

ST. Philomena's College (Autonomous) Mysore

COURSE - B.Com

Three-year six semesters Choice Based Credit System (CBCS) and Continuous Assessment Grading Pattern (CAGP) Under Graduate Program under Autonomous Structure

GENERAL REQUIREMENTS

Scheme of Instructions:

- A. The B.Com Degree Course is of 6 semesters- three years duration. A candidate can avail a maximum of 6 years (in one stretch) to complete the degree (including blank semesters, if any). Whenever a candidate opts for blank semesters, he/she has to study the prevailing courses offered by the department when he/she continues his/her studies.
- B. A candidate has to earn a minimum of 140 credits and a maximum of 180 credits for successful completion of the B.Com Degree Course. The 140 credits shall be earned by the candidate by studying Common papers and Core papers (Hard core, Soft core and Open Elective)
- C. **Credits (Minimum) Matrix:** A candidate has to study a minimum of 63 credits in Hard Core, 20 credits in Soft core and 09 credits in Open Elective (sum total of 6 semesters), excluding the credits earned in common papers for the successful completion of the Degree course
- D. **Minimum for Pass:** No candidate shall be declared to have passed the Semester Examination unless he/she obtains not less than 40% marks including internal assessment in each subject with a minimum of 30% marks in the end semester written examinations.
- E. All other rules and regulations hold good which are governed by the College.
- F. **Eligibility for Admission**
 - a. A candidate who has passed two years Pre-University Examination conducted by the Pre-University Education Board of Karnataka or any other examination considered as equivalent thereto by the Mysore University is eligible for admission to this course.
 - b. Admission of Diploma Holders in Commercial/Secretarial Practice to this course.

Candidates who have passed 03 years Diploma in Commercial/Secretarial practice conducted by the Department of Technical Education, Government of Karnataka may be directly admitted to the III semester (second Year). However such candidates have to pass the languages and other compulsory subjects like the I and II language subjects / Constitution of India/ Environmental Studies/ Computer applications of first two semesters. Such candidates shall not be subjected to any IA in these papers. However for eventual calculation, 80 marks are equated to 100 marks. Such candidates are not eligible for ranking.

GENERAL SCHEME WITH RESPECT TO ASSESSMENT OF CREDITS

Semester	H C	SC	OE	Compulsory papers			Total Credits	Total Marks
				Lang-I	Lang - II	Foundation Course		
I	5	8	-	4	4	4	25	600
II	5	8	3	4	4	4	28	700
III	15	-	3	4	4	4	30	700
IV	15	-	3	4	4	4	30	700
V	25	4	-	-	-	-	29	600
VI	25	4	-	-	-	-	29	600
Total	90	24	9	16	16	16	171	3900

SCHEME OF STUDY AND EXAMINATION I Semester

Papers	Type	Teaching Hours/ Week	Credits	Examination Scheme			
				Duration in Hours	Theory Max. Marks	I A Max Marks	Total Marks
Language-I	CP	04	4	03	80	20	100
Language-II	CP	04	4	03	80	20	100
Foundation Course	CP	04	4	03	80	20	100
Financial Accounting-I OR Financial Accounting (P)	HC	05	5	03	80	20	100
Business Environment OR Accountant in Business (P)	SC	04	4	03	80	20	100
Business Management OR Management of Financial Resources	SC	04	4	03	80	20	100
Project /Term work	-	-	Extra 2	-	-	-	-
Total Credits			25	Total Marks			600

II Semester

Papers	Type	Teaching Hours per Week	Credits	Examination Scheme			
				Duration in Hours	Theory/ Practical Max. Marks	I A Max Marks	Total Marks
Language-I	CP	04	4	03	80	20	100
Language-II	CP	04	4	03	80	20	100
Foundation Course	CP	04	4	03	80	20	100
Financial Accounting –II	HC	05	5	03	80	20	100
Functional Management OR Marketing Management	SC	04	4	03	80	20	100
Banking Theory and Practice Or Management Accounting(P)	SC	04	4	03	80	20	100
Open Elective	OE	03	3	03	-	-	100
Project /Term work	-	02	Extra 2	-	-	-	-
Total Credits			28	Total Marks			700

III Semester

Papers	Type	Teaching Hours per Week	Credits	Examination Scheme			
				Duration in Hours	Max. Marks	I A Max Marks	Total Marks
Language-I	CP	04	4	03	80	20	100
Language-II	CP	04	4	03	80	20	100
Foundation Course	CP	04	4	03	80	20	100
Cost Accounting	HC	05	5	03	80	20	100
Financial Accounting – III	HC	05	5	03	80	20	100
Income Tax –I	HC	05	5	03	80	20	100
Open Elective	OE	03	3	03	80	20	100
Project /Term work	-	-	Extra 2	-	-	-	-
Total Credits		30	Total Marks			700	

IV Semester

Papers	Type	Teaching Hours per Week	Credits	Examination Scheme			
				Duration in Hours	Max. Marks	I A Max Marks	Total Marks
Language-I	CP	04	4	03	80	20	100
Language-II	CP	04	4	03	80	20	100
Foundation Course	CP	04	4	03	80	20	100
Income Tax-II	HC	05	5	03	80	20	100
Business Decisions	HC	05	5	03	80	20	100
Management Accounting Or Performance Management (P)	HC	05	5	03	80	20	100
Open Elective	OE	03	3	03	80	20	100
Project /Term work	-	-	Extra 2	-	-	-	-
Total Credits			30	Total Marks			700

V Semester

Papers	Type	Teaching Hours per Week	Credits	Examination Scheme			
				Duration in Hours	Max. Marks	IA Max Marks	Total Marks
Business Mathematics	HC	05	5	03	80	20	100
Business Law OR Corporate and Business Law (P)	HC	05	5	03	80	20	100
Business Statistics	HC	05	5	03	80	20	100
Compulsory Elective –I Accounting and Finance	HC	05	5	03	80	20	100
Elective –II a) Advanced Banking–Paper I Title: Indian Banking OR b) Business Taxation– Paper I Title: Corporate Tax, Service Tax and Luxury Tax OR c) Insurance Management – Paper - I Title: Life Insurance OR (d) International Business - Paper - I Title: International Trade OR (e) e-Commerce – Paper -I Title: Programming and e-Commerce Basics	HC	05	5	03	80	20	100
Principles & Practice of Auditing OR Research Methodology	SC	04	4	03	80	20	100
Project /Term work			Extra 2		-	-	-
Total credit			29	Total Marks			600

VI Semester

Papers	Type	Teaching Hours per Week	Credits	Examination Scheme			
				Duration in Hours	Max. Marks	I A Max Marks	Total Marks
Capital Budgeting	HC	05	5	03	80	20	100
Company Law	HC	05	5	03	80	20	100
Quantitative Techniques	HC	05	5	03	80	20	100
Compulsory Elective –I Accounting And Finance Paper –II Title: Financial Management	HC	05	5	03	80	20	100
Elective –II a) Advanced Banking – Paper II Title: International Banking and Foreign Trade OR b) Business Taxation – Paper II Title: Indirect Tax OR c) Insurance Management Paper - II Title: General Insurance OR d) International Business - Paper - II Title: Export Management OR (e) e-Commerce – Paper -II Title: e-Commerce Sites	HC	05	5	03	80	20	100
Entrepreneurship Development OR Organizational Behaviour	SC	04	4	03	80	20	100
Project /Term work	-	-	Extra 2	-	-	-	-
Total Credits			29	Total Marks			600

SYLLABUS
FIRST SEMESTER B.Com
SUBJECT: ACCOUNTING
TITLE: FINANCIAL ACCOUNTING –I
Class Duration: 16Weeks with 5 Hours a week = 80Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I	12 Hrs
Meaning – Need and Importance of financial accounting – objectives-functions, advantages & disadvantages. Relationship with other accounting disciplines –accounting concepts and conventions-accounting cycle & practices- Generally Accepted Accounting Principles (concept of GAAP). Accounting standards v/s International standards, IFRS (a brief introduction).	
Unit II	18 Hrs
Preparation of trial balance and final accounts of sole trading concern- trading, profit and loss a/c and balance sheet.	
Unit III	14Hrs
Accounting for Depreciation- Meaning –need and causes. Methods of determining depreciation expenses-Problems on straight line method, written down value method, sinking fund method only.	
Unit IV	14Hrs
Accounting for Consignment Transactions – Meaning – Parties – Distinction between Consignment and Sale – Proforma Invoice – Account Sales – Types of Commission – Problems on Consignment Transactions at Cost and Invoice Price – Normal and Abnormal Loss.	
Unit V	22Hrs
Accounts of non trading concerns- difference between receipts & payments account &Income &Expenditure account, problems on preparation of Income &Expenditure account &Balance sheet from Receipts & Payments account.	

Skill Development (Any Five)

1. Identify any two organizations & justify the relationship of accounting with other discipline.
2. Preparation of correct trial balance from the given wrong trial balance.
3. Prepare a financial statement of a sole trading concern with imaginary figures.
4. Show the calculation of depreciation under any one method with imaginary figures
5. Preparation of accounts sales with imaginary figures.
6. Collection or drafting of final accounts of NTC & identify the capital & revenue items.

Reference Books:

- | | | |
|-------------------------|---|----------------------|
| 1. Financial Accounting | : | Needles |
| 2. Financial Accounting | : | Meigs and Meigs |
| 3. Advanced Accounting | : | Saxena |
| 4. Advance Accountancy | : | Gupta and Radhaswamy |
| 5. Financial Accounting | : | Maheswary |
| 6. Advanced Accounting | : | Jain and Narang |

FIRST SEMESTER B.Com
SUBJECT: ACCOUNTING (P)
TITLE: FINANCIAL ACCOUNTING (P)
Class Duration: 16Weeks with 5 Hours a week = 80Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I

The context and purpose of financial reporting - The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, The main elements of financial reports, The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged with governance.

Unit II

The qualitative characteristics of financial information - The qualitative characteristics of financial information.

Unit III

The use of double-entry and accounting systems - Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information, Ledger accounts, books of prime entry, and journals.

Unit IV

Recording transactions and events - Sales and purchases, Cash, Inventory, Tangible non-current assets, Depreciation, Intangible non-current assets and amortisation, Accruals and prepayments, Receivables and payables, Provisions and contingencies, Capital structure and finance costs.

Unit V

Preparing a trial balance - Trial balance, Correction of errors, Control accounts and reconciliations, Bank reconciliations, Suspense accounts.

Unit VI

Preparing basic financial statements - Statements of financial position, Statements of profit or loss and other comprehensive income, Disclosure notes, Events after the reporting period, Statements of cash flows, Incomplete records.

Unit VII

preparing simple consolidated financial statements - Subsidiaries, Associates.

Unit VIII

Interpretation of financial statements - Importance and purpose of analysis of financial statements, Ratios, Analysis of financial statements.

Skill Development:

1. For each of the Accounting Concepts like going concern, Accruals, etc; state the importance of such concepts.
2. State the points to be kept in mind when transferring journal entries to the respective ledger.
3. Give two examples each of straight line depreciation and reducing balance method of depreciation for at least 5 years and show the accounting treatment for the same.
4. Distinguish between depreciation, amortization and impairment.
5. Explain why events after the reporting period are important.

Reference Books

1. Financial Accounting - BPP Learning Media
2. Financial Accounting - Kaplan Publishing
3. Financial Accounting - Becker Professional Education

FIRST SEMESTER B.COM
SUBJECT: BUSINESS ENVIRONMENT
TITLE: BUSINESS ENVIRONMENT
Class Duration: 16 Weeks with 4 Hours a week = 64Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit – I

20 Hrs

Business- Meaning scope and objectives of business, Forms of business organization- meaning, features, advantages and disadvantages. Steps and formation of a Company, impact of business in India. .

Unit – II

15 Hrs

Business Environment- Micro & Macro Environment of business. Scanning for environmental analysis- Social, cultural, demographic, technological and political environment.

Unit - III

15 Hrs

Economic Environment—meaning and characteristics of Indian Economy- Factors affecting economy- Liberalization, Privatization and Globalization (LPG), features, merits, demerits and the impact of LPG on business..

Unit V

14Hrs

Government Policies- fiscal and monetary policy – EXIM Policy – Meaning, measures and importance.

Skill Development (Any Five)

1. List any five Business or Industrial enterprises in the locality and classify them based on form of Business Organization, Size, Capital, Employees and Nature.
2. Listing various provisions of industrial policy decisions announced by government from time to time.
3. Enumerating efforts made by government to attract foreign direct investment and NRI Investments.
4. Prepare a list of incentives provided by the Government for starting business enterprises.
5. List out all and collect any one form or document to be filed by a company under different law.
6. Select a company of your choice and analyze the macro and micro environment.

Reference Books:

1. Essentials of Business Environment – by K. Ashwathappa.
2. Business Environment – by Francis Cherinilum.
3. Essentials of Business Environment – by Bisht and Sharma.
4. Business policy – by Bomel.
5. Business Environment by S. Adhikari.
6. Economic development by Misra & Puri.
7. Business Environment by Chidamb K
8. Business Environment by Rosy Walia.

FIRST SEMESTER B.Com
SUBJECT: ACCOUNTANT IN BUSINESS (P)
TITLE: ACCOUNTANT IN BUSINESS (P)
Class Duration: 16 Weeks with 6 Hours a week = 96Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I

The business organisation, its stakeholders and the external environment - The purpose and types of business organisation, Stakeholders in business organisations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors.

Unit II

Business organisational structure, functions and governance - The formal and informal business organisation, Business organisational structure and design, Organisational culture in business, Committees in business organisations, Governance and social responsibility in business.

Unit III

Accounting and reporting systems, controls and compliance - The relationship between accounting and other business functions, Accounting and finance functions within business organisations, Principles of law and regulation governing accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorisation, security of data and compliance within business, Fraud and fraudulent behaviour and their prevention in business, including money laundering.

Unit IV

Leading and managing individuals and teams - Leadership, management and supervision, Recruitment and selection of employees, Individual and group behaviour in business organisations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance.

Unit V

Personal effectiveness and communication - Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, Communicating in business.

Unit VI

Professional ethics in accounting and business - Fundamental principles of ethical behaviour, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas

Skill Development :

1. Explain how the factors of demand and supply affect the market.
2. Perform a SWOT analysis using a real world example.
3. Why is corporate governance important and what would happen if there was no system of corporate governance in place?
4. Identify the important steps you would take as an accountant with regards to identifying money laundering occurrence within an organisation.
5. Why do you think performance appraisal on a regular basis is very important?
6. State the meanings of Integrity, Confidentiality and Professional Behaviour and state why it is important.

Reference Books

1. Accountant in Business - BPP Learning Media
2. Accountant in Business - Kaplan Publishing
3. Accountant in Business - Becker Professional Education

FIRST SEMESTER B.Com
SUBJECT: BUSINESS MANAGEMENT
TITLE: BUSINESS MANAGEMENT
Class Duration: 16 Weeks with 4 Hours a week = 64Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **15Hrs**
Introduction to Management, Administration v/s Management, Evolution of Management Thought- F.W. Taylor, Henry Fayol, Peter. F. Drucker, Gilberth, Elton Mayo, process of Management, Functions of Management.

Unit II **12Hrs**
Planning- Meaning & Significance, planning process, short term & long term planning policy and strategy, forecasting and decision making.

Unit III **12Hrs**
Organizing – Organization, Structure – Organizational Hierarchy-Line and Staff Functional Formal and Informal, Organization – Departmentation - Delegation of Authority.

Unit IV **25Hrs**
Leading-Meaning-Functions-Qualities of a Good Leader-Styles, Motivation-Meaning-Importance-Techniques-Maslow's Theory- McGregor's Theory X & Y-Herzberg's Theory-Z Theory's-ordination meaning, process, importance & techniques. Control- Need for control, steps in control, features of effective control system.

Skill Development (Any Five)

1. Prepare a Flow Chart showing the Chronological order in which Management thought has developed into its present form.
2. Visit any Business Organization in your area and describe at least one Short term and Long term plan adopted by that organization.
3. Collect Organization chart of any one establishment in your area and describe its structure.
4. Identify any three motivational techniques used by a Company of your choice.
5. Explain the leadership styles of any two among the top ten business leaders of India.
6. Comment on any one Management Thought.

Reference Books:

1. Essentials of Management – Knootz H and O'Donnel
2. The Practice of Management, Allied, Management Tasks – Peter F Drucker
3. The Process of Management S.R.Davar
4. Principles of Management – L.M.Prasad
5. Principles of Management – Nirmal Singh
6. Principles of Management T.N.Chabرا
7. Business Organization and Management – Y.K.Bhushan

FIRST SEMESTER B.Com
SUBJECT: MANAGEMENT OF FINANCIAL RESOURCES
TITLE: MANAGEMENT OF FINANCIAL RESOURCES- Soft Core
Class Duration: 16 Weeks with 4 Hours a week = 64Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **16 Hrs**

Meaning of Financial Resources - Importance – Sources of Finance Merits and Demerits – Different Sources of Finance - Features of Financial Planning

Unit II **16 Hrs**

Capital Market in India Stock Exchange Structure, Working and Problems-SEBI and its role.

Unit III **16 Hrs**

New Trends in Capital Market – A brief study of the structure, working and problems related to Mutual Funds, Factoring services, Leasing and Housing Finance and Venture Capital.

Unit IV **16 Hrs**

Indian Money Market – Call Money Market, Treasury Bill Market, Commercial Papers and Certificates of Deposits. Non- banking financial intermediaries – Meaning, Importance and their role.

Skill Development (Any Five)

1. Collect and record recent circulars issued by SEBI
2. Make a list of institutions providing housing and leasing finance in your area.
3. Highlight the various schemes of mutual funds offered by different financial institutions.
4. Collect the copies of share application and Draft a share certificate
5. Collect the copies of treasury bills, certificate of deposits and commercial papers.
6. Draft a report of your visit to a non-banking financial institution
7. Name any 10 companies listed on Mumbai Stock Exchange in the current month.

Reference

- | | | |
|---------------------------------------|---|----------------|
| 1. Financial Management | - | Ravi M Kishore |
| 2. Financial Institutions and Markets | - | Vasanth Desai |
| 3. Corporate Finance | - | ICFAI |
| 4. Financial Institutions and Markets | - | ICFAI |
| 5. Financial Management | - | I M Pandey |

SECOND SEMESTER B.Com
SUBJECT: ACCOUNTING
TITLE: FINANCIAL ACCOUNTING II
Class Duration: 16Weeks with 5 Hours a week =80Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **14Hrs**

Joint venture: Meaning – Distinction between Joint Venture and Consignment - Methods of maintaining Accounts. (a) Separate set of Accounts (Joint Bank System) and (b) Maintenance of Accounts in the Books of each Venturer.

Unit II **18Hrs**

Royalty Account: Meaning – Concepts – Minimum Rent – Recovery of short Working – Sublease – Problems on Royalty Accounts excluding Sub lease.

Unit III **18Hrs**

(a) Hire Purchase and instalment Method – Meaning, Difference between Hire Purchase and Sale – Difference between Hire Purchase and Instalment – Problems on Hire purchase excluding Hire Purchase Trading Accounts
(b) Instalment Accounts

Unit IV **14Hrs**

Departmental Accounts – Allocation and Apportionment of Expenses – interdepartmental Transfers at Cost and Invoice Price.

Unit V **16Hrs**

Branch Accounts – Dependant Branch only – Debtors System and Stocks and Debtors System at cost and Invoice price.

Skill Development (Any five)

1. List out any five areas of business where joint venture is adopted.
2. Collection and filling of hire purchase agreement form with imaginary figures.
3. Calculation of cash and interest under instalment accounts.
4. Select any one organization of your choice and show the apportionment of expenses under suitable basis.
5. Collection of Proforma invoice and ordinary invoice of any organization and prepare a comparative statement.
6. Prepare a royalty analytical statement with imaginary figures

Reference Books

- | | | |
|-------------------------------|---|------------------------|
| 1. Financial Account -1 | : | B S Raman |
| 2. Introduction to Accounting | : | Tulsan |
| 3. Financial Account – 1 | : | Shula, Growl and Gupta |
| 4. Advanced Accountancy | : | Gupta and Radhaswamy |
| 5. Financial Accounting | : | Maheswari |
| 6. Advanced Accounts | : | Jain and Narang |

SECOND SEMESTER – B.Com
SUBJECT: FUNCTIONAL MANAGEMENT
TITLE: FUNCTIONAL MANAGEMENT
Class Duration: 16 Weeks with 4 Hours a week = 64Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **14 Hrs**

Management as a Profession-Role of Management in Modern Organization – Managerial Skills – Diverse Roles and challenges faced by the Modern Manager – Functional areas of Management – Human Resource Management, Marketing Management, Financial Management and Production Management.

Unit II **22Hrs**

Human Resource Management – Meaning – Importance – Human Resource Planning- Recruitment – Selection – Training and Development.

Unit III **14 Hrs**

Marketing Management – Meaning – importance – Scope – Marketing Concepts – A Brief Study of the Elements of Marketing Mix, market segmentation.

Unit IV **14 Hrs**

Financial Management – Meaning – Importance – Goals of Financial Management – Financial Planning – Sources of Finance

Skill Development (Any Five)

1. Identify any two managers known to you and highlight their managerial skills and qualities (the manager can be from any industry or Bank/Company).
2. Choose a product or service of your choice and explain the bases of market segmentation.
3. Prepare your own resume (compulsory)
4. Study consumer behaviour for a product of your choice.
5. Suggest a financial plan for an organization.
6. State the different sources of finance for small scale industries.

Reference Books:

1. Knoolz and O'Donnel – Essentials of Mangement, McGraw Hill
2. Peter F Drucker – The Practice of Management, Allied
3. Davar RS – The Process of Management, Sulthanchand& Sons
4. Prasad LM, Principles of Management, Sulthanchand& Sons
5. Singh Nirmal – Principles of Management, Sulthanchand& sons
6. Philip Kotler – Marketing Management
7. Management – James A F Stoner, PE Freeman, Dr.Gilberth – Prentice Hall
8. K.Ashwathappa – Introduction to Human Resource Management
9. Pandey – Financial Management
10. K. Ashwathappa – Production and Operation Management.
11. C B Memoria – Personal Management
12. P SubbaRao – Human Resource Management and Industrial Relations.

SECOND SEMESTER – B.COM
SUBJECT: MARKETING
TITLE: MARKETING MANAGEMENT
Class Duration: 16 Weeks with 4 Hours a week = 64Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I

20 Hrs

Marketing- meaning, definition, marketing process, marketing management – orientations – concepts. Preparing a marketing plan and program. The company's micro environment, macro environment. Business markets and business buyer behavior.

Unit II

16Hrs

marketing mix – developing and managing the mix-Market Segmentation- Bases for segmentation. Consumer markets, business markets – international markets requirements for effective segmentation

Unit III

14Hrs

Pricing Policies & strategies, Channels of Distribution and promotion mix

Unit V

14 Hrs

New Product Development –organization for new product development. Stages in new product development.

SKILL DEVELOPMENT (Any Five)

1. Select any product and examine the features of channels selected for distributions.
2. Chart out product planning processing.
3. Discuss the promotion mix for service related industries.
4. Give a list of products that have failed in the market and ask the students to identify the reasons for failure of such products.
5. Visit a company or a firm and draw a marketing department chart.
6. Select any five products of different companies and draw the distribution channel for all the five products.

References:

1. Fundamentals of Marketing – William J Stanton
2. Principles of Marketing – Philip Kotler and Gary Armstrong
3. Basic Marketing Management – Varenker
4. Marketing Management – Ramaswamy and NamaKumari
5. Marketing Management – RajanSaxena
6. Marketing and salesmanship-J C Sinha

SECOND SEMESTER B.Com
SUBJECT: BANKING
TITLE: BANKING THEORY AND PRACTICE
Class Duration: 16 Weeks with 4 Hours a week = 64Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **15 Hrs**

Banking – Meaning and Definition – Role of Banks – Types of Banks – Banking Structure – Unit and Branch Banking – Pure and Mixed Banking. Types of account and procedure to open a bank account..

Unit II **15 Hrs**

Commercial Banks – Functions –Including Modern Services and Hi-Tech Banking: Internet Banking, ATM, Debit Card, Credit Card, Service Banking, Micro finance – meaning, features and importance.

Unit III **20Hrs**

Central Banking –Evolution of Central Bank – Function of Central Bank – Monetary Policy – Objectives – Credit Control Methods. Banker and Customer – Meaning – Relationship – General Relationship – Special Relationship –.Cheques – Definitions – Essentials – Cross Endorsements.

Unit IV **14Hrs**

Banking Regulations Act, 2013 with regard to capital Reserves – Inspection – Branch expansion, Accounts & Audit.

Skill Development (Any Five)

1. Enumerating of Banks in your area and classifying them.
2. Visiting a Bank & ATM centre nearby, collecting details about credit cards, working of ATM.
3. Collection of various forms – loan application, accounts opening details.
4. Draft a specimen of cheque and demand draft.
5. MOCK banking, Role playing of banker, Customer – Introducer, Surety etc.
6. Enumerate the procedure of obtaining educational loan from banks.

Reference Books:

- | | | |
|-------------------------------|---|----------------|
| 1. Central Banking | : | M H Dekock |
| 2. Modern Banking | : | M C Vaish |
| 3. Banking Theory & Practical | : | M L Tannan |
| 4. Banking Theory & Practical | : | B S Raman |
| 5. Banking | : | K P M Sundaram |

SECOND SEMESTER B.Com
SUBJECT: ACCOUNTING (P)
TITLE: MANAGEMENT ACCOUNTING (P)
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I

The nature, source and purpose of management information - Accounting for management, Sources of data, Cost classification, Presenting information.

Unit II

Cost accounting techniques - Accounting for material, labour and overheads, Absorption and marginal costing, Cost accounting methods, Alternative cost accounting principles.

Unit III

Budgeting - Nature and purpose of budgeting, Statistical techniques, Budget preparation, Flexible budgets, Capital budgeting and discounted cash flow, Budgetary control and reporting, Behavioural aspects of budgeting.

Unit IV

Standard costing - Standard costing system, Variance calculations and analysis, Reconciliation of budgeted and actual profit.

Unit V

Analysis of Financial Statements - Ratio Analysis: Meaning and Objectives – Types of Ratios: (a) Profitability Ratios: Gross Profit Ratio, Operating Ratio- Operation Profit Ratio, Net Profit Ratio – Return on Capital employed ratio-earning per Share (As per AS 20 issued by the I.C.AI) b) Turnover ratios : Working Capital Turnover Ratio- Stock Turnover Ratio – Fixed Assets Turnover Ratio-Debtors Turnover Ratio-Creditors Turnover Ratio; (c) Financial Ratios – current ratio- liquidity ratio – debt equity ratio – proprietary ratio – capital gearing ratio. Advantages of ratio analysis and limitations.

Unit VI

Performance measurement - Performance measurement - overview, Performance measurement - application, Cost reductions and value enhancement, Monitoring performance and reporting.

Skill Development

1. State the differences between absorption costing and marginal costing.
2. Why is allocation important in costing?
3. State the variance analysis measures and highlight the importance of each.
4. Perform a ratio analysis on a real world balance sheet (At least 7 ratios)

Reference Books

1. Management Accounting - BPP Learning Media
2. Management Accounting - Kaplan Publishing
3. Management Accounting - Becker Professional Education

THIRD SEMESTER B.COM
SUBJECT: ACCOUNTING
TITLE: COST ACCOUNTING

Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit I	20 Hrs
Definition & meaning of cost, costing & cost accounting, Objectives, Advantages & limitations of cost accounting. Installations of cost accounting - Steps & difficulties in installation of cost accounting. Difference between Cost Accounting & Financial Accounting. Various methods of costing – cost classification- Elements of cost- Preparation of cost sheet & estimated cost sheet.	
Unit II	14 Hrs
Materials control: Meaning & Techniques- Functions of Purchase & Stores departments- Centralized & Decentralized systems. Stores record- Bin card & stores ledger. Inventory control- Periodical & perpetual inventory- ABC analysis, EOQ, Stock Level (theory only). Pricing of issues- meaning and problems on LIFO and FIFO	
Unit III	12 Hrs
Labour- Meaning & methods of Time keeping & Time booking- Methods of remunerating labour, Time rate- Piece rate- Incentive schemes, Halsey & Rowan plan only. Idle time- Causes- Overtime and its treatment. Reconciliation of Profits between Cost and Financial accounts.	
Unit IV	16 Hrs
Overheads- Meaning & classification. Allocation, Apportionment & Absorption of overheads. Problems on primary and secondary distribution – Direct redistribution and repeated distribution methods and machine hour rate.	
Unit V	18 Hrs
Meaning and difference between contract and process costing. Problems on Contract and Process Costing (excluding inter process and equivalent units of production)	

Skill Development (Any Five)

1. Listing of Industries located in your area and methods of costing adopted by them.
2. List out materials used in any two organizations and mention the material cost control techniques adopted by them.
3. Collection of different formats and write a note on– Material requisition – Purchase Requisition – Bin Card, Stores Ledger. (Any two)
4. Classification of Overheads – List out the overheads incurred in factory that you have visited and classify them on the basis of apportionment of the same.
5. Preparation of Wage sheet/pay roll with imaginary figures.
6. Calculation of profit transferable to P & L account – When the contract is not completed and nearing completion.
7. Valuation of abnormal loss and abnormal effectives with imaginary figures.
8. Preparation of reconciliation statement with imaginary figures.

References:

- | | | |
|---------------------|---|------------------|
| 1. Cost Accounting | : | S.P.Iyengar |
| 2. Advanced Costing | : | Nigam and Sharma |
| 3. Cost Accounting | : | B.S.Raman |
| 4. Cost Accounting | : | M.N.Arora |

THIRD SEMESTER B.Com
SUBJECT: ACCOUNTING
TITLE: FINANCIAL ACCOUNTING- III

Class Duration: 16 Weeks with 5 Hours a week = 80Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **18Hrs**

Company meaning -essential features- provisions of companies act regarding maintenance of accounts under section 209.Problems on issue of shares - Forfeiture & reissue of forfeited shares Underwriters- meaning, objects, underwriting agreements (theory only)

Unit II **16Hrs**

Redemption of redeemable preference shares. Problems on issue of bonus shares, redemption of debentures.

Unit III **16Hrs**

Valuation of goodwill- Methods of valuation- Average profit, super profit & capitalization of super profit, valuation of shares – net asset method, yield method and fair value method.

Unit IV **18 Hrs**

Financial statements of companies- Trading, Profit and Loss account and Balance sheet. (As per new provisions)

Unit V **12 Hrs**

Liquidation of companies-Meaning of liquidation, preparation of liquidator's final statement of accounts.

Skill Development - Any five

1. Collection of Share application form of a company and filling
2. Collection of final accounts of a company
3. Based on collected final accounts calculation of intrinsic value of equity shares.
4. Preparation of a company's balance sheet with imaginary figures under vertical form
5. Chart showing different types of company
6. Preparation of Liquidators final statement of accounts with imaginary figures.

Reference Books

- | | | |
|------------------------------|---|--------------------------|
| 1.Financial Account – 1 | : | B.S.Raman |
| 2.Introduction to Accounting | : | P.C.Tulsiam |
| 3.Financial Accounting -1 | : | Shukla, Grewal and Gupta |
| 4.Advanced Accountancy | : | R L Gupta &Radhaswamy |
| 5.Financial Accounting | : | S N Maheswari |
| 6.Advanced Accounts | : | Jain and Narang |

THIRD SEMESTER B.COM
SUBJECT: TAXATION
TITLE: INCOME TAX – I – Hard Core
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I

12Hrs

Introduction: Definitions – Assessee, Assessment year, Previous Year, Person's income, residential status and scope of total income, Exempted Incomes

Unit II

20Hrs

Heads of Income: Computation of Income under the head – Salary (simple)

Unit III

22 Hrs

Computation of Income under the head: Business & Profession and House property. (Simple problems only)

Unit IV

10 Hrs

Computation of Income under the Heads (a) Capital Gains and (b) Other sources

Unit V

16 Hrs

Computation of Total income and Tax liability of individual's only. Deductions under Chapter 6A-set off and carry forward (theory only).

Skill Development (Any Five)

1. List out any ten exempted incomes under Section 10
2. Filling of Form 16
3. Filling and filing of returns of income
4. Filling of tax payment challan
5. Filing of returns by salaried employees.
6. Calculation of total income based on residential status of an individual with imaginary figures
7. PAN format

Books for reference

Income Tax Law and practice	:	H C Mehrotra
Income Tax Law and practice	:	Bhagavathi Prasad
Income Tax Law and Practice	:	V P Gour and D B Narang
Income Tax Law and Practice	:	V.K.Singhania
Direct Taxes	:	B.B.Lal
Income Tax Rules 1962 & Income Tax Act 1961	:	Bare Act

FOURTH SEMESTER B.COM

SUBJECT: TAXATION

TITLE: INCOME TAX- II

Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit I 20hrs

Assessment of HUF, partnership firm and AOP.

Unit II 15 Hrs

Depreciation allowance u/s 32 Meaning, conditions, block of Assets, Rates and Computation with reference to Companies.

Unit III 20 Hrs

Assessment of companies.

Unit IV 15 Hrs

Deduction of Tax at Source – collection of Tax at Source – Advance Payment of Tax-Interest u/s 234 A, B & C

Unit V 10 Hrs

Procedure for assessments and penalties.

Skill Development (Any Five)

1. TAN – Filling of form No. 49 B
2. Filling up of Challan for making payment of taxes Corporate Assesses
3. Filling of Form 16A and 15H
4. Different kinds of notices under section 142,143,144 and 148
5. Filing of returns of Income (Other than individuals)
6. Filling up of form to claim refund of tax

Reference Books

- | | | |
|--------------------------------|---|-------------------------|
| 1. Income Tax Law and Accounts | : | Dr.H.C.Mehrothra |
| 2. Income Tax Law and Accounts | : | Dr.Bhagwati Prasad |
| 3. Income Tax Law and Accounts | : | V.P.Guru and D.B.Narang |
| 4. Income Tax Law and Accounts | : | B S Raman |
| 5. Income Tax Law and Accounts | : | DinkarPagre |
| 6. Taxman | : | V K Singania |
| 7. IT Act, 1961 | : | Bare Act |
| 8. IT Rules 1962 | : | M.C.Kothari |

FOURTH SEMESTER B.Com
SUBJECT: ACCOUNTING
TITLE: MANAGEMENT ACCOUNTING
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **12 Hrs**

Introduction – Meaning and Definition of Management Accounting – Emergence of Management Accounting – Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting – Limitations of Management Accounting. Inflation Accounting – Meaning & Concept.

Unit II **20 Hrs**

Analysis of Financial Statements. Ratio Analysis: Meaning and Objectives – Types of Ratios: (a) Profitability Ratios: Gross Profit Ratio, Operating Ratio- Operation Profit Ratio, Net Profit Ratio – Return on Capital employed ratio-earning per Share (As per AS 20 issued by the I.C.AI) b) Turnover ratios : Working Capital Turnover Ratio- Stock Turnover Ratio – Fixed Assets Turnover Ratio-Debtors Turnover Ratio-Creditors Turnover Ratio; (c) Financial Ratios – current ratio- liquidity ratio – debt equity ratio – proprietary ratio – capital gearing ratio. Advantages of ratio analysis and limitations.

Unit III **16Hrs**

Marginal costing definition- basic concepts – assumptions, marginal cost statement – contributions – breakeven analysis- Profit volume ratio – margin of safety decision areas; Make or buy,

Unit IV **16 Hrs**

Budget and Budgetary control: Definition – Basic concepts- Budget Manual –Classification of Budgets – problems on Sales Budget and flexible budget – Zero Base Budget (theory only)

Unit V **16 Hrs**

Standard costing: Definition – differences between standard costing and budgetary control – variance analysis – Problems on material and labor variances (excluding mix and yield variance).

Skill Development (Any Five)

1. Collection of financial statements of any one organization for two years.
2. Calculation of following ratios based on the above financial statements, profitability ratios (Gross Profit Ratio, Net Profit Ratio, Return on Capital employed Ratio) Financial Ratios (current ratio, liquidity ratio, debt equity ratio)
3. Identifying fixed cost and variable cost components in the above financial statements
4. Calculation of contribution, P/V ratio, BEP based on the collected statements.
5. Calculation of material cost variance and labor cost variance using imaginary figures.
6. Preparation of sales budget for three divisions with imaginary figures.

References

1. Management Accounting : Sharma and Gupta
2. Management Accounting ; Maheshwari
3. Management Accounting : Saxena
4. Management Accounting : Goyal&Manmohan
5. Management Accounting : Pillai and Bagavathi
6. Management Accounting : S Kumar Bhattacharya &Sujith Kumar Roy
7. Management Accounting : Raman

FOURTH SEMESTER B.Com
SUBJECT: MANAGEMENT ACCOUNTING (P)
TITLE: PERFORMANCE MANAGEMENT
Class Duration: 16 Weeks with 5 Hours a week = 80Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I

Specialist cost and management accounting techniques : Activity-based costing - Target costing - Life-cycle costing - Throughput accounting - Environmental accounting

Unit II

Decision-making techniques : Relevant cost analysis - Cost volume analysis - Limiting factors - Pricing decisions - Make-or-buy and other short-term decisions - Dealing with risk and uncertainty in decision-making

Unit III

Budgeting and control : Budgetary systems and types of budget - Quantitative analysis in budgeting - Standard costing - Material mix and yield variances - Sales mix and quantity variances - Planning and operational variances - Performance analysis

Unit IV

Performance measurement and control : Performance management information systems - Sources of management information - Management reports - Performance analysis in private sector organisations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organisations and the public sector - External considerations and behavioural aspects.

Assignments

1. Calculation of contribution, P/V ratio, BEP based on the collected statements.
2. Calculation of material cost variance and labor cost variance using imaginary figures.
3. Preparation of sales budget for three divisions with imaginary figures.
4. Assessing the balanced scorecard of a company.
5. Using the financials of a company, prepare Activity Based Allocations for the costs incurred.

Reference Books:

1. Performance Management - BPP Learning Media
2. Performance Management - Kaplan Publishing
3. Performance Management - Becker Professional Education

FOURTH SEMESTER B.Com
SUBJECT: BUSINESS DECISION
TITLE: BUSINESS DECISION

Class Duration: 16 Weeks with 5 Hours a week = 80Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit 1 **12Hrs**

Introduction: Meaning of Decisions – features – importance – basic concepts of business decisions – factors influencing business decisions.

Unit 2 **12Hrs**

Demand forecasting – Meaning and Objectives – Statistical methods – semi average method – moving average method – least square method

Unit 3 **18Hrs**

Production & Cost analysis – Concept of production function – Laws of Returns to Scale- Economies of Scale-cost concept – Fixed & Variable cost – Explicit and Implicit cost – Marginal and Average cost Market Structures meaning – Features and Price and output determination.

Unit 4 **16Hrs**

Pricing Policies & Practices – Cost Plus Pricing or Mark-up Pricing – Marginal Cost Pricing illustration with problems. Multiple Products Pricing – Competitive bidding of prices.

Unit 5 **22Hrs**

Capital Budgeting and cost of capital – Meaning & Importance – Technique – Payback period method and net present value method illustration with problems. Cost of capital – Meaning & importance – Equity share capital preference share capital – Debt capital. Earnings per Share (EPS) earnings before interest and Tax (EBIT) illustrations with problems.

Assignment (Any Five)

1. Demand forecasting based on least square method.
2. An illustration on calculation of incremental cost and incremental revenue.
3. Preparation of questionnaire to elicit the opinion of consumers – consumer durables / non-durable.
4. Construction of return to scale curve
5. Separation of fixed and variable cost from total cost and deriving marginal costs from the total costs.
6. Problems regarding full cost and marginal cost pricing.
7. Problems of capital budgeting (1) Payback (2) N.P.V.Index
8. Problems of cost of capital

Reference Books:

- | | | |
|--|---|-------------------|
| 1. Financial Management | : | M.Y.Khan&P.K.Khan |
| 2. Financial Management | : | B S Raman |
| 3. Pricing Strategies | : | Oxenfeldt |
| 4. Behaviour of Industrial Prices in India | : | RuchiraChetterji |
| 5. Industrial Pricing and Market Prices | : | Oxenfeldt |
| 6. Economic Theory and Operations Analysis | : | Baumol |
| 7. Managerial Economics | : | Maheswary |

FIFTH –SEMESTER B.Com
SUBJECT: BUSINESS MATHEMATICS
TITLE: BUSINESS MATHEMATICS
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **16 Hrs**
Theory of equation, linear and quadratic equation only.

Unit II **16 Hrs**
Indices Meaning – Laws and their applications for simplification – Logarithms: Definitions Theorems and their Application for Simplification.

Unit III **16 Hrs**
Progression- Meaning – Difference between Sequence and Series – Arithmetic Progression and Geometric Progression, harmonic progression, (AM GM, HM) – Terms, Sums and their Applications.

Unit IV **16 Hrs**
Present and Future value concepts of Function, Continuous & Discontinuous. Concept of Limits – Minima & Maxima Differential Calculus (Algebra only). Introduction to integral Calculus – application of Calculus to Business.

Unit V **16 Hrs**
Bills discounting – Meaning, concepts, true discount, bankers discount and bankers gain Present and future value, present and future value of annuity.

Skill Development (Any five)

1. Solving problems on linear and quadratic equation.
2. Application problems on AP
3. Application problems on GP
4. Application problems on PV and FV
5. Finding T.D., B.D., and B.G & Value of the bill when other information is given.
6. Collecting information about Calculation of interest on SB deposits in a bank.

Reference Books

1. Business Mathematics – Sanchetti&Kapoor
2. Business Mathematics – Madhappa&Sreedhara
3. Business Mathematics – B.H.Suresh
4. Quantitative Techniques – B.H.Suresh

FIFTH SEMESTER B.Com

SUBJECT: LAW

TITLE: BUSINESS LAW-Hard Core

Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit I 16 Hrs

Concept of law - Law of contract – essentials of valid contract, classification of contracts – offer and acceptance, rules of valid offer and acceptance. (Same topic covered in earlier paper)

Unit II 18 Hrs

Capacity of parties – minor only. Free consent – coercion – undue influence, fraud – Misrepresentation – mistake. Consideration – essentials – exceptions. Lawful object – quasi contracts. Void contracts – Discharge of a contract – remedies for breach of contract. (Same topic covered in earlier paper)

Unit III 16 Hrs

Contract of indemnity and guarantee – bailment and pledge – contract of agency.

Unit IV 16Hrs

Sales of goods Act 1930, subject matter of contract – sale & agreement to sell, conditions and warranties – including implied – unpaid seller and his rights.

Unit V 14Hrs

Negotiable Instruments Act – Cheques, promissory notes, bill of exchange – Definition and meaning, features and differences. Crossing and endorsement of cheque – Dishonour of a cheque, reasons and consequences.

Skill Development (Any Five)

1. A case study relating to any legal judgment on any provisions of contract act.
2. Students must visit a court & prepare a report on the visit.
3. Professional lectures by inviting legal expert and prepare a report on it.
4. Draft any (one) agreement– gift deed, indemnity agreement or a rent agreement with imaginary information
5. Draft a chart showing different kinds of agents appointed by an organization.
6. Collection of information on a decided case pertaining to business transaction.
7. Collection of any two Negotiable Instruments and write a note on the same.

Reference Books:

- | | | |
|-------------------------|---|----------------------------|
| 1. Mercantile Law | : | Avtar Singh or M.C.Kuchhal |
| 2. Business Law | : | N.D.Kapoor or S P Iyengar |
| 3. Business Law | : | R S N Pillai&Bhagarathi |
| 4. Business Legislation | : | Dr.BhadrapaHenly |
| 5. Business Law | : | Prof.K.D.Basava |
| 6. VanijyaNyaya | : | Prof. K.D.Basava |

FIFTH SEMESTER B.COM
SUBJECT: CORPORATE AND BUSINESS LAW (P)
TITLE: CORPORATE AND BUSINESS LAW
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I

Essential elements of the legal system - Law and the legal system, Sources of law.

Unit II

The law of obligations - Formation of contract, Content of contracts, Breach of contract and remedies, the law of torts and professional negligence.

Unit III

Employment law - Contract of employment, Dismissal and redundancy.

Unit IV

The formation and constitution of business organisations - Agency law, Partnerships, Corporations and legal personality, The formation and constitution of a company.

Unit V

Capital and the financing of companies - Share capital, Loan capital, Capital maintenance and dividend law.

Unit VI

Management, administration and the regulation of companies - Company directors, Other company officers, Company meetings and resolutions.

Unit VII

Insolvency law - Insolvency and administration

Unit VIII

Corporate fraudulent and criminal behaviour - Fraudulent and criminal behaviour

Skill Development:

1. What are the legal factors involved in a partnerships?
2. Why are contracts important and what is the impact for breaching the same?
3. List the remedies available for unfair dismissal.
4. What are the differences between executive and non-executive directors and what is the need for non-executive directors in an organisation?

Reference books

1. Corporate and Business Law - BPP Learning Media
2. Corporate and Business Law - Kaplan Publishing
3. Corporate and Business Law - Becker Professional Education

FIFTH SEMESTER B.Com
SUBJECT: BUSINESS STATISTICS
TITLE: BUSINESS STATISTICS
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **14Hrs**

Statistics: Meaning and Definition – Primary and Secondary data methods of collecting data – Classification – Methods – Preparation of Frequency Table – concept of cumulative – Relative as Percentage Frequencies – Tabulation,

Unit II **14 Hrs**

Measures of Central Tendency – definition of Average Calculation of AM, GM and HM to ungrouped data. Calculation of Mean, Mode (Universal grouping) median and quartiles to grouped data. Definition – calculation of mean, median, mode and quartiles – geometric mean and harmonic mean to ungroup data.

Unit III **14 Hrs**

Dispersion: Meaning – Types, QD, and SD with coefficients.

Unit IV **16Hrs**

Correlation – Meaning and types, Karl persons Correlation Co-efficient rank Correlation Coefficient – Regression Coefficient and Estimation.

Unit V **22Hrs**

Business Forecasting: Meaning, Interpolation and Extrapolation, Meaning, Binomial Method, Newton's Method. Index number- meaning - characteristics –Fischer's ideal index number-Time reversal text (TRT) – Factor Reversal Text (FRT).

Skill Development (Any Five)

1. Preparation of questionnaire about the activities of small and petty business men.
2. Collection and tabulation of data on 3 or 4 characteristics from any educational or commercial organization.
3. Finding median and quartiles with the help of Ogive in a practical case.
4. Calculate Spearman's rank correlation using 3 characteristics related to 8 imaginary figures and draw a conclusion.
5. Forecasting using Newton's Method.
6. Construction of FIIN and showing it satisfies both FRT & TRT imaginary figures.

Reference Books:

- | | | |
|---|---|------------------------------|
| 1. Business Statistics | : | S.P.Guptha or Sanjeev Kapoor |
| 2. Business Statistics | : | M.Wilson or C.B.Guptha |
| 3. Statistics | : | B.N.Guptha |
| 4. Statistics for managerial decision making: | : | Dr.S.K.Khandelwal |

FIFTH SEMESTER B.Com
SUBJECT: ACCOUNTING AND FINANCE PAPER – I
COMPULSORY ELECTIVE –I
TITLE: CORPORATE ACCOUNTING
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **20Hrs**
Accounting for Amalgamation of joint stock companies (AS 14) - Absorption- Reconstruction, meaning & types, Rearrangement of share capital- Objectives of amalgamation & absorption.

Unit II **16 Hrs**
Accounts of Banking companies- meaning & definition of Bank, Banking & Scheduled banks- Financial statements of banking companies as per new regulations.

Unit III **20Hrs**
Financial Statements of Life Insurance Companies including valuation of Balance Sheet (As per IRDA Regulations).

Unit IV **14 Hrs**
Financial Statements of General Insurance Companies (As per IRDA Regulations)

Unit V **10 Hrs**
Holding Company Accounts – Preparation of Consolidated Balance Sheet only.(Excluding multiple and Cross Holdings).

Skill Development (Any Five)

1. Calculation of Purchase consideration and its discharge under Net Assets method
2. Collection of annual reports of any bank and identifying the sub division of any schedule.
3. Listing of types of life policies and collecting the information regarding bonus of various policies.
4. Preparation of valuation, balance sheet with imaginary figures and preparation of statement of distribution of surplus.
5. List out recent (2012 onwards) mergers and acquisitions with respect to Indian companies.
6. Preparation of Balance Sheet of Holding Company with imaginary figures.

Reference Books:

- | | | |
|-------------------------|---|----------------------------|
| 1. Corporate Accounting | : | S N Maheshwari |
| 2. Corporate Accounting | : | R L Gupta and M RadhaSwamy |
| 3. Advanced Accounting | : | Shukla, Grewal and Gupta |
| 4. Corporate Accounting | : | S P Iyengar |
| 5. Corporate Accounting | : | B S Raman |

FIFTH SEMESTER B.Com
ELECTIVE II
SUBJECT: ADVANCED BANKING – PAPER I
TITLE: INDIAN BANKING

Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit I	16 Hrs
Reserve Bank of India – Formation – Functions of RBI – Role of RBI in Economic Development – Monetary Policy.	
Unit II	18Hrs
Commercial Banking in India – Historical Background – land marks in Indian Commercial Banking – social Control – Nationalization – Lead Bank Scheme – Banking Reforms – Privatization – Role of Foreign Banks in India – Performance Evaluation of Banks – Non Performing Assets, Profitability – Prudential Norms.	
Unit III	16 Hrs
Co-operative Banking Structure and Features – Problems of Cooperative Banks – measures to solve them.	
Unit IV	16 Hrs
Regional Rural Banks Features, functions, Development banks – IFCI – IDBI – KSFC –SIDBI their functions and working	
Unit V	14 Hrs
Narasimhan Committee reports on Banking and Financial Sector Reforms, recent trends in Indian Banking.	

Skill Development (Any Five)

1. Collect statistics on RBI Credit control measures relating to a) Cash Reserve Ratios (b) Open market operations (c) Statutory reserve Ratio (d) Repo Rates (e) Prime Lending Rates.
2. Make a list of: a) Nationalized Banks working in your town. B) Visit a bank and collect information about non-performing assets.
3. Arranging special lectures by professional and practical bankers and preparation of brief report by the students on the same.
4. Visit the RBI branches wherever possible.
5. Visit the nearest KSFC branches and collecting information and have discussions with officials.
6. Visit a co-operative bank or Grameena bank and prepare a report on their activities.
7. List out the modern services provided by any two banks in your locality.

Reference Books:

1. Money, Banking, International Trade and Public Finance: DM Mithani
2. Money, Banking and International trade ; TTSethi
3. Banking theory and Practice : Shekar&Shekar
4. Banking Law and Practice : M L Tannan
5. Banking theory and Practice in India : Warshney&Radhaswamy
6. Modern Banking : K P M Sundaram
7. Modern Banking : MC Vaishhya

FIFTH SEMESTER B.Com
ELECTIVE II
SUBJECT: BUSINESS TAXATION-PAPER –I
TITLE: CORPRTATE, SERVICE AND LUXURY TAX
Class Duration: 16Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I: **16Hrs**

Tax Planning-Introduction, Concept of Tax planning, Tax avoidance and Tax evasion. Difference between Tax planning, Tax avoidance and Tax Evasion. Case study – Mc Dowell & Co Vs CTO. Objectives of Tax planning, Limitations of Tax planning (Theory only)

Unit II: **16Hrs**

Tax Planning with reference to forms of business organizations – Sole proprietorship Vs Firm, Firm Vs Company- **Problems**

Tax Planning with reference to Financial Management Decisions –Capital structure Decision, Dividend Decision and Bonus issue- **Problems**

Tax Planning with reference to Managerial Decisions – Purchase of asset out of own fund Vs Borrowed fund, own or lease , Hire purchase Vs Installment, Make or Buy decision , Repair or Replace - **Problems**

Unit III: **16Hrs**

Service Tax: Introduction – important Definitions, Computation of Service Tax – Service Tax Authorities. Service Tax computation (a) Banking and Other Financial Services (b) Advertising Agencies (c) Cable Operators (d) Courier Services.

Unit IV: **14Hrs**

Luxury Tax – Introduction – Registration – Levy of Taxes on Luxuries provided in Hotels. Health Clubs and Marriage halls – computation and Payment of Tax.

Unit V: **18Hrs**

Procedure for Assessment – penalties- Interest Appeals and revisions in relation to Service Tax and Luxury Tax

Skill development (Any Five)

1. List out the transactions which are treated as Tax evasion, Tax Planning and Tax avoidance.
2. List out the factors to be considered while choosing a suitable form of Business organization
3. Design a suitable capital structure for a company from Tax planning point of view.
4. Filling and filing of service tax challans of forms ST-1 and ST-3
5. Making a list of commercial establishments rendering the services subjected to service tax.
6. Making an abstract of recent developments in relation to Service tax and Luxury tax.

Reference Books:

1. Wealth tax, Service Tax and Luxury Tax, by Prof A.R Chawan, Vishaka Publication Mysore

2. Indirect taxes, by V.S Datey , Taxmann Publication
3. Indirect taxes, by H C Mehrotra , Sahithya Bhawan Publication
4. Corporate Tax Planning and Management – Dr H C Mehrotra and S.P. Goyal , Sahithya Bhawan Publication
5. A simplified approach to corporate tax planning – Girish Ahuja and Ravi Gupta – Asia Law House
6. Corporate Tax Planning and Business cases – Vinod .K.Singhania, Taxmann Publications

FIFTH SEMESTER B.Com
ELECTIVE-II
SUBJECT: INSURANCE MANAGEMENT
TITLE: LIFE INSURANCE– PAPER - I
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **18 Hrs**

Concept of Insurance – Uncertainty and Risk - Principles of Insurance – Utmost good faith, indemnity, insurable interest and subrogation – Life Insurance Act in India – Life Insurance Business in India.

Unit II **16 Hrs**

Life Insurance – Meaning and Objective – Nature of Risks for individuals – nature of Life Insurance extract type of Life Insurance Policies – Postal life insurance in India.

Unit III **14 Hrs**

Calculation of premium – Modes of Payment of Premium – Lapses – Revival – Loans – Maturity Settlement – survival Benefit and Death Claim.

Unit IV **16 Hrs**

Marketing of Life Insurance in India – appointment of LIC Agents, their Qualification and Training – commission – development Officers – their Role in Marketing of Life Insurance.LIC and Private Life Insurance Companies in India.

Unit V **16 Hrs**

Current Trends in Life Insurance – A brief Comparative Study of Life Insurance in India and Abroad.

Skill Development (Any Five)

1. Visit to a Life Insurance Office, Collect Life Insurance Proposal. Discuss its contents and requirements.
2. Collect a Life Insurance policy bond and study the contents of Life Insurance content in it.
3. Conduct a Survey of Ten Policies, Sum Assured, Premium Payment.
4. Conduct a Survey of Ten Life Insurance Agents to understand how do they market life insurance.
5. Visit a post office; collect postal life insurance policies, their types & premiums.
6. Draw the organizational structure of LIC Branch Office.

FIFTH SEMESTER B.Com
ELECTIVE-II
SUBJECT: INTERNATIONAL BUSINESS - PAPER - I
TITLE: INTERNATIONAL TRADE

Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **14 Hrs**

International Business – Meaning and Significance – International Business Orientations – Ethnocentric – Polycentric – Regiocentric and Geocentric.

Unit II **16 Hrs**

Liberalization – Privatization and Globalization (LPG) Liberalization in India – since 1991 – Liberalization v/s Protection=Privatization V/s Nationalization–Merits and Demerits of Globalization.

Unit III **15 Hrs**

Regional Trading Block – SAARC, SAFTA, ASEAN, EU, OECD, NAFTA, OPEC – Reasons for forming regional trading blocs – impact of regional trading blocs on globalization.

Unit IV **20 Hrs**

WTO: Origin – Membership – Objectives – Organization –dispute settlement board –

Unit V **15 Hrs**

Multinational Corporations – Meaning – Objectives – Organization Structure – MNCs of India, Japan, USA and European Countries.Global entry strategies – licencing, franchising, joint venture.

Skill Development (Any Five)

1. Make a list of five Indian firms which are engaged in International Business. Report about their international business.
2. Conduct a survey of ten farmers or coffee growers or business men to collect their opinion about impact of LPG on them
3. Study the impact of foreign MNCs on Indian industries.
4. Draw the organization structure of two MNCs operating in India.
5. Draw the organizational structure of WTO or European Union or SAARC or ASEAN

Reference Books:

1. International Business : SubbaRao
2. International Business : Francis Cherrunium
3. International Business : Bhalla
4. International Trade Policies and perspectives in developing economy : M J M

FIFTH SEMESTER B.Com
ELECTIVE -II
SUBJECT: E-COMMERCE – PAPER – I
TITLE: PROGRAMMING AND E-COMMERCE BASICS
Class Duration: 16 Weeks with 5 Hours a week = 80Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **16 Hrs**

MS Office Usage

- a. Word: Basics – Using Wizard – Hyper-Texting-Drawing etc.
- b. Excel: Creating charts-Graphs-Inserting word text to excel.
- c. Power Point: Presentation creation – Animation- Effects-Sounds inserting movies and Audio.

Unit II **16 Hrs**

Programming Basics

- a. Basics of Logics: AND/OR/NAND/XOR Usage
- b. Flow charts – Pseudo coding etc.
- c. Logical Approaches to problem solving

Unit III **16 Hrs**

E-Commerce: History – concept- needs-E Mail-Browsing,. Hands on experience of Internet & E Mail

Unit IV **16Hrs**

A Pictorial of full e-commerce solution:

- a. Banking sector
- b. Travel sector
- c. Business Sector – including order processing – supply chain
- d. Employee Management-Pay Roll Tax etc.

Unit V **16 Hrs**

E-Commerce Operational issues:

- a. Ubiquitous Computer- Basic Components.
- b. Connectivity
- c. Security
- d. Information Exchange

FIFTH SEMESTER B.Com
SUBJECT: AUDITING
TITLE: PRINCIPLES AND PRACTICE OF AUDITING
Class Duration: 16 Weeks with 4 Hours a week = 64Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I

16Hrs

Introduction : Meaning and Definition of Auditing – Branches of Auditing – Qualities of an Auditor – Objectives of Auditing – Advantages of Auditing – types of Audit – Audit Program - Audit Report – Appointment – Qualification – disqualification – Rights and Duties of Company Auditor.

Unit II

16 Hrs

- a) Internal check – Meaning & Objectives
- b) Vouching – Meaning & Importance / vouching of Cash Transactions.

Unit III

16Hrs

Verification & Valuation of Assets and Liabilities.

Assets:

- 1. Good Will
- 2. Stock in Trade
- 3. Investment

Liabilities:

- 1. Sundry Creditors
- 2. Capital
- 3. Loan

Unit IV

16 Hrs

Audit of Different Organizations

- 1. Sole Trader
- 2. Hotel, clubs, hospitals and charitable institutions
- 3. Co-operative Societies
- 4. Educational Institutions

Skill Development (Any Five)

- 1. Collect a blank voucher and fill with imaginary figures.
- 2. Prepare Audit programme assuming you are an auditor of a firm
- 3. Prepare qualified / clean audit report
- 4. List any five auditors and their address in your area.
- 5. Visit a factory and collect its audit report
- 6. Write the points to be noted at the time of audit in audit note book.

Reference Books:

- 1. Practical Auditory : B.N.Tandan
- 2. Practical Auditory : Spicer & Pegler
- 3. Auditing : T.R.Sharma or JagdeeshPrakash
- 4. Contemporary Auditing : Kamal Gupta

OR
FIFTH SEMESTER B.Com
SUBJECT: RESEARCH METHODOLOGY
TITLE: BUSINESS STATISTICS AND RESEARCH METHODOLOGY- Soft Core
Class Duration: 16 Weeks with 4 Hours a week = 64Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I

16Hrs

Introduction-Definition of statistics, Functions, Scope, Limitation-Research- Meaning, Definition, Purpose, scope and objectives.

Unit II

16Hrs

Steps in research, -Definition of research problems/Selection and formulation of research problems, Techniques involved in defining the problem-sampling, Data collection, Editing, Coding – Tabulation, Diagrammatic and Graphical presentation of Data

Unit III

16Hrs

Correlation and Regression Meaning- Types – Methods of Determining Correlation – Scatter Diagram method, simple graph method – Probable error – Karl Pearson's Coefficient of Correlation and its application in business.

Unit IV

16Hrs

Report writing -Steps in Report Writing – Types of reports – Synoptic outline of chapter – Steps in drafting the report.

SKILL DEVELOPMENT

1. Preparation of model Questionnaire
2. Collection of data and Computation of various averages
3. Analysis of data by Computing Standard Deviation and Coefficient of variation
4. Comparing and Correlating Data
5. Construction of Index Numbers from the collected Data
6. Presentation of data in graph and diagrams

Reference Books:

1. S P Gupta: Statistical Method
2. Dr. B N Gupta: Statistics
3. V P Michael, Research Methodology in management
4. C B Gupta: Statistics
5. Wilkinson and Bhandarkar, methodology and techniques of social Research

SIXTH SEMESTER B.Com
SUBJECT: CAPITAL BUDGETING
TITLE: CAPITAL BUDGETING-Hard Core
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit – I

24 Hrs

Introduction to Capital Budgeting.: Definition, Importance, Techniques – traditional techniques and Modern techniques = payback period, & ARR. NPV, IRR, & PI

Unit – II

10 Hrs

Risk analysis in Capital Budgeting – Introduction, conventional statistical techniques to handle risk in capital budgeting.

Unit III

18 Hrs

Cost of capital – computation of cost of various sources of capital, computation of WACC, marginal cost of capital. Planning the capital structure: ROI and ROE analysis – capital Structure policies and measurement of practices.

Unit IV

12 Hrs

Leverages meaning, types of leverages – operating leverages, financial leverages and combined leverage.

Unit V

16 Hrs

Dividend Policy – introduction, factors affecting dividend policy - dividend theories – Walter's model – Gordon's Model – MM model.

Skill Development (Any Five)

1. Compute NPV & IRR using imaginary cash flows.
2. Enumerate statistical tools used to analyse the risk in capital budgeting.
3. List out the formulas used to compute cost of various components of capital and NACC.
4. Show the calculation of different types of leverages.
5. Narrate Walter's model on dividend theory with proper illustration.
6. Compute the ROI & ROE of any small scale industry in your locality.

Reference Books

1. Financial Management – Pradeep Kumar Sinha
2. Financial Management- I.M.Pandey- Khan & Jain

SIXTH SEMESTER B.COM

SUBJECT: LAW

TITLE: COMPANY LAW

Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit I:

16 Hrs

Company-Legislative back drop of Companies Act 2013-Objectives of the Companies Act -Joint Stock Company-Meaning, definition, features of Joint Stock Company. Corporate personality-Lifting corporate veil.

Unit II:

16 Hrs

Formation of company- Promotion, Incorporation, capital subscription & commencement of business. Basic documents-Memorandum of Association & Articles of Association-Definition, clauses, provisions & procedures for alteration. Distinction between Memorandums of Association & Articles of Association. Prospectus-Contents-Statement in Lieu of prospectus. Listing of Securities.

Unit III:

16 Hrs

Company secretary-meaning & definition of company secretary, qualification, appointment, position & role, rights, duties & liabilities-removal of a company secretary.

Unit IV:

16 Hrs

Membership & registration of members, listing of securities, procedures thereof- Shares- types & allotment of shares- Share certificate & share warrant. Buy back, surrender & forfeiture of shares.

Unit V:

16 Hrs

Meetings- Requisites of valid meetings- meetings of Board of Directors, shareholders, statutory meeting, Annual general meeting, and extraordinary general meeting. Resolutions-types of resolution.

Skill development (Any Five)

1. Draft any one of the following memorandum of association- share certificate- resolution- minutes- meeting notices.
2. Collect & identify important contents of any one of the following documents- annual report/prospectus/share application form.
3. Case study analysis & report any one
 - A. Solomon & Solomon Company (separate identity)
 - B. Daimler Company Ltd Vs. Continental Tyre & Rubber Company Ltd.
4. Record the proceedings of a mock meeting of BOD's.
5. SEBI guidelines with regard to listing of securities.
6. Draft any two resolutions.

Reference Books:

1. Company law - Avatar singh
2. Company law - M.C Kuchal
3. Company law - B.S Raman
4. Lecturers of company law - Shah
5. Guide to Companies Act - Ramya
6. Elements of Company Law - Reddy and Appanaiah

SIXTH SEMESTER B.Com
SUBJECT: QUANTITATIVE TECHNIQUE
TITLE: QUANTITATIVE TECHNIQUES
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **15 Hrs**

Theory of Sets: Elements of a set , methods of describing a set, types of sets, operations, Demorgan's Laws, difference of two sets and Cartesian Product, Venn Diagram.

Unit II **14 Hrs**

Theorem of counting, permutation and combination and their application.

Unit III **20 Hrs**

Probability: Finite sample, space events, meaning of probability, probability of events with union and intersection of events, probability distributions, binomial – Poisson & normal.

Unit IV **15 Hrs**

Matrices: Meaning and types, Algebra of matrices with application, Determinants: Meaning and evaluation: Solving Simultaneous equations with Cramer's rule

Unit V **16 Hrs**

Linear programming – Meaning & objectives, framing of LPP, Finding solutions (graphical method only) Maximization problems. Simplex method (problems)

Skill Development (Any Five)

1. Preparation of Venn diagram
2. Graphic representation of solution to LPP
3. Application problems on matrix algebra
4. Application problems on permutation and combination.
5. Application problems on probability.
6. Types of set with diagrams.

Reference Books

- | | | |
|-------------------------|---|-----------------------|
| 1. Business Mathematics | : | B H Suresh |
| 2. Business Mathematics | : | Sanchetti and Kapoor |
| 3. Business Mathematics | : | Sanchetti and Agarwal |
| 4. Business Statistics | : | S P Gupta |
| 5. Business Statistics | : | S.C.Gupta |

SIXTH SEMESTER B.Com
COMPULSORY ELECTIVE –I
SUBJECT: ACCOUNTING AND FINANCE – PAPER II
TITLE: FINANCIAL MANAGEMENT
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **10 Hrs**

Financial Management – Meaning- Nature- Scope – Objectives – Role of Financial Manager.

Unit II **20 Hrs**

Working Capital Management – Meaning Components – Nature and kinds – Determinants of Working Capital – Estimation of working capital requirements. Cash Management – Motives for holding cash – cash planning – cash forecasting- preparation of cash budget.

Unit III **20 Hrs**

Cash Flow Statement (As per AS 3).

Unit IV **20 Hrs**

Funds Flow Statement

Unit V **10 Hrs**

Capital Structure: Definitions – Assumptions Net Income Approach and Net Operating Income Approach. Modigliani and Miller model, Illustrations with problems

Skill Development (Any Five)

1. Identify the decision areas in which a Financial Manager has a role to play.
2. Estimate working capital requirements for a business enterprise with imaginary figures.
3. List out fund and non-fund items.
4. Make cash forecast of a company with imaginary figures and prepare a cash budget.
5. Write an imaginary optimum capital structure of a company.
6. Collection of a balance sheet of a company and prepare a statement showing changes in working capital.

Reference Books:

1. Financial Management – J M Pandey
2. Financial Management – Kulkarni
3. Financial Management – Ravi Kumar

SIXTH SEMESTER B.Com
ELECTIVE II
SUBJECT: ADVANCED BANKING – PAPER II
TITLE: INTERNATIONAL BANKING & FOREIGN TRADE
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **14 Hrs**

Banking system in USA and UK-A brief study – comparative analysis with Indian Banking system.

Unit II **16 Hrs**

International Financial institutions- IMF, IBRD, IFC, ADB – Objective and functions. International Money Market, London and New York Money Market comparison with Indian Money Market.

Unit III: **18 Hrs**

Foreign trade- Features- Importance, Theories of Foreign trade.

- a. Absolute cost theory
- b. Comparative cost theory
- c. Factors oriented theory
- d. Modern theory

Unit IV: **16 Hrs**

Foreign Exchange Market-Features, Importance- Exchange rate mechanism- Mint parity theory- PPP theory- Balance of payment theory- Fixed & flexible exchange rates.

Unit V: **16 Hrs**

Exchange control: Concept, objectives, functions- Foreign exchange administration in India- Salient features of FEMA.

Skill Development (Any Five)

1. Make a list of banks in your area which have foreign exchange business.
2. Collect information of foreign branches of Indian banks.
3. Visit the nearest branch of Foreign Bank and report on the activities.
4. Prepare charts showing trends in foreign exchange rates of Indian rupee against US Dollar, British Pound, Japanese Yen and Euro.
5. Visit a money changer and report on the working.
6. Draft the proforma BOP

Reference Books

- | | | |
|---|---|-----------------------------|
| 1. Central Banking | : | M.H.DeKock |
| 2. Money, Banking, International Trade and Public Finance | : | D M Mithani& K P M Sundaram |
| 3. Money Banking and International Trade | : | K P M Sundaram |
| 4. Modern Banking | : | M C Vaish |
| 5. Money Banking and International Trade | : | M L Seth |
| 6. Elements of Foreign Exchange | : | Jeevanandam |

SIXTH SEMESTER B.Com
ELECTIVE -II
SUBJECT: BUSINESS TAXATION – PAPER II- Hard Core
TITLE: INDIRECT TAX

Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **16 Hrs**

KVAT of 2003: Definitions – Levy of Tax- Tax Liability-Output Tax and Input Tax – Capital Goods – Agents Liable to pay Tax – Computation of tax – Registration of Dealers – Returns Forms.

Unit II **18 Hrs**

C.S.T Act 1956: Introduction – Definitions – Levy of Tax – Incidence - Principles for different categories of sales – Subsequent sales – Inter State sales – registration of Dealers – declared goods and undeclared goods. Schedule of Taxes: Determination of Sales Tax Liability.

Unit III **18 Hrs**

Central Excise Duty: Introduction to Central Excise Act, 1944 – Central Excise Tariff Act: Meaning and characteristics of Central Excise – Definitions- Registration tax – Liability and Valuation of goods.

Unit IV **16 Hrs**

CENVAT (Central Value Added Tax) Computation of Central Excise Duties (Problems on Assessable Value) Different Rates of Excise Duties. Claiming Cenvat Credit.

Unit V **12 Hrs**

Customs Duty: Introduction – Definitions – Notified Goods – Specified Goods – Prohibition U/s 11 – Free Goods under Negative Lists.– Types of Customs Duty – computation of Assessable value and Customs Duty. Baggage Goods (theory)

Skill Development (Any Five)

1. Application for registration of KVAT and CST
2. Submission of monthly returns in forms under KVAT CST
3. Filling of annual returns in Forms under KVAT and CST
4. Collection of Forms under KVAT and CST
5. Filling and filing of form R1 – Registrations under Central Excise
6. List out 20 Excisable goods
7. List out the eligible ports, airports, land, and customs stations.
8. Form 22, 23, 24 under customs act, TR-6 Central Excise
9. List out causes for prohibition of imports and exports.

Reference Books:

- | | | |
|------------------------------|---|------------------------|
| 1. Indirect taxes | : | Daley |
| 2. Indirect Taxes | : | H C Mehrotra and goyal |
| 3. Business Taxation | : | B S Raman |
| 4. Business Taxation | : | K SadashivaRao |
| 5. KVAT | : | Bare Acts and Rules |
| 5. KVAT: Bare Acts and Rules | : | Bare Acts and Rules |
| 6. Central Excise Act | : | Bare Acts and Rules |
| 7. Customs Act | : | Bare Acts and Rules |

SIXTH SEMESTER B.Com
ELECTIVE-II
SUBJECT: INSURANCE MANAGEMENT – PAPER II
TITLE: GENERAL INSURANCE

Class Duration: 16 Weeks with 5 Hours a week = 80Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit I

17 Hrs

General Insurance – Meaning – Objectives and Types – Principle of General Insurance – difference between General Insurance and Life Insurance – General Insurance Act in India.

Unit II

17 Hrs

Fire Insurance – Meaning – Objectives – Fire Insurance Policy conditions – Determination of Fire Insurance sum assured and premium – fire insurance claim settlement.

Unit III

17 Hrs

Marine insurance – Meaning – Objective types – Marine Insurance Policy conditions – determination of Marine insurance sum assured and premium – Marine insurance claim settlement.

Unit IV

17 Hrs

Meaning – Objective – Policy condition – premium settlement of claims of Motor vehicle insurance – Medical Insurance – crop insurance — Personal Accident insurance.

Unit V

12 Hrs

Insurance Development Regulatory Authority of India – Origin – Objectives – function and Role.

Skill Development (Any Five)

1. Visit ten business firms: collect their general insurance policies information.
2. Contact fire general insurance agents; discuss how they market general insurance business.
3. Collect a copy of motor vehicle insurance policy and discuss their contents.
4. Collect information about crop insurance schemes of central and state government.
5. Collect the proposal form of general insurance and discuss their contents.
6. Discuss the procedure of motor accident claim and settlement.

SIXTH SEMESTER B.Com
ELECTIVE -II
SUBJECT: INTERNATIONAL BUSINESS – PAPER II
TITLE: EXPORT MANAGEMENT

Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **16 Hrs**

Current trends in India's International Trade, Export, Imports, Foreign Exchange Reserves, ADR's, GDR's, FII..

Unit II **14 Hrs**

Export and Import Policy of Government of India – Objectives, contents, schemes and Incentives.FDI in 8 sectors.

Unit III **18 Hrs**

Special Economic zones (SEZ) Software Technology Park (STPs), export and import. Export oriented units (EOUs) Export Processing Zones (EPSs) Their Objectives – Structure formation significance and incentives.

Unit IV **15 Hrs**

Export Procedure and Import Procedure under Customs Act.

Unit V **17 Hrs**

Regulatory Framework for international business in India, RBI, FEMA, Foreign investment, exports Promotion Board.

Skill Development

Any Five

1. Make a list of Export Houses and Import Houses.
2. Make a list of Ten major items exported from India with their volume and value.
- 3 Make a list of ten major items imported from India with their volume and value.
4. Make a list of SEZs and STPs in India.
5. Make a list of Export Oriented Units (EOUs) in your area – their nature of business and export performance.
6. Collect Export and Imports figure of India for past ten years.
7. Collect foreign direct investment data of India for past ten years.

Reference Books:

- | | | |
|---------------------------|---|---------------------|
| 1. International Business | - | P.SubbaRao |
| 2. International Business | - | Francis Cherrunilum |
| 3. Indirect Taxes | - | V S Datey |

SIXTH SEMESTER B.Com
ELECTIVE II
SUBJECT: E-COMMERCE – PAPER II
TITLE: E-COMMERCE SITES
Class Duration: 16 Weeks with 5 Hours a week =80Hrs
Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **14 Hrs**

Creating and cascading web pages – Designing Web pages using MS Front Page – animation- Pictures etc., Debugging using Emulators.

Unit II **16 Hrs**

Designing the interface for E-Commerce Web Pages – Designing the interactive Web Page using Active Server Pages (ASP). Data transfer using ASP search queries etc. Extensible mark-up language (XML)

Unit III **12 Hrs**

Create web pages with Real Time Updates – Ticker etc. Hands on Lab with full example.

Unit IV **14 Hrs**

Sample Order Processing System – Query order- Transaction – Authentication, verification – intimation- closing the order – shipping – Customer satisfaction– Supply Chain Management – Just in Time – Just in time

Unit V **14 Hrs**

Security: (a) Need, Levels, Encryption Principle, 128: Encryption (b) Levels of Security – Examples.

Skill Development: Teacher shall decide

SIXTH SEMESTER B.Com
SUBJECT: ENTREPRENEURSHIP
TITLE: ENTREPRENEURSHIP DEVELOPMENT

Class Duration: 16 Weeks with 4 Hours a week = 64Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **16 Hrs**

Entrepreneurship: Evolution of entrepreneurship in India- Meaning and Definition of Entrepreneur and Entrepreneurship Characteristics, Functions and importance of Entrepreneur.

Unit II **16Hrs**

Types of Entrepreneurs, Professional Managers V/s Entrepreneurs. Business plans - Establishment of a new Enterprise-Inception-Licensing –Clearance certificate from Agencies SIDBI.

Unit III **16 Hrs**

Entrepreneurship Development Programme Meaning, Objectives, Phases in EDP & Operational problems, entrepreneurial training, meaning, importance & types.

Unit IV **16 Hrs**

Entrepreneurial motivation, motivational factors compelling and facilitating factors, entrepreneurial ambition. Emerging issues in woman entrepreneurship development in India

Skill Development (Any Five)

1. List out the name, address, nature of business, capital and number of employees of at least ten business enterprises.
2. Visit District Industrial Centre and Collect information about incentives offered to small scale units.
3. Collect and critically analysis the factors responsible for the success of women entrepreneurs.
4. Visit KSFC and collect information about financial assistance offered by them to SSIs.
5. Design a questionnaire to assess the entrepreneurial aptitude.
6. Visit four agricultural entrepreneurs and write a report.
7. Write a feasibility report for a new enterprise.

Reference Books:

1. Small Scale Industries & Entrepreneurial Development by C.S.V.Murthy
2. Entrepreneurship & Small Business Management by C.B.Gupta& Khanka
3. Entrepreneurial Development by S.Anil Kumar, S.C.Poornima, M.K.Abraham&K.Jayashree.
4. Small Business Management & entrepreneurship by Vasant Desai

SIXTH SEMESTER B.Com
SUBJECT: ORGANIZATIONAL BEHAVIOUR
TITLE: ORGANIZATIONAL BEHAVIOUR

Class Duration: 16 Weeks with 4 Hours a week = 64 Hrs

Marks: Theory 80 + Internal Assessment 20 = 100

Unit I **16 hrs**

Definition and scope of organizational behaviour-models of organizational behaviour, contributing disciplines to organizational behaviour

Unit II **16 hrs**

Individual differences, aptitude, interest, attitudes and its components, functions.

Unit III **16 hrs**

Learning principles, learning theory and behaviour modification-personality theory- personality test and determinants.

Unit IV **16 hrs**

Perception, influencing factors, perceptual distortions-stress management-meaning- causes of stress-consequences of stress-stress management.

Skill Development (Any Five)

1. Provide an example from your own experience of people seeming to interpret the same situation different. Explain why you think this has happened.
2. Describe your perception of a close family member and a person with whom you have studied.
3. Give an example of how a manager of an e-commerce unit might apply each of four learning theories.
4. Why do Individuals differ in their behaviour?
5. It has been suggested that a “stress is in the eyes of the beholder”. What does this mean? Do you agree?
6. Identify students in your class who exhibit contrasting behaviours. Analyze how and why such behavior contrast.

Reference Books:

1. Organizational Behaviour – K S Ashwathappa
2. Organizational Behaviour –Dr. S.S.Khanka
3. Organizational Behaviour-L.M.Prasad
4. Organizational Behaviour-Stephen P. Robbins, Timothy A. Judge & Seema Sanghi

**BLUE PRINT OF QUESTION PAPER FOR B.Com, and B.Com (P) COURSE–
2016 -17 Onwards
SEMESTERS I TO VI**

**(Except for Business Mathematics, Quantitative Techniques, Financial Accounting (P),
Accountant in Business (P), Management Accounting (P), Taxation (P), Audit and
Assurance (P) & Corporate and Business Law (P)**

Time: 3 hours.

Max Marks: 80

PART-A		
Answer any TWO questions:		2 x 20= 40 Marks
1	No sub divisions	20
2		20
3		20
4		20
PART-B		
Answer any TWO questions:		2 x 10 = 20 Marks
5	No sub divisions	10
6		10
7		10
8		10
PART C		
Answer any FOUR questions:		4 x 5= 20 Marks
9	No sub divisions	5
10		5
11		5
12		5
13		5
14		5
15		5

BLUE PRINT OF QUESTION PAPER FOR B.Com & B.Com (P) SEMESTER V& VI**Business Mathematics and Quantitative Techniques****Time: 3 hours.****Max Marks 80**

PART-A Answer any Two questions:		20x2= 40 Marks
1	Part A will have 4 main questions with max 3 sub divisions & marks should be mentioned for the respective sub questions	
2		
3		
4		
PART-B Answer any Two questions		10x2 = 20 Marks
5	Part B will have 4 main questions with max 2 sub divisions & marks should be mentioned for the respective sub questions	
6		
7		
8		
PART C Answer any Four questions:		5x4= 20 Marks
9	Part C will have 6 main questions with max 2 sub divisions of 2 1/2 marks each	
10		
11		
12		
13		
14		

**BLUE PRINT OF QUESTION PAPER FOR B.Com (P) COURSE–
2016 -17 Onwards
SEMESTERS I TO VI**

**Financial Accounting (P), Accountant in Business (P), Management Accounting (P),
Taxation (P), Audit and Assurance (P) & Corporate and Business Law (P)**

80 marks end semester examination+ 20 marks Internal Assessment

Time: 3 hours.

Max Marks: 80

PART-A		
Answer all questions:		20x1= 20 Marks
1	20 questions of 1 mark each	
PART-B		
Answer any TWO questions:		2 x 5 = 10 Marks
2	No sub divisions	5
3		5
4		5
PART C		
Answer any Two questions:		2 x 10= 20 Marks
5	No sub divisions	10
6		10
7		10
PART D		
Answer any Two questions:		2x15=30 Marks
8		15
9		15
10		15