



ಕ್ರಮಾಂಕ/No. :MU/ACC/CR.20/2018-19/A8

ಕುಲಸಚಿವರ ಕಛೇರಿ  
ಮಂಗಳಗಂಗೋತ್ರಿ - 574 199  
Office of the Registrar  
Mangalagangothri - 574 199

ದಿನಾಂಕ/Date:05.02.2021

## NOTIFICATION

Sub: Revised syllabus of BCMCMC 133 offered in 1 semester  
B.Com Degree Programme under Choice Based Credit  
System -reg

Ref: Decision of the Academic Council meeting held on 23.12.2020

Pursuant to the above, the revised syllabus of a core course titled Strategic Management & Organizational Behaviour (BCMCMC133) for 1<sup>st</sup> semester B.Com Degree Programme under Choice Based Credit System which was approved by the Academic Council meeting held on 23.12.2020 is hereby notified for implementation with effect from the academic year 2021-22 onwards

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

  
REGISTRAR

To:

- 1) The Principals of all the Colleges concerned.
- 2) The Registrar ( Evaluation ), Mangalore University.
- 3) Prof. Ishwar P, Chairman, UG BOS in Commerce, Department of Commerce, Mangalore University, Mangalagangothri
- 4) The Assistant Registrar/ Superintendents, Academic Section, O/o the Registrar, Mangalore University.
- 5) The Director, DUIMS, Mangalore University – with a request to publish in the Website.
- 6) Guard File.

**Mangalore University**  
**Syllabus for B. Com Course as per CBCS**  
**Regulations 2018-19:**

**Programme Objectives:**

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

**Programme Outcomes:**

1. Enhancement of entrepreneurial spirit amongst the learners.
2. Employability is the focal point of their three years of study.
3. Achieve a holistic and all-round development of a learner.

**Eligibility for Teaching:**

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

1. Business Economics (I Semester)
2. Money and Public Finance (II Semester)

3. Modern Bank Management (III Semester)

4. International Trade (IV Semester)

### **Teaching Pedagogy:**

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

Proposed Semester wise Subjects for B. Com Degree

I year B Com, I Semester							
	Subjects/Courses	Teaching Hours/Week	Marks			Credits	
			I A	U Exam	Total		
<b>Group I:</b> Core Courses (Commerce Subjects)	BCMCMC 131: Quantitative Techniques- I	4	20	80	100	02	
	BCMCMC 132: Financial Accounting – I	6	30	120	150	03	
	BCMCMC 133: Strategic Management and Organizational Behaviour	6	30	120	150	03	
	BCMCMC 134: Business Economics	4	20	80	100	02	
<b>Group II</b> Elective Courses	<b>Elective Courses</b> BCMCE135 BCMCE136 BCMCE137 BCMCE138	2	10	40	50	01	
<b>Group III</b> a) Compulsory Foundation	Language I BCMENL 131: English	4	20	80	100	02	
	Language II BCMKAL131: Kannada	4	20	80	100	02	
<b>Group III</b> b) Elective Foundation	BCMCIIF 131: Indian Constitution /Human Rights/Gender equity/ Environmental Studies	2	10	40	50	01	
<b>Group IV</b>	CC & EC: Co-curricular and Extra- curricular Activities	-	-	-	50	01	
						<b>850</b>	<b>17</b>
I year B Com, II Semester							
	Subjects/Courses	Teaching Hours/Week	Marks			Credits	
			I A	U Exam	Total		
<b>Group I:</b> Core Courses (Commerce Subjects)	BCMCMC 181: Quantitative Techniques- II	4	20	80	100	02	
	BCMCMC 182: Financial Accounting – II	6	30	120	150	03	
	BCMCMC 183: Human Resource Management	6	30	120	150	03	

	BCMCMC 184: Money and Public Finance	4	20	80	100	02
<b>Group II</b> Elective Courses	<b>Elective Courses</b> BCMCE185 BCMCE186 BCMCE187	2	10	40	50	01
<b>Group III</b> a) Compulsory Foundation	Language I BCMENL 181: English	4	20	80	100	02
	Language II BCMKAL 181: Kannada	4	20	80	100	02
	b) Elective Foundation BCM HGF 181: Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50	01
<b>Group IV</b>	CC & EC: Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	<b>17</b>

II-year B Com, III Semester						
	Subjects/Courses	Teaching Hours/Week	Marks			Credits
			I A	U Exam	Total	
<b>Group I:</b> Core Courses (Commerce Subjects)	BCMCMC 231: Direct Tax- I	4	20	80	100	02
	BCMCMC 232: Financial Accounting – III	6	30	120	150	03
	BCMCMC 233: Modern Bank Management	4	20	80	100	02
	BCMCMC 234: Cost & Management Accounting – I	6	30	120	150	03
	<b>Group II</b> Elective Courses	<b>Elective Courses</b> BCMCE235 BCMCE236 BCMCE237 BCMCE238	2	10	40	50
<b>Group III</b> a) Compulsory Foundation	Language I BCMENL 231: English	4	20	80	100	02
	Language II BCMKAL 231: Kannada	4	20	80	100	02
	b) Elective Foundation	BCMGEF231: Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50
<b>Group IV</b>	CC & EC: Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	<b>17</b>
II-year B Com, IV Semester						
	Subjects/Courses	Teaching Hours/Week	Marks			Credits
			I A	U Exam	Total	
<b>Group I:</b> Core Courses (Commerce Subjects)	BCMCMC 281: Direct Tax- II	4	20	80	100	02
	BCMCMC 282: Financial Accounting – IV	6	30	120	150	03
	BCMCMC 283: International Trade	4	20	80	100	02
	BCMCMC 284: Cost &					

	Management Accounting – II	6	30	120	150	03
<b>Group II</b> Elective Courses	Elective Courses BCMCCE285 BCMCCE286 BCMCCE287 BCMCCE288	2	10	40	50	01
<b>Group III</b> a) Compulsory Foundation	Language I BCMENL 281: English	4	20	80	100	02
	Language II BCMKal 281: Kannada	4	20	80	100	02
	BCMESF281: Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50	01
<b>Group IV</b>	CC & EC: Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	<b>17</b>

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

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

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

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

**II. Providing an Expanded Scope:**

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

**III. Nurturing Students Proficiency/Skills:**

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

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

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

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

4 hours per week

48 Hours: No of Credits:2

**Course Objective:**

- To understand the relevance and application of the quantitative tools in decision making process and to optimize the output.

**Course Outcome:**

- The learners will be able to take decisions for their business on the basis of their subject knowledge for its betterment.

**Unit 1: Introduction and basic concepts 10 Hrs.**

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

**UNIT 2: Descriptive statistics of Univariate distributions 8 Hrs.**

Standard deviation: calculation and properties, CV and variance.

**Unit 3: Index numbers 10 Hrs.**

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

**Unit4: Commercial Arithmetic 10 Hrs.**

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

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

**Unit 5: Ratio and proportions 10 Hrs.**

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

## **I BCOM- I SEMESTER**

### **Reference books:**

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

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

6 hours per week 72 hours:

No of Credits:3

**Course Objectives:**

- To understand the nuances of the basic concepts of Accounts
- To prepare oneself for being accounting ready with in depth knowledge of the application of the concepts.

**Course Outcomes:**

- To seek employment in office and accounting work.
- To assume the role and responsibilities of applying the knowledge of accounting at the work place.

**UNIT 1: Introduction to Accounting.**

**12 Hrs.**

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

**UNIT II: Accounting for Professionals.**

**12 Hrs.**

**UNIT III: Rectification of Errors:**

**12 Hrs.**

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

**UNIT – IV: Depreciation Accounting**

**12 Hrs.**

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

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

**12 Hrs.**

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

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

**12 Hrs.**

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

## I BCOM- I SEMESTER

### Books for Reference:

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

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

6 hours per week

72 hours: No of Credits:3

### **Course Objectives:**

- To acquaint students with basic concepts and practice of Strategic Management and Organisation Behaviour.
- To encourage students to prepare themselves for the world of business management and associated skills to pursue it.

### **Course Outcomes:**

- The learners would be business ready with the skills and techniques addressed in this course
- The learners would feel confident about the application of various theories studied here.

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

Meaning and definition of strategy and strategic management: Need, features and importance of strategic management. Meaning and elements of vision and mission. Role of Top Management in Strategic Decision Making. Limitations of Strategic Management; Strategic Management Process.

### **Unit 2: Environmental Analysis:**

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

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

### **Unit 3: Strategy Formulation and Implementation:** (12 hours)

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

### **Unit 4: Introduction to Organizational Behaviour:** (12 hrs.)

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

**Unit 5: Foundations of Individual Behaviour:****( 12 hrs.)**

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

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

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

**Unit 6: Perception and Individual decision making-**Factors that influence perception – Link between perception and individual decision making – Decision-making in organizations.

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

**BOOKS FOR REFERENCE:**

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



References:

- 1.Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultanchand & Sons, New Delhi.
- 2.AhujaH.L. –Business Economics, Sultanchand & Sons, New Delhi
- 3.Mehta P.L., Managerial Economics, Sultanchand & Sons, New Delhi.
- 4.Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
- 5..Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
- 6.Peterso H. Craig and W.Cris Lewis – Managerial Economics, Pearson Education, Singapore.
- 7.Salvatore Dominic – Managerial Economics, Megrew Hill, New York.

## I B.COM – II SEMESTER

### BCMCMC 181: QUANTITATIVE TECHNIQUES – II

4 hours per week

48 hours: No of Credits:2

#### Course Objective:

- To understand the relevance and application of the quantitative tools in decision making process and to optimise the output.

#### Course Outcome:

- The learners will be able to take decisions for their business on the basis of their subject knowledge for its betterment.

#### Unit 1: Descriptive analysis of Bivariate data 10 Hrs.

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

#### Unit 2: Regression Analysis 10 Hrs.

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

#### Unit 3: Time series analysis 8 Hrs.

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

#### Unit 4: Permutation and Combinations 10 Hrs.

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

#### Unit 5: Number system and Theory of Equations 10 Hrs.

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

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

## **I B.COM – II SEMESTER**

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

#### **Reference books:**

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

## I B.COM – II SEMESTER

### BCMCMC 182: FINANCIAL ACCOUNTING – II

6 hours per week

72 Hours: No of Credits:3

#### Course Objectives:

- To understand the nuances of the higher concepts of Accounts
- To prepare oneself for being accounting ready with in depth knowledge of the application of the concepts.

#### Course Outcomes:

- To be employment ready in office and accounting work.
- To assume the role and responsibilities of the applying the knowledge of accounting at the work place.

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

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

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

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

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

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

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

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

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

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

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

## **I B.COM – II SEMESTER**

### **BCMCMC 182: FINANCIAL ACCOUNTING – II**

#### **References:**

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

I B.COM – II SEMESTER

BCMCMC 183: HUMAN RESOURCE MANAGEMENT

6 Hours per week

72 hours: No of Credits:3

**Course Objectives:**

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

**Course Outcomes:**

- Learners would be well equipped with the HRM concepts and its application
- Managing human resources in an organisation will be easier with the knowledge gained.

**Unit 1: Introduction to Human Resource Management:** 12 hrs

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

**Unit 2: Human Resource Planning:** 12 hrs

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

**Unit 3: Recruitment and Selection:** 12 hrs.

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

**UNIT 4: Training and Development:** 12 hrs.

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

**UNIT 5: Performance Appraisal:** 12 hrs.

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

**UNIT 6: Motivation and Leadership:** 12 hours

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

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

**Books for Reference:**

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

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

**4 Hours per week**

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

**Course Objectives:**

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

**Course Outcomes:**

- Learners will identify the basis of Money and sources of Public Finance
- Identify the stages of business cycles and take appropriate decisions.

**Module: I Money**

**(8 Hours)**

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

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

**(12 Hours)**

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

**Module: III Business Cycles**

**(8 Hours)**

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

**Module IV: Public Finance ( 12 Hours)**

Meaning, Difference between public Finance and Private Finance ; Components of public finance principle of maximum social advantage.

Public Revenue – Meaning, Sources, Cannons of taxation.

Public Expenditure – Meaning and Classification (Heads of Public Expenditure)

## **I B.COM – II SEMESTER**

Public Debt – Meaning Sources types of Public debt and methods of redemption.

### **Module V :Fiscal Policy and Deficit Finance ( 08 Hours)**

Public Budget - Meaning, Objectives, Components and types

Fiscal Policy – Meaning, Objectives and Components

Role of Fiscal policy in developing economy – Deficit finance

### **Books for reference:**

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

## II B.COM III SEMESTER

### BCMCMC 231: DIRECT TAX - I

4 Hours per Week

48 hours: No. of Credits 2

#### Course Objective:

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

#### Course Outcomes:

- Learners will develop a zeal for this subject and apply it in their day to day lives.
- Application of the subject would benefit the learners to set up their own tax consulting firms

#### Unit I: Introduction

**08 Hours**

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

#### Unit II: Residential Status

**10 Hours**

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

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

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

**Unit IV: Income from Salary****10 Hours**

Characteristics of salary income, meaning of salary for various purposes -allowances-perquisitesandtheirvaluation-taxfreeperquisites-Deductionsundersec.16;ProvidentFund – meaning &income tax provisions relating to Statutory Provident Fund, Recognized Provident Fund, Unrecognized Provident Fund, Superannuation Fund and Public Provident Fund; Computation of Income from Salary.

**Unit V: Computation of Taxable Salary and Relevant Deductions U/s80****10 Hours**

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

**Books for References**

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

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

6 hours per week

72 hours: No of Credits:3

**Course Objectives:**

- To understand the nuances of the higher concepts of Accounts especially the Partnership Business accounts.
- To prepare oneself for being accounting ready with in depth knowledge of the application of the concepts.

**Course Outcomes:**

- To be employment ready in office and accounting work.
- To assume the role and responsibilities of the applying the knowledge of accounting at the work place.

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

Goodwill to be treated as per Indian AS

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

Goodwill to be treated as per Indian AS

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

Goodwill to be treated as per Indian AS

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

Preparation of Executors Account

Joint Life Policy and Individual Policies

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

Dissolution of Partnership Firm (Excluding Garner Vs Murray)

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

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

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

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

**References:**

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

**II B.COM. – III SEMESTER**  
**BCMCMC 233: MODERN BANK MANAGEMENT**

4 hours per week

48 hours: No of credits:2

**Course Objective:**

- To make the students understand the Concepts of Banking and gain insights on the subject matter.

**Course Outcomes:**

- Learners would have clarity on various banking terms and its application
- Help them in their modern-day banking initiatives.

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

12 hours

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

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

12 hours

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

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

12 hours

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

**UNIT – IV: Reserve Bank of India.**

12 hours

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

## II B.COM. – III SEMESTER

### Books for Reference:

1. Principles and practice of Life Insurance – P Perya Swamy.
2. Insurance Principles and Practice – Mishra MN.
3. Insurance and Risk Management – P K Gupta.
4. A Text Book on principles and Practice of life Insurance – G Krishna Swamy.
5. Insurance & Risk Management –Koteshwara
6. Modern Banking –B.S.Raman
7. Insurance & Bank Management – Ravi Prasad KG
8. Banking Theory Law & Practice – Guruswamy S
9. Indian Banking- Natarajan & Parameshwaram
10. Modern Banking : Raviprasad K.G.
11. Modern Banking, :D.Muraleedharan
12. Advanced Bank Management(Indian Institute of Banking and Finance, Macmillan Education in India)
13. Banking an introduction : IIBF
14. Digital Banking (Author : Indian Institute of Banking and Finance
15. Management, Banking and Finance in India – R.K. Uppal

# BCMCMC 234: COST & MANAGEMENT ACCOUNTING-I

6 Hours per week

72 hours: No of Credits:3

## Course Objectives:

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

## Course Outcomes:

- Learners would benefit regarding the Cost Concepts and its application
- They can easily go in for higher learning in the subject.

### UNIT I: BASIC CONCEPTS

12 hrs.

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

### UNIT II: INTRODUCTION OFCOSTINGSYSTEM

12 hrs.

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

### UNIT III: COST SHEET

12 hrs.

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

### UNIT IV: MATERIAL CONTROL

12 hrs.

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

**UNIT V: PRICING OF MATERIAL ISSUES**

12 hrs.

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

**UNITVI: LABOUR**

12 hrs.

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

**BOOKS FOR STUDY AND REFERENCE:**

- Cost Accounting: PattanSetty and Dr. Palekar (R Chand &Co)
- Cost Accounting: Thukaram Rao. (New Age International Publishers)
- Cost and Management Accounting: Ravi M. Kishore (Taxmann Publications (P)Ltd.)
- Cost Accounting: S.P. Iyengar. (Sulthan Chand &Sons)
- Cost Accounting: K.S.Adiga. (Shubha Prakashana)
- Cost Accounting: M.N. Arora. (Vikas Publishing House)
- Cost Accounting: S.P. Jain and K.L. Narang. (Kalyani Publishers)
- Management Accounting: M.Y. Khan and P.K.Jain. (McGraw-Hill Education)
- Management Accounting: Robert N. Anthony. (Richard D Irwin)
- Management Accounting: I.M. Pandey. (Vikas Publishing House)
- Cost Accounting: B.S. Raman. (United Publishers)
- Cost Accounting: M.L. Agarwal. (Sahitya Bhawan Publications)
- Cost and Management Accounting: G. Balakrishna Shetty (Universal King Publishers)
- Cost Accounting: Pillai and Bhagavathi (S. Chand Ltd.)

**II B.COM. – IV SEMESTER**  
**BCMCMC 281: DIRECT TAX -II**

4 Hours per week

48 hours: No. of Credits:2

**Course Objective:**

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

**Course Outcomes:**

- Learners will develop a zeal for this subject and apply it in their day to day lives.
- Application of the subject would benefit the learners to set up their own tax consulting firms

**Unit I: Income from House Property**

**10 Hours**

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

**Unit II: Depreciation**

**10 Hours**

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

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

**10 Hours**

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

**Unit IV: Capital Gains**

**10 Hours**

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

**Unit V: Income from Other Sources**

**08 Hours**

Interest on securities-Grossing up – Other Important Exemptions u/s10including section 10(15) - Deductions u/s57.

## **Books for References**

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

## II B.COM. – IV SEMESTER

### BCMCMC 282: FINANCIAL ACCOUNTING - IV

6 hours per week

72 hours: No of Credits:3

#### Course Objectives:

- To understand the nuances of the higher concepts of Accounts especially the Royalty and Branch accounts.
- To prepare oneself for being accounting ready with in depth knowledge of the application of the concepts.

#### Course Outcomes:

- To be employment ready in office and accounting work.
- To assume the role and responsibilities of the applying the knowledge of accounting at the work place.

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

Entries and Ledger Accounts in the books of Lessee and Lessor

#### **UNIT II: Royalty Accounts: Sub-Lease: 12 Hrs.**

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

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

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

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

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

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

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

Meaning and nature of Profit Prior to incorporation

Calculation of profit Prior to Incorporation

**References:**

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

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

**4 Hours per week**

**48 Hours: 2 credits**

**Course Objectives:**

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

**Course Outcomes:**

- Learners will have basic working knowledge of International Trade and the documents connected with it.
- Learners will be encouraged to take up the role of Custom clearance agents and other roles in International Trade.

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

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

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

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

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

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

## **II B.COM. – IV SEMESTER**

### **Unit IV: Foreign Exchange Market**

**(10 hours)**

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

### **Unit IV: WTO and BRICS**

**(10 hours)**

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

### **Books for References:**

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

**II B.COM. – IV SEMESTER**  
**BCMCMC 284: COST & MANAGEMENT ACCOUNTING – II**

6 Hours per week

72 hours: No of Credits:3

**Course Objectives:**

- To make the students understand the basic concepts of elements of indirect cost.
- To enhance their knowledge on the elements of cost where cost control and cost reduction techniques are used.
- To make the students to understand how cost accounts reconcile itself with financial accounts.

**Course Outcomes:**

- Learners would benefit regarding the Cost Concepts and its application
- They can easily go in for higher learning in the subject.

**Unit I: OVERHEADS**

**(12 Hrs.)**

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

**Unit II: SECONDARY DISTRIBUTION OF OVERHEADS**

**(12 Hrs.)**

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

**Unit III: ABSORPTION OF OVERHEADS**

**(12 Hrs.)**

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

## **II B.COM. – IV SEMESTER**

### **Unit IV: ACCOUNTING FOR COSTS (Non-Integrated Accounting System) (12 Hrs.)**

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

### **Unit V: INTEGRATED ACCOUNTING SYSTEM (12Hrs)**

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

### **Unit VI: RECONCILIATION OF COST & FINANACIAL ACCOUNTS (12 Hrs.)**

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

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

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

## III B.COM V SEMESTER

### BCMCMC 331: DIRECT TAX - III

5 Hours per week

72 hours: No. of Credits3

#### Course Objective:

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

#### Course Outcomes:

- Learners will develop a zeal for this subject and apply it in their day to day lives.
- Application of the subject would benefit the learners to file their Own IT Returns and at the same time set up their tax consulting firms

#### **Unit I: Computation of Total Income Considering Deductions U/s80: 12 Hours**

80C, 80CCC, 80CCD, 80CCE, 80CCG, 80D, 80 DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 8GGC, 80TTA and 80U; Rates of Income Tax; Rebate under sec. 87A and provisions relating to Marginal Relief. Clubbing of Income; Set off of losses and Carry Forward and Set Off of Losses; Problems on Computation of Total Income.

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

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

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

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

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

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

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

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

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

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

**Books for Reference:**

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

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

5 hours per week

72 hrs.: No of Credits:3

**Course Objectives:**

- To familiarise the learners with the basic concepts of Corporate Accounting.
- To provide working knowledge of the concepts of the subject.

**Course Outcomes:**

- Learners will be able to gauge the knowledge of the subject
- Encourage them to take up higher learning in the subject.

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

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

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

Procedure for issue of shares, Procedure for underwriting.

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

Redemption of Preference shares

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

Redemption of Debentures – Sinking Fund Method only

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

Problems with single subsidiary only

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

**12 Hrs.**

## References:

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

### III B.COM. - V SEMESTER

#### BCMCMC 333: FINANCIAL MANAGEMENT –

##### I

5 hours per Week

72 hrs.: No of Credits:3

#### Course Objective:

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

#### Course Outcomes:

- Learners will be well versed with the basics of Finance and take independent decisions in their day to day lives.
- Clarity in Stock Market Investments will help them decide in their Investment Decision making.

#### Unit I: Nature of Financial Management:

12 Hrs

Meaning and Definition

Scope of Financial Management:

Under Traditional Approach

Under Modern Approach

Objectives of Financial Management

Time Value of Money:

Meaning

Compounding and Discounting (Computation)

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

#### Unit II: Capital Structure:

12 Hrs.

Meaning and Definition of Capital Structure

Determinants of capital Structure

Components of Capital Structure:

Debt - Meaning and Features

Equity- Meaning and Features

Debt Equity Ratio:

## Meaning and Significance

Computation of Debt-Equity Ratio  
Zero Debt Capital Structure  
Trading on Equity  
Preparation of Statement of Income  
Earnings Per Share(EPS)  
Operating Leverage  
Financial Leverage  
Combined Leverage

**Unit III: Basic Financial Concepts:**

12 Hrs.

Return on Investment (ROI)  
Expected Rate of Return (Probability)  
Standard Deviation and Co-efficient of Variation  
Sensitivity Analysis and Range  
Risk-Return Trade-off  
Beta Factor  
Alpha Factor

**Unit IV: Capital Budgeting:**

12 Hrs.

Meaning and Features  
Capital Budgeting Process  
Techniques of Capital Budgeting:  
Traditional Method:  
Payback Period  
Accounting Rate of Return  
Modern Method:  
Net Present Value  
Profitability Index  
Internal Rate of Return

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

12 Hrs

Rationale for Issue  
Public Issue: External Procedure  
Rights Issue: Meaning

Book-building

Meaning

Rationale

Financial intermediaries

Issue Procedure

Merits and Demerits

**Unit VI: Stock Exchange:**

12 Hrs

Meaning and Functions

Types of Dealings:

Cash Market (Rolling Settlement)

Options and Futures: Meaning and Settlement of Contracts.

Listing of Shares: Meaning, Listing Procedure

Speculators: Bulls, Bears and Arbitrager

Speculative activities: Rigging, Cornering, Wash sales.

Securities and Exchange Board of India (SEBI)

Functions

Powers

**Books for Reference:**

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

**III B.COM. - V SEMESTER**  
**BCMCMC 334: COST & MANAGEMENT ACCOUNTING - III**

5 Hours per week

72 hrs.: No of Credits:3

**Course Objective:**

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

**Course Outcomes:**

- Learners will attain higher knowledge in the world of Cost Accounting
- Encourage the learners to take up profession in the field of Cost Accounting and go in for higher learning.

**UNIT I: JOB AND BATCH COSTING**

**12 Hrs.**

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

**UNIT II: CONTRACT COSTING:**

**12 Hrs.**

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

**UNIT III: PROCESS COSTING**

**12 Hrs.**

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

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

**12 Hrs.**

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

**UNIT V: ACCOUNTING FOR BY PRODUCTS**

**12 Hrs.**

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

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

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

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

**12 Hrs.**

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

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

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

## III B.COM: V SEMESTER

### BCMCMC 335: BUSINESS LAW

Hours perweek:05

72 hrs.: No of Credits:03

#### **Instruction:**

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

#### **Course Objectives:**

- Understand the nuances of various laws connected with business
- Apply basic knowledge acquired to business transactions in their career ahead.

#### **Course Outcomes:**

- Demonstrate a basic understanding of the laws relating to Contract, Information Technology and Intellectual Property Rights.
- Develop acceptable attitudes and viewpoints with respect of legal environment of business.

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

12 Hours

Meaning of Law, meaning of Mercantile Law, sources of Mercantile Law Indian Contract Act, 1872 - Meaning of contract, essentials of a valid contract  
Classification of contract based on validity, creation and performance

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

12 Hours

Offer - Meaning, legal rules and termination Acceptance - Meaning, and legal rules. Lawful Consideration - Meaning, legal rules, privity of contract (stranger to contract) with exceptions. Exceptions to the rule 'no consideration no contract'. Capacity to Contract - Persons disqualified from contracting, effects of minor's agreements

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

12 Hours

Free Consent - Meaning and essentials of coercion, undue influence, fraud and misrepresentation. Mistake - Mistake of law, mistake of fact, bilateral and unilateral mistake (meaning only). Lawful Object - Meaning, agreements opposed to public policy, wagering agreements. Contingent contract - Meaning and rules, distinction between wager and contingent contract

**Unit IV: Quasi Contract, Discharge of Contract and Remedies for the Breach of Contract** **12Hours**

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

**Unit V: Special Contracts** **12Hours**

Contract of Indemnity - Meaning and essentials only. Contract of guarantee - Meaning, essentials, rights of surety and discharge of surety, distinction between Indemnity and Guarantee. Contract of Bailment - Meaning and essentials, duties of bailor and bailee. Contract of Pledge - Meaning and essentials, distinction between Bailment and Pledge. Contract of Agency - Meaning and creation of agency, rights, duties and liabilities of agent

**Unit VI: Contemporary Issues in Business Law** **12 Hours**

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

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

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

**Case Laws:**

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

- i. Balfour Vs. Balfour
- ii. Carlill Vs. Carbolic Smoke Ball Company
- iii. Harvey Vs.Face
- iv. FelthouseVs.Bindley
- v. Durgaprasad Vs. Baldeo
- vi. MohoriBibee Vs. DharmodasGose
- vii. Ranganayakamma Vs. Alversetty
- viii. Derry Vs.Peak
- ix. Hadley Vs.Baxandale
- x. PlancheVs.Colburn

**Books for study and reference:**

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

**III B.COM - V SEMESTER**  
**BCMCMC 336: MODERN MARKETING**

5 hrs. per week

72 hrs.: No of Credits:3

**Course Objectives:**

- Understand the conceptual underpinnings in terms of core concepts.
- Understand the current role of marketing in the business and society.
- Comprehend the marketing issues in a growing business context through real marketing case studies and anecdotes

**Course Outcomes:**

- Learners can apply the working knowledge of the field of marketing in their respective businesses.
- Develop the cognitive and analytical ability with application of marketing knowledge required for marketing career prospects.

**Unit-1: Marketing:**

12 hrs

Meaning and Importance, process, - understanding the market place and customer needs. Designing the customer driven marketing strategy, Market orientation- product concept, selling concept, Marketing concept, societal marketing concept, Holistic marketing concept. Relationship marketing, Integrated marketing, Internal marketing, - performance marketing (Meaning and significance only)

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

12 hrs.

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

**Unit- 3: Product Management:**

12 hrs.

Product concept – meaning and definition. Product mix decision strategies. Product- Life cycle- meaning and definition- stages of PLC. Factors affecting PLC. New product

development - meaning - stages in New product development. Reasons for failure of new products. BIS and AGMARK–meaning and features. FSSAI mark- meaning (Explain this chapter with case study).

**Unit – 4: Advertising and personal selling:** 12 hrs.

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

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

**Unit -5 : Marketing of services and Rural Marketing:** 12 hrs.

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

**Unit-6: New Horizons in Marketing:** 12 hrs.

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

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

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

**Books for reference:**

1. Marketing Management: Philip Kotler
2. Fundamentals of Marketing: W.J. Stanton
3. Marketing Management : T.N. Chabra and S.K.Grover
4. Marketing Management : Rajan Saxena
5. Marketing Management : Ramaswamy and Namakumari

6. Modern Marketing Management:	K.C. Nair and others
7. Marketing Management:	N. Sontaki
8. Industrial Management:	Banga and Sharma
9. Marketing Management:	R.S.N. Pillai and Bhagavathi
10. Marketing Management:	R.S.Davar
11. Marketing Management:	Debraj Datta and Mahua Datta
12. Modern Marketing Management:	J.N. Jain and P.PSingh
13. Marketing Management:	Arun Kumar and Meenakshi
14. Modern Marketing:	B.S. Raman.

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

#### **BCMCMC 381: GST and CUSTOMS DUTY**

5 Hours per week

72 hrs.: No. of Credits3

#### **Course Objectives:**

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

#### **Course Outcomes:**

- Learner's confidence will develop and they can look in terms of Practicing GST as Commercial Accountants.
- Differentiate between Direct and Indirect Tax and its implications on one's income.

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

**12 Hours**

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

#### **Unit II: GST Act 2017**

**12 Hours**

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

**Unit III: Procedure and Incidence of Tax****12 Hours**

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

**Unit IV: GST Registration****12 Hours**

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

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

**Unit V: Input Tax Credit****12 Hours**

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

**Unit VI: Customs Duty (Customs Act, Customs Tariff Act)****12 Hours**

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

### **Books for References**

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

**III B.COM. - VI SEMESTER**  
**BCMCMC 382: CORPORATE ACCOUNTING –II**

5

hours per week 72 hrs.:

No of Credits:3

**Course Objectives:**

- Understand the nuances of Corporate Accounting
- Update themselves with the latest in the course.

**Course Outcomes:**

- Be Employment ready in Accounting field with thorough knowledge of the concepts
- Pursue higher learning to know more of the contents

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

Accounting for Amalgamation as per Accounting Standards.

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

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

Liquidators Final Statement of Accounts.

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

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

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

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

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

Problems relating to following ratios:

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

### III B.COM. - VI SEMESTER

11. Operating Ratio

12. Working Capital Ratio

#### References:

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

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

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

5 hours per week

72 hrs.: No of Credits:3

#### **Course Objective:**

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

#### **Course Outcomes:**

- Learners can differentiate between Stock Market Investment and Mutual Fund
- Take Investments as a career or take up the onus of spreading investor awareness amongst the society.

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

12 Hrs

Meaning of Working Capital: Gross, Net, Permanent and Temporary

Factors Determining the Size of Working Capital

Concept of Operating Cycle: Gross Operating Cycle and Net Operating Cycle.

Estimation of Working Capital Requirement:

Estimation of Components Method

Percentage of Sales Method

Operating Cycle Method

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

12 hrs

Meaning and Functions

Centralised Vs-Decentralised

Reasons for Cash Flow Problems

Effects of Cash Deficits

Methods of improving Liquidity

Cash Budget: Preparation of Cash Budget

**Unit III: Cost of Capital:**

12 hrs

Meaning

Cost of Equity Shares

Dividend Yield Method: Formula and Computation

Dividend Growth Model: Formula and Computation

Cost of Irredeemable and Redeemable Preference Shares: Formula and Computation.

Cost of Irredeemable and Redeemable Debentures and Bonds: Formula and Computation.

Weighted Average Cost of Capital

**Unit IV: Dividend Decisions:**

12Hrs

Factors Determining Dividend Policy

Stock Dividend (Bonus Shares)

Meaning

Merits and Demerits

SEBI Guidelines

Valuation of Shares and Dividend Models

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

Irrelevance Approach of Modigliani and Miller: Computation of Market Value

**Unit V: Mutual Funds:**

12 Hrs.

Meaning and Formation

Management and Parties to the Fund:

Sponsor, Trustee, Asset Management Company and Custodian

Types of Mutual Fund Schemes

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

Calculation of Net Asset Value (NAV)

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

12Hrs

Meaning and Types of Financial Statements

Techniques of Financial Analysis:

Comparative Financial Statement analysis

Common-size Balance Sheet and Income Statement

6.2.2 Trend Analysis

### **Books for Reference:**

- (1) Financial Management - Ravi M. Kishore (Taxman Publications)
- (2) Financial Management - Subir Kumar Banerjee (S. Chand & Co.)
- (3) Financial Management & Policy - V. K. Bhalla (Anmol Publications (P) Ltd., New Delhi)
- (4) Financial Management - I.M. Pandey (Vikas Publications)
- (5) Financial Management - M. Y. Khan & P.K. Jain (Tata MC Graw Hill)
- (6) Financial Management: Principles and Practice - Dr. S N Maheshwari  
(Sultan Chand & Sons)
- (7) Financial Management - B.V. Raghunandan (Sushrutha Publications)

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

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

5 Hours per week

72 hrs.: No of Credits:3

#### **Course Objectives:**

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

#### **Course Outcomes:**

- Learners can differentiate between the classification of various branches of accounting
- Take up higher learning in the field of Cost or Management Accounting

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

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

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

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

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

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

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

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

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

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

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

Material and Labour cost variances and their computation.

**BOOKS FOR REFERENCE AND STUDY:**

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

**III B.COM. - VI SEMESTER**  
**BCMCMC 385: INDIAN CORPORATE LAW**

Hours per week:5

72 hrs.: No of Credits:03

**Instruction:**

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

**Course Objectives:** Upon learning the subject, the student will be able

- To demonstrate a comprehensive and accurate knowledge of laws relating to the formation, administration and operations of a company.
- To develop an understanding of current policy trends and developments in Corporate Law in Indian scenario.

**Course Outcomes:**

- Learners will have an in-depth understanding of the Companies Act, 2013 along with all its amendments.
- Encourage the learners to take up Law as a career.

**Unit I: Introduction**

**12 Hours**

Introduction to Indian Companies Act, 2013

Definition and characteristics of a Joint Stock Company

Corporate Personality and Lifting of Corporate Veil

Kinds of Companies

Distinction between private company and public company

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

**Unit II: Formation of Company**

**12 Hours**

Promoter - Meaning, functions, fiduciary position and remuneration

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

Memorandum of Association: Meaning, significance and contents

Articles of Association: Meaning, significance and contents

Distinction between Memorandum of Association and Articles of Association

Doctrine of *Ultra-vires* Memorandum and Articles

Doctrine of Constructive Notice

Doctrine of Indoor Management - Relevance and Exceptions

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

**Unit III: Shares and Debentures**

**12 Hours**

Shares - Meaning and Definition

Kinds of shares - Equity (including sweat equity)

Preference (sub-classification excluded)

Issue and Allotment - Legal rules for allotment of shares

Share Certificate - electronic form only

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

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

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

**Unit IV: Membership of a Company**

**12 Hours**

Member and shareholder - Meaning and distinction

Who can become a member?

Modes of acquiring membership

Rights and liabilities of members

Termination of membership

**Unit V: Company Management**

**12 Hours**

Company Secretary - Meaning qualification, duties and liabilities

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

**Unit VI: Company Meetings**

**12 Hours**

Requisites of a valid General Body Meeting

Kinds of Company Meetings - Legal provisions regarding Annual General Body Meeting,

Extra-ordinary General Meeting and Board meeting

Motions and Resolutions - Meaning of motions, meaning and kinds of resolutions

**Case Laws:**

The following case laws are to be specifically dealt with:

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

**Books for study and reference:**

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

**III B.COM. - VI SEMESTER**  
**BCMCMC 386: AUDITING**

Hours per week:5

72 hrs.: No of Credits:03

**Course Objectives:**

- To familiarise the students with the basics of Auditing.
- To create awareness of principles and procedure of Auditing.
- To create interest among the students to take up professional courses.

**Course Outcomes:**

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

**Unit I: Introduction to Audit:**

**12 hrs**

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

**Unit II: Audit Programme:**

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

**Unit III: Internal check:**

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

**Unit IV: Vouching:**

Meaning, definition and objects, vouching of cash transactions - cash receipts and cash payments, credit purchases and credit sales. Verification - meaning and definition.

Verification of Land and Buildings, Plant and Machinery, Stock –in- trade, Debtors, Goodwill and Creditors **12 Hrs.**

**Unit V: Company Audit:**

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

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

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

**Books for Reference:**

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

## I B.COM. - I SEMESTER

### Group II: ELECTIVE: SUPPORTIVE TO THE DISCIPLINE OF STUDY:

#### BCMCCE 135: CORPORATE SECRETARYSHIP

Hours per week:2

24 hrs.: No of Credit:1

#### Course Objectives:

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

#### Course outcomes:

- Learners will feel confident to take up the role of Secretary in small business firms
- Enhance communication skills especially the written communication.

#### Unit I: Introduction:

(5 Hrs.)

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

#### Unit II: Corporate Correspondence:

(5 Hrs.)

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

#### Unit III: Secretarial Role in corporate Affairs:

(7 Hrs.)

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

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

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

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

(7 Hrs.)

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

**Books for Reference:**

1. Company law and secretarial practice (Provisions of Company's Act 2013) - N D Kapoor, Sultan Chand & Sons, New Delhi
2. Company Law & Secretarial Practice - Dr. M R Sreenivasan, Margam Publications, Chennai.
3. Outline of company Secretary Practice - P K Ghosh & Dr. V Balachandran, Sultan Chand & Sons, New Delhi
4. A text book of company law - P P S Gogna
5. Manual of Secretarial Practice – B N Tandon
6. Essentials of Business Communication – Rajendra Pal & J.S. Korlahalli, Sultan Chand & Sons, New Delhi
7. Business Law – R.S.N.Pillai&Bhagwathi, S. Chand & Co., New Delhi.
8. Company Law and Secretarial Practice - A.K. Majumdar and G.K. Kapoor, Taxman Publications, New Delhi.

## I B.COM. - I SEMESTER

### BCMCCE 136: PRINCIPLES AND PRACTICE OF TOURISM

Hours per week:2

24 hrs.: No of Credits:1

#### Course Objectives:

- To understand the basic concepts of tourism.
- To study different types of tourism
- To understand the various dimensions of tourism.

#### Course Outcome:

- Learners can take up career in Travel & Tourism.

#### UNIT 1: INTRODUCTION TO TOURISM:

6 hours

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

#### UNIT 2: TRAVEL MOTIVATIONS

6 hours

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

#### UNIT 3: DIMENSIONS OF TOURISM

6 hours

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

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

6 hours

Tourism Product – Features

Types of Tourism Products

Why product planning?

Different processes (stages) of tourism planning – Tourists Demand and supply – setting objectives - Territorial Planning – Financial Planning, HR Planning - Environmental Planning – Regional Planning

Tourism Management in the Modern Era

Tourist/Tourism Organisations – India / World.

#### **References:**

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

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

Hours per week:2

24 hrs.: 1credit

**INSTRUCTIONS:**

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

**Course Objective:**

- It should help a student understand the basics of E-Commerce.
- To have working knowledge of setting up one's own e-platform

**Course Outcome:**

- Encourage a young mind to focus on entrepreneurship with service orientation using online platform.

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

**5 Hrs.**

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

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

**5 Hrs.**

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

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

**7 Hrs.**

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

**Unit 4 E-Commerce Techniques:**

**7 Hrs.**

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

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

### **BOOKS FOR REFERENCE**

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

**I B.COM. - I SEMESTER**  
**BCMCCE 138: INTELLECTUAL PROPERTY RIGHTS**

Hours per week:2

24 hrs.: No of Credits:1

**Instructions:**

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

**Course Objective:**

- Demonstrate a basic understanding of the laws relating to intellectual property rights

**Course Outcome:**

- Develop capabilities to explore career options in intellectual property rights.

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

**06 Hours**

Physical property - Meaning, features and types

Intellectual property - meaning, definition and features

Intellectual property Vs. physical property

Intellectual property rights - need for protection and significance/advantages

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

Regulatory authorities of intellectual property rights

**Unit II: The Law of Patents**

**06 Hours**

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

Patentable items and non-patentable inventions

Who can apply for a patent?

Procedure for registration of patent and term of protection

Patent specification - Meaning, objectives, importance and kinds

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

Grant of patent, rights of patentee and revocation of patent

Compulsory license and government use of patent

Infringement of patent and remedies for infringement

### **Unit III: The Law of Trademarks**

**06 Hours**

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

Functions and types of trade mark

Criteria of an ideal trade mark

Doctrine of honest concurrent user

Procedure for registration and term of protection

Rights of holder and assignment/transmission of trade marks

Infringement and remedies

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

**06 Hours**

Meaning and features of copyrights

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

Ownership, assignment and license of copyrights

Rights of copyright holder and assignment and license of copyrights

Infringement and remedies for infringement of copyrights

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

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

## I B.COM. - II SEMESTER

### Group II.ELECTIVE: PROVIDING AN EXPANDED SCOPE:

#### BCMCCE 185: REAL ESTATE MANAGEMENT

Hours per week:2

24 hours: No of Credits:1

#### Course Objectives:

- Understand the nuances of Real Estate Market
- Be conceptually clear as to the procedure in Real Estate Dealings.

#### Course Outcomes:

- Learners can become well rounded Real Estate Advisors.
- Take up a career in Real-estate.
- 

#### Unit I: INTRODUCTION TO REALESTATE

6 hrs

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

Types of immovable property Freehold/Agriculture, Leasehold.

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

Guidance value, stamp Duty, Registration of Immovable Property.

Pre and Post registration –compliances.

Loss of original documents, - Remedies.

#### UNIT II: SOURCESOFFINANCE:

6 hrs

Loans from Financial Institutions

Documents Required

Mortgages – Types - Equitable Mortgage & Reverse Mortgage

Simple Problems on EMI

Affordable Housing- Pradhan Mantri Awas Yojana,

Property Insurance.

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

6 hrs.

Transfer of properties

Capital gains on sale.

Holding period.

Computation of gains: STCG LTCG

Income tax applicability on gains

Exemptions under sec.54.

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

6 hrs.

Purpose & objectives of RERA.

Applicability of RERA (Projects / Layouts).

Authorities under RERA.

Remedies available to the buyers under RERA.

Penalties under RERA. (Sellers).

#### **References:**

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

**I B.COM. - II SEMESTER**  
**BCMCCE 186: AGRICULTURAL MARKETING**

Hours per week:2

24 hrs.: No of Credits:1

**Course Objectives:**

- To provide ground reality of Agriculture in India
- To elaborate on concepts of Agricultural marketing techniques prevailing in the country

**Course Outcomes:**

- Learners engage in working knowledge of the contents and concepts.
- Take up agricultural marketing as their career

**Unit 1 : Marketing of Agricultural Goods:** 6 hrs.

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

**Unit 2: Channels of distribution for Agricultural Consumer Goods:** 6 hrs.

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

**Unit 3: Marketing of Agricultural Goods agricultural Marketing in India.** 4hrs.

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

**Unit 4: Co-operative Marketing** 8 hrs

Objectives-Characteristics of Agricultural Cooperative Marketing Society-Necessary Conditions for the success of a Marketing Co-operative-Organisational Structure- Types of Marketing Co-operatives- How do Marketing Co-operatives do business? -Advantages of

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

Co-operative Marketing- Problems or Limitations of Co-operative Marketing – Progress of Co-operative Marketing in India- Activities of Co-operative Marketing Societies in India.

### **Books for reference:**

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

**I B.COM. - II SEMESTER**  
**BCMCCE 187: RETAIL MANAGEMENT**

Hours per week:2

24 hrs: No of Credits:1

**Instruction:**

This subject must be explained with the help of case studies

**Course Objectives:**

- To understand the nuances of Retail Management
- To seek clarity on the working and management of the hyper markets

**Course Outcome:**

- To take up a career in Retail

**Unit 1: Retail Management:**

8 hrs.

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

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

8 hrs.

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

-

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

8 hrs.

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

**Books for reference:**

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

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

Hrs. per week:2

24 hrs.: No of Credit:1

**Course Objectives:**

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

**Course Outcome:**

- To take up a fruitful career in Logistics

**Unit1: Introduction**

5 Hrs.

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

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

10 hrs.

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

**Unit 3: Logistics Information-:**

5 Hrs.

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

**Unit 4: Logistics Outsourcing:**

4 Hrs.

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

**References:**

1. Bowersox D.J., Closs D.J., Logistical Management, McGraw-Hill,1996
2. Reguram G, Rangaraj N, Logistics and Supply Chain Management Cases and Concepts, Macmillan India Ltd., New Delhi,1999.
3. Sahay B S, Supply Chain Management for Global Competitiveness, Macmillan India

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

Ltd., New Delhi.

4. Coyle, Bradi&Longby, The Management of Business Logistics, 3rd Ed., West Publishing Co.
5. Bhattacharya S.K, Logistics Management, S. Chand, 2008
6. Sople V.V, Logistics Management, Pearson, 2012
7. Satish.C. Ailawadi., Rakesh.P. Singh, Logistics Management, PHI,2012

## II B.COM. - III SEMESTER

### GROUP III

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

#### BCMCCE 235: COMPUTERISED ACCOUNTING

Hours per week:2

24 hrs: No of Credits:1

#### Course Objectives:

- To give hands on training to the learners of the course
- To enhance the computer skills of the learners

#### Course Outcome:

- To make oneself employable in the field of accounting and GST

#### UNIT I: COMPANY CREATION:

**5 hrs.**

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

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

#### UNIT II: INVENTORY INFORMATION:

**5 hrs.**

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

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

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

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

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

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

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

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

### **UNIT III: VOUCHER ENTRY**

**5 hrs.**

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

### **UNITIV: REPORTS**

**5 hrs.**

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

### **UNITV: PAYROLL**

**4 hrs.**

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

### **References:**

1. Tally.ERP9 - Vishnu Priya Singh
2. Tally.ERP9 - Tally Solutions Pvt Ltd.

**II B.COM - III SEMESTER**  
**BCMCCE 236: TAX PROCEDURE AND PLANNING**

Hours per week:2

24 hrs.: No of Credits:1

**Course Objective:**

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

**Course Outcome:**

- Learners can plan their taxes and at the same time set up tax advisory firms and become self-employed.

**Unit I: Assessment procedure**

**4 hrs.**

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

**Unit II: PAN**

**4 hrs**

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

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

**8hrs**

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

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

**8 hrs.**

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

## II B.COM - III SEMESTER

### Books for References

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

## **BCMCCE 237: PERSONAL INVESTMENT MANAGEMENT**

Hours per week:2

24 hrs.: No of Credits:1

### **Course Objective:**

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

### **Course Outcome:**

- Learners are encouraged to become long term investors and at the same time set up their advisory firms.

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

4 hrs

Savings Vs Investment

Need for Investment

Principles of Investment:

Liquidity

Safety or Security

Profitability or return.

#### 1.3. 4 Other Considerations:

Tax implications

Rate of Interest

Inflation.

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

4 hrs

Term deposits

Insurance Policies

Retirement Plans

Real-estate

Gold and Bullion

Stock market securities

Mutual Funds.

**Unit III: Investment in Stock Market Securities: (Theory only)** 6 Hrs.

Meaning of Stock market securities

How to Invest in Stock market

Stock indices: SENSEX, NIFTY.

Risks involved in Stock market investments.

Investor protection–SEBI. (Case Studies)

**Unit IV: Investment in Mutual Funds: (Theory only)** 6 Hrs.

Meaning of Mutual Funds

Types/classification of Mutual Funds

How to Invest in Mutual Funds

Net Asset Value

Benefits of Mutual Fund Investment (Case Studies)

**Unit V: Personal Investment Planning (Theory only)** 4 Hrs.

Personal Financial Planning (Case Studies)

Personal Investment Planning (Case Studies)

**Suggested Readings:**

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

## II B.COM. - III SEMESTER

### BCMCCE 238: LIFE SKILLS

Hours per week:2

24 hrs.: No of Credit:1

#### INSTRUCTIONS:

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

#### Course Objectives:

- To get the best out of each of the learner and make them confident individuals.
- To prepare them for living a fruitful and a happy life.

#### Course Outcomes:

- Learner develops as a wholesome person with a blend of creative ideas & critical thinking.
- Learners will become confident individuals who are ready to face challenges put forward by the society.
- Help learner decide on his/her career and become an achiever in life.

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

**5 hours**

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

#### Unit 2: Managing Self and Stress Free-living:

**4 hours**

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

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

Impact of emotions on problem solving and decision making

**Unit 3: Thinking and Decision Making:****8hours**

Critical Thinking – Case Studies and Critical Thinking exercises

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

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

**Unit 4: Working in Teams and conflict management:****7 hours**

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

Conflict management – Role plays depicting real life scenarios.

**Books for Reference & Activities:**

1. Multiple Intelligences: New Horizons – Howard Gardner, Basic Books.com, New York.
2. The 7 Habits of Highly Effective People – Stephen R Covey, Pocket Books, New York.
3. You're Hired! How To Get That Job And Keep It Too – Nasha Fitter, Penguin books, India.
4. Corporate Grooming and Etiquette – Sarvesh Gulati, Rupa Publications, New Delhi.
5. How to Win Friends & Influence People – Dale Carnegie, India Book Distributors, Mumbai.
6. What The CEO Really Wants From You – R Gopalakrishnan, HarperCollins publishing House,UK.
7. Jonathan Livingston Seagull, a story – Richard Bach, HarperCollins publishing House, UK.
8. 101 More Training Games – Gary Kroehnert, Tata McGrawHill.
9. One Minute Manager Series – Ken Blanchard Et al, HarperCollins publishing House, UK.

**Videos:**

1. TEAM Games:<https://youtu.be/rq0UkuSei7Q>
2. 25 etiquette Rules you should know and Follow:<https://youtu.be/k1PVUa2TPaA>
3. Table manners 101: Basic Dinning Etiquette:<https://youtu.be/FDGGv7z5r2c>
4. Time & Stress Management games:<https://youtu.be/zN89P0tW>  
[HIA https://youtu.be/fVOy7gV-s\\_g](https://youtu.be/fVOy7gV-s_g)  
<https://youtu.be/lZyGbE8UghA>
5. Empathy games: Videos of Meir Kay on Empathy and

AngerManagement<https://youtu.be/2Lhl9BrRtwE>

<https://youtu.be/ujle1t4ZWl4htt>

[ps://youtu.be/gYH0D52fXe8](https://youtu.be/gYH0D52fXe8)

6. Communication games:

Listening Game: [https://youtu.be/c2txkdNIQ\\_8](https://youtu.be/c2txkdNIQ_8)

<https://youtu.be/oTpXlpxFoBl>

Non verbal Communication : [https://youtu.be/FH\\_7F3Kl8YG](https://youtu.be/FH_7F3Kl8YG)

Developing Communication Skills: <https://youtu.be/srn5jgr9Tzo>

7. Emotion management games: <https://youtu.be/SPAVcENGOWY>

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

### **GROUP IV**

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

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

Hours per week:2

24 hours: No of Credits:1

#### **Course Objectives:**

- Help a non-accounting student understand the basics of accounting
- Encourage inter-disciplinary studies amongst the non-commerce students

#### **Course Outcomes:**

- Learners will be able to take up the role of accountants in a small firm
- Create interest in a learner to do more studies in the field of commerce.

**Unit I: Nature of Accounting. 6**

**Unit II: Accounting Process and Preparation of Trial Balance 6**

**Unit III: Preparation of three column cash book. 6**

**Unit IV: Preparation of Final Accounts of Sole Trader. 6**

#### **References:**

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

## II B.COM. - IV SEMESTER

### BCMCCE 286: PERSONAL TAXATION

Hours per week:2

24 hrs.: No of Credits:1

#### Course Objective:

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

#### Course Outcomes:

- Learners will be energised to study more of tax laws and take up the role of tax planners
- Encourage the learners to take up tax as their choice in their further studies.

#### Unit I: Introduction

**04 Hours**

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

#### Unit II: Definitions

**04 Hours**

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

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

**08 Hours**

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

#### Unit IV: Deduction U/S80

**08 Hours**

80C,80CCC,80CCD,80CCG,80D,80E,80G, 80TTA and 80U.Tax Slab and Tax Rates.

Simple problems on Computation of Taxable Income and Tax Liability.

## II B.COM. - IV SEMESTER

### Books for Reference:

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

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

Hours per week:2

24 hrs.: No of Credits:1

### **Course Objective:**

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

### **Course Outcome:**

- Learners are encouraged to become long term investors and at the same time set up their advisory firms.

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

4 hrs.

Savings Vs Investment

Need for Investment

Principles of Investment:

Liquidity

Safety or Security

Profitability or return.

#### 1.3. 4 Other Considerations:

Tax implications

Rate of Interest

Inflation.

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

4 hrs

Term deposits

Insurance Policies

Retirement Plans

RealEstate

Gold and Bullion

Stock market securities

Mutual Funds.

**Unit III: Investment in Stock Market Securities:** 6 Hrs.

Meaning of Stock market securities

How to Invest in Stock market

Stock indices: SENSEX, NIFTY.

Risks involved in Stock market investments.

Investor protection–SEBI. (Case Studies)

**Unit IV: Investment in Mutual Funds:** 6 Hrs.

Meaning of Mutual Funds

Types/classification of Mutual Funds

How to Invest in Mutual Funds

Net Asset Value

Benefits of Mutual Fund Investment (Case Studies)

**Unit V: Personal Investment Planning** 4 Hrs.

Personal Financial Planning (Case Studies)

Personal Investment Planning (Case Studies)

**Suggested Readings:**

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

## II B.COM. - IV SEMESTER

### BCMCCE 288: BANKING PRACTICES

Hours per week:2

24 hours: No of Credits:1

#### Course Objectives:

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

#### Course Outcomes:

- Learners will enhance their knowledge of modern-day banking.
- Learners will be encouraged to take up banking related jobs as their future career prospects.

#### Unit 1: Basics of Banking:

**4hrs**

Banking – Meaning & Definitions

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

Procedure for applying loans – CIBIL

PMJDY – Features

#### Unit 2: Delivery Channels:

**6 hrs.**

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

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

**6 hrs.**

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

#### Unit 4: Banking Operations:

**8 hrs.**

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

**Books for Reference:**

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

ANNEXURE –I

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

**PART A**

Answer **Any Four** of the following. Each question carries 6 marks  $6 \times 4 = 24$

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

**PART B**

Answer **Any Four** of the following. Each question carries 12 marks  $12 \times 4 = 48$

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

**PART B**

Answer **Any Two** of the following. Each question carries 24 marks  $24 \times 2 = 48$

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

ANNEXURE –II

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

**PART A**

Answer **Any Four** of the following. Each question carries 4 marks  $4 \times 4 = 16$

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

**PART B**

Answer **Any Four** of the following. Each question carries 8 marks  $8 \times 4 = 32$

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

**PART C**

Answer **Any Two** of the following. Each question carries 16 marks  $16 \times 2 = 32$

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