

**COURSE STRUCTURE****I Semester**

Course No	Title	Hours	Marks	Credits
COM 131	Financial Accounting I	4	100	3
COM 132	Business Management	4	100	3
COM 133	Business Statistics	4	100	3
COM 134	Business Economics –I	4	100	3
LAN	English-I	4	100	3
LAN	Second Language – I	4	100	3
COM 111	Holistic Development – I	2	50	1
	TOTAL	26	650	19

II Semester

Course No	Title	Hours	Marks	Credits
COM 231	Financial Accounting II	4	100	3
COM 232	Human Resource Management	4	100	3
COM 233	Business Mathematics	4	100	3
COM 234	Business Economics II	4	100	3
COM 235	Business Environment	4	100	3
LAN	English II	4	100	3
LAN	Second Language II	4	100	3
COM 211	Holistic Development – II	2	50	1
	TOTAL	30	750	22

III Semester

Course No	Title	Hours	Marks	Credits
COM 331	Corporate Accounting	4	100	3
COM 332	Marketing Management	4	100	3
COM 333	Indian Financial System	4	100	3
COM 334	Principles and Practice of Insurance	4	100	3
COM 335	Business Communication	4	100	3
LAN	Second Language III	4	100	3
COM 311	Indian Constitution	2	50	1
	Total	26	650	19

IV Semester

Course No	Title	Hours	Marks	Credits
COM 431	Financial Management	4	100	3
COM 432	Principles & Practice of Auditing	4	100	3
COM 433	Principles & Practice of Banking	4	100	3
COM 434	Organizational Behaviour	4	100	3
COM 435	Research Methodology	4	100	3
LAN	Second Language IV	4	100	3
LAN	English III	4	100	3
COM 411	Environmental Science	2	50	1
	TOTAL	30	750	22

**V Semester**

Course No	Title	Hours	Marks	Credits
COM 531	Cost Accounting - I	4	100	3
COM 532	Company Law & Secretarial Practice	4	100	3
COM 533	Information Technology for Business (Including Computer Fundamentals)	4	100	3
COM 534	Taxation Laws - I	4	100	3
	<u>Elective - I</u>			
COM 541A	Management of financial services	4	100	3
COM 542A	Advanced Financial Accounting	4	100	3
	<u>Elective - II</u>			
COM 541B	Consumer Behaviour	4	100	3
COM 542B	Retail Management	4	100	3
COM 571	Project	2	-	-
	Total	26	600	18

VI Semester

Course No	Title	Hours	Marks	Credits
COM 631	Cost Accounting - II	4	100	3
COM 632	Business Laws	4	100	3
COM 633	Taxation Laws - II	4	100	3
COM 634	Management Accounting	4	100	3
	<u>Elective - I</u>			
COM 641A	Investment Management	4	100	3
COM 642A	International Financial Management	4	100	3
	<u>Elective - II</u>			
COM 641B	Advertising Management	4	100	3
COM 642B	International Marketing	4	100	3
COM 671	Project = (Report -70 marks & Viva - 30 marks)	2	100	3
	Total	26	700	21

Certificate courses:

COM 301 - Introduction to Accounting & Investment
COM 401 - Basics of Business Management



OBJECTIVES OF THE COURSE

1. To provide a strong foundation level understanding of the functioning of business organizations, commercial transactions and of various specialized operations such as accounting, finance and marketing by offering a comprehensive curriculum.
2. To develop necessary professional knowledge and skills in Accounting, Finance, Marketing, Taxation, export-import management etc. by adopting learner centered pedagogical practices.
3. Make every Commerce graduate eligible for professional studies such as CA, ICWA, ACS, MBA or other Masters Programs in Commerce / Management.

Alternatively, a B.Com graduate should also be able to take up challenging job assignments in Accounting, Finance, Marketing or General Aptitude job openings.

4. To nurture the students in intellectual, personal, interpersonal and societal skills with a bent on Holistic Education.

Pedagogy

Regular classroom lectures to be accompanied by any other method instructors find suitable to deliver better learning. Some suggested methods are;

- Case Studies
- Role Plays
- Seminars and Presentations
- Simulation Exercises
- Current Affairs Sessions relevant to the topic etc.

EVALUATION METHODS:

- Quiz Sessions
- Assignments
- Field study reports
- Periodic Tests
- Assessment of Class Participation in case studies and discussions
- Any other appropriate method identified by the instructor that would ensure objective assessment of the student performance.



OBJECTIVES AND SYNOPSIS OF PAPERS OFFERED

Core Papers

COM 131 : Financial Accounting -I

The course aims at providing a sound foundation to the area of accounting. The topics covered are: Accounting Functions, Dissolution of Firms, Conversion of Partnership into a Limited Company, Single Entry System, Hire Purchase System, Accounting for price level changes.

COM 132 : Business Management

The aim of the course is to imbibe adequate knowledge, skills and attitude required for managing business organizations. Topics include: Business ownership, Entrepreneurship, Managing business organizations, Evolution of Management Thought, Managerial Decision Making process. Management Process: Planning, Organizing, Staffing, Directing-leadership, communication, motivation- and Controlling.

COM 133 : Business Statistics

To enable students to grasp the fundamentals of Statistics for interpreting business data. Topics include: Introduction to Statistics, Data Collection methods, Central tendency and Dispersion, Correlation and Regression, Index numbers, Time Series, Probability & Distributions, Hypothesis testing.

COM 134 : Business Economics-I

The objective of this paper is to make the student understand application of economic theory in business practice for the purpose of decision making and forward planning. It familiarizes the student with micro economic concepts and theories.

COM 135 : Holistic Development-I

The course aims at developing a holistic approach to personal and professional life. The inputs will largely fall in three categories of Personal Skills development, Interpersonal skills development and Societal Skills development

COM 231 : Financial Accounting II

The course deals with areas such as Departmental Accounts, Branch Accounts, Insurance Claim, Underwriting of Shares and Debentures, Valuation of Goodwill, Valuation of Shares, Valuation of Assets, Human Resource Accounting



COM 232 : Human Resource Management

The objective of this paper is to familiarize the student with the fundamentals of Human Resource management in the organization. The course deals with areas such as HR Planning, Job analysis and Job design, Training and induction, performance appraisal and compensation, Promotion and Transfer, HRD.

COM 233 : Business Mathematics

To provide basic knowledge of mathematical concepts and theories which will help students to increase their reasoning, analytical and problem solving skills. It also caters to the need of commerce students for pursuing higher studies like ICWA, CA, ACS etc.

COM 234 : Business Economics-II

The objective of this paper is to give exposure to macroeconomic concepts with specific reference to Indian economy. It introduces the macro economic variables and policies. National income accounting, macro economic instability, monetary policy, fiscal policy and balance of payments are analyzed.

COM 235 : Business Environment

To familiarize the students with the whole external environment in which the business functions, giving more insight to the latest development and international business. It includes economic environment, political environment, technological environment, social and global environment.

COM 331 : Corporate Accounting

The objective of this paper is to expose the students to the practical aspects of accounting practiced by companies / corporations. It is intended to provide knowledge of how companies account their transactions.

COM 332 : Marketing Management

The course provides foundation to the area of marketing. It gives an understanding of the principles and concepts of marketing and explains how it is connected to the integrated management system. The areas covered are: core concepts and philosophies of marketing, role of customer in business, marketing research, consumer behavior, and major strategic and tactical marketing issues.

COM 333 : Indian Financial System

The objective of this course is to familiarize the students with regard to structure, organization and working of financial system in India. It includes areas such as Financial institutions, Money markets, Capital markets, Securities & Exchange Board, Foreign Investment and regulation etc.

COM 334 : Principles and practice of Insurance

Risk and Insurance, Insurance Law and Regulation. Types of Insurance : Life Insurance, Group and Health Insurance, General Insurance General Insurance -



Commercial : Commercial General Insurance Products (Fire, Motor, Credit Risk, Liability, Bonding, Surety, Workers compensation and Miscellaneous Insurance). Actuarial Principles and Practice Reinsurance : Principles of Reinsurance; Types of Reinsurance.

COM 335 : Business Communication

The course aims at providing adequate knowledge and skills in business correspondence. The topics covered are types and styles of business correspondence, letters- accounts letters, purchase letters, sales letters, personnel letters, secretarial correspondence, interdepartmental communication, report writing etc.

COM 311 : Holistic Development - Indian Constitution

The course aims at familiarizing the students with the Rights, Duties, and Responsibilities of citizens under the Constitution of India.

COM 431 : Financial Management

This paper is intended to provide accounting and financial information to management in their decision making process and will cover management of capital, working capital management, dividend policy, funds flow analysis, ratio analysis, break-even analysis, etc.

COM 432 : Principles and Practice of Auditing

Provides working knowledge of auditing and inspection of accounts books of companies, firms, etc. It also includes legal provisions in this connection as per the Companies Act in India.

COM 433 : Principles and Practice of Banking

Commercial Banking, Central Banking, Banking Regulation Act & Negotiable Instruments Act, Negotiable Instruments Act, Banker and Customer, Service to Customers, Bank Lending, Modern Trends. Technology in Banking - Internet Banking, Virtual Banking, SWIFT, LAN and email - etc.

COM 434 : Organizational Behavior

Introduces the student to Behavioural sciences and Organizational behaviour. Includes Individual behaviour, Personality theories, Perception, learning definitions, Attitudes, Groups, Conflict negotiation and Change management.

COM 435 : Research Methodology

This paper introduces the nature of Social and Business research, and provides the techniques of research, Problem selection, Research Design, Data Collection,



Sampling, Hypothesis, processing and Interpretation of data and preparation of reports.

COM 531 & 631 : Cost Accounting - I & II

Will deal with the basics of cost accounting; to familiarize the students with the various concepts, elements, classification of cost and computation of Total cost at different levels of production of goods and/or services. The focus will be to provide a working knowledge of cost accounting and will cover beyond the method chapters such as budgeting and cost control accounts.

COM 532 : Company Law and Secretarial practices

The subject covers laws and practices relating to formation of companies, documentation of companies, capital- types of capital, share issue, and transmission- membership of company, borrowing powers and methods, management of company, statutory meetings, winding up of a company and the latest amendments in these laws.

COM 533 : Information Technology for Business

To enable the students to understand the application of computers in Business environment with an emphasis on Accounting.

COM 534 & 634 : Taxation Laws - I & II

Will deal with basics of Taxation laws - Income Tax Act, Concept of income, Scheme of Taxation, computation of Income under different heads of income, Total Income & Tax Liability of Individual assessee. It will also deal with sales tax and other commercial taxes. The objective of this paper is to provide sufficient knowledge of the various taxes prevalent in commercial and business circles in India.

COM 541A : Management of Financial Services

The objective of this course is to enable the students to have detailed knowledge of the functioning of and services offered by the financial services institutions operating in India. The topics include institutions in services such as mutual funds, merchant banking, Leasing, venture capital, securitization, credit rating, factoring etc.



COM 542A : Advanced Financial Accounting

Will deal with accounting practiced followed by Accounting systems of public utilities, insurance companies, Banking companies, & Accounting of Holding Company.

COM 541B : Consumer Behavior

The course deals with consumer decision making process and the various factors that influence the customer while taking a decision. The main contents are consumer behavior models, Cultural, Social, Personal and Psychological factors affecting consumer behavior, Consumer decision making process, Consumer and Industrial buying behavior, Consumerism etc.

COM 542B : Retail Management

It deals with various aspects of Retailing process, market strategies, locations supply chain management, Stores management, etc. To familiarize the students to acquaint with the recent developments in retail industries in India.

COM 632 : Business Laws

The paper deals in detail with the major commercial laws of the country. It aims at providing knowledge of the laws binding business in India and the framework within which business houses are expected to function.

COM 633 : Management Accounting

To enable the students to understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis. Preparation of funds flow and cash flow statement with a view to prepare management reports for decision making.

COM 641A : Investment Management

It deals with the concept and meaning of investment, the investment process, various investment schemes, risk associated with investments, measurement of return and risk, valuation of different securities, security analysis - fundamental, derivatives markets and portfolio management process.

COM 642A : International Financial Management

This Subject deals with the concepts and principles of International financial management of corporate. To provide an understanding of International financial aspects in relation to MNCs. The topics include international trade and finance, monetary systems, Forex markets management and working capital management of MNCs.



COM 641B : Advertising Management:

The course deals with advertising and other elements of integrated marketing communication. The topics include: Marketing communication, Advertising decisions- Mission, media, message, money and measurement-, Planning and implementing advertisements, Public relations and direct marketing.

COM 642B : International Marketing.

This courses deals with the concepts and principles of International Marketing to provide an understanding of International Marketing from Indian perspective and enhance their ability in analyzing the same. The topics include global marketing environment – analysis, global marketing mix and global e-marketing.

COM 571 & 671 : Project

Project requires research involving collection of primary or secondary data, analysis, compilation and presentation of a specific issue relevant to business and commerce.

Certificate Courses

COM 301 : Introduction to Accounting and Investment

This course is mainly offered to B.A, B.Sc students. The objective of the course is to enable the students to understand the basics of accounting & Investment. The basic knowledge in these area acquired through this course will help them to take up these topics in details to meet the demands of the situations in future.

COM 401 :Basics of Business Management

This course is meant for any student interested in picking up a business outlook. The course deals with how to set up and manage a business focusing on financial, marketing and HR functions. Topics include sourcing and application of Funds, Strategically and tactically marketing products and services, and recruiting, selecting and developing right group of people.



DETAILED SYLLABI

COM 131 : FINANCIAL ACCOUNTING - I

Unit: - 1 Dissolution of Partnership Firm: 08 Hours

Accounting procedure for closing the books of accounts - journal entries - ledger accounts - application of Garner Vs Murray rule - accounting treatment when all partners are insolvent.

Unit: - 2 Amalgamation of Firms: 10 Hours

Meaning and objectives - journal entries and ledger accounts to close the books of amalgamating firms - accounting treatment of assets and liabilities not taken over by the new firm - treatment of goodwill - opening entries in the books of the new firm - balance sheet of the new firm.

Unit: - 3 Sale of Partnership Firm: 10 Hours

Introduction - need for conversion - meaning of purchase consideration - methods of calculating purchase consideration - net payment method - net asset method - passing of journal entries and preparation of ledger accounts in the books of vendor - treatment of certain items - dissolution expenses - unrecorded assets and liabilities - assets and liabilities not taken over by the purchasing company - contingent liabilities - non-assumption of trade liabilities - in the books of purchasing company - passing of incorporation entries - treatment of security premium - fresh issue of shares and debentures to meet working capital - preparation of balance sheet as per 'Companies Act'.

Unit: - 4 Single Entry System: 08 Hours

Converting single entry into double entry system - steps in conversion - ascertainment of sales ,purchases ,stocks ,cash and bank balances ,capital etc - preparation of final accounts

Unit: - 5 Hire Purchase System: 10 Hours

Meaning - legal provisions - calculation of interest - when rate of interest and cash price is given - when cash price and total amount payable - when rate of interest and installments amount are given but cash price is not given - calculation of cash price under annuity method - journal entries and ledger accounts in the books of hire purchaser and hire vendor - accounting treatment of default and repossession of the accounts.

Unit: - 6 Installment System: 06 Hours

Meaning - difference between hire purchase and installment system - journal entries and ledger accounts in the books of installment purchaser and installment buyer - calculation of



interest - when rate of interest and cash price is given - when cash price and total amount payable is given - calculation of cash price when rate of interest and installment price is given - calculation of cash price under annuity method.

Unit: - 7 Royalty Accounts: 08 Hours

Introduction - meaning - technical terms - royalty - landlord - tenant - minimum rent - shortworkings - recoupment of shortworking under - fixed period - floating period - recoupment within the life of a lease - treatment of strike and stoppage of work - accounting treatment in the books of lessee(tenant) - when royalty is less than minimum rent - when royalty is equal to minimum rent - when the right of recoupment is lost - when minimum rent account method is followed - preparation of ledger accounts - royalty account - landlord account - shortworkings account - minimum rent account when minimum rent account is followed.

Books for Reference:

1. Jain and Narang , Financial Accounting
2. R.L.Gupta and M.Radhaswamy , Financial Accounting
3. B.S.Raman , Financial Accounting
4. M.C.Shukla and T.S.Grewall , Advanced Accounting

COM 132 : BUSINESS MANAGEMENT

Unit: - 1 Introduction to Business and Industry: 04 Hours

Meaning of Industry, Classification of Industry. Establishing a business enterprise;- Analyzing feasibility, Registration, Liaison with banks etc.

Unit: - 2 Nature and Importance of Management: 05 Hours

Meaning of Management- Functions of Management– levels of Management in organizations–Managerial roles and skills.

Unit: - 3 Evolution of Management Thought: 08 Hours

Early History (pre-scientific period), Classical Management, Behavioral and Quantitative approaches to management, Shift in focus in management thought.

Unit: - 4 Function of Management Process:

- i. **Managerial Decision Making: 05 Hours**
Steps in Decision making- Decision making by individuals, by groups



Unit: - 3 Correlation and Regression: 07 Hours

Scatter diagram, Karl Pearson and Spearman's correlation coefficient. Regression. properties of regression coefficients, coefficient of determination.

Unit: - 4 Index Numbers: 08 Hours

Laspyere , Paasche , Fisher's price and quantity index numbers. Value index number. Consumer price index – special uses and Time reversal and factor reversal tests.

Unit: - 5 Time Series: 10 Hours

Different components of time series. Trend analysis by moving average and least squares method. Measurement of cyclical variation by residual method. Measurement of seasonal variation by simple average and ratio to moving average method. Irregular variation.

Unit: - 6 Probability and Distributions: 10 Hours

Random experiment, sample space, and event. Classical definition of probability. Addition and multiplication rules of probability. Definition of a random variable. Discrete and continuous random variables. Expectation. Binomial Poisson and normal distributions. Sampling distribution. Chi square, t and F distributions (definitions and applications only).

Unit: - 7 Hypothesis Testing: 07 Hours

Statistical hypothesis- null and alternative. Level of significance, Type I and Type II errors. Test for single mean and difference between two means (known and unknown variances), paired t test, test for single proportion and difference between two proportions. Chi square test for independence of attributes.

Books for Reference:

1. Levin and Rubin, *Statistics for Management. 7th edition* (Prentice- Hall India)
2. Daniel and Terrell, *Business Statistics for Management and Economics. 6th edition* (Prentice- Hall India)
3. Robert D.Mason, Douglas A. Lind and William G. Marchal, *Statistical techniques in Business and Economics* (McGraw-Hill)

COM 134 : BUSINESS ECONOMICS I

Unit: - 1 Introduction to Economics: 05 Hours

Limited means and unlimited ends—Science of choice—capitalistic and socialist approach to economic problems-closed vs. open market economy-Role and responsibilities of business economist.



Unit: - 9 Theories of Firm:

04 Hours

Profit maximization –Scale maximization—Utility maximization and growth maximization.

Books for Reference:

1. Business Economics-Sankaran
2. Micro Economics- H L Ahuja
3. Micro Economics: Theory and Applications- Domonick Salvatore
4. Managerial Economics- Joel Dean
5. Business Economics—P.N. Chopra
6. Text Book of Economic Theory—Dr. M.L. Seth.
7. Economic Principles, Problems and Policies—C.R. McConnel and H.C. Gupta
8. A Text Book of Economic Theory—Stonier and Hague.
9. Economics- Lipsey and Chrystal

COM 231 : FINANCIAL ACCOUNTING – II

Unit: - 1 Insurance Claim:

06 Hours

Introduction – Need – loss of stock policy – preparation of statement of cost of goods sold – preparation of statement to ascertain value of stock on the date of fire – Treatment of salvage – valuation of stocks prior to date of fire – calculation of G.P. Ratio when GP Ratio is not given – Treatment of Average Clause Treatment of Abnormal items.

Unit: - 2 Departmental Accounts:

10 Hours

Introduction – Meaning – Objectives of Departmental Accounts – Methods of Departmental Accounts – Distinction between departmental accounts and Branch Accounts – Allocation of expenses – Calculation of Departmental purchases – Inter Departmental transfer at cost price – Selling price – Dual Pricing – Preparation of Balance Sheet.

Unit: - 3 Branch Accounts:

15 Hours

Introduction – Types – Dependent - Preparation of Branch Accounts in Head Office Books – Treatment of cost price – Invoice price – Debtors accounts – Creditors accounts – Treatment of Petty cash – Prepaid Insurance – Creation of Stock reserve –Independent Branch – Preparation of Head office accounts in Branch Books – Branch accounts in Head Office Books – Memorandum Trading & Profit and loss Account in Head Office Books – Incorporation of Trial Balance of Branch in Head Office Books – Adjustment Entries – Goods in Transit – Cash in Transit – Depreciation of Branch Assets – Services rendered by Branch to Head office and Vice Versa – Receipts and Payments by Branch on behalf of Head Office and Vice Versa – Reconciliation of Branch and Head Office Current Accounts.



Unit: - 4 Redemption of Debentures & Preference Shares: 15 Hours

Introduction – Meaning – Issue for debentures – Accounting procedure – Redemption of debentures (Out right Purchase and Sinking fund method only) – Conversion of debentures in to shares – Issue of Preference shares: -Meaning – legal provisions – Treatment regarding premium on redemption – Creation of Capital Redemption Reserve Account (CRR) – Fresh issue of shares – Arranging for cash balance for the purpose of redemption – Minimum number of shares to be issued for redemption – Issue of bonus shares – Preparation of Balance Sheet after redemption.

Unit: - 5 Company Accounts: Final Accounts of Companies: 08 Hours

Preparation of Trading and profit and loss account, profit and loss appropriation account and balance sheet in accordance with the provisions of the companies act – Treatment of Managerial remuneration, dividend tax deducted source etc.

Unit: - 6 Company Accounts: Underwriting of Shares and Debentures 06 Hours

Introduction – Meaning of underwriting – Underwriting commission – Types of underwriting – Marked and Unmarked applications – Journal entries in the books of the company and underwriters – Calculation of underwriters liability.

Books for Reference:

- 1 Financial Accounting: Jain and Narang.
- 2 Financial Accounting: R. C. Gupta & M. Radhawamy
- 3 Advanced Accountancy: S. N. Maheswari & S. K. Maheswari

COM 232 : HUMAN RESOURCE MANAGEMENT

Unit: - 1 Human Resource Management: 06 Hours

Meaning of HRM, importance of HRM, objectives and techniques, Role of human resource manager, duties and responsibilities of human resource manager, typical organizational setup of human resource department.

Unit: - 2 Human Resources Planning: 08 Hours

Recruitment, Selection and Placement, Meaning and importance of human resources planning, benefits of human resource planning, meaning of recruitment, Selection, Placement and training, Methods of recruitment, Selection, Uses of tests in selection, problems involved in placement.



Unit: - 3 Job Analysis and Job Design: 10 Hours

Concept and uses of job analysis. Process and methods of job analysis. Job description and job specification. Role analysis .Concept of job design. Approach and methods of job design. Job redesign in India

Unit: - 4 Training and Induction: 08 Hours

Meaning of training and induction, Objectives and purpose of induction, need for training, benefits of training, identification of training needs, methods of training.

Unit: - 5 Performance Appraisal & Compensation: 08 Hours

Meaning of performance appraisal, Objectives of performance appraisal, methods of performance, appraisal and limitations, Principles and techniques of wage fixation, Job evaluation, Compensation, Objectives of Compensation

Unit: - 5 Promotion and Transfer: 10 Hours

Purpose of promotion, Basis of Promotion, Meaning of transfer, reasons for transfer, types of transfer, right sizing of work force, need for right sizing.

Unit: - 6 Work Environment: 05 Hours

Meaning of work environment, Fatigue, implication of fatigue, causes and symptoms of fatigue, monotony and boredom, factors contributing to monotony and boredom, industrial accidents, employee safety, morale, grievance and grievances handling, personnel records and personnel audits

Unit: - 7 Human Resource Development: 05 Hours

Meaning of HRD, Role of training in HRD, knowledge management, Knowledge resources, Impact of Globalization on human resource management, problems in relation to transnational and multinationals.

Books for Reference:

- | | | |
|-------------------|---|---------------------------|
| 1. V.S.P Rao | : | Human Resource Management |
| 2. Gray Desster | : | Human Resource Management |
| 3. Edwin Flippo | : | Personnel Management |
| 4. Dr.C. B. Gupta | : | Human Resource Management |



COM 233 : BUSINESS MATHEMATICS

Unit: - 1 Matrices and Determinants: 10 Hours

Matrices and Determinants – Addition of matrices – Multiplication of Matrices by a scalar – Some special types of matrices – Multiplication of two matrices – Properties of Matrix multiplication- determinants– Minors and co-factors — Properties (statement only) – product of two determinants – inverse of Matrix (Simple Problems Only). Application of matrices and Determinants – Matrix representation of data – Addition of matrices – scalar multiple of a matrix – Applications – Multiplication of matrices – Applications – System of linear equations- Matrix inverse method – Cramer’s rule – Leontief’s input – Output model.

Unit: - 2 Theory of Equations: 10 Hours

Linear Equations, Quadratic Equations, Solutions of Linear Equations, Roots of Quadratic Equations in a single variable by method of factorization and by using the formula. Solution of simultaneous equations in two variables and three variables- problems. Application of Equations to Statement problems, Formation of a quadratic Equations whose roots are given – problems – Venn diagrams – Problems. Problems on the formulae $n(A \cup B)$; $n(A \cup B \cup C)$.

Unit: - 3 Progressions: 10 Hours

Sequences, A.P., G.P., H.P. definitions and formulae to find n^{th} term and sum of first n terms of A.P., G.P. Applications to business problems, A.M., G.M. H .M. of any two real numbers. Relation between A.M., G.M., H.M., of two numbers and problems

Unit: - 4 Relations and Functions: 10 Hours

Ordered Pairs, Cartesian product of two sets, Relations, Domain and Range of relations. Types of relations problems – Functions – Domain, Co-Domain and Range of a function- Types of relations - Inverse of a relation – problems – Linear functions – Linear cost function – Linear Revenue function – Linear Profit function – Problems – Break even Analysis – Problems based on Applications.

Unit: - 5 Limits and Continuity: 05 Hours

Limits and continuity - Definition of Limit of a function - Standard Limits (Statement Only) - Simple problems on these (Except trigonometric functions), continuity – Simple problems.



Unit: - 6 Derivatives: 10 Hours

Definition – Standard Results (With out Proof) - Sum, Product, Quotient Rules – Problems - Chain Rule, Differentiation of implicit functions, Derivatives of Exponential and Logarithmic Functions, Second order derivatives, Maxima, Minima Application -Problems based on Revenue , Cost, Profit , Average Cost, Marginal Cost functions

Unit: - 7 Commercial Arithmetic: 05 Hours

Simple interest – Compound Interest – Depreciation – Present Value – Future Value – Annuity – Definition – Types of Annuities – Annuity Certain – Annuity Contingent – Deferred Annuity – Perpetuity – Annuity Immediate – Annuity Due – Problems – Sinking Fund – Problems – Bill Discounting

Books for Reference:

1. “ *Business Mathematics*” by Sancheti & Kapoor , Sultan Chand and Sons.
2. “ *Quantitative Techniques for Managerial Decision* ” by Srivastava , Sharma & Shenoy , Wiley Eastern Ltd.
3. “Business Mathematics “ by Dorai Raj S N, Unilink Publishers.
4. “ *Business Mathematics*” by Sancheti & Kapoor , Sultan Chand and Sons.
5. “ *Quantitative Techniques for Managerial Decision* ” by Srivastava , Sharma & Shenoy , Wiley Eastern Ltd.
6. “ *Business Mathematics and Statistics*” by P Navaneetham , Anand Publishers.
7. “ *Mathematics for Business and Economics* ” by J.D. Gupta , P.K. Gupta & ManMohan., Tata McGraw Hill Publishing Company Limited.

COM 234 : BUSINESS ECONOMICS II

Unit: - 1 Methodology of Economics: 04 Hours

Micro and Macro Economics—Interdependence, limitations and importance-Static, Comparative static’s and dynamics.

Unit: - 2 Circular Flow of Income and Expenditure: 05 Hours

Circular flow with saving and expenditure—circular flow in three sector closed economy; adding foreign sector-circular flow in four sector open economy; importance of circular flow.

Unit: - 3 National Income: 08 Hours

Meaning of GNP,NNP,NI at factor cost, personal income, disposable income, per capita income-methods of measuring national income-Difficulties in measurement of national income-Importance of national income analysis.



Unit: - 4 Business Cycles: 06 Hours

Meaning—characteristic-features-Types-Causes - Phases of business cycle.

Unit: - 5 Theory of Inflation: 08 Hours

Meaning –Inflationary gap—Importance and Criticism—Types of inflation—demand pull; cost push inflation—Open and suppressed inflation-Phillips curve; relation between unemployment and inflation; Policy implication-stagflation-measures to control stagflation.

Unit: - 6 Monetary Policy: 08 Hours

Introduction—instruments of monetary policy—Scope of monetary policy in inflation and depression—Role of monetary policy in developing economics with special reference to Indian economy.

Unit: - 7 Fiscal Policy: 08 Hours

Instruments of fiscal policy—Budgetary—Contra cyclical fiscal policy-Compensatory fiscal policy—Public expenditure—Effectiveness of monetary and fiscal policies with special reference to India.

Unit: - 8 Balance of Payments: 04 Hours

Open and closed economics—Structure of balance of payments account- Causes for disequilibrium—Corrective measures—Deflation, Devaluation, Exchange depreciation, Direct controls—Capital movements.

Unit: - 9 General Equilibrium and Employment: 09 Hours

Classical theory of employment—Says Law—Assumption, Implications and criticism—Keynesian theory of employment—Wages and production.

Books for Reference:

1. Macro Economic Theory—M.L. Jhingan
2. Macro Economic –M.C. Vaish
3. An introduction to Keynesian Economics---M.L. Seth
4. Monetary Economics M.L. Seth.
5. Macroeconomics- Richard T Froyer



COM 235 : BUSINESS ENVIRONMENT

Unit: - 1 Introduction:

08 Hours

Meaning and Feature Of Business, Environment and Business Environment . Objectives of Business Environment, Basic indicators of economic development and performance of Indian Economy.

Unit: - 2 Economic Environment:

10 Hours

Nature, economic factors, industrial policy (latest development) ,MRTP Act , FERA, Monetary & Fiscal policy, Exim policy, SSI, Privatization, synergy between government and business.

Unit: - 3 Technological Environment:

08 Hours

Meaning and features, impact of technology, society and technology, management of technology, institutional and other facilities to promote science and technology

Unit: - 4 Political Environment:

10 Hours

Political institutions- legislature, executive, judiciary. Indian constitution, role of government in business, types of political systems and impact in business

Unit: - 5 Social – Cultural Environment:

10 Hours

Social Responsibilities of business, Business ethics & Corporate governance, unemployment & manpower policy, Social audit, impact of culture on business, Business participation in cultural affairs.

Unit: - 6 Natural Environment:

04 Hours

Meaning, Nature and impact on business, natural pollution, deforestation, ecology & economic development

Unit: - 7 Global Environment:

10 Hours

Meaning and nature of globalization, challenges of international business, international business environment, MNC's –Concepts, structures & functions, India, WTO & Trading blocks, international finance – Foreign exchange (convertibility of rupee – basics), Forex market – structure & functions

Books for Reference:

1. Business Environment : Dr. K. Ashwathappa
2. Business Environment : Francis Cherunilan



3. Business Environment: Chidambaram K.
4. Business Environment: Rosy Walia

COM 331 : CORPORATE ACCOUNTING

- Unit: - 1 Valuation of Goodwill & Shares: 10 Hours**
Valuation of Goodwill – Meaning of Goodwill – Need for Valuation of Goodwill – Factors Affecting Valuation of Goodwill – Methods of Valuation – Average Profit Method – Super Profit Method – Valuation of Shares – Need for Valuation – Net Asset Method – Yield Method – Fair Value.
- Unit: -2 Profit Prior To Incorporation: 10 Hours**
Meaning – Calculation of Profit with the help of Time – Sales – Weighted Ratio's.
- Unit: - 3 Internal Reconstruction: 10 Hours**
Meaning – Importance – Legal Provision Relating to Capital Reduction – Surrender of Shares – Journal Entries – Preparation of Reconstructed Balance Sheets.
- Unit: - 4 Mergers and Acquisitions: 20 Hours**
Mergers (amalgamations) – Acquisitions (absorption) as per Accounting Standard 14. Meaning – calculation of purchase consideration under different methods – Journal entries and Ledger accounts in the books of Vendor Companies and Journal entries and Balance Sheet in the books of the Purchasing Company.
- Unit: - 5 Liquidation of Companies: 10 Hours**
Types Liquidation – Preparation of Liquidators final Statement – Order of Payment – Liquidation Expenses – Liquidators Remunerations – Calculation of Preferential Creditors – Pro-Rata-Payment-List of Contributories.
- Unit: - 6 Valuation of Assets: 10 Hours**
Meaning of Valuation – Methods of Valuation – Meaning of Assets – Classification of Assets Fixed Assets – Bases of Valuation – Valuation of Fixed Assets – Valuation of Wasting Assets – Valuation of Investments – Valuation of Current Assets.



Books for Reference:

1. Corporate Accounting by S.N.Mahewari & K.Duraipandian
2. Advanced Accounting by Hrishikesh Chakraborty
3. Advanced Accountancy by Jain & Narang
4. Advanced Accountancy by T.S.Grewal
5. Advanced Accountancy by R.L.Gupta & Radhaswamy.

COM 332 : MARKETING MANAGEMENT

Unit: - 1 Introduction: 05 Hours

Definition, Scope and core concepts of marketing - company orientation toward the market place - emerging trends in Indian marketing environment.

Unit: - 2 Customer Satisfaction, value & Retention: 05 Hours

Definition of customer value and satisfaction - delivering customer value and satisfaction - Attracting and retaining customers - customer profitability.

Unit: - 3 Marketing Information System: 08 Hours

Marketing Intelligence System, Marketing research system: Suppliers of Marketing Research - Marketing Research process, Barriers to the ease of marketing research and means to overcome them.

Unit: - 4 Market Segmentation, Target Marketing & Positioning: 10 Hours

Levels and patterns of market segmentation - Bases for market segmentation - Targeting - product positioning - Types and bases of positioning - product differentiation.

Unit: - 5 Managing Marketing Mix: 08 Hours

Concept and components of marketing mix - Product and product mix decisions branding, packaging, labeling - New product development - Product life cycle management

- I. Pricing strategies - Pricing objectives - Detaining demand - Estimating cost – Analyzing Competitor prices, costs and offers - Selecting Pricing method - selecting the final price - Adapting price - responding to price changes. **5 hours**
- II. Managing marketing channels - fractions of channels of distributors - channel design - managing retailing, wholesaling and market logistics. **5 hours**
- III. Marketing Communications- Communication process- Managing advertising, sales promotion, personal selling, direct marketing and PR. **10 hours**



Unit: - 6 Marketing Organization: 04 Hours

Evolution of marketing department - Organizing the marketing departments - Marketing Relations with other departments - Marketing orientation for the whole company.

Books for Reference:

1. Kotler Philip: Marketing Management Edition II, Pearson Education India, 2003.
2. Kotler Philip: Principles of Marketing, Prentice Hall, India, 1999.
3. Ramaswamy V. S. & Namakumari. S, Marketing Management: The Indiana Context, McMillan ((India) Ltd., Third Edition, 2002.
4. Malhotra N. K., Marketing Research – and applied orientation, Pearson Education Asia, third Edition, 2001.
5. Paul Peter & James H. Donnelly: Marketing Management, McGrawhill, New Delhi, 2001.

COM 333 : INDIAN FINACIAL SYSTEM

Unit: - 1 Financial System: 16 Hours

Financial system; Institution; markets; primary, secondary, money, capital markets; Instruments of Money markets, Functions and their economic significance.

Unit: - 2 Money Market: 06 Hours

Money Markets- meaning; Objectives; importance; Money market Instruments; characteristics .

Unit: - 3 Capital Market: 10 Hours

Capital markets- meaning; growth of stock exchange, stock brokers, functions of stock exchange, Margin trading, Forward trading, Sensex, Nifty, OTCEI (over the counter exchange of India), Depositories,

Unit: - 4 Securities and Exchange Board of India: 10 Hours

Securities and exchange board- SEBI, Objectives ,Functions, Powers, Organization, SEBI and government, SEBI guidelines on primary markets, secondary markets, book building, buyback of shares.

Unit: - 5 Financial Intuitions: 12 Hours

Financial Institutions-Industrial development banks, Industrial finance corporation of India, State financial corporations, Unit trusts of India, ICICI, State Industries Development Corporation. SIDCS, Export Import bank of India, Objective, Organizational structure.

Unit: - 6 Foreign Investment: 06 Hours

Foreign Investment and its regulation, Significance and role of foreign investments, Foreign direct investment



Books for Reference:

1. Indian financial system ; Gordon and Natarajan
2. Indian financial system: Varshney and D.K Mittal
3. Indian financial system; M.Y.Khan

COM 334 : PRINCIPLES AND PRACTICE OF INSURANCE

Unit: - 1 Risk & Insurance: 10 Hours

Introduction to Risk and Insurance - Origin, Development and Scope of Insurance - Role and Significance of Insurance - Principles of Insurance and Insurance Contracts - Functions of Insurance - Types of Insurance - Double Insurance and Reinsurance - Process of Insurance (Proposal to Policy) - Underwriting of Risks.

Unit: - 2 Indian Insurance Industry: 10 Hours

Evolution of Insurance – Organization - Insurance and Social Security. Life Insurance Corporation of India. General Insurance Corporation of India. Liberalization of Insurance Industry in India. Private Insurance Companies, Insurance Agents. Important Contemporary Issues.

Unit: - 3 IRDA and Insurance Business: 04 Hours

Introduction - Brief profile of IRDA and its functioning.

Unit: - 4 Life Insurance: 10 Hours

Introduction - Principles of Life Insurance - Life Insurance Products/Policies - Unit Linked Plans - Pensions and Annuities - Life Insurance Policies: Conditions and Privileges - Calculation of Life Insurance Premium – Actuaries - Settlement of Claims

Unit: - 5 Group & Health Insurance: 08 Hours

Introduction - Principles of Group/Health Insurance - Health Insurance Products - Group Insurance Products - Salary Savings Scheme

Unit: - 6 General Insurance - Personal: 08 Hours

Introduction - Principles of General Insurance - Personal General Insurance Products (Fire, Personal Liability, Homeowners, Personal Motor and Miscellaneous Insurance) - Terminology, Perils, Clauses and Covers.

Unit: - 7 General Insurance – Commercial: 08 Hours



Unit: - 2 Financing Decision: 10 Hours

Sources of financing - capital structure - factors determining capital structure - liquidity and capital structure - profitability and capital structure - calculation of E.P.S - concepts of leverages - operating leverages - financial leverages - combined leverages.

Unit: - 3 Investment Decision – Capital Budgeting: 15 Hours

Long term and short term investment decisions - capital budgeting - importance - procedure - methods of capital budgeting - payback period - accounting rate of return - net present value profitability index - internal rate of return.

Unit: - 4 Investment Decision – Working Capital: 05 Hours

Meaning - concept of working capital - need for working capital - types of working capital - factors affecting working capital - adequacy of working capital - management of working capital - working capital cycle - working capital estimation and calculation.

Unit: - 5 Management of Cash: 08 Hours

Meaning of cash - motives for holding cash - objectives of cash management - cash management - basic problems - preparations of cash budgets.

Unit: - 6 Management of Accounts receivables: 07 Hours

Meaning of receivables - meaning of receivables management - purpose of receivables management - cost of maintaining receivables - factors affecting size of receivables - policies for managing receivables - factoring services - over and under trading.

Unit: - 7 Dividend Decision: 10 Hours

Dividend decision and valuation of firm - relevance of dividend policy - Walter model - Gordon model - relevance of dividend policy - residual theory of dividend policy - Modigliani and Miller theory - dividend policy retained earning - dividend payout ratio - stability of dividend - forms of dividend.

Books for Reference:

1. R.K.Sharma , Shashi.K.Gupta , Financial Management
2. Dr.N.Maheswari and C.B.Gupta , Financial Management and Corporate Planning and Policy
3. Khan and Jain , Financial Management
4. James .C .Vanhorne , Financial Management
5. I.M.Pandey , Financial Management



Definition general principles, difference between verification and valuation. Auditor's position as regards valuation of assets. Verification and valuation of fixed assets- good will- land and building - plant and machinery - patents and trade marks - investments. Current assets - cash in hand, cash at bank, sundry debtors, stock in trade and bills receivable, methods of valuing stock in trade, verification of liabilities, sundry creditors, bills payable, outstanding expenses and contingent liabilities.

Unit: - 7 Company's Auditor: 02 Hours

Appointment qualifications and removal powers duties and liabilities - civil and criminal.

Unit: - 8 Share Capital, Dividends and Divisible Profits: 07 Hours

Audit of Share Capital and Transfer of Shares; What is profit -effects of wrong calculations of profits - profits vs. divisible profits - divisible profits - principles of accountancy, provision of memorandum of association, and articles of Association legal decision and legal aspects, compulsory reserves to be created meaning, provisions and reserves - differences - kinds of reserve - specific, general capital and reserves, methods of creativity secret reserves, its usefulness and effects, duties of an auditor, legal provision and reserves, provisions as to payment of dividend.

Unit: - 9 Audit of Different types of undertakings: 05 Hours

Co-operative societies, educational institutions, social clubs, hotels, hospitals, hire, purchase and leasing companies.

Unit: - 10 Audit of Limited Company: 05 Hours

Audit of limited companies, features and basic principles of government audit, local bodies and non governmental organizations, comptroller and auditor general and is constitutional role.

Unit: - 11 Investigation: 03 Hours

Investigation - meaning, difference between investigations and auditing investigation regarding business purchase and investments.

Unit: - 12 Auditing Standards and Procedures: 05 Hours

Mandatory accounting standards issued by institute of chartered accountants of India - professional ethics of an auditor. Auditing Standards and Procedures - an over view generally accepted accounting practices and auditing procedures - statements on standard auditing practices and guidance notes.



Collection of cheques and other instruments - protection to the collecting banks under Negotiable Instruments Act - endorsements on cheques, bills of exchange - different types of endorsements - forged endorsements. Holder for value - holder/payment in due course.

Unit: - 6 Types of Customers and Account Holders: 14 Hours

Procedure and practice is opening and conducting the accounts of customers particularly individuals including minors - joint account - holders, partnership firms, joint stock companies with limited liability - executors & trustees - clubs & associations Joint Hindu Family, etc. Steps to be taken on death, lunacy, bankruptcy, winding up or in cases of garnishee orders - non-resident accounts - accounts of Govt. Departments / Ministries - handling of Govt. Collection work - collection and payment of pension - certificate of deposit - commercial paper - teller system - traveler's cheque - gift cheques-credit cards. **Statement of Accounts:** Pass books and issue of duplicate pass books, effects of wrong entries in pass book.

Unit: - 7 Services to Customers: 02 Hours

Remittance of funds by demand drafts, mail transfers, telegraphic / telex transfers, safety lockers, safe custody of articles - standing instructions - Net Banking, Phone Banking.

Unit: - 8 Marketing of Bank Services: 02 Hours

Customer service - recommendations of Talwar Committee - MICR technology - branch mechanization - deposit mobilization, motivation of staff - human resources development.

Books for Reference:

1. Maheshwari S. N. : Banking Law & Practice.
2. Shekar K. C. : Banking Theory, Law & Practice.
3. Sundaram KPM : Money, Banking & International Trade.
4. Varshney : Banking Law and Practice.

COM 434 : ORGANISATIONAL BEHAVIOUR

Unit: - 1 Introduction: 08 Hours

Historical development, behavioral sciences and organizational behaviour, Meaning, importance and basic concepts.

Unit: - 2 Individual Behaviour: 08 Hours

Individual behaviour: foundation of individual behaviour, personality, meaning and importance, development of personality, theories, determinants of personality, relevance of personality to manager



- Unit: - 3 Perception: 08 Hours**
Perception: nature, importance, definition, factors of perception, the perceptual process, perceptual selectivity and organization
- Unit: - 4 Learning: 07 Hours**
Definition, importance, theories of learning, principles of learning, shaping as managerial tool,
- Unit: - 5 Attitudes, Values and Job Satisfaction: 09 Hours**
Sources and types of attitudes, attitude formation and change, cognitive dissonance theory, values, meaning importance, sources and types, application in organization.
- Unit: - 6 Group and Teams: 08 Hours**
Meaning of groups, nature of groups- stages of group development, Resources structure and process, task and effect of groups on performance and satisfaction
- Unit: - 7 Conflict and Negotiation: 06 Hours**
Types and natures of conflict, intrapersonal, interpersonal, inter-group and organizational- negotiation: Approaches and skills.
- Unit: - 8 Change Management: 06 Hours**
Change management: meaning and types of change managing organizational change, resistance to change, and overcoming resistance to change

Books for Reference:

1. Robbins, S.P. organisational behaviour
2. Fred Luthans, organisational behaviour
3. K. Aswathappa :organisational behaviour
4. Rao VSP Narayan :organisation theory and behaviour

COM 435 : RESEARCH METHODOLOGY

- Unit: - 1 Nature of Social And Business Research: 06 Hours**
Meaning and definition of research, Criteria of good research, social research-objectives, assumptions, deductive and inductive methods, significance and difficulties of Social research. Business research- Research and business decisions.



Production Departments (Direct Method - Reciprocal Methods - Repeated Distribution Method and Simultaneous Equation Method). Absorption of Overheads - Methods - percentage of Direct Material Cost - Direct Labour Cost - Prime Cost - Direct Labour Hour Rate and Machine Hour Rate.

Unit: - 6 Reconciliation of cost and financial accounting: 05 Hours
Need for Reconciliation - Reasons for Differences in Profits - Problems on Preparation of Reconciliation Statement and Memorandum Reconciliation Accounts.

Books for Reference:

1. N. K. Prasad : Cost Accounting.
2. Nigma & Sharma : Cost Accounting.
3. Jain and Narang : Cost Accounting.
4. S. P. Iyengar : Cost Accounting.
5. M. N. Arora : Cost Accounting.

COM 532 : COMPANY LAW AND SECRETARIAL PRACTICE

Objective:

- a. To impart essential knowledge about the legal aspects of company form of organization
- b. To familiarize procedural requirements relating to certain aspects of Company Law.

The Companies Act –1956 as amended up to date – (amendments pertaining to the syllabus, up to last six months prior to the end semester examination would apply)

PART A: Company Law

(This part will be tested for 70marks. Number of hours of teaching of each unit is indicated in brackets)

Unit: - 1 Company: 03 Hours
Meaning and Definition- features of -types of- Private and Public, Government Companies, Statutory Company, Foreign Company, Sec 25 Company & Producer Company

Unit: -2 Promotion & Incorporation of Companies: 03 Hours
Meaning of promotion, promoter –promoters’ legal position. Incorporation-Meaning of-



Certificate of- Effect of – exceptions - lifting of corporate veil - Pre- incorporation contracts.

Unit: - 3 Documents of a Company: 08 Hours

Memorandum of Association- meaning & contents – Alteration – doctrine of ultra vires
Articles of Association- meaning & contents – Alteration-doctrine of indoor management.

Unit: - 4 Share Capital & Membership: 08 Hours

Share Capital- Shares- meaning- kinds of shares – issue of shares-prospectus-contents of-
Share certificate - Transfer and transmission of shares-dematerialization – Shareholder –
Member- who can be – Rights & duties of Members.

Unit: - 5 Management of Company: 12 Hours

Directors - Appointment, Qualification, Rights, Duties, & Liabilities, - Disqualifications
Removal of Directors - Managing Director and Whole Time Director, Independent
Director, Corporate Governance; Company Secretary – Role, Qualification, Appointment,
and Responsibilities.

Unit: - 6 Company Meetings: 10 Hours

Meetings -essentials of a valid meeting – valid quorum- sense of the meeting- methods of
Voting- Minutes – relevant provisions for types of company meetings- of Directors,
Statutory, AGM and EGM-Adjournment of meetings; Resolutions- types of Resolutions.

Unit: - 7 Winding up of Companies: 02 Hours

Meaning - Kinds of Winding up – (brief explanation only. Detailed Judicial Procedure
excluded)

PART-B: Secretarial Practice

(This part will be tested for 30 marks. Total teaching hours: 14)

Unit: - 8 Secretarial Practices (procedure and secretarial duties) relating to: 14 Hours

Meaning – Definition – Qualification – Qualities - Appointment – Duties – Liabilities –
Removal of Company Secretary - Secretarial Practices relating to: Incorporation of Private
& Public Limited Company; Issue of capital (detailed procedure excluded); (i) Statutory
meeting (ii) Annual General Meeting, Company Borrowings.

Books for Reference:

1. N.D.Kapoor: Elements of Company Law, Sultan Chand & Sons, New Delhi.
2. B.S.Raman: Company Laws and Secretarial Practice, United Publishers, Mangalore.
3. Dr.P.N.Reddy and H.R.Appanaiah: Essentials of Company Law and Secretarial Practice, Himalaya Publications, Bombay.



4. B.N.Tandon: Manual of Secretarial Practice, S.Chand & Co., New Delhi.

COM533 : INFORMATION TECHNOLOGY FOR BUSINESS (Including Computer Fundamentals)

Unit: - 1 Information Technology Basics: 08 Hours

Information – Prerequisites - Need for information - Technology – Information Technology Components of information technology – Present Scenario- Role of Information-Technology – Information Technology in business in Public sector, in print and electronic media, in education – e- learning and virtual classrooms – Internet – Electronic mail, Newsgroups, Web cast services, Intranet and chatting.

Unit: - 2 Information systems in Business: 15Hours

Data and information - Information systems in Business, meaning, Types of Information Systems- TPS - Batch and real time, MIS,DSS, ESS and OAS, Information System levels, information generators - Software, Data, Network and Information Products- Business information system – meaning, cross functional information systems, marketing - information systems, manufacturing information system, Human resources information systems - Accounting information systems, financial information system.- Solving business problems with information systems - A systems approach to problem solving - The systems approach, Defining problems and opportunities, Developing alternative solutions, -Evaluating Alternative solutions, Selecting the best solution, using the Systems approach, Developing information System Solution - The system development cycle, starting the systems development process, system analysis, systems design, prototyping, Implementing a new information system, maintenance oaf information system, CASE, End user development

Unit: - 3 E - Business: 10 Hours

Introduction Managing the E – enterprise, organization of business in an E—enterprise various business models – Virtual Store, Information Store, Transaction process, online Marketing, content selling, Online service, Virtual Communities etc; ERP – meaning, Benefits, scope and challenges; E – commerce – B2B, B2C, C2B, C2C; E – Communication and E – collaboration and its application; Supply Chain management – meaning of supply chain, role of SCM, Benefits and challenges of SCM

Unit: - 4 Decision Making in a computerized Environment: 10 Hours

Managers and Decision making, Managerial decision making and information systems, managers and computerized support, The need for computerized decision support and the supporting technologies, A frame work for decision support, Expert Systems and Intelligent agents, Artificial Neural networks, Knowledge management system, supporting enterprise resources planning and Supply chain management, hybrid support systems, The Evolution and attributes of computerized Decision aids. Decision making: Introduction and



Definitions, Systems, models, Decision making; The intelligent phase, The design phase, The choice phase, Evaluation: Multiple goals, sensitivity analysis, what-if, and goal seeking; Decision making: The implementation phase. How decisions are supported, Alternative decision-making models, Personality types, Gender, Human Cognition and Decision styles, The Decision makers, DSS – meaning, characteristics and capabilities of DSS, components of DSS, The Data management subsystem, The model management subsystem, The knowledge bases management subsystem, The user interface (dialog) subsystem, The user, DSS hardware, Difference between DSS and MIS, DSS classifications

Unit: - 5 Security and Ethical Challenges: 10 Hours

Introduction, Ethical responsibility of Business Professionals – Business Ethics, Technology ethics, Ethical Guidelines, Computer Crime – Hacking, Cyber theft, unauthorized use at work, software piracy, piracy of intellectual property, computer viruses and worms, Privacy Issues – Privacy on the internet, Computer Matching, Privacy laws, Computer Libel and Censorship, Other Challenges – Employment Challenges, Computer monitoring, Challenges in working conditions, Challenges to Individuality, health Issues - Ergonomics, Security Management of Information Technology – Introduction, Inter-worked Security Defenses – Encryption, Firewalls, Denial of Service Defenses, e-mail monitoring, virus defenses, Other Security Measures; Security Codes, Back up files, Security monitors, Biometric security, Computer failure controls, Fault tolerant systems, Disaster recovery System controls and Audits – Information system controls, Auditing IT Security

Unit: - 6 Information Technology and Its Impact on society: 06 Hours

IT revolution –Impact of IT on Privacy, Ethics, solutions for privacy protection, Intellectual property, copyright and Patents, Impact of Information technology on workplace Information system quality and impact, Impact on quality of life – Cyber laws 2000

Books for Reference:

1. Craig Stinson “Running Microsoft Windows-98” – Microsoft press.
2. Joshua C. Nossiter. “ Using Excel – 5 for Windows”
3. Vishnu Priya Singh & Meenakshi Singh “ Computerised Financial Accounting”
4. “Working with Word” – Aptech Computer Education
5. “Power Point Presentation” – Aptech Computer Education.
6. Malhotra, Computer Applications in Business

COM534 : TAXATION LAWS – I (Income Tax-Part I)

Objective: To familiarize and educate the student with the concept of Income Tax in India, Terminologies, Basis for Charging Tax, Heads of Income, Exemptions and Deductions; applicable with reference to Resident individuals.



Unit: - 1 Introduction: 04 Hours
Concept of Income Tax-Finance Bill & Act; Definitions: Assessee, Person, Assessment year, Previous year, Income, Total Income and Agricultural Income – Concept of Capital & Revenue (a) Receipts (b) Payments (Expenditure) and (c) Loss – Meaning & brief explanation of Return of Income (Sec.139 /140), PAN (Sec.139 A)

Unit: - 2 Basis of Charge: 06 Hours
Charge of Income - Tax Residence Status of Individuals - Scope of Total Income - Income deemed to be received - Income Deemed to accrue or arise in India – Computation of total income based on Residential Status.

Unit: - 3 Exempted Income: 02 Hours
Income not included in Total Income u/s 10: Fully exempted and partly exempted incomes.

Unit: - 4 Heads of Income: 15 Hours
Brief introduction – Income from Salary – Definition; Characteristics of Salary Income; Computation of Salary Income – Basic Salary – Allowances – Perquisites - Leave Encashment - Commutation of Pension - Death-cum-Retirement Benefits – Gratuity - Compensation Received on Termination of the Service, Deduction from Gross Salary u/s 16 – Computation of income from salary

Unit: - 5 Income from House Property: 12 Hours
Meaning – Types of House Properties - Annual value Determination in different situations: House Property Let out but remained Vacant – Unrealized rent - Deductions for let out House properties – Annual Value of Self Occupied House Property –Deduction for Self Occupied Property – House Property Income Exempted from Tax – Computation of Income From Let Out House Property ,Income From Self Occupied House Property.

Unit: - 6 Profits and Gains from Business and Profession: 14 Hours
Computation of Income under this head - Allowable Expenses - Expenses expressly disallowed - Problems relating to business (sole trader only) and Problems on profession relating to Chartered Accountant, Advocate and Doctor.

Unit: - 7 Income from Other Sources: 07 Hours
Meaning and Explanation – Various Incomes which are falling under this head – Deductions allowed – Expenses Not Deductible – Computation of Income.

Books for Reference:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxman publication.
2. T.N.Manoharan: Students Handbook on Income Tax Law. Snow white publications.
3. Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
4. Gaur & Narang: Income Tax.



COM541A : MANAGEMENT OF FINANCIAL SERVICES

Objective: The object is to enable the students to have the detailed knowledge of various services offered by the Financial Services Institutions & there functioning.

Unit: 1 Financial Services: 08 Hours

Service Sector –components of services sector –Financial services – Features of Financial services – Classification of Financial Service Industry – scope of Financial services – Fund and Non fund based Services – New financial Products and services – Innovative Financial Instruments – Challenges in the Financial service sector – present scenario.

Unit: - 2 Mutual Funds: 12 Hours

Concepts – Definition – Origin of the Mutual Fund scheme – Fund unit Vs share – Types of Mutual Funds – Different schemes of Mutual Fund – Operation of The fund - advantages and Limitations of Mutual Fund – Net asset value, Meaning and calculation – SEBI guidelines – growth and Prospects of Mutual Fund in India.

Unit: - 3 Merchant Banking: 12 Hours

Meaning – Definition – constitution and Management of Merchant Banking with SEBI guidelines – Services offered by Merchant Bankers – Role and importance of Merchant Banking in the development of Indian Capital Market – Scope of Merchant Banking in India.

Unit: - 4 Venture Capital: 08 Hours

Concept – Meaning – Definition – Features – Venture Capital & Venture Capitalist – Scope of Venture Capital – Difference between conventional financing and Venture Capital – Importance – Methods of Venture Capital financing – Analysis and Selection Procedures of Project Funding – Stages of Funding – Private Equity and Venture Capital – guidelines – Growth and Prospects of Venture Capital in India.

Unit: - 5 Credit Rating: 05 Hours

Concept – Meaning and Definition – Registrations – Eligibility – Methods adopting in Credit Rating – advantages & disadvantages – Rating Agencies – Functions of Credit Rating Agencies – SEBI Guidelines.

Unit: - 6 Leasing: 08 Hours

Meaning – Importance – Legal and Accounting Aspects – Types of Leasing – Lease Structuring – Leasing and buying – Lease evaluation from Lessor's and Lessee's point of view. Advantages – Growths and prospects of Lease Financing in India.

Unit: - 7 Hire Purchase: 04 Hours

Meaning – Features – Hire purchase and Credit Sale, Installment Sale & Leasing – Legal Position – Bank Credit & Hire Purchase business – RBI guidelines for Hire purchase.

Unit: - 8 Factoring: 03 Hours



Concept- Meaning and Definition –Operational Procedure –Types of Factoring – Functions – Factoring Vs Bills Discounting – Factoring Vs Securitization – Growth and development in India – RBI Guidelines

Books for Reference:

1. Financial Services By M. Y. Khan
2. Management Accounting & Financial Services by M. Y. Khan & P. K. Jain
3. Financial Markets and Services By Gordon & Natrajan.
4. Merchant Banking by Machiraju
5. SEBI Guidelines

COM542A : ADVANCE FINANCIAL ACCOUNTING

Objective: To gain comprehensive understanding of all aspects relating to financial accounting practices & expert knowledge of the professional standards, principles and procedures of accounting, and their application to different practical situations.

Unit: - 1 Accounting Standards: **05 Hours**

International Accounting standards – Accounting Standards in India – List of International Accounting Standards and List of Accounting Standards in India – Mandatory accounting standards in detail.

Unit: - 2 Accounts of Banking Companies: **15 Hours**

Introduction and Meaning - Books of accounts to be maintained by Banking Companies - Special features of Bank Accounting - Items requiring special attention in Preparing Final Accounts – Rebate on Bills Discounted – Statutory Reserves – Statutory Liquidity Ratio – Cash Reserve Ratio – Income form Non-Performing Assets – Basis of Treating a Credit Facility as NPA – Assets Classification and Provisions – Preparation of Final Accounts according to the Guidelines of RBI and Banking Regulation Act of 1949.

Unit: - 3 Accounts of Insurance Companies: **15 Hours**

Meaning – Type of Insurance – Life Insurance – General Insurance – Accounts of Life Insurance Business – Statutory & Subsidiary Books – Determination of Net Liability and Amount due to policy holders – Preparation of Revenue Accounts and Balance sheet according to IRDA guidelines – General Insurance Companies - Fire Insurance - Marine Insurance and Miscellaneous Insurance – provisions relating to the treatment of reserves fund – Preparation of Revenue Account , Profit And Loss account, Profit and loss appropriation account and Balance Sheet – account to the Guidelines of IRDA.

Unit: - 4 Double Account System: **10 Hours**

Introduction – Characteristic and Features of Double Account system –formats – Differences between Double Account and Single Account System – Advantages & Limitations of Double Account System – Replacement of Account under Double Account



system (Journal entries & Ledger Accounts) – Accounting treatment under Double Account System – Final Accounts of Electricity Supply Companies –Revenue Account – Net Revenue Account – Capital Account – general Balance Sheet- important provisions.

Unit: - 5 Holding Company Accounts: 15 Hours

Meaning of Holding & Subsidiary Company – Consolidated of Balance Sheet of Holding and Subsidiary Company – Treatment of Unrealized Profit on stock and assets, Revaluation of Assets and Liabilities, Inter Company Owing, Preference shares and Debentures in Subsidiary company, Issue of bonus Shares by Subsidiary Company, Dividend declared by subsidiary Company, Proposed Dividend – Calculation of Cost of Control – Minority Interest – Preparation of Consolidated Balance Sheet.

Books for Reference:

1. Advance Accountancy by Shukla & Grewal
2. Advance Accountancy by M.A. Arulanandam & K.S. Raman
3. Advance Accountancy by R.L.Gupta & Radhaswamy
4. Advance Financial Accounting by S.P. Jain & K.L.Narang
5. Advance Financial Accounting by S.N Maheswari

COM541B : CONSUMER BEHAVIOR

Unit: - 1 Introduction: 02 Hours

Definition and scope of Consumer Behavior -Role of Consumer Behavior in Marketing- Development of Consumer Behavior field- Consumer behavioral models-Howard-Sheth model of Buying Behavior

Unit: - 2 Consumer as an Individual: 16 Hours

a) Consumer Needs and Motivation

Meaning of Motivation; Needs and Goals ; Dynamic Nature of Motivation; Types & Systems of Needs- Maslow's Hierarchy of needs-McClelland's Theory of Need Achievement-Vroom's Expectancy theory-Freud's Psychoanalytical theory

b) Personality & Consumer Behavior

Meaning and nature of Personality; Freudian & Trait theories of Personality; Self Concept - Self Images; Lifestyle and AIO inventories; Brand Personality

c) Consumer perception

Meaning and dynamics of Perception – Absolute and Differential threshold; Selective Perception; Consumer Imagery-Brand Image; Perception of Quality; Perception of risk; Perceptual Organization; Categorization, Inference.



Consumerism and Public Policy; Meaning, Rights of Consumers; Institutions and their role; Ethical, Safety and environmental issues; Consumer protection acts; Consumer Behavior and E-business; On line buyer behavior; Consumer decision making process on the Net. Consumer Research with special reference to syndicated research.

Unit: - 6 Role of Research in consumer Behavior: 08 Hours

Motivational research, Attitude measurement; Satisfaction measures.

Books for Reference:

1. Schiffman, L. G., and Kanuk, L. L., Consumer Behavior, Prentice-Hall, 7th Ed., 1999 & Pearson Education (Low Price Edition 2003).
2. Henry Assael, Consumer Behaviour & Marketing Action – Thomson Learning – 6th Edition 2001
3. Hawkins, D. I., and Best, R. J., Consumer Behavior: Implications for Marketing Strategy, Irwin, 8th Edition, 2002.
4. Loudon and Della Bitta Consumer Behaviour-Concepts and Applications, 4th Edition Tata McGrawHill, 2002.
5. Consumer Behaviour 2nd Edition, 2003, by Jay.D.Lindquist & Joseph Sirgy (biztantra, Wiley dreamtech Publication).

COM542B : RETAIL MANAGEMENT

Objectives: Understand the concepts of retailing in detail; Specify the characteristics of Retail concepts; Appreciate the issues in Retailing

Unit: - 1 Introduction to Retailing: 05 Hours

Reasons for studying Retailing, Economic significance & Opportunities in Retailing, Types of Retailers - Food Retailers, General Merchandise Retailer, Non-Store Retail Format, Service Retailing, Single Store Establishment, Corporate Retail Chain, Multi-Channel Retailing, Benefits offered by electronic channel.

Unit: - 2 Retail Market Strategy: 07 Hours

Target Market Retail Format, Building a sustainable competitive advantage, For Growth Strategies, Steps in Strategic and Retail Planning Process.

Unit: - 3 Retail Locations: 08 Hours

Shopping Centers, Shopping Malls, City or town locations, Free Standing sites, Location & Retail Strategy – Department Stores, Special Apparel Stores, Category Specialists, Grocery Store, Optical Boutique. Site Location – Factors affecting the demand for a region & attractiveness of a site.

Unit: - 4 Supply Chain Management: 08 Hours



Advantages through supply chain management, Flow of Information, Logistics – distribution centre, Quick response delivery systems, E-Retailing, Outsourcing.

Unit: - 5 Merchandise Management: 07 Hours
Objectives, forecasting, planning merchandise assortment, buying systems

Unit: - 6 Retail Marketing Mix: 08 Hours
Retail buying, retail pricing, retail promotions and retail brand

Unit: - 7 Retail Communication Mix: 07 Hours
Communication Programs to develop Brands & Build Customer Loyalty, Methods of communicating with Customers, Planning Retail Communication Process.

Unit: - 8 Store Management: 07 Hours
Store Layout, Types & Features, Store Design – Merchandise Presentation Techniques, Atmospherics, Customer Service GAPS Model for improving retail service quality.

Unit: - 9 Indian Context of Retail Management: 03 Hours
Phase of Growth, Job Opportunities, India's profile against the global retail market.

Books Recommended

1. Chetan Bajaj, Tuli & Nidhi "Retail Management", Oxford University
2. Levy and Weitz "Retailing Management", McGraw Hill 5th Edition
3. Barry Berman & Joel R. Evans "Retailing Management", Prentice Hall 8th Edition
4. Ogenyi Omar "Retailing Marketing", Prentice Hall
5. Ogden & Ogden "Integrated Retail Management", Bizantra 2005 Edition.

COM631 : METHODS OF COSTING – II

Objectives: To familiarize the students with various methods of costing adopted by different undertakings like manufacturing and Service based industries.

Unit: - 1 Job Costing: 08 Hours
Meaning - Features of Job Costing - Types of Job Costing - Preparation of Job Cost Sheet - Batch Costing – Meaning - Its Application.

Unit: - 2 Contract Costing: 12 Hours
Definition - Difference between Job Costing and Contract Costing - Contract Ledger - Ascertainment of Profit/Loss on Contract – Work In Progress and Balance Sheet - Cost Plus and Estimated Contracts (problems on above)

Unit: - 3 Process Costing: 12 Hours



Normal Loss - Abnormal Loss/gain - (Including Inter-Process Profit and Equivalent Production) Preparation of Process Accounts and Joint and By-Products (Reverse Cost Method Only)

Unit: - 4 Operating Costing: 08 Hours

Features - Proforma of Operating Costing and Problems on Transport Costing Only

Unit: - 5 Standard Costing: 10 Hours

Introduction – Definition – Requisites – Advantages – Limitations - Procedures for Determinants of Standard - Types of Standards - Analysis of Cost Variances - Classification of Cost of Variances – Material Cost Variance - Labour Cost Variance - Problems on above.

Unit: - 6 Budgetary Control: 08 Hours

Introduction – Definition – Objectives - Advantages - Steps in Budgeting - Principles - Budget Manual - Kinds of Budget Including Zero Based Budget - Preparation of Cash Budgets and Flexible Budgets Only.

Unit: -7 Activity based costing: 02 Hours

Introduction – Characteristic Features and its application.

Books for Reference:

1. N. K. Prasad : Cost Accounting.
2. Nigma & Sharma : Cost Accounting.
3. Jain and Narang : Cost Accounting.
4. S. P. Iyengar : Cost Accounting.
5. M. N. Arora : Cost Accounting.

COM632 : BUSINESS LAWS

Objective:

- a) To impart essential knowledge about relevant laws concerning and affecting business organizations in operation.
- b) To familiarize the student with certain statutes that may apply in the context.

Unit: - 1 Brief Introduction: 20 Hours

Objectives – Act – Differences between bill and act – Obligation of business to abide by law. INDIAN CONTRACT ACT, 1872 – Definition – Agreement, contract, proposal, promise – Types of contracts, essential elements of a valid contract, offer and essential of valid offers, acceptance and essentials, communication of offer and acceptance, revocation of offer and acceptance, consideration and essentials, exception to the concept- no consideration on contract, contractual capacity- effects of minors agreement, persons of unsound mind, persons disqualified from contracting by any other law. Free consent –



coercion, undue influence, fraud, misrepresentation, mistake. Legality of object and consideration, contingent contract and essentials, performance and discharge of contract – by breach, by performance, by impossibility, by lapse of time. Wagering agreement and quasi contract, breach of contract and remedies for breach of contract.

Unit: - 2 Sale of Goods Act 1930: 15 Hours

Definition – buyer and seller, goods/existing/future/specific goods, document of title to goods, mercantile agent, contract of sale and essentials of contract of sale, sale and agreement to sale, price and mode of fixing of price, conditions and warranties – essentials of conditions and warranties, caveat emptor and exceptions to the rule of caveat emptor, transfer of ownership and rules regarding passing of property, sale by non-owners, unpaid seller and rights of unpaid seller, right of a buyer.

Unit: - 3 The Partnership Act 1932: 15 Hours

Definition – partnership, partner, firm. Essential elements of partnership firm, distinguish between partnership and joint stock company, types partners, minors position in partnership, rights of partners, duties of partners, liability of partners, incoming and outgoing partners, registration of firm, dissolution of firm, limited liability partnership bill 2006 (brief information about the bill)

Unit: - 4 Consumer Protection Act 1986: 05 Hours

Objects of the act, rights of consumer, definition – appropriate laboratory, consumer, compliant and complainant, consumer dispute, defect, deficiency, service and restrictive trade practice/unfair trade practice, consumer protection councils – central consumer protection council, state consumer protection council. Consumer grievance redressed machinery – national commission (functions/jurisdiction/powers/relief that can be granted under the act)

Unit: - 5 The Competition Act, 2002: 05 Hours

Object of the Act - Competition Act Vs The Monopolistic Restrictive Trade Practices Act, Transition stage – Definition: Acquisition, Agreement, Cartel, Commission, Consumer, Enterprise, Price, Relevant market, Trade and Turnover - Prohibition of certain agreements, abuse of dominant position and regulation of combinations - Establishments of Competition Commission - Duties Powers and Functions of Commission.

Unit: - 6 The Foreign Exchange Management Act, 1999 05 Hours

Object of the Act – Definition: Adjudicating Authority, Authorized Person, Capital Account Transaction, Current Account Transaction, Currency, Currency Notes, Foreign Currency, Foreign Exchange, Person Resident In India, Person Resident outside India - Current Account Transactions – Compliances - Government of India Rules, Prohibited List, matters which requires approval from Government of India and/or RBI, Compliance - Capital Account Transactions - Compliances - Permissible Transactions by Persons



resident outside India. Prohibition on Investment outside India of Capital Account Transaction

Unit: - 7 Cyber Law/Information Technology Act 2000: 05 Hours

Object, highlights, definition – access, addresser, asymmetric crypto system, computer, computer network, computer system, data, secure system, legal recognition of electronic records – electronic record, digital signatures, constitution of cyber appellate tribunal (functions/powers)

Books for Reference:

1. Avatar Singh – Mercantile Law
2. N. D. Kapoor – Elements of Mercantile Law
3. Relevant Bare Acts

COM633 : TAXATION LAWS - II

(Income Tax –Part II, Central Excise, Service Tax, Central Sales Tax and Value Added Tax-VAT.)

Objective:

1. To familiarize and educate the student with the concept of Income Tax in India, as regards Capital Gains, Clubbing of Income, Set Off and Carry Forward of Losses, Deductions from Gross Total Income, Computation of Total Income and Tax Liability, Assessment procedure and Income Tax Authorities
2. To familiarize and educate the student on certain important indirect tax legislations- Central Excise Act, Service Tax, Central Sales Tax and VAT.

(The paper is divided in to two parts to ensure proper distribution of Units for examination purpose.)

PART- A (60 Marks)

Unit: - 1 Capital Gains: 08 Hours

(Individual Assessee, in respect of landed property & Securities only) Sec.45, 47, 48,49. 51, 54, 54B, 54D, 54E, 54EA, 54EB, 54EC, 54ED, 54F, 54H and 55.Capital Asset - Transfer of Capital assets - Transactions not regarded as transfer - Deductions – Exemptions - Computation of income from Capital Gain.

Unit: - 2 Clubbing of Income: 03 Hours

Income of Other Persons - Included In Assessee’s Total Income (Theory only)

Unit: - 3 Set Off and Carry Forward of Losses: 03 Hours

Different sources under the same head of income - Sources from different heads of income- special provisions regarding income from House property. (Theory only)

Unit: - 4 Computation of Total Income and Tax Liability: 08 Hours



Deduction from Gross Total Income u/s 80C– 80CCC – 80CCD – 80D – 80DD – 80DDB – 80E – 80G – 80GG – 80GGA – 80U – Computation of Total Income and Tax Liability of individual assessee only.

Unit: - 5 Procedure for Assessment: 04 Hours

Self Assessment- Assessment-Best Judgment Assessment- Income escaping Assessment- Notice- Rectification of mistakes-time limit for completion.

Unit: - 6 Income Tax Authorities: 04 Hours

Income Tax Authorities: A brief discussion on - Income Tax Officer and Powers and Functions - Central Board of Direct Taxes, Functions - Commissioner of Income Tax, Functions.

Books for Reference:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxman publication.
2. T.N.Manoharan: Students Handbook on Income Tax Law. Snow white publications.
3. Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
4. Gaur & Narang: Income Tax.

PART- B (40 Marks)

Unit: - 7 The Central Excise Act: 10 Hours

Introduction; Definitions: Central Excise Officer, Excisable Goods, Manufacture, and Wholesale Dealer, and Assessee (Rule-2); Duty to be levied; CENVAT; Valuation of excisable goods for levying duty and with reference to retail price; remission of duty on deficient goods; registration of persons; restriction on possession of excisable goods. Rules regarding removal of goods, Assessment and payment of duty, filing of returns. (CENVAT Credit Rules excluded); Powers of Central Excise Officers

Unit: - 8 Service Tax: 10 Hours

Introduction; Meaning and classification of taxable service (Sec.65A); Charge of service tax (Sec.66 & 66A); valuation of taxable services for the purpose of charging (Sec.67); payment of service tax (Sec.68); registration (Sec.69); furnishing of returns (Sec.70) Service Tax to be deposited with the Central Govt. (Sec.73A); Penalty for failure to pay (Sec.76)(*Taxable service pertaining to (Definitions in Sec.65) a) Clearing and Forwarding, (b) Courier Agency, (c) Manpower recruitment or supply agency, (d) Practicing Chartered Accountant and (e) Security Agency only)(Theory only)

Unit: - 10 Value Added Tax: 10 Hours

(Karnataka VAT Act 2003 as amended by Act of 2005)

Introduction- meaning of the terms –Agricultural Produce, Business, Capital Goods, Dealer, Goods, Prescribed Authority, Taxable Turnover, Total Turnover, Turnover and Works Contract. (Sec.2), Levy of Tax (Sec.3), Liability to Tax and Rates (Sec.4), Exemptions (Sec.5), Collection of Tax (Sec.9) Deduction at Source (Sec.9A), Output Tax,



Input Tax, and Net Tax (Sec.10), Input Tax restrictions (Sec.11), Deduction of Input Tax on Capital Goods (Sec.12), Special Rebates (Sec.14). (Theory only)

Books for Reference:

1. Bare Acts
2. Indirect Taxes - V.Balachandran; Sultan Chand Sons, New Delhi.
3. Law of Central Sales Tax in India – J.K.Jain & Anand Jain, Anand Prakashan, Jaipur.

COM634 : MANAGEMENT ACCOUNTING

OBJECTIVE: -To familiarize the students with various principles of Management Accounting and to enable them acquire skills needed to present accounting information to management for decision-making.

Unit: - 1 Introduction: 05 Hours

Evolution of Management Accounting, Meaning and Definition, Nature, Scope and Importance of Management Accounting. Objectives and Functions of Management Accounting. Distinction between Management accounting and financial Accounting. Distinction between Management Accounting and Cost Accounting. Management Accountant: His status and Functions. Duties of Management Accountant.

Unit: - 2 Analysis and Interpretation of Financial Statements: 08 Hours

Concept and types of Financial Statements, significance and importance of Financial Statements, methods of analysis of financial statements, techniques of analysis and interpretation – Comparative Income Statements, Comparative Balance Sheets, Common Size Income Statements, Common Size Balance Sheets, Trend Analysis. Problems on the above.

Unit: - 3 Ratio Analysis: 14 Hours

Meaning of Ratio, objectives of Ratio Analysis, Significance of Ratio Analysis, Limitations of Ratio Analysis, Classification of Ratios, calculation and interpretation of profitability ratios, liquidity ratios, solvency ratios, advanced problems on the above (including preparation of Income statement and Balance sheet).

Unit: - 4 Funds Flow Statement: 12 Hours

Introduction, Meaning of Funds Flow Statement, Concept of Fund, Concept of Flow of Fund, Uses and Limitations of Funds Flow Statement, Schedule of Changes in Working Capital, Calculation of Funds From Operations, Statement of Sources and Application of Funds – advanced problems on the above.

Unit: - 5 Cash Flow Statement: 08 Hours

Introduction, meaning of CFS, differences between FFS and CFS, utility and limitations of CFS, Preparation of CFS – advanced problems according to accounting standards.

Unit: - 6 Marginal Costing: 10 Hours



Introduction, meaning of marginal cost and marginal costing, distinction between Absorption costing and Marginal costing, Contribution, Profit Volume Ratio, break Even Point, Margin of Safety, and Sales to earn a desired profit. Application of Marginal costing in pricing, accepting special order or Foreign Market Order, Profit Planning, Decision to Make or Buy, Problem of Limiting or Key factor and Choice of Profitable Mix.

Unit: - 7 Management Reporting: 03 Hours

Meaning of Reporting and Reports. Essentials of an ideal report. Designing and Installation of Reporting system. Types of Reports. Drafting of Reports under different situations.

Books for Reference:

1. Practice in Management Accountancy by Monilal Das - Rabindra Library Publication.
2. Management Accounting by Dr.S.P.Gupta - Sahitya Bhavan Publications
3. Management Accounting by M.Y.Khan and P.K.Jain – Tata McGraw Hill
4. Management Accounting by Shashi K.Gupta and R.K.Sharma Kalyani Publishers.

COM641A : INVESTMENT MANAGEMENT

Objectives: The objective is to get the students familiarized with the various aspects of investments; like – various schemes, investment process, return and risk associated with investment portfolio management strategies etc.

Unit: - 1 Investment: 06 Hours

Investment – Meaning, Finanacila and Economic Meaning – Investment Vs Speculation – Importance of Investment – Factors Influencing the Investment Decision – Features of a good Investment Programme – Qualities for Successful Investment – Contrary Thinking, Patience, Composure, Flexibility and Openness and Decisiveness.

Unit: - 2 Investment Schemes: 14 Hours

Non-Marketable Financial Assets: Bank Deposits, Company Deposits, Post-Office Deposit Schemes, Employees Provident Funds. Money Market Investments: Treasury Bills, Certificate of Deposits, Commercial Papers, Commercial Bills. Bonds or Fixed Income Securities: Govt. Securities, RBI Relief Bonds, Private sector Debentures, Public Undertakings Bonds, Preference Shares, Equity Shares, Mutual Fund Schemes, Life Insurance Schemes, Real Estate,; The Distinctive features and advantages of each scheme in detail.

Unit: - 3 Risk, Return Concept: 04 Hours

Components of Return – Risk concept – Risk and Uncertainty – Causes for the risk – Systematic and Unsystematic risk – Risk and Return – Investment Decision Making.

Unit: - 4 Security Analysis: 08 Hours

Fundamental Analysis –Economic Analysis – Growth and GDP, Industrial Growth rate – Agricultural Development – Savings and Investment – Govt. Budget – Price Level and Inflation – Interest Rate – Balance of Payment – Foreign Exchange and Exchange Rate –



Infrastructural Facilities. Industrial Analysis – Industrial Life Cycle Analysis – Structure & Characteristics of Industry – Profit Potentials of Industries. Company Analysis – Financial Statement Analysis – Earning and Dividend level – Growth Performance – Risk Exposure.

Unit: - 5 Security Valuation: 08 Hours

Factors influencing valuation – Security Valuation – Constant Growth – Model Equity Valuation – Single Period Valuation – Multi Period Valuation – Dividend Capitalization – Earning Capitalization – Valuation of Bond – and Fixed Interest Securities – Time Value of Money and Securities – Valuation of Convertible Bonds/Debentures –Valuation of Rights (with Simple Example)

Unit: - 6 Derivatives: 08 Hours

Meaning and Definition of Derivatives – Derivatives Market – Features of Derivatives – Benefits of Derivatives – Types of Financial Derivatives: Forward Contracts – Meaning, Characteristics; Future Contracts – Meaning, Characteristics, Future Trading Strategies, Hedging Strategies, Speculative Trading Strategies, Arbitrage Strategies; Options – Meaning, Types of Options, Advantages; Warrants; Swaps; Swaptions.

Unit: - 7 Portfolio Management: 12 Hours

Meaning – Importance of Portfolio Management – Portfolio Management Process – Specification of Investment Objectives and constraints – goals of investments, Risk, Return trade Off, Operational Statements of Investment Objectives, Constraint. Selection of Asset Mix – Stocks, Bonds, Long term, Short term, Investment goals, and Investment horizon. Formulation of Portfolio Strategy – Active Portfolio Strategy, Passive Portfolio Strategy. Selection of Securities - Selection of Bonds – Selection of Stocks. Portfolio Execution; Portfolio Revision – Portfolio rebuilding – portfolio up gradation; Performance Evaluation – Rate of Return, Risk, Performance Measure – Treynor Measure, Sharp Measures and Jensen Measures.

Books for Reference:

1. Investment Management by Fisher & Jordan
2. Investment Analysis and Portfolio Management by Prasanna Chandra
3. Security Analysis and Portfolio Management by Avadhani.
4. Investment Management by Preeti singh
5. Indian Financial System by Barathi V Pathak

COM642A : INTERNATIONAL FINANCIAL MANAGEMENT

Objectives:

- To familiarize the students with the concepts and principles of International Finance and Trade.
- To develop the skills required to apply the same in given situations.
- To provide an understanding of International Monetary system and enhance their ability in analyzing the same.



- To develop an understanding of Financial Management of MNCs.

Unit: - 1 Introduction to International finance: 10 Hours

Scope of international finance – Global links, objectives of MNC's – Distinguishing features of International Finance, International Business activities, International business methods, the field of International Business Frame work of International Finance.

Unit: - 2 International Trade and International finance: 14 Hours

Balance of payments, features of BOP. BOP and BOT – Structure of BOP - Current items Capital items- BOP Statement- Foreign exchange market – Disequilibrium in BOP – Types of Disequilibrium – Causes of Disequilibrium – Methods of correcting Disequilibrium – Institutions in International Financial System. Preparations of BOP statements based on transactions.

Unit: - 3 The International Monetary system: 12 Hours

The Gold standard, Price flows mechanism- Bretton woods system, flexible exchange rate regime-alternative Exchange rate systems- Objectives of IMF- funds role consultation-funds lending operations- Financial policies and operations- SDRs- World bank-Economic reform programmes - Comparison between World bank and IMF.

Unit: -4 The Foreign Exchange Market: 12 Hours

Information and communication systems, Functions of foreign exchange market, the foreign exchange rates-Arbitrage-Foreign exchange markets-The spot market-Cross rates of exchanges-Bid-ask spreads- The forward market-Interest Arbitrage-Covered Interest Arbitrage and Interest parity theory-Purchasing power parity theory

Unit: - 5 Managing Foreign Exchange Exposure: 08 Hours

Exchange risk-types of exposure-tools techniques of foreign exchange risk management- Translation methods-Functional versus reporting currency-Transaction exposure-based on currency variability-Managing transaction exposure-Economic exposure-Managing economic exposure- Marketing management of exchange risk-production management of exchange risk.

Books for Reference:

1. International financial management by MADHU VIJ Excel books publications
2. IFM by V.A.AVADHANI – Himalaya Publishing House
3. IFM by P.G. APTE

COM641B : ADVERTISEMENT MANAGEMENT

Objectives:

- To expose the students to the theoretical and practical aspects of advertising
- To develop an understanding of the different elements of Integrated Marketing communication and their integration.
- To develop necessary skills among students with regard to advertising.



- To develop sensitivity towards legal and ethical considerations in the formulation and implementation of communication strategies.

Unit: - 1 Introduction to Advertising:

05 Hours

Basic Concepts in Advertising Management – Current advertising issues - Different types of Advertising.

Unit: - 2 Advertising Planning and Research Strategy:

07 Hours

Relationship between Advertising and Marketing; Advertising objectives versus marketing objectives. – Objectives setting – Integrated marketing communication – Meaning and organizing for IMC – The advertising plan – strategic planning – Determining advertising objectives - The DAGMAR approach; and Target market, target market selection, positioning strategy – Brand positioning, repositioning.

Unit: - 3 Advertising Budgeting and Research Strategy:

05 Hours

Setting Advertising Budgets - Budgeting information available. - Typical spending patterns. - Common budgeting approaches. Segmentation Advertising impact – Strategic research process – Evaluative research process – Message Development research.

Unit: - 4 Advertising Media:

10 Hours

Setting Media Objectives – Developing media strategies – Media selection procedures – Media buying functions – Newspapers – Magazines – Posters – Billboard – Yellow Pages – Pamphlet – The structure of Television Industry – Television Advertising – Structure of Radio – Radio advertising – Interactive Media.- Mobile Advertising – Web Advertising.

Unit: - 5 Message Strategy:

14 Hours

Creative Advertising: Creative Process – Creative Strategy and Execution – Effective Creativity

Art of Copywriting: Illustrating layout, creative styles – execution and content – Advertising copy testing and diagnosis – Copy testing methods - Recall tests. - Recognition tests. - Persuasion tests. - Purchase behavior tests.

Audio-Visual Creative execution: Developing concepts for commercials – Radio Commercials – Television Commercials – Other TV and Film Advertising – The Creative Team – Television Art Direction – Broad Production –Parts of Print Advertisement – Copywriting for Print – Parts of a Print Ad Copy – Designing the Print – Print Production – Appeals used in Advertisement.

Unit: - 6 Advertising Agencies:

04 Hours

Functions, Types, Agent-Client Relationship – Agency remuneration, Indian ad agencies. Choosing an advertising agency; the role of accounts executives.

Unit: - 7 Integrated Campaigning:

05 Hours



Structure of Campaigning Plan – Evaluating the Campaigning Plan – Creative Strategy – Event Sponsorship – Fashion Show, POP and outdoor advertising.

Unit: - 8 Public Relations: 05 Hours

The Practice of Public Relations – Types of Public Relation Activities – Public Relation Tools – Corporate Advertising – Press Conference – Nonprofit Public Relations.

Unit: - 9 Ethics and Regulation in Advertising: 05 Hours

Advertising and Society - Legal and Regulatory environment – Ethical issues in Advertising – Social Obligation – Economic Obligation.

Books Recommended

1. Aaker Mayer and Batra, Advertising Management, Pearson Education 10th Edition.
2. Wells Burnett and Moriarty, Advertising Principles and Practices, Prentice Hall of India 5th Edition.
3. Chunawala, Advertising Management, Himalaya Publishers, 1st Edition.
4. Belch & Belch, Advertising Management, Tata McGrwHill,2002
5. Rajeev Batra, John G Myers, David A Aaker, Advertising Management,
6. PHI, 2001
7. Rossister and Percy, Advertising Communications & Promotion
8. Management, McGraw-Hill International, 1998
9. Manendra Mohan, Advertising Management, Tata McGraw Hill, New
10. Delhi – 17th Edition, 2002

COM 642B : INTERNATIONAL MARKETING

Objectives:

- To familiarize the students with the concepts and principles of International Marketing
- To enable students apply the concepts and principles in given situations
- To provide an understanding of International Marketing from Indian perspective and enhance their ability in analyzing the same

Unit: - 1 Introduction: 06 Hours

International Marketing defined; Challenges & Benefits of International Marketing; Domestic Marketing v/s International Marketing; Reasons for going Global-driving restraining and underlying forces of International Marketing; Development of Domestic to Transnational Corporations; Major participants in International Marketing.

Unit: - 2 Global Marketing Environment: 10 Hours

Social, Cultural, Legal, Economic, Political, Financial, Technological and other Environmental factors of Global Environment. Information Technology and changing nature of competition; Impact of Electronic Communication, Areas of Operation and Modalities of Internet; World Trade Operations through Computers. International Agencies



involved in International Trade – IMF, EU, EFTA, LAFTA, NAFTA, ASEAN, SAARC, WTO & URUGUAY ROUND, UNCTAD.

Unit: - 3 Analyzing Global Market Opportunities and Developing Global Marketing Strategies: 14 Hours

Developing global vision through marketing research; breadth and scope of international marketing research; the research process; problems encountered; international marketing information system and marketing intelligence; Emerging markets; marketing and economic development; marketing in a developing country; developing countries as emerging markets; global marketing plans. Screening international marketing opportunities; techniques of market selection decisions; grouping international markets; growth of formal market groups. International buyers; purchase decision process; analyzing the international buyers. Reasons for internationalization; determining geographic concentration; country selection; market entry modes decisions; geographic expansion strategies; global strategies. Competitive strategies for global marketing. Global segmentation; targeting and positioning strategies; strategies for creating competitive advantage – global strategic partnerships.

Unit: - 4 Global Marketing Mix: 12 Hours

International Product Decisions – Product extension and adoption; new product development; product standardization v/s product adoption; global branding strategies; global marketing of industrial products and services.

International Pricing Decisions – Pricing strategies & policies; Price Escalation; Leasing in International Markets; Counter-Trade as a pricing tool; Global Pricing; Transfer Pricing.

International Promotion Decisions – Global Advertising; Creative challenges; Global Media decisions; Advertising Agency; Sales Promotion; Personal Selling and Sales Management.

International Distribution Decisions – Channel Structure; Distribution Patterns; Choice of Channels and Channel Members; Logistics Management – Supply & Demand.

Unit: - 5 Global E-Marketing and Managing Global Marketing Effort: 06 Hours

The death of distance; Targeting the individual customer – beyond segmentation; Living in the age of technological discontinuities; New technologies change the rules of competition; components of the Electronic Value Chain. Negotiating with international customers, partners and regulators. Leadership, Organizing and monitoring the global marketing effort leadership, patterns of international organizational development, structure for global brands, global marketing audit. The future of Global Marketing.

Unit: - 6 International Marketing: – Indian Perspective 12 Hours

Indian foreign trade in the era of globalization; determination of exports and imports; major exports; export product country matrix; major imports; direction of trade; balance of payment of India; problems & prospectus of India's foreign trade sector. Foreign trade policy; economic policy liberalizations; Exim Policy – an evaluation of policy; Regulations & Promotion of foreign trade and latest policy guidelines.(Briefly) Organizational Setup for export promotion; Product assistance; Marketing assistance; Import facilities for



exporters; EOU's and EPZ's; Export Houses and Trading Houses – an evaluation, export pricing and export finance.(Briefly) Export procedure and documentation – Preliminaries; inquiry and offer; confirmation of offer; export license; finance; production / procurement of goods, shipping space, packing and marking, quality control and pre-shipment inspection, excise clearance, customs formalities, exchange control formalities, insurance, shipping the goods, negotiation of documents, standardized and aligned pre-shipment documents, documents related to goods and shipment. (Briefly)

Books Recommended

1. Philip R. Cateora and John L. Graham, International Marketing, Tata McGraw Hill, New Delhi
2. Warren J. Keegan, Global Marketing Management, Prentice Hall of India Pvt. Ltd., New Delhi
3. Vern Terpstre & Ravi Sarathy, International Marketing, Thomson South Western, Eastern Press (Bangalore) Pvt. Ltd., Bangalore
4. Sakonkvisit & John J. Shaw, International Marketing – Analysis & Strategy, Prentice Hall of India, 3rd Edition 2002
5. R. Srinivasan, International Marketing, Prentice Hall of India 2002
6. Subhash Jain, International Marketing, Thomson Learning

Certificate Courses

COM 301 : INTRODUCTION TO ACCOUNTING & INVESTMENT

Unit: - 1 Introduction to Accounting: 10 Hours

Book-Keeping – Meaning – Definition. Accounting, Difference between Book-keeping and Accounting. Accounting Concepts and Conventions. Accounting terms – Capital – Assets – Liabilities – Expenses – Income – Fund – Net worth – Capital Expenditure – Revenue expenditure – Capital Receipts – Revenue Receipts. System of Book Keeping: Single entry system and Double entry system of Book Keeping – Accounting Process. Books of Accounts – Journal – Ledger – Types of Accounts – Rules of Journalizing – Steps in Journalizing – Posting to Ledger accounts – Balancing the Ledger accounts – Trial Balance – Meaning – Objectives and Preparation of Trial Balance.

Unit: - 2 Subsidiary Book: 05 Hours

Meaning – Importance – Different types of Subsidiary books – Cash book – Petty cash book – Purchase book – Purchase returns book – Sales book – Sales return book – Bills receivables book – Bills payable book – Journal proper – Process of recording transactions in the respective books.



Unit: - 3 Final Accounts: 10 Hours
Financial statements – Meaning – Objectives – Financial reporting through Financial Statements – Preparation of Trading account – Profit and Loss account – Balance Sheet

Unit: - 4 Forms of Business Organizations and their Sources of Finance: 03 Hours
Sole Trading Units – Partnership Firms – Joint-Stock Companies – Co-Operative Societies – Public Sector Companies.

Unit: - 5 Introduction To Banking: 05 Hours
Meaning – Definitions – Banking structure in India – Commercial Banks – functions – Operations of bank accounts – Cheques – Bills of exchange – Promissory note – Meaning – Features – Advantages – Recent trends in banking services.

Unit: - 6 Introduction to Investment: 05 Hours
Meaning – Importance – Factors favourable for investments – Characteristics of a good investments programme – Investment schemes – Shares – Debentures – Fixed deposits – Government securities – Post office savings scheme – Mutual funds schemes.

Unit: - 7 Markets for Investment: 07 Hours
Financial markets – Money market- Capital market – Primary market – Secondary market – Functions of stock exchange – Stock exchange operations – Financial markets reporting – Understanding and studying sensex reporting.

Books for Reference:

1. Double Entry Book-Keeping by T. S. Grewal
2. Investment Management by Preeti Singh

COM 401 : BASICS OF BUSINESS MANAGEMENT

PART – A: BUSINESS MANAGEMENT

Unit: - 1 Introduction to Business and Industry: 04 Hours
Meaning of Industry, Classification of Industry. Establishing a business enterprise;- Analyzing feasibility, Registration, Liaison with banks etc.

Unit: - 2 Nature and Functions of Business Management: 08 Hours



Books for Reference:

1. Prasanna Chandra: Financial management; theory and Practice
2. Shashi K Gupta, R K Sharma; financial management
3. Kotler Philip: Marketing Management Edition II, Pearson Education India, 2003.



Method of Evaluation

Students are evaluated for each paper on the basis of *written examination* and *continuous internal assessment*.

Each paper carries maximum of 100 marks and is evaluated as follows:

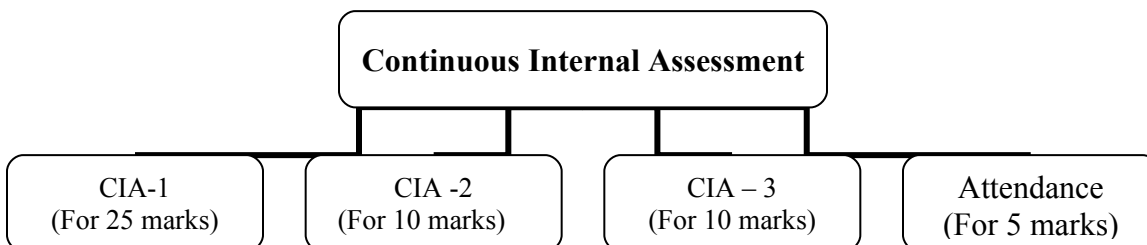
End Semester Exam (ESE)	:	50 %
Mid Semester Exam	:	25%
Continuous Internal Assessments (CIA)	:	25%
Total	:	100%

Written Examination

Mid Semester Exam – 50 marks (2 hours)

End Semester Exam – 100 marks (3 hours)

- Mid Semester Exam marks will be taken for Internal Assessment
- End Semester Exam marks will be reduced to 50 for deciding the promotion criteria to meet the next semester along with CIA.



- **CIA – 1** : MSE marks will be reduced to 25 for this purpose
- **CIA – 2 & 3** : Continuous Internal Assessment

Continuous Internal Assessment – 2

CIA -2 will have three components

- Written (reports) – Group or Individual
- Presentation and VIVA

Objectives:



Encourage team work, subject knowledge and conceptual clarity.

Parameters of evaluation:

- Written – content, relevance of information
- Presentation & VIVA – Knowledge & understanding of the concept
- Written & presentation/ VIVA will carry **50% marks** each respectively

Continuous Internal Assessment – 3

- **CIA – 3**
- **Examines the following:**
- Understanding of the subjects
- Participative learning
- **Methodology**
 - * Ask questions at the beginning of the class
 - * Summarizing at the end of the hour
 - * Quiz
 - * Multiple choice based test

Attendance

The marks distribution for attendance is as follows:

95 – 100%	-	5 marks
90 – 94%	-	4 marks
85 – 89%	-	3 marks
80 – 84%	-	2 marks
76 – 79%	-	1 mark

QUESTION PAPER PATTERN

Section A

Multiple choice questions – **12 questions** of **2 marks** each

Section B

Analytical / Essay type questions with Internal choice – **5 questions** of **8 marks** each

Section C

Analytical/ Essay type questions with Internal choice – **3 questions** of **12 marks** each



Christ College, Bangalore