

Bangalore University

B.Com Syllabus (New Scheme)

1. COURSE STRUCTURE:

SEMESTER SCHEME OF EXAMINATION UNDER SEMESTER: B.Com

FIRST SEMESTER

- 1.1 LANGUAGE:
KANNADA/SANSKRIT/URDU/TAMIL/
TELUGU/ADDITIONAL ENGLISH /
MARATHI/ HINDI
- 1.2 LANGUAGE: ENGLISH
- 1.3 FINANCIAL ACCOUNTING - I
- 1.4 PRINCIPLES OF MANAGEMENT
- 1.5 BUSINESS MATHEMATICS / CLSP
I
- 1.6 BUSINESS ECONOMICS – I

SECOND SEMESTER

- 2.1 LANGUAGE:
KANNADA/SANSKRIT/URDU/TAMIL/
TELUGU/ADDITIONAL ENGLISH /
MARATHI/ HINDI
- 2.2 LANGUAGE: ENGLISH
- 2.3 FINANCIAL ACCOUNTING – II
- 2.4 HUMAN RESOURCES MANAGEMENT
- 2.5 BUSINESS STATISTICS
II
- 2.6 BUSINESS ECONOMICS – II

THIRD SEMESTER

- 3.1 LANGUAGE: (including Communication)
KANNADA/SANSKRIT/URDU/TAMIL/
TELUGU/ADDITIONAL ENGLISH /
MARATHI/ HINDI

3.2 LANGUAGE: ENGLISH & BUSINESS
COMMUNICATION

3.3 CORPORATE ACCOUNTING – I

3.4 MARKETING MANAGEMENT

3.5 INTERNATIONAL BUSINESS
ENVIRONMENT

3.6 INDIAN FINANCIAL SYSTEM
III

3.7 INDIAN CONSTITUTION

FOURTH SEMESTER

4.1 LANGUAGE: (including Communication)
KANNADA/SANSKRIT/URDU/TAMIL/
TELUGU/ADDITIONAL ENGLISH /
MARATHI/ HINDI

4.2 LANGUAGE: ENGLISH & BUSINESS
COMMUNICATION

4.3 CORPORATE ACCOUNTING – II
IV

4.4 FINANCIAL MANAGEMENT

4.5 LAW & PRACTICE OF BANKING

4.6 COST ACCOUNTING

4.7 COMPUTER FUNDAMENTALS

FIFTH SEMESTER

5.1 METHODS & TECHNIQUES OF COST
ACCOUNTING

5.2 INCOME TAXES– I

5.3 ENTREPRENEURSHIP DEVELOPMENT
PROGRAM

5.4 COMPUTER BUSINESS
APPLICATIONS

5.5 ELECTIVE: PAPER I
V

5.6 ELECTIVE: PAPER II

SIXTH SEMETER

- 6.1 BUSINESS LAWS
- 6.2 INCOME TAXES – II
- 6.3 MANAGEMENT ACCOUNTING
- 6.4 SERVICES MANAGEMENT
- 6.5 ELECTIVE : PAPER III
VI
- 6.6 ELECTIVE : PAPER IV

ELECTIVE – I : ACCOUNTING GROUP

- ADVANCED FINANCIAL ACCOUNTANCY
- AUDITING – I
- AUDITING – II
- ACCOUNTING AND INFORMATION SYSTEM

ELECTIVE – II : FINANCE GROUP

- ADVANCED FINANCIAL MANAGEMENT
- FINANCIAL MARKETS
- CORPORATE FINANCIAL POLICY
- FINANCIAL SERVICES

ELECTIVE – III : MARKETING GROUP

- CONSUMER BEHAVIOUR
- MARKETING RESEARCH
- ADVERTISING MANAGEMENT
- SALES AND DISTRIBUTION MANAGEMENT

ELECTIVE – IV : HUMAN RESOURCE GROUP

- INDUSTRIAL RELATIONS
- LABOUR WELFARE AND SOCIAL SECURITY
- COMPENSATION MANAGEMENT AND LABOUR LEGISLATIONS
- HUMAN RESOURCE DEVELOPMENT

ELECTIVE – V : INSURANCE GROUP

- PRINCIPLES AND PRACTICE OF NON-LIFE INSURANCE
- LEGAL ASPECTS OF INSURANCE
- LIFE INSURANCE
- MANAGEMENT OF INSURANCE BUSINESS

ELECTIVE – VI: TAXATION

- DIRECT TAX PLANNING
- COMMERCIAL TAXES
- CUSTOMS ACT AND CUSTOMS TARIFF ACT
- CENTRAL EXCISE ACT AND CENTRAL EXCISE TARIFF ACT

ELECTIVE – VII: INFORMATION SYSTEMS AND MANAGEMENT

- RELATIONAL DATA BASE MANAGEMENT AND MS ACCESS
- SYSTEM ANALYSIS, DESIGN AND INFORMATION SYSTEMS
- PROGRAMMING IN ‘C’
- OBJECT ORIENTED PROGRAMMING AND C++ LANGUAGE

FIRST SEMESTER

1.3 : FINANCIAL ACCOUNTING I OBJECTIVES

The objective of this course is to acquaint students with the accounting concepts, tools and

Techniques influencing business organizations

Unit 1: AMALGAMATION OF FIRMS 14 hours

Meaning-Objectives-Books of accounts in Vendors – Revaluation Account – Goodwill Account –

Combined Capital Account – New Firm Account – Passing of Journal Entries – In the books of

Amalgamated firm – combined journal entries – Preparation of Amalgamated Balance Sheet –

Treatment of assets and liabilities not taken over – Treatment of unrecorded assets and liabilities -

Treatment of contingent liabilities

Unit 2: SALE OF PARTNERSHIP TO A LIMITED COMPANY 12 hours

Introduction – Need for conversion - Meaning of Purchase Consideration – Mode of Discharge of
Purchase Consideration - Method of calculation of Purchase Consideration – Net Payment Method
– Net Asset Method – Passing of Journal Entries and Preparation of Ledger Accounts in the books
of Vendor – Treatment of certain items – Dissolution Expenses – Unrecorded Assets and Liabilities
– Assets and Liabilities not taken over by the Purchasing Company - Contingent liabilities - nonassumption
of trade liabilities - In the books of Purchasing Company – Passing of Incorporation entries – Treatment of Security Premium – Fresh issue of shares and debentures to meet working
capital – Preparation of Balance Sheet as per the Companies' Act.

Unit 3: **HIRE PURCHASE SYSTEMS** 12 hours

Introduction – Meaning – Hire Purchase Act 1972 – Important Definitions – Hire Purchase
Agreement- Hire Purchase Price – Cash Price, Hire Purchase Charges, Net Hire Purchase Price –
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Net Cash Price – Net Hire Purchase – Important Provisions – Right of the hirer to purchase with
rebate –Termination of the agreement – Rights of the owner on termination - Calculation of interest
when both the cash price and the rate of interest are given – calculation of interest when cash price
is given but rate of interest is not given – calculation of interest when both the cash price and the
rate of interest are not given – calculation of cash price – calculation of amount of installment –
use of annuity value to find cash price – Journal entries and Ledger accounts in the books of Hire
Purchaser and Hire vendor under Asset Accrual method.

Unit 4: **INSTALMENT PURCHASE METHOD** 8 hours

Introduction – Meaning – Difference between Hire Purchase and Installment Purchase system –
Treatment of Interest Suspense Account - Journal entries and Ledger account in the books of both
parties.

Unit 5: **ROYALTY ACCOUNTS** 14 hours

Introduction – Meaning – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent –

Short workings – Recoupment of Short working under Fixed Period – Floating Period – Recoupment within the Life of a Lease – Treatment of Strike and Stoppage of work – Accounting
 Treatment – in the books of Lessee (Tenant) – when royalty is less than Minimum Rent – When royalty is equal to Minimum Rent – When the right of recoupment is lost, when Minimum Rent Account Method is followed – Preparation of ledger accounts – Royalty Account, Landlord Account – Short workings Account - Minimum Rent Account when Minimum Rent Account is followed.

SKILL DEVELOPMENT

- ?< Collection and recording of Royalty agreement with regard to any suitable situation.
- ?^ Collection and recording of Hire Purchase Agreement.
- ?f Ascertainment of Cash Price and interest under Hire Purchase System.
- ?x Calculation of Purchase Consideration under different methods.
- ?É Arrangement of Mock situation to finalize a sale of firm.
- ?ë Drafting of amalgamation conditions in a given situation.

BOOKS FOR REFERENCE:

1. Dr. S.N. Maheswari , Financial Accounting
2. BS Raman, Financial Accounting
3. Grewal and Gupta, Advanced Accounting
4. Radhaswamy and R.L. Gupta, Advanced Accounting
5. S.Kr. Paul, Advanced Accounting
6. P.C. Tulasian, Pearson Editions, Introduction to Accounting
7. Jain & Narang, Financial Accounting

1.4: PRINCIPLES OF MANAGEMENT

OBJECTIVES:

To familiarise the students with concepts and principles of Management

UNIT – 1: 10 HRS

Management: Introduction - Meaning, nature and characteristics of Management - Scope and

functional areas of management - Management as a science art or profession -

Management &

Administration - Principles of management - Social responsibility of management and Ethics.

UNIT – 2: 8 HRS

Planning : Nature importance and purpose of planning - Planning process, Objectives - Types of

plans (Meaning only) - Decision making – importance & steps.

UNIT – 3: 14 HRS

Organising and Staffing : Nature and purpose of organisation, Principles of organisation - Types of

organization - Departmentation, Committees - Centralisation Vs decentralisation of authority and

responsibility - Span of Control - MBO and MBE(Meaning only) - Nature and importance of

staffing - Process of selection & recruitment(in brief).

UNIT – 4: 14HRS

Directing : Meaning and nature of directing - Leadership styles - Motivation theories (Maslow's,

Herzberg, McGregors X & Y theory) - Communication meaning and importance, barriers to

communication, types of communication - Coordination meaning and importance.

UNIT – 5: 10 HRS

Controlling : Meaning and steps in controlling - Essentials of a sound control system - Methods of

establishing control(in brief).

SKILL DEVELOPMENT:

?_ Different types of Organisation Charts (structure).

?1 Chart on Staffing.

?V Graphic representation of Maslow's Theory.

?w Chart on Media of Communication.

?oe Chart on sources of recruitment.

?¾ Draft Control chart for different industry / business groups.

BOOKS FOR REFERENCE:

1. Koontz & O'Donnell, Management.

2. Appaniah & Reddy, Essentials of Management.

3. L M Prasad, Principles of management.

4. Rustum & Davan, Principles and practice of Management.

5. Srinivasan & Chunawalla, Management Principles and Practice.

6. S V S Murthy, Essentials of Management.

7. Thomas. N. Duening & John. M. Ivan cevich, Management, Principles and Guidelines, Biztantra Publications.

8. Tripathi & Reddy, Principles of Management.

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1.5 : BUSINESS MATHEMATICS / COMPANY LAW AND SECRETARIAL PRACTICE

OBJECTIVE:

To provide basic knowledge of mathematics and application of mathematics to commercial situations.

UNIT – 1 : 3 hours

Number System: Natural numbers, even – odd numbers, integers, prime numbers, rational,

irrational and real numbers, HCF & LCM.

UNIT – 2 : 10 hours

Theory of equations: meaning, types of equations –simple linear and simultaneous equations (only two variables) eliminations and substitution method only. Quadratic equation factorization and

formula method ($ax^2 + bx + c = 0$ form only) problems on commercial application.

UNIT – 3: 12 hours

Progressions: Arithmetic progressions finding the 'n'th term of an AP and also sum to 'n' terms of

an AP. Insertion of Arithmetic means in given terms of AP and representation of AP.

Geometric

progression: finding n^{th} term of GP. Insertion of GMs in given GP and also representation of GP.

UNIT – 4: 12 hours

Matrixs and Determinants: meaning and types of matrices –operations of addition, subtraction,

multiplication of two matrixs – problems, transpose and determinant of a square matrix-minor of

an element co-factor of an element of a determinants. Problems application of determinants of

business problems, adjacent of a square matrix, singular and non singular matrices – inverse of

square matrix – solutions of system of linear equations in two variables using Cramer's rule.

UNIT – 5: 23 hours

Commercial Arithmetic: simple interest, compound interest including half yearly and quarterly

calculation. Percentages, bills discounting, concepts of Ratios, duplicate-triplicate and subduplicate

of a ratio. A/c proportions, fourth, third and inverse proportion problems.

SKILL DEVELOPMENT:

?w Develop an Amortization Table for Loan Amount – EMI Calculation.

?oe Prepare a Overhead Machine / Labour hour rate through matrices.

?¾ Prepare a Bank Statement using SI and CI.

?ã Prepare a Case study.

BOOKS FOR REFERENCE:

1. Dr. A K ARTE & R V PRABHAKAR: A textbook of Business Mathematics.

2. DORAI RAJ : Business Mathematics.

3. SANCHETHI AND KAPOOR: Business Mathematics

4. ZAMIRUDDING KHANNA: Business Mathematics

5. SAHA: Mathematics for Cost Accountants

6. SONI: Business Mathematics.

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COMPANY LAW AND SECRETARIAL PRACTICE

OBJECTIVE:

To enable the students to get familiarised with the existing Company Law and Secretarial

Procedure.

UNIT – 1: 8 hours

Company:- Legislative back drop of Companies Act – Meaning and definition, Kinds of Companies – Limited and unlimited, private and public, government companies, statutory companies.

UNIT – 2: 8 hours

Secretary:- Meaning and definition, position and appointment, rights, duties, liabilities, qualifications, removal.

UNIT – 3: 10 hours

Formation of Companies:- Promotion, incorporation, capital, subscription, commencement of

Business.

UNIT – 4: 12 hours

Documents of Companies:-

a. Memorandum of Association – definition, clauses, provisions and procedures for alteration.

b. Articles of Association – definition, contents, provisions and procedures for alteration, distinction between Memorandum and Articles of Association.

c. Prospectus – Contents – Statements in Lieu of Prospectus.

UNIT – 5: 12 hours

Management of Companies:- Appointment, Qualification, Rights, Responsibilities and liabilities of

Directors, Managing Director.

UNIT – 6: 10 hours

Meetings:- Statutory, Annual, Extra ordinary and Board Meetings, Resolutions – Types.

SKILL DEVELOPMENT:

?w Drafting of Memorandum of Association, Drafting Articles of Association.

?oe Drafting Notice of Company Meetings – Annual, Special and Extra ordinary, Board.

?¾ Drafting Resolutions – different types.

?ã Chart showing Company organization.

?_ Chart showing different types of Companies.

BOOKS FOR REFERENCE:

1. M.C. Shukla & Gulshan : Principles of Company Law.

2. N.D. Kapoor : Company Law and Secretarial Practice.

3. M.C. Bhandari: Guide to Company Law Procedures.

4. Tuteja : Company Administration and Meetings.

5. S.C. Kuchehal : Company Law and Secretarial Practice.

6. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice,

Himalaya Publishers.

7. M.C Kuchchal, Secretarial Practice.

8. Ashok Bagrial, Secretarial Practice.

1.6 : BUSINESS ECONOMICS I

OBJECTIVES:

The objective of this paper is to make the student to understand how the business organisations work by applying economic principles in their business management.

UNIT 1

Business Economics: Meaning- definitions- characteristics – distinction between business economics and economics – scope of business economics – uses/objectives of business economics

–role and responsibilities of business economist.

10 HOURS

UNIT 2

Consumer Behaviour: Consumer sovereignty-limitations.

Approaches to the study of consumer behaviour-cardinal approach-the law of equi-marginal utility,

ordinal approach – indifference curve analysis-properties –consumer surplus – meaning-analysislimitations

20 HOURS

UNIT 3

Theory of Demand and Analysis: Demand- demand determinants – law of demand-characteristicsexceptions

–elasticity of demand – price elasticity – types – determining factors- change in demand and elasticity of demand-business applications of price elasticity- concepts of income and cross

elasticity of demand. Price elasticity of demand measurement by total outlay method.

14 HOURS

UNIT 4

Demand Forecasting: methods: a) survey of buyers intention b) collective opinion c) trend

projection d) economic indicator. Demand forecasting methods for a new product.

6 HOURS

UNIT 5

Law of Supply - meaning- determinants of supply and its influence on cost of production.

Production Function: Equilibrium through Isoquants and Isocosts- managerial uses of production

function- law of variable proportions – economies of large scale of production-diseconomies of

large scale production.

10 HOURS

SKILL DEVELOPMENT:

?S Draft the diagrammatic representation of each aspect of the chapter in a book under different chapters.

?à Select and discuss the case studies that will have impact on business decision making in each chapter.

?m A Survey report on the demand forecasting for a product.

?- Student to choose a product and apply price elasticity in real situation.

⇒ Detail charts on Consumer Surplus.

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BOOKS FOR REFERENCE:

1. Joel Dean: Managerial Economics
2. Sankaran : Business Economics
3. Varsheney and Maheswari : Managerial Economics
4. D M Mithani : Business Economics
5. Seth M L Text Book of Economic Theory
6. K K Dewett : Economic Theory
7. Petersen & Lewis: Managerial Economics
8. Mote V L peul. S & Gupta G S: Managerial Economics TMH
9. H. Craig Petersen & W. Cris lewis: Managerial Economics, PHI.
10. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Business Economics.
11. Barry Keating and J. Holton Wilson: Managerial Economics, Biztantra.

SECOND SEMESTER

2.3: FINANCIAL ACCOUNTING II

OBJECTIVES:

The objective of this course is to provide a brief idea about the framework of certain allied aspects of accounting treatment.

Unit 1: INSURANCE CLAIMS 10 hours

Introduction – need – Loss of Stock Policy – Preparation of statement of Cost of Goods sold –

Preparation of Statement to ascertain value of stock on the date of Fire - Treatment of Salvage –

Valuation of stocks prior to date of fire -calculation of GP. Ratio when GP Ratio is not given -

Treatment of Average Clause Treatment of Abnormal items -

Unit 2: CONVERSION OF SINGLE ENTRY TO DOUBLE ENTRY 10 hours

Introduction – Need for conversion - Preparation of Statement of Affairs – CashBook – Total

Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account –

Trading and Profit and Loss Account – Balance Sheet.

Unit 3: BRANCH ACCOUNTS 20 hours

Introduction – Inland Branches – Types – Dependant – Preparation of Branch Accounts in Head

Office Books – Treatment of Cost Price – Invoice Price - Debtors Account – Creditors Account –

treatment of Petty cash – prepaid insurance – creation of stock reserve – independent branches –

preparation of Head Office Account in Branch Books – Branch Account in Head Office Books –
Memorandum Trading and Profit and Loss Account in Head Office books - Incorporation of Trial
Balance of branch in Head Office Books - Adjustment entries – goods-in-transit - cash-in-transit –
depreciation of Branch Assets- services rendered by Branch to Head Office and vice versa –
Receipts and payments by Branch on behalf of Head Office and vice versa –
Reconciliation of
Branch and Head office Current Accounts.

Unit 4: DEPARTMENTAL ACCOUNTING 12 HOURS

Introduction – Allocation of expenses – Calculation of Departmental Purchases – Inter Departmental transfers at cost price – selling price – preparation of Balance Sheet

Unit 5: ACCOUNTING STANDARDS 08 HOURS

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Introduction - Formation of Accounting Standards Board – Scope and functions of Accounting

Standards Board - Problems based on various accounting standards

SKILL DEVELOPMENT

- Preparation of a claim statement with imaginary figures to submit to Insurance Company.
- Preparation of a Balance Sheet under vertical format of a Propertership Concern.
- Collection of transactions relating to any branch
- Collection of final accounts of departmental organizations.
- List out the Departmental Stores that you have visited.
- Mock display of sole trader and discussion of their transactions.
- Collecting the details regarding the fire claim settlement of a particular Case and recording the important points.

BOOKS FOR REFERENCE:

1. Dr. S.N. Maheswari , Financial Accounting
2. B S Raman, Financial Accounting
3. Grewal and Gupta, Advanced Accounting
4. Radhaswamy and R.L. Gupta, Advanced Accounting
5. S.Kr. Paul, Advancing
6. P.C. Tulasian, Pearson Editions, Introduction to Accounting
7. Jain & Narang, Financial Accounting

2.4: HUMAN RESOURCES MANAGEMENT

UNIT – 1:

Human Resource Management – Meaning of HRM, Importance of HRM, Objectives and functions,
process of HRM, systems and techniques, Role of human resource manager, duties and

responsibilities of human resource manager, typical organization set up of human resource department. 6 hours

UNIT – 2:

Human Resource planning, Recruitment, Selection and Placement – Meaning and importance of human resource planning, benefits of human resource planning, Meaning of recruitment, selection, placement and training – Methods of Recruitment and selection – Uses of tests in selection, problems involved in placement. 8 hours

UNIT – 3:

Training and Induction – Meaning of Training and Induction, objective and purpose of induction, Need for training, benefits of training, identification of training needs, methods of training. 8 hours

UNIT – 4:

Performance Appraisal and Compensation – Meaning of performance appraisal, objectives of performance appraisal, methods of performance appraisal and limitations. Principles and techniques of wage fixation, job evaluation, compensation – meaning of compensation, objectives of compensation. 8 hours

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UNIT – 5:

Promotion and Transfers – Purpose of promotion, basis of promotion, meaning of transfer, reasons for transfer, types of transfer, right sizing of work force. Need for right sizing. 10 hours

UNIT – 6:

Work Environment – Meaning of work environment, fatigue, implications of fatigue, causes and symptoms of fatigue, monotony and boredom, factors contributing to monotony and boredom, Industrial accidents, Employee safety, Morale, Grievance and Grievances handling, Personnel records and personnel Audits. 5 hours

UNIT – 7:

HRD – Meaning of HRD, Role of training in HRD. Knowledge management, knowledge resources, impact of globalisation on human resource management, problems in relation to trans nationals and multi nationals. 5 hours

SKILL DEVELOPMENT:

?• Scheduling hiring procedure to hire (a) Computer Operator (b) Supervisor (c) Manager – HR.

?_ Designing a training programme to train (a) sales person (b) Machine operator (c) Accountant

?ç Preparing job description and job specification for any two jobs.

?4 Conducting exit interviews for hypothetical VR employees.

BOOKS FOR REFERENCE:

1. C.B. Mamoria, Personnel Management.
2. Edwin Flippo, Personnel Management.
3. Aswathappa. K, Human Resource Management
4. Subba Rao, Human Resources Management.
5. Michael Porter, HRM and Human Relations.
6. Biswanath Chosh, Human Resource Development and Management.

2.5 : BUSINESS STATISTICS

OBJECTIVES:

To enable students to grasp the fundamentals of Statistics for interpreting business data.

UNIT – 1: 4 Hours

Background and Basic concepts: Introduction – Definition of Statistics – Function – Scope – Limitations.

UNIT – 2: 20 Hours

Measures of Central Tendency: Introduction – Types of averages – Arithmetic Mean (Simple and Weighted) – Median – Mode.

UNIT – 3: 12 Hours

Measure of Dispersion: Range – Quartile Deviation – Mean Deviation – Standard Deviation and Coefficient of Variation.

UNIT – 4: 12 Hours

Correlation and Regression Analysis: Meaning – Types – Probable error – Karl Pearsons & Rank

Correlation (Excluding bivariate and Multi correlation).

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UNIT – 5: 12 Hours

Index Numbers: Classification – Construction of Index Numbers – Methods of constructing Index

Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted

index method – Fisher Ideal method including Time and Factor Revertibility tests – Consumer

Price Index.

SKILL DEVELOPMENT:

?ò Preparation of Model Questionnaire.

?,, Collection of Data and computation of various averages.

?_ Analysis of data by computing standard deviation and coefficient of variation.

?” Comparing and correlating data.

?8 Construction of Index Numbers from the collected data.

?Ë Presentation of data in graphs and diagrams.

BOOKS FOR REFERENCE:

1. S P GUPTA: Statistical Methods- Sultan Chand, Delhi
2. Dr. B N GUPTA: Statistics (Sahitya Bhavan), Agra.
3. C B GUPTA: Statistics, Himalaya Publications.
4. ELLAHANCE : Statistical Methods
5. Dr. Asthana: Elements of Statistics, Chaitanya.
6. Dr. Sancheti & Kapoor : Statistics Theory, Methods and Application.
7. Chikkodi & B.G. Satya Prasad: Business Statistics, Himalaya Publications.
8. J.S. Chandan, Business Statistics.
9. Agarwal, Business Statistics.
10. Sharma, Business Statistics, Pearson.

2.6 : BUSINESS ECONOMICS II

OBJECTIVES:

The objective of this paper is to give exposure to the current problem of the Indian Economy and how these problems affect the working of business organisations and how the international organisations helps an economy to overcome these problems.

UNIT – 1:

Market Structure:

A. Perfect competition- features – price and output determination- influence of time element on

price and output

B. Monopoly – features – price and output determination – price discrimination – price output

determination under discriminating monopoly

C. Monopolistic competition- features – price and output determination in short run and in industry.

D. Features of duopoly and oligopoly.

20 HOURS

UNIT – 2:

Pricing Policy - general considerations –objectives – factors involved in pricing policy.

5 HOURS

UNIT - 3 :

Business Cycles – phases of business cycle - effects of business cycle –measures to control the

business cycle. **7 HOURS**

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UNIT – 4:

Balance of Trade and Balance of Payments – components of balance of payments- disequilibrium

in the balance of payments – methods of correction of disequilibrium – India's balance of payments

crisis of 1990's. **8 HOURS**

UNIT - 5

Foreign Trade and Economic Development - foreign aid in economic development: types, role of

foreign trade, factors determining the amount of foreign aid for economic development.

Private foreign investment and multinational corporations- types, merits and demerits.

15 HOURS

UNIT – 6:

Exim policy 2002-07; highlights; critical evaluation of Exim policy

5 HOURS

SKILL DEVELOPMENT:

?¢ Prepare charts for 1st Unit.

?4 Chart out the factor influencing pricing policy.

?< Present a diagram showing business cycles.

?° Present the Balance of Payment chart of India for the latest year

?Ñ Collect and present in tabular form foreign aid to India during at least last 5 years.

BOOKS FOR REFERENCE:

1. M L Jhingan: International Economics

2. Niravathi & C Ramani Nair: International Economics

3. Joel Dean: Managerial Economics

4. Sankaran : Business Economics

5. Varsheney and Maheswari : Managerial Economics

6. D M Mithani : Business Economics

7. Seth M L Text Book of Economic Theory

8. K K Dewett : Economic Theory

9. Petersen & Lewis: Managerial Economics

10. Mote V L peul. S & Gupta G S: Managerial Economics TMH

THIRD SEMESTER

3.2 : BUSINESS COMMUNICATION – I

OBJECTIVE:

The object of this subject is to cultivate effective communication skills oral as well as written in the students.

UNIT – 1: 4 Hours

Business Letters – essentials and types.

UNIT – 2: 12 Hours

Accounts –

a. Letters to customers regarding dues – follow up.

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b. Letters to banks regarding overdrafts, cash credit and account current.

c. Letter to insurance and payment, renewal of insurance of policy, claims and their settlement.

d. Letters to public authorities like P.F. Commissioner, P & T etc. regarding payment of P.F. contributions, installation of new connections and payment of telephone

bills, payment of sales tax, tax deducted at source.

UNIT – 3: 7 Hours

Purchase: Request for quotations, tenders, samples and drawings, complaints and follow up.

UNIT – 4: 7 Hours.

Sales: Drafting of sales letters, circular letters, status enquiries.

SKILL DEVELOPMENT:

A minimum of 5 exercises to be recorded on the above chapters.

BOOKS FOR REFERENCE:

1. R.C. Sharma & Krishna Mohan: Business Communication & Report Writing, TMH, New Delhi.
2. Raman. S & Swami. R: Business Communication – A Practical Approach, Professional Publications, Madras.
3. Ramesh & Pattanashetti: Effective Business English & Correspondence.
4. Majumdar: Commercial Correspondence.
5. Urmila Rai: Commercial Correspondence.
6. Pink and Thomsan: English Grammar, Composition and Correspondence.
7. P N Reddy and Appanniah: Essentials of Business Communication.

3.3 : CORPORATE ACCOUNTING I

OBJECTIVES:

This course enables 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 that are likely to be introduced from time to time.

Unit 1: UNDERWRITING OF SHARES 8 hours

Meaning – Terms used in underwriting – underwriter – marked application – unmarked application

– partial underwriting – firm underwriting – calculation of underwriting commission – Preparation

of statement showing allocation of gross liability and net liability. SEBI guidelines for underwriting.

Unit 2: REDEMPTION OF PREFERENCE SHARES 12 hours

Meaning – legal provisions – treatment regarding premium on redemption – Creation of Capital

Redemption Reserve Account (CRR) – Fresh issue of shares – Arranging for cash balance for the

purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus

shares – preparation of Balance Sheet after redemption.

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Unit 3: VALUATION OF GOODWILL 10 hours

Meaning – Definition – Elements of goodwill – Types of Goodwill – Purchased Goodwill – Nonpurchased

or inherent Goodwill – Valuation of Non-purchased Goodwill – Average Profit Method – Super Profit Method – Capitalization of Average Profit Method – Capitalization of Super Profit

Method – Annuity Method

Unit 4 : VALUATION OF SHARES 10 hours

Meaning – need for valuation – factors affecting valuation – methods of valuation – Asset Backing

or Intrinsic Value Method – Yield Valuation Method – Dividend Yield – Fair Value method - value

of right shares – valuation of preference shares.

Unit 5. COMPANY FINAL ACCOUNTS 20 hours

Knowledge on requirements of Companies Act for presentation of Profit and Loss Account and

Balance Sheet of a company – Treatment of special items relating to Company Final Accounts-

Depreciation – Interest on Debentures – Tax – Dividends – interim – proposed – unclaimed –

interest out of Capital – managerial remuneration – commission after charging such commission –

Treatment of Profit and Loss Appropriation Account – Preparation of Balance Sheet as per the

requirements of Companies Act Amendment 1993.

SKILL DEVELOPMENT

?< Collection of application form of a Company for shares and filling.

?° Collection of Prospectus of a company and deciding whether or not to

?Ñ Invest in the shares of that company recording reasons.

?ö Visit to an Underwriter's office and collection of information.

?_ List out any five names of institutional underwriters.

?< Collection of latest final accounts of a company and find out the net

?^ Asset value of shares

?f List out the conditions to be fulfilled for redemption of Preference shares.

?¤ Evaluate the goodwill based on a company's Balance Sheet.

BOOKS FOR REFERENCE:

1. S.N. Maheswari , Financial Accounting.
2. Narayanaswamy , Financial Accounting.
3. SP Iyengar, Advanced Accountancy.
4. RL Gupta, Advanced Accountancy.
5. Jain and Narang, Corporate Accounting.
6. Tulsian, Advanced Accounting.

3.4 :MARKETING MANAGEMENT

OBJECTIVES:

To help students to understand the concept of marketing and its applications. Also to expose the students to the latest trends in marketing.

UNIT – 1:

Introduction to Marketing : 6 Hrs

Definition, nature, scope and importance of marketing, Approaches to the study of marketing and economic development, traditional and modern concept of marketing. Functions of marketing.

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UNIT – 2:

Marketing Environment (Micro & Macro) 12 Hrs

(Analysing needs & trends in the Macro environment – Demographic, Economic Natural, Technological, Political – Legal, Socio cultural environment)

Marketing Mix – The elements of marketing mix

Market Segmentation: Bases for Market segmentation, Requisites of sound marketing segmentation

– Market Targeting strategies –Positioning – Undifferentiated marketing – Concentrated marketing.

UNIT – 3:

Product 12 Hrs

Classification of products, Product mix decision- Product line, product addition & deletion, Product

life cycle, Product planning, New product development process, Strategies- Branding – Packaging.

UNIT – 4:

Pricing 4 Hrs

Pricing objectives, price determination, factors influencing pricing policy, method of pricing

policies and strategies.

UNIT – 5:

Channels of distribution and Logistics 12 Hrs

Definition – Need – channel design decision – channel management decision – factors affecting

channels, Types of marketing channels.

UNIT – 6:

Promotion 8 Hrs

Nature and importance of promotion, Promotional methods – Advertising decisions, sales promotion, public relation, direct selling. Advertising copy, evaluation of advertising, personal

selling and sales promotion.

UNIT – 7:

Recent Trends in Marketing 4Hrs

E-business, Tele-marketing, M-Business, Relationship Marketing, Retailing, Concept Marketing

and Virtual Marketing.

SKILL DEVELOPMENT:

• Identify the producer of your choice and describe in which stage of the product life cycle it is positioned.

- ?S Suggest strategies for development of a product.
- ?– Select a producer and describe in advertising endeavor for it, since its introduction.
- ? " Study of Consumer Behaviour for a product of your choice.
- ?m State the policy needed for fixing a Minimum support price for an agricultural product.
- ?– Develop an Advertisement copy for a product.
- ?ù Prepare charts for distribution network for different products.

BOOKS FOR REFERENCE:

1. Philip Kotler - Marketing Management
 2. J.C. Gandhi - Marketing Management
 3. William M. Pride and O.C. Ferrell – Marketing.
 4. Stanton W.J. et al Michael & Walker, Fundamentals of Management.
 5. Armstrong & Kotler, Marketing : An Introduction, Pearson.
- B.Com. Syllabus - 17 -
6. P N Reddy & Appanniah, Essentials of Marketing Management.
 7. R.S. Davar, Marketing Management, Progressive Corporation.
 8. Joel R. Evans and Barry Berman, Marketing, Biztantra publications.
 9. Neelamegham, Marketing in India.

3.5 : INTERNATIONAL BUSINESS ENVIRONMENT

OBJECTIVE:

To familiarise the students with international trade - business environment

UNIT 1:

Evolution of International business – characteristic features of International business – factors

affecting the international business – Changing scenario of International Business.

12 hours

UNIT – 2:

International Business Environment – economic – political – legal, social – culture, technological

5 hours

UNIT 3:

Multinational corporations – Global companies – international business houses – concepts,

structures and functions. 5 hours

UNIT 4 :

International finance; Foreign Exchange – convertability of rupee (Basics) forex market – structure

and functions. World Bank, IMF, UNCTAD 8 hours

UNIT 5:

International Marketing: product – packing – promotion 10 hours

UNIT 6:

International Human Development: recruitment – selection and development policies. 10 hours

UNIT 7:

Regional Trading Blocks: EU, NAFTA, SAARC, WTO 15 hours

SKILL DEVELOPMENT:

- ? List atleast 3 MNCs of G-7 Countries operating in India along with products they manufacture.
- ? Preparation of a chart on different currencies of different countries.
- ? Table of atleast one month data of Foreign exchange rate of atleast 2 currencies.
- ? Latest news affecting India through WTO, World Bank, IMF etc.
- ? Chart of product life cycle of International product.
- ? Description of procedures followed in recruitment / selection of atleast one MNC in India.

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BOOKS FOR REFERENCE:

1. Dr. K Aswathappa - International Business TMH
2. Subba Rao- International Business HPH
3. Bennet – International Business, Pearson Education.
4. Daniels – International Business : Environment and Operations, Pearson.
5. Joshi – International Business Environment.
6. Rugman – International Business.
7. Sharan – International Business.

3.6 : INDIAN FINANCIAL SYSTEM

OBJECTIVES:

The objective of this course is to familiarise the students with regard to structure, organization and working of financial system in India.

UNIT – 1: 16 hours

Financial System: Institutions, Markets – primary, secondary, money and Capital markets,

Instruments of MoneyMarket, Functions and their Economic Significance.

UNIT – 2: 16 hours

Commercial Banks - Functions – Structure of Commercial banks in India – sources of funds,

Investment norms – factors determining liquidity of banks – Asset structure of commercial banks – profitability of banks.

UNIT – 3: 12 hours

Financial Institutions: IDBI, SFCS, SIDCS, LIC, Mutual Funds, EXIM Bank – Constitution, objectives and functions.

UNIT – 4: 10 hours

Regulatory Institutions – RBI – Organisation, Objectives, Role and Functions, Monetary policy of

the RBI, NABARD. The Securities and Exchange Board of India, Organisation and Objectives.

UNIT – 5: 6 hours

Banking Innovations – New technology in Banking – E-services – Debit and Credit cards. Internet

Banking, ATM, Electronic fund transfer, MICR.

SKILL DEVELOPMENT:

?S Prepare a chart showing the organisational structure of a commercial bank.

?– Draft a chart showing the Financial services in the Indian Financial System.

?à Prepare a chart showing the Instruments traded in the Financial Market.

? " Collect loan application forms for short, medium and long term loans of commercial banks and

paste them in the record.

?– Draft the application forms for opening a Fixed, Current and Savings Bank A/cs.

?ù Collection and recording of Foreign Exchange rates of different currencies Vis-à-vis Rupee.

?< Specimen of Debit and Credit cards.

?† Specimen of Cheque with MICR technology.

BOOKS FOR REFERENCE:

1. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill

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2. L M Bhole: Financial Institutions and Markets, Tata McGraw Hill

3. Vasantha desai : The Indian Financial System, HPH

4. M Y Khan: Indian Financial System, TMH

5. P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons

6. E Gardon & K Natarajan: Financial Markets & Services.

7. Nayak, Indian Financial System.

8. Pathak, Indian Financial System.

3.7 : INDIAN CONSTITUTION

UNIT – 1:

a. Framing of the Indian Constitution: Role of the Constituent Assembly.

b. Philosophy of the Constitution: Objectives, resolution, preamble, fundamental Rights and

Duties. Human rights and Environmental protection.

UNIT – 2:

a. Special Rights created in the Constitution of Dalits, Backward Classes, Women and Children, and religious and linguistic minorities.

b. Directive Principles of State policy: The need to balance fundamental rights with directive principles.

UNIT – 3:

a. Union Executive: President, Prime Minister and Council of Ministers; powers and functions, coalition Government, problems in their working.

b. Union Legislature: Lok Sabha and Rajya Sabha, powers and functions. Recent trends in their functioning.

UNIT – 4:

7. State Government: Governor, Chief Minister and Council of ministers, Legislature.

8. Centre – State relations: Political, financial, administrative: Recent Trends.

UNIT – 5:

a. Judiciary: Supreme Court, Judicial Review, Writs, Public interest litigations. Enforcing rights through writs.

b. Emergency provisions (Article 356)

BOOKS FOR REFERENCE:

1. D.D. Basu – Introduction to the Indian Constitution.

2. A.S. Narang – Indian Constitution, Government and Politics.

3. Nani Palkhivala – We, the People, UBS Publishers, New Delhi, 1999.

4. A.G. Noorani – Indian Government and Politics.

5. J.C. Johari – Indian Government and Politics Vol. I & II, Vishal, New Delhi.

6. Granville Austin – The Indian Constitution – Corner stone of a Nation, Oxford, New Delhi, 2000.

7. M.U. Pylee, Constitutional Government in India.

8. K.K. Ghai, Indian Constitution.

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FOURTH SEMESTER

4.2 : BUSINESS COMMUNICATION – II

OBJECTIVE:

The object of this subject is to cultivate effective communication skills oral as well as written

among the students.

UNIT – 1: 8 Hours

Personnel: Letters calling candidates for written test, drafting interview letters, offer of appointment, provisional appointment orders, final order of appointment, employee disciplinary

matters, show cause notices, charge sheets, letters of dismissal and discharge.

UNIT – 2: 8 Hours

Secretarial: Correspondence with shareholders and debenture holders relating to dividends and

interest, transfer and transmission.

UNIT – 3: 5 Hours

Inter – Departmental Communication: Internal memos, office circulars, officer orders, office notes.

Communication with regional / branch offices.

UNIT – 4: 2 Hours

Modern Communication Devices: Internet, teleconferencing, Mobile Phones, Computers, Laptops,

Close circuit TVs. Word processing, Teleprinter, Desktop publishing, Telewriting,

Electronic Mail

(e-mail), Audio Conferencing, Video Conferencing, E-Commerce, Duplication Technology

Duplicator, photocopying, Printing, Storage devices.

UNIT – 5: 7 Hours

Miscellaneous: Drafting telegraphic message, correspondence with agents and transport companies,

public notices and invitations, representations to trade associations and chambers of Commerce.

SKILL DEVELOPMENT:

A minimum of 5 exercises are to be recorded on the above chapters.

BOOKS FOR REFERENCE:

1. R.O. Sharma & Krishna Mohan: Business Communication & Report Writing, TMH, New Delhi.
2. Raman. S & Swami. R: Business Communication – A Practical Approach, Professional Publications, Madras.
3. Ramesh & Pattanashetti: Effective Business English & Correspondence.
4. Majumdar: Commercial Correspondence.
5. Urmila Rai: Commercial Correspondence.
6. Pink and Thomsan: English Grammar, Composition and Correspondence.
7. R.K. Madhukar : Business Communications, Vikas.
8. Kumar: Business Communication.
9. Bovee: Business Communication Today.

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4.3 : CORPORATE ACCOUNTING II

OBJECTIVES:

This course enables 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 that are likely to be introduced from time to time.

Unit 1: AMALGAMATION OF COMPANIES 15 hours

Calculation of Purchase consideration – Take over basis- Net payment basis adopting Accounting

Standards 14 and other relevant standards – treatment of fractional shares – liquidation expenses

met by Purchasing Company – Passing of Journal Entries – of Ledger Accounts in the books of

Vendor - Net Asset Method – Passing of Journal Entries and preparation of ledger accounts – In the

books of Purchasing Company – passing incorporating entries – finding out Goodwill or Capital

Reserve – treatment of inter- company debts - stock and investment – incorporation expenses –

preparation of Balance Sheet

Unit 2 : ABSORPTION 15 hours

Calculation of Purchase consideration of Purchase Consideration under Net Payment and Net Asset

Methods adopting AS-14 and other relevant Accounting Standards as introduced from time to time

– treatment of dissolution expenses met by Purchasing Company – Assets and liabilities not taken

over – intrinsic value of shares – Fractional shares - Passing of Journal Entries –

Preparation of

Ledger Accounts in the books of Vendors – Incorporation entries – treatment of Security Premium -

Preparation of Balance Sheet after absorption in the Purchasing Company –

Unit 3: EXTERNAL RECONSTRUCTION 10 hours

Calculation of Purchase Consideration under Net Payment and Net Asset methods – Passing

Journal Entries – Ledger preparation in the books of Vendor and preparation of Balance Sheet after

reconstruction incorporating all the concepts mentioned in absorption.

Unit 4: INTERNAL RECONSTRUCTION OR CAPITAL REDUCTION 10 hours

Meaning – Objective – Procedure – form of reduction – accounting arrangements – passing of

Journal Entries – Preparation of Balance Sheet after Reconstruction –

Unit: 5 LIQUIDATION 10 hours

Voluntary Liquidation – Preparation of Liquidator's Statement of affairs – order of payment -

calculation of commission on Assets Realized – payment to unsecured creditors – payment to

unsecured creditors other than preferential creditors – calculation of pro rata- treatment of uncalled

capital – liability of contributors.

SKILL DEVELOPMENT

?– Calculation of Purchase consideration with imaginary figures

?à List any 5 cases of amalgamation / absorption of Joint Stock

? " Companies

?m Preparation of Liquidator's final statement of accounts with

?~ Imaginary figures assuming yourself as a liquidator.

?ù Identify the legal provisions with respect to internal reconstruction.

?< Arrange a Mock court to discuss the need for internal reconstruction.

?† Prepare a draft scheme for absorption or merger.

?’ Discuss the result of scheme prepared in the open class.

?’ Prepare a SWOT analysis of a Company

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BOOKS FOR REFERENCE:

9. S.N. Maheswari , Financial Accounting.

10. RL Gupta, Advanced Accountancy.

11. SP Iyengar, Advanced Accountancy.

12. Patil Korlahalli, Financial Accounting.

13. Jain and Narang, Corporate Accounting.

14. Tulsian, Advanced Accounting.

4.4 : FINANCIAL MANAGEMENT

OBJECTIVES:

To give insight into financial decision making and composition of different securities in the total capital structure.

UNIT 1

Financial Management- finance function – aims of finance function – financial management – goals of financial management – financial decisions – financial planning – objectives and principles of sound financial planning – long term and short term financial plan – factors affecting financial plan.

10 HOURS

UNIT 2

Financing Decisions – capital structure – factors influencing capital structure – EBIT – EBT- EPS – analysis - leverage – problems.

10 HOURS

UNIT 3

Investment Decisions – capital budgeting – significance – techniques of evaluation of investment proposals- payback method – return on investment method, net present value method – (simple problems only) 20 HOURS

UNIT 4

Dividend Decisions – dividend policy – determinants of dividend policy – types of dividend policy – forms of dividend.

5 HOURS

UNIT 6

Working Capital Management – meaning – importance of adequate working capital- excess or inadequate working capital – determinants of working capital requirement – cash management, receivable management and inventory management – sources of working capital.

15 HOURS

SKILL DEVELOPMENT:

?m Identify the decision areas in which a financial manager has a role to play.

?- Prepare a Capital Budget for your new Business.

?ù Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.

- ?† Prepare an aging schedule of debtors with imaginary figures.
- ?’ Capital structure analysis of companies in different industries
- ?’ Study of dividend policy practices of certain companies in India.

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BOOKS FOR REFERENCE

1. S N Maheshwari, Financial Management.
2. Khan and Jain, Financial Management.
3. Dorai Raj. S.N, Financial Management.
4. Sharma and Sashi Gupta, Financial Management.
5. I M Pandey, Financial Management.
6. James C Vanhorne, Financial Management.
7. Prasanna Chandra, Financial Management.
8. PN Reddy & Appanaiah, Financial Management.

4.5 LAW & PRACTICE OF BANKING

OBJECTIVES: To familiarise the students to understand the law and practice of banking.

CHAPTER- 1: 6 Hrs

Banker and Customer: General and special relationship.

CHAPTER - 2: 12 Hrs

Paying Banker: Nature of banking business, negotiable instruments and their characteristics,

payment of cheques and protection to the paying banker dishonors of cheques - grounds - payment

of cheque and other instruments - mandatory function of the banker.

CHAPTER - 3: 12 Hrs

Collecting-Banker: Collection of cheques and other instruments-protection to the collecting banks

under the negotiable instruments Act - endorsements on cheques. Bills of exchange - different types

of endorsements - forged endorsements. Holder of value - holder/payment in due course.

CHAPTER - 4: 15 Hrs

Types of Customers and Account holders: Procedure and practice is opening and conducting the

accounts of customers particularly individuals including minors - joint account holders.

Partnership

firms - joint stock companies with limited liability-executors and trustees-clubs and associations joint

Hindu family etc.. Step to be taken on death, lunacy, bankruptcy, winding up or in cases of

garnishee orders-non-resident accounts - accounts of Govt. Departments, payment of pension certificate

of deposit

CHAPTER – 5: 5 Hrs

Services to Customers: Remittance of funds by demand drafts, mail transfers, telegraph/telex

transfers - safe, y lockers safe custody of articles – standing instructions - credit cards.

CHAPTER – 6: 10 Hrs

Principles of Bank Lending: Different kinds of borrowing facilities granted by banks such as

Loans, cash credit, overdraft, bills purchased, bills discounted, letters of credit, Types of securities,

NPA.

SKILL DEVELOPMENT:

?1 Collect and Paste (xerox) of A/c opening form for SB A/c and Current A/c

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?á Collect and paste pay in slip for SB A/c and Current A/c.

?× Draw specimen of Demand Draft.

?X Draw different types of endorsement of cheques.

?Û Past specimen of Travellers Cheques / Gift cheques / Credit cheques.

?] List customer services offered by atleast 2 banks of your choice.

BOOKS FOR REFERENCE:

1. Tannan M.L : *Banking Law and Practice in India*.
2. Bedi H.L & Hardikar V.K : *Practical Banking - Advance*
3. Sheldon H.P : *Practice and Law of Banking*.
4. Bedi. H.L : *Theory and Practice of Banking*.
5. Kothari N. M: *Law and Practice of Banking*.
6. Maheshwari. S.N. : *Banking Law and Practice*.
7. Shekar. K.C : *Banking Theory Law and Practice*.
8. Lan Nigam RM : *Law and Practice of a Banking*.
9. Sundaram KP.M : *Money, Banking and International Trade*. 10.Pannandikar & Mithami':
Banking in India.
- 11.Radhaswamy & Vasudevan: *Text Book of Banking*.
- 12.Indian Institute of Bankers (Pub) *Commercial Banking Vol-I/Vol-II (part I& II) Vol-III*.
- 13.Varshaney: *Banking Law and Practice*.
- 14.Sheldon: *Theory and Practice of Banking* .
- 15.Devat. S.R: *Law and Practice of Banking*.
- 16.Dr. P.N. Reddy & H. R. Appannaiah : *Banking Theory and Practice*.
17. Ranganathachary, *Banking Law and Practice*.

4.6 : COST ACCOUNTING

OBJECTIVES:

To familiarise students with the various concepts and element of cost.

To create cost consciousness among the students.

UNIT – 1: COST ACCOUNTING 15 hours

Introduction – Meaning of Cost, costing and Cost Accounting – Comparison between Financial

Accounts and Cost Accounts – Application of Cost Accounting – Designing and installing a Cost

Accounting system – Cost concepts and Classification of Costs – Cost Unit – Cost Center

–

Elements of Cost – Preparation of cost sheet – Tenders and Quotations – Problems.

UNIT – 2: MATERIAL COSTING 10 hours

Classification of materials – Material Control – Purchasing procedure – store keeping – techniques

of Inventory control – Setting of stock levels – EOQ – Methods of pricing materials issues – LIFO

– FIFO – Weighted Average Method – Simple Average Method – Problems.

UNIT – 3: LABOUR COSTING 10 hours

Control of labour cost – Labour Turn Turnover – Causes and effects of labour turnover – Meaning

of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and Time booking – Idle

time, causes and treatment – Overtime – Methods of Wage Payment, Time rate and Piece Rate –

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Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylor's and Merrick's

differential piece rate systems – Problems.

UNIT – 4: OVERHEAD COSTING 15 hours

Definition – Classification of overheads – Procedure for accounting and control of overheads –

Allocation of overheads – Apportionment of overheads – Apportionment of Service department costs

to production departments – Repeated Distribution method – Simultaneous equation method –

absorption of OH's – Methods of Absorption – Percentage of direct material cost – Direct Labour

Cost – Prime Cost, Direct Labour hour rate and Machine Hour Rate – Problems.

UNIT – 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS 10 hours

Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements including Memorandum Reconciliation account.

SKILL DEVELOPMENT:

?á Classification of costs incurred in the making of a product.

?ý Identification of elements of cost in services sector.

?™ Cost estimation for the making of a proposed product.

?4 Documentation relating to materials handling in a company.

?Î Collection and Classification of overheads in an organization.

?j Developing a case for reconciliation.

BOOKS FOR REFERENCE:

1. N.K. Prasad : Cost Accounting
2. Nigam & Sharma : Cost Accounting
3. Khanna Pandey & Ahuja : Practical Costing
4. M.L. Agarwal : Cost Accounting
5. Jain & Narang : Cost Accounting
6. S.P. Iyengar : Cost Accounting
7. S.N. Maheshwari : Cost Accounting

8. Horngren : Cost Accounting : A Managerial Emphasis
9. M. N. Arora : Cost Accounting
10. Dutta : Cost Accounting

4.7 : COMPUTER FUNDAMENTALS

UNIT – 1:

General features of a Computer. Generation of computers. Personal Computer, Workstation, Mainframe Computer and super Computers. Computer applications – data processing, information processing, commercial, office automation, industry and engineering, healthcare, education, graphics and multimedia. 8 hours

UNIT – 2:

Computer organization. Central processing unit. Computer memory primary memory and secondary memory. Secondary storage devices – magnetic and optical media. Input and output units. OMR, OCR, MICR, scanner, mouse. Modem. 10 hours

UNIT – 3:

Computer hardware and software. Machine language and high level language. Application software. Computer program. Operating system. Computer virus, antivirus and Computer security. Elements of MS DOS and Windows OS. Computer arithmetic. Binary, octal and hexadecimal number systems. Algorithm and flowcharts. Illustrations. Elements of database and its applications. 12 hours

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UNIT – 4:

Word processing and electronic spread sheet. An overview of MS WORD, MS EXCEL and MS POWERPOINT. Elements of BASIC programming. Simple illustrations. 10 hours

UNIT – 5:

Network of computers. Types of networks. LAN, Intranet and Internet. Internet applications. World wide web. E-mail, browsing and searching. Search engines. Multimedia applications. 10 hours

LIST OF PRACTICAL ASSIGNMENTS: (12 Sessions of 2 hours each)

1. System use, keyboard, mouse operations. Word pad and paint brush. Creating a folder and saving a document – 2 sessions.
2. Simple MS. DOS commands – 1 Session
3. Windows operating system – icons, menus and submenus, my computer – 2 sessions
4. Desktop publishing – preparation of a document using MS.WORD – 2 sessions
5. Installation of a software, virus scanning – illustrations – 1 session.
6. Spreadsheet calculations using MS.EXCEL – 1 session.

7. BASIC programming – illustrations – 1 session.
8. Internet use. Surfing, browsing, search engines, E-mail. – 2 sessions.

BOOKS FOR REFERENCE:

1. Alexis Leon and Mathews Leon (1999): Fundamentals of information technology, Leon Techworld Pub.
2. Jain, S.K. (1999): Information Technology “O” level made simple, BPB Pub.
3. Jain, V.K. (2000): “O” Level Personal Computer Software, BPB Pub.
4. Rajaraman, V. (1999): Fundamentals of Computers, Prentice Hall India.
5. Hamacher, Computer Organisation, Mc Graw.
6. Sinha, Computer Fundamentals, BPB Pub.

FIFTH SEMESTER

5.1 :METHODS AND TECHNIQUES OF COST ACCOUNTING

OBJECTIVES:

The objective of this course exposes the students to the tools and techniques used in Cost Accountancy.

Unit 1 : COSTING METHODS I 20 hours

Introduction - Job Costing – Batch Costing – Contract Costing- Transport Costing

Unit 2: COSTING METHODS II 10 hours

Process Costing – principles – distinction between Process and Job – Preparation of Process

Accounts – treatment of normal loss – abnormal loss – abnormal gain – Joint and By-products –

apportionment of joint

Unit 3: MARGINAL COSTING 10 hours

Introduction – meaning of marginal cost and marginal costing – marginal costing Vs absorption

costing – Cost Volume Profit analysis –contribution – Marginal Contribution Sales Ratio (P/v ratio)

–Break even point – margin o safety – break even chart (graphic method) – problems excluding

decision making. Costs (Revenue Cost method).

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Unit 4 : STANDARD COSTING 10 hours

Introduction – meaning – steps involved in standard costing – analysis of variances – problems on

material variances –labor variances.

Unit 5 : BUDGETARY CONTROL 10 hours

Introduction- meaning – objectives of Budgetary control – essentials of budgetary control –

essentials of budgetary control – classification of budget-preparation of cash and flexible budgets.

SKILL DEVELOPMENT

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

?_ List out materials used in any two organizations.

?'' Collection of different formats – material requisition – purchase requisition-bin card-stores

ledger

?Ë Preparation of wage sheet / pay roll with imaginary figures.

?[Preparation of flexible budget with imaginary figures

BOOKS FOR REFERENCE:

1. S P Iyengar, Cost Accounting .

2. Nigam and Sharma, Advanced Costing.

3. B.S. Raman, Cost Accounting.

4. M.N. Arora, Cost Accounting.

5. N. Prasad, Costing.

6. Jain & Narang, Cost Accounting

Journals of Institute of Cost Accounts and CIMA publications on Cost and Management Accountancy.

5.2 : INCOME TAXES – I

OBJECTIVES:

The Objective of the syllabus under this paper is to expose the students to the various provision of

Income Tax Act relating to computation of Income individual assesses only.

UNIT – 1: 6 hours

Brief History of Income Tax, Legal Frame work, Cannons of Taxation – Finance Bill – Scheme of

Income Tax.

Definition : Assessee, Person, assessment year, previous year, income, Gross Total Income, Total

Income, Agricultural Income (including integration of Agricultural Income with Non-Agriculture

Income). 6 hours

Revenue and Capital (a) Receipts (b) Expenditure (c) Loss. 2 hours

Residential Status and Incidence of Tax. 8 hours

Exempted Incomes U/S 10 (Restricted to Individual Assesseees) : fully exempted and partly

exempted incomes - including problems on House Rent Allowance, Leave Encashment,

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Commutation of Pension, Death-cum-Retirement benefits, Gratuity, compensation received on

termination of the service. 6 hours

UNIT – 2: 20 hours

Income from Salary – Features of Salary Income – Basic Salary – Allowance, Perquisites section

89(1) – Tax Rebate U/S 88 – Problems.

UNIT – 3: 12 hours

Income from House Property – Introduction – Annual value under different situations – deductions
– problems.

SKILL DEVELOPMENT:

• Form No. 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.

• Chart on perquisites.

• List of enclosures to be made along with IT returns (with reference to salary and house property incomes)

BOOKS FOR REFERENCE:

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

5.3 : ENTREPRENEURSHIP DEVELOPMENT PROGRAM

UNIT – 1: 6 hours

Entrepreneurship: What is it? Introduction to Entrepreneur, Entrepreneurship and Enterprise -

Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and

Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of

Entrepreneurs - Characteristics of a successful entrepreneur - Competency requirement for

entrepreneurs - Awareness of self competency and its development

UNIT – 2: 6 hours

Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage

Industries – definition, meaning, product range, capital investment, ownership patterns -

Importance and role played by SSI in the development of the Indian economy - Problems faced by

SSI's and the steps taken to solve the problems - Policies governing SSI's.

UNIT – 3: 12 hours

Starting a Small Industry -To understand what constitutes a business opportunity, scanning the

environment for opportunities, evaluation of alternatives and selection based on personal

competencies. - An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and registration procedures - Assessment of

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the market for the proposed project - To understand the importance of financial, technical and social feasibility of the project.

UNIT – 4: 10 hours

Preparing the Business Plan (BP) - What is a BP? Why is it important? Who prepares it?

- Typical BP format

- Financial aspects of the BP
- Marketing aspects of the BP
- Human Resource aspects of the BP
- Technical aspects of the BP
- Social aspects of the BP

- Preparation of BP - Common pitfalls to be avoided in preparation of a BP

UNIT – 5: 10 hours

Implementation of the project - Financial assistance through SFC's , SIDBI, Commercial

Banks, KSIDC, KSSIC, IFCI, - Non financial assistance from DIC, SISI, EDI, SIDO, AWAKE,

TCO, TECKSOK, KVIC - Financial incentives for SSI's , and Tax Concessions - Assistance for

obtaining raw material , machinery, land and building and technical assistance - Industrial estates –

role and types

UNIT – 6: 6 hours

Sickness in SSI's - Meaning and definition of a sick industry - Causes of industrial sickness

Preventive and remedial measures for sick industries

SKILL DEVELOPMENT:

?÷ Preparation of a Project report to start a SSI Unit.

?á Preparing a letter to the concerned authority seeking license to the SS Unit, You propose to start.

?á Format of a business plan.

?r A Report on the survey of SSI units in the region where college is located.

?“ Chart showing financial assistance available to SSI along with rates of interest.

?¹ Chart showing tax concessions to SSI both direct and indirect.

?Ú Success stories of Entrepreneurs in the region.

BOOKS FOR REFERENCE:

1. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
2. Udai Pareek and T.V. Rao, Developing Entrepreneurship
3. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
4. Srivastava, A Practical Guide to Industrial Entrepreneurs
5. Government of India, Report of the committee on Development of small and medium

entrepreneurs, 1975

6. Bharusali, Entrepreneur Development

7. Vasanth Desai, Management of Small Scale Industry

8. Vasanth Desai, Problems and Prospects of Small Scale Industry

9. CSV Murthy, Entrepreneurial Development

10. Entrepreneurial Development - Dr.Anil Kumar, S.C.Poornima, Minni K.Abraham, Jayashree K.

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5.4 : COMPUTER BUSINESS APPLICATIONS

OBJECTIVES:

To enable the students to understand the application of computers in Business environment with an emphasis on Accounting.

UNIT – 1: 5 Hours

Introduction to Windows – Basics, Windows Accessories, Using File and Program Manager

UNIT – 2: 10 Hours

Introduction to Ms-Word – Editing a Document – Move and Copy text – Formatting text and

paragraph – Finding and Replacing text and spelling checking – Using tabs, Tables, and other

features, Enhancing document – using mail merge and other features.

UNIT – 3: 10 Hours

Introduction to Worksheet- Getting started with excel – Editing Cells and using commands and

functions – Moving And Coping, Inserting and Deleting Rows and Columns – Getting help and

formatting a worksheet – Printing the worksheet – Creating Charts – using formulae and functions in excel.

UNIT – 4: 5 Hours

Introduction to Power Point Presentation, & Ms-outlook,

UNIT – 5: 5 Hours

Introduction to Desktop publishing, Computer Viruses, security, and usage of e-mail, Designing

Web Page

UNIT – 6: 15 Hours

Accounting Software – Using Tally Software: introduction and installation, Required Hardware,

Preparation for installation of tally software, installation. Working in Tally: Opening new company,

Safety of Accounts or Password, Characteristics, Making Ledger Accounts, writing voucher,

voucher entry, making different types of voucher, correcting sundry debtors and sundry creditors accounts, preparation of Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

SKILL DEVELOPMENT:

Maintain a Record on Practicals.

BOOKS FOR REFERENCE:

1. Craig Stinson "Running Microsoft Windows-98" – Microsoft press.
2. Joshua C. Nossiter. "Using Excel – 5 for Windows"
3. Vishnu Priya Singh & Meenakshi Singh "Computerised Financial Accounting"
4. "Working with Word" – Aptech Computer Education
5. "Power Point Presentation" – Aptech Computer Education.
6. Malhotra, Computer Applications in Business

Note:

A minimum of 12+[4 hours of Tally] practical classes should be conducted in second semester and practical internal assessment marks will be given based on the student performance in practical classes by the concerned teacher and no separate practical examination is recommended.

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SIXTH SEMESTER

6.1 : BUSINESS LAW

OBJECTIVE:

To familiarise the student with Business Laws and its interpretation.

UNIT – 1: 4 hours

Introduction: Meaning and Scope of business law – Sources of Indian business law.

UNIT – 2: 30 hours

Indian Contract Act of 1872 : Definition – types of contract – essentials – offer, acceptance, consideration capacity of parties – free consent (meaning only) – legality of object and consideration – various modes of discharge of a contract – remedies for breach of contract.

UNIT – 3: 5 hours

Intellectual Property Legislations : Meaning and scope of intellectual properties – Paten Act of

1970 and amendments as per WTO agreements : Background – objects – definition – inventions –

patentee – true and first inventor – procedure for grant of process and product patents, WTO rules

as to patents (in brief), rights to patentee – infringement – remedies.

UNIT – 4: 4 hours

The Environment Protection Act of 1986 : Back ground – definition of 1) Environment 2) Environmental pollutant 3) Environment pollution 4) Hazardous substances, and 5) Occupier –

Power of central Government in relation to protection of environment and prevention of environment pollution.

UNIT – 5: 4 hours

Consumer Protection Act. [COPRA] 1986 : Back ground – definitions of 1) Consumer 2) Consumer Dispute 3) Complaint 4) Deficiency 5) Service – Consumer Protection Council –

consumer redressal agencies – District Forum, State Commission and National Commission.

UNIT – 6: 4 hours

Foreign Exchange Management Act 1999 : Objectives, Scope and salient features – offences under the act.

UNIT – 7: 5 hours

Cyber Laws 1999 : Objectives, definitions and salient features, provisions pertaining to piracy and related offences and penalties.

UNIT – 8: 4 hours

Competition Law 2003 : Meaning and scope, salient features, offences and penalties under the Act.

SKILL DEVELOPMENT:

? Draft a 'rent agreement' incorporating all the essential features of a valid agreement.

? Draft an agreement to repay a loan borrowed from a bank on installment basis.

? Case laws 'involving points of law of contracts'.

? Draft a complaint against 'unfair trade practice' adopted by a businessman, to the consumer forum.

? List out the latest cases of both High Court and Supreme Court on Environmental issues

with both facts and judgements. [Atleast 2 cases]

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BOOKS FOR REFERENCE:

1. Tulsian - Business Law, Tata McGraw Hill, New Delhi.
2. Aswathappa. K & Ramachandra – Business Law, HPH, Mumbai.
3. Kapoor N.D. - Business Law, Sultan Chand & Co.
4. Bare Acts.
5. Nabhi - Business Law, Indian Law House, Mumbai.
6. Garg, Sareen, Sharma & Chawla - Business Law.
7. M.C. Kuchhal, Business Law.

6.2 : INCOME TAXES – II

OBJECTIVES:

The Objective of the syllabus under this paper expose the students to the various provisions relating to Income Tax

UNIT – 1: 15 hours

Profits and Gains from Business and Profession – Problems on business relating to sole trader only

and Problems on profession relating to Chartered Accountant, Advocate and Doctor.

UNIT – 2: 10 hours

Capital Gains – Theory and Problems including exemptions U/S 54.

UNIT – 3: 5 hours

Income From other sources including problems.

UNIT – 4: 8 hours

Deduction from Gross Total Income (GTI) – (Provisions relating to individuals only)

UNIT – 5: 2 hours

Carry forwards and set off of losses. (Theory only).

UNIT – 6: 12 hours

Computation of total Income and Tax liability including tax rebate.

UNIT – 7: 8 hours

Income Tax Authorities : A brief discussion on

- a. Income Tax Officer and Powers and Functions.
- b. Central Board of Direct Taxes, Powers and Functions.
- c. Commissioner of Income Tax, Power and Functions.
- d. Types of Assessments and Rectifications of Mistakes.
- e. Recovery of Tax and Refunds.

SKILL DEVELOPMENT:

?Chart

Capital gains index numbers.

?B Table of rates of Tax deducted at source.

?s Filing of IT returns of individuals.

?ø List of Enclosures for IT returns.

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BOOKS FOR REFERENCE:

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

6.3 :MANAGEMENT ACCOUTING

OBJECTIVES:

To enable the students to understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis. Preparation of funds

flow and cash flow statement with a view to prepare management reports for decision making

Unit 1: INTRODUCTION 05 hours

Meaning – objectives – nature and scope of management accounting – role of management

accountant – relationship between financial accounting, cost accounting and management accounting.

Unit 2 : FINANCIAL STATEMENT ANALYSIS 10 hours

Meaning – types – meaning and concept of financial analysis – types of financial analysis – methods

of financial analysis – problems on comparative statements – common size statements – trend analysis .

Unit 3: RATIO ANALYSIS 15 hours

Meaning – importance – utility of ratios – classification of ratios – calculation and interpretation of

ratios – preparation of income statement and Balance Sheet with ratios.

Unit 4: FUNDS FLOW AND CASH FLOW ANALYSIS 23 hours

Meaning – concept of fund and funds flow statement – uses and significance of funds flow

statement – procedure for preparing FFS – Schedule of changes in working capital – statement of

sources and application of funds - Cash Flow analysis – meaning and concept – comparison

between Funds Flow and Cash Flow statements – uses and significance of CFS – preparation of Cash

Flow Statement as per Accounting Standards.

Unit 5: MANAGEMENT REPORTING 07 hours

Methods of reporting – requirements of a good report – kinds of reports – principles of good

reporting system – drafting of reports under different situations

SKILL DEVELOPMENT:

?E Collection of financial statements of any one organization for two years.

?, Calculation of ratios based on the above financial statement : Profitability ratios – Gross

Profit ratio, Net Profit ratio, ROCE, Current Ratio, Liquid Ratio.

?E Preparation of Funds flow / cash flow statements with imaginary figure as per Accounting

Standards.

?_ Draft an imaginary Management Report.

BOOKS FOR REFERENCE:

1. Dr. S.N. Maheswari , Management Accounting
2. Sexana, Management Accounting
3. Made Gowda, Management Accounting
4. Dr. S.N. Goyal and Manmohan, Management Accounting
5. B.S. Raman, Management Accounting
6. R.S.N. Pillai and Bagavathi, Management Accounting
7. Sharma and Gupta, Management Accounting
8. J. Batty, Management Accounting
9. Foster, Financial Statement Analysis, Pearson.
10. PN Reddy & Appanaiah, Essentials of Management Accounting.

6.4 : SERVICES MANAGEMENT**OBJECTIVE:**

To familiarise the students with different services and prepare them with requisite skills to manage.

UNIT – 1: 10 hours

Introduction: Understanding Services Phenomenon; Growth of Service Sector; Role of services in

Economy; The concept of Services; Characteristics of services; Classification of services; Marketing Mix in Service Marketing; **Knowledge of the customer:** Customer Involvement in

Service Processes; Customer behaviour in Service Settings; Targeting Customers, Managing

Relationships and building Loyalty

UNIT – 2: 6 hours

Planning & Managing Service Delivery – Creating delivery systems in place, Cyberspace and

time; Enhancing Value by Improving Quality and Productivity; Balancing Demand & Capacity;

Managing customers reservations & waiting lists.

UNIT – 3: 12 hours

Tourism and Travel Services:

Introduction to Tourism Marketing: Concept & Nature of Tourism; Significance & Impact of

Tourism; Evolution of Tourism; Tourism Market Segmentation; Tourism marketing Mix

Introduction to Hotel Industry: Hotels; Evolution of Hotel Industry; Development of Hotels;

Facilities; The guest Cycle; Grades of hotels; Marketing Mix of Hospitality Industry

Introduction to Travel Services:

(i) Role of Travel Agencies & Travel Organisation

(ii) Tour Operations

(iii) Airline Service Marketing

(iv) Road & Rail services

(v) Travel by Sea

UNIT – 4: 12 hours

Marketing of banking & insurance services:-

Marketing of Insurance Services

(i) Life Insurance – Whole life, Term Insurance, Endowment insurance, survivorship insurance

(ii) General insurance – Marine insurance, Fire insurance, Building insurance, Motor insurances

(iii) Miscellaneous Insurance – Personal accident, Burglary & theft, Workmen's compensation,

Fidelity guarantee, Mediclaim, Policy for jewellery, Videsh yatra policy

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Marketing of Banking Services: A brief insight into Indian Banking scenario; Issues in Banking;

Bank Marketing, Market research in Indian Banks, Areas of future growth in banking, e-banking;

UNIT – 5: 20 hours

Marketing of FINANCIAL services

Housing & Financial intermediaries – Operational capital formation; Housing finance: issues,

supply constraints, policy perspectives; links and private sector initiatives (Indian context);

Mutual funds marketing – Introduction; Concept; scope of MF; Market evolution; Impact of

growth on the economy; Types of mutual fund services, elements of MF marketing, Product design

pricing, promotion and distribution of products, customer service; marketing & market research,

strategic marketing plan.

SKILL DEVELOPMENT:

?[Prepare a chart on conditions to be complied for Star Hotel Status.

?î Procure any two insurance policies (xerox) and paste them in the record.

?• Visit and Travel and Tour agencies and prepare organization chart.

?_ Interact with tourist operators and identify the areas of tourism management.

?ç Prepare a chart showing customer service rendered by atleast two MF. (preferably a comparative chart)

?< Procedures of Railway ticket booking with specimen of reservation / cancellation slip.

?° Procedure for Air ticket booking both domestic and International.

BOOKS FOR REFERENCE:

1. Shanker, Ravi; Services Marketing – the Indian Perspective; Excel Books, New Delhi; First

Edition; 2002

2. Lovelock, Christopher; Services Marketing – People, Technology, Strategy; Pearson Education Asia, Delhi; First Indian Reprint, 2001.

3. Dr. Shajahan. S; Service Marketing (Concept, Practices & Cases); Himalaya Publishing

House; Mumbai; First Edition 2001.

4. Venugopal, Vasanthi & Raghu V.N; Services Marketing; Himalaya Publishing house; Mumbai; First Edition 2001.
5. Cengiz Haksever et al – ‘Service Management and Operations’; Pearson Education.
6. Sharma, Services Management.

ACCOUNTING GROUP

PAPER 1: ADVANCED FINANCIAL ACCOUNTANCY

OBJECTIVES:

The objective of this course is to expose students to advanced accounting issues and practices. The main focus is on formatted accounting practices.

Unit 1: HOLDING COMPANY 18 hours

Introduction –types of control – legal definition-preparation of accounts – financial year of Holding

company and its subsidiary – Rules for preparation of Consolidated Balance Sheet – investments in the subsidiary company – minority interest – cost of control – goodwill or Capital Reserve –

B.Com. Syllabus - 36 -

Capital Profits – Revenue Profits –Inter company transactions – goods sold on credit – Debtors –

Bills Receivable – Creditors – Bills Payable –contingent liabilities – inter company unrealized

profits - Revaluation of Assets and Liabilities - dividends – Bonus issue.

Unit 2 : ACCOUNTING OF BANKING COMPANIES 20 hours

Meaning of Banking Company – Accounting treatment of Rebate on bills discounted – ascertainment of non-performing assets – Classifications of advances - Applications of provision of

Banking Regulation Act of 1949 as amended from time to time – Preparation of Final Accounts as

per the existing Banking Regulation Act.

Unit 3: FINAL ACCOUNTS OF LIFE INSURANCE 10 hours

Meaning – Insurance terms – Premium – Consideration for annuities granted – Policies becoming

claims – reinsurance – surrender value and paid-up value – bonus - cash bonus – bonus in reduction

of premium - reversionary bonus - valuation – Preparation of Revenue Account applicable for Life

Insurance Business –Balance of a Life Insurance Company according to Form ‘A’ in the First

Schedule.

Unit 4 : FINAL ACCOUNTS OF GENERAL INSURANCE 10 hours

Meaning – General Insurance Revenue Account for Fire and Marine – Treatment of reserve or

provision to be carried forward - Preparation of Profit and Loss Account in Form B – Preparation

of Profit and Loss Appropriation Account in Form C – Preparation of Balance Sheet.

SKILL DEVELOPMENT:

- Collecting the final accounts of a Public Limited Company and Commenting on the liquidity and profitability.
- Apply important ratios to analyze the Company's Balance Sheet.
- Listing any 10 Life Insurance Policies and collecting information relating to bonus rates and guaranteed additions.
- Collection of Final Accounts of General Insurance Company. Calculating and commenting on the profitability and liquidity.
- Collection of Final Accounts of Life Insurance Company. Calculating and commenting on the profitability and liquidity.

BOOKS FOR REFERENCE:

1. RL Gupta and Radhaswamy, Advanced Accountancy, Sultan Chand & Sons.
2. SP Jain and Narang, Advanced Accounts, Kalyani Publishers.
3. SP Iyengar, Advanced Accounting, Sultan Chand & Sons.
4. Chakraborty, Advanced Accountancy, Navbharathi Publishing Company, Calcutta.
5. Mukerjee & Hanif, Modern Accountancy, TMH.

PAPER 2: AUDITING – I

OBJECTIVES:

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

Unit 1: INTRODUCTION TO AUDITING 10 hours

Introduction – meaning- definition – difference between accountancy and auditing – types of audit -

– advantages of auditing – preparation before commencement of new audit -

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Unit 2: INTERNAL CHECK 15 hours

Meaning and objects of internal check – internal control-meaning definition-fundamental principles-internal check as regards wages, cash sales, cash purchases - internal check in a

departmental stores-internal audit – meaning-importance – advantage and disadvantages.

Unit 3: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES 15 hours

Meaning and objectives – position of an auditor as regards to the valuation of assets – verification

and valuation of different items – assets –fixed assets -goodwill – stock in trade – investments –

liabilities – capital – debentures – bills payable sundry creditors – contingent liabilities -

Unit 4: AUDIT OF DIFFERENT ORGANIZATIONS 10 hours

Drafting of audit program for trading and non-trading organization in a tabular form .

Preparation of

clean and qualified audit report with special reference to manufacturing and other

Companies

Audit Report 1975

Unit 5: AUDITING UNDER COMPUTERIZED ENVIRONMENT 10 hours

Uses and constraints of computerized audit – tallying – voucher entry- account information.

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.
- Draft an investigation on behalf of a Public Limited Company
- Record the verification procedure with respect to any one fixed asset.
- Prepare a qualified or clean audit report for a given situation.
- Draft an audit program.

BOOKS FOR REFERENCE:

1. TR Sharma, Auditing.
2. BN Tandon, Practical Auditing.
3. MS Ramaswamy, Principles and Practice of Auditing.
4. Dinakar Pagare, Practice of Auditing.
5. Kamal Gupta, Practical Auditing.
6. P N Reddy & Appannaiah, Auditing.
7. Shekar, Auditing.
8. Pradeep Kumar, Auditing.
9. Jagadeesh Prakash, Auditing.

PAPER 3: AUDITING II

OBJECTIVES:

To enable the students to understand the procedures of auditing of different types of concerns.

UNIT 1 : VOUCHING 20 hours

Meaning -definition –importance – routine checking and vouching – voucher-types of vouchers –

vouching of receipts-cash sales- receipt from debtors – bills receivable-proceeds of the sale of

investments and buildings- payments-vouching of cash purchases –payment of creditors, bills

payable-purchase of fixed assets-vouching of deferred revenue expenditure-preliminary expenses –

cost of issue of shares and debentures –underwriting commissionB.

UNIT 2 : DEPRECIATION : 10 hours

General considerations – methods of depreciation – their suitability for various assets – legal

position as regards depreciation – change of depreciation – auditor's duty as regard depreciation.

UNIT 3 : AUDIT OF LIMITED COMPANIES AND OTHERS 15 hours

Company Auditor – appointment, powers, duties and liabilities – divisible profits and dividend –

Special Audit of Banking Companies- Audit of Education Institutions – Audit of Insurance

Companies.

UNIT 4: AUDITING STANDARDS 07 hours

Mandatory Auditing Standards issued by the Institute of Chartered Accountants of India - :Professional ethics of an Auditor.

UNIT 5 : RECENT TRENDS IN AUDITING : 08 hours

Nature and significance of cost audit –tax audit-management audit

SKILL DEVELOPMENT:

?_ Draw Specimen of Vouchers – at least three Vouchers for different purposes.

?¢ Case law on depreciation – facts and judgements.

?4 Record the procedure and practices followed while auditing (a) Educational institutions (b)

Insurance Companies or Banking Companies.

?° List out Mandatory Standards issued by ICAI.

BOOKS FOR REFERENCE:

1. TR Sharma, Auditing.
2. BN Tandon, Practical Auditing.
3. MS Ramaswamy, Principles and Practice of Auditing.
4. Dinakar Pagare, Practice of Auditing.
5. Kamal Gupta, Practical Auditing.
6. P N Reddy & Appannaiah, Auditing.
7. Shekar, Auditing.
8. Pradeep Kumar, Auditing.
9. Jagadeesh Prakash, Auditing.

PAPER 4 :ACCOUNTING AND INFORMATION SYSTEMS

OBJECTIVES:

The objective of the course is to familiarize the students with the innovations in information

technology and to acquaint the students with the use of computers in the area of financial, cost and

management accounting

Unit 1: Financial Accounting System and software packages 15 hours

Financial transactions, Books of original entry – ledger, trial balance, financial statements-profit and loss accounts and balance sheet-practical knowledge on Wings Accounting and Wings trade (softwares).

Unit 2: Cost Accounting System and software packages 15 hours

Elements of Cost-classification-cost sheet-cost accounting methods and techniques-use of software

packages of various types to obtain cost accounting output-analysis of cost-cost center wise-cost

element wise-allocation of overheads -preparation of cost sheet.

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Unit 3: Management Accounting and software packages 15 hours

Concepts-organization-accounting techniques -use of software packages to obtain different

management accounting outputs – fund flow statement-ratio analysis-budget and budget variancesprojected

financial statements-marginal costing

Unit 4: Management Information System 10 hours

Accounting techniques and reports

Unit 5: Information System Audit 5 hours

Basic idea of information audit-difference with the traditional concepts of audit –conduct and

application of Information System Audit in internet environment.

SKILL DEVELOPMENT

Record all Practicals conducted in the Class.

BOOKS FOR REFERENCE:

1. Edwards, Ward, and Bytheway ; The essence of Information Systems
2. Garg and Srinivasan : Work Book on systems analysis and design.
3. Yeats : System analysis and design
4. Goyal : Management Information Systems
5. Timothy J.O'Leary : Microsoft Office 2000
6. Accounting Softwares: Tally, Miracle, Tata Exe etc

FINANCE GROUP

PAPER 1 :ADVANCED FINANCIAL MANAGEMENT

OBJECTIVE:

To familiarise the students with various factors considered while managing the Finance of a Concern.

UNIT 1

Investment decisions and Risk Analysis:

1. Cash flow – concept and measurements
2. Risk Analysis- probability approach, expected values – standard deviation – sensitivity

Analysis – decision tree Analysis (Problems)

3. Capital Budgeting under Inflation.

15 hours

UNIT 2

Capital Structure theories – MM's theory- Traditional view – Net income approach – Net operating

income approach- Arbitrary process (problems)

10 hours

UNIT 3

Dividend Policy: Walter's Model- Gordon's Model- MM's Hypothesis (problems)

10 hours

UNIT 4

Planning and forecasting of working capital: funds statement- Analysis of working capital position

working capital management, problems on determining the working capital – including operating

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cycle method- cash budget- cash management techniques.- accounts receivable management meaning,

factors (problems) – Inventory management – techniques JIT Analysis- problems on EOQ

levels. 20 hours

UNIT 5

International Financial Management- meaning – importance – Merits- Demerits.

5 hours

SKILL DEVELOPMENT:

1. Preparation of a small project report of a small business concern covering all components-

(Finance, Marketing, Production, Human Resources, General administration) (Any one component can be selected as a title of the report)

2. Designing a capital structure for a Trading concern

3. Preparing a blue print on working capital of a small concern.

4. Prepare a chart on Modes of cash budget.

5. List out different modes of Dividend Policy.

6. List out the Companies which have declared dividends recently along with the rate of dividend.

BOOKS FOR REFERENCE:

1. S N Maheshwari, Financial Management Principles and Practice.
2. Khan and Jain, Financial Management.
3. Sharma and Sashi Gupta, Financial Management.
4. I M Pandey, Financial Management.
5. James c Vanhorne, Financial Management.
6. Prasanna Chandra, Financial Management.
7. PV Kulkarni & BG Sathya Prasad, Financial Management.
8. I.M. Pandey, Financial Management.
9. Gitman, Principles of Managerial Finance, Pearson.

PAPER 2 : FINANCIAL MARKETS

OBJECTIVES:

To familiarise the students with different types of financial markets available in India.

UNIT 1 10 hours

Primary market- meaning – features, players of primary market – instruments in primary market

(names) – procedure for issuing equity and debentures SEBI guidelines towards the issue of equity

shares and debentures. Merits and de merits of primary markets.

UNIT 2 10 hours

Secondary market – meaning – structure – functions – trading and settlement system of stock

exchange transactions. Players in the stock market – merits and de merits of stock markets –

reforms in stock market – OTCEI and NSE – origin – function – merits – de merits.

UNIT 3 20 hours

Capital markets – meaning – structure – types of capital market institutions – development banks.

Non Banking Financial Companies – Credit Rating Agencies (organisation structure – functions).

UNIT 4 10 hours

Money market – structure – functions – instruments of money market - Treasury bills (meaning and

features – C Ps & C Ds – DFHI & RBI (structure – functions)

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UNIT 5 5 hours

Forex Market – concept – meaning – importance – merits of forex market)

UNIT 6 5 hours

Euro market – Euro Currency – meaning – features – functions of these markets.

SKILL DEVELOPMENT:

?o Chart showing structure of Financial Markets.

?1 Chart showing instruments of Financial Markets.

?’ Chart showing classification of Mutual Funds.

?\$ Formats of instruments atleast 3 instruments

?µ Chart on Insurance Sector.

?H Chart of ratings given by different Rating Agencies.

BOOKS FOR REFERENCE:

1. Meir Kohn: Financial Institutions and Markets, Tata McGrah Hill
2. L M Bhole: Financial Institutions and Markets, Tata McGrah Hill
3. Vasantha desai : The Indian Financial System, HPH
4. M Y Khan: Indian Financial System, TMH.
5. Sharma & Shashi Gupta : Financial Management
6. Fabozzi, Foundations of Financial Markets and Institutions, Pearson.

PAPER 3 : CORPORATE FINANCIAL POLICY

OBJECTIVES:

To expose the student towards corporate financial policies.

UNIT 1 12 hours

Financial Policy: Meaning, scope, interface of corporate financial policy and other managerial

function, financial policy and decision making- corporate financing policy – debt financing –

internal financing- factors to be considered in formulating financing policy - taxation- capital

market consideration – financial risk – competitive advantage.

UNIT 2 20 hours

Corporate financial goals: Mission- Vision – profit criteria's- wealth criteria's – economic and

business environment – sustained growth approach – fund availability – maximizing growth -

growth potential of a single product company, growth potential of multi product company.

UNIT 3 20 hours

Mergers and Acquisitions – meaning- reasons – types of combinations - forms of merger – motives

and benefits of merger – financial evaluation of a merger - merger negotiations- meaning and

significance of P/E ratio- leveraged buyouts – regulation of mergers and takeovers in India.

UNIT 4 8 hours

Corporate valuation – meaning of business valuation – valuing bases for takeover – mergers –

amalgamation – valuation of brand and intangible assets.

SKILL DEVELOPMENT:

?→ Formulation of financing policy

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?á Case analysis of some live merger reported in business magazines

?ø Analysing business growth of some companies on the basis of reported financial results of

some companies.

?_ Identify Mission, vision statement of Company.

?« Case study of growth pattern of a single product / multi product.

BOOKS FOR REFERENCE :

1. I M Pandey, Financial management.

2. R P Rustagi, Financial management.

3. J C Vanhorne, Financial management.

4. Dr. Besent Ray, Corporate management.

5. Weston and Brigham, Essentials of Managerial Finance.

6. P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons

PAPER 4 : FINANCIAL SERVICES

OBJECTIVE:

To familiarise the students with traditional and modern financial services.

Unit 1 15 hours

Financial services / Products / Instruments – meaning - features – importance – contribution of financial services in promoting industry – service sector (Macro level discussion) – Financial instruments – types – instruments recent innovation.

Unit 2 10 hours

Merchant banking – meaning, origin and growth of merchant banking in India. Scope of merchant banking services – merchant bankers and management of public issues – merchant banking practices in India. Weakness in the functioning of merchant bankers in India.

Unit 3 10 hours

Mutual funds: Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes – money market mutual funds – private sector mutual funds – evaluation of the performance of mutual funds – functioning of mutual funds in India.

UNIT 4 15hours Lease

financing: Why leasing – types of leasing – fixation of lease rentals – factors influencing lease Vs buy decision – accounting treatment for leasing – performance of leasing industry in India.

Difference between leasing and hire purchasing. Concept of hire-purchasing – Raj Committee recommendations – RBI guidelines for hire-purchase – problems of hire-purchasing companies in India.

UNIT 5 10hours

Factoring: Concept of factoring – why factoring – types of factoring – factoring mechanism.

Retail banking services – personal loan – home loans – car loans – consumer loans – educational

loans- (meaning – features – types – merits and de merits of each services are covered)

UNIT 6 5hours Venture

Capital: Concept of venture capital fund – characteristics – growth of venture capital funds in India

– difference between venture capital financing and conventional financing – venture capital

schemes – legal aspects – working of venture capital funding agencies in India.

SKILL DEVELOPMENT:

?» Collection of Share certificate / debenture certificate.

?K Chart showing modus operandi of leasing – hire purchase procedures.

?P Chart showing modus operandi of factoring services.

?o Chart showing Financial Services.

?1 Collect any specimen of new Financial Instruments and record the same.

?’ Drawing a comparative statement in respect of Car loans, Home loans, Education loans etc.

offered by atleast any 3 Financial institutions.

BOOKS FOR REFERENCE:

1. Avadhani : Financial Services and Markets, Himalaya Publishing House.

2. Bhole : Indian Financial System, Himalaya Publishing House.

3. Prasanna Chandra : Security Analysis and Portfolio Management, Tata McGraw Hill.

4. Dr. B.G. Satyaprasad: Industrial Finance, Himalaya Publishing House.

5. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill

6. L M Bhole: Financial Institutions and Markets, Tata McGraw Hill

7. Vasantha desai : The Indian Financial System, HPH

8. M Y Khan: Indian Financial System, TMH

9. P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons

10. E Gardon & K Natarajan: Financial Markets & Services

11. Sharma & Gupta, Financial Services.

MARKETING GROUP

1. CONSUMER BEHAVIOUR

CHAPTER I: INTRODUCTION 8 hrs

Introduction to Consumer Behaviour - A managerial & consumer perspective; why study consumer

behaviour? ; Applications of consumer behaviour knowledge; current trends in Consumer Behaviour; Market segmentation & consumer behaviour.

CHAPTER II: INDIVIDUAL DETERMINANTS OF CONSUMER BEHAVIOUR 14 hrs

Consumer needs & motivation; personality and self concept; consumer perception; learning &

memory; nature of consumer attitudes; consumer attitude formation and change.

CHAPTER III: ENVIRONMENTAL DETERMINANTS OF CONSUMER BEHAVIOUR 12 hrs

Family influences; the influence of culture; subculture & cross cultural influences; group dynamics

and consumer reference groups; social class & consumer behaviour.

CHAPTER IV: CONSUMER'S DECISION MAKING PROCESS 8 hrs

Problem recognition; Search & Evaluation; Purchase processes; Post-purchase behaviour; personal influence & opinion leadership process; diffusion of innovations; Models of Consumer Behaviour;

Researching Consumer behaviour; consumer research process.

CHAPTER V: CONSUMER SATISFACTION & CONSUMERISM 8 hrs

Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of

consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; the Indian consumer; Reasons for growth of consumerism in India; Consumer protection Act 1986.

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SKILL DEVELOPMENT:

?^ Conduct an informal interview of a local retail store owner and determine what demographic

and socio economic segments the store appears to satisfy. How did the owner select this segment or segments?

?> Conduct formal interview to the managers of three retail clothing stores. Determine the degree

to which they believe consumer's personality and self-image are important to the marketing

activities of the stores.

?ð Visit three local restaurants and assess how each attracts clientele in different stages of the family life cycle.

?_ You are the owner of two furniture stores, one catering to upper-middle class consumers and

the other to lower-middle class consumers. How do social class differences influence each

store's

a) Product lines & styles

b) Advertising media selection

c) The copy & communication styles used in the advertisements

d) Payment policies

?_ For each of the following Products & services, indicate who you would go to for information

and advice;

a) The latest fashion in clothes

b) Banking

c) Air travel

d) Vacation destinations

e) A personal computer

For each situation; indicate the person's relationship to you and your reasons for selecting him/her as the source of information and advice.

REFERENCE BOOKS:

1. Leon. G. Schiffman & Leslve Lazer kanuk; Consumer behaviour; 6th Edition; PHI, New

Delhi, 2000.

2. David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, Mcgraw Hill, Inc; New

Delshi, 1993.

3. Assael Henry; Consumer behaviour and marketing action; Asian Books(P) Ltd, Thomson

learning, 6th Edition; 2001.

4. Suja.R.Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing

House, Mumbai, 2003.

5. Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, 2003.

6. Blackwell; Consumer Behaviour, 2nd Edition.

7. Sontakki; Consumer Behaviour.

8. Schiffman; Consumer Behaviour.

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2. MARKETING RESEARCH

CHAPTER I: INTRODUCTION & BASIC CONCEPTS 12 hrs

Introduction to marketing research - nature, characteristics, scope, uses & limitations; Interaction

between management and marketing research; Marketing information system and decision support

system in marketing research; Assessing information needs; scientific method & research process;

steps in research process; types of research.

CHAPTER II: SOURCE & COLLECTION OF DATA 14 hrs

Sources of Secondary data; its advantages and disadvantages; methods of collection of primary

data; construction of questionnaire and interview schedule; scaling and measurement; Sampling

designs and sample size- decisions; organizing data collection & field force.

CHAPTER III: PROCESSING & ANALYSIS OF DATA 12 hrs

Editing, Coding & tabulation of data; techniques of data analysis; testing of hypothesis; tests of

significance; analysis of associations; analysis of experiments; interpretation of data.

CHAPTER IV: REPORT WRITING & PRESENTATION 4 hrs

Role & types of report; content of report; principles of report preparation; Presentation & Communication.

CHAPTER V: TRADITIONAL & EMERGING APPLICATIONS OF MARKETING RESEARCH

8 hrs

Product research; price research; distribution research; advertising research; market & sales

research; customer database and relationship marketing; Brand equity & customer satisfaction

measurement; Internet marketing Research.

SKILL DEVELOPMENT:

? Identify & describe the activities of five marketing research companies in India?

?_ Form class Teams & based on the sources of secondary data available, prepare a short report on

'Investment options for consumers in Indian financial services sector.'

?_ Construct a questionnaire to measure student's attitudes towards the purchase of two-wheelers/

ready-made garments/ educational service/ television programmes. Administer the questionnaire you have developed on selected students (sample size of 25 students) in your

college. Discuss any response related problems you encountered.

?_ Based on the above survey, carry out the analysis & interpretation of data. Short report should

be submitted for evaluation of acquired skills of marketing research.

?_ Participate in any online/ Internet marketing research programme and identify the key characteristics of the programme.

REFERENCE BOOKS:

1. Boyd, Westfall & Starch, Marketing Research, text & cases, seventh edition, AITBS, New

Delhi, 1996.

2. G.C. Beri, Marketing Research, Tata McGraw Hill publishing company, 2nd edition, New Delhi

1997.

3. Prof. M.N. Mishra, Modern Marketing Research; First Edition, Himalaya Publishing House,

Mumbai, 1998.

4. Suja.R. Nair, Marketing Research, First Edition, Himalaya Publishing House, Mumbai, 2003.

5. Amanathulla, Marketing Research.

6. Malhotra, Marketing Research.

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3. ADVERTISING MANAGEMENT

CHAPTER I: INTRODUCTION & BASIC CONCEPTS 10 hrs

History of advertising; Advertising purpose and functions; Economic, social & ethical aspects of

advertising; Advertising & the marketing mix, Advertising as a communication process; types of

advertising; Major Institutions of advertising management.

CHAPTER II: ADVERTISING AND CAMPAIGN PLANNING 8 hrs

Marketing strategy & situation analysis; Advertising plan; Advertising objectives;

DAGMAR

approach; advertising strategy; Advertising campaign-planning process.

CHAPTER III: CREATIVE STRATEGY & ADVERTISING BUDGET 12 hrs

Creative approaches; the art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, advertising budget process; methods of determining advertising appropriations.

CHAPTER IV: ADVERTISING MEDIA STRATEGY 10 hrs

Role of media; types of media; their advantages and disadvantages; media research & advertising decisions; media planning, selection & scheduling strategies.

CHAPTER V: ADVERTISING EFFECTIVENESS & ORGANISING ADVERTISING FUNCTIONS. 10 hrs

Methods of measuring advertising effectiveness; advertising research; structure & functions of an advertising agency; selection & co-ordination of advertising agency; Advertising regulations; Internet advertising.

SKILL DEVELOPMENT:

?% Sketch the competitive position for the development of an advertising plan for Sahara Airlines & Tata Telephones.

?Đ Define the advertising objectives on DAGMAR Approach for any product of your choice.

?ō By selecting an appropriate theme & appeal, create & enact an advertisement for a range of any established products. For this purpose, the class should be divided into groups and formal presentations have to be evaluated.

?\ Select two print & electronic media for the purpose of understanding the functions of advertising media. Comparative analysis of the same should be done & short reports must be prepared.

?È Get into the exciting world of internet / Net advertising and identify the message content of 10 products / Services of your choice.

REFERENCE BOOKS:

1. Rajeev Batra, John.G.Myers.T.David.A.Aaker; Advertising Management; 5th Edition, PHI Edition, New Delhi, 1998.
2. Jefkins & Yadin; Advertising, 4th Edition; Pearson Education, New Delhi, 2000.
3. Manendra Mohan; Advertising Management - Concepts & Cases; Tata McGraw Hill Publishing company Ltd, New Delhi 2001.
4. S.A.Chunnawalia & K.c.Sethia Foundations of Advertising - Theory & Practice, Himalaya Publishing House, 2002.
7. Sonatakki, Advertising.
8. Wells, Advertising.

4. SALES & DISTRIBUTION MANAGEMENT

CHAPTER I: INTRODUCTION & BASIC CONCEPTS 10 hrs

The nature of personal selling; Personal Selling in marketing mix; The dimensions of sales management; Sales Management environment; Sales forecasting & Sales management planning.

CHAPTER II: ORGANISING & EXECUTING THE SALES EFFORT 8 hrs

The nature of sales management positions; the sales organization; sales department relations; distributive network relations; the selling process; sales personality.

CHAPTER III: SALES FORCE MANAGEMENT 12 hrs

Recruitment & selection of sales personnel; Training, motivating, compensating & controlling sales personnel; controlling the sales effort - sales budget, sales quotas, sales territories, sales control & cost analysis.

CHAPTER IV: OVERVIEW OF DISTRIBUTION MANAGEMENT 8 hrs

Basic concepts of distribution systems; Different modes of transport in India; Functional areas of logistics management; Distribution costs; Supply chain management.

CHAPTER V: MANAGING MARKETING INTERMEDIARIES 12 hrs

Role & functions of marketing intermediaries; selection of marketing channels; motivation of marketing intermediaries; distribution analysis, Channel management & control.

SKILL DEVELOPMENT:

? Prepare a profile of consumer durable products sold at the authorized dealer of your choice.

Present the highlights of the profile in class.

?u Look into newspaper's advertising under 'sales positions' section. Make a list of adjectives used

to describe the type of person desired for a sales position. What personality traits seem to be

important in a person looking for a sales career? Match with your personality traits & give

reasons for the outcome.

?~ Interview five selected sales managers about recruitment, selection & compensation policies of

his/her organization for sales personnel. Evaluate these findings & discuss the report in your class.

?i Prepare a report on the nature of industries directly dependent on different modes of transport systems in India.

? Identify three fast moving consumer goods marketing intermediaries & analyse their functions

& responsibilities in your class. Analyse the changes in retail Chain Management.

REFERENCE BOOKS:

1. R.Still, W.Cundiff, A.P.Govoni, Sales Management Decisions Strategies and Cases, 5th Edition, P.H.I, New Delhi, 2001.
2. M.Johnson, L.Kurtz, E.Scheuing, Sales Management Concepts, Practices & Cases, 2nd Edition, Mcgraw Hill International, New York, 1994.
3. W.Stern, EI-Ansary, T.Coughlan, Marketing Channels, 5th Edition, P.H.I, New Delhi, 2001.
4. Guptha.S.L, Sales & Distribution Management, 1st Edition, Excell Books, New Delhi, 1999.
5. Coughlem, Marketing Channels.

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HUMAN RESOURCE SPECILISATION

1. INDUSTRIAL RELATIONS

UNIT – 1:

Introduction to Industrial Relation 8Hrs

Definition, Concepts, Nature of industrial relations, Importance of industrial relations, Approaches

to industrial relations, The Labour movement, Characteristics of Indian Labour.

UNIT – 2:

Indian Trade Union Movement 8Hrs

Nature of Trade Unions, Trade Union movement in 3 stages (First world war period – socialist

Period - Communist Stage – Post Independence Stage), Reasons for employees to join trade

Unions, Problems of Trade Unions & Remedies, Trade Union Act 1926, Trends in Trade Union

Movement in India.

UNIT – 3:

Collective Bargaining 8Hrs

Meaning of collective bargaining, Concept of collective bargaining, Prerequisites for collective

bargaining, the collective bargaining process, Principles of Collective Bargaining, Essential

conditions for the success of collective bargaining, Collective Bargaining in India.

UNIT – 4:

Grievance handling and Industrial Discipline to Maintain Effective Industrial Relations

10Hrs

Meaning & Concept of grievance – causes of grievance – effects of grievance -
Grievance redressal

procedure, purview of Industrial Employment (standing orders) Act 1946, Discipline,
Meaning &

Importance, Disciplinary Procedure and domestic enquiry.

UNIT – 5:

Industrial Disputes 6Hrs

Meaning of Industrial Conflicts, Causes of Industrial Conflicts, Types of Industrial
Conflicts -

Strikes & Lockouts, Machinery for resolving Industrial Disputes under the Industrial
Disputes Act

1947, , Arbitration, Adjudication, Prevention of Industrial Conflicts, Approaches to
Conflict,

Settlement of Conflicts.

UNIT – 6:

Collaboration and Workers Participation in Management 6Hrs

Bases of collaboration, Interventions for collaboration. Meaning of workers participation
in

management, concepts and objectives of workers participation in management, growth
and

development of workers participation in management, types of workers participation in
management

UNIT – 7:

Quality Circle 4Hrs

Quality circles, history of QC, Organization structure of QC, Benefits of QC, Problems of
QC.

BOOKS FOR REFERENCE:

1. Davar, Personnel management and Industrial Relations.
2. C.B. Memoria, Dynamics of industrial Relations in India.
3. Johnson, Introduction to Industrial Relations.

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4. Sharma A.M, Industrial Relations.
5. Biswanth Ghosh, Personnel management and Industrial Relations.
6. Bhagdiwall- Flippo, Personnel management and Industrial Relations.

2. LABOURWELFARE AND SOCIAL SECURITY

UNIT – 1:

Introduction 10Hrs

The Labour Movement, Merits & Demerits of Welfare Measures, Concepts of Labour
Welfare &

Social Security, Types of Welfare Activities, Statutory and non-statutory, Growth of
Labour

Welfare & Social Security in India.

UNIT – 2:

Occupational Hazards, Industrial Health & Safety 12Hrs

Types of accidents, Causes accidents, Prevention of accidents

Safety - Need for safety, measures to ensure safety in organisations. The supervisors role in safety

Health-Physical health & Mental health, Problems and remedies, noise control, job stress,

communicable diseases, Alcoholism and drug abuse, Violence in the work place, Use of computers

to monitor health and safety.

UNIT – 3:

Living Conditions 8Hrs

Living conditions of employees and his family, continual education, housing for employees,

recreation for employees.

UNIT – 4:

Counselling 10Hrs

Meaning of counselling, Manager as a counsellor, Conditions for counselling,

Counsellor's relation

with the Counselee, Methods, Techniques and skills for counselling, Principles of personal

counselling, Cordial relationship, mutual recognition, respect and congruence, empathy,

Types of

problems for counselling

UNIT – 5:

Post – retirement benefits 5Hrs

Provident Fund- purpose of provident fund, employer obligation to employee towards provident

fund, Public Provident fund, Gratuity, statutory provisions regarding gratuity, Pension.

UNIT – 6:

Quality of Work life 5Hrs

Introduction, Meaning, Specific issues in QWL, QWL and productivity, Barriers in QWL,

Strategies for improvement of QWL

BOOKS FOR REFERENCE:

1. Arora, Labour law.
2. D.Sanjeeviah, Labour problems and Industrial Developments in India.
3. Sharma A .M, Aspects of labour welfare and social security
4. Prasanna Chandra, Labour problem Social Security and Welfare.
5. Punekar and Deodhan, Labour Welfare, Trade Unionism and industrial Relations.

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3. COMPENSATION MANAGEMENT AND LABOUR LEGISLATIONS

UNIT – 1:

Compensation Planning 8Hrs

Introduction, Basic concept of compensation, classical theories on wages, elements of labour

economics, establishing pay rates, Importance of an ideal compensation plan, broad branding,

Compensation plan and business strategy, devising a compensation plan, challenges affecting compensation.

UNIT – 2:

Industrial engineering 8Hrs

Pricing managerial and professional jobs, job evaluation, job structure

UNIT – 3:

Wage Policy 4Hrs

Concept of wage, Wage policy in India, determinants of wage policy, Impact of income tax on

wage and salary administration, Tools used for fixation of wages.

UNIT – 4:

Pay Packet 4Hrs

Constituents – Basic, D A, H R A, and other allowance, Perquisites.

UNIT – 5:

Pay-for-performance & Financial incentives 6Hrs

Meaning and definitions, Background and trends, pre-requisites of effective incentive system,

scope of incentive schemes, types of incentives – group incentive plan, for indirect workers, for

operations employees for managers and professionals, for sales persons, Total compensation

program.

UNIT – 6:

Benefits & services 8Hrs

Why benefits and services? Types of employee benefits and services – insurance, retirement,

employee services benefit and others, Principles of Fringes, Significant benefits and service

programs, Flexible benefit programs, administration of benefits and services, The future of fringe

benefits, guidelines to make benefit program more effective, Benefits and employee leasing.

UNIT – 7:

Recent trends in compensation management 4Hrs

Recent trends in compensation management and the use of information technology

UNIT – 8:

Labour legislations: 8Hrs

Over view and aspects covered by Payment of wages Act, Payment of Bonus Act, Equal remuneration Act, ESI Act, maternity benefit Act, Payment of Gratuity Act, Factories Act,

Minimum Wage Act, Industrial Employment (Standing Orders) Act, Industrial Disputes Act, PF Act.

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BOOKS FOR REFERENCE:

1. A.M. Sharma, Understanding Wage System.
2. N.D.Kapoor, Labour Legislation.
3. C.B. Memoria, Personnel management.

4. HUMAN RESOURCES DEVELOPMENT

UNIT – 1:

HRD 6Hrs

Meaning and Importance of human resource development, Objectives of human resource development. Scope of human resource development

UNIT – 2:

Training and development 12Hrs

Orientation and training, Orienting employees, the training process, training needs analysis.,

training techniques, evaluating training efforts, Methods of training, sensitivity training – types

roles of instructor, method, feedback, goals, misconceptions; case study, role play, business game,

in-basket exercise, designing training program, actual practice, Designing training program –

performance appraisal as a tool.

Development, Nature and purpose of management development, managerial on-the-job training,

job rotation and management, off-the-job management development techniques, computerised

managerial assessment and development program, using HR to build a responsive learning

organization.

UNIT – 3:

Organisational development 8Hrs

Introduction, definition and concept, characteristics, operational goals of OD, conditions for OD

success, Phases of OD, Techniques of OD- sensitivity training, benefits and limitation, what is a

change process? Types of change, managing resistance, OD assumptions

UNIT – 4:

Development of Managers in HRD 6Hrs

Meaning of Potential Appraisal , meaning of counselling, counselling as a process of developing in

organisation. Definition and concept counselling, objectives, what constitutes, conditions for effective counselling, process of counselling

UNIT – 5:

Managing Quality and productivity 6Hrs

Alternative work arrangements, using quality circle programs, attitude surveys, Total quality management programs, creating self-directed teams, extending participative decision making, HR and business process reengineering.

UNIT – 6:

Transactional Analysis 8Hrs

Definition, origins, philosophy of TA, goals, what is TA? 6 key concepts, Ego states, Transactions

– Cross, Parallel, Ulterior

Strokes – different types, negative strokes, strokes economy

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Life positions – I am ok You are ok and others, its relevance to managers, co-relative with selfesteem, attitudes

Time structuring – rituals to intimacy.

UNIT – 7: 4Hrs

Recent trends in the area of HRD – Personality quotient ,Emotional quotient and others, the use of computer and the internet

BOOKS FOR REFERENCE:

1. Pandey , HRD.
2. Rao and T.V. Verma, HRD.
3. Jean Marleen, Performance Oriented HRD.

INSURANCE GROUP

1. PRINCIPLES AND PRACTICE OF NON LIFE INSURANCE

OBJECTIVES:

1. To make students familiar with the fundamental principles of Non Life Insurance.
2. To give an indepth knowledge on practice of Non Life Insurance.

UNIT 1

Definition and nature of insurance, evolution of insurance, role and importance of insurance, insurance contract.

UNIT 2

Marine Insurance: Nature of Marine Insurance contract, marine insurance policies, policy conditions, premium calculation, marine losses, payment of claims, progress of marine insurance business in India.

UNIT 3

Fire Insurance: Nature and use of fire insurance, fire insurance contract, kinds of policies, policy conditions, rate fixation in fire insurance, payment of claim, re-insurance, progress of fire insurance.

UNIT 4

Miscellaneous insurance: motor insurance, burglary and personal accident insurance, miscellaneous forms of insurance, rural insurance in India, Urban non-traditional insurance, progress of miscellaneous general insurance.

UNIT 5

Insurance Legislation in India: Insurance Act 1938, Marine Insurance Act 1968, General Insurance

Business (Nationalisation) Act, 1972, IRDA Act.

SKILL DEVELOPMENT:

1. Develop an Innovative Insurance product in Marine, Fire, Motor, Burglary, Personal Accident Insurance.

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2. List the product features of an existing Insurance product.

3. List the factors to be considered for fixation of premium.

4. List the terms of settlement of claims.

5. Identify some new areas where insurance concept can be introduced.

REFERENCE BOOKS:

1. M N MISHRA- Insurance Principles & Practice- S. chand & co., New Delhi.

2. G S PANDA – Principles & Practice of Insurance- Kalyani Publishers, Ludhiana.

2. LEGAL ASPECTS OF INSURANCE

OBJECTIVES:

To expose students to an overview of legal environment relevant to insurance business.

To expose students to the essentials of the relevant acts.

MODULE – 1:

The Legal Environment, The Insurance Act, 1938 (as amended), Life Insurance Corporation Act,

1956, General Insurance Business (Nationalisation) Act, 1973, Insurance Regulatory and Development Authority, IRDA Act.

MODULE – 2:

Motor Vehicles Act, 1939 & 1988. The Inland Stream Vessels, 1917 (as amended) Marine

Insurance Act, 1963, The Carriage of Goods by Sea Act, 1925.

MODULE – 3:

The Merchant Shipping Act, 1958, The Indian Railways Act, 1890 (as amended), The Carriers Act,

1865, The Carriage by Air Act 1972.

MODULE – 4:

Workmens Compensation Act, 1923, Employees State Insurance Act, 1948, The Indian Stamp Act

1899, Consumer Protection Act, Arbitration Act, Lok Adalats.

Books for Reference:

1. M.N. Mishra; Insurance Principles and Practice; Sultan Chand & Co., New Delhi.
2. Pande; Insurance Principles and Practice.
3. M.J. Mathew; Insurance Principles and Practice.
4. Julia Holyoake / Bill Weipers; Insurance.
5. C. Arthur Williams, Jr. , Michael L. Smith, Peter C. Young; Risk Management and Insurance.
6. Insurance Regulatory Development Act 1999 and other relevant Acts.
7. Life Insurance Corporation Act 1956.
8. Gupta O.S.: Life Insurance; Frank Brothers, New Delhi.
9. Vinayakam N., Radhaswamy and Vasudevan SV: Insurance – Principles and Practice, Sultan Chand & Co., New Delhi.
10. Mishra M.N: Life Insurance Corporatin of India, Vols I, II and III; Raj Books, Jaipur.
11. Dinsdale M.A: Elements of Insurance.
12. Srinivasan M. N: Principles of Insurance Law.
13. New & Bacon: Principles and Practice of Life Assurance.
14. Books published by Insurance Institute of India, Bombay.

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- a. Principles of Life Insurance
- b. Practice of Life Assurance
- c. Life Assurance under writing
- d. Legal Aspects of Life Assurance
- e. Principles of General Insurance
- f. Fire Insurance subjects
- g. Marine Insurance subjects
- i. Miscellaneous Insurance subjects
- j. Legal Digest
15. Books published for vocational courses in Life assurance and general insurance.
16. Sharma R.S: Insurance Principles and Practice.
17. Dhavi B.S: Insurance Principles and Practice.

3. LIFE INSURANCE

OBJECTIVES:

- i. To expose students to an overview of the working of life insurance business.
- ii. To impart to students relevant skills for handling major functions of life insurance business.

MODULE – 1:

Life Insurance Organisation – The Indian Context, The Distribution System, Function of Agents,

Appointment and Continuance of Agency, Remuneration to Agents, Trends in Life Insurance

Distribution Channels.

Plans of Life Insurance – Need Level, Term Life Insurance, Increasing / Decreasing Term Policy,

Whole Life Insurance, Endowment Insurance, Money Back Endowment Plan, Marriage

Endowment Plan, Educational Annuity Plan, Children Deferred Assurance Plans, Annuities.

Group Insurance – Nature of Group Insurance, Types of Group Insurance, Gratuity Liability, Group

Superannuation Scheme, Other Group Schemes, Social Security Schemes.

Other Special Need Plan – Industrial Life Insurance, Salary Saving Scheme, Disability Plans,

Sickness related, Unit Linked Insurance plans.

MODULE – 2:

Application and Acceptance – Prospectus, Proposal Forms and other related documents, Age proof,

Special Reports.

Policy document – need and format – Preamble, Operative clauses, Proviso, Schedule, Attestation,

Conditions & Privileges, Alteration, Duplicate Policy.

MODULE – 3:

Premium, premium calculation, Days of grace, Non-Forfeiture Options, Lapse and Revival

Schemes.

Assignment Nomination Loans – Surrenders – Foreclosure – Married Women's Property Act

Policy, Calculations.

MODULE – 4:

Policy Claims, Maturity Claims, Survival Benefit Payments, Death Claims, Waiver of evidence of

title, Early claims, Claim concession, Presumption of Death, Accident Benefit and Disability

Benefit, Settlement options, Valuations and Bonus, Distribution of Surplus.

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Types of Re-insurance, Exchange Control Regulations, Payment of premia, Payment of Claims

etc., Assignment in favour of Non-Residents.

Books for Reference:

1. M.N. Mishra; Insurance Principles and Practice; Sultan Chand & Co., New Delhi.

2. Pande; Insurance Principles and Practice.

3. M.J. Mathew; Insurance Principles and Practice.

4. Julia Holyoake / Bill Weipers; Insurance.

5. C. Arthur Williams, Jr. , Michael L. Smith, Peter C. Young; Risk Management and Insurance.

6. Insurance Regulatory Development Act 1999 and other relevant Acts.

7. Life Insurance Corporation Act 1956.

8. Gupta O.S.: Life Insurance; Frank Brothers, New Delhi.

9. Vinayakam N., Radhaswamy and Vasudevan SV: Insurance – Principles and Practice, Sultan Chand & Co., New Delhi.

10. Mishra M.N: Life Insurance Corporation of India, Vols I, II and III; Raj Books, Jaipur.

11. Dinsdale M.A: Elements of Insurance.

12. Srinivasan M. N: Principles of Insurance Law.

13. New & Bacon: Principles and Practice of Life Assurance.
14. Books published by Insurance Institute of India, Bombay.
 - a. Principles of Life Insurance
 - b. Practice of Life Assurance
 - c. Life Assurance under writing
 - d. Legal Aspects of Life Assurance
 - e. Principles of General Insurance
 - f. Fire Insurance subjects
 - g. Marine Insurance subjects
 - h. Miscellaneous Insurance subjects
 - i. Legal Digest
15. Books published for vocational courses in Life assurance and general insurance.
16. Sharma R.S: Insurance Principles and Practice.
17. Dhavi B.S: Insurance Principles and Practice.

5. MANAGEMENT OF INSURANCE BUSINESS

OBJECTIVES:

This paper aims at

- i. giving an insight into the working of an insurance company.
- ii. high-lightens the managerial issues in different functional areas of management like HR, Finance, Marketing and Operations

MODULE – 1:

Organisation structure of insurance business; HR practices in Insurance business, training and development, compensation, incentives.

MODULE – 2:

The insurance market - Marketing programmes – Research – Customer services – Consumer Protection Act – Customer charter – Distribution channels.

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MODULE – 3:

Accounting and Finance

Accounting for insurance business - compliance with IRDA rules - Taxation.

Investments, evaluation of investments - Capital structure - cost of capital, solvency margin and

compliance. Financial ratios – critical ratios and analysis, control system. Insurance company output and cost.

Difference in Accounting Practices between Life and General Insurance – Reserve funds –

investments – capital structure – solvency margin – deposits with Government

MODULE – 4:

Insurance Operations

Claims management, policy holder servicing, Consumer protection act and IRDA, Rights and duties of clients, appeals – grievance redressal. Back-office operations BPO. IT and insurance.

MODULE – 5:

Regulations of insurance – Insurance Act (1938). IRDA – salient features.

Laws relating to insurance, GIBNA, Insurance Act, W.C. Act, ESI Act, Compulsory PLI Act, M.V.

Act, Marine insurance Act, Carriage of Goods by Sea Act, Carrier's Acts, Law of Contract, Foreign

Exchange Regulations.

Books for Reference:

1. M.N. Mishra; Insurance Principles and Practice; Sultan Chand & Co., New Delhi.
2. Pande; Insurance Principles and Practice.
3. M.J. Mathew; Insurance Principles and Practice.
4. Julia Holyoake / Bill Weipers; Insurance.
5. C. Arthur Williams, Jr. , Michael L. Smith, Peter C. Young; Risk Management and Insurance.
6. Insurance Regulatory Development Act 1999 and other relevant Acts.
7. Life Insurance Corporation Act 1956.
8. Gupta O.S.: Life Insurance; Frank Brothers, New Delhi.
9. Vinayakam N., Radhaswamy and Vasudevan SV: Insurance – Principles and Practice, Sultan Chand & Co., New Delhi.
10. Mishra M.N: Life Insurance Corporation of India, Vols I, II and III; Raj Books, Jaipur.
11. Dinsdale M.A: Elements of Insurance.
12. Srinivasan M. N: Principles of Insurance Law.
13. New & Bacon: Principles and Practice of Life Assurance.
14. Books published by Insurance Institute of India, Bombay.
 - a. Principles of Life Insurance
 - b. Practice of Life Assurance
 - c. Life Assurance under writing
 - d. Legal Aspects of Life Assurance
 - e. Principles of General Insurance
 - f. Fire Insurance subjects
 - g. Marine Insurance subjects
 - h. Miscellaneous Insurance subjects
 - i. Legal Digest
15. Books published for vocational courses in Life assurance and general insurance.
16. Sharma R.S: Insurance Principles and Practice.
17. Dhavi B.S: Insurance Principles and Practice.

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INFORMATION SYSTEMS AND MANAGEMENT

1. RELATIONAL DATA BASE MANAGEMENT [RDBMS] & MS-ACCESS

Module – I: 6 hours

Database and Database management Systems: Introduction. History of Database Management Systems, Characteristics of DBMS, Meaning and Definition of Database, objectives of database, advantages of database and disadvantages of traditional file environment systems, meaning and definition of Database Management Systems [DBMS], Designing Databases – Hierarchical Data model, Network Data model, and Relational Data models. Database trends: Distributed Databases, data warehousing, and data mining, Object-oriented hypermedia Databases, linking databases to the web.

Module – II: 10 hours

Relational Database [RDBMS]: The Relational Database Model – Techniques, Components of Relational Model, Definition of Relational Terms, Features of RDBMS, CODD's 12 rules for a fully RDBMS. Relational implementation – Primary and Foreign Keys, Relationships in the relational model – introduction to ER – Model, one-to-one, one-to-many, many – to – many relationship, Examples of Data definition language, Queries: - Maintaining Integrity – Defining Data Integrity, Integrity Rules, Relational Integrity Rules, Referential Integrity, Entity Integrity, Domain Integrity, Entity Integrity, User-defined Integrity, Integrity Constraints, Domain Constraints, Normalisation - Benefits of normalization, Functional Dependency and Determinants, Normalisation Theory, -Review of Normal Forms. Structured Query Language [SQL], Characteristics of SQL. Types of SQL [DCL, DDL, DML], Basic queries in SQL – Single table, Multi table, Retrievals, Nested Queries, Deletion, Insertion, and Update in SQL, Additional features of SQL.

Module – III: 12 hours

Object Modeling and Database Design: Introduction, Types of Data Models (Conceptual, Logical and Physical Data modeling), Model Development – Attributes of Modeling, types of Model viz., ER model, the object-oriented model, record based models, physical data models, Stages of Data modeling, Modelling – Three Schema Architecture, Entity Relationship [ER] – model,

Entities Attributes and Relation [EAR] models, Entity Relationship Diagrams, Other Styles of ER Diagram, The Data Dictionary, Transforming from Logical to Physical, Storage Structure – types, Sorting and Indexes, Pointer chains, Advantages & Disadvantages of Pointer Chains, Sorting Data in a file, Necessity of files, Working parts of a DBMS, File Formats, Fixed Format Files, File Processing Activities, File organization & Methods, Clustered Indexes, Non – Clustered Indexes, Covering Indexes, Index Selection, Database Design: - Selecting your data, normalization, identifying domains, naming standards, denormalisation and the rules of reconstruction, physical design of databases, rule of reconstruction, over normalization, Reverse Engineering of Databases, Good Database Design, Designing DBMS for Enterprises

Module – IV: 10 hours
 Brief note on different types of DBMS, Introduction to MS-Access Opening a Database, Using table, query, form, reports etc., Creating a Database Table using table wizard, and table design view, defining fields, primary key fields, using datasheet, modifying the design of a table, making a backup copy, etc. Working with Data: - Adding and Editing Data, Finding Records, Quick Sorts, Changing the Format of the Data Sheet, Working with columns, other format changes, printing the datasheet. Querying and filtering your Data: - Working with simple Queries, Working with more complex queries, filters. Fast Forms, Reports, and Mailing Labels: - Using Forms, AutoForms, Creating and using forms, the form wizard, working with data in the Form window,

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 creating a sample form, using report- auto reports, creating and using reports, the report wizard, mailing labels and creating sample mailing labels. Relational Databases in Ms-Access:- Creating a Default Relationships, Creating a Sample Database, Queries with Relational Databases, Reports and Forms on Relational Databases, Using Lookup Fields for Data Entry.

Module –V: 12 hours
 Designing Custom Forms in Ms-Access, Working with Expressions, Designing Custom Reports, Using Advanced queries, Saving Time with Macros, Utilities and Special Techniques,

Books for Reference:

1. **Alexis Leon & C.K. Thomas** “DB2 (IBM’s Database 2) The Complete Book for Application Programmers” – Comdex Computer Publication a division of Pustak Mahal.
2. **R.K. Taxali** “ dBASE III PLUS Made Simple With dBASE IV and FoxBASE +” – Tata McGraw – Hill Publishing Company Limited, New Delhi.
3. **Er. V. K. Jain** “ DATABASE MANAGEMENT SYSTEMS”- Dreamtech press, New Delhi.
4. **Prof. S. Nandagopalan** “ Database Management Systems- *A Practical Approach*” – Sapna Book House, Bangalore.
5. **James Martin** “ Principles of Data-Base Management” – Printice Hall of India New Delhi.
6. **Dr. R. N. De** “ Introduction to dBASE III PLUS for Beginners including programming ” – The New book Stall, Calcutta.
7. **Carol McCullough** “Oracle 9i for Dummies” - **Dieter**
8. **Wallace Wang & Roger C. Parker** “ Ms- Office 200 Windows for Dummies”
9. **P.S. Deshpande** “ SQL PL/SQL for Oracle 8 & 8i”
10. **Graeme C. Simsion** “Data Modelling Essentials: The Ultimate Reference – 2nd Edition
11. **John Kaufeld** “ Access 2002 for Dummies” – Willy Dreamtech India Pvt. Ltd.,
12. **Charles Siegel** “ Teach yourself Access for Windows 95” – BPB Publications, New Delhi.

2. SYSTEM ANALYSIS, DESIGN AND INFORMATION SYSTEMS

Module – I: 15 Hours

Meaning and Definition of Systems – Types of systems: Deterministic and Probabilistic systems,

Open and Closed Systems, Sub-systems concepts and system interfaces, Business organization as

system, Systems theory applied to MIS, Systems Integration between Business Systems and MIS,

Systems Engineering Concepts, Systems Analysis and Design, Entity relationship model, System

life cycle, Software project management.

Module – II: 10 Hours

Development of MIS, MIS plan, Current Status Review, Forecasting, Focusing, Preparation of

Information Systems Master Plan, Selecting the Right tools, Problems with MIS, MIS Design,

Implementation of MIS, Key issues in MIS implementation, Evaluation of MIS, Technical

Evaluation, Economic Evaluation and Re-engineering

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Module – III: 10 Hours

Group decision support Systems [GDSS], Executive Information Systems [EIS], Expert Systems,
Artificial Intelligence

Module – IV: 5 Hours

Computer Crimes and Ethics, Information Systems Security and Control.

Module – V:

ERP, E-CRM, Information outsourcing and Data resource Management. 10 Hours

Books for Reference:

1. **Er. V. K. Jain** “System Analysis and Design Handbook” – Wiley Dereamtech India Pvt. Ltd.,
2. **James A. O’ Brien**. “Management Information Systems” –Galgotia Publications Pvt. Ltd. New Delhi.
3. **Raymond Mcleod. Jr.** “Management Information Systems - A study of Computer Based Information systems”
4. **Larry Long** “Management Information Systems”
5. **Denneth C. LAUDON AND Jane P. LAUDON**. “Essentials of Information Systems”- Third Edition
6. **G. L. Simons** “Introduction to Systems Analysis and Design” –Galgotia Book source.
7. **Dr. Milind M. Oka**. “Management Information Systems” — Everest Publishing House.
8. **Robert G. Murdic, Joel E. Ross, and James R. Claggett** “Management Information Systems for Modern Management.”
9. Administering SAP R/3 ASAp World Consultancy Jonathan Blain and Bernard Dodd.
10. **S.K. BASANDARA** “Computer for Management – design an effective MIS”
11. John Evans Gessford “Modern Information Systems”

3. PROGRAMMING IN ‘C’

Module – I: 5 hours

Introduction to Programming: Meaning of Program, The role played by a Program to Perform a

task, Types Programming Languages, Program Development Cycle, Elements of a Programming

Languages – Data and Variables, Arithmetic, Relational, and Logical Operators, Program Flow

Control, Arrays, Structures, Functions, etc.,

Module – II: 10 hours

Introduction to “C”: Feature of ‘C’, How to Start ‘C’, Data type in ‘C’, Different types of operators.

Loops and Decisions

Module – III: 15 hours

Development of Functions in ‘C’, Arrays, Structures & Unions & Pointers

Module – IV: 10 hours

File Processing, Memory Management, Graphics programming

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Module –V: 10 hours

System software design in ‘C’ and interaction with hardware through ‘C’.

Books for Reference:

1. **Yeshavant P. Kanetkar.** “ Let Us ‘C’.” - 4th Edition, BPB Publication, New Delhi.
2. **R.B. Patel.** “Go Through ‘C’ ” - BPB Publication, New Delhi.
3. **John Connely.** “ C Through Objects” – Willey Dreamtech India Pvt. Ltd.,
4. **Stevens** “ C Language for Programmers” - BPB Publication, New Delhi.
5. **Dharaskar** “ The Hidden Treasures of C” - BPB Publication, New Delhi
6. **Holzer.** “ C with Assembly Language” - BPB Publication, New Delhi
7. **Radcliffe.** “ Encyclopedia of C” - BPB Publication, New Delhi
8. **A. Jones & Keith Harrow.** “ C Programming and Problem Solving” - Willey Dreamtech India Pvt. Ltd.,
9. **Manoj Kumar Gupta.** “ Computer & C Programming” - Willey Dreamtech India Pvt. Ltd.,

4. OBJECT ORIENTED PROGRAMMING AND C++ LANGUAGE

Module – I: 10 Hours

Introduction to Object Oriented Programming (OOPs): OOPs as a problem solving method:

Objects, Classes, Abstraction, Encapsulation, Subclasses, Inheritance & Polymorphism, OOP as

software design methodology,. Significance of using Private and Public Members, Member

Function within the Class, Defining the Objects of a Class, Defining Member Functions outside the

Class, Array of Objects

Module – II: 15 Hours

Variable and Data types in C++, Operators in C++, Loops in C++,

Module – III: 10 Hours

Array Handling and Functions in C++

Module – IV: 10 Hours

Structures in C++

Module – V: 5 Hours

Pointers in C++

Books for Reference:

1. **Vikas Gupta.** “ Computer Programming Course Kit” – Comdex Dreamtech Publication New Delhi.
2. **Kanetkar.** “ C++ Programming.”- BPB Publication New Delhi.
3. **Smith.** “Object Oriented Programming Using TURBO C++” - BPB Publication New

Delhi

4. Parsons. “ Object Oriented Programming with C++” - BPB Publication New Delhi

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5. Greag Holden. “ C++ Programming for Dummies” 4th Edition, Willey Dreamtech India

Pvt. Ltd., New Delhi.

TAXATION GROUP

PAPER 1 : DIRECT TAX PLANNING

OBJECTIVES:

To enable the students to understand and apply the provision of Income Tax for Tax Planning.

UNIT – 1:

Concept of Taxation: Definition, role of public finance as an instrument of public policy –

features of a good tax system – central and state powers of taxation – distribution of revenues

between center and state – direct and indirect taxes – merits and demerits – impact of incidence –

central and state budget salient features (budgets of the relevant year may be discussed) (Theory

only) – salient features of Raja Chellian Committee and Kelkar Committee..

UNIT – 2:

Basics of Tax Planning: Meaning – methods – Tax Planning V/s Tax Management – Tax evasion

cases on tax planning – (a) Mc dowell and Co. Ltd., V/s CTO – Tax Planning with respect to salaries.

UNIT – 3:

Tax Planning with respect to Individuals and Firms.

UNIT – 4:

Tax Planning with respect to Companies, amalgamation and mergers, multinational companies,

double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy,

own or lease, retain or replace.

SKILL DEVELOPMENT:

?w Preparation of IT Returns relating to Salaries / Tax planning schemes for employees.

?oe Computation of Advance Tax payable .

?¾ Interest calculation late submission of returns etc.

?ã Case study on lease or buy decision.

?_ Case study on retain or replace.

?S List out the countries with which India has double taxation treaties.

?– Description of one or two aspects of tax planning in respect of companies.

BOOKS FOR REFERENCE:

1. Dr. Bhagwati Prasad: Direct Taxes Law and Practice, Wishwa Prakashan, Delhi.

2. Dr. Vinod K. Singhania: Direct Taxes Law and Practice, Taxmann publication.
3. P.K. Agarwal: Tax Planning for Companies, Hind Law Publishers, New Delhi.
4. Dr. H.C. Mehrotra & Dr. S.P. Goyal: Income Tax Law and Practice, Sahitya Bhavan, Agra.
5. B.B. Lal: Direct Taxes, Konark Publication, Delhi.

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PAPER 2 : COMMERCIAL TAXES

OBJECTIVES:

To familiarise the students with tax laws and procedures relating to Indirect Taxes.

UNIT – 1:

The Central Sales Tax Act, 1956: Concept of sale and purchase in the course of intra-state, interstate, import and export trade or commerce – Registration of dealers.

UNIT – 2:

Payment of Central Sales Tax - determination of turnover – levy and collection of tax – penalties and cognizance of offences – goods of special importance.

UNIT – 3:

VAT – procedures relating to levy and collection of VAT in Karnataka.

UNIT – 4:

Administration and Collection of Tax – Authorities under the Act – Appeals and Revision and offences and penalties.

UNIT – 5:

An over view of Karnataka State Taxes – professional tax – entertainment tax – entry tax – agriculture income tax.

SKILL DEVELOPMENT:

1. Determination of Total and Taxable Turnovers.
2. Filing of the prescribed forms of registration under VAT and CST Acts.
3. Preparation of Monthly / Quarterly / Annual returns and payment of Tax by dealers.
4. Preparation of 'Tax Invoice' and 'Bill of Sale'.
5. Preparation of the statutory forms for availing Concessions / Exemptions of Tax.

BOOKS FOR REFERENCE:

1. L.K. Jain: Central Excise Manual, Century Publications Pvt. Ltd., Delhi.
2. Karnataka Value Added Tax Act 2003 published by Karnataka Law Journal Publications, Bangalore – 560 009.
3. V.S. Datey: Indirect Taxes Law and Practice (CST Act).
4. Cheturvedi: Central Sales Tax Laws in 2 volumes.
5. Bare acts of CST and KST.

PAPER 3 : CUSTOMS ACT AND CUSTOMS TARIFF ACT

OBJECTIVES:

To familiarise the students with tax laws and procedures relating to Customs and Customs Tariff

Act.

UNIT – 1:

Principles governing Levy of Customs duty – types of duties – exemption from Customs duty.

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UNIT – 2:

Basic principles of classification of goods and valuation of goods.

UNIT – 3:

Provisions governing conveyance, importation and exportation of goods, provisions regarding

baggage, goods imported or exported by post and through Courier. Provisions regarding stores,

warehousing, transit and transshipment of goods. Prohibitions on import and export. Duty drawback and circumstances.

UNIT – 4:

Customs Authorities, appointment of Customs ports, Warehousing stations. Adjudication, appellate

remedies including settlement Commission and Advance Rulings.

UNIT – 5:

Service Tax Act: Background of Service Tax, charge to Service tax, taxable service, liability to

pay service tax and exemption - Services on which tax is payable. Procedure for Registration,

filing of returns, payment of Tax, Records maintained by assesses and assessment.

Authorities

under the Act.

SKILL DEVELOPMENT:

1. Preparation of different types of Bill of Entry.

2. Preparation of different shipping bills.

3. Preparation of Baggage declaration form.

4. Filing of Registration forms, half yearly returns and challans for payment of Tax under Service Tax Act.

BOOKS FOR REFERENCE:

1. V.S. Datey: Indirect Taxes – Law and Practice.

2. R.K. Jain: Customs Law Manual and Customs Tariff of India.

3. B.N. Gururaj: Guide to Customs Procedures.

4. Taxmann's: Customs Manual and Customs Tariff.

5. C. Parthasarathy and Sanjiv Agarwal: A Handbook of Service Tax, Law, practice and procedures.

5. P. Veera Reddy: Guide to Service Tax.

PAPER 4 : CENTRAL EXCISE ACT AND CENTRAL EXCISE TARIFF ACT

OBJECTIVES:

To familiarise the students with tax laws and procedures relating to Central Excise and Central

Excise Tariff Act.

UNIT – 1:

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Nature of excise duty, Legislative history, coverage; Levy and Collection of excise duties under the

Central Excise Act, 1944. Legal effects of notifications, Trade Notices and Tariff Advises.

UNIT – 2:

Provisions governing manufacture and removal of excisable goods, valuation under the Central

Excise Act, 1944, Central Excise Valuation (Determination of transactional value) Rules 2000.

Classification of goods under C.E.T. Act 1985 with reference to Rules of interpretation.

UNIT – 3:

Registration procedures. Assessment including provisional assessment, self-removal procedure,

payment of duty. Procedure relating to storage of excisable goods, time and manner of payment of

duty and matters relating to removal of goods.

UNIT – 4:

Maintenance of records, registers and filing of returns. Remission of duty. Procedure for exports,

duty drawback.

UNIT – 5:

Provisions relating to CENVAT. Authorities under the Act and their Powers.

Concessions for

Small Scale industries. CENVAT on Capital Goods.

SKILL DEVELOPMENT:

1. Preparation of Registration Forms.
2. Preparation of prescribed returns such as ER1/ER2.
3. Preparation of challans for payment of duty.
4. Preparation of Manufacturers Invoice.
5. Compilation of P.L.As.

BOOKS FOR REFERENCE:

1. V.S. Datey: Indirect Taxes – Law and Practice.
2. Taxmann's: Central Excise Mannual and Central Excise Tariff.
3. Taxmann's: CENVAT Law and Procedure.
4. R.K. Jain: Central Excise Law Mannual and Central Excise Tariff of India.