancy.

Detailed syllabus

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE

The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

Unit-I: PROFIT PRIOR TO INCORPORATION

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss Account and Balance Sheet.

12
Hours

Unit - II : UNDERWRITING OF SHARES

Meaning – Underwriting Commission – Underwriter – functions - Advantages of Under writing, Types of Underwriting – Marked and Unmarked Application Problems (Excluding Journal entries).

10Hours

Unit-III : VALUATION OF GOODWILL

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems.

8 Hours

Unit – IV: VALUATION OF SHARES

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation of shares: Intrinsic Value Method, Yield Method, Earning Capacity Method, and Fair Value of shares. – Simple Problems. **12 Hours**

Unit-V : FINANCIAL STATEMENTS OF LIMITED COMPANIES:

Meaning & Contents of financial Statements – Part I Form of Balance sheet – Part II form of Income Statement in Vertical form as per Schedule III of Co's act 2013 - Dividends; Meaning and declaration of Dividend – Interim Dividend, Proposed Dividend, Unclaimed Dividend, Dividend Distribution Tax. **14 Hours**

SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collection of latest final accounts of a company and find out the intrinsic value of shares
- Collect the annual reports of company and calculate the value of goodwill under different methods

Text Book

1. Arulanandam & Raman ; Corporate Accounting –II
2. Anil Kumar – Corporate Accounting, HPH
3. Dr. S.N. Maheswari, Corporate Accounting.

Reference Book

4. Bhat- Corporate Accounting.
5. S P Iyengar, Advanced Accountancy, Sultan Chand
6. R L Gupta, Advanced Accountancy.

Subject Code ..3.4...:Title: RETAIL MARKETING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE

The objective is to enable students to acquire skills in Retail Management.

Unit 1: INTRODUCTION TO RETAIL MARKETING 12 Hours

Unit 2: RETAIL SHOPPER BEHAVIOUR 12Hours

Unit 3: RETAIL SHOP MANAGEMENT 10Hours

Unit 4: RETAIL MARKETING MIX 12 Hours

Unit 5: RECENT DEVELOPMENTS IN RETAILING 10 Hours

SKILL DEVELOPMENT

- Draw a retail life cycle chart and list the stages
- Draw a chart showing a store operations
- List out the major functions of a store manager diagrammatically
- List out the current trends in e-retailing

Text Book

1. Suja Nair; Retail Management, HPH
2. Karthic – Retail Management, HPH
3. S.K. Poddar & others – Retail Management, VBH.
4. R.S Tiwari ; Retail Management, HPH

Reference Book

5. Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", 8th edition,
6. A.J.Lamba, "The Art of Retailing", 1st edition, Tata Mc GrawHill, New Delhi, 2003.
7. Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, TMH
8. K. Venkataramana, Retail Management, SHBP.
9. James R. Ogden & Denise T.: Integrated Retail Management
10. A Sivakumar : Retail Marketing , Excel Books

DETAILED SYLLABUS

Subject Code ..3.4...:Title: RETAIL MARKETING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE

The objective is to enable students to acquire skills in Retail Management.

Unit 1: INTRODUCTION TO RETAIL MARKETING

An overview of Global Retailing – Challenges and opportunities- Definition – functions of retailing - types of retailing – forms of retail business ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retail business in India: Influencing factors – present Indian retail scenario. International perspective in retail business. – Retail trends in India – Socio economic and technological Influences on retail management.

12 Hours

Unit 2: RETAIL SHOPPER BEHAVIOUR

Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction. Retail planning process: Factors to consider in preparing a business plan – implementation – risk analysis.

12Hours

Unit 3: RETAIL SHOP MANAGEMENT

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.

10Hours

Unit 4: RETAIL MARKETING MIX

Introduction -Product : Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Pricing : Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place : Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment

12 Hours

policies. Promotion : Setting objectives – communication effects - promotional mix. Human Resource Management in Retailing – Manpower planning – recruitment and training – compensation – performance appraisal Methods.

Unit 5: RECENT DEVELOPMENTS IN RETAILING

Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Legal aspects in retailing, Social issues in retailing, Ethical issues in retailing

10 Hours

SKILL DEVELOPMENT

- Draw a retail life cycle chart and list the stages
- Draw a chart showing a store operations
- List out the major functions of a store manager diagrammatically
- List out the current trends in e-retailing

Text Book

1. Suja Nair; Retail Management, HPH
2. Karthic – Retail Management, HPH
3. S.K. Poddar & others – Retail Management, VBH.
4. R.S Tiwari ; Retail Management, HPH

Reference Book

5. Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", 8th edition,
6. A.J.Lamba, "The Art of Retailing", 1st edition, Tata Mc GrawHill, New Delhi, 2003.
7. Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, TMH
8. K. Venkataramana, Retail Management, SHBP.
9. James R. Ogden & Denise T.: Integrated Retail Management
10. A Sivakumar : Retail Marketing , Excel Books

Subject Code.3.5...:Title: EVENT MANAGEMENT

OBJECTIVE:

The objective is to provide students with a conceptual framework of Event Management, Event Services, Conducting Events and Managing Public Relations.

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit:1-INTRODUCTION TO EVENT MANAGEMENT

12 Hours

Unit: 2-EVENT MANAGEMENT POLICY

12Hours

Unit:3-ORGANISING AN EVENT

12Hours

Unit: 4- STRATEGIES OF PUBLIC RELATIONS

10 Hours

Unit:5CORPORATE EVENTS

10 Hours

SKILL DEVELOPMENT

1. Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC.

2. Preparing Budget for conduct of National level intercollegiate sports events.
3. Preparation of Event Plan for College day Celebrations
4. Preparation of Budget for Conducting inter collegiate Commerce Fest.

Text Book

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Ghouse Basha – Advertising & Media Mgt, VBH.
3. Anne Stephen – Event Management, HPH.

Reference Book

4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)
8. Successful Team Manageemnt (Paperback) – Nick Hayed (Author)

DETAILED SYLLABUS

Subject Code ..3.5...:Title: EVENT MANAGEMENT

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective is to provide students with a conceptual framework of Event Management, Event Services, Conducting Events and Managing Public Relations.

Unit:1-INTRODUCTION TO EVENT MANAGEMENT

12 Hours

Event- Meaning- Why Event Management- Classification analysis of Event, Scope of Event, Decision Makers- Event Manager Technical Staff- Establishing of Policies & Procedure- Developing Record Keeping Systems.

Unit: 2-EVENT MANAGEMENT POLICY

12Hours

Principles for holding an Event, General Details, Permissions- Policies , Government Central National , State and Local Authorities, - Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water Taxes Applicable.

Unit:3-ORGANISING AN EVENT

12Hours

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event- Checklist, Computer aided Event Management Systems –Roles & Responsibilities of Event Managers for Different Events.

Unit: 4- STRATEGIES OF PUBLIC RELATIONS

10 Hours

Introduction to Public Relations- Concept- Nature- Importance- Limitations- Media- Types of Media- Media Management, Public Relationship Strategy & Planning. Brain Storming Sessions- Preparation of presentation of reports Public Relations.

Unit:5CORPORATE EVENTS

10 Hours

Planning of Corporate Event, Job Responsibility of Corporate Events

Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events and Reporting.

SKILL DEVELOPMENT

1. Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC.
2. Preparing Budget for conduct of National level intercollegiate sports events.
3. Preparation of Event Plan for College day Celebrations
4. Preparation of Budget for Conducting inter collegiate Commerce Fest.

Text Book

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Ghouse Basha – Advertising & Media Mgt, VBH.
3. Anne Stephen – Event Management, HPH.

Reference Book

4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)
8. Successful Team Management (Paperback) – Nick Hayed (Author)

Subject Code ..3.6...:Title: E – BUSINESS AND ACCOUNTING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective of the subject is to familiarize the students with E- Commerce models and Tally

UNIT I: E-BUSINESS

12 Hours

Unit: II-EVENT MANAGEMENT POLICY

12Hours

Unit :III -ORGANISING AN EVENT

12Hours

Unit: IV - STRATEGIES OF PUBLIC RELATIONS

10 Hours

Unit:V : CORPORATE EVENTS

10 Hours

SKILL DEVELOPMENT:

- ☑ Steps for creation of new company.
- ☑ Steps for generating Ledger.
- ☑Steps for preparing Vouchers.

Text Book

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Ghouse Basha – Advertising & Media Mgt, VBH.
3. Anne Stephen – Event Management, HPH.

Reference Book

4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)
8. Successful Team Management (Paperback) – Nick Hayed (Author)

DETAILED SYLLABUS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective of the subject is to familiarize the students with E- Commerce models and Tally.

UNIT 1: E-BUSINESS

12 Hours

Introduction, E-Commerce – Definition, History of E-commerce, Difference between

E - Commerce and E - Business. Comparison of traditional commerce and e-commerce Advantages and Disadvantages of e-commerce, E-Commerce business models – major B to B, B to C model, Consumer-to- Consumer (C2C), Consumer-to-Business (C2B) model, Government to Business, Government to Consumer, Peer to-Peer (P2P) model – emerging trends. Web auctions, virtual communities, portals, e-business revenue models

Unit: 2-EVENT MANAGEMENT POLICY

12Hours

Principles for holding an Event, General Details, Permissions- Policies , Government Central National , State and Local Authorities, - Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water Taxes Applicable.

Unit:3-ORGANISING AN EVENT

12Hours

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event- Checklist, Computer aided Event Management Systems –Roles & Responsibilities of Event Managers for Different Events.

Unit: 4- STRATEGIES OF PUBLIC RELATIONS

10 Hours

Introduction to Public Relations- Concept- Nature- Importance- Limitations- Media- Types of Media- Media Management, Public Relationship Strategy & Planning. Brain Storming Sessions- Preparation of presentation of reports Public Relations.

Unit:5 : CORPORATE EVENTS

10 Hours

Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events and Reporting.

SKILL DEVELOPMENT:

☑ Steps for creation of new company.

☑ Steps for generating Ledger.

☑ Steps for preparing Vouchers.

Text Book

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.

2. Ghouse Basha – Advertising & Media Mgt, VBH.

3. Anne Stephen – Event Management, HPH.

Reference Book

4. K. Venkataramana, Event Management, SHBP.

5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8

6. The Complete Guide to successful Event Planning – Shannon Kilkenny

7. Human Resource Management for Events – Lynn Van der Wagen (Author)

8. Successful Team Management (Paperback) – Nick Hayed (Author)

Subject Code ..3.7. :Title : VALUE EDUCATION

Lecture Hrs : 24

Internal Marks : 15

Exam Marks : 35

Unit-I: Introduction

8 Hrs

Definition, Concept and Classification of Values (3), Need for Value Education(2), Challenges of Value Adoption(3)

Unit - II : Personality Development and Values of Life

8 Hrs

Leadership qualities.(2), Principles of Integrity, Character Development , Self-Confidence and Self-Esteem.(2), Values in everyday life.(1), Timeless Truths/ good character qualities – Honesty, Trust, Morality, Integrity, Reliability, Empathy , Forgiveness- Love. (3)

Unit-III : Values in Society

8 Hrs

Time Management/ Social Commitment.(2), Environmental Awareness/ Civic Sense(3), Positive thinking and emotional maturity. (3)

Reference Book

1. M.G.Chitakra, Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. NCERT, Education in Values, New Delhi, 1992.
3. Swami Budhananda, How to Build Character: A Primer, Ramakrishna Mission, New Delhi, 1983.
4. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
5. M.K.Gandhi, My Experiments with Truth, Navjivan Publishing House, Ahmedabad.
6. Rameshwari Pandya & Anuradha Mathur, Imbibing Value Education: Various Perspectives, Kalpaz Publications, New Delhi, 2003.
7. Dhankar, N, Value Education, A.P.H. Publishing Corporation, New Delhi, 2010.

Subject Code .3.8.....:Title: E - MARKETING

Lecture Hrs : 24

Internal Marks : 15

Exam Marks : 35

OBJECTIVE:

This course aims at providing the knowledge of concept, tools and techniques of E- Marketing.

Unit - I: INTRODUCTION TO E - MARKETING

06 Hours

Unit - II : E-MARKETING MANAGEMENT

06 Hours

Unit-III : INTERNET MARKETING

06Hours

Unit - IV:MARKETING TECHNIQUES

06Hours

Text Book

1. Strauss ,Judy and Raymond Frost. E – Marketing. Prentice Hall.

2. Hanson ,Ward A; Principles of Internet marketing . South Western College Pub. Division of Thomson Learning.

Reference Book

3. Scott , David Meerman. New rules of marketing and PR .John Wiley & Sons.

4. Hanson, W.A; and K. Kalyanam. Internet marketing & e – commerce. South – Western College Pub.

Detailed Syllabus for B.Com. III SEMESTER

Lecture Hrs : 24

Internal Marks : 15

Exam Marks : 35

OBJECTIVE:

This course aims at providing the knowledge of concept, tools and techniques of E-Marketing.

Unit - I: INTRODUCTION TO E - MARKETING

Concept, nature and importance of marketing; Basics of market segmentation and targeting. An overview of marketing decisions. Concept and nature of e – marketing,

06Hours

e –marketing versus traditional marketing; Tools and techniques of e – marketing –

Advantages and disadvantages; E- marketing situations.

Unit - II : E-MARKETING MANAGEMENT

Segmentation, targeting and positioning ;e – marketing mix; e- marketing and customer relationship management – concept and scope; e – customers and their buying process; E – marketing and customer loyalty and satisfaction ; Communities and social networks.

06 Hours

Unit-III : INTERNET MARKETING

Concept and role of internet marketing; Website design and domain name branding; Search engine optimization – functions ,type of traffic, keywords and

06 Hours

steps in search engine optimization ; internet advertising – types and tracking

Unit – IV:MARKETING TECHNIQUES

Online PR, News and reputation management; direct marketing – Scope and growth;
e – mail marketing ; Social media marketing : Concept and tools ; Blogging – benefits, types.

06Hours

SKILL DEVELOPMENT

- Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
- Suggest strategies for development of a new product.
- Study of Consumer Behaviour for a product of your choice.
- Develop an Advertisement copy for a product.
- Prepare a chart for distribution network for different products.

Text Book

1. Strauss ,Judy and Raymond Frost. E – Marketing. Prentice Hall.

2. Hanson ,Ward A; Principles of Internet marketing . South Western College Pub.Division of Thomson Learning.

Reference Book

3. Scott , David Meerman. New rules of marketing and PR .John Wiley & Sons.

4. Hanson, W.A; and K. Kalyanam. Internet marketing & e – commerce. South – Western College Pub.

Subject Code.4.1: Title: Kannada

Part	Paper	Title: ನಾಟಕ	Hours	IA	Marks Exam	Total	Credits
Part-1	P4	Language Kannada ನಾಟಕ					
		ಯಯಾತಿ- ಗಿರೀಶ್ ಕಾರ್ನಾಡ್ ಕಾದಂಬರಿ	15	30	70	100	
		ಜೋಮನ ದುಡಿ-ಶಿವರಾಮ ಕಾರಂತ ಗದ್ಯ ವೈವಿಧ್ಯ-	15	30	70	100	
		1.ಮಂಗನ ಬೇಟೆ- ವಿಠಲ್ ಹೆಗಡೆ	03	30	70	100	
		2. ಸಿದ್ದನ ಬ್ಯಾಟಿ ಪ್ರರಾಣ- ಕಲ್ಕುಳಿ ವಿಠಲ್ ಹೆಗಡೆ	03	30	70	100	
		3. ಅವಾಂತರದ ಸೀನಪ್ಪ-ತೇಜಸ್ವಿ	03	30	70	100	
		4. ನಮ್ಮ ಪ್ರೀತಿಯ ಕಡಲು-ಎಚ್. ನಾಗವೇಣಿ	03	30	70	100	
		ವ್ಯವಹಾರಿಕ ಕನ್ನಡ (ಪ್ರಧಾನ ಸಂ- ಡಾ. ಬಸವರಾಜ ಕಲ್ಗುಡಿ ಸಂಪಾದಕರು- ಎಚ್. ಎನ್. ಮುರಳೀಧರ, ಟಿ.ಯಲ್ಲಪ್ಪ ಪ್ರಸಾರಾಂಗ ಬೆಂ. ವಿ. ವಿ)					

1. ವ್ಯಾವಹಾರಿಕ ಪತ್ರಗಳ ಸ್ವರೂಪ ಮತ್ತು ವಿಧಗಳು	04	30	70	100
2. ಸಂಘಸಂಸ್ಥೆಗಳು ಸಭೆಗಳು / ಕಾರ್ಯಕ್ರಮಗಳು	04	30	70	100
3. ವರದಿಗಳು	04	30	70	100
		-	-	-
Total Hours ,Marks & Credits	54	270	630	900

Subject Code : 4.1 Title: Sanskrit

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I: Drishyakavya and Shravya, Gadhya, padhya and Champu, Rupaka and Uparupaka, drama – it's a kind of Rupaka

8
Hours

Unit - II : Drama – origin and development of drama, theories of drama

8
Hours

Unit-III : Important dramatists, Bhasa is one of the dramatist, his life history, his date, works, common features found in dramas of Bhasa, his style

8
Hours

Unit - IV: Detailed text – drama Swapnavasavadattam of Bhasa (I-III acts), dramatists personae, Nandi, its significance in drama, it is preliminary worship sutradhara, his role, prasthavana, slokas and dialogues, explanation

26 Hours

Units - V: Translation of unseen passages and comprehension

4 Hours

Text Book : SwapnaVasavaDattam of Bhasa by Prof. M. K Surya Narayana Rao, Subhash Publications

Detailed Syllabus for BA/ BSc/ B.Com/ BCA

IV Semester

Subject Code : 4

Title : “नरसिंहकथा” ।

Lecturer Hrs. 54

Internal Marks : 30

Exam Marks : 70

युनिट - १ : नरसिंहकथा।

45 Hours

नाटककारकापरिचय। पाँचअंकोंकोनाटकनरसिंहकथाकाविवरण।

युनिट -२ : रचना।

9 Hours

निबंधलेखनकापरिचय। कल्पकापसंद : चलनचित्रऔरनाटककेतुलना।

Text Book

‘नरसिंहकथा’ संपादक लक्ष्मीनारायणलाल।

प्रकाशक और मुद्रक : लोकभारती प्रकाशन , इलाहाबाद।

Reference Book

1. सुबोधव्यवहारिक हिन्दी, संपादक : डॉ. कुलदीपगुप्त। प्रकाशक और मुद्रक : अनिल पुस्तककेंद्र, बेंगलूरु

Subject Code.4.3

Title : Language English

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I: Novel: Animal Farm

12
Hours

Unit - II : Theme Based: Transformations

1. Goa (essay)

2. Climatic Change and Human Strategy - E.K. Federov (essay)

3. On Killing A Tree - Gieve Patel

4. The Diameter Of a Bomb - Yehuda Amichai

12 Hours

Unit-III. Language Skills

1. Critical Reasoning (reading skills)

2. Argumentative Essay

3. Abstract Writing

4. Statement Of Purpose

24
Hours

Subject Code.4.3.....: Title: ADVANCED CORPORATE ACCOUNTING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE

The objective is to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies Act and latest amendments thereto with adoption of Accounting Standards.

UNIT I: REDEMPTION OF PREFERENCE OF SHARES:

12 Hours

Unit - II: MERGERS AND ACQUISITION OF COMPANIES

14 Hours

Unit-III : INTERNAL RECONSTRUCTION

10 Hours

Unit- IV : LIQUIDATION OF COMPANIES

10Hours

Unit-V : ACCOUNTS OF HOLDING COMPANY

10Hours

SKILL DEVELOPMENT

- Calculation of Purchase consideration with imaginary figures
- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies
- List out legal provisions in respect of internal reconstruction.
- Narrate the steps for preparation of consolidated balance sheet.
- Calculate minority interest and goodwill with imaginary figures.
- List out preferential creditors as per company's Act 1956

Text Book

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar – Advanced Corporate Accounting, HPH
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. Dr. Venkataraman. R – Advanced Corporate Accounting
5. S.N. Maheswari , Financial Accounting, Vikas

Reference Book

6. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
7. RL Gupta, Advanced Accountancy, Sultan Chand
8. K.K Verma – Corporate Accounting.
9. Jain and Narang, Corporate Accounting.
10. Tulsian, Advanced Accounting,
11. Shukla and Grewal – Advanced Accountancy , Sultan Chand

DETAILED SYLLABUS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE

The objective is to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies Act and latest amendments thereto with adoption of Accounting Standards.

UNIT I: REDEMPTION OF PREFERENCE OF SHARES:

Meaning – Provisions for Company's Act – Regarding the Redemption of Preference Shares - Capital Redemption Reserve Account (CRR) – Fresh issue of Shares – Issue of Bonus Shares – Journal Entries – Ledger Accounts – Preparation of Balance Sheet after Redemption.

12 Hours

Unit - II: MERGERS AND ACQUISITION OF COMPANIES

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of

Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format) **14 Hours**

Unit-III : INTERNAL RECONSTRUCTION

Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems. **10Hours**

Unit- IV : LIQUIDATION OF COMPANIES

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator’s Remuneration – Preparation of Liquidators Final Statement of Account. **10Hours**

Unit-V : ACCOUNTS OF HOLDING COMPANY

Introduction – Meaning of Holding Company – Subsidiary Company – Consolidated Balance Sheet – Steps – Pre Acquisition Profits – Post Acquisition Profits – Minority Interest – Cost of Control or Capital Reserve – Unrealized Profit – Mutual Indebtedness – Preparation of Consolidated Balance Sheet (As per AS21). **10Hours**
(Simple problems)

SKILL DEVELOPMENT

- Calculation of Purchase consideration with imaginary figures
- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies
- List out legal provisions in respect of internal reconstruction.
- Narrate the steps for preparation of consolidated balance sheet.
- Calculate minority interest and goodwill with imaginary figures.
- List out preferential creditors as per company’s Act 1956

Text Book

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar – Advanced Corporate Accounting, HPH
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. Dr. Venkataraman. R – Advanced Corporate Accounting
5. S.N. Maheswari , Financial Accounting, Vikas

Reference Book

6. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
7. RL Gupta, Advanced Accountancy, Sultan Chand
8. K.K Verma – Corporate Accounting.
9. Jain and Narang, Corporate Accounting.
10. Tulsian, Advanced Accounting,
11. Shukla and Grewal – Advanced Accountancy , Sultan Chand

Subject Code.4.4....:Title: FINANCIAL MANAGEMENT

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

UNIT - I: INTRODUCTION FINANCIAL MANAGEMENT **12 Hours**

UNIT- II :TIME VALUE OF MONEY **12 Hours**

UNIT- III:FINANCING DECISION **12 Hours**

UNIT-IV : INVESTMENT & DIVIDEND DECISION **14 Hours**

UNIT- V :WORKING CAPITAL MANAGEMENT **06 Hours**

SKILL DEVELOPMENT

- Calculation of Purchase consideration with imaginary figures
- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies
- List out legal provisions in respect of internal reconstruction.
- Narrate the steps for preparation of consolidated balance sheet.
- Calculate minority interest and goodwill with imaginary figures.
- List out preferential creditors as per company's Act 1956

Text Book

1. S N Maheshwari, Financial Management, Sultan Chand
2. Dr. Aswathanarayana.T – Financial Management, VBH
3. K. Venkataramana, Financial Management, SHBP.

Reference Book

4. G. Sudarshan Reddy, Financial Management, HPH .
5. Roy – Financial Management, HPH
6. Khan and Jain, Financial Management, TMH

DETAILED SYLLABUS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

UNIT I: INTRODUCTION FINANCIAL MANAGEMENT

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department – Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan. **12 Hours**

UNIT II :TIME VALUE OF MONEY **12 Hours**

Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares - Simple Problems.

UNIT III:FINANCING DECISION **12 Hours**

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure - Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Simple Problems.

Unit-IV : INVESTMENT & DIVIDEND DECISION

Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Simple Problems. Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share. **14 Hours**

UNIT V :WORKING CAPITAL MANAGEMENT **06 Hours**

Meaning, Definition of Working Capital, Concept of Working Capital, Needs for Working Capital, Types of Working Capital, Determinants of Working Capital, Sources of Working Capital. Simple problems on estimating Working Capital.

SKILL DEVELOPMENT

- Calculation of Purchase consideration with imaginary figures
- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies
- List out legal provisions in respect of internal reconstruction.
- Narrate the steps for preparation of consolidated balance sheet.
- Calculate minority interest and goodwill with imaginary figures.
- List out preferential creditors as per company's Act 1956

Text Book

1. S N Maheshwari, Financial Management, Sultan Chand
2. Dr. Aswathanarayana.T – Financial Management, VBH
3. K. Venkataramana, Financial Management, SHBP.

Reference Book

4. G. Sudarshan Reddy, Financial Management, HPH .
5. Roy – Financial Management, HPH
6. Khan and Jain, Financial Management, TMH

Subject Code.4.5:STOCK AND COMMODITY MARKETS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE

The objective is to enable the students to understand assessment of Firms and Companies with regard to Income tax act, 1961 and to study the other existing Indirect tax provisions on goods not covered under GST

Unit-I: INTRODUCTION TO STOCK MARKETS **12 Hours**

Unit - II : STOCK MARKETS **12 Hours**

Unit-III: TRADING IN SECONDARY MARKET **12 Hours**

Unit - IV :OVERVIEW OF COMMODITY MARKETS **10Hours**

Unit-V: TRADING IN COMMODITY MARKETS **10 Hours**

SKILL DEVELOPMENT

- Collect financial statement of a firm and compute the taxable income.
- Narrate the procedure for calculation of book profits.
- Narrate the Procedure of calculation of tax liability.
- Prepare the challan for payment of tax under existing laws on goods not covered under GST.

Text Book

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxman Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers

Reference Book

4. R. G. Saha, Usha Devi & Others – Taxation – HPH .
5. 7 Lecturers Business Taxation – II, VBH.

DETAILED SYLLABUS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE

The objective is to enable the students to understand assessment of Firms and Companies with regard to Income tax act, 1961 and to study the other existing Indirect tax provisions on goods not covered under GST

Unit-I: INTRODUCTION TO STOCK MARKETS

Meaning, Features, Classification of Capital Markets; Functional importance of capital markets; Methods of Floating New Issue; Steps or Procedure for Issue of shares ,

12 Hours

Difference between Fixed price and Book Building; Types of Bidders in Public issue; Benefits of Listing; Buy Back of Shares- Meaning & Definition; Reasons for Buy Back of Shares; Methods of buyback of shares; Players in the New Issue Market and their functions.

Unit - II : STOCK MARKETS

History, Membership, Organization, Governing body, Functions of stock Exchange, on line trading, Role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE). Derivatives on stocks: Meaning, types (in brief).

12 Hours

Unit-III: TRADING IN SECONDARY MARKET

Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers –Broker Charges – Settlement Procedure, National Securities Depository Ltd.(NSDL), Central Securities Depository Ltd.(CSDL) (in brief).

12 Hours

Unit - IV :OVERVIEW OF COMMODITY MARKETS

History, Membership, Objectives, Functions of commodities exchange, Organization and role of commodity exchange, Governing Body, Types of Transactions to be dealt in Commodity Market –physical market, Futures market - Differences between Physical & Future Market, options on commodities exchanges.

10Hours

Unit-V: TRADING IN COMMODITY MARKETS

Commodity derivatives-Meaning and its merits and Limitations; Major commodity exchanges in India; Instruments available for trading-Futures, Forward and Options (meaning, features and Functions); Distinction between futures and forward contracts; Commodity trading system-A brief discussion on trading and settlement procedure.

10 Hours

SKILL DEVELOPMENT

- Collect financial statement of a firm and compute the taxable income.
- Narrate the procedure for calculation of book profits.

- Narrate the Procedure of calculation of tax liability.
- Prepare the challan for payment of tax under existing laws on goods not covered under GST.

Text Book

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxman Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers

Reference Book

4. R. G. Saha, Usha Devi & Others – Taxation – HPH .
5. 7 Lecturers Business Taxation – II, VBH.

Subject Code.4.6:BUSINESS ANALYTICS AND OPERATION MANAGEMENT

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE

The objective is to enable the students to understand assessment of Firms and Companies with regard to Income tax act, 1961 and to study the other existing Indirect tax provisions on goods not covered under GST

Unit-I: INTRODUCTION

12 Hours

Unit - II : PLANT LOCATION AND LAYOUT

10 Hours

Unit-III: ANALYTICS IN MATERIALS MANAGEMENT

10Hours

Unit - IV : PRODUCTION PLANNING AND QUALITY CONTROL

12Hours

Unit-V: PLANT MAINTENANCE AND WASTE MANAGEMENT

12 Hours

SKILL DEVELOPMENT

1. Visit any industry and list out the stages of PPC with as many details as possible.
2. List out the Functions of Materials management in an organization
3. Describe the Functions of Quality Circles in an industry
4. Draw an ISO specification chart
5. Visit a company and List out Environmental issues.
6. Visit a company and draw a chart on Plant layout.

Text Book

1. Ashwathappa. K & Sridhar Bhatt : Production & Operations Management, HPH.
2. Gondhalekar & Salunkhe : Productivity Techniques, HPH.
3. SN Chary, Production & Operations Management, McGraw Hill.
4. U. Kachru, Production & Operations Management, Excel Books

Reference Book

5. K. Venkataramana, Production Operations Management, SHBP.
6. Sridhara Bhatt - Production & Operation Management, HPH.
7. Ghousia Khaloon – Production & Operation Management, VBH

DETAILED SYLLABUS

1. Ashwathappa. K & Sridhar Bhatt : Production & Operations Management, HPH.
2. Gondhalekar & Salunkhe : Productivity Techniques, HPH.
3. SN Chary, Production & Operations Management, McGraw Hill.
4. U. Kachru, Production & Operations Management, Excel Books

Reference Book

Subject Code 4.7:Title: Human Resources Management - I

[Mandatory Paper common to II Semester B.Com Courses]

Objective:

- 1) To sensitize the students about Human Resource management.
- 2) To make the Students to understand the importance of Human Resource and its application in the Industry
- 3) To understand the process of Recruitment and selection

Lecture Hrs : 27

Internal Marks : 15

Exam Marks 35

Unit – I Introduction to Management & HRM.

10 Hours

Definition of Management, Principles and Levels of Organization – Functions of Management .Meaning, Importance, Objectives and Functions of Human Resource Management – Nature and Scope of Human Resource Management – Systems of HRM – Duties and Responsibilities of Human Resource Manager.

Unit – II Human Resource Planning.

06 Hours

Meaning and Importance of Human Resource Planning – Factors affecting Human Resource Planning – Demand and Supply forecasting – Estimating the net Human resource requirement.

Unit – III Recruitment and Selection.

11 Hours

Meaning and Objectives of Recruitment – Factors affecting recruitment, applicant pool- Methods of Recruitment- Meaning and Objective of Selection- Process of Selection- Uses of tests in selection- Placement - Problems in making effective Placement.

Subject Code ..5.1...:Title: INCOME TAX – I

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

Unit-I: INTRODUCTION TO INCOME TAX

10 Hours

Unit - II : EXEMPT INCOMES

4Hours

Unit-III : RESIDENTIAL STATUS

10 Hours

Unit – IV: INCOME FROM SALARY**20 Hours****Unit-V:INCOME FROM HOUSE PROPERTY****12 Hours****SKILL DEVELOPMENT**

- ☑ Form No. 49A (PAN) and 49B.
- ☑ Filing of Income Tax Returns.
- ☑ List of enclosures to be made along with IT returns (with reference to salary & H.P).
- ☑ Preparation of Form 16.
- ☑ Computation of Income Tax and the Slab Rates.
- ☑ Computation of Gratuity.

Text Book

1. Mr.Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxman publication.
2. Dr. Mariyappa Income Tax – I, Himalaya Publications
3. Dr.Mehrotra and Dr.Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publication.

Reference Book

- 4 DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Lectures – Income Tax – I, VBH

DETAILED SYLLABUS**Lecture Hrs : 54****Internal Marks : 30****Exam Marks : 70****OBJECTIVE:**

The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

Unit-I: INTRODUCTION TO INCOME TAX

Introduction, Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Clubbing of income Agricultural Income (including Scheme of Partial Integration – Theory Only) – Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of Central board of direct tax(CBDT), Commission of income tax(CIT) &Administrative officer(AO).

10 Hours**Unit - II : EXEMPT INCOMES**

Introduction – Exempted Incomes U/S 10 - Restricted to Individual Assessee, illustrate with examples.

4Hours**Unit-III : RESIDENTIAL STATUS**

Residential Status of an Individual –Determination of Residential Status – Incidence of Tax –Problems

10 Hours**Unit – IV: INCOME FROM SALARY**

Meaning – Definition - Basis of Charge– Treatment of Advance Salary & Arrears of Salary(Sec 18) – Allowances –Perquisites– Provident Fund – Types

20 Hours

of provident fund-Profits in Lieu of Salary – Gratuity -Commutation of Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 – Problems on Income from Salary

Unit-V:INCOME FROM HOUSE PROPERTY

Basis of Charge – Deemed Owners –Incomes exempt under House Property – Composite Rent -Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property

12 Hours

SKILL DEVELOPMENT

- ☑ FormNo. 49A (PAN) and 49B.
- ☑ Filling of Income Tax Returns.
- ☑ List of enclosures to be made along with IT returns (with reference to salary & H.P).
- ☑ Preparation of Form 16.
- ☑ Computation of Income Tax and the Slab Rates.
- ☑ Computation of Gratuity.

Text Book

1. Mr.Vinod K. Singhania: Direct Taxes – Law and Practice, Taxman publication.
2. Dr. Mariyappa Income Tax – I, Himalaya Publications
3. Dr.Mehrotra and Dr.Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publication.

Reference Book

- 4 DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Lectures – Income Tax – I, VBH

Subject Code ..5.2...:COST ACCOUNTING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective of this subject is to familiarize students with the various concepts and elements of cost.

Unit-I: INTRODUCTION TO COST ACCOUNTING

10 Hours

Unit - II : MATERIAL COST CONTROL

14Hours

Unit-III : LABOUR COST CONTROL

10 Hours

Unit – IV: OVERHEAD COST CONTROL

14 Hours

Unit-V: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

8 Hours

SKILL DEVELOPMENT

- ☑ Identification of elements of cost in services sector by visiting any service sector.
- ☑ Cost estimation for the making of a proposed product.
- ☑ Draft the specimen of any two documents used in material account.
- ☑ Collection and Classification of overheads in an organization on the basis of functions.
- ☑ Prepare a reconciliation statement with imaginary figures

Text Book

1. J. Made Gowda – Cost and Management Accounting , HPH
2. M.V. Shukla – Cost and Management Accounting
3. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.

Reference Book

4. Nigam & Sharma: Cost Accounting , HPH
5. Khanna Pandey&Ahuja – Practical Costing, S Chand

DETAILED SYLLABUS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective of this subject is to familiarize students with the various concepts and elements of cost.

Unit-I: INTRODUCTION TO COST ACCOUNTING

Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – Levels settings– EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems.

10 Hours

Unit - II : MATERIAL COST CONTROL

Introduction – Exempted Incomes U/S 10 - Restricted to Individual Assessee, illustrate with examples.

14Hours

Unit-III : LABOUR COST CONTROL

Meaning – Types: Direct Labour, Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey plan, Rowan Plan & Taylor’s differential Piece Rate System) – Problems.

10 Hours

Unit – IV: OVERHEAD COST CONTROL

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate – Problems on Machine Hour Rate.

14 Hours

Unit-V: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

8 Hours

SKILL DEVELOPMENT

- ☒ Identification of elements of cost in services sector by visiting any service sector.
- ☒ Cost estimation for the making of a proposed product.
- ☒ Draft the specimen of any two documents used in material account.
- ☒ Collection and Classification of overheads in an organization on the basis of functions.
- ☒ Prepare a reconciliation statement with imaginary figures

Text Book

1. J. Made Gowda – Cost and Management Accounting , HPH
2. M.V. Shukla – Cost and Management Accounting
3. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.

Reference Book

4. Nigam & Sharma: Cost Accounting , HPH
5. Khanna Pandey&Ahuja – Practical Costing, S Chand

Subject Code ..5.3...: MANAGEMENT ACCOUNTING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective of this subject is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

Unit-I: MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENT **12 Hours**

Unit - II : RATIO ANALYSIS **14Hours**

Unit-III : FUND FLOW ANALYSIS **10 Hours**

Unit – IV: CASH FLOW ANALYSIS **14 Hours**

Unit-V: PROJECTED FINANCIAL STATEMENTS **6 Hours**

SKILL DEVELOPMENT

- ☒ Collection of financial statements of any one organization for two years and preparing comparative statements
- ☒ Collection of financial statements of any two organization for two years and prepare a common Size Statements
- ☒ Collect statements of an Organization and Calculate Important Accounting Ratio's.
- ☒ Prepare projected income statement and Balance sheet with imaginary figures.

Text Book

1. Dr. S.N. Maheswari, Management Accounting
2. Sexana, Management Accounting
3. Sudhindra Bhat- Management Accounting

Reference Book

4. Dr. S.N. Goyal and Manmohan, Management Accounting
5. B.S. Raman, Management Accounting

DETAILED SYLLABUS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective of this subject is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

Unit-I: MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENT

Management Accounting: Meaning – Definition – Objectives – Nature and Scope – Role of Management Accountant – Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting. Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis as per Company's act 2013.

12 Hours

Unit - II : RATIO ANALYSIS

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis – Calculation of Liquidity ratios, Profitability ratios and Solvency ratios.

14Hours

Unit-III : FUND FLOW ANALYSIS

Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement - Procedure for preparation of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operations – Statement of Sources and Applications of Funds – Problems.

10 Hours

Unit – IV: CASH FLOW ANALYSIS

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of Ind AS-7 (old AS 3) – Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only).

14 Hours

Unit-V: PROJECTED FINANCIAL STATEMENTS

Meaning of projected statements of profit and loss, projected Balance sheet, projected cash flow statement etc; to avail financial assistance from financial institutions and banks.

6 Hours

SKILL DEVELOPMENT

- ☑ Collection of financial statements of any one organization for two years and preparing comparative statements
- ☑ Collection of financial statements of any two organization for two years and prepare a common Size Statements
- ☑ Collect statements of an Organization and Calculate Important Accounting Ratio's.
- ☑ Prepare projected income statement and Balance sheet with imaginary figures.

Text Book

1. Dr. S.N. Maheswari, Management Accounting
2. Sexana, Management Accounting
3. Sudhindra Bhat- Management Accounting

Reference Book

4. Dr. S.N. Goyal and Manmohan, Management Accounting
5. B.S. Raman, Management Accounting

Subject Code ..5.4: AUDITING AND CORPORATE GOVERNANCE**Lecture Hrs : 54****Internal Marks : 30****Exam Marks : 70****OBJECTIVE:**

To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context

Unit-I: MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENTS AUDITING **10 Hours**

Unit - II : SPECIAL AREAS OF AUDIT **7Hours**

Unit-III : CONCEPTUAL FRAMEWORK OF CORPORATE GOVERNANCE **15 Hours**

Unit - IV CORPORATE GOVERNANCE AND INVESTIGATION **6 Hours**

Unit-V: BUSINESS ETHICS AND CSR **18 Hours**

SKILL DEVELOPMENT:

- ☑ Collect the information about types of audit conducted in any one Organization
- ☑ Visit an audit firm; write about the procedure followed by them in Auditing the books of accounts of a firm.
- ☑ Record the verification procedure with respect to any one fixed asset.
- ☑ Draft an audit program.

Text Book

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi. B.Com Programme CBCS Department of Commerce, University of Delhi, Delhi
2. Relevant Publications of ICAI on Auditing (CARO).
3. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi

Reference Book

4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.

DETAILED SYLLABUS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context

Unit-I: MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENTS AUDITING

Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities; Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Remuneration, Removal, Rights and Duties; Auditor's Report- Contents and Types, Liabilities of Statutory Auditors. **10 Hours**

Unit - II : SPECIAL AREAS OF AUDIT

Cost audit, Tax audit and Management audit; Recent Trends in Auditing; Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs). **7Hours**

Unit-III : CONCEPTUAL FRAMEWORK OF CORPORATE GOVERNANCE

Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance /E -governance; Clause 49 of Listing Agreement; Class Action; Shareholders Activism. **15 Hours**

Unit – IV CORPORATE GOVERNANCE AND INVESTIGATION

Audit Committees and Corporate Governance, Investigation Including Due Diligence. **6 Hours**

Unit-V: BUSINESS ETHICS AND CSR

Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee; Concept of Corporate Philanthropy, CSR, CR, Corporate Sustainability; Environmental Aspect of CSR; CSR provision under the Companies Act 2013, CSR Committees; CSR Reporting; CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000. **18 Hours**

SKILL DEVELOPMENT:

- ☒ Collect the information about types of audit conducted in any one Organization
- ☒ Visit an audit firm; write about the procedure followed by them in Auditing the books of accounts of a firm.
- ☒ Record the verification procedure with respect to any one fixed asset.
- ☒ Draft an audit program.

Text Book

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi. B.Com Programme CBCS Department of Commerce, University of Delhi, Delhi
2. Relevant Publications of ICAI on Auditing (CARO).
3. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi

Reference Book

4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.

Subject Code ..5.5 : ENVIRONMENTAL STUDIES THEORY

Lecture Hrs : 30

Internal Marks : 15

Exam Marks : 35

OBJECTIVE:

To provide knowledge the principles and techniques and to familiarize the students with the understanding of issues of Environment.

Unit 1: The Multi-disciplinary Nature of Environmental Studies.

Definition, Scope and Importance, Need for public awareness.

02hrs

Unit 2: Natural Resources and associated problems

1. **Forest resources:** Use and importance, deforestation with one case study, Timber extraction, mining, dams and their effects on forest.
2. **Water resources:** Use and over utilization of surface and ground water, floods, droughts, conflicts over water, dams – advantages and disadvantages.
3. **Mineral resources:** Use & exploitation, Environmental effects on extraction of minerals with case study.

08 hrs

4. **Energy resources:** Renewable and Non-renewable energy sources, use of alternate energy sources & case study.

Unit 3: Biodiversity and its conservation

1. Introduction, definition, value of biodiversity- consumptive use, productive use, social, ethical aesthetic and option values. Hot – spots of biodiversity. 08 hrs
2. Threats to biodiversity: Endangered and endemic species of India, Red data book.
3. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit 4: Environmental Pollution

Definition, causes , effects and control measures with one case study for each:

1. Air Pollution
2. Water Pollution
3. Soil Pollution
4. Noise Pollution
5. Radioactive Pollution

06 hrs

Unit 5: Social Issues and the Environment:

1. From un sustainable to sustainable development.
2. Urban Problems related to Energy.
3. Water conservation.
4. Rain water harvest
5. Watershed Management.
6. Solid Waste Management.
7. Global Warning, Acid Rain.
8. Depletion of Ozone Layer.
9. Nuclear Accidents.
10. Environment Protection Act; Air, Water, Wildlife, and Forrest Conservation Act.

08 hrs

Subject Code ..5.6 (A): ADVANCED ACCOUNTING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective is to acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.

Unit-I: ACCOUNTS OF BANKING COMPANIES **18 Hours**

Unit - II : ACCOUNTS OF INSURANCE COMPANIES **14Hours**

Unit-III : : INFLATION ACCOUNTING **8 Hours**

Unit - IV INTERNATIONALS FINANCIAL REPORTING STANDARDS **8 Hours**

Unit-V: INVESTMENT ACCOUNTING **8 Hours**

SKILL DEVELOPMENT

☑ Preparation of different schedules with reference to final accounts of Banking Companies.

☑ Preparation of financial statement of Life Insurance Company.

☑ Preparation of financial statement of General Insurance Company.

Text Book

1. Made Gowda – Advanced Accounting, HPH
2. Jawaharlal, Managerial Accounting, HPH
3. S.N. Maheswari , Advanced Accountancy, Vikas Publishers

Reference Book

4. R. Venkataramana, Advanced Accountcy, VBH.
5. Soundrarajan A & K. Venkataramana, Advanced Accountancy, SHBP.

DETAILED SYLLABUS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective is to acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.

Unit-I: ACCOUNTS OF BANKING COMPANIES

18 Hours

Business of banking companies – some important provisions of Banking Regulation Act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting, final accounts -balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

Unit - II : ACCOUNTS OF INSURANCE COMPANIES

14Hours

Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.

Unit-III : : INFLATION ACCOUNTING

8 Hours

Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA)

Unit – IV INTERNATIONALS FINANCIAL REPORTING STANDARDS

8 Hours

Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of Setting IFRS - Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS) 1 –15 -List of International accounting standards issued by IASB.

Unit-V: INVESTMENT ACCOUNTING

8 Hours

Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems.

SKILL DEVELOPMENT

- ☑ Preparation of different schedules with refererence to final accounts of Banking Companies.
- ☑ Preparation of financial statement of Life Insurance Company.
- ☑ Preparation of financial statement of General Insurance Company.

Text Book

1. Made Gowda – Advanced Accounting, HPH
2. Jawaharlal, Managerial Accounting, HPH
3. S.N. Maheswari , Advanced Accountancy, Vikas Publishers

Reference Book

4. R. Venkataramana, Advanced Accountcy, VBH.
5. Soundrarajan A & K. Venkataramana, Advanced Accountancy, SHBP.

Subject Code ..5.7(A)...: GOODS AND SERVICE TAX

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

Unit-I: INTRODUCTION TO GOODS AND SERVICES TAX (GST) 8 Hours

Unit - II : : GST ACTS: CGST Act, SGST Act (Karnataka State), IGST Act 8Hours

Unit-III : : PROCEDURE AND LEVY UNDER GST 24 Hours

Unit – IV ASSESSMENT AND RETURNS 10 Hours

Unit-V: GST AND TECHNOLOGY 6 Hours

GST Network: Structure, Vision and Mission, Powers and Functions.
Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

SKILL DEVELOPMENT:

- Narrate the procedure for calculation of CGST, SGCT and IGST.
- Show the flow chart of GST Suvidha Provider (GST).
- Prepare chart showing rates of GST.
- Prepare challans for payment of duty.
- Prepare Tax invoice under the GST Act.
- Prepare structure of GSTN and its working mechanism.
- Prepare list of exempted goods/ services under GST.
- Prepare organisation chart of GST Council.
- Prepare the chart showing scheme of GST.
- Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.

Text Book

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's

Reference Book

4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication

DETAILED SYLLABUS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

Unit-I: INTRODUCTION TO GOODS AND SERVICES TAX (GST)

8 Hours

Meaning, Objectives and basic scheme of GST,- Salient features of GST - Subsuming of taxes - Benefits of implementing GST - Constitutional amendments - Structure of GST (Dual Model) - Central GST - State / Union Territory GST - Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments.

Unit - II : : GST ACTS: CGST Act, SGST Act (Karnataka State), IGST Act

Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

8Hours

Unit-III : : PROCEDURE AND LEVY UNDER GST

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply - Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) - Transfer of Input tax credit - Simple Problems on utilization of input tax credit.

24 Hours

Unit - IV ASSESSMENT AND RETURNS

Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.

10 Hours

Unit-V: GST AND TECHNOLOGY

GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and

6 Hours

Guidelines and architecture to integrate with GST system. GSP Eco system.
(Theory only).

SKILL DEVELOPMENT:

- Narrate the procedure for calculation of CGST, SGCT and IGST.
- Show the flow chart of GST Suvidha Provider (GST).
- Prepare chart showing rates of GST.
- Prepare challans for payment of duty.
- Prepare Tax invoice under the GST Act.
- Prepare structure of GSTN and its working mechanism.
- Prepare list of exempted goods/ services under GST.
- Prepare organisation chart of GST Council.
- Prepare the chart showing scheme of GST.
- Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.

Text Book

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's

Reference Book

4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication

Subject Code ..5.6(B) ADVANCED FINANCIAL MANAGEMENT

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

To familiarize the students with advanced financial management decisions

Unit-I: : COST OF CAPITAL: 8 Hours

Unit - II : : CAPITAL STRUCTURE THEORIES 8Hours

Unit-III : CAPITAL BUDGETING 24 Hours

Unit – IV DIVIDEND THEORIES 10 Hours

Unit-V: WORKING CAPITAL MANAGEMENT AND DEPOSITORY SYSTEM: 6 Hours

SKILL DEVELOPMENT

1. Visit an organization in your town and collect data about the financial objectives.
2. Design a statement showing different capital structures
3. Compute different factors affecting cost of capital of an organization.

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

Text Book

1. Dr. B. G Satyaprasad, Dr.P. V. Kulkarni; Financial Management; Himalaya Publishing House Pvt. Ltd; 13th edition-2011.
2. M. Y. Khan; Financial Management- Text, Problems and Cases; Tata Mcgraw Hill Education Pvt. Ltd.- New Delhi- 10th edition
3. I M Panday; Financial Management; Vikas Publication House Pvt. Ltd- 10th edition

Reference Book

4. G. Sudarsan Reddy; Financial Management: Principles and Practices; Himalaya Publication House – 3rd Edition
5. Sri. Narendra Singh; Advanced Financial Management; Himalaya Publishing House Pvt. Ltd; 2nd edition

DETAILED SYLLABUS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

To familiarize the students with advanced financial management decisions

Unit-I : : COST OF CAPITAL:

Concept of Cost of Capital, Meaning, Factors affecting cost of capital, Measurement of cost of capital- Cost of Debt, cost of Preference Capital, Cost of Equity, Cost of Retained earnings and Overall Cost of Capital – Problems, Marginal Cost of Capital- meaning only.

8 Hours

Unit - II : : CAPITAL STRUCTURE THEORIES

Introduction – Capital Structure – Capital Structure Theories - Net Income Approach - Net Operating Income Approach - Traditional Approach – MM Approach – Problems.

8Hours

Unit-III : CAPITAL BUDGETING

Risk and Uncertainty- Source and Perspectives of Risk, Risk analysis in Capital

Budgeting- Sensitivity analysis, certainty equivalent approach, Probability

Approach, Standard Deviation approach, and Decision tree analysis- Problems.

24 Hours

Unit – IV DIVIDEND THEORIES

Relevance and Irrelevance theories- Walter’s Model, Gordon’s Model and MM

Model.—Problems.

10 Hours

Unit-V: WORKING CAPITAL MANAGEMENT AND DEPOSITORY SYSTEM:

Introduction, Meaning, Concepts, Types, Source of Working Capital, Factors affecting working Capital Requirements, Need for Adequate working Capital, Dangers of Excess or Inadequate working capital, Estimation of working capital requirements- Operating cycle method and Current assets- Current liability methods- problems. .

6 Hours

DEPOSITORY SYSTEM - Introduction, Depository system, Players in Depository system, facilities offered by Depository system, Merits of depository system, De-mat of shares, steps, The depositories Act, 1996.

SKILL DEVELOPMENT

1. Visit an organization in your town and collect data about the financial objectives.
2. Design a statement showing different capital structures
3. Compute different factors affecting cost of capital of an organization.
4. Analyse working capital requirement of small concern
5. Collect the data relating to dividend policies practices by any two companies.

Text Book

1. Dr. B. G Satyaprasad, Dr.P. V. Kulkarni; Financial Management; Himalaya Publishing House Pvt. Ltd; 13th edition-2011.
2. M. Y. Khan; Financial Management- Text, Problems and Cases; Tata Mcgraw Hill Education Pvt. Ltd.- New Delhi- 10th edition
3. I M Panday; Financial Management; Vikas Publication House Pvt. Ltd- 10th edition

Reference Book

4. G. Sudarsan Reddy; Financial Management: Principles and Practices; Himalaya Publication House – 3rd Edition
5. Sri. Narendra Singh; Advanced Financial Management; Himalaya Publishing House Pvt. Ltd; 2nd edition

Subject Code ..5.7(B) FINANCIAL SERVICES

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

To provide students with a conceptual framework of financial markets, functionaries of these markets and their mode of trading

Unit-I: : FINANCIAL SERVICES:

12 Hours

Unit - II : CREDIT CARD AND CREDIT RATING

12 Hours

Unit-III : MUTUAL FUNDS

12 Hours

Unit – IV MERCHANT BANKING

10 Hours

Unit-V: : VENTURE CAPITAL

10 Hours

SKILL DEVELOPMENT:

1. Visit a stock brokers office collect a new issue application and fill it.
2. Prepare a chart showing the structure of financial markets.
3. Prepare a chart showing the instruments of financial markets
4. Prepare a chart of ratings given by different rating agencies.
5. Prepare a specimen of any two financial instruments.

Text Book

1. M. Y. Khan; Indian Financial System; Tata McGraw Hill Education; 8th edition
2. D. K Murthy, Venugopal; Indian Financial Management; I K International Publication House Ltd.; 8th edition
3. Bharati.V. Pathak; The Indian Financial System- Markets, Institutions and Services; Pearson Publication; 3rd Edition

Reference Book

4. H R Machiraju, Indian Financial System; Vikas Publishing House Pvt Ltd.-New Delhi, 3rd edition
5. L. Bhole; Financial Institutions and markets; Tata McGraw-Hill Publishing Pvt. Ltd- New Delhi-2011

DETAILED SYLLABUS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

To provide students with a conceptual framework of financial markets, functionaries of these markets and their mode of trading

Unit-I : FINANCIAL SERVICES:

12 Hours

Meaning and Definitions of financial services, Importance, Essentials of an Ideal Financial Service Industry, Types of financial Services, Constituents of the financial service sectors, Financial services in India- Difficulties and Regulations

Unit - II : CREDIT CARD AND CREDIT RATING

12 Hours

Credit Card- Origin of Credit card, Meaning, Specimen of credit card, Silent features of Credit card, other types of cards ,Credit rating- Origin, types of securities which need credit Rating, Objectives and benefits of Credit Rating, Credit Rating Agencies.

Unit-III : MUTUAL FUNDS

12 Hours

Concepts – Definition – Origin of the Mutual Fund scheme – Fund unit V/s share – Types of Mutual Funds – Different schemes of Mutual Fund – Operation of The fund - advantages and Limitations of Mutual Fund – Net asset value, Meaning and calculation – SEBI guidelines – growth and Prospects of Mutual Fund in India.

Unit – IV MERCHANT BANKING

10 Hours

Meaning – Definition – constitution and Management of Merchant Banking with SEBI guidelines – Services offered by Merchant Bankers – Role and importance of Merchant Banking in the development of Indian Capital Market – Scope of Merchant Banking in India.

Unit-V: : VENTURE CAPITAL

10 Hours

Meaning – Definition – Features – Venture Capital & Venture Capitalist – Scope of Venture Capital – Difference between conventional financing and Venture Capital – Importance – Methods of Venture Capital financing – Analysis and Selection Procedures of Project Funding – Stages of Funding – Private Equity and Venture Capital – guidelines – Growth and Prospects of Venture Capital in India.

SKILL DEVELOPMENT:

1. Visit a stock brokers office collect a new issue application and fill it.
2. Prepare a chart showing the structure of financial markets.
3. Prepare a chart showing the instruments of financial markets
4. Prepare a chart of ratings given by different rating agencies.
5. Prepare a specimen of any two financial instruments.

Text Book

1. M. Y. Khan; Indian Financial System; Tata McGraw Hill Education; 8thedition
2. D. K Murthy, Venugopal; Indian Financial Management; I K International Publication House Ltd.; 8th edition.
3. Bharati.V. Pathak; The Indian Financial System- Markets, Institutions and Services; Pearson Publication; 3rd Edition.

Reference Book

4. H R Machiraju, Indian Financial System;Vikas Publishing House Pvt Ltd.-New Delhi, 3rd edition
5. L. Bhole; Financial Institutions and markets; Tata McGraw-Hill Publishing Pvt. Ltd- New Delhi-2011

Subject Code ..6.1: INCOME TAX – II

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE

The Objective of this subject is to make the students to understand the computation Taxable Income and Tax Liability of individuals.

Unit-I: PROFITS AND GAINS FROM BUSINESS OR PROFESSION

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner. **16 Hours**

Unit - II : CAPITAL GAINS

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54 G, 54EC, 54F– Problems on Capital Gains. **16 Hours**

Unit-III : INCOME FROM OTHER SOURCES

Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources. **10 Hours**

Unit – IV DEDUCTIONS FROM GROSS TOTAL INCOME

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 G, 80 GG, 80 GGA, and 80 U. (80 G & 80 GG together should not be given in one problem) **6 Hours**

Unit-V: SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS

Meaning – Provision for Set-off & Carry forward of losses (Theory only). Computation of Total Income and Tax Liability of an Individual Assessee (Problems– in case of income from salary & house property-computed income may be given). **8 Hours**

SKILL DEVELOPMENT

- ☑ Table of rates of Tax deducted at source.
- ☑ Filing of IT returns of individuals.
- ☑ List of Enclosures for IT returns

Text Book

1. Dr.Vinod K. Singhania: Direct Taxes – Law and Practice, Taxman publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.

Reference Book

4. Gaur & Narang: Income Tax, Kalyani
5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.

Subject Code ..6.2...: COSTING METHODS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE

To familiarize the students on the use of cost accounting system in different nature of businesses.

Unit-I: INTRODUCTION TO COSTING METHODS

4 Hours

Costing methods – Meaning, Importance and Categories.

Unit - II : JOB AND BATCH COSTING

Job costing: Meaning, prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing.

12 Hours

Batch costing: Meaning, advantages, disadvantages, determination of economic batch quantity. Comparison between Job and Batch Costing – Problems.

Unit-III : PROCESS COSTING

Introduction, meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification - Joint and by-products costing – problems under reverse cost method.

14 Hours

Unit – IV CONTRACT COSTING

Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems.

14 Hours

Unit-V: OPERATING COSTING

Introduction, Meaning and application of Operating Costing, - Power house costing or boiler house costing, canteen or hotel costing, hospital costing (Theory only) and Transport Costing – Problems on Transport costing.

12 Hours

SKILL DEVELOPMENT

- ☒ Listing of industries located in your area and methods of costing adopted by them
- ☒ List out materials used in any two organizations.
- ☒ Preparation of imaginary composite job cost statement
- ☒ Preparation of activity base cost statement

Text Book

1. S P Iyengar, Cost Accounting.
2. Nigam and Sharma, Advanced Costing.
3. B.S. Raman, Cost Accounting

Reference Book

4. K.S Thakur- Cost Accounting

5. M.N. Arora, Cost Accounting

Subject Code ..6.3...: LEGAL ASPECTS IN BUSINESS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

The course aims to acquaint the students with knowledge and understanding of major business laws.

Unit-I: INTRODUCTION TO BUSINESS LAWS

6 Hours

Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Laws.

Unit - II : CONTRACT LAWS

20 Hours

Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract, classification of contracts, remedies for breach of contract.

Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.

Unit-III : LAW RELATING TO SOCIETIES AND TRUSTS

10 Hours

General concept relating to registration of societies; property of societies; suits by and against societies; enforcement of judgment against societies; dissolution of societies; general concept relating to trusts; creation of a trust; duties and liabilities of trustees; rights and powers of trustees, disabilities of trustees; rights and liabilities of the beneficiary.

Unit - IV LAW RELATING TO INTELLECTUAL PROPERTY

10 Hours

Concept and development of intellectual property law in India; law and procedure relating to patents, trademarks and copyrights; geographical indications; design act; overview of laws relating to other intellectual property rights; intellectual property appellate board.

Unit-V: LAW RELATING TO INFORMATION

Right to Information Act, 2005- Definitions, right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; central information commission- its constitution, term of office, conditions of service and removal; powers and functions of Central Information Commissions, appeals and penalties.

10 Hours

SKILL DEVELOPMENT

- ☑ Prepare a chart showing sources of business law and Indian Constitution Articles having economic significance.
- ☑ Draft an agreement on behalf of an MNC to purchase raw materials indicating therein terms and conditions and all the essentials of a valid contract.
- ☑ Draft an application to the Chief Information Officer of any government office seeking information about government spending. ☑ Draft digital signature certificate.

Text Book

1. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Sharma J. P., and SunainaKanojia, Business Laws, Ane Books Pvt. Ltd, New Delhi.
3. Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law

House, New Delhi.

Reference Book

4. Handbook of Corporate Laws, Bharat Law House, New Delhi

5. Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, Mulla's The Transfer of Property Act.

Subject Code ..6.4: INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

To familiarize the students about investment decisions and portfolio decisions

Unit-I: PORTFOLIO MANAGEMENT

10 Hours

Introduction, phases, Meaning, Scope, Savings vs. Investments, Investments vs. Speculation, Significance of Investment, steps in Investments, Investments Avenues.

Unit - II : RISK ANALYSIS

12 Hours

Meaning of Risk, Elements, Measurement of Risk, Fundamental analysis, Technical and economic Analysis, Industry and Company Analysis

Unit-III : THEORIES OF PORTFOLIO

12 Hours

Introduction, models- Variance Model, Capital market line, Security Market line, Capital Assets Pricing Model, Beta Factor- Alpha and Beta Coefficient- Arbitrage Pricing Model (APM) – Problems.

Unit – IV VALUATION OF SECURITIES

14 Hours

Meaning of bond, types of securities, Bond Valuation, Preference Shares, and Equity Shares- Problems.

Unit-V: GLOBAL MARKETS

8 Hours

Meaning of global mutual funds, Global Investments Benefits, Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds- Relationship between trends in global markets and the domestic markets.

SKILL DEVELOPMENT

1. Identify the various involvement opportunities available to an employee.
2. Select any security noted in a stock exchange and compute yield to maturity.
3. Collect a balance sheet of a bank and list out the securities in which the funds are invited.
4. With the help of imaginary figures find out the optimal portfolio (consisting of two assets)

Text Book

1. S. Kevin; Security Analysis and Portfolio Management; PHI Learning Private Ltd. New Delhi-2012, 11th edition

2. Prasanna Chandra; Investment Analysis and Portfolio Management; Tata Mcgraw Hill Education Pvt. New Delhi-2012, 4th edition

3. Falguni. H. Pandya; Security Analysis and Portfolio Management; Jaico Book- New Delhi-2013,

Reference Book

4. Benjamin Graham, David L Dood; security Analysis; Tata Mcgraw Hill Education Pvt. New Delhi-2012,6th edition

5. M. Rangnatham, R. Madhumathi; Security analysis and Portfolio Management; Pearson Publication; 2nd Edition

Subject Code ..6.5A: ACCOUNTING FOR MANAGERIAL DECISIONS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

To enable the students to understand managerial decisions using the accounting information.

Unit-I: DECISION MAKING

6 Hours

Meaning, Definition, features, steps in decision making. Data base system for decision, classification of cost for managerial decision— Marginal cost, out of pocket cost, imputed cost, opportunity cost and shut down cost.

Unit - II : MARGINAL COSTING AND ABSORPTION COSTING

16 Hours

Meaning, Definition, features and differences. Preparation of income statement under Marginal costing and absorption costing—Problems. Practical application of Marginal costing techniques, key factors (Only Meaning), Problems on Contribution Analysis, Make or Buy Decisions, Accept or Reject special orders/offers.

Unit-III : BUDGETORY COSTING

16 Hours

Meaning, Definition, benefits, limitations. Classification of budgets: Problems on Cash budget, Sales budget, Production budget, Cost budget, Material Purchase Budget.

Unit - IV STANDARD COSTING

12 Hours

Historical costing - Introduction – Meaning & Definition of Standard Cost and Standard Costing - Advantages & Disadvantages of Standard Costing – preliminaries in establishing system of standard costing – Variance Analysis – Material Variance, Labour Variance and Overheads Variance – Problems on Material Variances and Labour Variances

Unit-V: UNIFORM COSTING AND INTERFIRM COMPARISON

6 Hours

Meaning, objectives, requisites for installation, merits and limitations. Interfirm comparison: Meaning, types, merits and limitations.

SKILL DEVELOPMENT

☑ Preparation of Income Statement using Absorption Costing and Marginal Costing Technique ☑ Illustrate make or buying decisions.

☑ Illustrate accept or reject decisions.

☑ Preparation of Flexible Budget with Imaginary Figures

☐ List any 10 industries where Standard Costing is used.

Text Book

1. Management Accounting : S.N. Maheswari
2. Management Accounting : Shashi K. Gupta
3. Khanna, Panday & Ahuja – Practical costing.

Reference Book

4. Jain & Narang – Cost Accounting
5. M.N. Arora – Cost Accounting

Subject Code ..6.6A: TAXES OF OTHER ENTITIES

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE

The objective is to enable the students to understand assessment of Firms and Companies with regard to Income tax act, 1961 and to study the other existing Indirect tax provisions on goods not covered under GST

Unit-I: CUSTOMS ACT

10 Hours

Meaning – Types of Custom Duties – Valuation for Customs Duty – Tariff Value – Customs Value – Methods of Valuation for Customs – Problems on Custom Duty.

Unit - II : SALES TAX (Not covered under GST)

12 Hours

Meaning and Definition – Features of Sales tax / CST – Levy and Collection of duties not covered under GST – Tax Administration – Taxable value of goods and services not covered under GST – Determination of Tax Liability (Simple Problems).

Unit-III: ASSESSMENT OF FIRMS

14 Hours

Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners. Problems on Computation of Firms total income and tax liability.

Unit - IV ASSESSMENT OF COMPANIES

12 Hours

Introduction – Meaning of Company – Types of Companies – Computation of Depreciation u/s 32 – Computation of Taxable Income of Companies – Minimum Alternative Tax (MAT) – Deductions u/s 80G, 80GGB, 80IA, 80IB and Problems on Computation of Tax Liability.

Unit-V: ASSESSMENT OF OTHER ENTITIES

8 Hours

Introduction to Co-operative **society** - Computation of total Income - Deduction under Section 80P - Tax Rates. Introduction to trusts, Charitable and Religious Institutions- Tax treatment of Income of Trusts or institutions from contributions.

SKILL DEVELOPMENT

- Collect financial statement of a firm and compute the taxable income.
- Narrate the procedure for calculation of book profits.
- Narrate the Procedure of calculation of tax liability.
- Prepare the challans for payment of tax under existing laws on goods not covered under GST.

Text Book

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxman Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers

Reference Book

4. R. G. Saha, Usha Devi & Others – Taxation – HPH .
5. 7 Lecturers Business Taxation – II, VBH.

Subject Code ..6.6(B): CORPORATE FINANCIAL POLICY AND ANALYSIS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

To expose the students towards corporate financial policy

Unit-I: FINANCIAL POLICY

15 Hours

Meaning, Scope, Interface of corporate financial policy and other managerial functions, Types of corporate financial policy-Debt financing and internal financing- Factors to be considered in formulating financing policy
Problems on point of indifference

Unit - II : CORPORATE FINANCIAL GOALS

13 Hours

Mission vision, profit criteria, wealth criteria, economic and business Environment. Sustained growth approaches, Funds availability maximizing Growth. Growth potential of single product company-Multiple Product Company

Unit-III: MERGER AND ACQUISITION

10 Hours

Meaning, Reasons, Types of Combination, Forms of merger, Motives and Benefits of mergers, Financial Evaluation of merger, methods of Evaluation of firms- problem, EPS and Market Price.

Unit - IV CORPORATE EVALUATION

10 Hours

Meaning, Valuation of Securities- Problems, Valuation of Intangible Assets-meaning, types and Methods

Unit-V: THEORIES OF CORPORATE GOVERNANCE

8 Hours

Meaning, Significance, Principles of Corporate Governance, Theories of corporate Governance- the Agency theory, Stewardship theory, the Stakeholders theory, the political theory

SKILL DEVELOPMENT

- 1) Case analysis of some live mergers reported in business magazines.
- 2) Identifying mission, vision statement of companies
- 3) Case studies related to the growth pattern of a single product / multi product concerns
- 4) Analyzing business growth of companies on the basis of reported financial results of some companies.

Text Book

1. SudiSudasanam; Creating Value from Mergers and Acquisition; FT Prentice Hall Publication
2. M. Y. Khan; Financial Management- Text, Problems and Cases; Tata Mcgraw Hill Education Pvt. Ltd.- New Delhi- 10th edition
3. I M Panday; Financial Management; Vikas Publication House Pvt. Ltd- 10th edition

Reference Book

1. G. Sudarsan Reddy; Financial Management: Principles and Practices; Himalaya Publication House – 3rd Edition
2. Sri. Narendra Singh; Advanced Financial Management; Himalaya Publishing House Pvt. Ltd; 2nd edition

Subject Code ..6.7(B): INTERNATIONAL FINANCIAL MANAGEMENT

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

OBJECTIVE:

This course seeks to provide an understanding of finance in an international setting. This course will explore the characteristics of international finance and evaluate the associated risks and benefits involved in operating globally. The course will emphasize on international currency issues when operating across national boundaries and the recent developments in international financing. .

Unit-I: INTRODUCTION TO INTERNATIONAL FINANCE

10 Hours

Meaning & Issues Involved – Domestic Currency and foreign Currency – Euro Currency Exchange Rate, fundamental factors affecting exchange rates – direct quote – Indirect Quote – American Term and European Term – Bid and Ask – Two Way Quote : Cross Rate- Spot Rate – Forward Rate – Appreciation and Depreciation – Swap Point- Balance of Payments, the Current Account Deficit and Surplus and Capital Account Convertibility

Unit - II : INVESTMENT APPRAISAL AND FUNDING

12 Hours

Overseas investment appraisal and funding – computing NPV – Evaluation from Projects point of view and investor–parent point of view – Considerations governing financing - International capital structure and cross –border acquisitions

Unit-III: INTERNATIONAL FINANCIAL MARKETS

12 Hours

FII – Regulations governing FII in India, FDI-Meaning, Advantages & Disadvantages – securitized financing (Euro note) & Equity financing (ADR & GDR) - Foreign Trade Finance.

Unit – IV CURRENCY DERIVATIVES

12 Hours

Meaning of currency derivative-currency future –currency forward – currency option –currency swaps – Need for currency Derivative Market –

Pricing of Futures – Opting for Options – Take off to Strategies – Strategy and option Valuation.

Unit-V: INTERNATIONAL RISK MANAGEMENT

10 Hours

Political – commercial – exchange control restrictions on remittance - different tax systems – exchange rate fluctuations – risk of non-payment – managing risk –relationship among inflation, interest rate & exchange rate - parity concept (PPP,IRP) - hedging, speculation& arbitrage process -international portfolio – currency basket.

SKILL DEVELOPMENT:

- Visit any authorized dealers“ establishments and understand their activities.
- Analyse the trend of FDI into India in the last five years

Text Book

1. Avadhani B.K, International Finance Theory and Practice, HPH
2. Aswathanarayana T & K. Rajeshwari – International Finance – VBH
3. K. Venkataramana, International Finance, SHBP

Reference Book

4. Harris Manville, International Finance.
5. MadhuVj, International Finance, Excel Books