

University of Mysore
Core Structure of B.Com

I SEMETER B.Com

BUSINESS MANAGEMENT

6 Hours / Week

Unit 1 : Concept of Management-Definitions, Characteristics, Management & Administration, Different Concepts, Management by Communication, Management by Systems, Management by Results, Management by Participation, Management by Motivation, MBE, MBO –Functions of management,

Unit 2 : Planning – Meaning, Nature, Definition, significance, Process, Types, Importance, Principles, Steps – Planning and forecasting, Planning and Decision, Making and Planning and Control

Unit 3 : Organizing –definitions, Principles of Organization, Formal & informal Organizations, Steps, Importance, Organization Development, Problems in Organization, Delegation - Centralization and Decentralization–Span of Control, Types or Forms of Organization - Organizational goals – Determination of Organizational goals and Determinants of Organizational goals

Unit 4 : Directing- Meaning , Definitions, Nature of Directions, Elements of Direction, Directing and Other Managerial Activities, Importance of Direction-Orders and Instructions, Supervision, Essentials of Effective Supervision and Principles of Direction.

Unit 5 : Leading – Meaning, Functions, Qualities of good leader – Leadership Styles - Motivation-Meaning, Nature Definitions, Benefits, Modern Theories of Motivation – McGregor’s Theory, Maslow’s hierarchy of Needs Theory - Herzberg’s Theory

Unit 6 : Entrepreneurship – Concept of Entrepreneur, Meaning, Definitions, Characteristics, Qualities, Types, Functions, Importance and Problems of Entrepreneur – Women Entrepreneur - Definitions, Importance and Problems faced by Women Entrepreneurs.

Skill Development:

1. Write a report on any one Short Term Plan or One Long Term Plan Adopted by an Organization
2. Collect Organization Chart of any Business Establishment in your area and redraft it.
3. Describe Determinants of Organizational goals
4. Identify the Motivational techniques used by a Company.
5. Identify the factors of resistance to Organizational Change
6. Organize a special talk of successful Entrepreneurs and write a report on it.
7. List out names and Address of any 5 successful Entrepreneurs in your area

Books for Reference:

1. **Essentials of Management:** Koontz H and O' Donnel
2. **Practice of Management**, Allied Management Tasks – Peter F. Druckar
3. **The Process of Management** – S R Davar
4. **Principles of Management** – T N Chhabra
5. **Principles of Management** – L M Prasad
6. **Essentials of Management** - Koontz H and Heinz Wehrich
7. **Organizational Behaviour** – L M Prasad
8. **Organizational Behaviour** – Stephen P. Robbins

FINANCIAL ACCOUNTING – I**6 Hours / Week****Unit 1:** Accounting Principles & Standards:

GAAPS- Basic Accounting Concepts & Conventions along with examples - An Overview of Accounting Standards issued by ICAI and IFRS issued by IASB.

Unit 2: Final Accounts of Sole Trading Concerns:

Preparation of Trading & Profit/loss Account and Balance Sheet – Accounting treatment of General and Special adjustments.

Unit 3: Accounts from Incomplete Records:

Features of Incomplete Records-Techniques of obtaining complete information: preparing opening and closing statement of affairs, Cash & Bank Account, Sundry Debtors & Sundry Creditors Account – Preparation of Final accounts from Incomplete Records.

Unit 4: Departmental Accounts:

Objects & Advantages of keeping Departmental Accounts – Basis for Apportionment of Joint expenses – Inter department Transfer at cost price. Preparation of Departmental Trading & Profit/Loss Account.

Unit 5: Branch Accounts;

Meaning & Types of Branches – Objectives of maintaining Branch Accounts by Head office – Accounting for Dependent branches under (a) Debtors System (b) Stock & Debtors System – Goods invoiced by Head Office at Cost price & at Invoice Price.

Unit 6: Rectification of Errors

Errors in Accounting – Types of errors – clerical errors, errors of omission- errors of commission- errors of duplication – errors of principle. Locating errors and passing Journal entries for rectification of errors without suspense account.

Skill development:

1. Explain any Three Accounting Concepts with suitable examples
2. Preparation of correct final accounts from the given wrong final Accounts.
3. Preparation of Total Debtor accounts and total creditors Account with imaginary figures.
4. Prepare a list of Common or joint expenses and show their basis of apportionment.
5. Pass rectification entries with imaginary errors in entries (at least 10)
6. Visit any branch office of an organization and write a report on their accounting System.

Books for Reference:

1. **Accounting Principles:** Anthony, R.N. and Reece, J.S.; Richard Irwin Inc.
2. **Financial Accounting:** Gupta, R.L and Radhaswamy.M. Sultan Chand and Sons, New Delhi.
3. **Financial Accounting;** Monga J.R., Ahuja Girish, and Sehgal Ashok:
Mayur Paper Back, Noida.
4. **Advanced Accounts;** Shukla. M.C., Grewal T.S., and Gupta, S.C.:
S. Chand & Co. New Delhi.
5. **Compendium of Statement and Standards of Accounting:**
The Institute of Chartered Accountants of India, New Delhi.
6. **Higher Sciences of Accountancy:** Agarwala A.N., Agarwala K.N.: Kitab Mahal, Allahabad.
7. **Financial Accounts,** Mishra A.K.: Sahitya Bhawan Publishers and Distributers.
8. **Financial Accounting,** Jha, B.K.: Kedar Nath & Ram Nath, Meerut.
9. **www.icaai.org**
10. **www.ifrs.org**

MANAGEMENT OF BANKING OPERATIONS**4 Hours / Week**

Unit 1: Banking – Meaning and Definition - Role of Banks - Types of Banks--Banking Structure – Unit and Branch Banking, Pure and Mixed Banking.

Unit 2: Commercial Banks – Functions including Modern Services and High-Tech Banking: Internet Banking, ATM, Debit Card and Credit Card.

Unit 3: Central Banking – Evolution of Central Bank, Functions of Central Bank, Monetary Policy – Objectives, Credit Control Methods.

Unit 4: Banker and Customer – Meaning, Relationship: General and Special, Special Relationship: Obligation to Honor Cheques on demand, Secrecy of Accounts. Bankers Right to combine Accounts and Bankers General Lien - Types of Accounts & Procedure to open a Bank Account.

Unit 5: Cheques – Definitions, Essentials, Crossing, Endorsements. Paying Banker – Payment of Customers' Cheques, Precautions to be taken by the Banker. Collecting Banker – Duties.

Skill Development:

1. Enumerating of Banks in your area and classifying them.
2. Visit a Bank and ATM centre near-by. Collecting details about credit cards and working of ATM and write a report on it.
3. Collection of Loan application form and filling it up.
4. Collection of specimen of Cheques, Demand Drafts.
5. Visit a bank and write the procedure of opening an account and paste filled account opening form.

Books for Reference:

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|---------------------------------------|-------------------------|
| 1. Central Banking | M.H. De kock |
| 2. Modern Banking | M.C.Vaishya B.S. Raman |
| 3. Banking Theory & Practice | B.S. Raman |
| 4. Banking Theory & Practice | Shekhar and Shekhar |
| 5. Banking Theory & Practice in India | Varshney and Radhaswamy |
| 6. www.rbi.org. | |

II SEMETER B.Com

FUNCTIONAL MANAGEMENT

6 Hours / Week

Unit 1 : Management as a Profession- Role of Management in modern Organization – Managerial Skill – Challenges Faced by Modern Managers – Functional areas of Management

Unit 2 : Human Resource Management – Meaning, Importance, Human Resource planning, Modern Methods, Recruitment, Selection- training and development.

Unit 3 : Marketing Management - Meaning, Definitions, Importance, Scope –Marketing Concepts – A brief Study of the Areas of Marketing Management.

Unit 4 : Office Management – Elements , Functions of Office Management, office layout- New trends in Office layout- Administrative Office management – Objectives and functions of Administrative Office Manager.

Unit 5 : Production Management – Importance of Production Management- Plant location, plant layout – production planning and control.

Unit 6 : Financial Management-Meaning, Definitions, Objectives, Sources of Finance-Role of Financial Manager.

Skill Development:

1. List the Challenges faced by Modern Manager
2. Describe the modern methods of selection and training process
3. Evaluate the factors affecting office location
4. Briefly describe the functions of Administrative office manager.
5. Explain the role of Financial Manager in the context of globalization
6. Suggest a plan layout for a company of your choice

Books for Reference:

1. **Functional Management:** Sharma R K and Shashi K. Gupta
2. **Functional Management:** O P Gupta, Jain
3. **Office Management:** R K Chpra
4. **Office Organization and Management:** S P Arora
5. **Financial Management:** I.M Pandey
6. **Financial Management:** Khan and Jain

FINANCIAL ACCOUNTING – II**6 Hours / Week****Unit 1:** Accounting for Consignment transactions:

Meaning of Consignment – Goods sent at Cost Price and at Invoice price – Types of Commission – format of Account Sales – Valuation of goods lost in transit – Valuation of stock on Consignment.

Unit 2: Accounting for Joint Venture:

Meaning of Joint Venture business – Distinction between Consignment and Joint Venture – Methods of maintaining Joint Venture Accounts when: (a) Separate set of Books of Accounts are maintained (b) No separate set of Books of Accounts are maintained.

Unit 3: Accounting for Hire Purchase:

Features of Hire Purchase System – preparation of Statement Analysis – Ascertainment of cash price of an Asset –Problems on Hire purchase system (excluding re-possession).

Unit 4: Installment System:

Meaning - Features - Differences between Hire Purchase and Installment System. Problems on Instalment system.

Unit 5: Accounting for Royalties:

Meaning Royalty – Minimum Rent – Short workings –Analytical Table – Preparation of Ledger Accounts in the books of both the parties. Sub lease (theory only).

Unit 6: Financial Statements of Non-Profit Organizations:

Meaning and Recognition of Capital & Revenue items – Nature of Receipt and Payment Account: Income and Expenditure Account –Preparation of Final Accounts.

Skill Development:

1. Prepare account sales with imaginary figures
2. List out the areas of business where joint venture form of business can be adopted
3. Calculation of cash price and Interest under hire purchase system with imaginary figures
4. Collection of final accounts of NTC and identifying Capital and revenue items
5. Prepare Royalty Analysis Statement with imaginary figures.
6. State the differences between
 - (a) Consignment and Joint venture
 - (b) Hire purchase and Installment System

Books for Reference:

1. **Accounting Principles;** Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. **Financial Accounting;** Gupta, R.L and Radhaswamy, M:
Sultan Chand and Sons, New Delhi.
3. **Financial Accounting;** . Monga J.R., Ahuja Girish, and Sehgal Ashok:
Mayur Paper Back, Noida.
4. **Advanced Accounts;** Shukla. M.C., Grewal T.S., and Gupta, S.C.:
S. Chand & Co. New Delhi.
5. **Compendium of Statement and Standards of Accounting:**
The Institute of Chartered Accountants of India, New Delhi.
- 6 **Higher Sciences of Accountancy :** . Agarwala A.N., Agarwala K.N.:
Kitab Mahal, Allahabad.
7. **Financial Accounts,** Mishra A.K.: Sahitya Bhawan Publishers and Distributers.
8. **Financial Accounting,** Jha, B.K.: Kedar Nath & Ram Nath, Meerut.

PRINCIPLES OF MARKETING**4 Hours / Week**

Unit 1 Introduction, Meaning and Definition of Market, Marketing- Marketing Concepts,

Marketing Mix, Marketing environment, Functions of Marketing.

Unit 2 Product Concept- Meaning of a Product, Product Plan/Strategy-Product life cycle and

Marketing strategy –Diffusion (Adoption) of Innovations- New Product idea- New Product Strategy Development -Causes for Failure of a new product.

Unit 3 Product Related Strategy –Branding-Brand Strategy policy-what is a brand?- Importance of

Branding- types of brands - Packing and Packaging and Labeling - Functions of packaging.

Unit 4 Channels of Distribution - Middlemen and Distribution- Selection of the type of Channel

- Retailing –Nature and Importance –Non-store retailing-Wholesaling and Physical

Distribution-Nature and Importance of Wholesaling and Physical Distribution

Unit 5 Advertising and Publicity- Meaning- Definition- Importance- -Social and Economic

effects of advertising, Advertising Media -Advertising Agency-Advertising Copy and Layout

Skill Development:

1. Ask the student to find out the locally manufactured products and write the distribution channel for that product.
2. Give five products ask the students to draw the distribution Channel for that products
3. Give a product ask the students to write PLC of the said product.
4. Give a list of products that have failed in the market ask the students to identify the reasons for failure of such products.
5. Visit a company/ Firm and Draw a Marketing Department chart.
6. Divide the students into small groups. Give them one or two products. Ask them to discuss and find out the following
 - a. Alternative/ competing products that have come up in last 10 years
 - b. How that specific products have under gone change/modifications.
7. Organize a talk by a Marketing Manager of a firm and write a report on the talk.

Books for Reference:

Marketing Management	---	Philip Kotler
Marketing Management	---	William J. Stanton
Marketing Management	---	S A Sherlekar
Sales Management	---	Chunnawalia
Marketing and Salesmanship	---	J.C. Sinha

III SEMETER B.Com**FUNDAMENTALS OF COST ACCOUNTING****4 Hours / Week**

Unit 1: Introduction : Definition and meaning of cost, costing, cost accounting, cost accountancy; distinction between cost accounting and Financial accounting, objects, functions and limitations of cost accounting, methods and techniques of costing.

Unit 2: Elements of cost: classifications of cost, cost centre, cost unit, cost sheet, problems on preparation of cost sheet.

Unit 3: Materials: classification and codification of materials, functions of purchase, receiving, inspection and stores departments; stores records, inventory control Techniques; E O Q, stock levels, ABC Analysis, VED Analysis, treatments of wastages, scrap, defectives and spoilage, pricing of materials. Problems on EOQ. Stocks levels, FIFO, LIFO, simple average & weighted average.

Unit 4: Labour : time keeping and time booking, methods of remuneration time rate, piece rate, Halsey plan, Rowan plan, idle time – causes and treatment, overtime, labour turnover causes, measurement and treatment Frauds in wage payment- steps to check frauds. Problems on time rate, piece rate, Taylor, Halsey & Rowan plan.

Unit 5: Overheads: classification of over heads, allocation and apportionment —Problems on primary distribution - secondary distribution – repeated distribution method only – absorption of overheads- methods of absorption- MHR only.

Skill Development:

1. Prepare a cost sheet format with opening and closing stocks of materials, work in progress and finished goods with imaginary figures.
2. List out the documents used in materials purchase, storage and issue collect formats and write a brief note on each of them (Any four).
3. Collect the formats of job card, time card etc. and explain the content & purpose.
4. Show a pay roll format with imaginary figures.
5. Prepare Primary distribution summary with imaginary figures

Books for reference:

1. **Cost Accounting:** N.K. Prasad
2. **Cost Accounting:** Nigam & Sharma :
3. **Practical Costing:** Khanna Pandey & Ahuja
4. **Cost Accounting:** M.L. Agarwal
5. **Cost Accounting:** Jain & Narang
6. **Cost Accounting:** S.P. Iyengar
7. **Cost Accounting:** S.N. Maheshwari
8. **Cost Accounting: A Managerial Emphasis.** Horngren
9. **Cost Accounting:** M. N. Arora
10. **Cost Accounting:** Dutta

FINANCIAL ACCOUNTING – III**6 Hours / Week****Unit 1:** Accounting for Share Capital:

Meaning and Types of shares – Issue of Shares at Par/Premium/at Discount – Over subscription and Pro-rata Allotment of shares – Forfeiture of shares – Re-issue of Forfeited Shares – Passing Journal Entries & Preparing Balance Sheet.

Unit 2: Financial Statements of Limited Companies:

Meaning & Contents of financial Statements – Part I Form of Balance sheet – Part II form of Statement of Profit/Loss Account in Vertical form as per Schedule VI - Dividends; Meaning and declaration of Dividend – Interim Dividend, Proposed Dividend, Unclaimed Dividend, Dividend Distribution Tax – Theory only.

Unit 3: Accounting for Redemption of Preference Shares & Bonus Issue:

Conditions for Redemption of Preference Shares and Accounting procedure for Redemption – meaning of Bonus Shares & Bonus Issue – SEBI Guidelines for Bonus Issue – Accounting entries for issue of Bonus shares.

Unit 4: Liquidation of Companies:

Meaning and Circumstances of liquidation – Preparation of Liquidators Final statement of Accounts.

Unit 5: Issue & Redemption of Debentures:

Meaning and Types of Debentures – methods of Redemption of Debentures – Journal entries for issue of debentures and Conditions for Redemption – Sources of Redemption of debentures and financing of Redemption of Debentures (Theory only).

Unit 6: Valuation of shares and Goodwill.

Skill Development:

1. Collection of Share Application form of a company and filling it up
2. Collection of final Accounts of a Company and redrafting Balance sheet.
3. Based on the collected final Accounts of a company calculate intrinsic value of equity shares.
4. Preparation of Liquidator's final Statement of Account with imaginary figures
5. List the SEBI guidelines for issue of Bonus shares.
6. Collection of Debenture Certificate and redrafting it.

Books for Reference:

1. **Accounting Principles;** Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. **Financial Accounting;** Gupta, R.L and Radhaswamy, M:
Sultan Chand and Sons, New Delhi.
3. **Financial Accounting;** . Monga J.R., Ahuja Girish, and Sehgal Ashok:
Mayur Paper Back, Noida.
4. **Advanced Accounts;** Shukla. M.C., Grewal T.S., and Gupta, S.C.:
S. Chand & Co. New Delhi.
5. **Compendium of Statement and Standards of Accounting:**
The Institute of Chartered Accountants of India, New Delhi.
6. **Higher Sciences of Accountancy :** . Agarwala A.N., Agarwala K.N.:
Kitab Mahal, Allahabad.
7. **Financial Accounts,** Mishra A.K.: Sahitya Bhawan Publishers and Distributers.
8. **Financial Accounting,** Jha, B.K.: Kedar Nath & Ram Nath, Meerut.

INCOME TAX – I**6 Hours / Week**

Unit -1: Introduction to Income Tax - Important Terms – Person, Income, Assessment Year, Previous Year, Assessee, Gross Total Income, Total Income, Finance Bill- Exempted Incomes- Residential Status and Incidence of Tax (Individuals only)

Unit-2: Heads of Income – Income from Salary - Features of Salary Income-Basic Salary, Allowances, Perquisites, PFs - Retirement Benefits - Gratuity, EL, Commutation of Pension – Deductions U/S 16 - Problems on Income from Salary.

Unit-3: Computation of Income from House Property- Deemed Owners – Exempted Incomes – Annual Values – Determination of Annual Values under Different situations – Deductions - Practical Problems.

Unit 4: Capital Gains- Types of capital Assets- Transfer- Cost of Acquisition, Cost of Improvement - Selling Exps.- Deduction U/S 54 – Problems

Unit 5: Income from other sources:- Kinds of Securities – Cum-Interest and Ex-Interest Transactions- Bond washing Transactions – Deduction of Tax at source – Grossing Up – Totally Exempted Interest an securities- Deductions U/S 57 – Problems.

Unit 6: Set off of Losses – Carry forward and set off of losses – Order of set off (Theory only) – Deductions under Chapter VI A - 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGB, 80QQB, 80RRB, 80U. – Assessment of Individuals (Who is not a Businessman or a Professional)

Skill Development:

1. Collection of salary certificate of an employee.
2. PAN – Filling of Form No: 49A (For Individuals)
3. Filling of Form No. 16
4. Due dates for filing return of income and filling of tax payment challan for all kinds of assesseees
5. Preparation of perquisites n and allowances chart
6. Organizational chart of IT office.

Books for Reference:

1. **IT Law and Practice** – V P Gaur, D.B. Narang & Others (Kalyani Publishers)
2. **IT Law and Accounts** – Dr. H C Mehrotra & Dr. S P Goyal (SahityaBhavanPublications)
3. **Problems and Solutions in Income Tax** : Dr. H C Mehrotra & Dr. S P Goyal
(Sahitya Bhavan Publications)
4. **IT Law and Practice** – Dr. Bhagawathi Prasad (Vishwa Prakashan)
5. **Direct Taxes** – B.B Lal (Konark Publishers)
6. **IT Law and Practice** - M.B Kadkal (Renuka Prakashan)
7. **IT Law and Practice** - Dinkar Pagare (Sultan Chand & Sons)
8. **Direct Taxes** – Law and Practice – Dr. V.K. Singhanian (Taxmann Publications)
9. **Government of India – Income Tax Manual**
10. **www.incomeindia .gov.in**

COMPUTER FUNDAMENTALS**4 Hours / Week**

Unit 1 : Introduction to Computer – Uses of Computers in Business –Overview of Technology and Organization –Computer Hardware Types, Parts and their functions-software: System Software-Application Software

Unit 2 : Office productivity Tools Word Processing –Electronic Spreadsheets –Business Project Management and Presentation Tools.

Unit 3: Data Processing –Techniques of data processing: online, Batch mode real time – Processing Software tools and applicability to organization setup

Unit 4: Database Structure –Types and Comparison –Data access control software – Methods and structure of Data Base management – Data storage and retrieval current and most frequently used Reporting systems, Management Systems and Languages.

Unit 5: telecommunications and Networking –Network Design LAN /WAN/ SAN –Networking structure needed for a Business Organization – Data Transmission methods – Internet Email, Chatting and video conferencing Web browsers, Search engines

Skill Development/Practical:

1. Visit a Browsing center/cafe and make a list of Hardware and Software used by them.

2. MS-WORD

- (a). Preparing a neat aligned, error free document, add header and footer, also perform find replace operation and define bookmarks.
- (b). Preparing documents with special effects and adding new Symbols and frames.
- (c). Preparing documents with insert pictures.
- (d). Adding Tables.
- (e). Preparing the documents in newspaper column layout.
- (f). Perform mail merger operation and preparing labels.
- (g). Type the text; change the font size at 20. Align the text to left, right and justify and centre and underline the text.
- (h) Prepare a job application letter enclosing your bio-data.
- (i) Type the text, check spelling and grammar, bullets and numbering list items.

3. MS-EXCEL

- (a). Entering and printing worksheet
 - (b). Worksheet Using formulas
 - (c). Worksheet Manipulation for electricity bill preparation
 - (d). Drawing graphs to illustrate class performance
 - (e). An excel worksheet contains monthly Sales Details of five companies.
4. Create a table “student” with the following fields student_ID, name, address, city, state, pincode, remarks, sub1_marks, sub2_marks, sub3_marks with suitable data types.
- (a) Create another table “student_marks” from student. Select sub1_marks, sub2_marks, sub3_marks fields from student.
 - b) Insert data into student
 - c) Insert data into student_marks
 - d) Delete the selected row in the student.
5. Create a table student_master with the following fields name, regno, dept and year with suitable data types. Use Select command to do the following.
- a) Select the student’s name column.
 - b) Eliminate the duplicate entry in table.
 - c) Sort the table in alphabetical order.
 - d) Select all the Students of a particular department.
6. Prepare a list of Hardware and Software used in Networking
7. Filing of online application for PAN, TAN.

Books for Reference:

1. **Computer Fundamentals:** Rajaram (PHI)
2. **Computer Fundamentals:** Shiva (BPB)
3. **Computer Fundamentals and Architecture:** Ram (New Age)
4. **Data Base Management System:** Karth (McGraw Hill)
5. **Computer Networks:** Tenevaum (PHI)

IV SEMESTER B.Com
CORPORATE ACCOUNTING

6 Hours / Week

Unit 1: Accounting for Amalgamation: Meaning of Amalgamation,– Provisions of AS14– Merger & Acquisition. Methods of Accounting for Amalgamation: (a) Pooling Interest Method (b) Purchase method. Meaning and methods of computing Purchase Consideration. Ledger accounts in the books of Transferor Company- Opening entries and Balance sheet in the books of Transferee Company.

Unit 2: Internal Reconstruction: Meaning & Objectives of Internal Reconstruction - Methods of Internal Reconstruction – Accounting entries for Internal Reconstruction under Capital Reduction Method.

Unit 3: Accounting for Banking Companies (as per new regulations)

Unit 4: Accounting for Life Insurance companies (as per IRDA Regulations).

Unit 5: Accounting for General Insurance companies (as per IRDA Regulations) (Fire and Marine).

Unit 6: Accounting for Holding Companies: Preparation of Consolidated Balance sheet of Holding with one Subsidiary – Minority Interest –Computation of Goodwill/Capital Reserve – Revaluation of Assets of subsidiary.

Skill Development:

1. Calculation of Purchase Consideration and its discharge under Net Assets Method with imaginary figures.
2. Calculation of Cost of Control – Minority Interest with imaginary figures.
3. Collection of Final Accounts of Banking Companies and identifying the schedules and redrafting them (at least THREE).
4. Listing of Life Insurance Policies and the Bonus applicable.
5. Preparation of Valuation Balance Sheet with imaginary figures and preparation of Statement of Distribution of Surplus.
6. Collecting General Insurance Claim Form and filling it with imaginary information and figures.

Books for Reference:

1. **Accounting Principles;** Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. **Financial Accounting;** Gupta, R.L and Radhaswamy, M:
Sultan Chand and Sons, New Delhi.
3. **Financial Accounting;** . Monga J.R., Ahuja Girish, and Sehgal Ashok:
Mayur Paper Back, Noida.
4. **Advanced Accounts;** Shukla. M.C., Grewal T.S., and Gupta,
S.C.: S. Chand & Co. New Delhi.
5. **Compendium of Statement and Standards of Accounting:**
The Institute of Chartered Accountants of India, New Delhi.
- 6 **Higher Sciences of Accountancy :** . Agarwala A.N., Agarwala K.N.:
Kitab Mahal, Allahabad.
7. **Financial Accounts,** Mishra A.K.: Sahitya Bhawan Publishers and Distributers.
8. **Financial Accounting,** Jha, B.K.: Kedar Nath & Ram Nath, Meerut

ADVANCED COST ACCOUNTING**4 Hours / Week**

Unit 1: Output or unit costing – Introduction- statement of cost- preparation of estimation- tenders and quotations.

Unit 2: Contract costing – introduction- contract account - profit on incomplete contracts - work in progress- Contractee's Account –Escalation Clause.

Unit 3: Process costing- introduction, distinction between job costing and process costing, process losses; inter process profits, process accounts. Joint products and By -products – Difference between joint products: methods of assigning joint cost, accounting for By- products.

Unit 4: Operating costing – introduction, transport costing, standing charges, operating and running cost. Preparation of operating cost sheet, calculation of passenger kms / ton kms.

Unit 5: Reconciliation of cost and financial Accounts – Need for reconciliation, reasons for disagreement, reconciliation procedure, Problems on reconciliation.

Skill Development:

1. Listing of industries located in your area and methods of costing adopted by them.
2. Calculation of profit transferable to P & L A /C, when the contract is not complete.
3. Valuation of abnormal loss and abnormal gain with imaginary figures.
- 4: Preparation of reconciliation of statement with imaginary figures.
5. Collect the format of log sheet from a transport service operator and show their content & purpose.
6. As a printer, quote the price of 2000 copies skill development records which your college principal would like to order.

Books for Reference:

1. **Cost Accounting:** N.K. Prasad
2. **Cost Accounting:** Nigam & Sharma :
3. **Practical Costing:** Khanna Pandey & Ahuja
- 4: **Cost Accounting:** M.L. Agarwal
5. **Cost Accounting:** Jain & Narang
6. **Cost Accounting** S.P. Iyengar
7. **Cost Accounting:** S.N. Maheshwari
8. **Cost Accounting: A Managerial Emphasis.** Horngren
9. **Cost Accounting:** M. N. Arora
10. **Cost Accounting:** Dutta

INCOME TAX –II**6 Hours / Week****Unit 1:** Profits and Gains of Business or Profession - Meaning and Definition of Business,

Profession –Expenses Expressly Allowed – Allowable Losses - Exps: Expressly

Disallowed etc., - Problems on:-

a) Business Relating to Sole Trader only

b) Profession - Relating to CA, Advocate/ Lawyer – Doctor / Medical Practitioner.

Unit 2: Depreciation – Meaning – Conditions- Block of Assets – Problems on Computation of Depreciation U/S 32.**Unit 3:** Assessment of Firms- Definitions – Book Profit, Working Partner – Provision of sections 184 and 40(b) – Treatment of firm’s losses – Computation of Total Income and Tax Liability of Firm and Computation of Taxable Income of Partners .**Unit 4:** Assessment of Companies - normal computation only.**Unit 5:** Tax Deduction at Source – Advance Payment of Tax – Interest U/S 234C only**Unit 6:** Assessment Procedure – Kinds of Assessments Interest U/S 234C only**Skill Development:**

1. PAN – Filling of Form No. 49A (other than Individuals)
2. TAN – Filling of Form No. 49B
3. Filling of challan for making payment of taxes (Corporate assesses)
4. Filling of Form No. 16A and 15H
5. Different kinds of notices U/s, 142, 143, 144 and 148
6. Filling of Returns of Income (Other than Individuals)

Books for Reference:

IT Law and Practice – V P Gaur, D.B. Narang & Others (Kalyani Publishers)

IT Law and Accounts – Dr. H C Mehrotra & Dr. S P Goyal (Sahitya Bhavan Publications)

Problems and Solutions in Income Tax : Dr. H C Mehrotra & Dr. S P Goyal (Sahitya Bhavan Publications)

IT Law and Practice – Dr. Bhagawathi Prasad (Vishwa Prakashan)

Direct Taxes – B.B Lal (Konark Publishers)

IT Law and Practice - M.B Kadkal (Renuka Prakashan)

IT Law and Practice - Dinkar Pagare (Sultan Chand & Sons)

Direct Taxes – Law and Practice – Dr. V.K. Singhania (Taxmann Publications)

Government of India – Income Tax Manual

[www.incomeindia .gov.in](http://www.incomeindia.gov.in)

COMPUTER APPLICATIONS**4 Hours / Week**

Unit 1: Review of Electronic Spread Sheet Data Base –data Processing –Analysis of Logic in Design Process.

Unit 2 ; System Analysis and Design: Project Management –Gant Chart Role of PERT /CPM – Data Flow Diagram –Critical Path Analysis-Project Life Cycle-Project Cost Estimation

Unit 3: Computer Based Accounting and Auditing Package-General Awareness and Application of particular Package (for Example Tally Peach tree and Quick Book)

Unit 4 : Computer Based Statistical Package-General Awareness and Application of a Particular Package(for example SPSS)

Unit 5: Cyber Ethics: An overview of Major Provisions of Cyber laws and Information Technology Act.

Skill Development/Practical:

1. Prepare a list of Application Software's and its uses that are used in Business Organization
2. Create a Data flow diagram of a Business Project.
3. Completing accounting cycle using Tally.
4. Computation of Descriptive statistics using SPSS Package
5. Organize a talk by Project Manager and write a report on the talk
6. Create a Gant Chart of a Business Project using MS-Project.
7. Write a report on measures taken by a Business Organization to mitigate cyber crime.
8. List the pictures used in flow chart and Data flow diagram.

Books for Reference:

1. **Computer Systems and Application:** Rustam Shroff
2. **Computer architecture and organization:** Heys –McGraw hill
3. **Information system for Modern Management:** Murdick R (PHI)
4. **E-Commerce-Concepts and Modern Strategy:** Murthy CSV Himalaya
5. **Database Management System:** A lexis Leon and Mathew lean (Vikas)
6. **Internet for everyone:** Leon
7. **Internet-complete reference:** Peterson(TMh)

V SEMETER B.Com**BUSINESS LAWS****4 Hours / Week**

Unit-1: Introduction to Indian Contract Act 1872-Definition of Contract – Essentials of a valid contract-Classification of contract-Quasi contractual obligations.

Unit-2: Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances- Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake.

Unit-3: Consideration-Rules of valid consideration-contracts without consideration-stranger to contract -Legality of object and consideration - Contracts opposed to public policy-Void agreements

Unit-4: Discharge of contract- Remedies for breach of contract

Unit 5: Laws of contract of indemnity and guarantee, Bailment and pledge, Agency

Skill Development:

1. Any two case studies relating to any legal judgment on any provisions of contracts Act.
2. Students may be asked to visit a court and prepare a report on their visit.
3. Arrange a professional lecture by inviting a Practicing lawyer and students to write a report on the topic of the lecture.
4. Draft a chart showing different kinds of agencies
5. Draft any one agreement (Ex : Sale deed, Gift Deed, Rent deed/ Indemnity Bond).

Books for Reference:

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

BUSINESS ETHICS**4 Hours / Week**

Unit 1: Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics – Ethics in Management – Ethics in Business – Importance of Ethics in Business.

Unit 2: Value Systems – Introduction – Values – Moral Standards – Source of Ethics – Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values.

Unit 3: Values for Indian Managers – Need for business Ethics – Universal criteria – Indian value system and Business Ethics- Ethical problems faced by the managers – Impact of ethics on managerial performance – Value Driven stakeholder management.

Unit 4: Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers – Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics.

Unit 5: Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business? – Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics

Skill Development:

1. Collect corporate ethical code of any one organization
2. List the steps in resolving ethical dilemma in the office you visited.
3. List the ethical problems faced by the manager in an organization
4. Collect Corporate Social Responsibility policy of any one company and write a report on it
5. Write a report on the role of Chamber of Commerce in developing Business Ethics.
6. Organizing a talk on “Ethical Values/Code” and Writing a report on it.

Books for Reference:

2. **Business Ethics**, Ravindranath V. Badi & Narayanas V. Badi Vrinda Publications.
3. **The Ethics of Management**. Larue Tone Hosmer and Richard D Irwin Inc.
4. **Business Ethics**: W H Shaw

MANAGEMENT ACCOUNTING**4 Hours / Week**

Unit 1: Introduction – Meaning and Definition of Management Accounting –Scope and Objectives of Management Accounting– Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting- Limitations of Management Accounting.

Unit 2: Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (B) Turnover Ratios - Working Capital Turnover Ratio/Stock Turnover Ratio/Fixed Assets Turnover Ratio/Debtors Turnover Ratio/ Creditors Turnover Ratio (C) Financial Ratios – Current Ratio/ Liquidity Ratio/ Debt –Equity Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios.

Unit 3: Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.

Unit 4 : Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor – Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget (Theory Only).

Unit 5: Standard Costing – Definition – Difference between Standard Costing and Budgetary Control – Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)

Skill Development:

1. Collection of Financial Statements of an Organization for two years and calculating GPR/NPR/Current Ratio/Liquidity Ratio/Debt-Equity Ratio.
2. Identifying Fixed and Variable Cost components from the Financial Statements Collected.
3. Calculation of Contribution / P/V Ratio /BEP based on the collected Financial Statements.
4. Calculation of Material Cost Variances and Labour Cost Variances using imaginary figures.
5. Preparation of Sales Budget for THREE divisions with imaginary figures.
6. Preparation of Flexible Budget with imaginary figures.

Books for Reference:

1. **Management Accounting-** Sharma and Gupta
2. **Management Accounting** -S.N.Maheshwari
3. **Management Accounting** -Saxena
4. **Management Accounting-** Goyal and Manmohan
5. **Management Accounting** -Pillai and Bhagavathi

BUSINESS MATHEMATICS**4 Hours / Week****Unit 1:** Indices and Logarithms:

Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification.

Unit 2: Progressions:

Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression – General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression.

Unit 3. Ratio, Proportion, Variation and percentages and their application.**Unit 4:** Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts; Bankers discount, True discount, Bankers gain and present worth of Bill.**Unit 5:** Calculus:

Meaning of Functions and Calculus, Application of Calculus to compute Cost, Revenue and Profit functions.

Skill Development:

1. Using log table, find out rate and time in compound interest problem.
2. Application of AP&GP to solve business problems.
3. Application problems on Ratio and Proportion.
4. Computing monthly/quarterly/half yearly compound interest on FD or loan amount.
5. Finding BD, TD, BG, DV, & PV on Bills Discounting.
6. Application problems by using differential calculus.

Books for Reference:

1. **Business Mathematics:** Sanchethi & Kapoor:
2. **Business Mathematics:** P.R.Vittal:
3. **Business Mathematics :** Dr. B.H. Suresh
4. **Business Mathematics:** Madappa and Sreedhararao
5. **Business Mathematics:** S.P.Gupta
6. **Business Mathematics :** Dorairaj:
7. **ICAI –Quantitative Optitude.**
8. **Quantitative Technique:** Digambar patri & DN Patri
9. **Business Mathematics:** R. Jayaprakash Reddy & Mallikarjuna Reddy
10. **Quantitative Technique:** Sathish Chandra Srivastav

ELECTIVE GROUP (A): ACCOUNTING AND FINANCE**PAPER –I
FINANCIAL MANAGEMENT****6 Hours / Week**

Unit 1: Corporate Finance – Meaning – Scope – Objectives – Sources of Corporate Finance.

Unit 2: Working Capital Management - Meaning - Components - Nature and Kinds - Determinants of Working Capital - Estimation of Working Capital Requirements.

Unit 3: Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.

Unit 4: Cash Flow Statement [as per AS-3]

Unit 5: Fund Flow Statement.

Unit 6: Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.

Skill Development:

1. Identify the decision areas in which a Financial Manager has a role to Play.
2. Estimate working capital requirements for a business enterprise with imaginary figures.
3. List out Fund and Non-Fund items.
4. Prepare a Cash Budget for a company with imaginary figures
5. Write an imaginary optimum capital structure of a company
6. Collecting a Balance Sheet of a Company and preparing a statement showing changes in Working Capital.

Books for Reference:

- | | |
|--------------------------------|--------------------|
| 1. Financial Management | I.M.Pandey. |
| 2. Financial Management | Kulkarni |
| 3. Financial Management | Ravi Kumar |
| 4. Financial Management | Dr. V.R.Palanivelu |

ELECTIVE GROUP (B) : BUSINESS TAXATION**PAPER –I WEALTH TAX, SERVICE TAX AND LUXURY TAX****6 Hours / Week**

Unit 1: Wealth Tax – Introduction – Definitions – Assets – Valuation Dates – Assessment Year – Net Wealth – Debts.

Unit 2: Deemed Assets – Exempted Assets – Valuation of Assets (Immovable Property and Jewellery)

Unit 3: Computation of Net Wealth and Wealth Tax Liability.

Unit 4: Service Tax – Introduction- Negative list – Filing of Return – Service Tax Authorities – Computation of Service Tax (a) Advertising Agency Service (b) Banking and Other Financial Services (c) Cable Operator Service (d) Courier Service (e) Franchise Service [Theory Only]

Unit 5: Computation of Service Tax of (a) Chartered Accountant (b) Stock Broker's Service (c) Travel and Tour Operator Service (d) Transport of Goods by Road Service [Theory Only] (e) General Insurance Service [Theory only]

Unit 6: Luxury Tax – Introduction – Registration- Levy of taxes on Luxuries provided in Hotels, Lodging Houses, Health Clubs and Marriage Halls – Computation and Payment of Tax.

Skill Development:

1. Collection and filing of Wealth Tax Return Form.
2. Identifying Deemed Assets, Exempted Assets and Taxable Assets from the given mixed lot of Assets.
3. Filling and filing of Service Tax Challan form ST- 1 and ST -3.
4. Make a list of Commercial Establishments rendering the Services – subject to Service Tax.
5. Prepare an abstract on recent development with regard to Wealth Tax, Service Tax and Luxury Tax
6. Organize a special talk by Chartered Accountant and write a report on it.

Books for Reference:

- | | |
|--|----------------------------|
| 1. Wealth Tax | Dr. H.C. Mehrothra |
| 2. Wealth tax | Dr. Bhagwathi Prasad |
| 3. Wealth Tax | V.K.Singhania |
| 4. Business Taxation | K.Sadashiva Rao |
| 5. Wealth Tax, Service Tax and Luxury Tax | A.R. Chavan |
| 6. Service Tax | R. Mohan |
| 7. Service tax Rules | Taxman Publication |
| 8. Karnataka Luxuries Tax | Bare Acts and M.C. Kothari |

ELECTIVE GROUP(C): BANKING AND INSURANCE MANAGEMENT
PAPER-I ADVANCED BANKING AND REGULATION

6 Hours / Week

Unit 1: Banking Operations: Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit – Overdraft-Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.

Unit 2: Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy- Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy.

Unit 3: Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) –Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.

Unit 4: Latest Developments in Banking-Retail Banking-Risk Exposure of Banks- NPAs Sets-Banks' Foreign Business-Customer Service – Micro-finance-Mobile Banking.

Unit 5: Technology in Banking: Computerized Banking, WAN, LAN, VSAT, Networking system – Single Window concept – Usage of ATM – Advantages, Limitation – Anywhere Banking – Anytime Banking – Home Banking – Internet Banking –PIN – ATM card – Debit card – Smart card – Credit card – CTS 10(Cheques Truncated System) -Electronic Funds Transfer System.

Unit 6 : Non-Bank Financial Intermediaries-Small Savings –Provident Funds-LIC-Objectives and Functions of LIC – UTI - Objectives and Functions of UTI

Skill Development:

1. Visit a bank and collect brochures about various deposit and loan schemes of the bank
2. Visit the main branch of a nationalized bank and collect the information about: The following and write a brief note of each one of them.
 - (a). Facilities offered to customers
 - (b) CTS -10
 - (c) Mobile Banking
 - (d) Core Banking
 - (e) Online banking
3. Visit a bank and collect forms relating to deposit/withdrawal of cash, deposit of cheques,..etc
4. Consult a bank manager and learn about the procedure for declaring an asset as NPA and write a report on it.
5. Visit a bank and learn how to avail safe-deposit lockers and write down the procedure.
6. Visit LIC and UTI and Collect information about their financial activities.
7. Organize “Bank Day” –arranging for exhibition with different forms used in a bank – invite a banker and arrange for a talk –write a report on the talk.

Books for Reference:

1. **Banking, Theory Law and Practice:** Sundaram and Varshney Sultan chand & sons;2004
2. **Business Economics-II** , Chaturvedi D.D., Anand Mittal Brijwasi Book Distributors;2005
3. **Principles of Banking:** Varshney & Malhotra, ,Sultan Chand & Sons, 2005.
4. **Money, Banking and International Trade**, Vaish M.C New Age International Pvt.Ltd, 1997
5. **Banking, Theory, Law & Practice:** Gordon.E, Natarajan.K Himalaya Publishing House, 2003.
6. **Financial Institutions and Markets** : Bhole.L.M McGraw Hill

ELECTIVE GROUP(D) : SECURITIES MARKETS AND INVESTMENTS**PAPER I STOCK MARKET OPERATIONS****6 Hours / Week**

Unit 1: An overview of financial markets in India. Money Market: Indian money market - composition and structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

Unit 2: Capital Market: Securities market – (a) New issues (Primary) market. (b) Secondary market: Functions and role of stock exchanges: listing procedure and legal requirements: Public Issue – pricing and marketing: Stock exchanges – National Stock Exchange-Bombay Stock Exchange

Unit 3: Brokers, Sub-brokers, market makers, jobbers, and NRIs. Features of OTCEI-Promoters-Participants-Trading in OTCEI Exchange.

Unit 4: Securities Contract and Regulations Act- SEBI-Objectives-Functions-Power-Organization-Bonus issue-Rights Issue -Debentures-Underwriters-Book Building-Buyback of Shares-Sweat Equity.

Unit 5 : Growth of equity markets-Importance-Stock Indices-SENSEX-NIFTY-Role of Banks and NBFIs in Equity Market-Role of FIIs – Drawbacks of Indian Stock Markets

Unit 6: Markets for Futures, Options and Other Financial Derivatives : Introduction-Derivative: Meaning, Types, and Uses-Types of Derivatives-Futures-Futures V/S Forwards –Options-General Features –Types of Options-Benefits for Option-holders-Swaps- General Features-Types of Swaps-Warrants and Convertibles

Skill Development:

1. Collect share application forms by visiting a stock trading agency firm and fill it up.
2. Meet a stock broker and enumerate the steps for trading of shares in a stock exchange.
3. Make a list of NIFTY Companies and BSE Companies.
4. Visit Investor Protection Cell of Bangalore Stock Exchange in Mysore and Collect information about investor grievances and write a report.
5. Prepare a Note on the computation of NIFTY and SENSEX indices.
6. Collection of prospectus of selected company issued as part of Initial Public offer.

Books for Reference:

1. **Financial Markets and Institutions:** Bhole I. M.: Tata McGraw Hill, New Delhi.
 2. **Economics of Money and Banking:** Chandler M. V. and Goldfeld S. M: Harper and Row, New York.
 3. **Monetary Economics:** Gupta Suraj B: S. Chand and Co., New Delhi 4.
- Monetary Planning in India:** Gupta Suraj B: Oxford, Delhi.
5. **Risk Management: Insurance and Derivatives:** Dr.Kotreshwar.G

**ELECTIVE GROUP (E): MARKETING MANAGEMENT
PAPER-I
RETAIL MARKETING**

6 Hours / Week

- Unit 1:** Introduction to Retail Marketing – Meaning, Nature, Classification - Factors Influencing Retailing - Functions of Retailing - Retail Environment – the growing importance of Retail Industry - Retail as a Career.
- Unit 2:** Retail Organization - The changing structure - Classification of Retail Units - Retail Formats: Corporate chains, Retailer Cooperatives and Voluntary systems, Departmental Stores, Discount Stores, Super Markets, Mega Markets, Malls, Warehouse Clubs.
- Unit 3:** Consumer behavior in the retail context - buying decision process – its implication for retail management
- Unit 4:** Retail Marketing Mix –Merchandise Management –Variety of Merchandising Mix – Merchandising Private Brands – National brands - Pricing and Promotion in Retail Marketing- Concept of Life cycle in Retail - - Retail Models and Theory of Retail Development - Business Models in Retail.
- Unit 5:** Stores Location & Layout – Interior & Exterior Design –Store Management - Responsibilities of Stores Manager - Store Security - Store Record &Accounting System - Material Handling in Stores -Parking Space Problem at Retail Centers
- Unit 6:** Emergence of Organized Retailing - Traditional and Modern retail formats in India - Retailing in Rural India - Environment and Legislation For Retailing - FDI in Retailing - Consumerism and Ethics in Retailing – International retail structures – Future of Retailing.

Skill Development:

1. Enumerate and Describe the various Retail Marketing Establishments in your area,
2. Prepare an album with photographs of Super Markets and Mega Markets in your area.
3. Visit a Shopping Mall in your area and take a survey of the behavior of 10 customers

visiting the mall on a particular day towards a product of your choice.

4. Make a comparative study of pricing and promotion activities carried out by retail outlets in your area for atleast five products
5. Describe the Layout of a Mega Market in your area and make suitable suggestions for change if required.
6. Do you think that retail outlets in your area are failing to uphold ethics in retailing ? Discuss with examples.
7. Arrange for a talk on Retail Marketing by inviting CEO of any Mall or Manager of a firm.

Books for Reference:

The Art of Retailing : A. J. Lamba

Retailing Environment - Andrew J. Navman and Peter Cullon

Retail Management : Barry Berman

Retailing Management - SwapanaPradhan

Retailing - Patrick M. Nunne, Robert F. Lusch and David A Griffith

Retail Marketing Management - Dravid Gilbert

Marketing Strategy - A. Nag.

Principles of Marketing - Sherlekhar, Dr. K. NirmalaPrasand and S.A. Salvardine Victor.

VI SEMETER B.Com**COMPANY LAW****4 Hours / Week**

Unit 1: Meaning and definition of Company-Features of Company - Corporate Personality- Lifting the corporate veil-Types of Companies

Unit 2: Brief study of the provisions of Company Law regarding appointment, qualification, rights and duties of a company secretary.

Unit 3: Formation of a company: promotion- contract of promoters, incorporation, Capital subscription, Commencement of business-Basic documents: Memorandum of association, Articles of Association.

Unit 4: Prospectus and statement in lieu of prospectus – Liabilities for making mis-statements in prospectus; Issue of shares- Types of shares-legal provisions; Listing of Shares.

Unit 5: Company Meetings and -Types-Provisions and procedures of conducting Board of directors meeting, statutory meeting, Annual general meeting and Extra-ordinary general meeting-agenda, Quorum, resolutions, minutes, proxy and chairman of the meeting.

Skill Development:

1. Draft any one of the document (Memorandum of Association/Share Certificate /Meeting Notice)
2. Case Study analysis and write a report on any two Case
 - (a) Soloman and Soloman Company(separate Entity)
 - (b) Daimler Company Ltd V/s Continental Tyres and Rubber Company (lifting of Corporate veil)
 - (c) Ashbury Railway Carriage Company v/s Riche (Memorandum and Articles of association)
 - (d)Rex v/s Kysant or Derry vs Peek (misleading Prospectus)
3. Organizing Mock meeting of Board of Director s and recording the proceedings of the meeting
4. List Guidelines with regard to listing of Securities
5. Draft a chart showing different kinds of Companies.

Books for Reference:

Company Law : K.C. Garg
Company Law : R.C. Chawla
Company Law : Vijay Gupta
Company Law : Awathar Sing
Company Law : M.C.Kuchhal
Lecture on Company Law: Shah

QUANTITATIVE TECHNIQUES**4 Hours / Week**

Unit 1: Sets Theory: Meaning-Types & Operations on Sets; Application of Venn diagram to represent problems on sets.

Unit 2: Permutations and Combinations: Fundamental principles of counting, Factorial n, Permutation – Linear & Circular permutation; Combination-Application problems by using Permutation and Combination formula.

Unit 3: Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices. Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule.

Unit 4: Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming Problem (Graphical Method only).

Unit 5: Probability: Meaning and Definition of Probability- Terminology used in probability (Events, Random experiment, Trial, Sample Space). Notations of probability-terms in set theory – Probability laws – addition & multiplication theorem. Application of Binomial theorem in computation of probability.

Skill Development:

1. Drawing a Venn Diagram to represent problems on sets
2. Application Problems on Linear Permutation
3. Application Problems on Combination formula
4. Application of Matrix algebra to solve business problems
5. Representation of LPP by Drawing a Graph
6. Application problems on Probability

Books for Reference:

1. **Business Mathematics:** Sanchethi & Kapoor:
2. **Business Mathematics:** P.R.Vittal:
3. **Business Mathematics :** Dr. B.H. Suresh
4. **Business Mathematics:** Madappa and Sreedhararao
5. **Business Mathematics:** S.P.Gupta
6. **Business Mathematics :** Dorairaj:
7. **ICAI –Quantitative Optitude.**
8. **Quantitative Technique:** Digambar patri & DN Patri
9. **Business Mathematics:** R. Jayaprakash Reddy & Mallikarjuna Reddy
10. **Quantitative Technique:** Sathish Chandra Srivastav

PRINCIPLES AND PRACTICE OF AUDITING**4 Hours / Week**

Unit 1: Introduction; Meaning and definition of auditing – nature and importance of Auditing- Objectives of Auditing-Advantages –Different types of audit - qualities of an Auditor-Audit report- Auditing in a computerized environment.

Unit 2: Audit planning and Control: Factors affecting audit planning – Audit programme - Advantages – Audit note book – Appointment of a company auditor – Qualifications, Disqualification – Rights and duties of a company Auditor.

Unit 3: (a) Internal check and internal control – Meaning and objectives- internal check for various transactions – Limitation of Internal control. (b) Vouching – Meaning and importance – vouching of cash transactions.

Unit 4: Verification and valuation of liabilities: Meaning-Problems in valuation of assets verification and valuation of some assets and liabilities,

Assets: (a) Goodwill (b) Stock in trade (c) Investment

Liabilities: (a) Capital (b) Sundry creditors (c) Debentures

Unit 5: Audit of different types of organizations:

- (a) Audit of Government accounts
- (b) Audit of Joint stock companies

Skill Development:

1. Collect a blank voucher and fill with imaginary figures.
2. Prepare a audit programme assuming you are a compay auditor
3. Prepare a audit report of a banking company with imaginary figures.
4. List any five auditors in your area and give their address
5. Visit a Co-operative bank and collect a audit report
6. Write points to be noted at the time of audit in the audit note book
7. Organize a talk by an auditor and write a report on the talk.

Books for Reference:

1. **Practical Auditing** - B.N.Tandon and others
2. **Practical Auditing** – Spices and Pegler
3. **Auditing** – T. R Sharma
4. **Auditing** – Jagadeesh Prakash
5. **Principles of Auditing** – Rick Hayers and Others
6. **Principles of auditing** – R.G. Saxena
7. **Fundamentals of Auditing** – Kamal Gupta

BUSINESS STATISTICS**4 Hours / Week**

Unit 1: Meaning and Definition of Statistics –Functions-Limitations –Collection of data – Methods of collecting primary data and sources of secondary data- Classification and Tabulation.

Unit 2: Averages – Arithmetic Mean –Median – Quartiles – Mode – Histograms and Ogive curves. Dispersion – Quartile Deviation – Standard Deviation and their Co-efficient of variation.

Unit 3: Skewness – Karlpearson’s and Bowley’s Co-efficient of Skewness.

Unit 4: Correlation – Karl Pearson’s Co-efficient of Correlation. Spearman’s Rank Correlation. Regression –Formation of Regression equation and estimation.

Unit 5: Statistical decision theory – Meaning- Pay off Table – Expected monetary values and expected values of perfect information.

Skill Development:

1. Preparation of Histogram and location of mode in particular case.
2. Location of Median and Quartiles with the help of Ogive in a practical case.
3. Collect the data about share prices of two companies and discuss their stability.
4. Ascertain Rank Correlation in practical case.
5. Prepare a blank table to show the students strength of your college (Sex, Course, Class)

Books for Reference:

1. **Statistical Methods:** S P Gupta
2. **Practical Statistics :** R S N Pillai and Bhagavathi
3. **Practical Statistics :** S C Gupta
4. **Business Statistics:** G. C. Beri Tata McGraw Hill
5. **Business Statistics:** J K Sharma, Pearson Education
6. **Statistical Methods in Business and Social Science:** Shenoy and Pant, Macmillan
7. **Fundamentals of Statistics:** Goon, Gupta and Dasgupta, The World Press
8. **Statistics for Management,** R. I. Levin and D.S. Rubin Prentice Hall
9. **Fundamentals of Statistics ;** S.C.Gupta, Himalaya Publishing House
10. **Statistical Methods :** P.Gupta Sultan Chand and Sons

ELECTIVE GROUP (A) : ACCOUNTING AND FINANCE**PAPER –II ADVANCED FINANCIAL MANAGEMENT****6 Hours / Week**

Unit 1: Time Value of Money - Meaning – Future Value of Money – Simple and Compound Interest – Calculation of SI and Future Value – Calculation of SI Rate – Calculation of amount of Equal Loan Installment – Calculation of Present Value and Equal Loan Installment under Compound Interest – Calculation of Effective Rate of Interest – Annuity and Sinking Fund.

Unit 2: Lease Financing – Meaning of Lease, Lessor, Lessee, Lease Rentals, Lease Term and Lease Financing. Classification of Lease – Finance Lease – Operating Lease – Debt Financing VS Lease Financing – Calculation of Present Value of net Cash Outflows After Tax (COAT) under Debt Financing and Lease Financing.

Unit 3: Cost of Capital – Meaning – Components – Relevance of Cost of Capital in Decision Making – Determination of Cost of Capital – Cost of Debt – Cost of Preference Share – Cost of Equity Share – Cost of Retained Earnings – Weighted Average Cost of Capital.

Unit 4: Leverage Analysis – Meaning – Risk, Business Risk and Financial Risk – Operating Leverage – Financial Leverage – Trading on Equity – Combined Leverage – Meaning and Calculations – Choice of Financial Plan.

Unit 5: Capital Structure – Meaning – Optimum Capital Structure – Features of Appropriate Capital Structure – Factors Determining the Capital Structure – NI Approach – NOI Approach – M M Approach – Determination of Optimal Debt – Equity Mix.

Unit 6: Dividend Decision – Meaning of Dividend, Dividend Decision, Dividend Policy – Objectives of Dividend Policy – Determinants of Dividend Policy – Walter's Model of Dividend Policy – Gordon's Model of Dividend Policy – Modigliani and Miller's Hypothesis (Dividend Relevance).

Skill Development:

1. Calculation of Equal Loan Installment Amount under Simple Interest and Compound Interest with imaginary figures.
2. Calculation of Present Value of Net Cash Outflows after Tax under Debt Financing and Lease financing with imaginary figures.
3. Determination of Cost of Capital with due consideration to various components of Cost of Capital.
4. Determination of Capital Structure under NI Approach and NOI Approach with imaginary figures.
5. Determination of Optimal Debt –Equity Mix with imaginary figures.

Books for reference:

- | | |
|--------------------------------|-------------------|
| 1. Financial Management | I.M.Pandey. |
| 2. Financial Management | Ravi Kishore |
| 3. Financial Management | Dr.V.R.Palanivelu |
| 4. Financial Management | Kulkarni |

ELECTIVE GROUP (B): BUSINESS TAXATION**PAPER –II INDIRECT TAXES****6 Hours / Week**

Unit 1: KVAT ACT 2003 – Definitions –Registration of Dealers – I to IV schedules of KVAT Act – Filing of Returns and Tax invoice- Agents liability to pay KVAT (Problems)

Unit 2: KVAT Act 2003 – Computation of input tax deduction on capital goods – Computation of total turnover and taxable turnover – Computation of net KVAT liability.

Unit 3: Central Sales Tax Act 1956 – Definitions – Interstate trade and commerce – Declared Goods- Registration of dealers under CST – Computation of CST.

Unit 4: Central Excise Act 1944 – Registration of Premises – Types of Excise Duty – Computation of Assessable value of Free Sample - Assessable value of MRP based goods - Assessable value of goods sold at depot and consignment agent – Assessable value of goods when Invoice price is inclusive and exclusive of Excise Duty – Computation of Excise Duty.

Unit 5: CENVAT: Meaning – Evidence for availing CENVAT credit in respect of Capital Goods – Problems to illustrate deduction of input CENVAT.

Unit 6: Customs Act 1962 – Meaning – Notified Goods – Specified Goods – Prohibition of Importation and Exportation Under Section 11 – Types of Custom Duty – Computation of Assessable Value and Customs Duty.

Skill Development:

1. Application for Registration under KVAT and CST.
2. Submission of monthly return under KVAT and CST.
3. Filing of annual returns under KVAT and CST.
4. Collection of Forms under KVAT and CST.
5. Listing of at least 20 Excisable Goods.
6. Listing of eligible Ports, Airports, and Land Customs Stations.
7. Listing of causes for prohibiting Imports and Exports.
8. Organize a talk by Tax Practitioner and write a report on the talk

Books for Reference:

- | | |
|---|--------------------|
| 1. Indirect Taxation | Prof. A.R.Chavan. |
| 2. Indirect Taxes | H.C. Mehrothra |
| 3. Business Taxation | B.S.Raman |
| 4. Business Taxation | K.Sadashiva Rao |
| 5. KVAT, Central Excise Act, Customs Act | Bare Acts & Rules. |

ELECTIVE GROUP (C): BANKING AND INSURANCE MANAGEMENT
PAPER-II INSURANCE MANAGEMENT

6 Hours / Week

Unit 1: Introduction to Risk and Risk Management: The concept of Risk-Types of Risks- Assessment of Pure risk-Handling of pure risk -Risk management process-Risk Management Objectives-Organization of Risk Management Department.

Unit 2: Insurance Basics: Insurance defined-Elements of an Insurable Risk - Principles of Insurance - Insurance contracts - Kinds of Insurance - Costs and benefits of Insurance

Unit 3: Life Insurance: Nature of Life Insurance-Life Insurance Contract – Premium - Types of policies - Life Insurance Agency - Policy servicing-Settlement of claims

Unit 4: Fire, Accident and Marine Insurance: Fire and Accidents Insurance Contracts - Marine Insurance Contracts - Fire and Accident Insurance policies - Marine Insurance policies - Settlement of claims.

Unit 5: Miscellaneous Insurance - Property and liability Insurance - Project Insurance – Key-Man Insurance - Social Insurance.

Unit 6: Insurance Industry: History-Insurance Business – Regulatory Framework – IRDA - Re-Insurance Bancassurance-Ombudsman.

Skill Development:

1. Collect insurance contract forms from a Life Insurance Company and fill it up.
2. Collect insurance contract forms from a General Insurance Company and fill it up.
3. Collect brochures about various policies available from a Life Insurance Company and write a note on any two which you consider as useful to you.

4. Collect brochures about various policies available from a General Insurance Company and write a note on it.
5. Consult a development officer of a Life Insurance Company and learn about the procedure for appointment of agents and write a note on it.
6. Consult a development officer of a General Insurance Company and learn about the procedure for appointment of agents and write a note on it.
7. Collect forms of claims settlement in Life Insurance Company and fill it up.
8. Collect forms of claims settlement in General Insurance Company and fill it up.
9. Organize “Insurance Day”-arranging an exhibition – invite a Development officer for a special talk –Write a report on the talk

Books for References:

1. **Fundamentals of Insurance:** Gupta P.K. Himalaya Publishing House
2. **Risk Management- Insurance and Derivatives:** Dr,Kotreshwar . G. Himalaya Publishing House
3. **Risk Management and Insurance:** Horrington and Niehaus – McGraw Hill
4. **Principles of Risk Management and Insurance:** Rejda - Pearson
5. **Insurance- Principles and Practice** -Mishra S. Chand

ELECTIVE GROUP (D): SECURITIES MARKETS AND INVESTMENTS**PAPER II SECURITY ANALYSIS & PORTFOLIO MANAGEMENT****6 Hours / Week**

Unit 1: Investment –Meaning, Characteristics and Objectives: Investment v/s Speculation – Types of Investors –Investment Avenues.

Unit 2: Security Returns –Meaning of Risk –Elements of Risk-Systematic v/s Unsystematic- Measurement of Risk and Return – Measurement of Systematic Risk – Calculating Expected return and Risk.

Unit 3: Fundamental Analysis - Economic Analysis - Techniques of Economic Analysis - Business Cycles - Economic Forecasting - Industry Analysis - Importance of Industry Analysis- Classification of Industries-Key Indicators in Analysis.

Unit 4: Company Analysis - Need for Company Analysis –Framework of Company Analysis - Fundamental Analyst's Model - Determining Earnings- Multiplier (P/E) Ratio- Dividend Discount Model of Valuation.

Unit 5: Portfolio Management-Meaning, Evolution and Importance - Portfolio Analysis - Risk and Return Measurement - Diversification of Risk.

Unit 6: Portfolio Selection – Traditional Approach –Feasible set of Portfolios – Selection of Optimal Portfolio – Markowitz Model.

Skill Development:

1. Visit a wealth management firm in Mysore (Ex: Wayto wealth) and collect brochures containing details of their services and write a report on it.
2. Meet a manager of wealth management firm and list out alternative ways of investment.
3. Meet a Mutual Fund Manager and prepare a list of macro/micro economic factors, Industry indicators and company specific parameters considered in a fundamental stock investment analysis.

4. Visit a Mutual Fund House and collect brochures about various portfolio investment schemes.
5. Visit ETIG website and collect data relating to Beta Value of Leading stock in India (any ten)
6. Conduct a special lecture by inviting Investment Advisor and write report on the special lecture.

Books for Reference:

1. **Security Analysis and Portfolio Management:** Fischer & Jordan, , Prentice Hall India.
2. **Security Analysis and Portfolio Management:** Punithavathy Pandian Vikas Publishing House Pvt. Ltd.
3. **Technical Analysis Explained:** Martin Pring McGraw Hill.
4. **Investment and Securities Market in India:** V. A. Avadhani Himalaya Publishing House.
5. **Introduction to Commodity Futures and Options:** Nick Battley Irwin
6. **Security and Portfolio Analysis:** French, Don Merrill Publishing Co.
7. **Investment Management:** Preeti Singh, Himalaya Publishing.

**ELECTIVE GROUP (E): MARKETING MANAGEMENT
PAPER-II
ADVERTISING & SALESMANSHIP**

6 Hours / Week

Unit 1: Advertising - Definition, Nature, Objectives, Scope & Importance Types of Advertising – Economic & Social Implications – Ethics in Advertisement.

Unit 2: Advertising Agencies –Role & Importance - Types and Functions - Advertisement Budget -Copy Writing – Steps in Copy Writing – Advertisement Layout.

Unit 3: Advertising Media – Role of Media – Factors to be considered in the selection of Media – Various Types - Media Research and Advertising Decision.

Unit 4: Salesmanship –Meaning, Features &Importance–Types of Salesmen – Qualities of a Good Salesman - Theories of Motivation and Principles of Persuasion- Legal/Ethical Aspects and Social Responsibilities.

Unit 5: Personal Selling –Components of Personal Selling - Personal Selling Process –Locating Potential Buyers - Selling Theories- Direct Marketing.

Unit 6: Recruitment & Selection of Salesmen: Sources of Selection - Training and Supervising Salesmen - Motivating & Compensating Salesmen : Salary, Perks, Commission, Incentives, Remuneration, Awards and Rewards – Performance Evaluation of Sale force - Difference between Advertising & Salesmanship.

Skill Development:

1. Make a comparative study of advertisements of atleast four companies, describing how they overlook Ethics in Advertising
2. Rank the top ten Advertising agencies in India and explain what makes each of them top ranking.
3. Using atleast five live examples, describe how the same product can be advertised in different media.
4. Discuss the real life success stories of atleast two world famous salesmen. Explain what made them successful.
5. Describe the success story of atleast one International 'Multi Level Marketing Company'. Explain how the company has effectively carried out its direct marketing activity.
6. Briefly describe the compensation package of a salesman, taking the live example of a company of repute in India.
7. Organizing an exhibition of various Advertisements.
8. Organizing a special talk on "Advertising " by inviting a person from Advertising Agency and writing a report on it.

Books for Reference:

Sales Management - Cundiff, Still and Govoni

Selling: Principles and Practices- Richard Buskirk and Bruce Buskirk

Salesmanship and Advertisement - Dawar S.R

Advertising Management – P. K. Agarwal

Advertising Management – Rathore

Theory and Practice of Advertising Management – Chunawala

Advertising Management and Sales promotion – M. N. Mishra

Contemporary Advertisement – Willams F and Arenus