Bangalore University

COURSE STRUCTURE 2012-13
Scheme
B.COM. COURSE MATRIX
BANGALORE UNIVERSITY
DEPARTMENT OF COMMERCE

REGULATIONS PERTAINING TO B.Com DEGREE SEMESTER SCHEME

I. Objectives :
1. To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
2. To develop business analysts for companies, capital markets and commodity markets.
3. To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.
4. To develop human resources to act as think tank for Business Development related issues.
5. To develop entrepreneurs.
6. To develop business philosophers with a focus on social responsibility and ecological sustainability.
7. To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
8. To develop ethical managers with interdisciplinary approach.
9. To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management accountancy, professions in capital and commodity markets, professions in life and non life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.

II. Eligibility for Admission :
Candidates who have completed Two year Pre – University course of Karnataka State or its equivalent are eligible for admission into this course.

III. DURATION OF THE COURSE:
The course of study is 3 years of Six Semester. A candidate shall complete his/her degree within six (6) academic years from the date of his/her admission to the first semester.

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

V. ATTENDANCE:
a. For the purpose of calculating attendance, each semester shall be taken as a Unit.

b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.

c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.
VI. COURSE MATRIX
   See Annexure – 1

VII. TEACHING AND EVALUATION:

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

VIII. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:

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

IX. SCHEME OF EXAMINATION:

   There shall be a university examination at the end of each semester. The maximum marks for the university examination in paper shall be 100. For Skill development Record maintenance grades ranging from ‘A to D’ shall be awarded by the Faculty concerned.

   Grades for Skill Development Record maintenance shall be awarded by the teacher who taught the paper and the teacher concerned shall hand over within three days after end of the semester, the grades list to the Head of the Department who in turn shall handover, within the next three days, to the principal. The principal shall display grades on the notice board paper-wise and student-wise one week prior to the commencement of the semester examination. The original copy of the same, duly signed by the principal, shall be sent by the principal to the registrar (Evaluation) before the commencement of the semester examination.

X. APPEARANCE FOR THE EXAMINATION:

   a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.
   b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
   c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.
   d) A candidate who is permitted to seek admission to particular degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for
the award of ranks.

XI. MINIMUM FOR A PASS:

Candidates who have obtained at least 35% of marks in each subject shall be eligible for a pass or exemption in that subject.

XII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
   a. First Class: Those who obtain 60% and above of the total marks of parts I, II and III.
   b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II and III.
   c. Pass Class: Rest of the successful candidates who secure 35% and above but less than 50% of marks in part I, II and III.

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

XIII. MEDALS AND PRIZES:

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

XIV. CONDITIONS TO KEEP TERMS:

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

b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediate successive examinations.

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

XV. PATTERN OF QUESTION PAPER:

Each theory question paper shall carry 100 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The Question Paper will be as per the following Model:

<table>
<thead>
<tr>
<th>SECTION-A</th>
<th>(Conceptual questions)</th>
<th>(10 X 2 = 20 Marks)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. a,b,c,d,e,f,g,h,i,j,k,l.</td>
<td>Answer any TEN</td>
<td></td>
</tr>
<tr>
<td>SECTION -B:</td>
<td>(Analytical questions)</td>
<td>(04 X 8 = 32 Marks)</td>
</tr>
<tr>
<td>2,3,4,5,6.</td>
<td>Answer any FOUR</td>
<td></td>
</tr>
<tr>
<td>SECTION-C:</td>
<td>(Essay type questions)</td>
<td>(03 X 16 = 48 Marks)</td>
</tr>
<tr>
<td>7,8,9,10.</td>
<td>Answer any THREE</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100 Marks</strong></td>
<td></td>
</tr>
</tbody>
</table>
XVI. PROVISION FOR IMPROVEMENT OF RESULTS:
The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within 30 days after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

XVII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:
If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.
# Bangalore University

## COURSE STRUCTURE 2012 – 13 Scheme

### B.Com COURSE MATRIX

<table>
<thead>
<tr>
<th>Semester No.</th>
<th>Paper No.</th>
<th>Title of the Paper</th>
<th>Lecture Hour Per Week</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>1.1</td>
<td>Language: Kannada/Sanskrit/Urdu/Tamil/Telugu/Additional English / Marathi/ Hindi</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>1.2</td>
<td>Language: English</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>1.3</td>
<td>Financial Accounting</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>1.4</td>
<td>Market Behavior and Cost Analysis</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>1.5</td>
<td>Organizational Management</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>1.6</td>
<td>Corporate Administration / Methods and Techniques for Business Decisions.</td>
<td>04</td>
<td>100</td>
</tr>
</tbody>
</table>

| UGC | II | 2.1 | Language – I | 04 | 100 |
|     | II | 2.2 | Language – II | 04 | 100 |
|     | II | 2.3 | Advanced Financial Accounting | 04 | 100 |
|     | II | 2.4 | Marketing and Services Management | 04 | 100 |
|     | II | 2.5 | Indian Financial System | 04 | 100 |
|     | II | 2.6 | Quantitative Analysis for Business Decision-I | 04 | 100 |
|     | II | 2.7 | Environmental Studies | 04 | 100 |

| UGC | III | 3.1 | Language: Kannada/Sanskrit/Urdu/Tamil/Telugu/Additional English / Marathi/ Hindi | 04 | 100 |
|     | III | 3.2 | Language – II: | 02 | 50 |
|     |     | a) English | 02 | 50 |
|     |     | b) Soft Skills for Business | 02 | 50 |
|     | III | 3.3 | Corporate Accounting | 04 | 100 |
|     | III | 3.4 | Financial Management | 04 | 100 |
|     | III | 3.5 | Banking Law and Operations | 04 | 100 |
|     | III | 3.6 | Quantitative Analysis for Business Decision-II | 04 | 100 |
|     | III | 3.7 | Computer Fundamentals | 04 | 100 |

| UGC | IV | 4.1 | Language – I | 04 | 100 |
|     | IV | 4.2 | Language – II: | 02 | 50 |
|     |     | a) English | 02 | 50 |
|     |     | b) Corporate Communication | 02 | 50 |
|     | IV | 4.3 | Advanced Corporate Accounting | 04 | 100 |
|     | IV | 4.4 | Cost Accounting | 04 | 100 |
|     | IV | 4.5 | e-Business and Accounting | 04 | 100 |
|     | IV | 4.6 | Stock and Commodity Markets | 04 | 100 |
|     | IV | 4.7 | Indian Constitution | 04 | 100 |

| V  | 5.1 | Entrepreneurship Development | 04 | 100 |
|    | 5.2 | International Business | 04 | 100 |
|    | 5.3 | Income Tax – I | 04 | 100 |
|    | 5.4 | Cost Management | 04 | 100 |
|    | 5.5 | Elective – Paper-I | 04 | 100 |
|    | 5.6 | Elective – Paper –II | 04 | 100 |

| VI | 6.1 | Legal Environment of Business / Business Regulations | 04 | 100 |
|    | 6.2 | Principles of Auditing | 04 | 100 |
|    | 6.3 | Income Tax – II | 04 | 100 |
|    | 6.4 | Management Accounting | 04 | 100 |
|    | 6.5 | Elective – Paper-III | 04 | 100 |
|    | 6.6 | Elective – Paper –IV | 04 | 100 |
# ELECTIVE GROUPS

## 1. ACCOUNTING & TAXATION GROUP

<table>
<thead>
<tr>
<th>Semester No.</th>
<th>Paper No.</th>
<th>Title of the Paper</th>
<th>Lecture Hour Per Week</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>5.5</td>
<td>International Financial Reporting Standards</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>5.6</td>
<td>Business Taxation - I</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td>VI</td>
<td>6.5</td>
<td>Business Taxation - II</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>6.6</td>
<td>Accounting for Business Decisions</td>
<td>04</td>
<td>100</td>
</tr>
</tbody>
</table>

## 2. FINANCE GROUP

<table>
<thead>
<tr>
<th>Semester No.</th>
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<th>Title of the Paper</th>
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</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>5.5</td>
<td>Advanced Financial Management</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>5.6</td>
<td>International Finance</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td>VI</td>
<td>6.5</td>
<td>Corporate Financial Policy</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>6.6</td>
<td>Security Analysis &amp; Portfolio Management</td>
<td>04</td>
<td>100</td>
</tr>
</tbody>
</table>

## 3. MARKETING GROUP

<table>
<thead>
<tr>
<th>Semester No.</th>
<th>Paper No.</th>
<th>Title of the Paper</th>
<th>Lecture Hour Per Week</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>5.5</td>
<td>Consumer Behavior</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>5.6</td>
<td>Marketing Research</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td>VI</td>
<td>6.5</td>
<td>Advertising &amp; Media Management</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>6.6</td>
<td>Retail Management</td>
<td>04</td>
<td>100</td>
</tr>
</tbody>
</table>

## 4. INFORMATION & TECHNOLOGY GROUP

<table>
<thead>
<tr>
<th>Semester No.</th>
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<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>5.5</td>
<td>Accounting Information Systems</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>5.6</td>
<td>Enterprise Resource Planning</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td>VI</td>
<td>6.5</td>
<td>Information Technology And Audit</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>6.6</td>
<td>Banking Technology and Management</td>
<td>04</td>
<td>100</td>
</tr>
</tbody>
</table>

## 5. HUMAN RESOURCE GROUP

<table>
<thead>
<tr>
<th>Semester No.</th>
<th>Paper No.</th>
<th>Title of the Paper</th>
<th>Lecture Hour Per Week</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>5.5</td>
<td>Strategic Human Resource Management</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>5.6</td>
<td>Human Resource Development</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td>VI</td>
<td>6.5</td>
<td>Labor Welfare &amp; Social Security</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>6.6</td>
<td>Industrial Regulations</td>
<td>04</td>
<td>100</td>
</tr>
</tbody>
</table>

## 6. BANKING & INSURANCE GROUP

<table>
<thead>
<tr>
<th>Semester No.</th>
<th>Paper No.</th>
<th>Title of the Paper</th>
<th>Lecture Hour Per Week</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>5.5</td>
<td>International Banking &amp; Forex Management</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>5.6</td>
<td>Life &amp; General Insurance</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td>VI</td>
<td>6.5</td>
<td>Risk Management</td>
<td>04</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>6.6</td>
<td>Marketing of Insurance Products</td>
<td>04</td>
<td>100</td>
</tr>
</tbody>
</table>
1.3 – FINANCIAL ACCOUNTING

OBJECTIVE
The objective of this course is to acquaint students with the accounting concepts, tools and Techniques influencing business organizations.

Unit 1: INTRODUCTION TO FINANCIAL ACCOUNTING 10 Hours

Unit 2: CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY 14 Hours SYSTEM

Unit 3: HIRE PURCHASE SYSTEM 12 Hours

Unit 4: ROYALTY ACCOUNTS 12 Hours

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

SKILL DEVELOPMENT
- List out various accounting concepts and convetions ( GAAP)
- Collection & recording of Royalty agreement with regard to any suitable situation.
- Collection and recording of Hire Purchase Agreement.
- Ascertaintment of Cash Price and Interest under Hire Purchase System.
- Draft Joint venture agreement with regard to any suitable situation

BOOKS FOR REFERENCE
1) Dr. S.N. Maheswari: Financial Accounting
2) B. S Raman: Financial Accounting
5) Radhaswamy and R.L. Gupta: Advanced Accounting
6) Jawaharlal & Seema Srivastava: Financial Accounting, HPH
7) Guruprasad Murthy: Financial Accounting
8) Dr. Anil Kumar, Dr. Rajesh Kumar, B. Mariyappa: Financial Accounting
1.4 MARKET BEHAVIOR AND COST ANALYSIS

Objective: To make the students familiar with concepts of market, market behaviour, and cost concepts for business analysis.

UNIT 1: FIRMS AND DECISIONS 06 HRS
Firm: meaning and goals, profit verses value (wealth) maximization dynamics. Decision making, decisions under market uncertainties, tactical verses strategic decisions and game theory.

UNIT 2: MARKET FORCES 10 HRS
Demand: meaning, law of demand, nature of elasticity of demand, determinants of elasticity of demand, cost of advertisement and derived demand relations, measurement of price elasticity under total outlay method. Demand forecasting- meaning and methods (problems on trend projection by least square method). Supply: Law of supply, determinants of supply.

UNIT 3: COST AND PROFIT PLANNING 14 HRS
Cost: meaning of short run and long run costs, fixed and variable costs, explicit and implicit costs, opportunity cost and incremental cost (concepts only). Total cost, average cost and marginal cost behavior in short run and long run (including problems). CVP Analysis: BEP, BE Chart and calculation of margin of safety, P.V. ratio: profit planning (including problems on alternative cost and sales values).

UNIT 4: PRICING PRACTICES AND STRATEGIES 18 HRS

UNIT 5: COST OF CAPITAL AND CAPITAL BUDGETING 12 HRS
Meaning and types of capital, specific cost of capital on: debt, preference shares and equity shares and weighted average cost of capital (concepts only). Capital budgeting: meaning and significance, present value of money and its calculation, methods of investment appraisal (simple problems on PB period and NPV methods only).

SKILL DEVELOPMENT:
1. Draft the diagrammatic representation of each aspect of the chapter in a book under different chapters.
2. Select and discuss the case studies that will have impact on business decision making in each chapter.
3. A survey report on the demand forecasting for a product.
4. Student to choose a product and apply price elasticity in real situation.
5. Present a diagram showing business cycles.

References
1. P.L Mehta; Managerial Economics, Sultan Chand & Sons, New Delhi.
2. R.L Varshney and K.L Maheshewari; Managerial Economics, Sultan Chand & Sons, New Delhi.
4. H.L Ahuja; Business Economics, S. Chand & Company Ltd., New Delhi.
11. Manoj Kumar Mishra; Managerial Economics, Voyu Education of India, New Delhi.
1.5 – ORGANISATIONAL MANAGEMENT

OBJECTIVE
To familiarize the students with concepts and principles of Management Process and Human Resource Management.

Unit 1: INTRODUCTION TO MANAGEMENT 12 Hours

Unit 2: MANAGEMENT PROCESS 14 Hours

Unit 3: HUMAN RESOURCE MANAGEMENT 10 Hours

Unit 4: HUMAN RESOURCE PLANNING, RECRUITMENT & SELECTION 14 Hours

Unit 5: HUMAN RESOURCE DIRECTING, MOTIVATING & CONTROLLING 10 Hours
Directing, meaning & nature of directing, theories of motivation & leadership style, controlling – meaning – Essentials of a sound control system.

SKILL DEVELOPMENT
• Different types of Organization Charts (structure).
• Chart on Staffing.
• Visit any organization & list out the duties and responsibilities of modern HR Manager
• Visit any organization & and identify the various methods of performance appraisal.
• Chart on sources of recruitment.
• Draft Control chart for different industry / business groups.

BOOKS FOR REFERENCE
2. VSP Rao-Organisational Behaviour
4. L M Prasad, Principles of management.
5. Rustum & Davar, Principles and practice of Management.
10. T Ramaswamy; Principals of Management.
1.6 CORPORATE ADMINISTRATION

OBJECTIVE
To enable the students to get familiarized with the existing Company Law and Secretarial Procedure.

Unit 1: JOINT STOCK COMPANY 18 Hours

Unit 2: CAPITAL OF COMPANY 12 Hours

Unit 3: COMPANY ADMINISTRATION 14 Hours

Unit 4: CORPORATE MEETINGS 10 Hours
Meaning and Definition – Types of Meeting – requisites of a valid meeting - Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meeting and Resolutions.

Unit 5: GLOBAL COMPANIES 06 Hours
Meaning – types –features – administration.

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

BOOKS FOR REFERENCE
2. N.D. Kapoor: Company Law and Secretarial Practice.
3. C.I. Bansal: Business and Corporate Law
5. S.C. Kuchal: Company Law and Secretarial Practice.
8. S.N Maheshwari ;Elements of Corporate Law
1.6 METHODS AND TECHNIQUES FOR BUSINESS DECISIONS

OBJECTIVE
To provide basic knowledge of mathematics and statistics and their application to commercial situations.

Unit 1: NUMBER SYSTEM 06 Hrs

Unit 2: THEORY OF EQUATIONS 10 Hrs
Introduction – Meaning – Types of Equations – Simple Linear and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equations - Factorization and Formula Methods (ax² + bx + c = 0 form only). Problems on Commercial Application.

Unit 3: MATRICES AND DETERMINANTS 14 Hrs

Unit 4: COMMERCIAL ARITHMETIC 18 Hrs
Simple interest, compound interest including half yearly and quarterly calculations, annuities, Percentages, bills discounting, concepts of Ratios, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.

Unit 5: ACCOUNTING RATIO’S AND PROGRESSIONS 12 Hrs
RATIO’S: Ratio’s of profit & loss account and balance sheet: GP ratio, net profit ratio, operating ratio, operating profit ratio, debt equity ratio, fixed assets turnover ratio, total assets turnover ratio, current ratio, liquid ratio, acid test ratio, debtors & creditors turnover ratio. PROGRESSIONS: Introduction – Arithmetic Progression - Finding the \( n \)th term of AP and Sum to \( n \)th term of AP. Insertion of Arithmetic Mean in given terms of AP and representation of AP. Geometric Progression – finding the \( n \) th term and sum to \( n \) the term of GP.

Skill Development:
- Develop an Amortization Table for Loan Amount – EMI Calculation.
- Secondary overhead distribution using Simultaneous Equations.
- Preparation of Bank Statement.
- List of Laws of Indices and Logarithms.

Books for Reference:
- Saha: Mathematics for Cost Accountants.
- Dr. Sancheti & Kapoor: Business Mathematics and Statistics.
- Zamarudeen: Business Mathematics.
- R.S Bhardwaj :Mathematics for Economics & Business
- Madappa, mahadi Hassan, M. Iqbal Taiyab – Business Mathematics.
- Saha & Others Business Mathematics
2.3 ADVANCED FINANCIAL ACCOUNTING

OBJECTIVE

The objective of this course is to provide a brief idea about the framework of certain allied aspects of accounting treatment.

Unit 1: ACCOUNTING STANDARDS 8 Hrs

Unit 2: INSURANCE CLAIMS 12 Hrs

Unit 3: CONSIGNMENT ACCOUNTS 12 Hrs

Unit 4: ACCOUNTING FOR JOINT VENTURES 12 Hrs

Unit 5: BRANCH ACCOUNTS 16 Hrs

SKILL DEVELOPMENT

- Prepare the list of Indian Accounting Standards
- Preparation of a claim statement with imaginary figures to submit to Insurance Company.
- Collection of transactions relating to any branch and prepare a branch account.
- Collecting the details regarding the fire insurance claim settlement of a particular Case and recording the important points.
- List out the basis of Apportionment of Revenue Items of a departmental undertaking.

BOOKS FOR REFERENCE:
1. Dr. S.N. Maheswari, Financial Accounting
2. B. S Raman, Financial Accounting
5. Radhaswamy and R.L. Gupta, Advanced Accounting
8. Arulanandam & Raman; Advanced Accountancy
2.4 MARKETING AND SERVICES MANAGEMENT

OBJECTIVE: To familiarize the students with the principles of marketing and focus them towards marketing and management of services

Unit 1: INTRODUCTION TO MARKETING
12 Hours

Unit 2: MARKETING ENVIRONMENT
12 Hours

Unit 3: MARKETING MIX
16 Hours

Unit 4: INTRODUCTION TO SERVICE MANAGEMENT
10 Hours

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

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

BOOKS FOR REFERENCE
1. Philip Kotler - Marketing Management
2. J.C. Gandhi - Marketing Management
4. Jayachandran ; Marketing Management.
11. K. Karunakaran; Marketing Management.
2.5 INDIAN FINANCIAL SYSTEM

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

Unit 1: FINANCIAL SYSTEM 12 Hrs

Unit 2: FINANCIAL INSTITUTIONS 12 Hrs
Types of banking and non-banking financial institutions. Constitution, objectives & functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank. Meaning and scope of Mutual Funds.

Unit 3: COMMERCIAL BANKS 8 Hrs

Unit 4: REGULATORY INSTITUTIONS 12 Hrs

Unit 5: FINANCIAL SERVICES 12 Hrs

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

BOOKS FOR REFERENCE
2. L M Bhole: Financial Institutions and Markets, Tata Mcgrah Hill
3. Vasantha Desai: The Indian Financial System, HPH
5. A Datta ; Indian Financial System, Excel Books
9. G. Ramesh Babu; Indian Financial System. HPH
OBJECTIVE

To provide basic knowledge of mathematics and statistics and their application to commercial situations.

Unit 1: INTRODUCTION TO STATISTICS 05 Hrs
Meaning and Definition – Functions – Scope – Limitations.

Unit 2: TABULATION AND PRESENTATION OF DATA 10 Hrs
Collection of data - census and sample techniques. Classification of data, preparation of frequency distribution and tabulation of data. Importance of graphic and diagrammatic presentation, Types of diagrams – one dimensional, two dimensional, percentage bar diagrams and pie diagrams.

Unit 3: MEASURES OF CENTRAL TENDENCY 20 Hrs
Introduction – Types of averages – Arithmetic Mean (Simple and Weighted), Median, Mode (using direct & step deviation method only & excluding missing frequency problems). Graphical representation of median and mode – ogives, histograms, smoothed frequency curve, frequency polygon.

Unit 4: MEASURE OF DISPERSION AND SKEWNESS 15 hrs

Unit 5: INDEX NUMBERS 10 Hrs

SKILL DEVELOPMENT
- Collect the age statistics of 10 married couples and compute correlation coefficient.
- Collect the age statistics of 10 newly married couples and compute regression equations. Estimate the age of bride when age of bridegroom is given.
- Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate cost of living index.
- Collect the turnover of a company for 7 years and predict the sales of 8th year by using method of least square.

BOOKS FOR REFERENCE
1. S P GUPTA: Statistical Methods- Sultan Chand, Delhi
3. Dr. B N GUPTA: Statistics (Sahityta Bhavan), Agra.
6. ELLAHANCE: Statistical Methods
7. SANCHETHI AND KAPOOR: Business Mathematics
9. Anand Sharma: Statistics For Management, HPH
3.2 (part -B) SOFT SKILLS FOR BUSINESS

Objective
To create an awareness of the soft skills required to plan and pursue a career and also to empower them with employability skills.

Unit 1: ATTITUDE AND EMOTIONAL INTELLIGENCE  
06 Hours
Importance of Attitude – Meaning of Positive Thinking and Positive Attitude – how to build positive attitude – effects of negative attitude and how to overcome them. Significance of interpersonal relationships in personal and professional life - Tips to enhance interpersonal relationships - Emotional Intelligence.

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

Unit 3: CREATIVITY  
06 Hours

Unit 4: COMMUNICATION SKILLS  
08 Hours

Unit 5: Carrier Planning  
04 Hours
Awareness of carrier, Sources of Information, Choosing a carrier and carrier counseling.

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

BOOKS FOR REFERENCE:
1. Collins: Public Speaking
2. Mair : Art of Public Speaking
3. Rajkumar: Basic of Business Communication
4. V.N. Ahuja.: The World’s Famous Speeches
5. Daniel Goleman : Emotional Intelligence
7. Dalip Singh :Emotional Intelligence at Work .
12. Tanushree Pooder :Fit and Fine Body and Mind
13. C.G.G Krishnamacharyulu & Lalitha :Soft Skills of Personality Development;
14. Dr. partho Pratim Roy :Business Communications – The Basics
15. Sajitha Jayaprakash :Technical Communication
3.3 CORPORATE ACCOUNTING

OBJECTIVE
The objective of this course is to enable the students to have a comprehensive awareness about the provisions of the company’s Act and corporate accounts.

Unit 1: ACQUISITION OF BUSINESS OF NON-CORPORATE ENTITIES
Introduction – calculation of purchase consideration – journal entries, ledger accounts and balance sheet in the books of the company under same set of books.

Unit 2: PROFIT PRIOR TO INCORPORATION

Unit 3: VALUATION OF GOODWILL

Unit 4: VALUATION OF SHARES

Unit 5: COMPANY FINAL ACCOUNTS

SKILL DEVELOPMENT
● Collect and fill the share application form of a limited Company.
● Collect a Prospectus of a company and identify the its salient features.
● List the various functions of Underwriters.
● Collect annual report of a Company and List out its assets and Liabilities.
● Collection of latest final accounts of a company and find out the net Asset value of shares
● List out the conditions to be fulfilled for redemption of Preference shares.

BOOKS FOR REFERENCE
1. Dr. S.N. Maheswari, Financial Accounting.
2. S. P. Jain and K. L. Narang – Corporate Accounting
3. S. Bhat- Corporate Accounting.
4. SP Iyengar, Advanced Accountancy.
6. Arulanandam & Raman ; Corporate Accounting –II
7. Anil Kumar, Mariyappa & Rajesh – Corporate Accounting.
3.4 FINANCIAL MANAGEMENT

OBJECTIVE
To enable students to understand the basic concepts of financial management and the role of financial management in decision-making.

Unit 1: FINANCIAL MANAGEMENT 10 Hrs

Unit 2: TIME VALUE OF MONEY 12 Hrs

Unit 3: FINANCING DECISION 14 Hrs

Unit 4: INVESTMENT & DIVIDEND DECISION 18 Hrs

Unit 5: WORKING CAPITAL MANAGEMENT 06 Hrs

SKILL DEVELOPMENT
- Draw the organization chart of Finance Function
- Illustrate operating cycle for at least 2 companies of your choice.
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
- Prepare an aging schedule of debtors with imaginary figures.
- Capital structure analysis of companies in different industries

BOOKS FOR REFERENCE
2. Khan and Jain, Financial Management.
3.5 BANKING LAW AND OPERATIONS

OBJECTIVE
To familiarize the students to understand the law and practice of banking.

Unit 1: BANKER AND CUSTOMER RELATIONSHIP 08 Hrs

Unit 2: NEGOTIABLE INSTRUMENTS 12 Hrs

Unit 3: BANKING OPERATIONS 20 Hrs

Collecting Banker – Meaning – Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course - Statutory Protection to Collecting Banker


Lending Banker: Principles of Bank Lending – Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit – NPA: meaning, circumstances & impact – regulations of priority lending for commercial banks.

Unit 4: CUSTOMERS AND ACCOUNT HOLDERS 14Hrs
Types of Customers and Account Holders - Procedure and Practice in opening and conducting of account of different customers including minors - meaning & operation of Joint Account Holders, Partnership Firms, Joint Stock companies, executors and trustees, clubs and associations and joint Hindu family.

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

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

BOOKS FOR REFERENCE
1. Tannan M.L: Banking Law and Practice in India.
7. Gordon & Natarajan, Banking Theory Law and Practice
8. S. P Srivastava ; Banking Theory & Practice
9. S. Vipradas & J. K Syan ; Bank Lending
10. Gajendra & poddar : Law and Practice of Banking
3.6 QUANTATIVE ANALYSIS FOR BUSINESS DECISIONS-II

Objective: To train the students with statistical techniques for their application in business decisions.

Unit 1: CORRELATION AND REGRESSION ANALYSIS 18 Hrs

Unit 2: TIME SERIES 10 Hrs

Unit 3: INTERPOLATION AND EXTRAPOLATION 12 Hrs
Meaning - Significance – Assumptions. Methods of Interpolation – Binomial expansion (in case of missing values, only two missing values) - Newton’s method of advancing differences.

Unit 4: SAMPLING AND SAMPLING DISTRIBUTION 10 Hrs
Meaning, types: purposive sampling, Random sampling, simple sampling, stratified sampling, parameter and statistic. Sampling distribution - standard error (Simple problems on determination of sample size).

Unit 5: THEORY OF PROBABILITY 10 Hrs
(Simple Problems only)

BOOKS FOR REFERENCE
1. S P GUPTA: Statistical Methods- Sultan Chand, Delhi
3. S. Jaishankar: Quantitative Techniques for Managers
5. Dr. B N GUPTA: Statistics (Sahityta Bhavan), Agra.
7. ELLAHANCE : Statistical Methods
8. Quantitative Techniques for Managerial Decisions, U K Srivastava, G V Shenoy,
10. C.R Reddy , Quantitative Techniques for Management Decisions
3.7 COMPUTER FUNDAMENTALS

OBJECTIVES
To provide basic knowledge of Computer and its Usage.

Unit 1: INTRODUCTION TO COMPUTERS

Unit 2: COMPUTER ORGANIZATION

Unit 3: COMPUTER HARDWARE AND SOFTWARE

Unit 4: MICROSOFT OFFICE
Word processing and electronic spread sheet. An overview of MS WORD, MS EXCEL and MS POWERPOINT. Elements of BASIC programming. Simple illustrations.

Unit 5: COMPUTER NETWORKS
Types of networks. LAN, Intranet and Internet. Internet applications. World wide web. E-mail, browsing and searching. Search engines. Multimedia applications.

LIST OF PRACTICAL ASSIGNMENTS: (12 Sessions of 2 hours each)
- System use, keyboard, mouse operations. Word pad and paint brush.
- Creating a folder and saving a document – 2 sessions.
- Simple MS. DOS commands – 1 Session
- Windows operating system – icons, menus and submenus, my computer – 2 sessions
- Desktop publishing – preparation of a document using MS.WORD – 2 sessions
- Installation of a software, virus scanning – illustrations – 1 session.
- Spreadsheet calculations using MS.EXCEL – 1 session.
- BASIC programming – illustrations – 1 session.
- Internet use. Surfing, browsing, search engines, E-mail. – 2 sessions.

BOOKS FOR REFERENCE:
- D. Sharma – Foundations of IT
- C.S. V Murthy Fundamentals of Computers, HPH
- G.V Anjaneyulu – Computer Organisations
- Saha & Saha – Computer Fundamentals
4.2(B) CORPORATE COMMUNICATION

OBJECTIVE
To train the students in drafting various correspondence for different functions of Business

Unit 1: PERSONNEL CORRESPONDENCE 06 Hrs
Letters calling candidates for written test, drafting interview letters, offer of appointment, order of appointment, show cause notices, letters of dismissal and discharge.

Unit 2: SECRETARIAL CORRESPONDENCE 06 Hrs
Correspondence with shareholders and debenture holders relating to dividends and interest, transfer and transmission of shares.

Unit 3: INTER-DEPARTMENTAL COMMUNICATION 06 Hrs
Internal memos, office circulars, office orders, Communication with regional/branch offices.

Unit 4: MODERN COMMUNICATION DEVICES 06 Hrs

Unit 5: Public Relations 06 Hrs
Meaning, importance and Elements of Public relations, Corporate Brand Building, Image Management, Event Management and Media Management.

BOOKS FOR REFERENCE
4. Sehgal/ Khetarpal- Business Communication
5. Majumdar: Commercial Correspondence.
6. Pink and Thomsan: English Grammar, Composition and Correspondence.
12. Rai Rai : Business Communication, HPH, Mumbai
13. Ritwik Haldar ; AT.B of Business Communication
4.3 ADVANCED CORPORATE ACCOUNTING

OBJECTIVE
This course enables the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies’ Act and latest amendments thereto with adoption of Accounting Standards.

Unit 1: MERGERS AND ACQUISITION OF COMPANIES 16 Hrs

Unit 2: INTERNAL RECONSTRUCTION 08 Hrs

Unit 3: LIQUIDATION OF COMPANIES 14 Hrs
Meaning – Types of Liquidation – Order of Payment - Calculation of Liquidator’s Remuneration – Preparation of Liquidators Final Statement of Account.

Unit 4: HOLDING COMPANY ACCOUNTS 14 Hrs

Unit 5: RECENT DEVELOPMENTS IN ACCOUNTING

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

BOOKS FOR REFERENCE
2. RL Gupta, Advanced Accountancy.
3. K.K Verma – Corporate Accounting.
5. Jain and Narang, Corporate Accounting.
7. Dr. Anil Kumar, Dr. Rajesh Kumar, B. Mariyappa : Corporate Accounting-II.
8. Arulanandam & Raman ; Corporate Accounting-II
4.4 COST ACCOUNTING

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

Unit 1: INTRODUCTION TO COST ACCOUNTING 10 Hrs

Unit 2: MATERIAL COST CONTROL 15 Hrs

Unit 3: LABOUR COST CONTROL 10 Hrs

Unit 4: OVERHEAD COST CONTROL 15 Hrs

Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS 10 Hrs
Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

SKILL DEVELOPMENT
• Classification of costs incurred in the making of a product.
• Identification of elements of cost in services sector.
• Cost estimation for the making of a proposed product.
• Documentation relating to materials handling in a company.
• Collection and Classification of overheads in an organization.
• Developing a case for reconciliation.

BOOKS FOR REFERENCE
1. N.K. Prasad: Cost Accounting
2. Nigam & Sharma: Cost Accounting
3. Khanna Pandey & Ahuja – Practical Costing
5. M.L. Agarwal: Cost Accounting
6. Jain & Narang: Cost Accounting
8. S.P. Iyengar: Cost Accounting
9. S.N. Maheshwari: Cost Accounting
10. M. N. Arora: Cost Accounting
11. Dutta: Cost Accounting
4.5 E-BUSINESS AND ACCOUNTING

UNIT 1. e-BUSINESS 10 Hours

UNIT 2. Hardware and Software for E-Business 05 Hours

Unit 3: Getting started with Tally 05 Hours
What is Tally? Using Tally Software: introduction and installation, Required Hardware, Preparation for installation of tally software, installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, New Company, Other information, Company features and inventory features.

Unit 4: Configuring Tally 10 Hours

Unit 5: Reports in Tally: 10 Hours
Output reports, basic features of displaying reports, printing reports, other printing options, display account bookstand statements, viewing cash/bank books, configure balance sheet, columnar balance sheet, show fortnightly balance sheet, integrate accounts with inventory, display profit and loss account.

REFERENCE BOOKS
3. Agarwala K.N and Deeksha Ararwala: *Business on the Net – Whats and Hows of E-Commerce*
5. P. Diwan / S. Sharma – E – Commerce
8. Tally for Enterprise Solutions –
9. C.S.V Murthy- E Commerce, HPH
4.6. STOCK AND COMMODITY MARKETS

**Objective:** To provide students with a conceptual framework of stock markets and commodity markets, functionaries in these markets and their mode of trading.

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

2. **STOCK MARKET:**
   - **12 Hours**
   - History, Membership, Organisation, Governing body, Functions of stock Exchange, on line trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE). Derivatives on stocks: meaning, types (in brief).

3. **TRADING IN STOCK MARKET:**
   - **14 Hours**

4. **COMMODITIES MARKET:**
   - **14 Hours**
   - History, Membership, objectives, functions of commodities exchange, Organisation and role of a commodity exchange, Governing Body, Types of Transactions to be dealt in commodity Market –physical market, Futures market - Differences between Physical & Future Market, options on commodities exchanges.

5. **TRADING IN COMMODITY MARKETS:**
   - **10 Hours**
   - Patterns of Trading & Settlement, Efficiency of Commodity Markets - Size of Commodity

**SKILL DEVELOPMENT**
1. Prepare the list of recognized stock exchanges in India
2. Prepare the process chart of online trading of share and debentures.
3. Prepare the chart showing Governing Body of the Commodities Market.
4. Prepare the list of commodities traded on commodity market.
5. Enlist the role of NSDL and CSDL.

**Reference Books:**
- c) B. Kulkarni – Commodity Markets & Derivatives.
- f) Srivastava R.M ; Management of Indian Financial Institutions
- g) Pallavi Modi : Equity – The Next Investment Destination
5.1 ENTREPRENEURSHIP DEVELOPMENT

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

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

Unit 2: SMALL SCALE INDUSTRIES 14 Hrs
Definition – Meaning - Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI’s and the steps taken to solve the problems - Policies Governing SSI’s.

Unit 3: FORMATION OF SMALL SCALE INDUSTRY 16 Hrs
Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, technical, Market and social feasibility study.

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

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

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

BOOKS FOR REFERENCE
2. Udai Pareek and T.V. Rao, Developing Entrepreneurship
3. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
4. B. Janakiraman , Rizwana M: Entrepreneurship Development
5. Srivastava, A Practical Guide to Industrial Entrepreneurs
8. Bharusali, Entrepreneur Development
9. Vasanth Desai, Management of Small Scale Industry
10. Satish Taneja ; Entrepreneur Development
11. Vidyा Hattangadi ; Entrepreneurship
12. Dr. Venkataramanappa ; Entrepreneurial Development
5.2 INTERNATIONAL BUSINESS

OBJECTIVE
The objective of this subject is to facilitate the students in understanding of International Business in a multi-cultural world.

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

Unit 2: GLOBALIZATION 12 Hrs

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

Unit 4: INTERNATIONAL MARKETING INTELLIGENCE 12 Hrs

Unit 5: EXIM TRADE 12 Hrs
Foreign Exchange Settlements: Mode and Procedure of settlements.

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

BOOKS FOR REFERENCE
1. Dr. Aswathappa International Business, Himalaya Publishing House.
2. Francis Cherunilam; International Business, Prentice Hall of India
5.3 INCOME TAX - I

OBJECTIVE
The Objective of this subject is to expose the students to the various provision of Income Tax Act relating to computation of Income of individual assesses.

Unit 1: INTRODUCTION TO INCOME TAX 10 Hrs

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

Unit 2: RESIDENTIAL STATUS 10 Hrs

Unit 4: INCOME FROM SALARY 24 Hrs

Unit 5: INCOME FROM HOUSE PROPERTY 12 Hrs

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

BOOKS FOR REFERENCE
1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
4. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
5.4 COST MANAGEMENT

OBJECTIVE

Use of costing data for decision making and cost control. Emerging modern cost management concepts.

Unit 1: JOB AND CONTRACT COSTING 15 hours
Features, objectives, advantages and disadvantages of job & contract costing. Comparison between job and contract costing – problems.

Unit 2: PROCESS COSTING 16 hours
Features of process costing, application, comparison between job costing and process costing, advantages and disadvantages, process loss – normal loss – abnormal loss, abnormal gain – joint and by-products – problems (excluding inter-process profits and equivalent production).

Unit 3: OPERATING COSTING 12 hours

Unit 4: ACTIVITY BASED COSTING 12 hours

Unit 5: TARGET COSTING 05 hours

SKILL DEVELOPMENT

- Listing of industries located in your area and methods of costing adopted by them
- List out materials used in any two organizations.
- Collection of different formats – material requisition – purchase requisition-bin card-stores ledger
- Preparation of wage sheet / pay roll with imaginary figures.
- Preparation of flexible budget with imaginary figures

BOOKS FOR REFERENCE

1) S P Iyengar, Cost Accounting.
2) Nigam and Sharma, Advanced Costing.
3) B.S. Raman, Cost Accounting.
4) K.S Thakur- Cost Accounting
5) M.N. Arora, Cost Accounting.
6) N. Prasad, Costing.
7) Palaniappan and Hariharan : Cost Accounting, I.K. International Publishers
8) Jain & Narang, Cost Accounting
9) Ravi M. Kishore – Cost Management
10)Charles T Horngren, George Foster, Srikant M. Data – Cost Accounting: A Managerial Emphasis
11)Anthony R. N. – Management Accounting Principles
12)S. Mukherjee & A. P. Roychowdhury – Advanced Cost and Management Accountancy
13)J . MadeGowda Cost Accounting
6.1 BUSINESS REGULATIONS

Objective: To introduce the students to various topics in law important to business people and to familiarize the students with common problems.

UNIT 1: INTRODUCTION TO BUSINESS LAWS 06 hours
Introduction, nature of law, meaning and definition of business laws, scope and sources of business laws.

UNIT 2: CONTRACT LAWS 14 hours

UNIT 3: INFORMATION TECHNOLOGY ACT: 10 hours
Introduction to Cyber Law in India, salient features of IT Act, 2000, importance of Cyber Law, Digital Signature, cyber crimes.

UNIT 4: COMPETITION AND CONSUMER LAWS: 10 hours

UNIT 5: ECONOMIC AND ENVIRONMENTAL LAWS

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

BOOK REFERENCE:
2. Bulchandni, Business Laws,
3. S.S Gulshan – Business Law
5. K. Aswathappa, Business Laws, Himalaya Publishing House,
6. Tulsion Business Law
OBJECTIVE:
This subject aims at imparting knowledge about the principles and methods of auditing and their applications.

Unit 1: INTRODUCTION TO AUDITING  
12 Hrs

Unit 2: INTERNAL CONTROL  
12 Hrs

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

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

Unit 5: AUDIT OF LIMITED COMPANIES AND OTHERS  
12 Hrs

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

BOOKS FOR REFERENCE:
1. TR Sharma, Auditing.
2. BN Tandon, Practical Auditing.
3. MS Ramaswamy, Principles and Practice of Auditing.
4. Dinakar Pagare, Practice of Auditing.
5. Kamal Gupta, Practical Auditing.
7. R.G Sexena - Principles and Practice of Auditing
6.3 INCOME TAX - II

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

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

Unit 2: CAPITAL GAINS 16 Hrs

Unit 3: INCOME FROM OTHER SOURCES 10 Hrs

Unit 4: DEDUCTIONS FROM GROSS TOTAL INCOME 08 Hrs
Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80 U.

Unit 5: SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS 10Hrs
Meaning – Set-off & Carry forward of losses (Theory only).
Computation of Total Income and Tax Liability of an Individual Assessee (Problems – in case of income from salary & house property computed income shall be given).

SKILL DEVELOPMENT
• Chart Capital gains index numbers.
• Table of rates of Tax deducted at source.
• Filing of IT returns of individuals.
• List of Enclosures for IT returns.

BOOKS FOR REFERENCE
1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
6. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
8. Dr. Sanjeev Kumar: Systematic Approach to Indirect Taxes, Bharath Law House.
6.4 MANAGEMENT ACCOUNTING

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

UNIT 1: MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENTS 8 Hrs

UNIT 3: RATIO ANALYSIS 15 Hrs
Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis – Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.

UNIT 4: FUND FLOW ANALYSIS 10 Hrs

UNIT 5: CASH FLOW ANALYSIS 10 Hrs

UNIT 6: MANAGEMENT REPORTING 5 Hrs

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

BOOKS FOR REFERENCE
1. Dr. S.N. Maheswari , Management Accounting
2. Sexana, Management Accounting
3. Sudhindra Bhat - Management Accounting
4. Dr. S.N. Goyal and Manmohan, Management Accounting
5. B.S. Raman, Management Accounting
6. Sharma and Gupta, Management Accounting
7. PN Reddy & Appanaiah, Essentials of Management Accounting.
8. J.Made Gowda - Management Accounting
9. Saha & Others - Management Accounting
ELECTIVE GROUPS

1. ACCOUNTING & TAXATION GROUP

5.5 ADVANCED ACCOUNTING

Objectives: To acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.

UNIT 1: ACCOUNTS OF BANKING COMPANIES

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

UNIT 3: INFLATION ACCOUNTING
Need – meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).

UNIT 4: FARM ACCOUNTING

UNIT 5: INVESTMENT ACCOUNTING
Meaning – nature of investment – investment ledger – different terms used – cum dividend or interest – ex-dividend or interest – brokerage and expenses - problems

Books for reference:
1. Dr. S.N. Maheswari , advanced accountancy.
2. S. P. Jain and K. L. Narang – advanced accountancy
3. R L Gupta, Advanced Accountancy
4. shukla and Grewal, Advanced accountancy
5. B.S.Raman, advanced accountancy
6. Jawaharlal, Management Accounting.
5.6 BUSINESS TAXATION- I

OBJECTIVE:
(i) To equip students with the application of principles and provisions of Central sales tax, Customs act, Central excise, value added tax, Service tax laws, (ii) To provide an insight into practical aspects and apply the provisions of tax laws to various situations.

Unit 1: CENTRAL SALES TAX / G.S.T (Goods & Services Tax) 10 Hrs

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

Unit 3: CENTRAL EXCISE 14 Hrs

Unit 4: VALUE ADDED TAX 10 Hrs

SKILL DEVELOPMENT:
- Narrate the procedure for calculation of CST, Customs duty, Central excise, VAT, Service tax
- Preparation of challans for payment of duty.
- Preparation of Manufacturers Invoice.
- Preparation of Tax invoice under the VAT act.
- Filing of Registration forms, half yearly returns and challans for payment of tax under service tax act

BOOKS FOR REFERENCE:
2. R.K.Jain: Customs Law Mannual and Customs Tariff of India.
3. Taxmann’s: Central Excise Manuual and Central Excise Tariff.
5. TN Manoharan, Income Tax Law including VAT/Service Tax, Snow White Publications Pvt. LTD.
6. S.Bhat: Taxation Management
6.5 BUSINESS TAXATION -II

OBJECTIVE
To enable the students to understand assessment of Firms and Companies in regard to income tax and wealth tax.

Unit 1: SERVICE TAX 12 Hrs
Meaning and Definition – Features of Service Tax – Levy and Collection of Service Tax – Service Tax Administration – Exemptions from Service Tax – Taxable Services – Determination of Service Tax Liability (Simple Problems)

Unit 2: WEALTH TAX 14 Hrs

Unit 3: ASSESSMENT OF FIRMS 14 Hrs
Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firm’s Business Income – Treatment of Interest and Capital, Salary, Commission, Remuneration received by partners and computation of Firms total income.

Unit 4: ASSESSMENT OF COMPANIES 20 Hrs

SKILL DEVELOPMENT
• Collect financial statement of a firm and compute the taxable income
• Narrate the procedure for calculation of book profits
• Make the list of deemed assets and exempted assets under wealth tax act
• Illustrate the buying or leasing of an asset.

BOOKS FOR REFERENCE
2. Dr. HC Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax
6.6 ACCOUNTING FOR BUSINESS DECISIONS AND REPORTING

OBJECTIVE
To enable the students to understand business decisions using the accounting information.

Unit 1: MARGINAL COSTING 12 Hrs

Unit 2: STANDARD COSTING 12 Hrs

Unit 3: BUDGETARY CONTROL 12 Hrs
Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – Classification of Budgets – Flexibility Classification – Functional Budgets – Problems on Flexible Budgets and Cash Budgets.

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

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

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

BOOKS FOR REFERENCE
2. B.S. Raman, Cost Accounting.
5. N. Prasad, Costing.
6. Palaniappan & Hariharan : Cost Accounting
8. Gouri Shankar; Practical Costing.
2. FINANCE GROUP

5.5 ADVANCED FINANCIAL MANAGEMENT

OBJECTIVE
To familiarize the students with Advance Financial Management decisions

Unit 1: INVESTMENT DECISIONS AND RISK ANALYSIS 12 Hrs

Unit 2: SOURCES OF CAPITAL 12 Hrs

Unit 3: CAPITAL STRUCTURE THEORIES 12 Hrs

Unit 4: DIVIDEND THEORIES 10 Hrs

Unit 5: PLANNING AND FORECASTING OF WORKING CAPITAL 14 Hrs

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

BOOKS FOR REFERENCE
2. Khan and Jain, Financial Management.
3. Sudhindra Bhat ; Financial Management
8. R.M Srivastava ; Financial Management & Policy
5.6 INTERNATIONAL FINANCE

Objectives:
To familiarize the students with International Financial Management issues.

UNIT – 1: INTRODUCTION TO INTERNATIONAL FINANCE 10 Hrs
Issus Involved in International Business and Finance, methods of payment, International Monetary system.

UNIT – 2: FOREIGN EXCHANGE AND BALANCE OF PAYMENTS 15 Hrs
Forex Market & Its Intermediaries, ADR, Foreign Exchange Rate, Theories of Foreign Exchange Rate Determination.
Components of balance of payments – Disequilibrium in the balance of payments-methods of correction of disequilibrium.

UNIT – 3: INSTRUMENTS IN INTERNATIONAL FINANCIAL MARKETS. 08 Hrs
Meaning-definition-international finance markets-Globalisation of Capital markets, Innovation in foreign securities and international portfolio management.

UNIT – 4: FOREIGN EXCHANGE RISK 12 Hrs

UNIT – 5: INTERNATIONAL FINANCIAL INSTITUTIONS AND LIQUIDITY 15 Hrs
The IMF, International liquidity and SDR’s (special drawing rights) – International bank for reconstruction and development (World Bank), International development association, International investment guarantee agency.

SKILL DEVELOPMENT:
- Visit any authorized dealers establishment and understand the activities of dealing room
- Analyse the trend of FDI into India during the preceding five years.

BOOKS FOR REFERENCE:
4. Timothy Carl Kesta, Case and Problems in International Finance.
14. Ramachandra & Others; International Finance
6.5 CORPORATE FINANCIAL POLICY

OBJECTIVE
To expose the student towards corporate financial policies.

Unit 1: FINANCIAL POLICY 15 Hrs

Unit 2: COST OF CAPITAL 10 Hrs

Unit 3: CORPORATE FINANCIAL GOALS 13 Hrs

Unit 4: MERGERS AND ACQUISITIONS 12 Hrs

Unit 5: CORPORATE VALUATION 10 Hrs

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

BOOKS FOR REFERENCE
1. I M Pandey, Financial management.
2. R P Rustagi, Financial management.
4. Sudhindra Bhat ; Corporate Finance.
5. S.C. Sharam and Monica : Indian Financial System I.K. Intl
6. Dr. Besent Ray, Corporate management.
7. Weston and Brigham, Essentials of Managerial Finance.
10. Nishikanta Jha ; Mergers Acquisitions and Corporate Restructurings
6.6 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

OBJECTIVE
To familiarize the students about investment decisions and portfolio decisions.

Unit 1: INTRODUCTION TO INVESTMENT MANAGEMENT 12 Hrs

Unit 2: SECURITY ANALYSIS 14 Hrs

Unit 3: MODERN PORTFOLIO THEORY 12 Hrs

Unit 4: PORTFOLIO MANAGEMENT 10 Hrs
Markowitz Model – Sharpe Model – Jensen and Treynor Model

Unit 5: GLOBAL MARKETS 12 Hrs
Global Investment Benefits – Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and the Domestic Markets

SKILL DEVELOPMENT

BOOKS FOR REFERENCE
1. Kevin, Investment and Portfolio Management
2. Prasanna Chandra, Investment Analysis and Portfolio Management, Mcgraw-Hill
4. Avadhani, Investment Analysis and Portfolio Management, HPH’
6. Rohini Singh - Security Analysis and Portfolio Management
7. Punithvathy Pandian – Security analysis & portfolio Mgt
8. Preeti Singh - Security Analysis and Portfolio Management
3. MARKETING GROUP

5.5 CONSUMER BEHAVIOUR

Unit 1: INTRODUCTION
Introduction to Consumer Behaviour - A managerial & consumer perspective; why study consumer behaviour? ; Applications of consumer behaviour knowledge; current trends in Consumer Behaviour; Market segmentation & consumer behaviour.

Unit 2: INDIVIDUAL DETERMINANTS OF CONSUMER BEHAVIOUR
Consumer needs & motivation; personality and self-concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change.

Unit 3: ENVIRONMENTAL DETERMINANTS OF CONSUMER BEHAVIOUR
Family influences; the influence of culture; subculture & cross cultural influences; group dynamics and consumer reference groups; social class & consumer behaviour.

Unit 4: CONSUMER'S DECISION MAKING PROCESS
Problem recognition; Search & Evaluation; Purchase processes; Post-purchase behaviour; personal influence & opinion leadership process; diffusion of innovations; Models of Consumer Behaviour; Researching Consumer behaviour; consumer research process.

Unit 5: CONSUMER SATISFACTION & CONSUMERISM
Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; the Indian consumer; Reasons for growth of consumerism in India; Consumer protection Act 1986.

SKILL DEVELOPMENT:
• Conduct an informal interview of a local retail store owner and determine what demographic and socio economic segments the store appears to satisfy. How did the owner select this segment or segments?
• Conduct formal interview to the managers of three retail–clothing stores. Determine the degree to which they believe consumer’s personality and self-image are important to the marketing activities of the stores.
• Visit three local restaurants and assess how each attracts clientele in different stages of the family life cycle.
• You are the owner of two furniture stores, one catering to upper-middle class consumers and the other to lower-middle class consumers. How do social class differences influence each store's
  o Product lines & styles
  o Advertising media selection
  o The copy & communication styles used in the advertisements
  o Payment policies
• For each of the following Products & services, indicate who you would go to for information and advice;
  o The latest fashion in clothes
  o Banking
  o Air travel
  o Vacation destinations
  o A personal computer
• For each situation; indicate the person's relationship to you and your reasons for selecting him/her as the source of information and advice.
REFERENCE BOOKS:

3) S H H Kazmi : Consumer Behaviour & Marketing Communication
8) Sontakki; Consumer Behaviour.
9) Schiffman; Consumer Behaviour.
10)Rajeev Khumra : Consumer Behaviour
5.1 MARKETING RESEARCH

OBJECTIVE
To enable the students to understand the basic concepts of Marketing Research, Analysis and Presentation of Report.

Unit 1: INTRODUCTION & BASIC CONCEPTS 14 hrs
Introduction to marketing research - nature, characteristics, scope, uses & limitations; Interaction between management and marketing research; Marketing information system and decision support system in marketing research; Assessing information needs; scientific method & research process; steps in research process; types of research.

Unit 2: SOURCE & COLLECTION OF DATA 12 hrs
Sources of Secondary data; its advantages and disadvantages; methods of collection of primary data; construction of questionnaire and interview schedule; scaling and measurement; Sampling designs and sample size- decisions; organizing data collection & field force.

Unit 3: PROCESSING & ANALYSIS OF DATA 14 hrs
Editing, Coding & tabulation of data; techniques of data analysis; testing of hypothesis; tests of significance; analysis of associations; analysis of experiments; interpretation of data.

Unit 4: REPORT WRITING & PRESENTATION 08 hrs
Role & types of report; content of report; principles of report preparation; Presentation & Communication.

Unit 5: TRADITIONAL & EMERGING APPLICATIONS OF MARKETING RESEARCH 12 hrs
Product research; price research; distribution research; advertising research; market & sales research; customer database and relationship marketing; Internet Marketing Research.

SKILL DEVELOPMENT:
- Identify & describe the activities of five marketing research companies in India?
- Form class Teams & based on the sources of secondary data available, prepare a short report on 'Investment options for consumers in Indian financial services sector.'
- Construct a questionnaire to measure student's attitudes towards the purchase of two-wheelers/ready-made garments/educational service/television programs. Administer the questionnaire you have developed on selected students (sample size of 25 students) in your college. Discuss any response related problems you encountered.
- Based on the above survey, carryout the analysis & interpretation of data. Short report should be submitted for evaluation of acquired skills of marketing research.
- Participate in any online/ Internet marketing research program and identify the key characteristics of the program.

REFERENCE BOOKS:
1) Boyd, Westfall & starch, Marketing Research, text & cases, seventh edition, AITBS, New Delhi.
3) Avinash Kapoor, Marketing Research
6) Amanathulla, Marketing Research.
7) Malhotra, Marketing Research.
OBJECTIVE
To familiarize the students about the concepts of Advertisement and Media Management, Campaign Planning and Organizing Functions.

Unit 1: INTRODUCTION & BASIC CONCEPTS 12 hrs
History of advertising; Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, Advertising as a communication process; types of advertising; Major Institutions of advertising management.

Unit 2: ADVERTISING AND CAMPAIGN PLANNING 10 hrs
Marketing strategy & situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; advertising strategy; Advertising campaign-planning process.

Unit 3: CREATIVE STRATEGY & ADVERTISING BUDGET 14 hrs
Creative approaches; the art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, advertising budget process; methods of determining advertising appropriations.

Unit 4: ADVERTISING MEDIA STRATEGY 12 hrs
Role of media; types of media; their advantages and disadvantages; media research & advertising decisions; media planning, selection & scheduling strategies.

Unit 5: ADVERTISING EFFECTIVENESS & ORGANISING ADVERTISING FUNCTIONS. 12 hrs
Methods of measuring advertising effectiveness; advertising research; structure & functions of an advertising agency; selection & co-ordination of advertising agency; Advertising regulations; Internet advertising.

SKILL DEVELOPMENT:
- Sketch the competitive position for the development of an advertising plan for Sahara Airlines & Tata Telephones.
- Define the advertising objectives on DAGMAR Approach for any product of your choice.
- By selecting an appropriate theme & appeal, create & enact an advertisement for a range of any established products. For this purpose, the class should be divided into groups and formal presentations have to be evaluated.
- Select two print & electronic media for the purpose of understanding the functions of advertising media. Comparative analysis of the same should be done & short reports must be prepared.
- Get into the exciting world of internet / Net advertising and identify the message content of 10 products / Services of your choice.

REFERENCE BOOKS:
3) Murthy/ U Bhojanna ; Advertising in IMC
6) Sonatakki, Advertising.
7) Wells, Advertising.
8) C.S Rayudu Media and Communication Management.
6.6 RETAIL MANAGEMENT

OBJECTIVE
To expose students to acquire skills in Retail Management.

Unit 1: INTRODUCTION TO RETAILING 10 Hrs.
Definition – functions of retailing - types of retailing – forms of retailing based on ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retailing in India – Influencing factors – present Indian retail scenario. Retailing from the International perspective

Unit 2: CONSUMER BEHAVIOUR IN THE RETAIL CONTEXT 12 Hrs.

Unit 3: RETAIL OPERATIONS 10 Hrs.

Unit 4: RETAIL MARKETING MIX 12 Hrs.

Unit 5: IMPACT OF IT IN RETAILING 08 Hrs.

BOOKS FOR REFERENCE
3) Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, TMH
4) James R. Ogden & Denise T.: Integrated Retail Management
5) A Sivakumar : Retailing Management, Excel Books
6) Ogden : Biztantra, 2007
8) Rosemary Varley, Mohammed Rafiq-: Retail Management
9) Chetan Bajaj : Retail Management - Oxford Publication.
11)Suja nair; Retail Management
12)R.S Tiwari ; Retail Management, HPH
13)Araif Sakh ; Retail Management
4. INFORMATION & TECHNOLOGY GROUP

5.5 ACCOUNTING INFORMATION SYSTEMS

Objective: Accounting Information Systems is concerned with the way computerized information systems impact how accounting data is captured, processed, and communicated. It introduces the technology, procedures, and controls that are necessary in modern accounting field.

Unit – 1: The Information System: An Accountant’s Perspective 10 hours

Unit – 2: Introduction to Transaction Processing 10 hours

Unit – 3: Computer-Based Accounting Systems 10 hours

Unit – 4: Financial Reporting and Management Reporting Systems 10 hours

Unit – 5: Computer Controls and Auditing IT Controls 10 hours
Relationship between IT Controls and Financial Reporting, Audit Implications of Sections IT Governance Controls, Organizational Structure Controls, Segregation of Duties within the Centralized Firm, The Distributed Model, Creating a Corporate IT Function, Audit Objectives Relating to Organizational Structure, Audit Procedures Relating to Organizational Structure.

Unit – 6: Computer Center Security and Controls 10 hours
- Computer Center Controls Disaster Recovery Planning - Providing Second-Site Backup, Identifying Critical Applications, Performing Backup and Off-Site Storage Procedures,
Creating a Disaster Recovery Team, Testing the DRP, Audit Objective: Assessing Disaster Recovery Planning, Audit Procedures for Assessing Disaster Recovery Planning

References:


2. The Crossroads of Accounting and IT Donna Kay, Ali Ovlia, May 2011, Hardback,

5.6 ENTERPRISE RESOURCE PLANNING

Objectives:

This paper will orient students to understand that business processes can be integrated in a seamless chain.

UNIT 1: INTRODUCTION 10 hours
Introduction To ERP, Evolution of ERP, What is ERP? Reasons for the growth of ERP, Scenario and Justification of ERP in India, Evaluation of ERP, Various Modules of ERP, Advantage of ERP.

UNIT 2: ERP ENVIRONMENT 10 hours

UNIT 3: ERP RELATED TECHNOLOGIES 10 hours
ERP and Related Technologies, Business Process Reengineering (BPR), Management Information System (MIS), Executive Information System (EIS), Decision support System (DSS), Supply Chain Management (SCM)

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

UNIT 5: ERP Market 10 hours

Skill Development:
Prepare a list of companies that provide ERP packages and their features.

BOOKS FOR REFERENCE:

1. ERP : Alexis Leon, Leon Publishers
5. Enterprise Resource Planning : P. Diwan
6. ERP : Vinod Kumar Garg and N.K. Venkitakrishnan, PHI.
7. Introduction to SAP, an Overview of SD : MM, PP, FI/CO Modules of SAP.
6.6 BANKING TECHNOLOGY AND MANAGEMENT

OBJECTIVE
The objective of this course is to acquaint students with the banking technology and their recent developments. Also it will enhance the students with live picture of modern banking concepts and Techniques.

Unit 1: BRANCH OPERATION AND CORE BANKING 10 Hours
Introduction and evolution of bank management – Technological impact in banking operation – Total branch computerization – Concept of opportunities – Centralized banking – Concept, opportunities, challenges and implementation

Unit 2: DELIVERY CHANNELS 10 Hours
Over of delivery channels – Automated Teller machine (ATM) – Phone banking – call centers – Internet banking – Mobile banking – Payment gateways – Card technologies – MICR electronic clearing

Unit 3: BACK OFFICE OPERATIONS 10 Hours

Unit 4: INTER BANK PAYMENT SYSTEM 10 Hours

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

REFERENCES
6. Padwal & Godse : Transformation of Indian Banks with Information Technology.
6.5 INFORMATION TECHNOLOGY AND AUDIT

OBJECTIVE: This subject aims at imparting knowledge about auditing done with the use of information technology

Unit 1: INTRODUCTION TO AUDITING SOFTWARE 10 Hrs

Unit 2: AUDIT OF SUBSIDIARY BOOKS 10 Hrs

Unit 3: AUDIT OF FINANCIAL STATEMENTS 12 Hrs

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

Unit 5: SATUTORY AUDIT 10 Hrs
Creation and maintenance of Audit Programme, create the Audit Programme as pre audit activity, Supports to prepare and maintain Audit Working Papers, Facility to mark the applicable and compiled Accounting Standards for a company. Extracting the financial information required for Statutory Audit, Displaying the relevant data in the required form for analysis, Audit the Vouchers along with instant statistics, Track and audit the Related Party. Mechanism to Audit and interact with the Client remotely, generate the following Financial Statements as per the format specified in Company's Act: Schedule VI Balance Sheet, Schedule VI P&L Statement.

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

BOOKS FOR REFERENCE:
2. Guide to Tally 9, Law Point,
5. HUMAN RESOURCE GROUP

5.5 STRATEGIC HUMAN RESOURCE MANAGEMENT

OBJECTIVE
To expose students to acquire skills in Strategic Human Resource Management.

Unit 1: INTRODUCTION TO STRATEGIC HRM 12 Hrs.
Strategic role of HRM, Planning and Implementing Strategic HR policies, HR Strategies to increase firm performance.

Unit 2: INVESTMENT PERSPECTIVES OF HR 12 Hrs.
Investment Consideration, investments in Training and Development, investment Practices for improved Retention, investments job secure work courses, Nontraditional investment Approaches.

Unit 3: MANAGING STRATEGIC ORGANIZATION 12 Hrs.
Managing Strategic Organizational renewal- Managing change and OD, instituting TQM Programmes, Creating Team based Organizations, HR and BPR, Flexible work arrangement.

Unit 4: ESTABLISHING STRATEGIC PLANS 12 Hrs.
Establishing Strategic pay plans, Determining periods, Establishing periods, Pricing Managerial and professional jobs, Compensation trends, Objectives of international Compensation, Approaches to international Compensation, Issues related to double taxation. Cases.

Unit 5: GLOBAL HRM 12 Hrs.
Managing Global Human Resources-HR and the internationalization of business, Improving international Assignments through selections, Training and maintaining international Employees, Developing international Staff and Multinational Teams, Multinational, Global, and Transnational Strategies, Strategic Alliances, Sustainable Global Competitive Advantage, Globally Competent Managers, Location of Production Facilities.

BOOKS FOR REFERENCES

3) R. Regis : Strategic Human Resource Management
7) Rajesh Visvanathan : Strategic Human Resource Management
5.6 HUMAN RESOURCE DEVELOPMENT

OBJECTIVE

The objective of this course is to enable the students to understand the various concepts of Human Resources Development and also the recent trend in HRD.

UNIT – 1: Human resource Development  6 Hrs
Meaning and Importance of human resource development, Objectives of human resource development. Scope of human resource development

UNIT – 2: TRAINING AND DEVELOPMENT  12Hrs
Orientation and training, Orienting employees, the training process, training needs analysis., training techniques, evaluating training efforts, Methods of training, sensitivity training – types roles of instructor, method, feedback, goals, misconceptions; case study, role play, business game, in-basket exercise, designing training program, actual practice, Designing training program –performance appraisal as a tool.
Development, Nature and purpose of management development, managerial on-the-job training, job rotation and management, off-the-job management development techniques, computerised managerial assessment and development program, using HR to build a responsive learning organization.

UNIT – 3: ORGANISATIONAL DEVELOPMENT  8Hrs
Introduction, definition and concept, characteristics, operational goals of OD, conditions for OD success, Phases of OD, Techniques of OD- sensitivity training, benefits and limitation, what is a change process? Types of change, managing resistance, OD assumptions.

UNIT – 4: DEVELOPMENT OF MANAGERS IN HRD  6Hrs
Meaning of Potential Appraisal, meaning of counselling, counselling as a process of developing in organisation. Definition and concept counselling, objectives, what constitutes, conditions for effective counselling, process of counseling.

UNIT – 5: MANAGING QUALITY AND PRODUCTIVITY  6Hrs
Alternative work arrangements, using quality circle programs, attitude surveys, Total quality management programs, creating self-directed teams, extending participative decision making, HR and business process reengineering.

UNIT – 6: TRANSACTIONAL ANALYSIS  8Hrs
Definition, origins, philosophy of TA, goals, what is TA? 6 key concepts, Ego states, Transactions – Cross, Parallel, Ulterior
Strokes – different types, negative strokes, strokes economy
Life positions – I am ok You are ok and others, its relevance to managers, co-relative with self-esteem, attitudes
Time structuring – rituals to intimacy.

UNIT – 7: RECENT TRENDS IN THE AREA OF HRD  4Hrs
Recent trends in the area of HRD – Personality quotient, Emotional quotient and others, the use of computer and the internet

SKILL DEVELOPMENT:

BOOKS FOR REFERENCE:
6.5 LABOUR WELFARE & SOCIAL SECURITY

OBJECTIVE
To expose students to acquire skills in Labor Welfare & Social Security.

Unit 1: SOCIAL & LABOUR WELFARE 12 Hrs.

Unit 2: INDIAN LABOUR ORGANIZATION 12 Hrs.

Unit 3: SOCIAL SECURITY 12 Hrs.
Concept and Scope; Social Assistance and Social Insurance, Development of Social Security in India; Social Security measures for Industrial Employees.

Unit 4: LABOUR ADMINISTRATION – 1 12 Hrs.
Evolution of Machinery for Labour Administration; Central Labour Administrative Machinery in India, Labour Administration in India.

Unit 5: LABOUR ADMINISTRATION – 2 12 Hrs.
Director General of Employment and Training; Director General of Factory Advice Service; Provident Fund Organization; ESI Schemes; Central Board for workers’ Education;

BOOKS FOR REFERENCE
2) Vaid, K.N. Labour Welfare in India, Sree Ram Centre for Industrial Relations and Human Resources, New Delhi:
3) B.D Singh: Labour Laws for Managers
5) Ram Chandra P. Singh, Labour Welfare Administration in India, Deep & Deep Pub., New Delhi:
9) Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Pub., Agra;
10) Memoria, C.B. Dynamics of Industrial Relations in India, Himalaya Pub. House, MuMHRMI.
6.6 INDUSTRIAL REGULATIONS

OBJECTIVE
To enable the students to understand the various laws relating to Industrial Labor.

Unit 1: PAYMENT OF WAGES ACT – 1936 10 Hrs
Definitions; Responsibility for payment of wages; fixation of Wage period; Time of Payment of Wages; Mode of Payment; Deductions from wages for absence from duty, damage or loss, for services rendered, recovery of advances & loans; Maintenance of registers and records; Penalty for offences; Payment of undisbursed wages in case of death.

Unit 2: PAYMENT OF BONUS ACT – 1965 08 Hrs
Definitions, eligibility for bonus, payment of minimum and maximum bonus, disqualification for bonus, set on and set off allocable surplus, time limit for payment of bonus.

Unit 3: EMPLOYEE STATE INSURANCE ACT – 1948 12 Hrs
Contributions:--who is to be insured, principle employer to pay contribution in the first instance, general provisions as to payment of contributions, method of payment. Benefits: - Sickness benefit, maternity benefit, disablement benefit, presumptions as to accidents arising in course of employment, dependents benefit, medical benefits. Penalties: - Punishment for false statement, punishment for failure to pay contributions and prosecutions.

Unit 4: WORKMEN COMPENSATION ACT: 12 Hrs
Introduction, Scope, accidents arising during and in the course of employment, circumstance when the workmen is basic or not basic for compensation.

Unit 5: PAYMENT OF GRATUITY ACT – 1972 06 Hrs
Definitions, continuous service, payment of gratuity, compulsory insurance, nomination, determination of the amount of gratuity.

Unit 6: FACTORIES ACT – 1948 10 Hrs
Health: - cleanliness, disposal of waste, ventilation, dust and fume, artificial humidification, overcrowding, lighting, drinking water, toilets, spittoons. Safety: - Fencing of machinery, work on or near machinery in motion, employment of young persons on dangerous machines, Safety officer. Welfare: - Washing facilities, facilities for storing and drying clothing, facilities for sitting, first aid appliances canteens, shelters and restrooms, crèches. Working hours for adults, annual leave with wages.

Unit 7: MINIMUM WAGE ACT – 1948 12 Hrs
Definitions, fixing of minimum rates of wages, minimum rate of wages, procedure for fixing and revising minimum wages, wages in kind, payment of minimum rates of wages, fixing hours a normal working day, over time. Employees provident funds and miscellaneous provisions act 1952: - Short title & Extent; Definitions, Employment provident fund scheme, employees’ pension scheme, employees deposit linked insurance scheme.

BOOKS FOR REFERENCE
1) AM Sarma, Aspects of Labour Welfare & Social Security
2) B.D Singh: Industrial Relations
3) MS Pandit & Shobha Pandit, Business Law
4) P.L.Malik, Industrial Law
5) N.D.Kapoor, Industrial Law
6. BANKING & INSURANCE GROUP

5.5 INTERNATIONAL BANKING & FOREX MANAGEMENT

Objective
The objective of this course is to enable the students to understand the various concepts of international banking and foreign exchange rate determination.

UNIT 1: INTRODUCTION TO INTERNATIONAL BANKING 10Hrs

UNIT 2: INTERNATIONAL CAPITAL MARKETS 10Hrs
Introduction – meaning and Definition – Types – Financial market flow beyond national boundaries – Debt and non – debt flows – Volatile and Stable flows – interest rate differentials - Demand for and supply of funds across boarders –

UNIT 3: OFFSHORE BANKING CENTRES 10Hrs

UNIT 4: FOREIGN EXCHANGE AND MARKETS 15Hrs

UNIT 5: FOREX MARKET IN INDIA 15Hrs
Introduction – Meaning – Types – Operations – Convertibility - Objectives of Foreign Exchange Control – Problems of Foreign Exchange market in India – Mechanism to settle the problems - Role of RBI in settlement of foreign exchange problems in India.

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

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

OBJECTIVE
To enable the students to understand various aspects of Life & General Insurance.

Unit 1: INTRODUCTION TO LIFE INSURANCE 10 Hrs

Unit 2: LEGAL ASPECTS OF LIFE INSURANCE 10 Hrs

Unit 3: CLAIM MANAGEMENT & RE-INSURANCE 10 Hrs

Unit 4: INTRODUCTION TO GENERAL INSURANCE 10 Hrs

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

BOOKS FOR REFERENCE
1) P. Perya Swamy ;Principles and Practice of Life Insurance
2) Raman B, Your Life Insurance Hand Book
3) William C. Arthur, Risk Management and Insurance
5) Gopal Krishnan, Liability Insurance
6) Aramvalarthan : Risk Management I.K. Intl
7) Mishra M.N, Insurance Principles and Practice
8) Bose A.K, Engineering Insurance
9) Fire Insurance Claim – Insurance institute of India
10)P. K Gupta; Insurance & Risk Management
6.5 RISK MANAGEMENT

OBJECTIVE

To expose students to acquire skills in Risk Management.

Unit 1: INTRODUCTION TO RISK MANAGEMENT 12 Hrs

Unit 2: SOURCES OF RISK AND EXPOSURE 12 Hrs
Sources of risk and exposure, pure risk and speculative risk, acceptable and non-acceptable risks, static and dynamic risk, various elements of cost of risk.

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

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

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

SKILL DEVELOPMENT

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

BOOKS FOR REFERENCE

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

OBJECTIVE
To enable the students to acquire skills in Marketing of Insurance Products

Unit 1: INTRODUCTION TO MARKETING IN THE INSURANCE INDUSTRY 15 hrs
The role of the customer in marketing, The definition of marketing, Marketing and other related business functions within the insurance industry, Creating a marketing strategy for insurance products, Impact of external and internal factors on the marketing strategy, External considerations including: Social – Economic – Competition – Technological – Ecological and Meteorological – Consumer protection, Internal considerations including: Structure - Behaviour – Values.

Unit 2: MARKETING THEORY AND CONCEPTS IN THE INSURANCE INDUSTRY 15 hrs
Insurance customers and their buying patterns, Supply and demand in the insurance industry (including insurance cycle), The marketing mix, Segmentation of existing and prospective customers, Competitive positioning, Differentiation of the product, Financial Value Chain analysis, Portfolio management, The life cycle of insurance products, Analyzing existing insurance customers, Core competencies, Internal auditing of marketing practices, SWOT analysis.

Unit 3: DEVELOP A MARKETING STRATEGY FOR INSURANCE PRODUCTS 15 hrs
Identifying segments in insurance customers, Customer’s attributes and behaviours, Using data from customer relationship management systems to feed into strategy, Identifying competitors, Competitor’s portfolio of offerings and position, Developing a portfolio of opportunities, Scenario testing, Taking a position in the market, Value and supply chain analysis, Pricing, Regulation, Branding insurance products and services, Establishing a brand, The importance of branding, Brand awareness, Brand extension, White labeling.

Unit 4: IMPLEMENT AND DELIVER A MARKETING STRATEGY 15 hrs
Communicating the marketing message for insurance products and services, The marketing communications portfolio, The marketing message, E-marketing, Advertising, Sales and account management, Public relations, Promotion, Sponsorship, Emergency communications plan, Distributing insurance and finance products and services, Different channels for distribution (including Call centers), Distribution options: Financial advisers – Intermediaries / brokers – Direct selling – Financial institutions, including banc assurance – Aggregators – Other organizations distributing insurance, Risk assessment, Service delivery, Customer experience, including claims, Managing the customer relationship.

BOOKS FOR REFERENCE
5) A Mishra/A Mishra – Marketing strategy.
9) Innovative Marketing balancing Commercial goals & Corporate responsibility