

ಮಂಗಳೂರು  
MANGALORE



ವಿಶ್ವವಿದ್ಯಾನಿಲಯ  
UNIVERSITY

(Accredited by NAAC with 'A' Grade)

ಕ್ರಮಾಂಕ/No: MU/ACC/CR.20/2018-19/A8

ಕುಲಸಚಿವರ ಕಛೇರಿ

ಮಂಗಳಗಂಗೋತ್ರಿ - 574 199

Office of the Registrar

Mangalagangothri - 574 199

ದಿನಾಂಕ/Date: 24.04.2019

### **NOTIFICATION**

Sub: Syllabus of Bachelor Degree Programme in Commerce (B.Com) under  
Choice Based Credit System -reg

Ref: Decision of the Academic Council at its meeting held on 01.02.2019 vide  
Agenda No:3:49(2018-19)

-----

Pursuant to the above, the Syllabus of Bachelor Degree Programme in Commerce (B.Com) under Choice Based Credit System which was approved by the Academic Council at its meeting held on 01.02.2019 is hereby notified for implementation with effect from the academic year 2019-20.

Copy of the Syllabus shall be downloaded from the Mangalore University Website.  
[www.mangaloreuniversity.ac.in](http://www.mangaloreuniversity.ac.in)

  
REGISTRAR.

To:

- 1) The Principals of the Colleges concerned.
- 2) The Registrar (Evaluation), Mangalore University.
- 3) Prof. Ishwara P, Chairman, U.G. BOS in Commerce & Professor, Department of Studies in Commerce, Mangalore University.
- 4) The Superintendent, Academic Section, O/o the Registrar, Mangalore University.
- 5) The Director, DUIMS, Mangalore University - with a request to publish in the Website.
- 6) Guard File.

# **Mangalore University**

## **Syllabus for B.Com Course as per CBCS**

### **Regulations 2018-19:**

#### **Programme Objectives:**

1. The Course focuses mainly on enhancing the employability skills of the Commerce students
2. The introduction of updated and the need of the hour concepts and contents will make a student employable and at the same time confident in his/her day to day transactions.
3. The course also meets the requirement of the young and enterprising Indians to nurture their dreams of entrepreneurship.
4. Overall the course touches upon the humane aspect of every student pursuing it and encourages them to contribute to nation building through their intellect and social capital.

#### **Eligibility for Teaching:**

All the Courses under Group I and Group II shall be taught by the Faculty members having M.Com qualification with B.Com/BBM/BBA degrees only. However the following subjects can be taught by the faculty members having M.A(Economics) qualifications.

1. Business Economics ( I Semester)
2. Money and Public Finance (II Semester)
3. Modern Bank Management (III Semester)
4. International Trade (IV Semester)

#### **Teaching Pedagogy:**

The programme consists of Lectures and Practical sessions both inside and outside the classroom. Lectures will be supplemented with tutorial classes which encompass Student Seminars, Case Studies, Group Discussions, Role Play activities and hands on Computer use.

Proposed Semester wise Subjects for B.Com Degree

I year B Com, I Semester						
	Subjects/Courses	Teaching Hours/ Week	Marks			Credits
			I A	U Exam	Total	
<b>Group I:</b> Core Courses (Commerce Subjects)	BCMCMC 131: Quantitative Techniques- I	4	20	80	100	02
	BCMCMC 132 : Financial Accounting – I	6	30	120	150	03
	BCMCMC 133: Strategic Management and Organization Behaviour	6	30	120	150	03
	BCMCMC 134 : Business Economics	4	20	80	100	02
<b>Group II</b> Elective Courses	<b>Elective Courses</b> BCMCCE 135 BCMCCE 136 BCMCCE 137 BCMCCE 138	2	10	40	50	01
<b>Group III</b> a) Compulsory Foundation	Language I BCMENL 131 : English	4	20	80	100	02
	Language II BCMKA131 : Kannada	4	20	80	100	02
<b>Group III</b> b) Elective Foundation	BCMCIF 131 : Indian Constitution /Human Rights/Gender equity/ Environmental Studies	2	10	40	50	01
<b>Group IV</b>	CC & EC : Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	<b>17</b>
I year B Com, II Semester						
	Subjects/Courses	Teaching Hours/ Week	Marks			Credits
			I A	U Exam	Total	
<b>Group I:</b> Core Courses (Commerce Subjects)	BCMCMC 181 : Quantitative Techniques- II	4	20	80	100	02
	BCMCMC 182 : Financial Accounting - II	6	30	120	150	03
	BCMCMC 183 : Human Resource Management	6	30	120	150	03
	BCMCMC 184 : Money and Public Finance	4	20	80	100	02
<b>Group II</b> Elective Courses	<b>Elective Courses</b> BCMCCE 185 BCMCCE 186 BCMCCE 187	2	10	40	50	01
<b>Group III</b> a) Compulsory Foundation	Language I BCMENL 181 : English	4	20	80	100	02
	Language II BCMKA181: Kannada	4	20	80	100	02
	BCM HGF181 : Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50	01
<b>Group IV</b>	CC & EC : Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	<b>17</b>

II year B Com, III Semester						
	Subjects/Courses	Teaching Hours/ Week	Marks			Credits
			I A	U Exam	Total	
<b>Group I:</b> Core Courses (Commerce Subjects)	BCMCMC 231:Direct Tax- I	4	20	80	100	02
	BCMCMC 232 : Financial Accounting - III	6	30	120	150	03
	BCMCMC 233:Modern Bank Management	4	20	80	100	02
	BCMCMC 234 :Cost & Management Accounting – I	6	30	120	150	03
	<b>Group II</b> Elective Courses Elective Courses BCMCE 235 BCMCE 236 BCMCE 237 BCMCE 238	2	10	40	50	01
<b>Group III</b> a) Compulsory Foundation	Language I BCMENL 231 : English	4	20	80	100	02
	Language II BCMKA 231: Kannada	4	20	80	100	02
	BCMGEF231 : Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50	01
<b>Group IV</b>	CC & EC : Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	<b>17</b>
II year B Com, IV Semester						
	Subjects/Courses	Teaching Hours/ Week	Marks			Credits
			I A	U Exam	Total	
<b>Group I:</b> Core Courses (Commerce Subjects)	BCMCMC 281: Direct Tax- II	4	20	80	100	02
	BCMCMC 282 :Financial Accounting - IV	6	30	120	150	03
	BCMCMC 283 :International Trade	4	20	80	100	02
	BCMCMC 284 : Cost & Management Accounting – II	6	30	120	150	03
	<b>Group II</b> Elective Courses Elective Courses BCMCE 285 BCMCE 286 BCMCE 287 BCMCE 288	2	10	40	50	01
<b>Group III</b> a) Compulsory Foundation	Language I BCMENL 281 : English	4	20	80	100	02
	Language II BCMKA 281 : Kannada	4	20	80	100	02
	BCMESF281 : Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50	01
<b>Group IV</b>	CC & EC : Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	

						<b>17</b>
--	--	--	--	--	--	-----------

III year B Com, V Semester						
Group I:  Core Courses  (Commerce Subjects)	Subjects/Courses	Teaching Hours/ Week	Marks			Credits
			I A	U Exam	Total	
	BCMCMC 331 :Direct Tax- III	5	30	120	150	03
	BCMCMC 332: Corporate Accounting – I	5	30	120	150	03
	BCMCMC 333 :Financial Management - I	5	30	120	150	03
	BCMCMC 334 : Cost & Management Accounting – III	5	30	120	150	03
	BCMCMC 335 :Business Law	5	30	120	150	03
	BCMCMC 336 : Modern Marketing	5	30	120	150	03
			900	18		
Group II	Not applicable					
Group III	Not applicable					
Group IV	Not applicable					
III year B Com, VI Semester						
Group I:  Core Courses  (Commerce Subjects)	Subjects/Courses	Teaching Hours/ Week	Marks			Credits
			I A	U Exam	Total	
	BCMCMC 381:GST & Customs Duty	5	30	120	150	03
	BCMCMC 382 : Corporate Accounting - II	5	30	120	150	03
	BCMCMC 383 : Financial Management - II	5	30	120	150	03
	BCMCMC 384 : Cost & Management Accounting – IV	5	30	120	150	03
	BCMCMC 385 : Indian Corporate Law	5	30	120	150	03
	BCMCMC 386 :Auditing	5	30	120	150	03
			900	18		
Group II	Not applicable					
Group III	Not applicable					
Group IV	Not applicable					
Total					5200	104

**Electives courses to be offered under Group II for I, II, III & IV Semester B.Com programme under following four categories are as follows: (50 marks & 2 hours)**

**I. Supportive to the Discipline of study:**

- BCMCCE 135 : Corporate Secretaryship
- BCMCCE 136 : Principles and Practice of Tourism
- BCMCCE 137 : E-Commerce
- BCMCCE 138 :Intellectual property Rights

**II. Providing an Expanded Scope:**

- BCMCCE 185 : Real Estate Management
- BCMCCE 186 : Agricultural Marketing
- BCMCCE 187 : Retail Management
- BCMCCE 188 : Logistics Management.

III. Nurturing Students Proficiency/Skills:

- BCMCCE 235 : Computerised Accounting
- BCMCCE 236 : Tax Procedure & Tax Planning
- BCMCCE 237 : Personal Investment Management
- BCMCCE 238 : Life Skills

IV. Enabling an exposure to some other discipline & domain:

- BCMCCE 285:Basic Accounting
- BCMCCE 286 : Personal Taxation
- BCMCCE 287 : Personal Investment Management
- BCMCCE 288 :Banking Practices.

**I BCOM- I SEMESTER**  
**BCMCMC 131 :QUANTITATIVE TECHNIQUES – I**

4 hours per week

48 Hours : No of Credits: 2

**Unit 1: Introduction and basic concepts**

**10 Hrs**

Introduction to Statistics: Meaning and definitions, Measures of Central Tendency- Arithmetic mean-properties, Geometric mean and Harmonic mean- properties and applications, mode and median.

**UNIT 2 : Descriptive statistics of Univariate distributions**

**8 Hrs**

Standard deviation: calculation and properties, CV and variance.

**Unit 3: Index numbers**

**10 Hrs**

Definition, limitations and uses of index numbers, Steps in the construction of index number, Construction of whole sale price index numbers – Simple and weighted average of price relatives, weighted aggregate method – Laspeyre's, Paasche's and Fisher's index numbers, cost of living index number, Construction of index number by using aggregate expenditure method and family budget method.

**Unit4: Commercial Arithmetic**

**10 Hrs**

Percentage, problem on profit and loss ,Trade discount, Cash discount.

Simple interest - Compound interest: including for fraction of period- Half yearly, Quarterly problems, Nominal rate and Effective rate of interest.

**Unit 5: Ratio and proportions**

**10 Hrs**

Definition-Equality of ratio –Simple problems; Proportion-definition –Direct Proportion-Inverse Proportion-Continued Proportion –Problems on proportions

**Reference books:**

1. Business Mathematics - Dr. Amarnath Dikshit and Dr. Jinendra kumar jain Himalaya publication house.
2. Business Mathematics - Kashyap Trivedi, Chirag Trivedi Pearson publication.
3. Business Mathematics - D.C Sanchete, V.K Kapoor, Sulthan chand and sons
4. Business Mathematics - Madappa and Shreedhara Rao, Shubhash publications.
5. Business Statistics - S P Gupta, S E Gupta, B N Gupta
6. Comprehensive Statistical Methods - P.N.Arora, Sumeet Arora & S.Arora, Chand publication

**I BCOM- I SEMESTER**  
**BCMCMC 132: FINANCIAL ACCOUNTING I**

6 hours per week

72 hours : No of Credits: 3

**UNIT 1: Introduction to Accounting.** **12 Hrs**

**Accounting Concepts:** Going Concern Concept, Accounting Period Concept, Business entity concept, Accrual Concept, Convention of Consistency ;**Indian Accounting Standards ; Accounting Policies.**

**UNIT II: Accounting for Professionals.** **12 Hrs**

**UNIT III: Rectification of Errors:** **12 Hrs**

Classification of Errors- Rectification of Errors- After preparing the Trial Balance and before preparing Final Accounts – Suspense Account; After preparing the Final Accounts – Rectification in the next Trading period – Profit & Loss Adjustment Account.

**UNIT – IV: Depreciation Accounting** **12 Hrs**

Assets that are not covered by AS - Meaning of depreciable assets ;Factors determining economic life of the asset;Methods of depreciation (Change of method of depreciation excluded);Straight Line Method ,Reducing Balance Method, Sinking Fund Method

**UNIT V: Final Accounts of Sole Trading Concerns:** **12 Hrs**

Preparation of Trading Account and Profit & Loss Account, Balance Sheet

**UNIT VI: Final Accounts of Non-Trading Concerns:** **12 Hrs**

Meaning and Treatment of Revenue and Capital items -Preparation of Income and Expenditure Account and the Balance Sheet with the given Receipts and Payments Accounts and other information.

**Books for Reference:**

1. Advanced Accounting                      Shukla M.C., Grewal T.S.
2.                      – do -                      Gupta R.L.
3.                      – do -                      Jain & Narang
4.                      – do -                      Maheswari S.W. & Maheshwari S.K.
5.                      – do -                      B.S.Raman
6.                      – do -                      Basu & Das

## **I BCOM- I SEMESTER**

### **BCMCMC 133 :STRATEGIC MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR**

6 hours per week

72 hours : No of Credits: 3

**Objectives:** The Objectives are to acquaint students with basic concepts and practice of Strategic Management.

#### **Unit 1: Introduction to Strategies:** (12 Hours)

Meaning and introduction, Fundamentals of strategy – Scope and importance- Differences between goals and objectives of business- Strategic Intent through Vision and Mission statements. Types of Strategies – Generic Strategies.

#### **Unit 2: Strategic Management:** (12 hours)

Need, Scope, Key features and importance. Role of Top Management in Strategic Decision Making. Limitations of Strategic Management; Strategic Management Process.

#### **Unit 3: Environmental Analysis:** (12 hours)

External environment – General, Economic, Socio-political, Technological and Legal environment.

Internal Environment- Structure, Culture, Core-Competencies, Stake-holders and Resources. SWOC Analysis & SOAR Analysis.

#### **Unit 4: Strategy Formulation and Implementation:** (12 hours)

Introduction to Strategy Formulation – Process in Strategy Formulation – Strategy implementation Stages – Reasons for Strategy failure & methods to overcome failure. Strategic Business Unit – BCG Matrix.

#### **Unit 5: Introduction to Organizational Behaviour:** (12 hrs)

Concept of organizational Behaviour (OB) – Importance of Organizational Behaviour – Key Elements of Organizational Behaviour, Role of Managers in OB – Interpersonal Roles – Informational Roles – Decisional Roles, Foundations or Approaches to OB, Challenges and Opportunities for OB.

#### **Unit 6: Foundations of Individual Behaviour :** (12 hrs)

Factors affecting individual behaviour - personal, environmental and organizational factors.

**Personality:** Definition and Meaning of Personality- Determinants of Personality, Personality Traits Influencing OB.

**Attitudes, Job Satisfaction, Emotions and Moods:**Major Job attitudes – Measuring Job satisfaction – causes and impacts of Job satisfaction – Emotions and Moods – Emotional Labour – Emotional Intelligence – OB applications of emotions and moods .

**Perception and Individual decision making-**Factors that influence perception – Link between perception and individual decision making – Decision-making in organizations.

**Learning** -Learning and Learning Cycle, Components of Learning

**BOOKS FOR REFERENCE:**

- |   |   |   |
|---|---|---|
| 1. Strategic Management<br>(Indian Context)       | : | Srinivasan (PHI Learning Private<br>Limited, New Delhi) |
| 2. Business Strategy and Management               | : | Subba Rao P   |
| 3. Strategic Management                           | : | P.K. Ghosh  |
| 4. Strategic Management<br>(Conceptual Framework) | : | Dr. Arabinda Bhandari (McGraw-Hill)                     |
| 5. Business Environment and Policy                | : | Dr. Francis Cherunilam                                  |
| 6. Essentials of Business Environment             | : | Dr. K. Ashwathappa                                      |
| 7. Strategic Management                           | : | Azhar Kazmi and Adela Kazmi                             |
| 8. Strategic Management                           | : | Dr. Francis Cherunilam (Himalaya )                      |
| 9. Strategic Management                           | : | V S P Rao and V Hari Krishna                            |
| 10. Strategic Management                          | : | M Karmarkar ( Book House of<br>India Pvt Ltd, Mumbai.   |
| 11. Organisational Behaviour                      | : | Keith Davis, John W. Newstrom                           |
| 12. Organisational Behaviour                      | : | Fred Lutans,12/e, McGraw Hill                           |

# **I BCOM- I SEMESTER**

## **BCMCMC 134 :Business Economics**

4 Hours per week

48 Hours : No of Credits: 2

### **Objectives of the Course:**

- Have consistent and coherent command of the language of Economics, its standard terms and basic concepts.
- Analyse how economic agents make decisions and choices using theoretical knowledge & practical approach.

### **CONTENTS**

#### **Unit - I: Nature and Scope of Economics**

**(12 Hours)**

Subject-matter of economics – Distinction between microeconomics and macroeconomics – Basic Terms: Economy (economic system), Economic Goods, Scarcity and Choice, Consumers & Producers (Firms), Risk & Uncertainty, Value & Price. Cost: Marginal cost, average cost and opportunity cost. Revenue: marginal revenue, average revenue and total revenue. Equilibrium – Methods of economic analysis – Role of an Economist – Application of economic knowledge in decision-making and planning.

#### **Unit - II: Demand and Supply Analysis**

**(12 Hours)**

Utility as the basis of demand – Distinction between cardinal utility & ordinal utility – Demand Function – Law of Demand: assumptions, demand curve and exceptions – Uses in pricing and demand forecasting – Elasticity of Demand: Price, and Promotional Elasticity – Methods of Measurement: Point Method, Income Method and Mathematical Method  
Distinction between supply, stock and surplus – Law of Supply: assumptions, supply curve, Degrees of price elasticity of supply.

#### **Unit - III: Production Analysis and Market**

**(12 Hours)**

Production Analysis: Law of variable proportions and Law of returns to scale.

Perfect Competition: concept and features – Monopoly: concept, features & types, price discrimination – Imperfect Competition: (i) Monopolistic Competition: Assumptions; Short-run Equilibrium; Group Equilibrium; concept of excess capacity. (ii) Oligopoly: types, features, dilemma of oligopolistic firms.

#### **Unit - IV: Macroeconomic Analysis**

**(12 Hours)**

National Income: concepts, measurement – Trade Cycles: features, types and control – Keynes consumption function and investment function – Macroeconomic Policy: objectives and instruments.

### **Suggested Readings:**

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
5. Case and Fair, Principles of Micro Economics, Pearson Education
6. Koutsiyannis, Modern Micro Economic Theory.

7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
10. Amit Sachdeva, Micro Economics, Kusum Lata Publishers
11. Mankiw, N. Gregory. Principles of Economics, Thomson/South-Western.
12. C A Leeds Basic Economics Revision, Cassel Ltd., London.

Note: Latest Editions shall be used.

## **I B.COM – II SEMESTER**

### **BCMCMC 181 :QUANTITATIVE TECHNIQUES – II**

4 hours per week

48 hours : No of Credits: 2

#### **Unit 1: Descriptive analysis of Bivariate data**

**10 Hrs**

Correlation Analysis: Meaning of Correlation, linear and non-linear correlation, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Spearman's Rank Correlation

#### **Unit 2 : Regression Analysis**

**10 Hrs**

Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients.

#### **Unit 3: Time series analysis**

**8 Hrs**

Meaning and uses of time series, Various components of time series, determination of trend by using moving average and least square method.

#### **Unit4: Permutation and Combinations**

**10 Hrs**

Factorial Notations-permutations of n different things-Circular permutation-Permutation of things not all different –restricted permutation-simple problems Combinations-simple problems based on formula. Introduction to probability-definitions – various terminology used in probability (sample space, events, random experiment trial) – simple problems.

#### **Unit 5: Number system and Theory of Equations**

**10 Hrs**

Introduction –Natural numbers -Integers-Prime numbers-Rational and irrational numbers-Real numbers –HCL AND LCM (simple problems)

Equations - definition - Degree of the equation. Types of equations –linear equations and its solution- Simultaneous linear equations (2 variables only)-Quadratic equation-solution by method of factorisation and formula method.

#### **Reference books:**

1. Business Mathematics - Dr. Amarnath Dikshit and Dr. Jinendra kumar Jain, Himalaya publication house.
2. Business Mathematics - Kashyap Trivedi, Chirag Trivedi, Pearson Publication.
3. Business Mathematics - D.C Sanchete & V.K Kapoor, Sulthan chand and sons
4. Business Mathematics, Madappa and Shreedhara Rao, Shubhash Publications.
5. Business Statistics - S P Gupta, S E Gupta, B N Gupta
6. Comprehensive Statistical Methods - P.N.Arora, Sumeet Arora & S.Arora, Chand publication

**I B.COM – II SEMESTER**  
**BCMCMC 182: FINANCIAL ACCOUNTING – II**

6 hours per week

72 Hours : No of Credits: 3

**UNIT I: Accounting from incomplete records. 12 Hrs**

Meaning, merits and limitations of Single Entry System. Analytical method of calculation of profit – Conversion into double entry system only.

**UNIT II: Consignment Accounts: 12 Hrs**

Meaning – Valuation of consignment stock and Abnormal Loss (including higher invoicing). Journal entries and Ledger Accounts in the books of Consignor and Consignee (memorandum method excluded).

**UNIT III: Joint Venture Accounts 12 Hrs**

Meaning and Characteristics of Joint Venture - Problems on Joint Venture : Recording Joint Venture transactions in a separate set of Books with a Joint Bank Account.

**UNIT IV: Fire Insurance Claims: (Excluding loss of profit). Problems on loss of stock only (including average clause) 12 Hrs**

**UNIT V: Hire Purchase System: 12 Hrs**

Entries and Ledger accounts in the Books of Hire Purchaser and Hire Vendor (including problems on full and partial re-acquisition).

**Chapter VI: Instalment System: 12 Hrs**

Journal Entries and Ledger accounts in the books of Purchaser and seller.

**References:**

- |                       |                                  |
|-----------------------|----------------------------------|
| 1 Advanced Accounting | Shukla M.C., Grewal T. S.        |
| 2 Advanced Accounting | Gupta R.L                        |
| 3 Advanced Accounting | Jain & Narang                    |
| 4 Advanced Accounting | Maheshwari S.W. & Maheshwari S.K |
| 5 Advanced Accounting | B.S. Raman                       |
| 6 Advanced Accounting | Basu & Das                       |

## **I B.COM – II SEMESTER**

### **BCMCMC 183:HUMAN RESOURCE MANAGEMENT**

6 Hours per week

72 hours : No of Credits: 3

#### **Learning Objectives:**

1. The objective is to familiarise the students with the concept of Human Resource Management.
2. The subject enables them to understand the core areas of HRM- Human Resource Planning, Process and Sources of employee recruitment, Selection procedure, Wage and salary administration, Motivation and Leadership.

#### **Unit 1: Introduction to Human Resource Management:**

12 hrs

Meaning and Definition, objectives, scope, Functions, Evolution and Development of HRM, Human Resource Manager- Changing role of HR Manager; Emerging issues in HRM; Human Resource Information System.

#### **Unit 2: Human Resource Planning:**

12 hrs

Meaning Definition, Objectives, Process, factors Affecting Human resource Plan; Job Analysis- Job Description- Process and methods of job Analysis; Business Process Outsourcing.

#### **Unit 3: Recruitment and Selection:**

12 hrs

Objectives and process of Recruitment; Sources of Man Power supply- Internal and External sources; Campus recruitment- Job Fair-E-Recruitment; Scientific selection procedure; Testing- types of written tests; Interview- types; Group Discussion- Case Studies; Placement and Induction. Recent trends in selection.

#### **UNIT 4: Training and Development:**

12 hrs

Meaning and definition, Need, Importance and Objectives, Methods of Training; Executive Development- Need and Techniques; Difference between Training and Development; Knowledge Management.

#### **UNIT 5: Performance Appraisal:**

12 hrs

Meaning, Objectives of Performance Appraisal, Methods of appraising performance- Trait base appraisals, Behaviour appraisals and Results Method; 360 Degree appraisal; Self- appraisal.

#### **UNIT 6: Motivation and Leadership:**

12 hours

Meaning and Definition of Motivation, Process of motivation, Theories of Motivation- Maslow's Theory, Herzberg's Two Factor Theory, McGregor's Theory, Theory Z (Ouchi's Theory).

Leadership- Meaning- Importance, styles of leadership and Modern theories of leadership.

#### **Books for Reference:**

1. Subba Rao P, Human Resource Management and Industrial Relations, Himalaya Publishing House.

2. Gaey Dessler and Biju Varkkey, Human Resource Management, Pearson Education Inc.
3. Gupta C. B., Human Resource Management, Sulthan Chand co.
4. Rao. V. S. P., Human Resource Management, Excel Books.
5. Seema Sanghi, Human Resource Management, MacMillan Publishers.
6. Prasad L. M, Human Resource Management, Sulthan Chand & Sons.
7. Narain Jain, Human Resource Management, Mittal Publications.
8. Shashi k. Gupta & Rosy Joshi, Human Resource Management, Kalyani Publishers.
9. Ashwathappa K., Human Resource Management, Tata McGraw Hills.
10. Khanka S. S., Human Resource Management, Allied Publishers.

**I B.COM – II SEMESTER**  
**BCMCMC 184 : MONEY AND PUBLIC FINANCE**

**4 Hours per week**

**48 Hours : No of Credits: 2**

**Objectives of the Course:**

- To enable the students to understand the basic concepts of money & functioning of the money market.
- To help the students to acquire knowledge about the functioning of the economic system & about economic fluctuations.
- To make the students understand the working of the banking system & the monetary policy.
- To enable the students to understand the importance of Inter-National Finance.

**CONTENTS**

**Module: I Money**

**(10 Hours)**

Meaning, definitions, functions & classification - money and near money. Demand and supply of money: determinants; High – powered money and the money multiplier

**Module: II Value of money and its application**

**(12 Hours)**

Value of Money: meaning and theories - The quantity Theory of money – Fisher's Theory and the Cambridge Equations, Friedman's restatement of the quantity theory - Measurement of Value of money: Index Numbers – meaning, types and uses. Inflation: meaning, types, causes, effects and remedies - stagflation.

**Module: III Business Cycles**

**(10 Hours)**

Meaning features, phases- causes: Hawtrey's theory, Hick's theory and Schumpeter's Theory – Measures to control business cycles.

**Module: IV Banking**

**(10 Hours)**

Commercial Banks: Functions and Investment policy. Modern banking instruments- ATM, Debit card, Credit card, E-banking— NBFI. Central Banking – Functions- Monetary Policy – meaning and Instruments (Quantitative and qualitative methods of credit control)

**Module: V International Financial Institutions**

**(06 Hours)**

IMF - Objectives, Organization and Functions. IBRD - Objectives, Organizations and Functions.

**Books for reference:**

1. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education, 6<sup>th</sup> edition, 2009.
2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 3rd edition, 2009.
3. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5<sup>th</sup> edition, 2011.
4. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7<sup>th</sup> edition, 2011.
5. N. Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan, 2006.

## **II B.COM. – III SEMESTER**

### **BCMCMC 231 :DIRECT TAX - I**

4 Hours per Week

48 hours: No. of Credits 2

#### **OBJECTIVES**

The objective of this paper is to familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time.

#### **Unit I: Introduction**

**08 Hours**

Definitions – Assessee – Person- Assessment Year and Previous Year – Income- Agricultural Income, Partial integration of Agricultural Income with Non-agricultural Income - Gross Total Income- Taxable Income (also known as Total Income) –Permanent Account Number (PAN) - Income tax rates of relevant assessment year for an individual assessee. Exposure to applying for PAN online.

#### **Unit II: Residential Status**

**10 Hours**

Individual – HUF-Firm-Company-Determination of Residential Status of Individual-Incidence of Tax (scope of Total Income)-Meaning -Indian Income- Foreign Income- Deemed Income- Computation of Total Income based on residential status.

#### **Unit III: Tax-free income under Sec.10 relating to computation of Salary Income 10 Hours**

Death cum Retirement Gratuity, Commuted Pension, Leave Encashment, Receipts at the time of Voluntary Retirement, Retrenchment Compensation, Foreign Allowances and Perquisites, House Rent Allowance, Leave Travel Concession and Receipts from Life Insurance Policy.

#### **Unit IV: Income from Salary**

**10 Hours**

Characteristics of salary income, meaning of salary for various purposes -allowances-perquisites and their valuation -tax free perquisites- Deductions under sec.16; Provident Fund – meaning & income tax provisions relating to Statutory Provident Fund, Recognized Provident Fund, Unrecognized Provident Fund, Superannuation Fund and Public Provident Fund; Computation of Income from Salary.

#### **Unit V: Computation of Taxable Salary and Relevant Deductions U/s 80 10 Hours**

Problems on Computation of Taxable Salary and Deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80CCG; Provisions relating to Deduction of Tax at Source (TDS) from Salaries u/s 192.

#### **Books for References**

1. Direct Taxes, Dr. Vinod K Singhania, Taxmann's Publications.
2. Income Tax Law and Practice, Dr. H.C.Mehrotra and Dr. S.P.Goyal, Sahitya Bhavan Publication.
3. Direct Tax Laws and International Taxation, T.N. Manoharan et al., Snow White Publications.

4. Practical Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer Publications.
5. Students Guide to Income Tax, Manjusha Goel, Bharath Publications.
6. Students Guide to Income Tax including GST, Dr. Vinod K Singhania and Dr. Monica Singhania, Taxmann's Publications.
7. Taxation, Jassprit S Johar, Bharath's Publications.
8. Business Taxation, K. Sadashiva Rao, Sushrutha Publications

**II B.COM. – III SEMESTER**  
**BCMCMC 232 : FINANCIAL ACCOUNTING III**

6 hours per week

72 hours: No of Credits: 3

**UNIT I: Partnership Accounts: Admission of a Partner: 12 hrs**

Goodwill to be treated as per Indian AS

**UNIT II: Partnership Accounts: Retirement of a Partner: 12 hrs**

Goodwill to be treated as per Indian AS

**UNIT III: Partnership Accounts: Admission cum Retirement of a Partner 12 hrs**

Goodwill to be treated as per Indian AS

**UNIT IV: Partnership Accounts: Death of a Partner 12 hrs**

Preparation of Executors Account

Joint Life Policy and Individual Policies

**UNIT V: Partnership Accounts: 12 hrs**

Dissolution of Partnership Firm (Excluding Garner Vs Murray)

Simple Dissolution – Insolvency (Capital loss to be borne in the agreed ratios)

**UNIT VI: Partnership Accounts: 12 Hrs**

Sale of Partnership Firm to a Limited Company – Entries in the Firm.

Gradual realization of Assets and Piece Meal distribution of cash (Proportionate Capital Method only).

**References:**

- |   |                     |                                  |
|---|---------------------|----------------------------------|
| 1 | Advanced Accounting | Shukla M.C., Grewal T. S.        |
| 2 | - do -              | Gupta R.L                        |
| 3 | - do -              | Jain & Narang                    |
| 4 | - do -              | Maheshwari S.W. & Maheshwari S.K |
| 5 | - do -              | B.S. Raman                       |
| 6 | - do -              | Basu & Das                       |

## **II B.COM. – III SEMESTER**

### **BCMCMC 233 :MODERN BANK MANAGEMENT**

4 hours per week

48 hours :No of credits: 2

**Learning objectives:** To make the students understand the Concepts of Insurance & Banking and gain insights on the subject matter.

#### **UNIT – I: Introduction to Banking.**

12 hours

Origin – Evolution of banking – Definition of term bank and banking – Functions – Primary and subsidiary functions. Segment banking –Meaning – Merits and demerits. Retail Banking – Meaning – Objectives and features. Co-operative Banking – Functions and Features.

#### **UNIT – II: Investment Policy and Delivery Channels.**

12 hours

Principles of Investment Policy – Basic and allied principles. Financial Inclusion – Meaning – need and importance - PMJDY. Micro - finance – Need – Features – Importance. Negotiable Instruments – Meaning – Features. Cheques – features – types of Cheques. Demand drafts, Dishonour of Cheques Paying Banker and Collecting Banker (meaning only)

#### **UNIT – III: Innovative and Digital Banking.**

12 hours

ATM – Debit Cards – Credit Cards – Smart Cards – POS – Internet Banking – Mobile Banking – Wallet Banking – Digital Cash – IVR calling – Core Banking System – NEFT – RTGS – IFSC – NPC – UPI – IMPS – BHIM App – AEPS- APBS – Structured financial Messaging system-CTS.

#### **UNIT – IV: Reserve Bank of India.**

12 hours

**RBI** – Origin –Developmental and Financial functions - Role of RBI in Agricultural Finance – Role of RBI in Industrial finance .

#### **Books for Reference:**

1. Principles and practice of Life Insurance – P PeryaSwamy.
  2. Insurance Principles and Practice – Mishra M N.
  3. Insurance and Risk Management – P K Gupta.
  4. A Text Book on principles and Practice of life Insurance – G Krishna Swamy.
  5. Insurance & Risk Management – Koteswara
  6. Modern Banking – B.S.Raman
  7. Insurance & Bank Management – Ravi Prasad K G
  8. Banking Theory Law & Practice – Guruswamy S
- Indian Banking- Nataraj & Parameshwaram

## **II B.COM. – III SEMESTER**

### **BCMCMC 234: COST & MANAGEMENT ACCOUNTING-I**

6 Hours per week

72 hours :No of Credits: 3

#### **Learning Objectives:**

1. To make the students understand the basic concepts of elements of cost.
2. To enhance their knowledge on the elements of cost where cost control and cost reduction techniques are used.

#### **UNIT I: BASIC CONCEPTS**

12 hrs.

Meaning and definition: Cost, costing, cost accounting, cost accountancy and management accounting- Objectives of cost accounting-Limitations of Financial accounting- Relationship between Cost accounting and Financial accounting -Advantages of cost accounting- Systems, Methods and Techniques of cost accounting.

#### **UNIT II: INTRODUCTION OF COSTING SYSTEM**

12 hrs

Cost unit and Cost Centre- Classification of costs on the basis of Elements, Functions and Behaviour.

#### **UNIT III: COST SHEET**

12 hrs

Preparation of Cost Sheet as per Cost Accounting Standards- Tenders & Quotations.

#### **UNIT IV: MATERIAL CONTROL**

12 hrs

Material control: Meaning and objectives- Purchase of Materials: Types of purchasing: centralized and decentralized purchasing- Purchase procedure- Pricing of material purchases. Stores control-Meaning-Types of stores. Inventory control-Meaning and techniques. Fixation of stock levels-Periodic Inventory System- Perpetual Inventory System- Economic Order Quantity- ABC Analysis- Just In Time (JIT). Problems on Stock Levels, EOQ and Bin card.

#### **UNIT V: PRICING OF MATERIAL ISSUES**

12 hrs

Methods of pricing the material issues- Theory and Problems on FIFO, LIFO and Weighted Average Methods.

#### **UNIT VI: LABOUR**

12 hrs

Labour: Direct and Indirect labour- Time Keeping and Time Booking-Meaning, objectives and Methods- Idle time and Overtime: Causes and control- Labour Turnover: Meaning, causes and measurement of labour turnover- Systems of wage payment- Theory and problems on Time wage, Piece rate system, Taylor's differential piece rate system, Halsey's Incentive plan, Rowan's Incentive plan.

#### **BOOKS FOR STUDY AND REFERENCE:**

- Cost Accounting: Patten Setty and Dr. Palekar (R Chand & Co)
- Cost Accounting: Thukaram Rao. (New Age International Publishers)
- Cost and Management Accounting: Ravi M. Kishore (Taxmann Publications (P) Ltd.)
- Cost Accounting: S.P. Iyengar. (Sulthan Chand & Sons)
- Cost Accounting: K.S.Adiga. (Shubha Prakashana)
- Cost Accounting: M.N. Arora. (Vikas Publishing House)
- Cost Accounting: S.P. Jain and K.L. Narang. (Kalyani Publishers)

- Management Accounting: M.Y. Khan and P.K.Jain. (McGraw-Hill Education)
- Management Accounting: Robert N. Anthony. (Richard D Irwin)
- Management Accounting: I.M. Pandey. (Vikas Publishing House)
- Cost Accounting: B.S. Raman. (United Publishers)
- Cost Accounting: M.L. Agarwal. (Sahitya Bhawan Publications)
- Cost and Management Accounting: G. Balakrishna Shetty (Universal King Publishers)
- Cost Accounting: Pillai and Bagavathi ( S. Chand Ltd.)

## **II B.COM. – IV SEMESTER**

### **BCMCMC 281:DIRECT TAX - II**

4 Hours per week

48 hours : No. of Credits: 2

#### **OBJECTIVES**

The objective of this paper is to familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. Hence, this subject is to be taught with reference relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time.

#### **Unit I: Income from House Property**

**10 Hours**

Composite Rent, Annual Value of let out property- Self occupied house property-concept of Unrealized Rent and Arrears of Rent and its treatment-recovery of arrears of rent, deductions from Annual Value.

#### **Unit II: Depreciation**

**10 Hours**

Rules governing Depreciation – Additional Depreciation - Computation of Depreciation and Written Down Value under Block of Assets Method.

#### **Unit III: Profit and Gain from Business and Profession**

**10 Hours**

Deduction Permissible u/s 30 to 37, Payments not Deductible - Computation of Professional Income and Business Income.

#### **Unit IV: Capital Gains**

**10 Hours**

Meaning –Transfer, Transactions not regarded as Transfer- Short Term and Long Term Capital Gains -Cost of Acquisition – Capital Gains Exempt u/s 54 –Problems on Computation of Taxable Capital Gains.

#### **Unit V: Income from Other Sources**

**08 Hours**

Interest on securities-Grossing up – Other Important Exemptions u/s10 including section 10(15) - Deductions u/s 57.

#### **Books for References**

1. Direct Taxes, Dr. Vinod K Singhania, Taxmann's Publications.
2. Income Tax Law and Practice, Dr. H.C.Mehrotra and Dr. S.P.Goyal, Sahithya Bhavan Publication.
3. Direct Tax Laws and International Taxation, T.N. Manoharan et al., Snow White Publications.
4. Practical Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer Publications.
5. Students Guide to Income Tax, Manjusha Goel, Bharath Publications.
6. Students Guide to Income Tax including GST, Dr. Vinod K Singhania and Dr. Monica Singhania, Taxmann's Publications.
7. Taxation, Jassprit S Johar, Bharath's Publications.
8. Business Taxation, K. Sadashiva Rao, Sushrutha Publications.

**II B.COM. – IV SEMESTER**  
**BCMCMC 282 : FINANCIAL ACCOUNTING - IV**

6 hours per week

72 hours : No of Credits: 3

**UNIT I: Royalty Accounts : Main Lease:** **12 Hrs**

Entries and Ledger Accounts in the books of Lessee and Lessor

**UNIT II: Royalty Accounts: Sub – Lease:** **12 Hrs**

Entries and Ledger Accounts in the books of Original Lessor, Sub – Lessor and Sub–Lessee.

**UNIT III: Branch Accounts:** **12 Hrs**

Dependent Branch is (including higher invoicing): Problems on Debtors Method and Stock and Debtors Method.

**UNIT IV: Branch Accounts:** **12 Hrs**

Independent Branches :Incorporating Entries – Preparation of Columnar Trading and Profit and & Loss Account and Consolidated Balance Sheet in the Books of Head office (Excluding Foreign Branches).

**UNIT V: Departmental Accounts** **12 Hrs**

**UNIT V : Profit Prior to incorporation:** **12 Hrs**

Meaning and nature of Profit Prior to incorporation

Calculation of profit Prior to Incorporation

**References:**

- |                       |                                  |
|-----------------------|----------------------------------|
| 1 Advanced Accounting | Shukla M.C., Grewal T. S.        |
| 2 - do -              | Gupta R.L                        |
| 3 - do -              | Jain & Narang                    |
| 4 - do -              | Maheshwari S.W. & Maheshwari S.K |
| 5 - do -              | B.S. Raman                       |
| 6 - do -              | Basu & Das                       |

**II B.COM. – IV SEMESTER**  
**BCMCMC 283:INTERNATIONAL TRADE**

**4 Hours per week**

**48 Hours : 2 credits**

**Objectives of the Course:**

- To understand the basics of International Trade
- To give global economic touch to the students
- To understand about exchange rate and balance of payments
- To know the latest developments in WTO and BRICS

**Unit 1: Introduction to International Trade (08 hours)**

Features of International trade. Significance of Foreign Trade. Theories of International trade: Theory of Comparative Cost Advantage and Factor Endowment Theory (H-O Theory) - Competitive Advantage Theory.

**Unit II: Trade Policy and Balance of Payments. (10 hours)**

Free Trade—meaning and importance- Arguments for Protection - Balance of Payments: meaning and Components - Disequilibrium in balance of payments: causes and methods of correcting disequilibrium – current account deficit.

**Unit III: International Capital Movements (10 hours)**

Types of international capital movements - FDI: types, advantages and disadvantages – MNCs: meaning, advantages and disadvantages - Role of capital flows in developing countries- Foreign investment policy.

**Unit IV: Foreign Exchange Market (10 hours)**

Meaning, features, participants, functions and instruments traded in foreign exchange market- Meaning and types of foreign exchange rates -determination of Exchange Rate- Theories of Exchange Rates: Purchasing Power Parity Theory (PPP), Balance of Payments Theory - Methods of quoting exchange rate -FEDAI.

**Unit IV: WTO and BRICS (10 hours)**

WTO: Objectives, organization functions, TRIPs, TRIMs and GATS- latest Ministerial Conference, WTO and developing economies. BRICS - Objectives, organization and functions.

**Books for References :**

1. Sodersten B., Reed G: International Economics.
2. Jeevanandam. C : Foreign Exchange.
3. Ellesworth E.T. :International Economy.
4. Kindlberger Charles: International Economics.
5. M.L. Jhingan :International Economics.
6. Francies Cherunilam: International Trade and Export Management.
7. Haberler,G :Theory of International Trade.

## **II B.COM. – IV SEMESTER**

### **BCMCMC 284 : COST & MANAGEMENT ACCOUNTING – II**

6 Hours per week

72 hours :No of Credits: 3

#### **Learning Objectives:**

1. To throw light on the relevance of indirect cost.
2. To make the students to understand how cost accounts reconcile itself with financial accounts.

#### **Unit I: OVERHEADS**

**(12 Hrs)**

Meaning- Collection of overheads - Classification of overheads on the basis of Functions, Elements and Behaviour. Allocation and Apportionment of overheads to cost centers (Departmentation of overheads). Problems on primary distribution of factory overheads.

#### **Unit II: SECONDARY DISTRIBUTION OF OVERHEADS**

**(12 Hrs)**

Meaning-Basis of reapportionment, Methods of reapportionment: Direct distribution, Step-Ladder Method-Reciprocal service methods: Simultaneous equation method and Repeated distribution- Problems on all methods of secondary distribution.

#### **Unit III: ABSORPTION OF OVERHEADS**

**(12 Hrs)**

Meaning - Methods of absorption: Percentage on direct material cost, direct labour cost, prime cost, direct labour hour rate & machine hour rate. Problems on direct labour hour rate and machine hour rate.

#### **Unit IV: ACCOUNTING FOR COSTS (Non-Integrated Accounting System)**

**(12 Hrs)**

Meaning, features, books maintained, Journal Entries and Ledger Accounts-Trial Balance excluded.

#### **Unit V: INTEGRATED ACCOUNTING SYSTEM**

**(12 Hrs)**

Meaning, features, merits and limitations. Journal entries and Ledger accounts- Trial Balance excluded.

#### **Unit VI: RECONCILIATION OF COST& FINANACIAL ACCOUNTS**

**(12 Hrs)**

Need for reconciliation, Procedure for reconciliation, Reasons for disagreement in profits.

#### **BOOKS FOR STUDY AND REFERENCE:**

- Cost Accounting : S.P.Jain & K.L.Narang (Kalyani Publishers)
- Cost Accounting : M.N.Arora (Vikas Publishing House)
- Cost Accounting and Management Accounting : K.S.Adiga (Shubha Prakashana)
- Cost Accounting : S.P.Iyengar (Sulthan Chand & Sons)
- Cost Accounting : Ravi M. Kishore (Taxmann Publications (P) Ltd.)
- Cost Accounting : Thukaram Rao (New Age International Publishers)
- Cost Accounting : Pattan Setty and Dr. Palekar (R Chand & Co)
- Cost Accounting : M.L.Agarwal (Sahitya Bhawan Publications)
- Cost Accounting and Management Accounting : B.S.Raman (United Publishers)
- Cost and Management Accounting : G. Balakrishna Shetty (Universal King Publishers).

### **III B.COM. - V SEMESTER**

#### **BCMCMC 331:DIRECT TAX - III**

5 Hours per week

72 hours : No. of Credits 3

#### **OBJECTIVES**

The objective of this paper is to familiarize the students with the Legal provisions and practical aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Income Tax Laws of India by Finance Acts passed in the Parliament from time to time.

#### **Unit I: Computation of Total Income Considering Deductions U/s 80: 12 Hours**

80C, 80CCC, 80CCD, 80CCE, 80CCG, 80D, 80 DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80TTA and 80U; Rates of Income Tax; Rebate under sec. 87A and provisions relating to Marginal Relief. Clubbing of Income; Set off of losses and Carry Forward and Set Off of Losses; Problems on Computation of Total Income.

#### **Unit II: Assessment of Individual 12 Hours**

Taxability of Agricultural Income through Partial Integration - Taxability of share of income from HUF and from Firm; Computation of Total Income and Tax Liability of individual assessee. Exposure to Self Assessment and Online filing of ITR-1.

#### **Unit III: Assessment of Cooperative Societies 12 Hours**

Meaning and characteristics –deduction under sec. 80P - Computation of Total Income and Tax Liability.

#### **Unit IV: Assessment of Partnership Firm u/s 184 (other than problems on change of constitution of firm) 12 Hours**

Computation of Firm's Total Income and tax liability - computation of individual income of partners from Firm taxable u/s 28.

#### **Unit V: Assessment of Companies 12 Hours**

Computation of Total Income; Computation of Book Profits and Tax liability (applicability of Minimum Alternate Tax: MAT) - Taxation of Non-Resident Companies.

#### **Unit VI: International Taxation: (Theory only) 12 Hours**

Taxation of International Transactions and Non-resident Taxation, Provisions under Income-tax Act 1961 including Specific Provisions relating to Non-residents, Double Taxation Relief, Transfer Pricing & other Anti-Avoidance Measures, Advance Rulings; Equalization levy, GAAR.

#### **Books for Reference:**

1. Direct Taxes, Dr. Vinod K Singhania, Taxmann's Publications.
2. Income Tax Law and Practice, Dr. H.C.Mehrotra and Dr. S.P.Goyal, Sahithya Bhavan Publication.
3. Direct Tax Laws and International Taxation, T.N. Manoharan et al., Snow White

Publications.

4. Business Taxation, K. Sadashiva Rao, Sushrutha Publications.
5. Business Taxation, Dr. Ravi M.N., Bhanu Prakash B.E. and Dr. Suman Shetty N., Professional Books Publishers.
6. Practical Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer Publications.
7. Students Guide to Income Tax, Manjusha Goel, Bharath Publications.
8. Students Guide to Income Tax including GST, Dr. Vinod K Singhania and Dr. Monica Singhania, Taxmann's Publications.

**III B.COM. - V SEMESTER**  
**BCMCMC 332 : CORPORATE ACCOUNTING – I**

5 hours per week

72 hrs : No of Credits: 3

**Unit I : International Financial Reporting Standards: 12 Hrs**

Meaning and Objectives of IFRS.-Applicability of IFRS., Need for Convergence.

**Unit II: Underwriting of Shares: 12 Hrs**

Procedure for issue of shares, Procedure for underwriting.

**Unit III : Company Accounts: 12 Hrs**

Redemption of Preference shares

**Unit IV : Company Accounts: 12 Hrs**

Redemption of Debentures – Sinking Fund Method only

**Unit V : Holding Company Accounts: 12 Hrs**

Problems with single subsidiary only

**Unit VI : Final Accounts of Banking Companies with relevant schedules 12 Hrs**

**References:**

1. Advanced Accounting Shukla M.C., Grewal T. S.
2. Advanced Accounting Gupta R.L
3. Advanced Accounting Jain & Narang
4. Advanced Accounting Maheshwari S.W. & Maheshwari S.
5. Advanced Accounting B.S. Raman
5. Advanced Accounting Basu & Das

**III B.COM. - V SEMESTER**  
**BCMCMC 333 :FINANCIAL MANAGEMENT – I**

5 hours per Week

72 hrs : No of Credits: 3

**Learning Objective:**

To enable the students to understand the basic concepts and tools of finance applied in the corporate financial affairs and to develop the knowledge and skills expected of a Finance Manager, in relation to financial decisions.

**Unit I: Nature of Financial Management:**

12 Hrs

1.1 Meaning and Definition

1.2 Scope of Financial Management:

1.2.1 Under Traditional Approach

1.2.2 Under Modern Approach

1.3 Objectives of Financial Management

1.4 Time Value of Money:

1.4.1 Meaning

1.4.2 Compounding and Discounting (Computation)

1.4.3 Future Value of Annuity and Present Value of Annuity (Computation)

**Unit II: Capital Structure:**

12 Hrs

2.1 Meaning and Definition of Capital Structure

2.2 Determinants of capital Structure

2.3 Components of Capital Structure:

2.3.1 Debt - Meaning and Features

2.3.2 Equity- Meaning and Features

2.4 Debt Equity Ratio:

2.4.1 Meaning and Significance

2.4.2 Computation of Debt-Equity Ratio

2.5 Zero Debt Capital Structure

2.6 Trading on Equity

2.7 Preparation of Statement of Income

2.8 Earning Per Share (EPS)

2.9 Operating Leverage

2.10 Financial Leverage

2.11 Combined Leverage

**Unit III: Basic Financial Concepts:**

12 Hrs

3.1 Return on Investment (ROI)

3.2 Expected Rate of Return (Probability)

3.3 Standard Deviation and Co-efficient of Variation

3.4 Sensitivity Analysis and Range

3.5 Risk-Return Trade-off

3.6 Beta Factor

3.7 Alpha Factor

**Unit IV: Capital Budgeting:**

12 Hrs

- 4.1 Meaning and Features
- 4.2 Capital Budgeting Process
- 4.3 Techniques of Capital Budgeting:
  - 4.3.1 Traditional Method:
    - 4.3.1.1 Payback Period
    - 4.3.1.2 Accounting Rate of Return
  - 4.3.2 Modern Method:
    - 4.3.2.1 Net Present Value
    - 4.3.2.2 Profitability Index
    - 4.3.2.3 Internal Rate of Return

**Unit V: Issue of Equity Shares:**

12 Hrs

- 5.1 Rationale for Issue
- 5.2 Public Issue: External Procedure
- 5.3 Rights Issue: Meaning
- 5.4 Book-building
  - 5.4.1 Meaning
  - 5.4.2 Rationale
  - 5.4.3 Financial intermediaries
  - 5.4.4 Issue Procedure
  - 5.4.5 Merits and Demerits

**Unit VI: Stock Exchange:**

12 Hrs

- 6.1 Meaning and Functions
- 6.2 Types of Dealings:
  - 6.2.1 Cash Market (Rolling Settlement)
  - 6.2.2 Options and Futures: Meaning and Settlement of Contracts.
- 6.3 Listing of Shares: Meaning, Listing Procedure
- 6.4 Speculators: Bulls, Bears and Arbitrager
- 6.5 Speculative activities: Rigging, Cornering, Wash sales.
- 6.6 Securities and Exchange Board of India (SEBI)
  - 6.6.1 Functions
  - 6.6.2 Powers

**Books for Reference:**

1. Financial Management - Ravi M. Kishore (Taxman Publications)
2. Financial Management - M. Y. Khan and P. K. Jain (Tata MC Graw Hill)
3. Financial Management & Policy - R. M. Srivastava (Himalaya Publishing House)
4. Financial Management - Dr. S. N. Maheshwari (Sultan Chand & Sons)
5. Financial Management - I.M. Pandey (Vikas Publishing House)
6. Investment & Securities Markets in India - V.A. Avadhani (Himalaya Publishing House)
7. Security Analysis & Portfolio Management –Punithavathy Pandian (Vikas Publishing House)

8. Financial Management – B S Raman – United Publishers
9. Financial Management - B. V. Raghunandan (Sushruta Publications)

### **III B.COM. - V SEMESTER**

#### **BCMCMC 334 : COST & MANAGEMENT ACCOUNTING - III**

5 Hours per week

72 hrs : No of Credits: 3

#### **Learning Objective:**

To collect and analyse cost for different spheres of manufacturing and service units.

#### **UNIT I: JOB AND BATCH COSTING**

**12 Hrs**

Nature, Purpose and Procedure of Job Costing- Advantages and Limitations- Activity Based Costing.

#### **UNIT II: CONTRACT COSTING:**

**12 Hrs**

Features of Contract Costing -Types of Contracts- Cost plus Contract, Escalation & De-escalation clause, Recording of Value & Profit on Contract.

#### **UNIT III: PROCESS COSTING**

**12 Hrs**

Meaning - Difference between Job costing and Process costing- Problems on process costing with process losses and without process losses and Normal loss, Abnormal loss and Abnormal gain- Inter Process transfer at profit: meaning and problems.

#### **UNIT IV: JOINT PRODUCTS AND BY PRODUCTS**

**12 Hrs**

Meaning of Joint Products and By Products- Accounting of Joint Products- Apportionment by Physical measurement- Apportionment on Market value at Separation point- Apportionment on market value after further processing.

#### **UNIT V: ACCOUNTING FOR BY PRODUCTS**

**12 Hrs**

Non-cost and Sales value methods: Other income method, Total sales method and Net cost method-Theory and Problems

Cost Methods: Opportunity cost method, standard cost method and Joint cost method - Theory only.

#### **UNIT VI: OPERATING COSTING**

**12 Hrs**

Meaning, features, cost unit, operating cost statement-problems on Transport costing only.

#### **BOOKS FOR STUDY AND REFERENCE:**

- Cost Accounting: S.P.Jain & K.L.Narang (Kalyani Publishers)
- Cost Accounting: M.N.Arora (Vikas Publishing House)
- Cost Accounting and Management Accounting: K.S.Adiga (Shubha Prakashana)
- Cost Accounting: S.P.Iyengar (Sulthan Chand & Sons)
- Cost Accounting: Ravi M. Kishore (Taxmann Publications (P) Ltd.)
- Cost Accounting: Thukaram Rao (New Age International Publishers)
- Cost Accounting: Pattan Setty and Dr. Palekar (R Chand & Co)
- Cost Accounting: M.L.Agarwal (Sahitya Bhawan Publications)
- Cost Accounting and Management Accounting: B.S.Raman (United Publishers)
- Cost and Management Accounting: G. Balakrishna Shetty (Universal King Publishers)
- Cost Accounting: R.K.Sharma and Shashi Gupta (Kalyani Publishers)
- Principles of Management Accounting: Manmohan and Goyal (Sahirva Bhawan, Agra)
- Cost and Management Accounting: Dr.S.N.Maheshwari (Sulthan Chand)

### **III B.COM. - V SEMESTER**

### **BCMCMC 335 : BUSINESS LAW**

Hours per week: 05

72 hrs : No of Credits: 03

#### **Instruction:**

It is a theoretical subject to be taught with suitable examples and special reference to case laws.

#### **Learning Outcomes:**

Upon studying the subject, the student will be able to -

1. Demonstrate a basic understanding of the laws relating to Contract, Information Technology and Intellectual Property Rights.
2. Develop acceptable attitudes and view points with respect of legal environment of business.
3. Apply basic knowledge acquired to business transactions in their career ahead.

#### **Unit I: Introduction**

**12 Hours**

Meaning of Law, meaning of Mercantile Law, sources of Mercantile Law

Indian Contract Act, 1872 - Meaning of contract, essentials of a valid contract

Classification of contract based on validity, creation and performance

#### **Unit II: Offer, Acceptance, Consideration, Contractual Capacity**

**12 Hours**

Offer - Meaning, legal rules and termination Acceptance - Meaning, and legal rules. Lawful

Consideration - Meaning, legal rules, privity of contract (stranger to contract) with

exceptions. Exceptions to the rule 'no consideration no contract'. Capacity to Contract -

Persons disqualified from contracting, effects of minor's agreements

#### **Unit III: Free Consent, Lawful Object and Contingent Contract**

**12 Hours**

Free Consent - Meaning and essentials of coercion, undue influence, fraud and misrepresentation. Mistake - Mistake of law, mistake of fact, bilateral and unilateral mistake

(meaning only). Lawful Object - Meaning, agreements opposed to public policy, wagering

agreements .Contingent contract - Meaning and rules, distinction between wager and contingent contract

#### **Unit IV: Quasi Contract, Discharge of Contract and Remedies for the Breach of Contract**

**12 Hours**

Quasi Contract - Meaning and circumstances.Discharge of Contract - Meaning and various modes of discharge.Remedies for the breach of contract - Various remedies available for the aggrieved party

#### **Unit V: Special Contracts**

**12 Hours**

Contract of Indemnity - Meaning and essentials only . Contract of guarantee - Meaning, essentials, rights of surety and discharge of surety, distinction between Indemnity and

Guarantee. Contract of Bailment - Meaning and essentials, duties of bailor and bailee.

Contract of Pledge - Meaning and essentials, distinction between Bailment and Pledge.

Contract of Agency - Meaning and creation of agency, rights, duties and liabilities of agent

#### **Unit VI: Contemporary Issues in Business Law**

**12 Hours**

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information'

-Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment

Intellectual Property Law - Patent, trademark, copyright and industrial design

### **Case Laws:**

The relevant legal point, facts and the judicial decision relating to the following 10 case laws are to be dealt with:

- i. Balfour Vs. Balfour
- ii. Carlill Vs. Carbolic Smoke Ball Company
- iii. Harvey Vs. Facey
- iv. Felthouse Vs. Bindley
- v. Durgaprasad Vs. Baldeo
- vi. Mohori Bibee Vs. Dharmodas Gose
- vii. Ranganayakamma Vs. Alver setty
- viii. Derry Vs. Peak
- ix. Hadley Vs. Baxendale
- x. Planche Vs. Colburn

### **Books for study and reference:**

1. N.D. Kapoor., 'Elements of Mercantile Laws', (New Delhi: S. Chand & Sons, 2014).
2. P.P.S. Gogna, 'A Textbook of Mercantile Laws (Commercial Law)', (New Delhi: Chand & Company Pvt. Ltd., 2014).
3. Avatar Singh, 'Business Laws', (Lucknow: Eastern Book Company, 2014).
4. B.S.Raman, 'Business Law', (Mangaluru: New United Publishers, 2016).
5. B. Vamana Baliga, 'Business Law', (Mangaluru: New United Publishers, 2018).
6. Herald Monis, 'Business Law', (Mangaluru: United Agencies, 2018).
7. Umesh Maiya, 'A Textbook of Business Law', (Udupi: Prajna Prakashana, 2016).
8. K.S. Adiga, 'Business Law', (Udupi: Shubha Prakashana, 2018).

### **III B.COM - V SEMESTER**

#### **BCMCMC 336 : MODERN MARKETING**

5 hrs per week

72 hrs: No of Credits: 3

#### **Learning Outcomes:**

This Course will enable the students to:

1. Understand the conceptual underpinnings in terms of core concepts.
2. Understand the current role of marketing in the business and society.
3. Comprehend the marketing issues in a growing business context through real marketing case studies and anecdotes.
4. Develop the cognitive and analytical ability with application of marketing knowledge required for marketing career prospects.

#### **Unit-1 : Marketing:**

12 hrs

Meaning and Importance, process,- understanding the market place and customer needs. Designing the customer driven marketing strategy, Market orientation- product concept, selling concept, Marketing concept, societal marketing concept, Holistic marketing concept.

Relationship marketing , Integrated marketing, Internal marketing,- performance marketing (Meaning and significance only)

#### **Unit-2: Market segmentation and Consumer Behaviour:**

12 hrs

Meaning and importance of market segmentation- bases for segmentation- target marketing strategies. – Meaning and importance of consumer behaviour analysis- Buying motives –classification of buying motives- Rational, Inherent Learned, Emotional and patronage- Factors influencing consumer behaviour. - Buying decision process.

#### **Unit– 3: Product Management:**

12 hrs

Product concept – meaning and definition. Product mix decision strategies. Product- Life cycle- meaning and definition- stages of PLC. Factors affecting PLC. New product development - meaning - stages in New product development . Reasons for failure of new products. BIS and AGMARK–meaning and features. FSSAI mark- meaning (Explain this chapter with case study).

#### **Unit – 4: Advertising and personal selling:**

12 hrs

Role of Advertising in Brand building. Media selection - considerations in media selection. New media of Advertising (Online Advertising and Mobile advertising). Advertising copy- Types AIDA and DAGMAR.-Ethics in advertising.

Personal selling – an outlet for communicating and delivering value. Nature, significance and scope of personal selling. Role of sales person - Diagnostic, analyst, information provider, strategist, tactician and catalyst. (Explain this chapter with case study).

#### **Unit -5 : Marketing of services and Rural Marketing:**

12 hrs

Meaning and characteristics of services- Goods Vs services- Marketing mix of services Rural marketing - features- causes for changes in volume and pattern of rural consumption. Problems of rural marketing. Marketing mix for rural marketing.(Explain this chapter with case study)

**Unit-6: New Horizons in Marketing:**

12 hrs

**Direct marketing:** Nature scope and advantages-requisites for the success of direct marketing. Forms of direct marketing - database marketing- Tele marketing- Tele shopping - Multi level marketing.(Relevance and significance)

**Online and Digital marketing:** Introduction and meaning . Benefits of online marketing to sellers and consumers. Limitations of online marketing. Problems of online marketing in India (Legal , Infrastructural , Commercial and other problems)Digital marketing-concept -role of digital marketing in India

**Green-marketing:** Meaning – importance –Fundamental requirements – problems of green marketing.(Explain this chapter with case study)

**Books for reference:**

- |                                  |                              |
|----------------------------------|------------------------------|
| 1. Marketing Management :        | Philip Kotler                |
| 2. Fundamentals of Marketing :   | W.J. Stanton                 |
| 3. Marketing Management :        | T.N. Chabra and S.K. Grover  |
| 4. Marketing Management :        | Rajan Saxena                 |
| 5. Marketing Management :        | Ramaswamy and Namakumari     |
| 6. Modern Marketing Management : | K.C. Nair and others         |
| 7. Marketing Management :        | N. Sontaki                   |
| 8. Industrial Management :       | Banga and Sharma             |
| 9. Marketing Management :        | R.S.N. Pillai and Bhagavathi |
| 10. Marketing Management:        | R.S. Davar                   |
| 11. Marketing Management:        | Debraj Datta and Mahua Datta |
| 12. Modern Marketing Management: | J.N. Jain and P.P Singh      |
| 13. Marketing Management :       | Arun Kumar and Meenakshi     |
| 14. Modern Marketing :           | B.S. Raman.                  |

**III B.COM. - VI SEMESTER**  
**BCMCMC 381:GST and CUSTOMS DUTY**

5 Hours per week

72 hrs : No. of Credits 3

**OBJECTIVES**

The objective of this paper is to familiarize the students with the provisions of Indirect Taxation Laws in India. With the introduction of Good and Services Act, India is moving towards formalization of business transactions, mopping up higher revenue to the Exchequer. This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time.

**Unit I: Introduction**

**12 Hours**

Evolution, Meaning and salient Features of GST; Objectives and basic schemes of GST; Benefits and Apprehensions of GST – Constitutional Amendments; GST Council – Structure, Powers, Functions and Provisions; Structure of GST (Dual Model), Types of GST - (CGST,SGST/UTGST and IGST) its meaning.

**Unit II: GST Act 2017**

**12 Hours**

Definitions and Salient features: CGST, SGST/UTGST and IGST. Definition of Goods, Place of Supply, Principal place of business, agent, principal, Associated Enterprises, Related Persons, Aggregate Turnover, Services, Taxable Turnover under CGST, SGST and IGST, Capital Goods, Casual Taxable Person, E-Commerce, Input, Input Tax credit, Job work, Works Contract, Location of the Supplier, Reverse Charge, Nature of supply – Composite, Mixed, Exempt, Outward, Inward. Recipient of Goods and Services, Supplier of Goods and Services, E-way Bill – Rates of GST.

**Unit III: Procedure and Incidence of Tax**

**12 Hours**

Procedure relating to levy – CGST and SGST, Scope of Supply, Tax liability on mixed and composite supply, Tax Invoice, HSN/SAC codes – meaning, source and identification, Time and Place of Supply of Goods and Services, Valuation and Valuation rules, Transaction Value – Inclusions and Exclusions, Reverse Charge Mechanism, Time of supply under Reverse Charge; Procedure relating to levy – IGST, Interstate supply, Intra-state supply, Zero rated supply, value of taxable supply; - Supply of Goods and Services to Foreign Diplomatic Missions. Computation of taxable value and tax liability including Reverse Charge.

**Unit IV: GST Registration**

**12 Hours**

Procedure, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration, Deemed Registration, Advantages of Registration, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration; Special provisions for casual taxable persons and non-resident taxable persons; Exempted Goods and Services. Composition Levy, Conditions and restrictions for Composition Levy; Problems on computation of Turnover for the purpose of Registration and applicability of Composition Levy;

Role of Information Technology in GST – GST Network – powers and functions of GST Network, Goods and Service Tax Suvidha Providers (GSP), Types of Returns and due dates for filing returns.

#### **Unit V: Input Tax Credit**

**12 Hours**

Meaning, eligibility and conditions for claiming Input Tax Credit, Apportionment of credit and blocked credits, Availability of credits under special circumstances under section 18, Inputs and Capital Goods, Distribution of credit by Input Service Distributor (ISD), Transfer of Input Tax Credit; Problems on utilisation of Input Tax Credit (including Blocked credits).

#### **Unit VI: Customs Duty (Customs Act, Customs Tariff Act)**

**12 Hours**

Definitions, types of customs duties – Prohibition of importation and exportation of goods, Treatment of imports and exports under GST, Methods of valuation for customs – Problems on computation of Assessable Value and Customs Duty.

#### **Books for References**

1. Principles of GST and Customs Law, V.S. Datey, Taxmann's Publications.
2. Illustrated Guide to Goods and Service Tax, C.A. Rajat Mohan, Bharath Publications.
3. Goods and Service Tax: An Analytical Approach, Dr. Manuel Tauro, Dr. Therese Pereira, Manoj Louis and CA Colin Rodrigues, Boscoss Publications.
4. Business Taxation (GST and Customs Duty), Dr. Ravi M.N., Bhanu Prakash B.E. and Dr. Suman Shetty N., Professional Books Publishers.
5. Business Taxation, K. Sadashiva Rao, Sushrutha Publications.
6. Systematic Approach to GST, Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer Publications.
7. Students Guide to Income Tax including GST, Dr. Vinod K Singhania and Dr. Monica Singhania, Taxmann's Publications.

### **III B.COM. - VI SEMESTER**

#### **BCMCMC 382 :CORPORATE ACCOUNTING –II**

5 hours per week

72 hrs :No of Credits: 3

**UNIT I : Company Accounts:** 12 hrs

Accounting for Amalgamation as per Accounting Standards.

External Reconstruction, Absorption and Amalgamation. (Purchase method only)

**UNIT II : Company Accounts:** 12 hrs

Liquidators Final Statement of Accounts.

**UNIT III: Valuation of Shares:** 12 Hrs

**UNIT IV : Valuation of Goodwill:** 12 Hrs

**UNIT V : Final Accounts of companies:** 12 hrs

Latest Vertical form with relevant notes as stated in Companies Act -2013

**UNIT VI : Analysis and Interpretation of Financial Statements** 12 Hrs

Problems relating to following ratios:

- |                             |                           |
|-----------------------------|---------------------------|
| 1. Current Ratio            | 2. Liquid Ratio           |
| 3. Stock Turnover Ratio     | 4. Gross Profit ratio     |
| 5. Net Profit Ratio         | 6. Debt Equity Ratio      |
| 7. Capital Gearing Ratio    | 8. Debtors Turnover Ratio |
| 9. Creditors Turnover Ratio | 10. Proprietary Ratio     |
| 11. Operating Ratio         | 12. Working Capital Ratio |

#### **References:**

- |                       |                           |
|-----------------------|---------------------------|
| 1 Advanced Accounting | Shukla M.C., Grewal T. S. |
| 2 Advanced Accounting | Gupta R.L                 |
| 3 Advanced Accounting | Jain & Narang             |
| 4 Advanced Accounting | Maheshwari S.W. & Maheshw |
| 5 Advanced Accounting | B.S. Raman                |
| 6 Advanced Accounting | Basu & Das                |

### **III B.COM. - VI SEMESTER**

#### **BCMCMC 383 :FINANCIAL MANAGEMENT – II**

5 hours per week

72 hrs : No of Credits: 3

#### **Learning Objective:**

To enable the students to acquire working capital management skills and to understand the advanced concepts and techniques in corporate financial affairs in relation to investment and dividend policy decisions.

#### **Unit I: Working Capital Management:**

12 Hrs

- 1.1 Meaning of Working Capital: Gross, Net, Permanent and Temporary
- 1.2 Factors Determining the Size of Working Capital
- 1.3 Concept of Operating Cycle: Gross Operating Cycle and Net Operating Cycle.
- 1.4 Estimation of Working Capital Requirement:
  - 1.4.1 Estimation of Components Method
  - 1.4.2 Percentage of Sales Method
  - 1.4.3 Operating Cycle Method

#### **Unit II: Treasury Management:**

12 hrs

- 2.1 Meaning and Functions
- 2.2 Centralised Vs- Decentralised
- 2.3 Reasons for Cash Flow Problems
- 2.4 Effects of Cash Deficits
- 2.5 Methods of improving Liquidity
- 2.6 Cash Budget: Preparation of Cash Budget

#### **Unit III: Cost of Capital:**

12 hrs

- 3.1 Meaning
- 3.2 Cost of Equity Shares
  - 3.2.1 Dividend Yield Method: Formula and Computation
  - 3.2.2 Dividend Growth Model: Formula and Computation
- 3.3 Cost of Irredeemable and Redeemable Preference Shares: Formula and Computation.
- 3.4 Cost of Irredeemable and Redeemable Debentures and Bonds: Formula and Computation.
- 3.5 Weighted Average Cost of Capital

#### **Unit IV: Dividend Decisions:**

12Hrs

- 4.1 Factors Determining Dividend Policy

## 4.2 Stock Dividend (Bonus Shares)

### 4.2.1 Meaning

### 4.2.2 Merits and Demerits

### 4.2.3 SEBI Guidelines

## 4.3 Valuation of Shares and Dividend Models

### 4.3.1 Relevance Approach of Walter & Gordon: Computation of Market Value of Shares

### 4.3.2 Irrelevance Approach of Modigliani and Miller: Computation of Market Value

## **Unit V: Mutual Funds:**

12 Hrs

### 5.1 Meaning and Formation

### 5.2 Management and Parties to the Fund:

Sponsor, Trustee, Asset Management Company and Custodian

### 5.3 Types of Mutual Fund Schemes

#### 5.3.1 Classification by Structure: Close Ended, Open-Ended and Interval Scheme

#### 5.3.2 Calculation of Net Asset Value (NAV)

## **Unit VI: Financial Statements Analysis:**

12Hrs

### 6.1 Meaning and Types of Financial Statements

### 6.2 Techniques of Financial Analysis:

#### 6.2.1 Comparative Financial Statement analysis

#### 6.2.2 Common-size Balance Sheet and Income Statement

#### 6.2.2 Trend Analysis

## **Books for Reference:**

(1) Financial Management - Ravi M. Kishore (Taxman Publications)

(2) Financial Management - Subir Kumar Banerjee (S. Chand & Co.)

(3) Financial Management & Policy - V. K. Bhalla (Anmol Publications (P) Ltd., New Delhi)

(4) Financial Management - I.M. Pandey (Vikas Publications)

(5) Financial Management - M. Y. Khan & P.K. Jain (Tata MC Graw Hill)

(6) Financial Management: Principles and Practice - Dr. S N Maheshwari

(Sultan Chand & Sons)

(7) Financial Management - B.V. Raghunandan (Sushrutha Publications)

### **III B.COM. - VI SEMESTER**

#### **BCMCMC 384 :COST & MANAGEMENT ACCOUNTING - IV**

5 Hours per week

72 hrs : No of Credits: 3

#### **Learning Objectives:**

1. To acquaint students with basics of Management Accounting.
2. To impart knowledge on the short term and long-term decision-making techniques and methods.

#### **Unit I: CASH FLOW ANALYSIS-as per AS(R3) (12 Hrs)**

Concept of Cash Flow- Sources and Application of funds- Uses of Cash flow and limitations of Cash Flow.

#### **Unit II: MARGINAL COSTING (12 Hrs)**

Nature, merits and limitations- Cost-Volume-Profit relationship- Marginal cost equations and Break-even Analysis- computation of Break-even point, P/V ratio, Margin of safety.

#### **CHAPTER III: APPLICATION OF MARGINAL COSTING FOR PLANNING & DECISION MAKING (12 Hrs)**

Problems on: Limiting Factor, Make or Buy decision, Product Mix and Pricing Decisions.

#### **CHAPTER IV: BUDGETARY CONTROL (12 Hrs)**

Nature and scope- Procedure in Budget Preparation- Types of Budget: Sales Budget, Production Budget, Production Cost Budget, Purchase Budget and Flexible Budget with problems.

#### **CHAPTER V: STANDARD COSTING (12 Hrs)**

Meaning- Standard costing Vs Budgetary control- Merits and Demerits of Standard Costing.

#### **CHAPTER VI: VARIANCE ANALYSIS (12 Hrs)**

Material and Labour cost variances and their computation.

#### **BOOKS FOR REFERENCE AND STUDY:**

- Management Accounting : M.Y.Khan (Tata Mcgraw Hill Publishing Co Ltd)
- Management Accounting : Robert N. Anthony (Richard D Irwin)
- Management Accounting : I.M.Pandey (Vikas Publishing House)
- Cost and Management Accounting : Dr.S.N.Maheshwari & P.K.Jain (Sulthan Chand)
- Cost Accounting : R.K.Sharma and Shashi Gupta (Kalyani Publishers)
- Cost Accounting : S.P.Jain & K.L.Narang (Kalyani Publishers)
- Cost Accounting : M.N.Arora(Vikas Publishing House)
- Cost Accounting and Management Accounting: K.S.Adiga (Shubha Prakashana)
- Cost Accounting: Ravi M. Kishore (Taxmann Publications (P) Ltd.)
- Cost Accounting: S.P.Iyengar (Sulthan Chand & Sons)
- Cost Accounting: Thukaram Rao (New Age International Publishers)
- Cost and Management Accounting: B.S.Raman(United Publishers)
- Cost Accounting: M.L.Agarwal (Sahitya Bhawan Publications)

- Cost Accounting: Pattan Setty and Dr. Palekar (R Chand & Co)
- Cost and Management Accounting: G. Balakrishna Shetty (Universal King Publishers).

### III B.COM. - VI SEMESTER

#### BCMCMC 385 : INDIAN CORPORATE LAW

Hours per week: 5

72 hrs : No of Credits: 03

##### **Instruction:**

A theoretical subject to be taught with special reference to case laws mentioned towards the end of the syllabus.

**Learning Outcomes:** Upon learning the subject, the student will be able

1. To demonstrate a comprehensive and accurate knowledge of laws relating to the formation, administration and operations of a company.
2. To develop an understanding of current policy trends and developments in Corporate Law in Indian scenario.
3. To demonstrate an in-depth understanding of the Companies Act, 2013 along with all its amendments.

##### **Unit I: Introduction**

**12 Hours**

Introduction to Indian Companies Act, 2013

Definition and characteristics of a Joint Stock Company

Corporate Personality and Lifting of Corporate Veil

Kinds of Companies

Distinction between private company and public company

Procedure for the conversion of a private company into a public company

##### **Unit II: Formation of Company**

**12 Hours**

Promoter - Meaning, functions, fiduciary position and remuneration

Incorporation - Meaning, documents to be filed with the Registrar and effects

Memorandum of Association: Meaning, significance and contents

Articles of Association: Meaning, significance and contents

Distinction between Memorandum of Association and Articles of Association

Doctrine of *Ultra-vires* Memorandum and Articles

Doctrine of Constructive Notice

Doctrine of Indoor Management - Relevance and Exceptions

Prospectus: Meaning and importance, main contents, liability for mis-statement in prospectus

##### **Unit III: Shares and Debentures**

**12 Hours**

Shares - Meaning and Definition

Kinds of shares - Equity (including sweat equity)

Preference (sub-classification excluded)

Issue and Allotment - Legal rules for allotment of shares

Share Certificate - electronic form only

Buy back of shares - Legal provisions relating to buy back of shares

Transfer and transmission of shares - meaning and distinction, electronic transfer.

Debentures - meaning, definition, features, and types, and differences between shares and debentures

##### **Unit IV: Membership of a Company**

**12 Hours**

Member and share holder - Meaning and distinction

Who can become a member?  
Modes of acquiring membership  
Rights and liabilities of members  
Termination of membership

### **Unit V: Company Management**

**12 Hours**

Company Secretary - Meaning qualification, duties and liabilities  
Directors - Meaning, kinds, qualification and disqualification, appointment and removal, powers, duties and liabilities

### **Unit VI: Company Meetings**

**12 Hours**

Requisites of a valid General Body Meeting  
Kinds of Company Meetings - Legal provisions regarding Annual General Body Meeting, Extra-ordinary General Meeting and Board meeting  
Motions and Resolutions - Meaning of motions, meaning and kinds of resolutions

#### **Case Laws:**

The following case laws are to be specifically dealt with:

- i. Solomon Vs. Solomon and Company
- ii. Royal British Bank Vs. Turquand
- iii. Daimler Company Ltd. Vs. Continental Tyre and Rubber Company
- iv. Ashbury Railway Carriage Vs. Riche
- v. Anand Bihari Lal Vs. Dinshaw and Company

#### **Books for study and reference:**

1. N.D. Kapoor., 'Elements of Company Law', (New Delhi: S. Chand & Sons, 2015).
2. P.P.S. Gogna, 'A Textbook of Company Law', (New Delhi: S. Chand & Company Pvt. Ltd., 2016).
3. Avatar Singh, 'Company Law', (Lucknow: Eastern Book Company, 2018).
4. M.C. Kuchal, 'Modern Indian Company Law', (Delhi: Shee Mahaveera Book Depot, 2012).
5. B.S.Raman, 'Indian Corporate Law', (Mangaluru: New United Publishers, 2015).
6. B. Vamana Baliga, 'Indian Corporate Law', (Mangaluru: New United Publishers, 2017).
7. Herald Monis, 'Indian Corporate Law', (Mangaluru: United Agencies, 2017).
8. Umesh Maiya, 'A Textbook of Indian Corporate Law', (Udupi: Prajna Prakashana, 2016).

### **III B.COM. - VI SEMESTER**

#### **BCMCMC 386 :AUDITING**

Hours per week: 5

72 hrs : No of Credits: 03

#### **Learning Objectives:**

To familiarise the students with the basics of Auditing.

To create awareness of principles and procedure of Auditing.

To create interest among the students to take up professional courses.

#### **Learning Outcomes:**

1. This subject will enable the students to understand the conceptual background, need, functions, types and process of Auditing required for ensuring regulatory and normative environment in which auditor operates.
2. It will help the students to identify and understand the auditor's duties, responsibilities, liabilities and apply appropriate audit procedures to test the audit assertions and objectives.
3. It will help the students to imbibe the audit culture, critical thinking and instill analytical skills leading to the enhancement of employability in the auditing domain.

#### **Unit I: Introduction to Audit:**

**12 hrs**

Meaning and definition of auditing, objects of Auditing, Differences between Accounting and auditing, Advantages and limitations of Auditing. Classification of audit- Statutory audit, Govt. Audit, Internal audit, Continuous audit and Annual Audit.

#### **Unit II: Audit Programme:**

Audit Programme, advantages and disadvantages. Audit Notebook and Audit Working Papers. Audit of Computerized Accounts - Auditing in an EDP environment. General EDP controls, EDP Application Controls, Computer Assisted Audit Techniques(CAAT) **12 Hrs**

#### **Unit III: Internal check:**

Meaning, definition, objects and merits of Internal Check. Internal Check regarding cash sales, cash purchases, payment of wages and stores. **12 Hrs**

#### **Unit IV: Vouching:**

Meaning, definition and objects, vouching of cash transactions - cash receipts and cash payments, credit purchases and credit sales. Verification - meaning and definition. Verification of Land and Buildings, Plant and Machinery, Stock –in- trade, Debtors, Goodwill and Creditors **12 Hrs**

#### **Unit V: Company Audit:**

Qualifications and Disqualifications, Appointment and removal of auditor. Rights, Duties and liabilities of Company Auditor. Audit Report - Meaning and types, CARO report. **12 Hrs**

#### **Unit VI: Corporate Governance and Social Audit:**

Meaning, definition, nature, factors influencing corporate governance, mechanisms, 4p's of corporate governance, Benefits. Social audit- Meaning, features, organization for social audit, audit programme, benefits. **12 Hrs**

**Books for Reference:**

1. Auditing : Tandon - (Sulthan Chand and Company)
2. Principles and Practice of Auditing : Dinakar Pagare – (Sulthan Chand and Sons)
3. Auditing : T. R. Sharma- (Sahithya Bhavan Publications)
4. Principles and Practice of Auditing : R. G. Saxena – (Himalaya Publishing House)
5. Contemporary Auditing : Kamal Guptha (Tata Mcgraw Hill Publishing Company Ltd)
6. Auditing : Shekhar K.C. – (Sulthan Chand and Company)
7. Auditing : B.S. Raman – (United Publishers).
8. Essentials of business environment: K Ashwathappa – (Himalaya Publishing House)
9. Principles and practice of Auditing: D.N Thripathy (Pearson)
10. Auditing: Maxim Carl (Universal King Publishers)

## **I B.COM. - I SEMESTER**

### **Group II:**

### **ELECTIVE: SUPPORTIVE TO THE DISCIPLINE OF STUDY:**

#### **BCMCCE 135 :CORPORATE SECRETARYSHIP**

Hours per week : 2

24 hrs :No of Credit: 1

#### **Learning outcomes:**

1. To enable the students to acquire in-depth knowledge about secretarial practices in companies.
2. To train the students in various types of correspondence with stakeholders.
3. To familiarise the students to learn the various provisions of company law relating to meetings and resolutions.

#### **Unit I: Introduction:**

(5 Hrs.)

Meaning of Corporate Secretary – Qualifications - Legal position– Appointment – Role and Dismissal.

#### **Unit II: Corporate Correspondence:**

(5 Hrs)

Correspondence with Shareholders, Debenture holders, Fixed Deposit Holders, Government Departments, Statutory Bodies, Office Staff, Customers & Public and Directors – Secretarial Work relating to correspondence.

#### **Unit III: Secretarial Role in Corporate Affairs:**

(7 Hrs)

Role of secretary in Appointment, Removal, Termination of Directors and Auditor.

Accounts: Statutory books – Books of accounts – annual accounts and balance sheet – secretarial duties.

Dividends: Rules relating to dividends – secretarial procedure regarding payment of dividend.

#### **Unit IV: Corporate management and meetings:**

(7 Hrs)

Meetings and procedures: Kinds of meetings – Meetings of shareholders – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Class Meeting – Board Meeting – Secretarial work relating to meetings Motions and resolutions: Types of resolutions – agenda – Minutes – voting and poll – proxy – quorum – chairman of meeting – duties of Corporate Secretary.

#### **Books for Reference:**

1. Company law and secretarial practice (Provisions of Company's Act 2013) - N D Kapoor, Sultan Chand & Sons, New Delhi
2. Company Law & Secretarial Practice - Dr. M R Sreenivasan, Margam Publications, Chennai.
3. Outline of company Secretary Practice - P K Ghosh & Dr. V Balachandran, Sultan Chand & Sons, New Delhi
4. A text book of company law - P P S Gogna

5. Manual of Secretarial Practice – B N Tandon
6. Essentials of Business Communication – Rajendra Pal & J.S. Korlahalli, Sultan Chand & Sons, New Delhi
7. Business Law – R.S.N.Pillai & Bhagwathi, S. Chand & Co., New Delhi.
8. Company Law and Secretarial Practice - A.K. Majumdar and G.K. Kapoor, Taxman Publications, New Delhi.

## **I B.COM. - I SEMESTER**

### **BCMCCE 136 :PRINCIPLES AND PRACTICE OF TOURISM**

Hours per week : 2

24 hrs :No of Credits: 1

#### **Learning Objectives:**

1. To understand the basic concepts of tourism.
2. To study different types of tourism
3. To understand the various dimensions of tourism.

#### **UNIT 1:INTRODUCTION TO TOURISM: 6 hours**

Tourism concepts – definition – its significance  
Components/ Elements of Tourism.  
Positive and Negative effects of Tourism.

#### **UNIT 2: TRAVEL MOTIVATIONS 6 hours**

Why do people travel?  
Types of Tourism  
Tourism as behaviours  
Travel Motivators

#### **UNIT 3: DIMENSIONS OF TOURISM 6 hours**

Impact of Tourism  
Foreign exchange (International Tourism)  
Income Multiplier  
Regional Development (Host Region)  
Employment Multiplier  
Contribution to GDP  
Environmental Impacts  
Socio-Cultural Impacts  
International understanding.

#### **UNIT 4: TOURISM PRODUCT planning and Development: 6 hours**

Tourism Product – Features  
Types of Tourism Products  
Why product planning?  
Different processes (stages) of tourism planning – Tourists Demand and supply – setting objectives - Territorial Planning – Financial Planning, HR Planning - Environmental Planning – Regional Planning  
Tourism Management in the Modern Era  
Tourist/Tourism Organisations – India / World.

**References:**

- Tourism Development - Principles and practices of Tourism by Mr. A.K. Bhatia, Sterling Publishers Pvt. Ltd.
- Basics of Tourism – Theory, Operation and Practice by Krishna K Kamra, Mohinder Chand; Kanishka Publishers, New Delhi.(2015)
- Tourism Development, Design for ecological sustainability – Mr. Sharma J.K.; Kanishka Publication, New Delhi
- Successful Tourism Management – Mr Pran Nath Seth, -Sterling Publishers
- Dennis L. Foster – Introduction to Travel Agency Management .(2014).

**I B.COM. - I SEMESTER**  
**BCMCCE 137 :E-COMMERCE**

Hours per week : 2

24 hrs : 1 credit

**INSTRUCTIONS:**

This Subject is a mix of theory & practical and involves few demonstration sessions in the Computer Lab.

**LEARNING OUTCOMES:**

1. The subject should help a student understand the basics of E-Commerce.
2. It should encourage a young mind to focus on entrepreneurship with service orientation using online platform.

**Unit 1 Introduction to E-Commerce:**

**5 Hrs**

Introduction to E-Commerce – Definition, History of E-commerce, Functions and Scope, Difference between E-Commerce & E-Business, Comparison of Traditional Commerce and E-Commerce and Advantages & Disadvantages of E-Commerce.

**Unit 2 E-Commerce business models:**

**5 Hrs**

E-Commerce models: Business to Business (B2B) model, Business to Customer (B2C) model, Consumer-to Consumer (C2C) model, Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – Emerging trends.

**Unit 3 E-Commerce and ITES Tools:**

**7 Hrs**

Web server – Internet – World Wide Web, Web hosting choices, Concept and scope of BPO, KPO, LPO, ERP and Utility Blogging (Theory only).

**Unit 4 E-Commerce Techniques:**

**7 Hrs**

Hosting a product – Direct or Online platform, Stages in Buying a product on the internet, Web auctions, Virtual Communities, Portals, E-business revenue models.

**BOOKS FOR REFERENCE**

1. Introduction to E-Commerce – Dhawan & Nidhi, International Book House.
2. Business on the Net – Whats and Hows of E-Commerce, Agarwala K.N and Deeksha Ararwala, Macmillan, New Delhi.
3. Business on the Net – Bridge to the online store front, Agarwala K. N. and Deeksha Ararwala, Macmillan, New Delhi.
4. Electronic Commerce – A Managers guide to E-business, Diwan, Prag and Sunil Sharma, Vanity Books International, New Delhi.
5. E Commerce, C.S.V Murthy - Himalaya Publishing House.
6. Electronic Commerce – The Strategic Perspective, Watson R T, The Dryden press

## **I B.COM. - I SEMESTER**

### **BCMCCE 138 :INTELLECTUAL PROPERTY RIGHTS**

Hours per week : 2

24 hrs :No of Credits: 1

#### **Instructions:**

1. It is a theoretical subject to be taught by giving an insight into the various areas of intellectual property besides enlightening them on the laws relating to intellectual property rights and to motivate them to explore the avenues to develop their own intellectual property.
2. Students are expected to have an experience in presentation, brain storming, group discussion, etc.

#### **Learning Outcomes:**

Upon studying the subject, the student will be able to –

1. Demonstrate a basic understanding of the laws relating to intellectual property rights.
2. Develop capabilities to explore career options in intellectual property rights.

#### **Unit I: Introduction to intellectual Property Law**

**06 Hours**

Physical property - Meaning, features and types

Intellectual property - meaning, definition and features

Intellectual property Vs. physical property

Intellectual property rights - need for protection and significance/advantages

Scope/Various forms of intellectual properties - patents, trademarks, copyrights, industrial designs, trade secrets, geographical indication, traditional knowledge and plant variety rights

Regulatory authorities of intellectual property rights

#### **Unit II: The Law of Patents**

**06 Hours**

Meaning and definition of patent- objects of patent law - characteristics of patents - meaning of invention

Patentable items and non-patentable inventions

Who can apply for a patent?

Procedure for registration of patent and term of protection

Patent specification - Meaning, objectives, importance and kinds

Grant of patent, rights of patentee and revocation of patent

Compulsory licence and government use of patent

Infringement of patent and remedies for infringement

#### **Unit III: The Law of Trade Marks**

**06 Hours**

Meaning of mark, trade mark, well-known trade mark, collective mark, certificate of trade mark and permitted use

Functions and types of trade mark

Criteria of an ideal trade mark

Doctrine of honest concurrent user

Procedure for registration and term of protection

Rights of holder and assignment/transmission of trade marks

Infringement and remedies

#### **Unit IV: The Law of Copyrights**

**06 Hours**

Meaning and features of copyrights

Subject matter of copyright - literary work, dramatic work, musical work, artistic work cinematograph films and sound recording

Ownership, assignment and licence of copyrights

Rights of copyright holder and assignment and licence of copyrights

Infringement and remedies for infringement of copyrights

#### **Books for study and reference:**

1. B.L. Wadehra, "Law Relating to Intellectual Property", Universal Publishing House.
2. P. Narayan, "Intellectual Property Law", Eastern Law House.
3. N.K. Acharya, "Intellectual Property Rights", Asia Law House, III, IV and Edition, 2005-06 Edition (III Edition).
4. Elizabeth Verkey, "Intellectual Property", Eastern Book Company, I Edition, 2015.
5. Neeraj Pandey, Khushdeep Dharni, "Intellectual Property Rights", PHI Learning Private Limited, I Edition, 2014.
6. B.S. Raman, "Commercial Law", New United Publishers, III Edition, 2015.
7. Dr. Umesh Maiya, "A Textbook of Business Law" Prajna Prakahana, I Edition, 2016.

## **I B.COM. - II SEMESTER**

### **Group II.**

### **ELECTIVE: PROVIDING AN EXPANDED SCOPE:**

#### **BCMCCE 185 :REAL ESTATE MANAGEMENT**

Hours per week : 2

24 hours :No of Credits: 1

#### Learning Objectives

1. To become a well rounded Real Estate Advisors.
2. To make a career in Real Estate.
3. To give insights into Real Estate Dealings.

#### **Unit I : INTRODUCTION TO REAL ESTATE**

6 hrs

Meaning & Scope of Real Estate - Meaning of Immovable Property.

Types of immovable property Freehold/Agriculture, Leasehold.

Precautionary measures to be taken while purchasing the Immovable Property.- Sale deed, Gift deed, Partition deeds, Release deeds

Guidance value, stamp Duty, Registration of Immovable Property.

Pre and Post registration –compliances.

Loss of original documents, - Remedies.

#### **UNIT II : SOURCES OF FINANCE:**

6 hrs

Loans from Financial Institutions

Documents Required

Mortgages – Types - Equitable Mortgage & Reverse Mortgage

Simple Problems on EMI

Affordable Housing- Pradhan Mantri Awas Yojana,

Property Insurance.

#### **UNIT III: TAX IMPLICATIONS**

6 hrs

Transfer of properties

Capital gains on sale.

Holding period.

Computation of gains: STCG LTCG

Income tax applicability on gains

Exemptions under sec.54.

#### **UNIT IV : REAL ESTATE REGULATION ACT (RERA)**

6 hrs

Purpose & objectives of RERA.

Applicability of RERA (Projects / Layouts).

Authorities under RERA.

Remedies available to the buyers under RERA.

Penalties under RERA. (Sellers).

**References:**

- Fundamentals of Financial Management –Prof. B.V. Raghunandan
- Investment analysis and Portfolio management by Mr. Prasanna
- Chandra – Tata McGraw Hill Education
- In the wonderland of Investment by A.N. Shanbhag & Sandeep Shanbhag, Vision Books India.
- RERA Act.
- Transfer of Property by R.K. Sinha
- Income Tax laws and practice –Mr. H.C. Mehrotra.
- C.A. Girish Ahuja –“Systematic approach to Income Tax” Wolters Kluwer
- Dr.Vinod Singhanian – Direct Tax – Taxman Publications

## **I B.COM. - II SEMESTER**

### **BCMCCE 186 :AGRICULTURAL MARKETING**

Hours per week : 2

24 hrs: No of Credits: 1

#### **Unit 1 : Marketing of Agricultural Goods:**

6 hrs

Special Problems in the Marketing of Agricultural Goods. Channels of distribution- Wholesale Market, Local market – Functions of the Local Market- Middlemen in the Local Market, Central Markets- Reasons for the growth of Central Markets-Functions of the Central Markets- Middlemen in the Central Markets, Jobbing Markets.

#### **Unit 2: Channels of distribution for Agricultural Consumer Goods:**

6 hrs

Selling Directly to Retailers- Selling Directly to Consumers, Channels for Raw Materials. Changes in the Pattern of Marketing of Agricultural Goods- Super Markets, Voluntary and Co-operative Chains, Contract Farming.

#### **Unit3: Marketing of Agricultural Goods agricultural Marketing in India.**

4 hrs

Regulated Markets-Main Features of the Regulated Markets- Advantages of the Regulated Markets.

#### **Unit 4: Co-operative Marketing**

8 hrs

Objectives-Characteristics of Agricultural Cooperative Marketing Society-Necessary Conditions for the success of a Marketing Co-operative-Organisational Structure- Types of Marketing Co-operatives- How do Marketing Co-operatives do business ?-Advantages of Co-operative Marketing- Problems or Limitations of Co-operative Marketing – Progress of Co-operative Marketing in India- Activities of Co-operative Marketing Societies in India.

#### **Books for reference:**

1. Principles of Marketing: J.C. Sinha
2. Marketing And Salesmanship: B.S. Raman

## **I B.COM. - II SEMESTER**

### **BCMCCE 187 : RETAIL MANAGEMENT**

Hours per week : 2

24 hrs :No of Credits: 1

#### **Instruction:**

This subject must be explained with the help of case studies

#### **Unit 1: Retail Management:**

8 hrs

Introduction- functions of Retailing-Retail management strategy-Retail management activities-Relationship management-Retail Organisation structure-Retailing scene in India.

#### **Unit 2: Drivers of Growth in Retailing Industry:**

8 hrs

Strategic Decision in Retail- Location Decision- Target Market Selection- Business Model- Merchandise Mix- Positioning the Retail Store-Wheel or Retailing-Why Wheel of Retailing?-

#### **Unit 3: Contemporary challenges in Retail Industry:**

8 hrs

Non-store Retailers- Customer Service- Promotion Decision Global Retailing : Information Technology and Retailing. Emergence of Global Retailing

#### **Books for reference:**

1. Marketing Management : Rajan Saxena
2. Marketing Management : V.S Ramaswamy and S. Namakumari
3. Marketing Management : Philip Kotler
4. Marketing Management: Dr. K . Karunakaran

**I B.COM. - II SEMESTER**  
**BCMCCE 188 : LOGISTICS MANAGEMENT**

Hrs per week : 2

24 hrs :No of Credit: 1

**Learning Outcomes:**

1. To provide an exposure to the language of logistics
2. To understand the principles and functions of Logistics Management
3. To understand the importance of logistics management in the present market oriented society.

**Unit 1: Introduction**

5 Hrs

Concept of logistics, objectives, Types of logistics, concept of Logistics management- Logistics Mgt v/s supply chain management.

**Unit 2: Components of logistics system:**

10 hrs

Demand forecasting, Inventory management, Material storage, Warehousing, logistics packaging, transportation, Customer service

**Unit 3: Logistics Information:-**

5 Hrs

Meaning, objectives, concept of logistics management system(LIS), principles in designing LIS, application of information technology in Logistics

**Unit 4: Logistics Outsourcing:**

4 Hrs

Meaning, objectives, benefits of Logistics outsourcing, Issues in logistics outsourcing- Third-Party Logistics(3PL), Fourth-Party Logistics(4PL), Fifth-Party Logistics(5PL), Selection of Logistics Service Provider.

**References:**

1. Bowersox D.J. , Closs D.J. , Logistical Management, McGraw-Hill, 1996
2. Reguram G, Rangaraj N, Logistics and Supply Chain Management Cases and Concepts, Macmillan India Ltd., New Delhi, 1999.
3. Sahay B S, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., New Delhi.
4. Coyle, Bradi&Longby, The Management of Business Logistics, 3rd Ed., West Publishing Co.
5. Bhattacharya S.K, Logistics Management, S. Chand, 2008
6. Sople V.V, Logistics Management, Pearson, 2012
7. Satish.C. Ailawadi., Rakesh.P. Singh, Logistics Management, PHI, 2012

## II B.COM. - III SEMESTER

### GROUP III

#### ELECTIVE: NURTURING STUDENTS PROFICIENCY/SKILLS:

#### BCMCCE 235 : COMPUTERISED ACCOUNTING

Hours per week : 2

24 hrs :No of Credits: 1

##### UNIT I: COMPANY CREATION:

5 hrs

Introduction – Tally.ERP 9, Starting Tally, Creating, Selecting, Altering, Closing and Deleting a company.

**Accounts Information:** Account Groups, Company Features, Ledger Accounts – Creating, displaying, altering and deleting Ledger Accounts. Multiple Ledgers.

##### UNIT II: INVENTORY INFORMATION:

5 hrs

**Stock Groups:** Single Stock Group - Creating, displaying, altering and deleting a Single Stock Group. Multiple Stock Groups - Creating, display, altering and deleting Multiple Stock Group.

**Stock Categories:** Single Stock Category - Creating, displaying, altering and deleting a Single Stock Category. Multiple Stock Categories - Creating, displaying, altering and deleting Multiple Stock Categories.

**Units of Measure:** Creating, displaying and altering Units of Measure.

**Locations/Godowns:** Creating a Location, Displaying and Altering Storage Locations.

**Stock Items:** Creating, displaying and altering a Single Stock Item: Creating, displaying and altering a Multiple Stock Item, Standard Rates for items.

**Purchase Orders:** Creating, alter and delete a Purchase Order, Receipt Note Voucher for Purchases, Rejections-Out Voucher for Purchase Returns

**Sales Order:** Creating, altering and deleting Sales Order, Delivery Note Voucher for Sales, Rejections-In Voucher for Sales Returns.

##### UNIT III: VOUCHER ENTRY

5 hrs

Voucher Types, Steps To Make a Voucher Entry, Receipt Voucher, Payment Voucher, Contra Voucher , Purchase Voucher, Sales Voucher, Journal Voucher, Credit Note, Debit Note, Stock Journal, Physical Stock Voucher, Memorandum Voucher, Reversing Journal. Displaying, altering, deleting and cancelling vouchers, Vat Computation.

##### UNIT IV: REPORTS

5 hrs

Balance Sheet, Profit And Loss Account, Trial Balance, Stock Summary and Day Book, Account Books.

##### UNIT V:PAYROLL

4 hrs

Introduction to Payroll Accounting, Steps to generate a Payslip, Creation of Employee Group and Employee, Salary Details, Payroll Reports.

##### References:

1. Tally.ERP 9 - Vishnu Priya Singh
2. Tally.ERP 9 - Tally Solutions Pvt Ltd.

## **II B.COM - III SEMESTER**

### **BCMCCE 236 : TAX PROCEDURE AND PLANNING**

Hours per week : 2

24 hrs : No of Credits: 1

#### **Learning Objectives:**

The objective of this paper is to familiarize the students with the Practical aspects of Income Tax to enhance skills. Hence, this subject is to be taught with reference to the relevant amendments made to Income Tax Laws of India by Finance Acts passed in the Parliament from time to time.

#### **Unit I: Assessment procedure**

**4 hrs**

Types of assessment, Filing of income tax return – persons exemption from filing of returns, types of returns.

#### **Unit II: PAN**

**4 hrs**

Persons expected to apply for PAN, persons must have a PAN, Procedure for obtaining Permanent Account No (PAN) filling and filling of application form no. 49-A.

#### **Unit III: Information Technology and Tax administration:**

**8 hrs**

TAN (Tax Deduction and Collection Account Number), procedure to obtain to TAN, TIN (Tax Information Network), e-TDS/e-TCS. E-filing of ITRS, benefits of e-filing.

#### **Unit IV: Tax Planning and Tax Management**

**8 hrs**

Tax Planning and management, Tax Evasion & Tax Avoidance, Tax Planning for Individuals.

#### **Books for References**

1. Direct Taxes, Dr. Vinod K Singhania, Taxmann's Publications.
2. Income Tax Law and Practice, Dr. H.C.Mehrotra and Dr. S.P.Goyal, Sahithya Bhavan Publication.
3. Business Taxation, K. Sadashiva Rao, Sushrutha Publications.
4. Business Taxation, Dr. Ravi M.N., Bhanu Prakash B.E. and Dr. Suman Shetty N., Professional Books Publishers.
5. Direct Tax Laws and International Taxation, T.N. Manoharan et al., Snow White Publications.
6. Practical Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer Publications.
7. Students Guide to Income Tax, Manjusha Goel, Bharath Publications.
8. Students Guide to Income Tax including GST, Dr. Vinod K Singhania and Dr. Monica Singhania, Taxmann's Publications.
9. In the wonderland of Investment, A.N. Shanbhag & Sandeep Shanbhag, Vision Books India.

## II B.COM. - III SEMESTER

### BCMCCE 237 : PERSONAL INVESTMENT MANAGEMENT

Hours per week : 2

24 hrs : No of Credits: 1

#### Learning Objective:

To enable the students to acquire basic knowledge and skills in managing personal investment and to understand the basics of investment in financial and capital market.

#### Unit I: Introduction to Investment: (Theory only)

4 hrs

- 1.1 Savings Vs Investment
- 1.2 Need for Investment
- 1.3 Principles of Investment:
  - 1.3.1 Liquidity
  - 1.3.2 Safety or Security
  - 1.3.3 Profitability or return.
  - 1.3. 4 Other Considerations:
    - 1.3.4.1 Tax implications
    - 1.3.4.2 Rate of Interest
    - 1.3.4.3 Inflation.

#### Unit II: Investment Avenues: (Theory only)

4 hrs

- 2.1 Term deposits
- 2.2 Insurance Policies
- 2.3 Retirement Plans
- 2.4 Real Estate
- 2.5 Gold and Bullion
- 2.6 Stock market securities
- 2.7 Mutual Funds.

#### Unit III: Investment in Stock Market Securities: (Theory only)

6 Hrs

- 3.1 Meaning of Stock market securities
- 3.2 How to Invest in Stock market
- 3.3 Stock indices: SENSEX, NIFTY.
- 3.4 Risks involved in Stock market investments.
- 3.5 Investor protection –SEBI. (Case Studies)

#### Unit IV: Investment in Mutual Funds: (Theory only)

6 Hrs

- 4.1 Meaning of Mutual Funds
- 4.2 Types/classification of Mutual Funds
- 4.3 How to Invest in Mutual Funds
- 4.4 Net Asset Value
- 4.5 Benefits of Mutual Fund Investment (Case Studies)

#### Unit V: Personal Investment Planning (Theory only)

4 Hrs

- 5.1 Personal Financial Planning (Case Studies)
- 5.2 Personal Investment Planning (Case Studies)

Suggested Readings:

1. Rustogi, R.P., Fundamentals of Investment, Sulthan Chand & Sons, New Delhi
2. Chandra, Prasanna, Investment Analysis and Portfolio Management. Tata McGraw Hill Publishing Limited.
3. Bhalla V K, Investment Management, S Chand, New Delhi
4. Avadhani V A, Securities Analysis and Portfolio Management, Himalaya publishing House, New Delhi
5. “Stock Market Book”, Dalal Street Journal
6. The Layman’s guide to Mutual Funds, Outlook Publishing(India) Pvt Ltd.
7. In the wonderland of Investment, A.N. Shanbhag & Sandeep Shanbhag, Vision Books India.

## **II B.COM. - III SEMESTER**

### **BCMCCE 238 : LIFE SKILLS**

Hours per week : 2

24 hrs : No of Credit: 1

#### **INSTRUCTIONS:**

This Subject is purely practical in nature and involves activities both inside and outside the classroom. Teachers are encouraged to teach the subject on activity basis.

#### **LEARNING OUTCOMES:**

1. It will encourage young minds to think and develop as a wholesome person with a blend of creative ideas & critical thinking.
2. It will make the learner a very confident individual who is ready to face challenges put forward by the society.
3. It will help the learner decide on his/her career and become an achiever in life.

#### **Unit 1: Developing Self and Enriching Ones Abilities**

**5 hours**

Self-Awareness, Effective Communication (including Etiquette), Interpersonal Skills, Presentation Skills & Empathy

#### **Unit 2: Managing Self and Stress Free Living:**

**4 hours**

Time Management: Relevance & Techniques – Urgency and Importance Matrix and Time Logs.

Stress Management - Concept and relevance of stress and Stress Management, types of stress, Stress Management Techniques and Tips to avoid stress

Impact of emotions on problem solving and decision making

#### **Unit 3: Thinking and Decision Making:**

**8 hours**

Critical Thinking – Case Studies and Critical Thinking exercises

Creative and Logical Thinking activities - Brain Teasers, Sudoku, Puzzles and Logics

Decision Making techniques - Brain storming, Reverse Brainstorming, Fish Bone Analysis and Worst Case Scenario technique.

#### **Unit 4: Working in Teams and conflict management:**

**7 hours**

Team Building - Relevance, characteristics of an effective team (PERFORM Concept) & Team Building activities.

Conflict management – Role plays depicting real life scenarios.

#### **Books for Reference & Activities:**

1. Multiple Intelligences: New Horizons – Howard Gardner, Basic Books.com, New York.
2. The 7 Habits of Highly Effective People – Stephen R Covey, Pocket Books, New York.
3. You're Hired! How To Get That Job And Keep It Too – Nasha Fitter, Penguin books, India.
4. Corporate Grooming and Etiquette – Sarvesh Gulati, Rupa Publications, New Delhi.
5. How to Win Friends & Influence People – Dale Carnegie, India Book Distributors, Mumbai.

6. What The CEO Really Wants From You – R GopalKrishnan, HarperCollins publishing House, UK.
7. Jonathan Livingston Seagull, a story – Richard Bach, HarperCollins publishing House, UK.
8. 101 More Training Games – Gary Kroehnert, Tata McGraw Hill.
9. One Minute Manager Series – Ken Blanchard Et al, HarperCollins publishing House, UK.

**Videos:**

1. TEAM Games: <https://youtu.be/rq0UkuSei7Q>
2. 25 etiquette Rules you should know and Follow: <https://youtu.be/k1PVUa2TPaA>
3. Table manners 101: Basic Dinning Etiquette: <https://youtu.be/FDGGv7z5r2c>
4. Time & Stress Management games:  
<https://youtu.be/zN89P0tWHIA>  
[https://youtu.be/fVOy7gV-s\\_g](https://youtu.be/fVOy7gV-s_g)  
<https://youtu.be/lZyGbE8UghA>
5. Empathy games: Videos of Meir Kay on Empathy and Anger Management  
<https://youtu.be/2Lhl9BrRtwE>  
<https://youtu.be/ujle1t4ZWl4>  
<https://youtu.be/gYH0D52fXe8>
6. Communication games:  
 Listening Game: [https://youtu.be/c2txkdNIQ\\_8](https://youtu.be/c2txkdNIQ_8)  
<https://youtu.be/oTpXlpxFoBl>  
 Non-verbal Communication: [https://youtu.be/FH\\_7F3Kl8YG](https://youtu.be/FH_7F3Kl8YG)  
 Developing Communication Skills: <https://youtu.be/srn5jgr9Tzo>
7. Emotion management games: <https://youtu.be/SPAVcENGOWY>

## **II B.COM. - IV SEMESTER**

### **GROUP IV**

**ELECTIVE: Enabling an exposure to some other discipline & domain:**

#### **BCMCCE 285: BASIC ACCOUNTING**

Hours per week : 2

24 hours : No of Credits: 1

<b>Unit I: Nature of Accounting.</b>	<b>6</b>
<b>Unit II: Accounting Process and Preparation of Trial Balance</b>	<b>6</b>
<b>Unit III: Preparation of three column cash book.</b>	<b>6</b>
<b>Unit IV: Preparation of Final Accounts of Sole Trader.</b>	<b>6</b>

#### **References:**

1. Advanced Accounting Shukla M.C., Grewal T.S.
2. Advanced Accounting Gupta R.L.
3. Advanced Accounting Jain & Narang
4. Advanced Accounting Maheswari S.W. & Maheshwari S.K.
5. Advanced Accounting B.S.Raman
6. Advanced Accounting Basu & Das

## **II B.COM. - IV SEMESTER**

### **BCMCCE 286 : PERSONAL TAXATION**

Hours per week : 2

24 hrs : No of Credits: 1

#### **Learning Objectives:**

The objective of this paper is to familiarize the students with the Legal Provisions and Practical aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Income Tax Laws of India by Finance Acts passed in the Parliament from time to time.

#### **Unit I: Introduction**

**04 Hours**

Meaning of Tax, Salient features of Indian Tax System. Types of Tax – Direct and Indirect taxes.

#### **Unit II: Definitions**

**04 Hours**

Assessee - person- assessment year and previous year, residential status, Agricultural Income, Partial integration of Agricultural Income with Non-agricultural Income- Gross Total Income- Taxable Income (also known as Total Income) –Permanent Account Number (PAN)- Income tax rate of relevant assessment year for individual assessee.

#### **Unit III: Basic knowledge of various heads of Income**

**08 Hours**

Various heads of Income in brief, Assessment of Individuals (Income from salary and Income from other sources). Simple problems on computation of Gross Total Income.

#### **Unit IV: Deduction U/S 80**

**08 Hours**

80C, 80CCC, 80CCD, 80CCG, 80D, 80E, 80G, 80TTA and 80U. Tax Slab and Tax Rates. Simple problems on Computation of Taxable Income and Tax Liability.

#### **Books for Reference:**

1. Income Tax Law and Practice, Dr. H.C.Mehrotra and Dr. S.P.Goyal, Sahithya Bhavan Publication.
2. Business Taxation, K. Sadashiva Rao, Sushrutha Publications.
3. Business Taxation, Dr. Ravi M.N., Bhanu Prakash B.E. and Dr. Suman Shetty N., Professional Books Publishers.
4. Direct Tax Laws and International Taxation, T.N. Manoharan et al., Snow White Publications.
5. Practical Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer Publications.

## **II B.COM. - IV SEMESTER**

### **BCMCCE 287 : PERSONAL INVESTMENT MANAGEMENT**

Hours per week : 2

24 hrs : No of Credits: 1

#### **Learning Objective:**

To enable the students to acquire basic knowledge and skills in managing personal investment and to understand the basics of investment in financial and capital market.

#### **Unit I: Introduction to Investment:**

4 hrs

- 1.1 Savings Vs Investment
- 1.2 Need for Investment
- 1.3 Principles of Investment:
  - 1.3.1 Liquidity
  - 1.3.2 Safety or Security
  - 1.3.3 Profitability or return.
  - 1.3. 4 Other Considerations:
    - 1.3.4.1 Tax implications
    - 1.3.4.2 Rate of Interest
    - 1.3.4.3 Inflation.

#### **Unit II: Investment Avenues:**

4 hrs

- 2.1 Term deposits
- 2.2 Insurance Policies
- 2.3 Retirement Plans
- 2.4 Real Estate
- 2.5 Gold and Bullion
- 2.6 Stock market securities
- 2.7 Mutual Funds.

#### **Unit III: Investment in Stock Market Securities:**

6 Hrs

- 3.1 Meaning of Stock market securities
- 3.2 How to Invest in Stock market
- 3.3 Stock indices: SENSEX, NIFTY.
- 3.4 Risks involved in Stock market investments.
- 3.5 Investor protection –SEBI. (Case Studies)

#### **Unit IV: Investment in Mutual Funds:**

6 Hrs

- 4.1 Meaning of Mutual Funds

- 4.2 Types/classification of Mutual Funds
- 4.3 How to Invest in Mutual Funds
- 4.4 Net Asset Value
- 4.5 Benefits of Mutual Fund Investment (Case Studies)

### **Unit V: Personal Investment Planning**

4 Hrs

- 5.1 Personal Financial Planning (Case Studies)
- 5.2 Personal Investment Planning (Case Studies)

#### **Suggested Readings:**

1. Rustogi, R.P., Fundamentals of Investment, Sulthan Chand & Sons, New Delhi
2. Chandra, Prasanna, Investment Analysis and Portfolio Management. Tata McGraw Hill Publishing Limited.
3. Bhalla V K, Investment Management, S Chand, New Delhi
4. Avadhani V A, Securities Analysis and Portfolio Management, Himalaya publishing House, New Delhi
5. “Stock Market Book”, Dalal Street Journal
6. The Layman’s guide to Mutual Funds, Outlook Publishing(India) Pvt Ltd.
7. In the wonderland of Investment, A.N. Shanbhag & Sandeep Shanbhag, Vision Books India.

## II B.COM. - IV SEMESTER

### BCMCCE 288 : BANKING PRACTICES

Hours per week : 2

24 hours : No of Credits: 1

#### **Learning objectives:**

1. To highlight the practical Banking skills to the students.
2. To give an idea of recent trends in Banking.
3. To enhance the knowledge of Digital Banking Concepts.

#### **Unit 1: Basics of Banking:**

**4 hrs**

Banking – Meaning & Definitions

Procedure for Opening Bank Accounts (with reference to S.B a/c)

Procedure for applying loans – CIBIL

PMJDY – Features

#### **Unit 2: Delivery Channels:**

**6 hrs**

ATM – Phone Banking – Internet Banking – Mobile Banking- MICR- Electronic Clearings- Payment Gateways – Card Technologies.

#### **Unit 3: Inter- Bank Payment Systems:**

**6 hrs**

NEFT –RTGS- Negotiated Dealing systems and Securities Settlement Systems – Electronic Money – E cheques –IMPS.

#### **Unit 4: Banking Operations:**

**8 hrs**

Negotiable Instruments – Features – cheques- Demand Drafts – Endorsement – Crossing – Dishonour of Cheques.

#### **Books for Reference:**

1. Vasudeva : E- Banking, Common Wealth Publishers , New Delhi.
2. Bank Technology : Indian Institute of Bankers Publication.

ANNEXURE –I

B. Com Question Paper Pattern (Core Course) Total 120 marks

**PART A**

Answer **Any Four** of the following. Each question carries 6 marks 6X4 = 24

- 1.....
- 2.....
- 3.....
- 4.....
- 5.....
- 6.....

**PART B**

Answer **Any Four** of the following. Each question carries 12 marks 12X4 = 48

- 7.....
- 8.....
- 9.....
- 10.....
- 11.....
- 12.....

**PART B**

Answer **Any Two** of the following. Each question carries 24 marks 24X2 = 48

- 13.....
- 14.....
- 15.....
- 16.....

ANNEXURE –II

B. Com Question Paper Pattern (Core Course) Total 80 marks

**PART A**

Answer **Any Four** of the following. Each question carries 4 marks 4X4 = 16

- 1.....
- 2.....
- 3.....
- 4.....
- 5.....
- 6.....

**PART B**

Answer **Any Four** of the following. Each question carries 8 marks 8X4 = 32

- 7.....
- 8.....
- 9.....
- 10.....
- 11.....
- 12.....

**PART B**

Answer **Any Two** of the following. Each question carries 16 marks 16X2 = 32

- 13.....
- 14.....
- 15.....
- 16.....