

**Vijayanagara Sri Krishnadevaraya University**  
**Jnana Sagara, Ballari (Karnataka State)**



**Department of Studies in Commerce**

**SYLLABUS**

**BACHELOR OF COMMERCE**

Under Choice Based Credit System (CBCS)

(I to VI Semester)

**With Effect from 2016 – 17**

**Vijayanagara Sri Krishnadevaraya University**  
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**Course Structure of B.Com.**  
**(From the Academic Year 2016-17)**

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
First	HC 1.1	Kannada	30	70	100	04	04
	HC 1.2	Any Other Language	30	70	100	04	04
	MC 1.3	Indian Constitution	30	70	100	04	04
	SC 1.4	Financial Accounting- I	30	70	100	04	04
	SC 1.5	Business Economics	30	70	100	04	04
	SC 1.6	Principles and Practices of Business Management-I	30	70	100	04	04
	CA 1.7	Co-curricular Activities	50	--	50	02	--
	<b>Total</b>			<b>230</b>	<b>420</b>	<b>650</b>	<b>26</b>
Second	HC 2.1	Kannada	30	70	100	04	04
	HC 2.2	Any Other Language	30	70	100	04	04
	MC 2.3	Environmental Studies	30	70	100	04	04
	SC 2.4	Financial Accounting- II	30	70	100	04	04
	SC 2.5	Monetary Economics	30	70	100	04	04
	SC 2.6	Principles and Practices of Business Management-II	30	70	100	04	04
	OEC 2.7	Open Elective Course – I	30	70	100	04	04
	CA 2.8	Co-curricular Activities	50	--	50	02	--
<b>Total</b>			<b>260</b>	<b>490</b>	<b>750</b>	<b>30</b>	<b>28</b>
Third	HC 3.1	Kannada	30	70	100	04	04
	HC 3.2	Any Other Language	30	70	100	04	04
	MC 3.3	Computer Fundamentals	30	70	100	04	04
	SC 3.4	Corporate Accounting-I	30	70	100	04	04
	SC 3.5	Marketing Management	30	70	100	04	04
	SC 3.6	Quantitative Techniques –I	30	70	100	04	04
	OEC 3.7	Open Elective Course – II	30	70	100	04	04
	CA 3.8	Co-curricular Activities	50	--	50	02	--
<b>Total</b>			<b>260</b>	<b>490</b>	<b>750</b>	<b>30</b>	<b>28</b>
Fourth	HC 4.1	Kannada	30	70	100	04	04
	HC 4.2	Any Other Language	30	70	100	04	04
	MC 4.3	Computer Applications	30	70	100	04	04
	SC 4.4	Corporate Accounting-II	30	70	100	04	04
	SC 4.5	Company Law and Secretarial Practice	30	70	100	04	04
	SC 4.6	Quantitative Techniques-II	30	70	100	04	04
	OEC 4.7	Open Elective Course – III	30	70	100	04	04
	CA 4.8	Co-curricular Activities	50	--	50	02	--
<b>Total</b>			<b>260</b>	<b>490</b>	<b>750</b>	<b>30</b>	<b>28</b>

Fifth	HC 5.1	Principles and Practices of Auditing	30	70	100	04	04
	HC 5.2	Business Laws	30	70	100	04	04
	SC 5.3	Financial Management	30	70	100	04	04
	SC 5.4	Cost Accounting – I	30	70	100	04	04
	SC 5.5	Business Environment	30	70	100	04	04
	SC 5.6	Income Tax – I	30	70	100	04	04
	OEC 5.7	Open Elective Course – IV	30	70	100	04	04
<b>Total</b>			<b>210</b>	<b>490</b>	<b>700</b>	<b>28</b>	<b>28</b>
Sixth	HC 6.1	Contemporary Auditing	30	70	100	04	04
	HC 6.2	Financial Services	30	70	100	04	04
	SC 6.3	Management Accounting	30	70	100	04	04
	SC 6.4	Cost Accounting –II	30	70	100	04	04
	SC 6.5	Human Resource Management	30	70	100	04	04
	SC 6.6	Income Tax – II	30	70	100	04	04
	PW6.7	Project Work	30	70	100	---	04
	<b>Total</b>			<b>210</b>	<b>490</b>	<b>700</b>	<b>24</b>
<b>Grand Total</b>			<b>1430</b>	<b>2870</b>	<b>4300</b>	<b>168</b>	<b>164</b>

**Notes:**

1. HC – Hard Core Course; SC – Soft Core Course; MC – Mandatory Course; OEC – Open Elective Course, PW – Project Work and CA – Co-Curricular Activities.
2. The students pursuing B.Com Programme have to study Open Elective Courses (in Second, Third, Fourth and Fifth semesters) which are offered by the departments other than the Department of Commerce.
3. The students shall prepare a Project Report during VI-Semester. The same report shall be valued by the Course Teacher for 30 marks and by the examiner (after the semester-end examination) at the time of central valuation for 70 marks.
4. **It is mandatory that all the papers**, except languages, Indian Constitution, Environmental Studies and Computer-related papers, **should be taught by the Commerce Teachers (M.Com. Graduates) only**. However, Business Economics and Monetary Economics papers may be taught by Economics Teachers [MA (Economics) Graduates].
5. All the courses (papers) are to be taught in the light of latest developments in the concerned area. The courses involving legal aspects are to be taught as per the latest provisions of laws.

### B. Com. I – Semester

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
First	HC 1.1	Kannada	30	70	100	04	04
	HC 1.2	Any Other Language	30	70	100	04	04
	MC 1.3	Indian Constitution	30	70	100	04	04
	SC 1.4	Financial Accounting- I	30	70	100	04	04
	SC 1.5	Business Economics	30	70	100	04	04
	SC 1.6	Principles and Practices of Business Management-I	30	70	100	04	04
	CA 1.7	Co-curricular Activities	50	--	50	02	--

## BACHELOR OF COMMERCE - FIRST SEMESTER

### FINANCIAL ACCOUNTING – I

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Code: SC1.4  
Credits: 4  
Contact Hours: 56

Univ Code:  
Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

**Objectives:** To enable the students to recollect the basics of accounting and prepare them to understand advanced treatments in preparation of final accounts. To enable the students to convert the single-entry system into the double-entry system and make them to understand the accounting of consignment and branch accounts.

**Pedagogy:** Combination of lectures, assignment, simple case study, group discussion, etc.

**Module 1: Introduction:** Meaning and Definition of Accounting - Importance of Accounting, Accounting Concepts – Accounting Conventions – Accounting Standards, Types and Rules of Accounts - Accounting Cycle - Journal, Ledger, Trial Balance (Revision)

**Module 2: Final Accounts of Sole Trading Concerns:** Preparation of Trading Account, Profit and Loss Account and Balance Sheet including Manufacturing Account.

**Module 3: Accounting from Incomplete Records (Single Entry System):** Meaning, Merits and Demerits – Ascertainment of Profits on the basis of Statement of Affairs – Conversion of Single Entry into Double Entry.

**Module 4: Accounting for Consignment Transactions:** Meaning, Consignment v/s Sales, Proforma Invoice, Account Sales, Types of Commission, Goods sent at Cost Price and Invoice Price, Valuation of Stock - Normal Loss and Abnormal Loss, Journal Entries and Ledger Accounts in the books of both the Consignor and Consignee.

**Module 5: Branch Accounts:** Dealing with cash sales, credit sales, goods received at invoice price-Independent branches-Incorporation of branch transactions in the books of head office -depreciation of branch assets, goods and remittances in transit.

#### Recommended Books

1. Financial Accounting - S.N.Maheshwari.
2. Financial Accounting – Shukla & Grewal.
3. Financial Accounting – B.S Raman
4. Advanced Accounting – R.L Gupta &Radhswamy
5. Introduction to Accountancy – T.S.Grewal.
6. Introduction to Accountancy- M.B.Kadkol

**BACHELOR OF COMMERCE - FIRST SEMESTER**  
**BUSINESS ECONOMICS**

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Code: SC1.5  
Credits: 4  
Contact Hours: 56

Univ Code:  
Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

**Objectives:** To acquaint the students with the basics of business economics, enable the students to analyse the demand and production issues and to examine the various market structures to take rational business decisions.

**Pedagogy:** Combination of lectures, assignment, simple case studies, group discussion, encouraging students for conducting market survey, etc.

**Module 1: Nature and Scope of Business Economics** - Meaning and definitions of Business Economics - Nature and Scope - The nature and types of business decisions - Managerial decision making process - Role of business Economist in business.

**Module 2: Theory of Consumer Behaviour** - The concept of utility- consumption- ordinal utility and cardinal utility analysis- LDMU- LEMU –Indifference curve analysis- consumer equilibrium- consumer surplus.

**Module 3: Demand Analysis and Demand Forecasting** - Law of demand - Elasticity of demand and its measurement, demand forecasting – Meaning- Need and importance - Methods of demand forecasting.

**Module 4: Production Analysis** - Meaning and Factors of Production- Production Function - law of variable proportions - Iso-quants-returns to scale - optimum factor combination – Iso-cost line least cost combination of factors. **Theory of Cost and Revenue:** Cost of production - cost concepts - short run and long run costs - concept of revenue - meaning and types - economies of scale – diseconomies - Break-Even Analysis.

**Module 5: Market Structures** - Market - Meaning and Types - perfectly competitive market- features- price and output determination- time element – monopoly – meaning –types- features- price and output under monopoly-monopolistic competition – meaning – features- price and output under it - A brief idea of duopoly and oligopoly.

**Recommended Books**

1. Varsheny and Maheshwari “Managerial Economics”
2. Dwivedi, “Managerial Economics”

3. Mithani ,“Managerial Economics”
4. Reddy, Appannaiah and Others, “Business Economics”
5. Paul, Moute and Gupta, “Managerial Economics”
6. Kalkundrikar, Managerial Economics



**BACHELOR OF COMMERCE - FIRST SEMESTER**  
**PRINCIPLES AND PRACTICES OF BUSINESS MANAGEMENT-I**

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Code: SC1.6

Credits: 4

Contact Hours: 56

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To understand the basics of management and its evolution to manage the business entities effectively by getting the insights into the managerial functions.

**Pedagogy:** Combination of lectures, assignment, simple case studies, group discussion, role play, project work on different management authorities, etc.

**Module 1: Introduction:** Meaning, Definition, Features, Functions and Importance of Management, Management and Administration, Role, Responsibilities and Qualities of Manager, Levels of Management. Management Process and Skills

**Module 2: Evolution of Management Thought:** Elements of Management, Approaches, Contribution of Henry Fayol, F.W Taylor and Peter F Drucker.

**Module 3: Planning:** Meaning, Definition and fundamentals of planning, Mission and Objectives, Importance and Principles of Planning. Types of Planning, Planning Premises, Forecasting and Decision Making.

**Module4: Organising:** Introduction, meaning, definition, nature, characteristics, functions and principles of Organisation, Importance / advantages of Organization, Types of internal organisation, Delegation of authority including accountability and responsibility.

**Module 5: Staffing:** Introduction, meaning and definition, Elements of staffing, Functions and process of Staffing, Recruitment - Meaning and Definition, Sources of Recruitment, Advantages and Disadvantages. Selection: Importance of Selection, stages of Selection Process. Interview: Kinds of Interview, Principles of Interview. Promotion: bases for promotion, Qualities of a good promotion Policy.

**Recommended Books**

1. Maheshwari & Maheshwari: Principles of Management, Vikas Publications.
2. L.M Prasad: Principles and Practices of Management, S. Chand Publication.
3. T. Ramaswamy : Principles of Management, HPH
4. P. C. Tripathi and P.N Reddy : Principles of Management, HPH
5. Saxena & Saxena: Principles of Management.
6. Ahuja: Principles of Management.
7. Jagadish Prakash: Principles of Management
8. S.A.Sherlekar - Management Principles and Practices

### B. Com. II – Semester

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
Second	HC 2.1	Kannada	30	70	100	04	04
	HC 2.2	Any Other Language	30	70	100	04	04
	MC 2.3	Environmental Studies	30	70	100	04	04
	SC 2.4	Financial Accounting- II	30	70	100	04	04
	SC 2.5	Monetary Economics	30	70	100	04	04
	SC 2.6	Principles and Practices of Business Management-II	30	70	100	04	04
	OEC2.7	Open Elective Course - I	30	70	100	04	04
	CA 2.8	Co-curricular Activities	50	--	50	02	--

**BACHELOR OF COMMERCE - SECOND SEMESTER**  
**FINANCIAL ACCOUNTING-II**

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Code: SC 2.4

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To make the students to understand various issues of partnership firms and accounting aspects of different forms of business.

**Pedagogy:** Combination of lectures, assignment, simple case studies, group discussion.

**Module1:** **Dissolution of firms** - dissolution due to insolvency of a partner - applicability of Garner v/s Murray rule - Insolvency of all partners - piecemeal distribution of cash -Maximum Loss Method and Excess Capital Method. **Amalgamation of firms** - meaning and objectives – journal and ledger accounts in the books of the old and new firm and preparation of amalgamated balance sheet in the books of the new firm.

**Module 2:** **Sale of partnership to a limited company** - Calculation of purchase consideration - preparation of journal and ledger in the books of the firm.

**Module 3:** **Joint Venture** – Meaning, Joint Venture v/s Consignment, Joint Venture v/s Partnership, Methods of maintaining accounts: Recording of all Joint Venture Transactions in the books of each of the Ventures and in Common Set of Books (Joint Bank System).

**Module 4:** **Departmental Accounts** - meaning and objectives - Apportionment of common expenses and incomes - preparation of departmental Trading and Profit and Loss Account, Balance Sheet.

**Module 5: Royalty Accounts** - meaning of royalty, minimum rent, short workings, recoument of short working, Preparation of journal entries and ledger accounts in the books of lessor and lessee.

**Recommended Books**

1. Financial Accounting - S.N.Maheshwari.
2. Financial Accounting – Shukla & Grewal.
3. Financial Accounting – B.S Raman
4. Advanced Accounting –R.L Gupta &Radhaswamy
5. Introduction to Accountancy – T.S.Grewal.
6. Advanced Accountancy-M.B.Kadkol

**BACHELOR OF COMMERCE - SECOND SEMESTER**  
**MONETARY ECONOMICS**

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Code: SC 2.5

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To enable the students to understand the role of money and banking in the economic development.

**Pedagogy:** Combination of lectures, assignment, simple case studies, group discussion on monetary policy of RBI and its impact on market.

**Module 1: Nature and Functions of Money:** Meaning and definitions of money – functions – static and dynamic functions – role of money in economic development – demand for money and supply of money.

**Module 2: Value of Money:** Meaning – Index Numbers – meaning – preparation of index numbers – uses and limitations – cash transactions approach – cash balance approach – modern theory of money.

**Module 3: Inflation:** Meaning and definition – causes – effects and control of inflation – inflationary gap – the Phillip’s Curve – Nature of inflation in a developing economy – Demand-Pull and Cost-Push inflation.

**Module 4: Banking:** Meaning of bank – types of bank – functions of commercial bank – credit creation process – significance and limitations – investment polices – role of bank in development.

**Module 5: Central Banking:** Principles of Central Banking – functions – Credit Control Function – monetary policy – objectives – RBI’s Monetary Policy – Monetary Policy and Economic Development.

**Recommended Books**

1. Macro-Economics - H.L Ahuja
2. Modern Economic Theory - K.K.Dewett
3. Modern Economics - H.L.Ahuja
4. Macroeconomic Theory - Gupta G. S.
5. Economics - Samuelson, Paul.
6. Principles of Macro Economics - Rangarajan C.

**BACHELOR OF COMMERCE - SECOND SEMESTER**  
**PRINCIPLES AND PRACTICES OF BUSINESS MANAGEMENT-II**

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Code: SC2.6

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To enable the students to understand managerial functions and their significance to steer the business entity on a right track.

**Pedagogy:** Combination of lectures, assignment, simple case studies, group discussion, etc.

**Module 1: Directing and Motivation:**

**Directing** - Introduction, definition, nature, principles of direction, techniques of direction, importance of direction. **Motivation**- meaning and definition, nature of motivation, importance and types of motivation, theories of motivation, Maslow's theory of hierarchy, Douglas McGregor's theory, Motivation factors and techniques.

**Module 2: Leadership:** Meaning and definition, need or importance of leadership, approaches or theories of leadership, functions of leader, qualities of a leader, leadership styles.

**Module 3: Co-ordination and Controlling: Coordination** - Meaning and Definition, features, principles, techniques, types of co-ordination, problems of co-ordination, steps for effective co-ordination. **Controlling**- control process, requirement of effective control system, techniques of control, limitations of control.

**Module 4: Communication:** Meaning, definition, importance of communication, effects of communication, communication process, elements of communications, principles of communication, types of communication, merits and demerits, barriers of communication, effective communication and quality of work life.

**Module 5: Management by Objectives:** Introduction, meaning and definition, features and benefits of MBO- problems and limitations of MBO- guidelines for setting effective objectives- Management by Exception.

**Recommended Books**

1. Principles of Management - Maheshwari&Maheshwari
2. Principles and Practices of Management - L.M Prasad
3. Principles of Management - T.Ramaswamy
4. Principles of Management - P.C.Tripathi and P.N Reddy
5. Principles of Management - Saxena&Saxena

6. Management Principles and Practices - Ahuja
7. Management Principles and Practices - Agarwal
8. Management Principles and Practices - Chakroborthi

## **Fundamentals of Financial Accounting**

(This is an Open Elective Course offered by the Department of Commerce to the students of **other than the students of Department of Commerce** in the Second Semester)

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Code: OEC 2.7

Univ Code:

Credits: 4

Workload: 4 hours per week

Contact Hours: 56

Evaluation: Continuous Internal Assessment 30 Marks

Semester-End Examination 70 Marks

Objectives: To equip the students with basic knowledge of financial accounting.

Pedagogy: Combination of lectures, assignment, simple case study, group discussion, etc.

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**Module - 1: Introduction:** Book-keeping, Accounting and Accountancy, Accounting as source of information, users of accounting information, Objectives of Accounting, **Basic Terms in Accounting** - Entity, Business Transactions, Cash transaction, Credit Transaction, Capital, Drawings, Assets, Liabilities, Debtor, Creditor, Goods, Purchases, Sales, Stock, Profit, Gain, Expenses, Loss, Expenditure, Revenues, etc. Forms of business organizations (focus of this course is on sole proprietorship business)

**Module – 2: Generally Accepted Accounting Principles:** Concepts and Conventions, brief note on accounting standards (focus on AS – 1), institutions that influence Indian GAAP.

**Module – 3: Journal and Ledger:** Accounts, accounting equation, accounting cycle, accounts, classification of commonly used accounts, rules of debit and credit, Journal – meaning, format, journalizing the business transactions (with simple problems), Ledger- meaning, format, posting to ledger, balancing of ledger account, Subsidiary Books - meaning, types of subsidiary books, Journal proper, simple cash book, petty cash book, preparation of subsidiary books, (with simple problems).

**Module - 4: Financial Statements:** Trial Balance – meaning and objectives of preparation of trial balance, Profit and Loss Account, Balance Sheet - objectives, preparation of final accounts with simple adjustments (focus on sole proprietorship business).

### **Recommended Books**

1. Financial Accounting – B.S Raman
2. Introduction to Accountancy - M.B.Kadkol
3. Financial Accounting – Jawahar Lal and Seema Srivastava
4. Financial Accounting - S.N.Maheshwari
5. Financial Accounting – Shukla and Grewal
6. Advanced Accounting – R.L Gupta and Radhswamy
7. Introduction to Accountancy – T.S.Grewal
8. Compendium of Statements and Standards of Accounting - The Institute of Chartered Accountants of India, New Delhi

### B. Com. III – Semester

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
Third	HC 3.1	Kannada	30	70	100	04	04
	HC 3.2	Any Other Language	30	70	100	04	04
	MC 3.3	Computer Fundamentals	30	70	100	04	04
	SC 3.4	Corporate Accounting-I	30	70	100	04	04
	SC 3.5	Marketing Management	30	70	100	04	04
	SC 3.6	Quantitative Techniques -I	30	70	100	04	04
	OEC3.7	Open Elective Course - II	30	70	100	04	04
	CA 3.8	Co-curricular Activities	50	--	50	02	--



**BACHELOR OF COMMERCE - THIRD SEMESTER**  
**CORPORATE ACCOUNTING-I**

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Code: SC 3.4  
Contact Hours: 56  
Credits: 4

Univ Code:  
Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

**Objectives:** To work out accounting issues from the inception to the liquidation of companies.

**Pedagogy:** Combination of lectures, seminars, assignments, exposing the students to annual accounts of companies to get practical insights, etc.

**Module 1: Final Accounts of Companies** - Preparation of Trading and Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet as per Companies Act, 2013. Treatment of dividend – interim dividend and final dividend, proposed dividend, unclaimed dividend, dividend on preference shares – income tax on dividend – payment of income tax, provision for taxation – treatment of excess provision in earlier years – capital profits and revenue profits – managerial remuneration – net profit for managerial remuneration.

**Module 2:** Accounting for amalgamation, absorption – purchase consideration – Balance Sheet.

**Module 3: Accounts of Holding Company** – meaning of Holding Company and Subsidiary – meaning of important terms – Requirement of Holding Companies under Companies Act – preparation of consolidated Balance Sheet with special adjustment regarding unrealized profit on Trading Stock, unrealized profit on fixed assets – inter-company elimination and adjustment – chart showing, minority interest in subsidiary company and calculation of capital reserve or goodwill.

**Module 4: Liquidation of Company**– meaning of voluntary liquidation – preparation of liquidators final statement of accounts – order of discharge of liabilities – liquidation expenses – Calculation of Liquidator’s remuneration – Treatment of uncalled Capital – Liability of contributories.

**Module 5: Profit prior to incorporation** – meaning – ascertainment of profit prior to incorporation – Bases for allocation of common expenses and incomes – expenses chargeable after and before incorporation.

**Recommended Books**

1. Financial Accounting - S.N.Maheshwari.
2. Financial Accounting – Shukla & Grewal.

3. Financial Accounting – B.S Raman.
4. Advanced Accounting –R.L Gupta &Radhaswamy.
5. Introduction to Accountancy – T.S.Grewal
6. Advanced Accountancy – M.B.Kadkol

**BACHELOR OF COMMERCE - THIRD SEMESTER  
MARKETING MANAGEMENT**

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Code: SC3.5

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To study and critically analyse the basic concepts of marketing and to impart the knowledge on recent issues in marketing.

**Pedagogy:** Combination of lectures, seminars, assignments, special lectures from invited resource persons, etc.

**Module 1:** **An Overview of Marketing** - Meaning, definition of Marketing and Marketing Management, Classification of Market, Significance and Functions of Marketing– difference between market and marketing, difference between marketing and selling, process of marketing.

**Module 2:** **Market Segmentation** - Meaning and definitions, benefits, costs, bases for market segmentation, criteria / requisites / essentials of market segmentation. Marketing Mix - an Overview of Marketing Mix, Target marketing.

**Module 3:** **Product and Product Planning** - Meaning, definition, objectives and components of product planning, product related concepts; meaning, features, product classification, product portfolio, product-line, Product Life Cycle, new product planning and development - meaning, definition, innovation and steps of new product development, reasons for failure of new product, success of new product development.

**Module 4:** **Channels of Distribution** - Meaning and role of distribution channels, classification of distribution channels and intermediaries, distribution channels, policies and strategies, channel management, conflict and co-operation in distribution channels.

**Module 5:** **Recent Trends in Marketing** -Customer Relationship Management (CRM) - customer satisfaction, mass marketing v/s target marketing, direct marketing, retail marketing, rural marketing, social marketing, green marketing e-marketing, and niche marketing.

**Recommended Books**

1. Marketing Management - Philip Kotler
2. Marketing - J.C. Gandhi
3. Marketing Management - T.Ramaswamy
4. Marketing Management - S.A.Sherlekar
5. Marketing Management - ICFAI

**BACHELOR OF COMMERCE - THIRD SEMESTER**  
**QUANTITATIVE TECHNIQUES-I**

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Code: SC3.6

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To equip the students with necessary statistical tools to analyse the business performance to take appropriate decisions.

**Pedagogy:** Combination of lectures, seminars, assignments, etc.

**Module 1: Introduction** – origin, meaning, definition, statistics as data, statistics as methods, objective of statistics, functions of statistics, application of statistics in various fields and limitations of statistics, primary data and secondary data.

**Module 2: Classifications and Tabulation** - Meaning of classification, objectives of classification, rules of classification, Types of classification, types of series, preparation of frequency distribution and bi-variate distribution, tabulation of data, meaning, objects, rules for tabulation, types of tables.

**Module 3: Diagrammatic and Graphical Representation** - Introduction, types of diagrams, one-dimensional, two-dimensional, three-dimensional, bar diagrams, multiple bar diagram, rectangles, squares, construction of graphs, general rules, difference between diagram and graphs, histogram, frequency polygon, frequency curve, ogives(less than and more than methods).

**Module 4: Measures of Central Tendency (Averages)** - Meaning, definition, types of averages, arithmetic mean, weighted arithmetic average, Geometric Mean, Harmonic Mean, Median, Quartiles and Mode, Merits and Demerits (Theory and Problems). **Measures of Dispersion** - Definition, concepts of variation, purpose of measuring variation, methods of measuring variation, Range, Inter-quartile deviation, mean deviation, Coefficient of Mean deviation, computation of mean deviation, Standard Deviation, Computation of standard deviation (Theory and problems).

**Module 5: Skewness:** Meaning, definition, measures of Skewness, Karl Pearson's Co-efficient of Skewness, Bowley's co-efficient of skewness (Theory and problems).

**Recommended Books**

1. Statistical Methods - S.P. Gupta
2. Fundamentals of Statistics - S.C. Gupta
3. Business Statistics - Pillai and Bhagawathi

4. Business Statistics – Agarwal
5. Practical Statistics - Sharma

## New Venture Planning

(This is an Open Elective Course offered by the Department of Commerce to the students of  
**other than the students of Department of Commerce in the Third Semester**)

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Code: OEC 3.7

Univ Code:

Credits: 4

Workload: 4 hours per week

Contact Hours: 56

Evaluation: Continuous Internal Assessment 30 Marks

Semester-End Examination 70 Marks

Objectives: This course aims at giving exposure to students regarding different aspects of setting up a new business.

Pedagogy: Combination of lectures, assignment, simple case study, group discussion, etc.

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**Module - 1: Starting New Ventures:** Opportunity identification, The search for new ideas, Source of innovative ideas, Techniques for generating ideas, Entrepreneurial imagination and creativity, the role of creative thinking, developing your creativity, impediments to creativity.

**Module - 2: Methods to Initiate Ventures:** The pathways to New Ventures for Entrepreneurs, Creating New Ventures, Acquiring an established Venture - Advantages of acquiring an ongoing Venture, Examination of key issues, Franchising - How a Franchise works, Franchise law, Evaluating the franchising opportunities.

**Module - 3: The Search for Entrepreneurial Capital:** Identifying Forms of Organisation - Sole Proprietorship, Partnership, Limited Liability Partnership and Company, The Entrepreneur's Search for Capital - The Venture Capital Market, Criteria for evaluating New-Venture Proposals, Evaluating the Venture Capitalist, Financing stages - Alternate Sources of Financing for Indian Entrepreneurs, Bank Funding, Government Policy Packages, State Financial Corporations (SFCs), Business Incubators and Facilitators, Informal risk capital - Angel Investors.

**Module - 4: Business Plan Preparation for New Ventures:** Business Plan – Concept, Pitfalls to Avoid in Business Plan, Benefits of a Business Plan, Developing a Well-Conceived Business Plan, Elements of a Business Plan, Executive Summary, Business Description, Marketing - Market Niche and Market Share, Research, Design and Development, Operations, Management, Finances, Critical-Risk, Harvest Strategy, Milestone Schedule.

### Recommended Books

1. Entrepreneurship Development – S S Khanka, S Chand, New Delhi
2. Entrepreneurship Development - Ramachandran K., Tata McGraw Hill
3. Entrepreneurship: Creating and Leading an Entrepreneurial Organization - Arya Kumar, Pearson
4. Entrepreneurship - Rajeev, Roy, Oxford University Press
5. Entrepreneurship: A South-Asian Perspective - Kuratko, D.F., and T. V. Rao, Cengage Learning.
6. Entrepreneurship - Robert, H. M., Manimala, M. Peters, and D. Shepherd, Tata McGraw Hill, India.
7. Entrepreneurship: Successfully Launching New Ventures - Barringer, B. R., and R. D. Ireland, Pearson Education, India.
8. Launching New Ventures: An Entrepreneurial Approach - Allen, K.R., Cengage Learning.

### B. Com. IV - Semester

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
Fourth	HC 4.1	Kannada	30	70	100	04	04
	HC 4.2	Any Other Language	30	70	100	04	04
	MC 4.3	Computer Applications	30	70	100	04	04
	SC 4.4	Corporate Accounting-II	30	70	100	04	04
	SC 4.5	Company Law and Secretarial Practice	30	70	100	04	04
	SC 4.6	Quantitative Techniques-II	30	70	100	04	04
	OEC4.7	Open Elective Course - III	30	70	100	04	04
	CA 4.8	Co-curricular Activities	50	--	50	02	--

**BACHELOR OF COMMERCE - FOURTH SEMESTER**  
**CORPORATE ACCOUNTING – II**

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Code: SC4.4

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To acquaint the students with accounting issues on bank accounts, insolvency accounts, insurance claims, self-balancing ledgers, and valuation of goodwill.

**Pedagogy:** Combination of lectures, seminars, discussions, exposing students to real annual accounts of banks, etc.

**Module 1:** **Accounts of Banking Companies-** preparation of Profit and Loss Account and Balance Sheet in accordance with the latest amendments to Banking Regulation Act. Special provisions of the Banking Regulation Act regarding disposal of non-banking assets- Share capital and preference shares- Restriction regarding payment of dividend and reserve fund- System of keeping books.

**Module 2:** **Insolvency Accounts** - meaning-preparation of statement of affairs and deficiency accounts with special adjustments regarding loan from wife, private assets and private liability- contingent liabilities- unrecorded liabilities and incomplete accounts.

**Module 3:** **Insurance Claim Accounts-** fire claims with regard to stock on hand-fixed assets and loss of profits-preparation of fire claim statement.

**Module 4:** **Self-balancing Ledgers** - meaning and advantages- steps to introduce self-balancing system-preparation of different types of ledger accounts – transfer from one ledger to another.

**Module 5:** **Valuation of Goodwill and Shares**– need for valuation – factors affecting valuation of goodwill – valuation of shares – equity shares and preference shares, Issue of Bonus Shares (theory only).

**Recommended Books**

1. Financial Accounting - S.N.Maheshwari.
2. Financial Accounting – Shukla & Grewal.
3. Financial Accounting – B.S Raman.
4. Advanced Accounting – R.L Gupta & Radha Swamy (Vol.1 and 2)
5. Introduction to Accountancy – T.S.Grewal.



**BACHELOR OF COMMERCE - FOURTH SEMESTER**  
**COMPANY LAW AND SECRETARIAL PRACTICE**

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Code: SC4.5

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To orient the students towards strategic position and role of the company secretary and motivate them to find their career spot in that lucrative area.

**Pedagogy:** Combination of lectures, seminars, GDs, assignments, motivate the students to refer to important documents (e.g., Memorandum of Association) of the companies and examine them to have linkage of theory with the real practice.

**Module 1:** Company Secretary - meaning and definition, qualifications, procedure of appointment and dismissal of secretary, role of a company secretary-rights, duties and liabilities, qualities of a good company secretary.

**Module 2:** Promotion of companies and secretarial duties - nature and types of companies, stages of company promotion and incorporation, certificate of commencement of business-secretarial duties and procedure for incorporation of private and public limited companies and company limited by guarantee.

**Module 3:** Documents of companies - Memorandum of Association-Articles of Association-Prospectus, duties of secretary in relation to Memorandum of Association and Articles of Association

**Module 4:** Issue of shares, allotment of shares, legal procedure for allotment of shares, forfeiture of shares, reissue of forfeited shares, transfer and transmission of shares, duties of secretary in connection with issue of shares, forfeited shares and transfer of shares.

**Module 5:** Meetings - legal provisions relating to company meetings, types of meetings, duties of secretary in connection with meetings.

**Recommended Books**

1. Company Law and Secretarial Practice - S.A Sherlekar
2. Secretarial Practice - M.C Kuchal
3. Company Law and Secretarial Practice -N.D.Kapoor
4. Company Law and Secretarial Practice -Shukla & Mahajan
5. A Comparative Study of Companies Act 2013 and Companies Act 1956, The Institute of Company Secretaries of India, Taxmann, New Delhi

6. Treatise on Companies Act 2013, T P Ghosh, Taxmann, New Delhi
7. Companies Act 2013, Taxmann, New Delhi

**BACHELOR OF COMMERCE - FOURTH SEMESTER**  
**QUANTITATIVE TECHNIQUES – II**

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Code: SC 4.6

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

**Objectives:** To equip the students with statistical tools to analyse the data inputs to come out with scientific inference and to forecast the trends.

**Pedagogy:** Combination of lectures, simple cases for application of statistical tools – shed light on practical issues (e.g., construction of SENSEX, WPI), assignments, etc.

**Module 1:** **Correlation** -meaning and definition, types of correlation, methods of studying correlation – scatter diagram, simple graph, Karl Pearson's Co-efficient of Correlation, Spearman's rank co-efficient of Correlation, Correlation of grouped bivariate data, probable error (theory and problems)

**Module 2:** **Regression** - meaning, definition, uses, methods of studying regression, regression line, regression equation, deviation taken from arithmetic mean and assumed mean, regression equation in a bivariate grouped regency, deviation taken from assumed mean (theory and problems).

**Module 3:** **Time Series** -meaning, definition, uses, methods of time series, secular trend, seasonal variations, cyclical variation, irregular variations, measurement of secular trend, graphic method, semi-average method, moving average method, method of least squares (theory and problems).

**Module 4:** **Index Numbers** -meaning, definition, characteristics, problems in construction of index numbers, methods of construction of index numbers, un-weighted index number, simple aggregate method, simple average of price relatives methods, weighted index numbers, Laspeyer's method, Paasche's method, Fisher's Ideal Method, time reversal test, factor reversal test, consumer price index meaning and need, construction of a consumer price index, methods of constructing consumer price index, limitations of index numbers (theory and problems).

**Module 5:** **Probability** -meaning, usefulness, event, samples space, mutually exclusive events, exhaustive events, independent events, dependent events, simple and compound events (theory and problems).

**Recommended Books**

1. Statistical Methods - S.P. Gupta
2. Fundamentals of Statistics - S.C. Gupta-

3. Business Statistics - Pillai and Bhagawathi
4. Quantitative Approaches to Management - Richard, I.L and Charles A.K

## **Business Communication**

(This is an Open Elective Course offered by the Department of Commerce to **the students of other than the students of Department of Commerce** in the Fourth Semester)

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Code: OEC – 4.7

Univ Code:

Credits: 4

Workload: 4 hours per week

Contact Hours: 56

Evaluation:   Continuous Internal Assessment       30 Marks  
                  Semester-End Examination           70 Marks

Objectives: To equip students with necessary business communication skills and use of electronic media for business communication.

Pedagogy: Combination of lectures, assignment, simple case study, group discussion, etc.

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**Module – 1: Introduction:** Nature, Process and Importance of Communication, Types of Communication (verbal and Non-Verbal), Different forms of Communication, Barriers to Communication - Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

**Module – 2: Business Correspondence:** Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim and adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume.

**Module – 3: Report Writing:** Identify the types of reports, define the basic format of a report, identify the steps of report writing, writing a report by following the format, importance of including visuals such as tables, diagrams and charts in writing report.

**Module – 4: Technology and Business Communication:** Role, Advantages of technology in Business Communication like email, text messaging, and modern techniques like video conferencing, social networking, Strategic importance of e-communication.

### **Recommended Books**

1. Communication for Business - Shirley Taylor, Pearson Education
2. Business Communication: Building Critical Skills - Locker and Kaczmarek,, TMH
3. Business Communication Today- Bovee, and Thill, Pearson Education
4. Basic Business Communication Skills for Empowering the Internet Generation - Lesikar, R.V. & Flatley, M.E., Tata McGraw Hill Publishing Company Ltd. New Delhi.

**B.Com. V – Semester**

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
Fifth	HC5.1	Principles and Practices of Auditing	30	70	100	04	04
	HC 5.2	Business Laws	30	70	100	04	04
	SC 5.3	Financial Management	30	70	100	04	04
	SC 5.4	Cost Accounting – I	30	70	100	04	04
	SC 5.5	Business Environment	30	70	100	04	04
	SC 5.6	Income Tax – I	30	70	100	04	04
	OEC5.7	Open Elective Course - IV	30	70	100	04	04

**BACHELOR OF COMMERCE - FIFTH SEMESTER**  
**PRINCIPLES AND PRACTICES OF AUDITING**

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Code: HC5.1

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

**Objectives:** To enable the students to appraise the whole process of auditing.

**Pedagogy:** Combination of lectures, assignments, seminars, etc.

**Module 1:** **Auditing** - introduction, origin of word audit, definition of auditing, objectives of auditing, errors and frauds in accounting, relationship between book-keeping, accounting and auditing, classification of auditing, auditor is a watch dog and not a blood hound - qualities of an auditor, advantages of audit, limitations of the audit, audit programme.

**Module 2:** **Reserves and Provisions** -concept of reserves and provisions – difference between reserves and provisions, classification of reserves, legal aspects of reserves.

**Module 3:** **Internal Check, Internal Control and Internal Audit** - meaning and objectives, distinction between internal check, internal audit and internal control, procedure of internal check over different items and auditor's duty.

**Module 4:** **Vouching** -introduction, concept of vouching, objective of vouching, importance of vouching, concept of vouchers, internal and external evidence, general principles of vouching, teeming and lading - a challenge to vouching, vouching of different items, duties of an auditor with regard to each item. **Verification and Valuation of Assets and Liabilities** - introduction, meaning, difference between verification and valuation, importance of verification and valuation, verification and valuation of tangible, intangible and fictitious assets and contingent liabilities.

**Module 5:** **Investigation** - introduction, definition, objectives or purposes of investigation, features of investigation, duties of an investigator, types of investigation – on behalf of a person or company wanting to purchase a running business – on behalf of an incoming partner – on behalf of the lender – on behalf of owner of the business who suspects the fraud.

**Recommended Books**

1. Auditing Principles and Techniques – S.K.Basu
2. Practical Auditing – B.N Tandon
3. Auditing – T.R.Sharma
4. Contemporary Auditing – Kamal Gupta
5. Practical Auditing – Spicer and Pegler.
6. Principles and Practice of Auditing – J.R.Batliboi.
7. Principles of Auditing – Depaula.

**BACHELOR OF COMMERCE - FIFTH SEMESTER**  
**BUSINESS LAWS**

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Code: HC5.2

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation:      Continuous Internal Assessment – **30 Marks**  
                         Semester-End Examination      – **70 Marks**

**Objectives:** To equip the students with comprehensive provisions on contracts, to throw light on Sale of Goods Act and Intellectual Property Rights.

**Pedagogy:** Combination of lectures, assignments, study of case laws, practical training on drafting agreements, discussions, etc.

**Module 1:**    **Law of Contract** - Indian Contract Act 1872 – definition of contract – types of contract – essential elements of valid contract – agreements expressly declared void, doctrine of privity of contract – quasi-contract.

**Module 2:**    **Offer, Acceptance and Consideration:** **Offer** – definition – legal rules of offer – revocation of offer – **Acceptance** – definition, legal rules of acceptance – revocation of acceptance – **Consideration** – definition – essentials of valid consideration – exceptions to the rule ‘No consideration No Contract’.

**Module 3:**    **Capacity of Parties** - definition – essentials, minor - definition – legal rules relating to minor, unsound mind person – definition – types of unsound mind person, disqualified persons – definition – types of disqualified persons.

**Module 4:**    **Free Consent** - definition–coercion – undue influence – misrepresentation – mistake & fraud, meaning and types. Performance of Contract – meaning and types, discharge of contract – meaning and modes of discharge of contract- breach of contract – remedies for breach of contract.

**Module 5:**    **Sale of Goods Act** - definition, essentials, kinds of goods, un-paid seller and right of unpaid seller. **Intellectual Property Rights** - meaning – objectives and scope, **Right to Information Act** - objectives and scope.

**Recommended Books**

1. Mercantile Law -N.D.Kapoor
2. Business Laws - Gulshan and Gulshan
3. Business Laws - B S Raman
4. ICAI and ICWAI Course Materials
5. Handouts/ amendment notes issued from time to time by the Board of Law



**BACHELOR OF COMMERCE - FIFTH SEMESTER**  
**FINANCIAL MANAGEMENT**

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Code: SC5.3

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To provide a conceptual understanding on financial management and enable the students to take important financial decisions by applying appropriate techniques and approaches.

**Pedagogy:** Combination of lectures, assignments, discussions, simple case studies, etc.

**Module1:** **Financial Management** - Introduction – meaning and definitions, objectives of financial management – profit maximization and wealth maximization – an overview of financial management, Role of financial manager.

**Module 2:** **Capital Budgeting Decisions** – Analysis of capital budgeting decisions – capital budgeting process – evaluation criteria – discounted and non-discounted techniques – Payback Period – Average Rate of Return – Net Present Value Method – IRR Method – Profitability Index.

**Module 3:** **Financing Decisions** – Capital structure – determinants of capital structure – leverage – Financial, Operating and Combined leverage – Capital Structure Theories – NI and NOI and Traditional Approaches – MM Hypothesis – EBIT – EPS Analysis.

**Module 4:** **Working Capital Management** – Concepts of working Capital – Factors influencing size of working capital – Estimating working Capital requirement – financing current assets – Cash Management – Receivables Management and Inventory Management.

**Module 5:** **Dividend Decisions:** Types of Dividend – Determinants of Corporate Dividend policy.

**Note:** Students are expected to answer theory questions and solve practical problems.

**Recommended Books**

1. Financial Management - M.Y.Khan and Jain
2. Financial Management –PrasannaChandra
3. Financial Management - I.M.Pandey

4. Financial Management – Ravi M Kishore
5. Financial Management –Srivatsava
6. Financial Management - Sudarshan Reddy

## BACHELOR OF COMMERCE - FIFTH SEMESTER

### COST ACCOUNTING – I

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Code:SC 5.4

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

**Objectives:** To make the students have a comprehensive understanding of cost concepts and enable the students to examine different techniques and approaches for cost control.

**Pedagogy:** Combination of lectures, GDs, assignments, etc.

**Module 1:** **Concept of Cost** - introduction – meaning of Cost, Cost Accounting, Comparison between financial Accounting and Cost Accounting – Application of Cost Accounting – Objectives and functions of Cost Accounting – installing a cost accounting system – cost concept and classification of Costs – Cost unit – cost centre – Elements of Cost, Advantages and limitations of Cost Accounting.

**Module 2:** **Material** - meaning – material control – purchasing procedure – storekeeping – techniques of inventory control – setting of stock levels – EOQ – methods of pricing material issues – FIFO, LIFO, Simple average and weighted average methods.

**Module 3:** **Labour** - meaning, objectives and significance of labour cost control, methods of time keeping and time booking – accounting treatment of idle time and overtime wages – wages payment systems – Time and Piece rate – straight piece rate, Taylor’s differential piece rate, Merrick’s Multiple Piece Rate, Gant task and Bonus Plan, Incentive plans – Need and Importance Halsey Rowan, Emerson’s efficiency scheme.

**Module 4:** **Overhead** - meaning and definition – classifications of overheads – procedure of accounting and control of overheads – allocations of overheads – apportionment of overheads – Re-Appportionment of service department cost to production departments – repeated distribution method – Simultaneous Equation method, step-ladder method – Absorption of overheads – methods of Absorption Percentage of direct material cost – direct labour cost – prime cost – Direct labour hour rate and machine hour rate.

**Module 5:** **Reconciliation of Cost and Financial Accounts** - need for reconciliation – reasons for difference in profits – problems on preparation of reconciliation statements.

#### Recommended Books

1. Advanced Cost Accounts – J Batty, McDonald and Evans
2. Cost Accounting – Ravi M Kishore

3. Cost Accounting (Elements of Cost and Methods of Costing) – J Madegowda
4. Advanced Cost Accounting – J Madegowda

**BACHELOR OF COMMERCE - FIFTH SEMESTER**  
**BUSINESS ENVIRONMENT**

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Code: SC5.5

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To enable the students to scan the business environment and appraise various factors which influence on business performance.

**Pedagogy:** Combination of lectures, assignments, GDs on contemporary business issues and their implications on performance, seminars, etc.

**Module 1: Business and Its Environment** - Introduction, Nature, Scope, Objective, Structure, Types of Business Environment, Environmental Factors, Importance of Business Environment, Environment Analysis & Forecasting, Techniques of Environment Analysis, Steps / Approaches to environment analysis, benefits and limitation of Environment Analysis.

**Module 2: Economic Environment** - Nature and Structure of Economy, Economic Policies and conditions, The Process of Economic Growth in present state of Indian Economy environment, Economic Factors, New Economic Policy and Business Environment.

**Module 3: Technological Environment** - Meaning, Features of technology, Impact of technology, Sources of Technological Dynamics. Transfer of Technology, Impact of Technology on Globalization, status of Technology in India, Determinants of Technological Environment.

**Module 4: Social and Cultural Environment:** Business and society, Social institutions and functions, Social Values and attitudes. Business Culture determines goods and services. Business and culture; religion; language, Social responsibility of business, consumerism in India.

**Module 5: Political and Legal Environment** - Functions of state, Economic role of government, The Constitutional environment, MRTP Act, FEMA, Companies Act 2013, Consumer Protection Act.

**Recommended Books**

1. Business Environment – Francis Cherunilam
2. Essentials of Business Environment – K.Ashwathappa
3. Business Environment – Shaikh Saleem

4. Economic Foundations of Business Environment - S.R Pandian
5. Economic Environment of Business - Adhikan.S
6. Government and Business – Dasgupta&Sengupta

**BACHELOR OF COMMERCE - FIFTH SEMESTER**  
**INCOME TAX-I**

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Code: SC5.6

Univ Code:

Contact Hours: 56

Work load: **4 hours per week**

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

**Objectives:** To provide the students an insight into basic concepts of income tax and enable the students to compute income from employment, house property and business & profession by considering income tax provisions.

**Pedagogy:** Combination of lectures, assignments, practical training on filling challans, filling and filing of returns.

**Module 1: Introduction:** History of Income Tax in India – Meaning of Tax – Objectives of Taxation – Agricultural income – Assessee – individual – Income – Gross Total Income – Total Income – Assessment year – Previous year.

**Module 2: Residential Status of Assessee** – Basic Conditions – Additional conditions – Incidence of Tax – Computation of Gross total Income on the basis of residential status (Individuals only)

**Module 3: Tax Free Income** – under Section 10 (2), 10 (2A), 10(5), 10(10), 10(10A), 10(10AA).

**Module 4: Computation of Income from Salary:** Different forms of salary, Employer-Employee relationship – allowances – perquisites – provident funds – Deductions (Practical problems).

**Module 5: Computation of Income from House Property:** annual value – Deductions under Section 24 (Practical problems). **Computation of Income from Business and Profession** – Meaning – Expenses disallowed, problems on computation of income from business and profession (Individuals only)

**Recommended Books**

1. Ahuja G.K. & Ravi Gupta., Systematic Approach to Income Tax and Central Sales Tax, Bharath Law House, New Delhi.
2. Singhanian Vinod K and Singhanian Monica., Direct Tax Planning and Management, Taxmann Publications, New Delhi.
3. Singhanian Vinod K., Direct Taxes: Law and Practice, Taxmann Publications, New Delhi.
4. Lakhotia R.N., Corporate Tax Planning, Vision Publications, New Delhi.
5. Lal B.B. and Vashisht, Direct Taxes, Pearson Education.
6. Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, SahityaBhavan Publications, Agra.
7. Circulars issued by CBDT
8. Income Tax Rules, 1962.

## Consumer Protection

(This is an Open Elective Course to be offered by the Department of Commerce to the **students of other than the students of Department of Commerce** in the Fifth Semester)

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Code: OEC 5.7

Univ Code:

Credits: 4

Workload: 4 hours per week

Contact Hours: 56

Evaluation: Continuous Internal Assessment 30 Marks

Semester-End Examination 70 Marks

Objectives: This course aims at equipping the students with basic knowledge of consumer protection law and grievance redressal mechanism.

Pedagogy: Combination of lectures, assignment, simple case study, group discussion, etc.

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**Module – 1: Conceptual Framework: Consumer and Markets** - Nature of markets, Concept of Consumer, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, Labeling and Packaging. **Experiencing and Voicing Dissatisfaction** - Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redressal Systems and Public Redressal Systems

**Module – 2: The Consumer Protection Act, 1986 (CPA): Objectives and Basic Concepts** - Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. **Organizational set-up under the Consumer Protection Act** - Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: their composition, powers, and jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

**Module – 3: Grievance Redressal Mechanism under the Consumer Protection Act, 1986** - Filing of complaint and Handling of case: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. **Leading Cases decided under Consumer Protection Act:** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

**Module – 4: Industry Regulators and Consumer Complaint Redressal Mechanism** - Banking: RBI and Banking Ombudsman; Insurance: IRDA and Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI (an overview); Electricity Supply: Electricity Regulatory Commission; Advertising: ASCI and Civil Aviation: DGCA

### Recommended Books

1. Consumer Protection: Law and Practice - Aggarwal, V. K., Bharat Law House, Delhi
2. Consumer Right for Everyone- Girimaji, Pushpa, Penguin Books.
3. The Consumer and Corporate Accountability - Nader, Ralph (1973), Harcourt Brace Jovanovich, Inc.
4. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
5. ebook, [www.bis.org](http://www.bis.org)
6. The Consumer Protection Act, 1986



B.Com VI Semester							
Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
Sixth	HC 6.1	Contemporary Auditing	30	70	100	04	04
	HC6.2	Financial Services	30	70	100	04	04
	SC 6.3	Management Accounting	30	70	100	04	04
	SC6.4	Cost Accounting –II	30	70	100	04	04
	SC6.5	Human Resource Management	30	70	100	04	04
	SC6.6	Income Tax – II	30	70	100	04	04
	PW6.7	Project Work	30	70	100	---	04

**BACHELOR OF COMMERCE - SIXTH SEMESTER**  
**CONTEMPORARY AUDITING**

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Code:HC 6.1

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To orient the students with the knowledge of audit of company and other entities, preparation of audit report and observe the professional ethics to be followed while auditing the accounts in the light of contemporary issues (e.g., Satyam Computers).

**Pedagogy:** Combination of lectures, interactive sessions, seminars, assignments, arranging discussion on recent issues, exposing the students to real audit reports, etc.

**Module 1:** **Company Auditor** -Appointment; Remuneration, Qualification, Disqualification, Removal, status of an auditor, Auditor's Rights and Duties, Liabilities of an Auditor with reference to Case Laws, Audit of share Capital and pre-incorporation profits.

**Module 2:** **Audit Report and Certificate** -Definition of report, Definition of Audit Report, Essential of good Audit Report , Signing of Audit report, Contents of Audit report Audit report certificate, Types of Auditors Reports, Specimen of auditor's reports, Legal Views on Audit Report.

**Module 3:** **Divisible Profit** -Meaning of divisible profit, Concept of Profit, profit v/s Divisible Profit. Determinants of Divisible profit, Legal Views on Divisible Profit.

**Module 4:** **Audit of Various Entities** -Sole Trader, Partnership, Banks, Hotels, Educational Institutions and Charitable Trusts. **New Areas of Auditing** - Cost Audit, Management Audit, Human Resource Audit, Operational Audit, Social Audit, Environmental Audit.

**Module 5:** **Professional Ethics and Misconduct** -Introduction, Meaning of professional Ethics, Meaning of Professional Misconduct- schedules of professional misconduct.

**Recommended Books**

1. Practical Auditing – B.N. Tandon.
2. Practical Auditing – Spicer and Pegler
3. Auditing - T.R. Sharma
4. Contemporary Auditing – Kamal Gupta

**BACHELOR OF COMMERCE - SIXTH SEMESTER**  
**FINANCIAL SERVICES**

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Code: HC6.2

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To equip the students with the knowledge of various financial services which support the economic activities and to enable them to find a place in financial services sector for their career growth.

**Pedagogy:** Combination of lectures, interactive sessions, seminars, assignments, arranging special lectures on recent issues in financial services sector, etc.

**Module 1:** **Financial Services** - An overview of Financial Services industry, trends in financial services, nature and scope of financial services.

**Module 2:** **Leasing and Hire Purchase** - Meaning and definition, evolution, structuring, funding, qualitative factors, accounting and tax aspects.

**Module 3:** **Merchant Banking** - nature and scope of merchant banking services, management of public issues, support services, drafting of prospectus, disclosure requirement, broking services, market making, securities underwriting, SEBI guidelines relating to merchant banking.

**Module 4:** An overview of Venture Capital, Factoring, Depositories and Credit rating.

**Module 5:** An overview of Bill Discounting, housing finance, Insurance, Mergers and Acquisitions, and Mutual Funds.

**Recommended Books**

1. Financial Services - M.Y.Khan
2. Merchant Banking –Verma J.C.
3. Financial Services - K. Sasidharan and Alex K. Mathews
4. Financial Markets and Services – Gordon and Natarajan

**BACHELOR OF COMMERCE - SIXTH SEMESTER  
MANAGEMENT ACCOUNTING**

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Code:SC 6.3

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

**Objectives:** To enable the students to analyse financial statements of business enterprises to take prudent managerial decisions.

**Pedagogy:** Combination of lectures, interactive sessions, seminars, assignments - assign the students to make analysis of annual reports of companies, draw inferences and come out with managerial decisions, etc.

**Module 1: Management Accounting** - Meaning, definitions, nature and scope, Management accounting v/s Cost Accounting. Role of Management Accountant, Limitations of Management Accounting.

**Module 2: Analysis and Interpretation of Financial Statements** - Concept of financial statements, Types of financial analysis, Methods and devices used in analyzing financial statements.

**Module 3: Ratio Analysis** - Interpretations of ratios, classification of ratios, Tests of liquidity - Current ratio, acid test ratio, cash position ratios, Analysis of long term financial conditions - debt to equity ratio, proprietary ratio, capital gearing ratio, gross profit ratio, net profit ratio, net operating profit ratio, return on capital employed, inventory turnover ratio, debtors turnover ratio, creditor turnover ratio, working capital turnover ratio, preparation of balance sheet using ratios.

**Module 4: Fund Flow Analysis** - Concepts of funds, current liabilities, Meaning of fund flow statement, Importance of fund flow statement, Statement showing changes in working capital. Preparation of fund flow statement, sources and application of funds. Limitations of fund flow statement.

**Module 5: Cash Flow Analysis** - Meaning of cash, Definition of cash fund, Meaning of cash flow, Classification of cash flows, Meaning of cash flow statement, Definition of cash flow statement, Distinction between cash flow statement and Fund flow statement, preparation of cash flow statement, sources of cash, application of cash, cash flow statement according to AS-3.

**Recommended Books**

1. Management Accounting - S.N. Maheswari
2. Management Accounting - J. Madegowda
3. Management Accounting – Agarwal
4. Cost and Management Accounting - Khan and Jain
5. Management Accounting - Pandey I.M
6. Advanced Management Accounting - Ravi M Kishore

**BACHELOR OF COMMERCE - SIXTH SEMESTER**  
**COST ACCOUNTING-II**

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Code: SC6.4

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To equip the students with various methods and techniques of costing to take cost-effective business decisions.

**Pedagogy:** Combination of lectures, interactive sessions, seminars, assignments, etc.

**Module 1:** **Unit or Output Costing** - Meaning-objectives and application of output costing-procedure- preparation of cost sheet-job costing- meaning-objectives-application of job order costing-procedure of job cost system.

**Module 2:** **Contract Costing** - meaning-definitions-features- treatment of certain important costs - contract price, work-in-progress, work certified and uncertified- Recognition of profits on incomplete contracts. Escalation clause.

**Module 3:** **Operating Costing** - definitions-features- classification of operating costs - preparation of operating cost sheet of transport undertakings only.

**Module4:** **Process Costing** - Meaning- features and applications-treatment of process losses- normal loss and abnormal losses-Abnormal gain

**Module 5:** **Marginal Costing** - meaning of marginal cost and marginal costing- marginal costing v/s absorption costing- Cost Volume Profit Analysis-Contribution-Marginal contribution sales ratio –Break Even Point- Margin of safety.

**Recommended Books**

1. Marginal Costing – J Madegowda
2. Cost Accounting – Ravi M Kishore
3. Cost Accounting – J Madegowda
4. Cost Accounting – Jain and Narang
5. Cost Management - S.N. Maheshwari
6. Advanced Cost Accounting - Jain and Narang

**BACHELOR OF COMMERCE - SIXTH SEMESTER  
HUMAN RESOURCE MANAGEMENT**

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Code: SC 6.5

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

**Objectives:** To orient the students with various issues of management of human resources to improve the productivity of business entities.

**Pedagogy:** Combination of lectures, interactive sessions, seminars, assignments, etc.

**Module 1:** **Human Resource Management** - Meaning, definition, Nature and changing scope of HRM, Objectives, Functions and policies of HRM, Role of personnel management, Difference between personnel management and HRM, Role and responsibilities of HR Manger.

**Module 2:** **Human Resource Planning (HRP)** - Meaning, definition, Importance of HRP, Process of HRP, Need for HRP, Forecasting techniques of HRP, requisites for successful HRP.

**Module 3:** **Job Analysis and Design** - Utility of Job Analysis, job terminology – Job analysis and Job description. Job evaluation methods and techniques, methods of collecting data for job analysis, potential problems with Job analysis. Job design, factors affecting Job design, techniques of Job design. Methods of Job assessment, work measurement.

**Module 4:** **Recruitment and Selection** - Meaning, Definition, steps and source of recruitment, process of recruitment, factors governing recruitment. Selection; selection process, Organization for selection and selection methods, Induction, promotion and Transfer.

**Module 5:** **Management Development** - Training and development; Inputs in training development, gaps in training, Importance of training and development. Training process. Career planning and career development; Performance appraisal; Objectives, process, problems, methods & Models of performance management. Issues of HRM.

### **Recommended Books**

1. Personnel Management - Memoria
2. Personnel Management - K. Ashwathappa
3. A Hand Book of HRM - M.Armstong
4. Human Resource Management - C.B.Gupta,
5. Human Resource Management - Rao V.S.P
6. Human Behavior @ Work = Organizational Behavior, Keith Davis & Newstrom

**BACHELOR OF COMMERCE - SIXTH SEMESTER**  
**INCOME TAX – II**

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Code:SC 6.6

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**  
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

**Objectives:** To provide the students an understanding on the Income Tax provisions on capital gains, income from other sources and whole gamut of other provisions with respect to computation of total income of individuals, HUF and firms.

**Pedagogy:** Combination of lectures, interactive sessions, seminars, assignments, arranging special lectures by inviting practicing chartered accountants, etc.

**Module1: Capital Gains:** Capital assets, transfer of an asset, gain on transfer of assets, cost of acquisition, indexed cost of acquisition, improvement, exemptions under section 54,54B, 54C, 54D, 54E and 54F (practical problems)

**Module 2: Income from Other Sources:** Dividends, Interest on securities, casual income, Rules for grossing up (practical problems)

**Module 3:** Set off and carry forward of losses and Deductions from Gross Total Income – 80C to 80U (work out simple problems)

**Module 4: Computation of Total Income:** Individuals, HUF, Firms (practical problems).

**Module 5: Computation of Tax Liability -** Individuals, HUF and Firms; Income Tax Authorities

**Recommended Books**

1. Ahuja G.K. & Ravi Gupta., Systematic Approach to Income Tax and Central Sales Tax, Bharath Law House, New Delhi.
2. Singhania Vinod K and Singhania Monica., Direct Tax Planning and Management, Taxmann Publications, New Delhi.
3. Singhania Vinod K., Direct Taxes: Law and Practice, Taxmann Publications, New Delhi.
4. Lakhotia R.N., Corporate Tax Planning, Vision Publications, New Delhi.
5. Lal B.B. and Vashisht, Direct Taxes, Pearson Education.
6. Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, Sahitya Bhavan Publications, Agra.
7. Circulars issued by CBDT
8. Income Tax Rules, 1962.

## **Question Paper Pattern for all Commerce Papers**

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### **SECTION – A**

This Section consists of One Question (Question No. 1) comprising of seven sub-questions (a to g). The student has to answer five sub-questions. Each sub-question carries two marks (i.e.,  $5 \times 2 = 10$  marks).

### **SECTION – B**

This Section consists of Five Questions (Question No. 2 to 6). There shall be three numerical questions in case of quantitative papers. The student has to answer three questions. Each question carries five marks (i.e.,  $3 \times 5 = 15$  marks).

### **SECTION – C**

This Section consists of Five Questions (Question No. 7 to 11). There shall be three numerical questions in case of quantitative papers. The student has to answer three questions. Each question carries fifteen marks (i.e.,  $3 \times 15 = 45$  marks).