REVISED SYLLABUS 2014 – 15

B.Com., (CBCS) DEGREE SEMESTER SCHEME

DEPARTMENT OF COMMERCE

Central College Campus, Bangalore – 560 001.
I. OBJECTIVES:
1. To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
2. To develop business analysts for companies, capital markets and commodity markets.
3. To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.
4. To develop human resources to act as think tank for Business Development related issues.
5. To develop entrepreneurs.
6. To develop business philosophers with a focus on social responsibility and ecological sustainability.
7. To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
8. To develop ethical managers with interdisciplinary approach.
9. To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
10. Also to develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

II. ELIGIBILITY FOR ADMISSION:
Candidates who have completed Two year Pre – University course of Karnataka State or its equivalent with Business Studies and Accountancy as two major subjects of study in both first and second year pre-university are eligible for admission into this course.

III. DURATION OF THE COURSE:
The course of study is four (04) years of Eight Semesters. A candidate shall complete his/her degree within eight (08) academic years from the date of his/her admission to the first semester. However, students successfully complete Two (02) years of the course and leave the course, will be awarded Diploma in Commerce. Students successfully completes Three (03) years of the course will be awarded Bachelors Degree in Commerce (B.Com.). An option is provided to the students to continue the course to the Fourth year and those who successfully complete the Fourth year will be awarded Bachelors Degree in Commerce (Hon.) {B.Com, (Hon.)}.

IV. MEDIUM OF INSTRUCTION
The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada.

V. CLASS ROOM STRENGTH OF STUDENTS
There shall be Maximum of 60 students in each section.
VI. ATTENDANCE:
   a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
   b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
   c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

VII. COURSE MATRIX
   (i) Annexure – 1 for B.Com Course Matrix
   (ii) B.Com (Vocational) and BA (Restructured), the changes made in 2012-13 is retained

VIII. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.M, BBA & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

VIII. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:

   a. Every college is required to establish a dedicated business lab for the purpose of conducting practical/online assignments to be written in the record.
   b. In every semester, the student should maintain a Record Book in which a minimum of 5 exercises/programs per subject are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.

IX. SCHEME OF EXAMINATION:

   a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
   b. Of the 30 marks of Internal Assessment, 20 marks shall be based on Two tests. Each test shall be of at least 01 hour duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Skill Development Record of 05 marks each.
   c. The marks based on attendance shall be awarded as given below:
      - 75% to 80% = 02 marks.
      - 81% to 85% = 03 marks.
      - 86% to 90% = 04 marks.
      - 91% to 100% = 05 marks.
   d. Marks for skill development shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each paper. The student is required to prepare/workout the concerned exercises in a Record Book maintained by him/her and shall submit it the faculty concerned at least 15 days before the last date of the semester.

X. APPEARANCE FOR THE EXAMINATION:

   a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has
submitted the prescribed application for the examination along with the required fees to the university.

b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.

c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.

d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

XI. MINIMUM FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

XII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
   a. First Class: Those who obtain 60% and above of the total marks of parts I, II and III.
   b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II and III.
   c. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II and III.

2. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part III)) as a whole. However, only those candidates who have passes each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.

XIII. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

XIV. TERMS AND CONDITIONS:

a) A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.

b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.

c) The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

XV. PATTERN OF QUESTION PAPER:

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The
Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

<table>
<thead>
<tr>
<th>SECTION-A</th>
<th>(Conceptual questions)</th>
<th>(05 X 02 = 10 Marks)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. a,b,c,d,e,f,g,</td>
<td>Answer any Five</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION -B:</th>
<th>(Analytical questions)</th>
<th>(03 X 06 = 18 Marks)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,3,4,5,6.</td>
<td>Answer any Three</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-C:</th>
<th>(Essay type questions)</th>
<th>(03 X 14 = 42 Marks)</th>
</tr>
</thead>
<tbody>
<tr>
<td>7,8,9,10,11.</td>
<td>Answer any THREE</td>
<td></td>
</tr>
</tbody>
</table>

| Total          | 70 Marks                |

**XVI. PROVISION FOR IMPROVEMENT OF RESULTS:**

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

**XVII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:**

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.
## I SEMESTER

<table>
<thead>
<tr>
<th>Subjects</th>
<th>Paper</th>
<th>Instruction hrs/week</th>
<th>Duration of Exam(hrs)</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Language - I: Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi</td>
<td>1.1</td>
<td>4</td>
<td>3</td>
<td>20</td>
<td>80</td>
</tr>
<tr>
<td>Language – II : English</td>
<td>1.2</td>
<td>4</td>
<td>3</td>
<td>20</td>
<td>80</td>
</tr>
<tr>
<td>Financial Accounting</td>
<td>1.3</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Indian Financial System</td>
<td>1.4</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Marketing and Services Management</td>
<td>1.5</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>A. Corporate Administration</td>
<td>1.6</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>OR</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Methods and Techniques for Business Decisions. (Students can choose any one)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foundation Course*</td>
<td></td>
<td>3</td>
<td>3</td>
<td>20</td>
<td>80</td>
</tr>
<tr>
<td>CC &amp; EC*</td>
<td></td>
<td></td>
<td></td>
<td>50</td>
<td>50</td>
</tr>
</tbody>
</table>

**Total Credits** 15

## II SEMESTER

<table>
<thead>
<tr>
<th>Subjects</th>
<th>Paper</th>
<th>Instruction hrs/week</th>
<th>Duration of Exam(hrs)</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Language - I: Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi</td>
<td>2.1</td>
<td>4</td>
<td>3</td>
<td>20</td>
<td>80</td>
</tr>
<tr>
<td>Language – II : English</td>
<td>2.2</td>
<td>4</td>
<td>3</td>
<td>20</td>
<td>80</td>
</tr>
<tr>
<td>Advanced Financial Accounting</td>
<td>2.3</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Retail Management</td>
<td>2.4</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Banking Law and Operations</td>
<td>2.5</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Quantitative Analysis for Business Decisions – I</td>
<td>2.6</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Foundation Course*</td>
<td></td>
<td>3</td>
<td>3</td>
<td>20</td>
<td>80</td>
</tr>
<tr>
<td>CC &amp; EC*</td>
<td></td>
<td></td>
<td></td>
<td>50</td>
<td>50</td>
</tr>
</tbody>
</table>

**Total Credits** 15
### III SEMESTER

<table>
<thead>
<tr>
<th>Part 1 Language</th>
<th>Subjects</th>
<th>Paper</th>
<th>Instruction hrs/week</th>
<th>Duration of Exam(hrs)</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi</td>
<td>3.1</td>
<td>4</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Language – II: English</td>
<td>3.2</td>
<td>3</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td>Part 2 Optional</td>
<td>Corporate Accounting</td>
<td>3.3</td>
<td>4</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Financial Management</td>
<td>3.4</td>
<td>4</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Business Ethics</td>
<td>3.5</td>
<td>4</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Quantitative Analysis for Business Decisions –II</td>
<td>3.6</td>
<td>4</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Public Relations and Corporate Communication</td>
<td>3.7</td>
<td>3</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td>Part 3</td>
<td>Foundation Course*</td>
<td>3</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>CC &amp; EC*</td>
<td></td>
<td></td>
<td></td>
<td>50/50</td>
<td>1</td>
</tr>
</tbody>
</table>

**Total Credits** 17

### IV SEMESTER

<table>
<thead>
<tr>
<th>Part 1 Language</th>
<th>Subjects</th>
<th>Paper</th>
<th>Instruction hrs/week</th>
<th>Duration of Exam(hrs)</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi</td>
<td>4.1</td>
<td>4</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Language – II: English</td>
<td>4.2</td>
<td>3</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td>Part 2 Optional</td>
<td>Advanced Corporate Accounting</td>
<td>4.3</td>
<td>4</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Cost Accounting</td>
<td>4.4</td>
<td>4</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>E-Business and Accounting</td>
<td>4.5</td>
<td>4</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Stock and Commodity Markets</td>
<td>4.6</td>
<td>4</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Principles of Event Management</td>
<td>4.7</td>
<td>3</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
</tr>
<tr>
<td>Part 3</td>
<td>Foundation Course*</td>
<td>3</td>
<td>3</td>
<td>30/70/100</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>CC &amp; EC*</td>
<td></td>
<td></td>
<td></td>
<td>50/50</td>
<td>1</td>
</tr>
</tbody>
</table>

**Total Credits** 17
## V SEMESTER

<table>
<thead>
<tr>
<th>Subjects</th>
<th>Paper</th>
<th>Instruction hrs/week</th>
<th>Duration of Exam(hrs)</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entrepreneurship Development</td>
<td>5.1</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>International Business</td>
<td>5.2</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Income Tax – I</td>
<td>5.3</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Cost Management</td>
<td>5.4</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Elective – I</td>
<td>5.5</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Elective – II</td>
<td>5.6</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Part 3</td>
<td>SDC</td>
<td>3</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
</tbody>
</table>

Total Credits: 20

## VI SEMESTER

<table>
<thead>
<tr>
<th>Subjects</th>
<th>Paper</th>
<th>Instruction hrs/week</th>
<th>Duration of Exam(hrs)</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Regulations</td>
<td>6.1</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Principles and Practice of Auditing</td>
<td>6.2</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Income Tax – II</td>
<td>6.3</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Management Accounting</td>
<td>6.4</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Elective – I</td>
<td>6.5</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Elective – II</td>
<td>6.6</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>Part 3</td>
<td>SDC</td>
<td>3</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
</tbody>
</table>

Total Credits: 20

### ELECTIVE GROUPS

#### 1. ACCOUNTING & TAXATION GROUP

<table>
<thead>
<tr>
<th>Semester No.</th>
<th>Paper No.</th>
<th>Title of the Paper</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>AC. 5.5</td>
<td>Advanced Accounting</td>
</tr>
<tr>
<td></td>
<td>AC.5.6</td>
<td>Business Taxation - I</td>
</tr>
<tr>
<td>VI</td>
<td>AC.6.5</td>
<td>Business Taxation - II</td>
</tr>
<tr>
<td></td>
<td>AC.6.6</td>
<td>Accounting for Business Decisions and IFRS</td>
</tr>
</tbody>
</table>

#### 2. FINANCE GROUP

<table>
<thead>
<tr>
<th>Semester No.</th>
<th>Paper No.</th>
<th>Title of the Paper</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>FN.5.5</td>
<td>Advanced Financial Management</td>
</tr>
<tr>
<td></td>
<td>FN.5.6</td>
<td>International Finance</td>
</tr>
<tr>
<td>VI</td>
<td>FN.6.5</td>
<td>Corporate Financial Policy</td>
</tr>
<tr>
<td></td>
<td>FN.6.6</td>
<td>Security Analysis &amp; Portfolio Management</td>
</tr>
</tbody>
</table>
3. INFORMATION & TECHNOLOGY GROUP

<table>
<thead>
<tr>
<th>Semester No.</th>
<th>Paper No.</th>
<th>Title of the Paper</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>IT 5.5</td>
<td>Accounting Information Systems</td>
</tr>
<tr>
<td></td>
<td>IT 5.6</td>
<td>Enterprise Resource Planning</td>
</tr>
<tr>
<td>VI</td>
<td>IT 6.5</td>
<td>Information Technology and Audit</td>
</tr>
<tr>
<td></td>
<td>IT 6.6</td>
<td>Banking Technology and Management</td>
</tr>
</tbody>
</table>

4. BANKING & INSURANCE GROUP

<table>
<thead>
<tr>
<th>Semester No.</th>
<th>Paper No.</th>
<th>Title of the Paper</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>BI 5.5</td>
<td>International Banking &amp; Forex Management</td>
</tr>
<tr>
<td></td>
<td>BI 5.6</td>
<td>Life &amp; General Insurance</td>
</tr>
<tr>
<td>VI</td>
<td>BI 6.5</td>
<td>Risk Management</td>
</tr>
<tr>
<td></td>
<td>BI 6.6</td>
<td>Marketing of Insurance Products</td>
</tr>
</tbody>
</table>

Note: VII and VIII Semester Syllabus as per Bangalore University 1st Year M.Com Course.

1. **Foundation, Skill Development or Interdisciplinary Courses (Foundation Course*)**
   (Common for all programmes):
   - Constitution of Indian and Human Rights
   - Environment and Public Health
   - Computer Applications and Information Technology
   - Business Entrepreneurship and Management
   - Philosophy, Psychology and Life Skills
   - Personality Development and Leadership / Integrating Mind, Body and Heart
   - Indian History, Culture and Diversity
   - Research Methodology
   - Education and Literacy / Science and Life
   - Human Resource Development .Management
   - One of the Foreign Languages such as German, French etc.
   - Any other Course prescribed by the University from time to time
   - Commodity & Stock Market
   - Mathematics in finance.

2. **Co-and Extra – Curricular Activities (CC& EC*)**
   A student shall opt for any one of the following activities in the first four semesters offered in the college
   - N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
   - Sports and Games / Activities related to Yoga
   - A Small project work concerning the achievements of Indian in different fields
   - Evolution of study groups/seminar circles on Indian thoughts and ideas
   - Interaction with local communities in their neighborhood and learn about and from them
   - Exploring different aspects of Indian civilizations
   - Other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-and Extra Curricular Activities is as per the procedure evolved by the University from time to time.
1.3– FINANCIAL ACCOUNTING

OBJECTIVE:
The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing Business Organizations.

Unit 1: INTRODUCTION TO FINANCIAL ACCOUNTING 08 Hrs

Unit 2: CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY SYSTEM 12 Hrs

Unit 3: HIRE PURCHASE SYSTEM 12 Hrs

Unit 4: ROYALTY ACCOUNTS 12 Hrs

Unit 5: CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY 12 Hrs

SKILL DEVELOPMENT

- List out various accounting concepts and conventions (GAAP)
- List out Various Accounting Standards
- Collection & recording of Royalty agreement with regard to any suitable situation.
- Collection and recording of Hire Purchase Agreement.
- Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System.

BOOKS FOR REFERENCE
2. Jawaharlal & Seema Srivastava :Financial Accounting, HPH
3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications
6. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
8. Soundarajan & K. Venkataramana, Financial Accounting, SHBP.
1.4 INDIAN FINANCIAL SYSTEM

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

Unit 1: FINANCIAL SYSTEM 12 Hrs

Unit 2: FINANCIAL INSTITUTIONS 14 Hrs
Types of Banking and Non-Banking Financial Institutions. Constitution, objectives & functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds – features and types.

Unit 3: COMMERCIAL BANKS 10 Hrs

Unit 4: REGULATORY INSTITUTIONS 10 Hrs
Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. The Securities Exchange Board of India (SEBI) – Organization and Objectives.

Unit 5: FINANCIAL SERVICES 10 Hrs

SKILL DEVELOPMENT
- Draft a chart showing the financial services in the Indian Financial System.
- List the Instruments traded in the Financial Markets.
- Draft the application forms for opening a Fixed, Current and Savings Bank Accounts.
- Collection and recording for Foreign Exchange rates of different currencies Vis-à-vis Rupee.
- Specimen of Debit and Credit cards.
- Specimen of Cheque with MICR technology.

BOOKS FOR REFERENCE
1. Vasantha Desai: The Indian Financial System, HPH
2. G. Ramesh Babu: Indian Financial System. HPH
3. Dr. Bharatish Rao, B.R. Bharghavi – Indian Financial System, HPH
7. A Datta : Indian Financial System, Excel Books
12. K. Venkatramana, Indian Financial System, SHBP.
1.5 MARKETING AND SERVICES MANAGEMENT

OBJECTIVE:
The objective is to familiarize the students with the principles of marketing and focus them towards Marketing and Management of Services.

Unit 1: INTRODUCTION TO MARKETING

Unit 2: MARKETING ENVIRONMENT

Unit 3: MARKETING MIX

Unit 4: INTRODUCTION TO SERVICES MANAGEMENT
Meaning of services – characteristics of services – classification of services – marketing mix in service industry – growth of service sector in India. Service processes – Designing the service process – service blueprint – back office & front office process.

UNIT 5: SERVICE SECTOR MANAGEMENT
Tourism and Travel Services – concept, nature, significance and marketing. Health Care services – concept, nature, significance and marketing. Educational services - concept, nature, significance and marketing.

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

BOOKS FOR REFERENCE
1. Dr. Shajahan. S; Service Marketing (Concept, Practices & Cases); Himalaya Publishing House; Mumbai; First Edition – Financial Service in India.
2. Philip Kotler - Marketing Management, PHI
4. Sunil B. Rao - Marketing & Services Mgt – VPH.
5. J.C. Gandhi - Marketing Management, TMH
8. K. Venkatramana, Marketing Management, SHBP.
10. Sontakki, Marketing Management, HPH
13. K. Karunakaran; Marketing Management, HPH.
1.6.(A) CORPORATE ADMINISTRATION

OBJECTIVE
The objective is to enable the students to get familiarized with the existing Company Law and Secretarial Procedure.

Unit 1: INTRODUCTION TO COMPANY 12 Hrs

Unit 2: FORMATION OF A COMPANY 14 Hrs

Unit 3: COMPANY ADMINISTRATION 18 Hrs
Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types. Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.

Unit 4: CORPORATE MEETINGS 08 Hrs
Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a valid meeting

Unit 5: FORMATION OF GLOBAL COMPANIES 04 Hrs
Meaning – Types –Features – Legal Formalities– Administration.

SKILL DEVELOPMENT
- Drafting of Memorandum of Association, Drafting Articles of Association.
- Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
- Drafting Resolutions of various meetings – different types.
- Chart showing Company’s Organization Structure.
- Chart showing different types of Companies.

BOOKS FOR REFERENCE
1. S.N Maheshwari; Elements of Corporate Law, Vikas Publications.
2. Balchandran – Business Law for Management HPH
3. Dr. B.F. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, HPH
4. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
6. K. Venkataramana, Corporate Administration, SHBP.
7. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
8. C.I. Bansal: Business and Corporate Law
12. S.N Maheshwari ;Elements of Corporate Law, Vikas Publishers.
### OBJECTIVE

The objective is to provide basic knowledge of mathematics and their application to commercial situations.

#### Unit 1: NUMBER SYSTEM 06 Hrs


#### Unit 2: THEORY OF EQUATIONS 10 Hrs

- Introduction – Meaning - Types of Equations – Simple/Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method (ax² + bx + c = 0 form only). Problems on Commercial Applications.

#### Unit 3: MATRICES AND DETERMINANTS 14 Hrs


#### Unit 4: COMMERCIAL ARITHMETIC 16 Hrs

- Simple Interest, Compound Interest including half yearly and quarterly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.

#### Unit 5: PROGRESSIONS 10 Hrs

- PROGRESSIONS: Arithmetic Progression - Finding the ‘n’th term of AP and Sum to n\(^\text{th}\) term of AP. Insertion of Arithmetic Mean. Geometric Progression – Finding the ‘n’\(^\text{th}\) term of GP and sum to ‘n’ the term of GP and insertion of Geometric Mean

### SKILL DEVELOPMENT:

- Develop an Amortization Table for Loan Amount – EMI Calculation.
- Secondary overhead distribution summary using Simultaneous Equations Method.
- Preparation of Bank Statement.
- Application of Matrix In Business Problems

### BOOKS FOR REFERENCE:

- Saha: Mathematics for Cost Accountants, Central Publishers
- R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
- Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
- Zamarudeen: Business Mathematics, Vikas
- R.S Bhardwaj :Mathematics for Economics & Business
- Madappa, mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash
OBJECTIVE:
The objective of this subject is to acquaint the students with the few accounting standards and make them familiar with the accounting procedures for different types of business.

Unit 1: INSURANCE CLAIMS

Unit 2: CONSIGNMENT ACCOUNTS

Unit 3: ACCOUNTING FOR JOINT VENTURES

Unit 4: BRANCH ACCOUNTS

Unit 5: DEPARTMENTAL ACCOUNTS
Meaning, Objectives, basis of allocation of expenses, Trading and Profit and Loss Account in Columnar form – (Excluding Inter Departmental Transfers at invoice price)

SKILL DEVELOPMENT
- Preparation of a claim statement with imaginary figures to submit to Insurance Company.
- Collection of transactions relating to any branch and prepare a branch account.
- List out the basis of Allocation of Departmental Expenses.
- Preparation of Consignment account with imaginary figures
- Preparation of Joint accounts with imaginary figures

BOOKS FOR REFERENCE:
1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar – Advanced Financial Accounting HPH
3. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. Souandrajan & K. Venkataramana, Financial Accounting, SHBP.
7. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
8. M.C. Shukla and Grewel, Advanced Accounting , S Chand
9. Arulanandam & Raman; Advanced Accountancy , HPH
2.4 RETAIL MANAGEMENT

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

Unit 1: INTRODUCTION TO RETAIL BUSINESS 10 Hrs.

Unit 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS 12 Hrs.

Unit 3: RETAIL OPERATIONS 10 Hrs.

Unit 4: RETAIL MARKETING MIX 16 Hrs.

Unit 5: IMPACT OF INFORMATION TECHNOLOGY IN RETAILING 08 Hrs.
Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Legal aspects in retailing, Social issues in retailing, Ethical issues in retailing.

SKILL DEVELOPMENT
- Draw a retail life cycle chart and list the stages
- Draw a chart showing a store operations
- List out the major functions of a store manager diagrammatically
- List out the current trends in e-retailing
- List out the Factors Influencing in the location of a New Retail outlet.

BOOKS FOR REFERENCE
1. Suja Nair; Retail Management,HPH
2. Karthic – Retail Management, HPH
3. S.K. Poddar& others – Retail Management, HPH.
4. R.S Tiwari ; Retail Management, HPH
5. Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", 8th edition, PHI/02
7. Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, TMH
8. K. Venkataramana, Retail Management, SHBP.
10. A Sivakumar : Retail Marketing , Excel Books
13. Rosemary Varley, Mohammed Rafiq-: Retail Management
16. Araif Sakh ; Retail Management
OBJECTIVE
The objective is to familiarize the students with the law and operations of Banking.

Unit 1: NEGOTIABLE INSTRUMENTS 10 Hrs

Unit 2: BANKER AND CUSTOMER RELATIONSHIP 10 Hrs

Unit 3: BANKING OPERATIONS 18 Hrs
Collecting Banker: Meaning – Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course - Statutory Protection to Collecting Banker
Lending Operations: Principles of Bank Lending – Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit – NPA: Meaning, circumstances & impact – regulations of priority lending for commercial banks.

Unit 4: CUSTOMERS AND ACCOUNT HOLDERS 12 Hrs
Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers including Minors - Meaning & Operations of Joint Account Holders, Partnership Firms, Joint Stock companies, Executors and Trustees, Clubs and Associations and Joint Hindu Undivided Family.

Unit 5: BANKING INNOVATIONS 06 Hrs
New technology in Banking – E-services – Debit and Credit cards. Internet Banking, ATM, Electronic Fund Transfer, MICR, RTGS, NEFT, DEMAT.

SKILL DEVELOPMENT:
- Collect and fill account opening form of SB A/c or Current A/c
- Collect and fill pay in slip of SB A/c or Current A/c.
- Draw specimen of Demand Draft.
- Draw different types of endorsement of cheques.
- Draw specimen of Travellers Cheques / Gift cheques / Credit cheques.
- List various customer services offered by atleast 2 banks of your choice.

BOOKS FOR REFERENCE
1. Gordon & Natarajan: Banking Theory Law and Practice, HPH
2. S. P Srivastava : Banking Theory & Practice, Anmol Publications
3. M. PrakashK _ Banking law & Operations
4. Tannan M.I.: Banking Law and Practice in India, Indian Law House
6. K. Venkataramana, Banking Operations, SHBP.
12. Gajendra & Poddar : Law and Practice of Banking
OBJECTIVE
The objective is to provide basic knowledge of statistics and their application to business situations.

Unit 1: INTRODUCTION TO STATISTICS 03 Hrs
Meaning and Definition – Functions – Scope – Limitations.

Unit 2: CLASSIFICATION AND TABULATION OF DATA 08 Hrs
Collection of data - census and sample techniques. Classification of data, preparation of frequency distribution and tabulation of data.

Unit 3: MEASURES OF CENTRAL TENDENCY 20 Hrs
Meaning and Definition Types of averages – Arithmetic Mean (Simple and Weighted), Median, Mode (excluding missing frequency problems). Graphical representation of median and mode – Ogive- curve, histogram, smoothed frequency curve and frequency polygon.

Unit 4: MEASURES OF DISPERSION AND SKEWNESS 15 hrs
Meaning & Definition -Range, Quartile Deviation, Mean Deviation Standard Deviation and Co-efficient of Variation. Skewness: Meaning, uses, and problems on Karl Pearson’s’ Co-efficient of skewness.

Unit 5: INDEX NUMBERS 10 Hrs

SKILL DEVELOPMENT
- Draw a blank table showing different attributes
- Collect marks scored 50 students in a examinations and prepare a frequency distributions table
- Collect data relating to prices of shares of two companies for ten days and ascertain which companies shares prices is more stable
- Collect the run scored by the two batsmen in ten one day international cricket matches, find who is better run getter and who more consistence.
- Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate Cost of Living Index.

BOOKS FOR REFERENCE
1. Anand Sharma : Statistics For Management, HPH
2. S P Gupta: Statistical Methods- Sultan Chand, Delhi
5. S.C Gupta: Business Statistics, HPH
7. Ellahance : Statistical Methods, Kitab Mehel.
8. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
3.3 CORPORATE ACCOUNTING

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

Unit 1: UNDERWRITING OF SHARES 08 Hrs

Unit 2: PROFIT PRIOR TO INCORPORATION 12 Hrs

Unit 3: VALUATION OF GOODWILL 08 Hrs

Unit 4: VALUATION OF SHARES 08 Hrs

Unit 5: COMPANY FINAL ACCOUNTS 20 Hrs

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

BOOKS FOR REFERENCE
1. Arulanandam & Raman; Corporate Accounting –II
2. Anil Kumar – Financial Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting.
4. Soundarajan. A & K. Venkataramana, Corporate Accounting, SHBP.
5. S. P. Jain and K. L. Narang – Corporate Accounting
6. S. Bhat- Corporate Accounting.
7. S P Iyengar, Advanced Accountancy, Sultan Chand
3.4 FINANCIAL MANAGEMENT

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

Unit 1: INTRODUCTION FINANCIAL MANAGEMENT       10 Hrs

Unit 2: TIME VALUE OF MONEY       12 Hrs

Unit 3: FINANCING DECISION        12 Hrs

Unit 4: INVESTMENT & DIVIDEND DECISION        16 Hrs

Unit 5: WORKING CAPITAL MANAGEMENT 06 Hrs

SKILL DEVELOPMENT
• Draw the organization chart of Finance Function of a company.
• Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
• Capital structure analysis of companies in different industries
• Imaginary figures prepare an estimate of working capital requirements

BOOKS FOR REFERENCE
1. S N Maheshwari, Financial Management, Sultan Chand
2. Dr. Aswathanarayana.T – Financial Management, HPH
3. K. Venkataramana, Financial Management, SHBP.
4. G. Sudarshan Reddy, Financial Management, HPH
5. Roy – Financial Management, HPH
6. Khan and Jain, Financial Management, TMH
10. Prasanna Chandra, Financial Management, TMH
12. M. Gangadhar Rao & Others , Financial management
3.5 BUSINESS ETHICS

OBJECTIVE
The objective is to provide basic knowledge of business ethics and values and its relevance in modern context.

Unit 1: BUSINESS ETHICS 12 Hrs

Unit 2: PERSONAL ETHICS 12 Hrs

Unit 3: ETHICS IN MANAGEMENT 12 Hrs

Unit 4: ROLE OF CORPORATE CULTURE IN BUSINESS 12 Hrs
Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics

Unit 5: CORPORATE GOVERNANCE 12 Hrs
Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

SKILL DEVELOPMENT

- State the arguments for and against business ethics
- Make a list of unethical aspects of finance in any organization
- List out ethical problems faced by managers
- List out issues involved in Corporate Governance.
- List out unethical aspects of Advertising

BOOKS FOR REFERENCE

1. Murthy CSV: Business Ethics and Corporate Governance, HPH
2. Bholananth Dutta, S.K. Podder – Corporation Governance
3. H.R.Machiraju: Corporate Governance
4. K. Venkataramana, Corporate Governance, SHBP.
5. N.M.Khandelwal : Indian Ethos and Values for Managers
6. S Prabhaakaran; Business ethics and Corporate Governance
7. C.V. Baxi: Corporate Governance
8. R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
10. Michael, Blowfield; Corporate Responsibility
11. Andrew Crane; Business Ethics
12. Ghosh; Ethics in Management and Indian ethos.
3.6 QUANTATIVE ANALYSIS FOR BUSINESS DECISIONS-II

OBJECTIVE:
The objective is to familiarize the students with various statistical techniques for their application in Business Decisions.

Unit 1: CORRELATION AND REGRESSION ANALYSIS 20 Hrs
Correlation: Meaning and Definition - Uses – Types – Karl Pearson’s coefficient of correlation – probable error - Spearman’s Rank Correlation Coefficient. Regression: Meaning, Uses, Regression lines, Regression Equations. Correlation Coefficient through Regression Coefficient

Unit 2: TIME SERIES 12 Hrs
Introduction – Meaning – Uses –Components of Time Series – Fitting a straight line trend by the method of least squares and Computation of Trend Values (when $\sum X = 0$) including Graphical presentation of trend values – Problems.

Unit 3: INTERPOLATION AND EXTRAPOLATION 08 Hrs
Meaning - Significance – Assumptions - Methods of Interpolation – Binomial expansion (Interpolating method one and two missing values only) - Newton’s Advancing Differences Method - Problems.

Unit 4: SAMPLING AND SAMPLING DISTRIBUTION 08 Hrs
Meaning, Objectives and Types : Probability Sampling and Non-Probability Sampling Techniques- Meaning of Population, Parameter and Statistic - Sampling distribution –Meaning and usefulness of Standard Error (Simple Problems on calculation of Sample size)

Unit 5: THEORY OF PROBABILITY 08 Hrs
Meaning and Importance of Probability- Experiment, Event and types of events, Addition Theory of probability. (Simple Problems on addition theorem only)

SKILL DEVELOPMENT:
- Collect age statistics of 10 newly married couples and compute correlation coefficient
- Collect age statistics of 10 newly married couples and compute regression equations; Estimate the age of bride when age of bridegroom is given.
- Collect the turnover of a company for 7 years and predict the sales of 8th year by using method of least square.
- Collect the sales or production statistics of a company for five years and extra pollute the production or sales for the 6th Year.

BOOKS FOR REFERENCE:
1. Sridhara Bhatt - Quantitative Techniques for Managers , HPH
2. S P Gupta: Statistical Methods- Sultan Chand, Delhi
4. Sancheti and Kapoor, Sultan Chand
5. S. Jaishankar: Quantitative Techniques for Managers
7. Dr. B N Gupta: Statistics (Sahityta Bhavan), Agra.
9. Ellahance: Statistical Methods
10. Quantitative Techniques for Managerial Decisions, U K Srivastava, G V Shenoy,
12. C.R Reddy, Quantitative Techniques for Management Decisions
3.7 PUBLIC RELATIONS AND CORPORATE COMMUNICATION

OBJECTIVE
To create awareness among the students on the soft skills required to plan and pursue a career and empower them with employability skills.

Unit 1: ATTITUDE AND EMOTIONAL INTELLIGENCE 10 Hrs
Importance of Attitude – Meaning of Positive Thinking and Positive Attitude – Ways to build positive attitude – Effects of negative attitude and measures to overcome them. Significance of interpersonal relationships in personal and professional life - Tips to enhance interpersonal relationships - Emotional Intelligence.

Unit 2: VISION, GOAL SETTING & TIME MANAGEMENT 06 Hrs

Unit 3: CREATIVITY 10 Hrs

Unit 4: COMMUNICATION SKILLS 10 Hrs

Unit 5: CAREER PLANNING 06 Hrs
Career Planning, Awareness of different Careers, Sources of Information, Choosing a Career and Career counseling.

SKILL DEVELOPMENT:
- Extempore speeches, Just a Minute.
- Conducting Stress Interviews.
- Creative Exercise
- Role play.

BOOKS FOR REFERENCE:
1. C.S. Raydu – Corporate Communication, HPH
2. Rai & Rai Business Communication, HPH
3. S.P. Sharman, Bhavani H. – Corporate Communication, VBH
4. Collins: Public Speaking
5. Mair : Art of Public Speaking
6. K. Venkataramana, Corporate Communication, SHBP.
7. Rajkumar: Basic of Business Communication
8. V.N. Ahuja.: The World’s Famous Speeches
9. Daniel Goleman : Emotional Intelligence
10. Jyotsna Codety :Understanding Emotional Intelligence
11. Dalip Singh : Emotional Intelligence at Work.
16. Tanushree Pooder: Fit and Fine Body and Mind
17. C.G.G Krishnamacharyulu & Lalitha: Soft Skills of Personality Development;
18. Partho Pratim Roy: Business Communications – The Basics
4.3 ADVANCED CORPORATE ACCOUNTING

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

Unit 1: MERGERS AND ACQUISITION OF COMPANIES  16 Hrs

Unit 2: INTERNAL RECONSTRUCTION  08 Hrs

Unit 3: LIQUIDATION OF COMPANIES  12 Hrs
Meaning – Types of Liquidation – Order of Payment - Calculation of Liquidator’s Remuneration – Preparation of Liquidators Final Statement of Account.

Unit 4: HOLDING COMPANY ACCOUNTS  14 Hrs

Unit 5: RECENT DEVELOPMENTS IN ACCOUNTING  06 Hrs

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

BOOKS FOR REFERENCE
1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar – Advanced Corporate Accounting, HPH
3. Dr. Venkataraman, R – Advanced Corporate Accounting
4. S.N. Maheswari, Financial Accounting, Vikas
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. RL. Gupta, Advanced Accountancy, Sultan Chand
7. K.K. Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
4.4 COST ACCOUNTING

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

Unit 1: INTRODUCTION TO COST ACCOUNTING 10 Hrs

Unit 2: MATERIAL COST CONTROL 14 Hrs

Unit 3: LABOUR COST CONTROL 10 Hrs

Unit 4: OVERHEAD COST CONTROL 14 Hrs

Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS 08 Hrs
Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

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

BOOKS FOR REFERENCE
1. J. Made Gowda – Cost and Management Accounting, HPH
2. M.V. Skukla – Cost and Management Accounting
4. Nigam & Sharma: Cost Accounting, HPH
5. Khanna Pandey & Ahuja – Practical Costing, S Chand
6. Soundarajan A & K. Venkataramana, Cost Accounting, SHBP.
8. M.L. Agarwal: Cost Accounting
9. S.P Jain & Narang: Cost Accounting, Kalyani
11. S.P. Iyengar: Cost Accounting, Sultan Chand ans Sons
12. S.N. Maheshwari: Cost Accounting, Vikas
13. M. N. Arora: Cost Accounting, HPH
14. Dutta: Cost Accounting
4.5 E-BUSINESS AND ACCOUNTING

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

UNIT 1. E-BUSINESS  10 Hrs

UNIT 2. HARDWARE AND SOFTWARE FOR E-BUSINESS  10 Hrs

Unit 3: GETTING STARTED WITH TALLY  10 Hrs
Meaning of Tally software – Features – Advantages - Required Hardware, Preparation for installation of tally software - installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, Other information, Company features and Inventory features.

Unit 4: CONFIGURING TALLY  16 Hrs

Unit 5: REPORTS IN TALLY:  10 Hrs

SKILL DEVELOPMENT:
- Generating the report of journal
- Generating the report on cash book
- Generating the report on profit and losing account
- Generating the report on balance sheet

BOOKS FOR REFERENCE
1. Raydu – E Commerce, HPH
2. Suman. M – E Commerce & Accounting - HPH
5. Amrutha Gowry & Soundrajana, E – Business & Accounting, SHBP,
6. C.S.V Murthy- E Commerce, HPH
12. Tally for Enterprise Solutions
4.6. STOCK AND COMMODITY MARKETS

OBJECTIVE:
The objective is to provide students with a conceptual framework of stock markets and Commodity Markets, functionaries in these markets and their mode of trading.

Unit: 1 AN OVERVIEW OF CAPITAL AND COMMODITIES MARKETS: 10 Hrs
Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of Commodities and Commodities Market, differences between stock market and commodities market.

Unit: 2 STOCK MARKET: 12Hrs
History, Membership, Organization, Governing body, Functions of stock Exchange, on line trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE). Derivatives on stocks: Meaning, types (in brief).

Unit: 3 TRADING IN STOCK MARKET: 14Hrs

Unit: 4 COMMODITIES MARKET: 12Hrs
History, Membership, Objectives, Functions of commodities exchange, Organization and role of commodity exchange, Governing Body, Types of Transactions to be dealt in Commodity Market – physical market, Futures market - Differences between Physical & Future Market, options on commodities exchanges.

Unit: 5 TRADING IN COMMODITY MARKETS: 08Hrs
Patterns of Trading & Settlement, Efficiency of Commodity Markets - Size of volumes of Commodities

SKILL DEVELOPMENT
- Prepare the list of recognized stock exchanges in India
- Prepare the process chart of online trading of shares and debentures.
- Prepare the chart showing Governing Body of the Commodities Market.
- Prepare the list of commodities traded on commodity market.
- Enlist the role of NSDL and CSDL.

BOOKS FOR REFERENCE:
3. K. Venkataramana, Stock & Commodity Markets, SHBP.
7. Srivastava R.M ; Management of Indian Financial Institutions
9. Prriswami – Indian Financial System
10. Ghowria Khatoon – Stock & Commodity Markets
4.7 PRINCIPLES OF EVENT MANAGEMENT

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

Unit: 1 - INTRODUCTION TO EVENT MANAGEMENT       12 Hrs

Unit: 2-EVENT MANAGEMENT PROCEDURE       12 Hrs
Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water Taxes Applicable.

Unit: 3-CONDUCT OF AN EVENT.       12 Hrs

Unit: 4-PUBLIC RELATIONS       10 Hrs

Unit: 5 CORPORATE EVENTS       10 Hrs
Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events And Reporting.

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

Book References
1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc. ISBN: 0-471-26306-0
2. Ghouse Basha – Advertising & Media Management
3. Anne Stephen – Event Management
4. K. Venkataramana, Event Management, SHBP.
8. Successful Team Management (Paperback) – Nick Hayed (Author)
10. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher - 2009
5.1 ENTREPRENEURSHIP DEVELOPMENT

OBJECTIVE:
To enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry.

Unit 1: ENTREPRENEURSHIP 10 Hrs
Introduction – Meaning& Definition of Entrepreneurship, Entrepreneur & Enterprise – Functions of Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneur

Unit 2: SMALL SCALE INDUSTRIES 12 Hrs
Meaning &Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI’s and the steps taken to solve the problems - Policies Governing SSI’s.

Unit 3: FORMATION OF SMALL SCALE INDUSTRY 14 Hrs
Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study.

Unit 4: PREPARING THE BUSINESS PLAN (BP) 10 Hrs

Unit 5: PROJECT ASSISTANCE 10 Hrs
Financial assistance through SFC’s, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - Financial incentives for SSI’s and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.

SKILL DEVELOPMENT
- Preparation of a Project report to start a SSI Unit.
- Preparing a letter to the concerned authority-seeking license for the proposed SS Unit
- Format of a business plan.
- A Report on the survey of SSI units in the region where college is located.
- Chart showing financial assistance available to SSI along with rates of interest.
- Chart showing tax concessions to SSI both direct and indirect.
- Success stories of Entrepreneurs in the region.

BOOKS FOR REFERENCE
1. Vasanth Desai, Management of Small Scale Industry, HPH
3. Dr. Venkataramana ; Entrepreneurial Development, SHB Publications
4. Udaipareek and T.V. Rao, Developing Entrepreneurship
5. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
7. Srivastava, A Practical Guide to Industrial Entrepreneurs
10. Bharusali, Entrepreneur Development
11. Satish Taneja; Entrepreneur Development
12. Vidya Hattangadi; Entrepreneurship
OBJECTIVE
The objective of this subject is to enable the students to understand International Business in a Multi Cultural World.

Unit 1: INTRODUCTION TO INTERNATIONAL BUSINESS  12 Hrs
Meaning and Definition– Nature– Forms of International Business – Approaches to International Business – Theories of International Trade – Modes of entry into international business

Unit 2: GLOBALIZATION  12 Hrs

Unit 3: ROLE OF MNCs IN INTERNATIONAL BUSINESS  12 Hrs
Meaning and Definitions – Distinction between Domestic & Foreign Companies – Types of MNCs – Organizational Structure of MNCs – Role of MNCs in the development of international business – Role of MNCs in the development of Indian business.

Unit 4: INTERNATIONAL MARKETING INTELLIGENCE  10 Hrs

Unit 5: EXIM TRADE  10 Hrs
Foreign Exchange Settlements: Mode and Procedure of settlements.

SKILL DEVELOPMENT
• List any three MNC’s operating in India along with their products or services offered.
• Prepare a chart showing currencies of different countries
• Tabulate the foreign exchange rate of at least 2 countries for 1 month
• Collect and Paste any 2 documents used in Import and Export trade.

BOOKS FOR REFERENCE
2. Dr. Aswathappa International Business, HPH.
3. K. Venkataramana, International Business, SHBP.
5. Shuba Shree - International Business, HPH
6. Francis Cherunilam; International Business, Prentice Hall of India
OBJECTIVE
The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

Unit 1: INTRODUCTION TO INCOME TAX 10 Hrs

Unit 2: EXEMPTED INCOMES 04 Hrs
Introduction – Exempted Incomes U/S 10 - Restricted to Individual Assessee.

Unit 2: RESIDENTIAL STATUS 10 Hrs

Unit 4: INCOME FROM SALARY 20 Hrs

Unit 5: INCOME FROM HOUSE PROPERTY 12 Hrs

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

BOOKS FOR REFERENCE
1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
6. 7 Lectures – Income Tax – I, VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.
5.4 COST MANAGEMENT

OBJECTIVE
To familiarize the students on the use of costing data for decision making and cost control and create awareness on the emerging Cost Management concepts.

Unit 1: JOB AND CONTRACT COSTING 18Hrs
Features, Objectives, Advantages and Disadvantages of Job & Contract costing, Comparison between Job and Contract costing – Problems.

Unit 2: PROCESS COSTING 12Hrs

Unit 3: OPERATING COSTING 10Hrs

Unit 4: ACTIVITY BASED COSTING 10Hrs

Unit 5: TARGET COSTING 06Hrs

SKILL DEVELOPMENT
- Listing 10 industries located in your area and methods of costing adopted by them
- List out materials used in any two organizations in your locality.
- Prepare job cost sheet with imaginary figure.
- Preparation of activity base cost statement and conventional cost statement in a comparative form.

BOOKS FOR REFERENCE
1. M.N. Arora, Cost Accounting, Vikas
2. J. Made Gowda Cost Accounting
3. Dr. Venkataramana R - Cost Management, VBH
5. S P Iyengar, Cost Accounting, Sultan Chand
6. Nigam and Sharma, Advanced Costing, HPH
7. K.S Thakur- Cost Accounting
8. N. Prasad, Costing.
10. Jain & Narang, Cost Accounting, Kalyani
11. Rathnam : Cost Accounting, HPH
13. Ravi M. Kishore – Cost Management
15. Anthony R. N. – Management Accounting Principles
16. S. Mukherjee & A. P. Roychowdhury – Advanced Cost and Management Accountancy
6.1 BUSINESS REGULATIONS

OBJECTIVE:
To introduce the students to various Business Regulations and familiarize them with common issues of relevance.

UNIT 1: INTRODUCTION TO BUSINESS LAWS 06 Hrs
Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Laws.

UNIT 2: CONTRACT LAWS 18 Hrs

UNIT 3: INFORMATION TECHNOLOGY ACT: 06 Hrs
Introduction to Cyber Law in India, salient features of IT Act, 2000, importance of Cyber Law, Digital Signature, cyber crimes.

UNIT 4: COMPETITION AND CONSUMER LAWS: 10 Hrs
The Competition Act, 2002: Objectives of Competition Act, Features of Competition Act, CAT, offences and penalties under the Act, Competition Commission of India.

UNIT 5: ECONOMIC AND ENVIRONMENTAL LAWS 16 Hrs
Indian Patent Laws and WTO Patent Rules: Meaning of IPR, invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent.
FEMA 1999: Objects of FEMA, salient features of FEMA, definition of important terms: authorized person, currency, foreign currency, foreign exchange, foreign security, offences and penalties.
Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution, rules and powers of central government to protect environment in India.

SKILL DEVELOPMENT
- Prepare a chart showing sources of business law and Indian Constitution Articles having economic significance.
- Draft an agreement on behalf of an MNC to purchase raw materials indicating therein terms and conditions and all the essentials of a valid contract.
- Draft an application to the Chief Information Officer of any government office seeking information about government spending.
- Draft digital signature certificate.
- Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence.
- Collect leading cyber crimes cases and form groups in the class room and conduct group discussion.
- Draft a constructive and innovative suggestions note on global warming reduction.
6.2 PRINCIPLES AND PRACTICE OF AUDITING

OBJECTIVE:
This subject aims at imparting knowledge about the principles and methods of auditing and their applications.

Unit 1: INTRODUCTION TO AUDITING  12 Hrs

Unit 2: INTERNAL CONTROL  10 Hrs

Unit 3: VOUCHING  12 Hrs
Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

Unit 4: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES  12 Hrs

Unit 5: AUDIT OF LIMITED COMPANIES AND OTHERS  10 Hrs

SKILL DEVELOPMENT:
- Collect the information about types of audit conducted in any one Organization
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Draft an investigation report on behalf of a Public Limited Company
- Record the verification procedure with respect to any one fixed asset.
- Draft an audit program.

BOOKS FOR REFERENCE:
1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
5. MS Ramaswamy, Principles and Practice of Auditing.
6. Dinakar Pagare, Practice of Auditing, Sultan Chand
7. Kamal Gupta, Practical Auditing, TMH
8. R.G Sexena - Principles and Practice of Auditing, HPH
6.3 INCOME TAX - II

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

Unit 1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION 16 Hrs

Unit 2: CAPITAL GAINS 16 Hrs

Unit 3: INCOME FROM OTHER SOURCES 10 Hrs

Unit 4: DEDUCTIONS FROM GROSS TOTAL INCOME 06 Hrs
Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQ Band 80 U. (theory Only)

Unit 5: SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS 08Hrs
Meaning – Provision for Set-off & Carry forward of losses (Theory only).
Computation of Total Income and Tax Liability of an Individual Assessee (Problems– in case of income from salary & house property- computed income may be given).

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

BOOKS FOR REFERENCE
1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
6. Singhania: Income Tax
7. Dr. H.C Mehrothra : Income Tax, Sahitya Bhavan
8. 7 Lecturer Income Tax – VBH
6.4 MANAGEMENT ACCOUNTING

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

UNIT1: MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENTS 12 Hrs

UNIT2: RATIO ANALYSIS 14 Hrs
Meaning and Definition, Classification of Ratios, Uses & Limitations – Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.

UNIT3: FUND FLOW ANALYSIS 10 Hrs

UNIT4: CASH FLOW ANALYSIS 10 Hrs

Unit 5: BUDGETING & MANAGEMENT REPORTING 10 Hrs
Meaning, Types of Functional Budgets, Preparation of Cash Budgets and Flexible Budgets

SKILL DEVELOPMENT
- Collection of financial statements of any one organization for two years and preparing comparative statements
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collect Annual report of an Organization and Calculate Important Accounting Ratio’s
- Draft a report on any crisis in an organization – Decline in sales, profit, working capital extra.

BOOKS FOR REFERENCE
1. J. Made Gowda - Management Accounting, HPH
2. S.N. Maheswari , Management Accounting, Sultan Chand.
3. Sexana, Management Accounting, Sultan Chand
4. Sudhindra Bhat- Management Accounting, PHI
5. Soundrarajan A & K. Venkataramana, Management Accounting, SHBP.
6. S.N. Goyal and Mamohan, Management Accounting, Sahitya Bhavan
7. Sharma and Gupta, Management Accounting, Kalyani Publishers
8. P N Reddy & Appanaiah, Essentials of Management Accounting, HPH
ELECTIVE GROUPS

1. ACCOUNTING & TAXATION GROUP

AC 5.5 ADVANCED ACCOUNTING

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

UNIT 1: ACCOUNTS OF BANKING COMPANIES 18 Hrs

UNIT 2: ACCOUNTS OF INSURANCE COMPANIES 14 Hrs
Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.

UNIT 3: INFLATION ACCOUNTING 08 Hrs

UNIT 4: FARM ACCOUNTING 08 Hrs

UNIT 5: INVESTMENT ACCOUNTING 08 Hrs

SKILL DEVELOPMENT
- Preparation of different schedules with reference to final accounts of Banking Companies
- Preparation of financial statement of Life Insurance Company.
- Preparation of financial statement of General Insurance Company.

BOOKS FOR REFERENCE:
1. Made Gowda – Advanced Accounting, HPH
2. S.N. Maheswari , Advanced Accountancy, Vikas Publishers
5. R L Gupta, Advanced Accountancy, Sultan Chand
6. Shukla and Grewal, Advanced Accountancy, S Chand
7. Jawaharlal, Managerial Accounting, HPH
OBJECTIVE:
The objective is to equip students with the application of principles and provisions of Central sales tax, Customs act, Central excise, value added tax, Service tax laws, and provide an insight into practical aspects and apply the provisions of tax laws to various situations.

Unit 1: CENTRAL SALES TAX / G.S.T (GOODS & SERVICES TAX) 18 Hrs

Unit 2: CUSTOMS ACT 12 Hrs
Meaning – Types of Custom Duties – Valuation for Customs Duty – Tariff Value – Customs Value – Methods of Valuation for Customs – Problems on Custom Duty

Unit 3: CENTRAL EXCISE 14 Hrs

Unit 4: VALUE ADDED TAX 12 Hrs

SKILL DEVELOPMENT:
- Narrate the procedure for calculation of CST, Customs duty, Central excise, VAT, Service tax
- Preparation of challans for payment of duty.
- Preparation of Manufacturers Invoice.
- Preparation of Tax invoice under the VAT act.

BOOKS FOR REFERENCE:
5. S.Bhat: Taxation Management
10. Saha & Other – Taxation - HPH
OBJECTIVE
The objective is to enable the students to understand assessment of Firms and Companies with regard to income tax and wealth tax.

Unit 1: SERVICE TAX  
Meaning and Definition – Features of Service Tax – Levy and Collection of Service Tax – Service Tax Administration – Exemptions from Service Tax – Taxable Services – Determination of Service Tax Liability (Simple Problems)

Unit 2: WEALTH TAX  

Unit 3: ASSESSMENT OF FIRMS  
Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firm’s Business Income – Treatment of Interest and Capital, Salary, Commission, Remuneration received by partners and computation of Firms total income.

Unit 4: ASSESSMENT OF COMPANIES  

SKILL DEVELOPMENT
- Collect financial statement of a firm and compute the taxable income
- Narrate the procedure for calculation of book profits
- Make the list of deemed assets and exempted assets under wealth tax act
- Procedure of Calculation of Service tax and Challan for payment of tax under service tax act

BOOKS FOR REFERENCE
3. Gaur and Narang : Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax
7. Singhania : Income Tax
9. Saha & Others – Taxation - HPH
OBJECTIVE
The objective is to enable the students to understand business decisions using the accounting information.

Unit 1: MARGINAL COSTING 1 Hrs

Unit 2: STANDARD COSTING 12 Hrs

Unit 3: BUDGETARY CONTROL 12 Hrs
Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – Classification of Budgets – Functional Budgets – Problems on Production Budget, Sales Budget, Production Cost Budget, Purchase Budget and Master Budget.

UNIT 4. INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS): 12 Hrs
Introduction - Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis Indian Accounting Standards, Understanding of US GAAP and Indian GAAP, Applications of IFRS and US GAAP and Indian GAAP. Preparation of final accounts as per IFRS

UNIT 5: CORPORATE FINANCIAL REPORTING: 05 Hrs
Issues and problems with special reference to published financial statements.

SKILL DEVELOPMENT
- Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
- Illustrate make or buying decisions.
- Illustrate accept or reject decisions.
- Preparation of sales Budget with Imaginary Figures
- List any 10 industries where Standard Costing is used.

BOOKS FOR REFERENCE
1. S.P. Iyengar, Cost Accounting, Sultan Chand
2. K.S. Thakur: Cost Accounting.
3. M.N. Arora, Cost Accounting, Vikas
4. Soundrarajan & K. Venkataraman, Cost Accounting, SHBP.
5. N. Prasad, Costing, Books Syndicate
7. Jain & Narang, Cost Accounting, Kalyani Publishers
9. IM Pandey: Management Accounting, Vikas Publishers
10. CA & ICWA Bulletins
2. FINANCE GROUP

F.N 5.5 ADVANCED FINANCIAL MANAGEMENT

OBJECTIVE
The objective of this subject is to familiarize the students with Advanced Financial analysis and decision making.

Unit 1: INVESTMENT DECISIONS AND RISK ANALYSIS 12 Hrs

Unit 2: SOURCES OF CAPITAL 10 Hrs

Unit 3: CAPITAL STRUCTURE THEORIES 10 Hrs

Unit 4: DIVIDEND THEORIES 10 Hrs

Unit 5: PLANNING AND FORECASTING OF WORKING CAPITAL 14 HRS

SKILL DEVELOPMENT
- Preparation of a small project report of a small business concern covering all components- (Finance, Marketing, Production, Human Resources, General administration) (Any one component can be selected as a title of the report)
- Designing a capital structure for a Trading concern
- Preparing a blue print on working capital of a small concern.
- Prepare a chart on Modes of cash budget.
- List out different modes of Dividend Policy.
- List out the Companies, which have declared dividends recently along with the rate of dividend.

BOOKS FOR REFERENCE
1. Narendra Singh Advanced Financial Management
2. Muniraju – Advanced Accounting Management
3. K. venkataramana, Advanced Financial Management, SHBP.
4. Avadhani - Advanced Accounting Management, HPH
5. S N Maheshwari, Financial Management Principles and Practice, Sultan Chand
7. Sudhindra Bhat ; Financial Management, Prentice Hall of India
8. I M Pandey, Financial Management, Vikas Publication
10. R.M Srivastava ; Financial Management & Policy, Sterling publishers
F.N5.6 INTERNATIONAL FINANCE

OBJECTIVES:
To familiarize the students with International Financial environment, instruments and institutions.

UNIT – 1: INTRODUCTION TO INTERNATIONAL FINANCE 12 Hrs

UNIT – 2: FOREIGN EXCHANGE AND BALANCE OF PAYMENTS 12 Hrs
Forex Market & Its Intermediaries, ADR, Foreign Exchange Rate, Theories of Foreign Exchange Rate Determination.
Components of Balance of Payments – Disequilibrium in the balance of payments- methods of correction of disequilibrium.

UNIT – 3: INSTRUMENTS IN INTERNATIONAL FINANCIAL MARKETS. 08 Hrs

UNIT – 4: FOREIGN EXCHANGE RISK 10 Hrs

UNIT – 5:INTERNATIONAL FINANCIAL INSTITUTIONS AND LIQUIDITY 14 Hrs
The IMF, International liquidity and SDR’s (special drawing rights) – International bank for reconstruction and development (World Bank), International development association, International investment guarantee agency.

SKILL DEVELOPMENT:
● Visit any authorized dealers’ establishments and understand their activities.
● Analyze the trend of FDI into India in the last five years.

BOOKS FOR REFERENCE:
2. Aswathanarayana T – International Finance – HPH
3. K. Venkataramana, International Finance, SHBP.
7. Timothy Carl Kesta, Case and Problems in International Finance.
F.N. 6.5 CORPORATE FINANCIAL POLICY

OBJECTIVE
The objective is to familiarize the students with Corporate Financial Policies and their impact on Business.

Unit 1: FINANCIAL POLICY 12 Hrs
Meaning – Scope - Interface of Corporate Financial Policy and other Managerial Functions –

Unit 2: COST OF CAPITAL 10 Hrs

Unit 3: CORPORATE FINANCIAL GOALS 14 Hrs

Unit 4: MERGERS AND ACQUISITIONS 12 Hrs
Meaning - Reasons – Types of Combinations - Forms of Merger – Motives and Benefits of Merger –

Unit 5: CORPORATE VALUATION 08 Hrs

SKILL DEVELOPMENT
- Formulation of financing policy
- Case analysis of some live merger reported in business magazines
- Analyzing business growth of some companies on the basis of reported financial results of some companies.
- Identify Mission, vision statement of Company.
- Case study of growth pattern of a single product / multi product.

BOOKS FOR REFERENCE
1. I M Pandey, Financial management, Vikas Publication
2. R P Rustagi, Financial management, Sultan Chand
3. J C Vanhorne, Financial management, PHI
4. K. Venkataraman, Corporate Financial Policy, SHBP.
5. Sudhindra Bhat; Corporate Finance, PHI
6. Nishikanta Jha ; Mergers Acquisitions and Corporate Restructurings
7. Shashi K Gupta : Corporate Financial Policy ,Kalyani Publication
8. O.P Agarwal: Corporate Financial Policy ,HPH
OBJECTIVE
The objective is to familiarize the students about investment decisions and Portfolio Management.

Unit 1: INTRODUCTION TO INVESTMENT MANAGEMENT 12 Hrs

Unit 2: SECURITY ANALYSIS 14 Hrs

Unit 3: MODERN PORTFOLIO THEORY 12 Hrs

Unit 4: PORTFOLIO MANAGEMENT 08 Hrs
Markowitz Model – Sharpe Model – Jensen and Treynor Model

Unit 5: GLOBAL MARKETS 10 Hrs
Global Investment Benefits - Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and Domestic Markets

SKILL DEVELOPMENT
• Prepare an imaginary investment portfolio for salaried man whose income as 10 lacks per annum and estimate savings is 2 lacks per annum.
• Make list of thirty companies which gone for an IPO very recently.
• Prepare a statement showing the ups and downs in the BSE index to the last one years

BOOKS FOR REFERENCE
1. Avadhani, Investment Analysis and Portfolio Management, HPH’
2. Preeti Singh - Security Analysis and Portfolio Management, HPH
3. K. Venkataramana, Security Analysis and Portfolio Management, SBHP.
4. Kevin, Investment and Portfolio Management
8. Rohini Singh - Security Analysis and Portfolio Management
OBJECTIVE:
The objective of this subject is to provide an insight into the way computerized information systems impact how the accounting data is captured, processed, and communicated. It introduces the technology, procedures, and controls that are necessary in modern accounting field.

Unit – 1: THE INFORMATION SYSTEM: AN ACCOUNTANT'S PERSPECTIVE 12Hrs

Unit – 2: INTRODUCTION TO TRANSACTION PROCESSING 12Hrs

Unit – 3: COMPUTER-BASED ACCOUNTING SYSTEMS 12Hrs

Unit – 4: FINANCIAL REPORTING AND MANAGEMENT REPORTING SYSTEMS 12Hrs

Unit – 5: COMPUTER CONTROLS AND AUDITING IT CONTROLS 08Hrs
Relationship between IT Controls and Financial Reporting, Audit Implications of Sections IT Governance Controls, Organizational Structure Controls, Segregation of Duties within the Centralized Firm, The Distributed Model, Creating a Corporate IT Function, Audit Objectives Relating to Organizational Structure, Audit Procedures Relating to Organizational Structure.
SKILL DEVELOPMENT:
- Generation of different types of management reports
- Preparation of dataflow diagrams
- Preparation of different flowcharts - Eg: Information flow in Finance department of a company
- Computerization of transactions and drawing of a Balance Sheet

BOOKS FOR REFERENCE:

1. Marriappa B. Accounting Information System, HPH
OBJECTIVES:
This paper will orient students to understand that business processes can be integrated in a seamless chain.

UNIT 1: INTRODUCTION 12Hrs
Introduction To ERP, Evolution of ERP, What is ERP? Reasons for the growth of ERP, Scenario and Justification of ERP in India, Evaluation of ERP, Various Modules of ERP, Advantage of ERP.

UNIT 2: ERP ENVIRONMENT 12 Hrs

UNIT 3: ERP RELATED TECHNOLOGIES 12 Hrs
ERP and Related Technologies, Business Process Reengineering (BPR), Management Information System (MIS), Executive Information System (EIS), Decision support System (DSS), Supply Chain Management (SCM)

UNIT 4: ERP MODULES 10Hrs
ERP Modules, Introduction to Finance, Plant Maintenance, Quality Management, Materials Management

UNIT 5: ERP MARKET 10Hrs

SKILL DEVELOPMENT:
- Prepare a list of companies that provide ERP packages and their features.

BOOKS FOR REFERENCE:
1. C.S. V Murthy Enterprise Resource Planning
5. Altekar, PHI. Enterprise Resource Planning
7. P. Diwan
9. Introduction to SAP, an Overview of SD: MM, PP, FI/CO Modules of SAP.
OBJECTIVE:
This subject aims at imparting knowledge about Auditing done with the use of Information Technology

Unit 1: INTRODUCTION TO AUDITING SOFTWARE 12 Hrs

Unit 2: AUDIT OF SUBSIDARY BOOKS 10 Hrs

Unit 3: AUDIT OF FINANCIAL STATEMENTS 10 Hrs
Configuring profit/Loss account, display profit/loss account, Audit of profit/loss account,

Unit 4: TAX AUDIT 12 Hrs
Extracting financial and quantitative information required for Tax Audit (under Sec. 44AB), Displaying relevant data for Audit based on Clause requirement, Instant Statistics on Audit Listings (Audited Vouchers & Unaudited Vouchers), record Audit Remarks using Audit Notes, Provision to mark Vouchers for Clarification / Verification from Clients, Provides facility to post corrections and reviews remotely, Tracking any alteration / modification to vouchers post Audit, Generate Annexure to Form 3CD, Printing of Form 3CD along with Annexure I and II, Printing of Form 3CA and Form 3CB

Unit 5: SATUTORY AUDIT 12 Hrs
Creation and maintenance of Audit Program, create the Audit Program as pre audit activity, Supports to prepare and maintain Audit Working Papers, Facility to mark the applicable and compiled Accounting Standards for a company. Extracting the financial information required for Statutory Audit, Displaying the relevant data in the required form for analysis, Audit the Vouchers along with instant statistics, Track and audit the Related Party. Mechanism to Audit and interact with the Client remotely, generate the following Financial Statements as per the format specified in Company's Act: Schedule VI Balance Sheet, Schedule VI P&L Statement.

SKILL DEVELOPMENT:
• Maintain a computer record and execute the problems

BOOKS FOR REFERENCE:
2. Guide to Tally 9, Law Point,
OBJECTIVE
The objective of this subject is to acquaint students with the banking technology and their recent developments and enhance their knowledge on modern banking concepts and techniques.

Unit 1: BRANCH OPERATION AND CORE BANKING 12Hrs
Introduction and evolution of bank management – Technological impact in banking operation – Total branch computerization – Concept of opportunities – Centralized banking – Concept, opportunities, challenges and implementation

Unit 2: DELIVERY CHANNELS 12Hrs
Delivery channels – Automated Teller machine (ATM) – Phone banking – call centers – Internet banking – Mobile banking – Payment gateways – Card technologies – MICR electronic clearing

Unit 3: BACK OFFICE OPERATIONS 12Hrs

Unit 4: INTER BANK PAYMENT SYSTEM 10Hrs

Unit 5: CONTEMPORARY ISSUES IN BANKING TECHNIQUES 10Hrs
Analysis of Rangarajan committee reports – E Banking budgeting – Banking software’s.

SKILL DEVELOPMENT:
- Filling of application for opening a Bank Account
- Preparations of Bank Reconciliation Statement
- Identify and compare the banking delivery channels of nationalized banks and private banks
- List out the boons and the banes of computerization of banks operations.
- Current issues in banking technology to be discussed in class.

BOOKS FOR REFERENCE:
6. Padwal & Godse : Transformation of Indian Banks with Information Technology.
OBJECTIVE
The objective of this subject is to enable the students to understand the various concepts of international banking and foreign exchange rate determination.

UNIT 1: INTRODUCTION TO INTERNATIONAL BANKING 10Hrs

UNIT 2: INTERNATIONAL CAPITAL MARKETS 10Hrs
Introduction – Meaning and Definition – Types – Financial market flow beyond national boundaries – Debt and non – debt flows – Volatile and Stable flows – Interest Rate Differentials - Demand for and supply of funds across borders.

UNIT 3: OFFSHORE BANKING CENTRES 10Hrs

UNIT 4: FOREIGN EXCHANGE AND MARKETS 14Hrs

UNIT 5: FOREIGN MARKET IN INDIA 12Hrs
Introduction – Meaning – Types – Operations – Convertibility - Objectives of Foreign Exchange Control – Problems of Foreign Exchange markets in India – Mechanism to settle the problems - Role of RBI in settlement of foreign exchange problems in India.

SKILL DEVELOPMENT
- Chart showing the currencies of Different countries.
- Table showing one month foreign exchange rates of Rupee and US $
- Role of RBI in settlement of foreign exchange problems in India.
- Global Balance sheet of a bank
- Comment on Asset and Liability Management of a Foreign Bank.

BOOKS FOR REFERENCE
4. Timothy Carl Kesta, Case and Problems in International Finance.
9. Chaudhuri & Agarwal Foreign Trade & Foreign Exchange, HPH
B.I. 5.6 LIFE & GENERAL INSURANCE

OBJECTIVE
The objective is to enable the students to understand various aspects of Life & General Insurance.

Unit 1: INTRODUCTION TO LIFE INSURANCE  12 Hrs

Unit 2: LEGAL ASPECTS OF LIFE INSURANCE  12 Hrs

Unit 3: CLAIM MANAGEMENT & RE-INSURANCE  10 Hrs

Unit 4: INTRODUCTION TO GENERAL INSURANCE  12 Hrs

Unit 5: INSURANCE INDUSTRY  10 Hrs
Insurance Industry - Brief History - Pre Nationalization and post nationalization - Current scenario. Re-Insurance - Functions, Methods of Re-Insurance.

SKILL DEVELOPMENT :
- Calculation of policy premium with imaginary figures
- Calculation of fair claims with imaginary figures
- Preparation of list occupational hazards under life insurance

BOOKS FOR REFERENCE
1. Annie Stephen L – HPH
2. P. Perya Swamy; Principles and Practice of Life Insurance
3. Raman B, Your Life Insurance Hand Book
4. William C. Arthur, Risk Management and Insurance
6. Gopal Krishnan, Liability Insurance
8. Mishra M.N, Insurance Principles and Practice
10. Fire Insurance Claim – Insurance institute of India
11. P. K Gupta; Insurance & Risk Management
B.I 6.5 RISK MANAGEMENT

OBJECTIVE
The objective is to expose students to acquire skills in Risk Management.

Unit 1: INTRODUCTION TO RISK MANAGEMENT 10 Hrs

Unit 2: SOURCES OF RISK AND EXPOSURE 10 Hrs
Sources of risk and exposure, pure risk and speculative risk, acceptable and non-acceptable risks, static and dynamic risk, various elements of cost of risk.

Unit 3: CORPORATE RISK MANAGEMENT 12 Hrs
Corporate risk management, riskiness of returns, -approaches and processes of corporate risk management, management of business risk, currency and interest rate risk, assets and liability management, - guidelines and tools of risk management.

Unit 4: DERIVATIVES AS RISK MANAGEMENT TOOLS 12 Hrs
Derivatives as risk management tools, features of hedging, forward, future, options and swaps. Classification of derivatives, important features of derivatives.

Unit 5: HEDGING & OPTIONS 12 Hrs
Hedging risks with currency and interest rate futures, index future and commodity futures, Fundamental concepts of options and hedging and risk management with options, Fundamentals of currency and interest rate swaps- risk management with swaps, Fundamental concepts of VAR approach and insurance.

SKILL DEVELOPMENT

• Understand the elements of Corporate Risk Management. Adequate exposure to the functioning of Risk Management tools.

BOOKS FOR REFERENCE

1. Gopal Krishnan, Liability Insurance
2. Mishra M.N, Insurance
3. Mishra M.N, Insurance Principles and Practice
4. Bose A.K, Engineering Insurance
5. Fire Insurance Claim – Insurance Institute of India
6. N. Gulati –Risk Management
8. Life Insurance Claims - Insurance Institute of India
9. Gupta S.P, Liability and Engineering Insurance
10. Gupta S.P, Marine Insurance Claim
11. G. Kotreshwar – Risk Management
B.I 6.6 MARKETING OF INSURANCE PRODUCTS

OBJECTIVE
The objective is to enable the students to acquire skills in Marketing of Insurance Products

Unit 1: INTRODUCTION TO MARKETING IN THE INSURANCE INDUSTRY 14 hrs
The role of the customer in marketing, The definition of marketing, Marketing and other related business functions within the insurance industry, Creating a marketing strategy for insurance products, Impact of external and internal factors on the marketing strategy, External considerations including: Social – Economic – Competition – Technological – Ecological and Meteorological – Consumer protection, Internal considerations including: Structure - Behaviour – Values.

Unit 2: MARKETING THEORY AND CONCEPTS IN THE INSURANCE INDUSTRY 14 hrs
Insurance customers and their buying patterns, Supply and demand in the insurance industry (including insurance cycle), The marketing mix, Segmentation of existing and prospective customers, Competitive positioning, Differentiation of the product, Financial Value Chain analysis, Portfolio management, The life cycle of insurance products, Analyzing existing insurance customers, Core competencies, Internal auditing of marketing practices, SWOT analysis.

Unit 3: DEVELOP A MARKETING STRATEGY FOR INSURANCE PRODUCTS 14 hrs
Identifying segments in insurance customers, Customer’s attributes and behaviour, Using data from customer relationship management systems to feed into strategy, Identifying competitors, Competitor’s portfolio of offerings and position, Developing a portfolio of opportunities, Scenario testing, Taking a position in the market, Value and supply chain analysis, Pricing, Regulation, Branding insurance products and services, Establishing a brand, The importance of branding, Brand awareness, Brand extension, White labeling.

Unit 4: IMPLEMENT AND DELIVER A MARKETING STRATEGY 14 hrs
Communicating the marketing message for insurance products and services, The marketing communications portfolio, The marketing message, E-marketing, Advertising, Sales and account management, Public relations, Promotion, Sponsorship, Emergency communications plan, Distributing insurance and finance products and services, Different channels for distribution (including Call centers), Distribution options: Financial advisers – Intermediaries / brokers – Direct selling – Financial institutions, including bank assurance – Aggregators – Other organizations distributing insurance, Risk assessment, Service delivery, Customer experience, including claims, Managing the customer relationship.

SKILL DEVELOPMENT

- Preparation of an advertisement copy to Marketing Insurance Products.
- Conducting a survey to understand policy holders stratification
- Designing brochure for Marketing Insurance Products

BOOKS FOR REFERENCE

9. Innovative Marketing balancing Commercial goals & Corporate responsibility