

**SRI DHARMASTHALA MANJUNATHESHWARA COLLEGE, UJIRE-574240**

**(Autonomous)**

**(Re-Accredited by NAAC at 'A' Grade with CGPA 3.61 out of 4)**



# **DEPARTMENT OF COMMERCE**

*Syllabus of*

**Bachelor's Degree in  
COMMERCE**

**(CHOICE BASED CREDIT SYSTEM SEMESTER  
SCHEME)  
2019 – 2020 ONWARDS.**

**Approved by the BOS meeting held on 15-06-2019**

**Approved by the Academic Council meeting, held on 10-10-2019**



## COMMERCE AS A DISCIPLINE

### Preamble

The University Grants Commission, New Delhi, has directed all Universities coming under its Jurisdiction to introduce the choice based credit system (CBCS) under semester scheme for under graduate programmes. The CBCS enable the degree awarded by the Mangalore University to be on par with the global standards in higher education as a part of the globalization process.

With the series of interactive meeting with the policy makers, UGC ultimately issued the guidelines for the introduction and implementation of CBCS in state and central universities. Mangalore University through its BOS and Academic Council meeting, approved the scheme which is referred as regulations of Mangalore University choice based credit system under semester scheme.

Sri Dharmasthala Manjunatheshwara College, Ujire being an affiliated autonomous college of Mangalore University, has resolved to follow the regulations issued by the Mangalore University.

The BOS in Commerce of the college has structured its B.Com programme in coherence with the University Guidelines.

### Eligibility:

A candidate who has passed the two years of Pre University course in Commerce and completed the examination conducted by Pre-University board in the state of Karnataka or any other examination considered as equivalent there to by Mangalore University is eligible for admission to the B.Com programme.

### Programme Objectives:

- The Course focuses mainly on enhancing the employability skills of the Commerce students
- The introduction of updated and the need of the hour concepts and contents will make a student employable and at the same time confident in his/her day to day transactions.



- The course also meets the requirement of the young and enterprising Indians to nurture their dreams of entrepreneurship.
- Overall the course touches upon the humane aspect of every student pursuing it and encourages them to contribute to nation building through their intellect and social capital.

### **Programme Outcomes**

- Undertake independently or jointly any enterprise as full- fledged professional
- Apply the theories and concepts in the workplaces through the techniques of problem solving skills, financial management skills, analytical skills, synchronizing skills, decision making skills, presentation and reporting skills, juxtaposing skills, numerical skills, writing skills, language skills,
- Employ highly developed conceptual, analytical, quantitative and technical skills
- Articulate the contributions made by people of diverse perspectives, cultures and backgrounds
- Evaluate the role of business management, commerce and accountancy in addressing current issues faced by the local and global communities, for example unregulated market, price fluctuation affecting the farmers, unsecured small entrepreneurial ventures, risky investments,
- Articulate the contributions made by people of diverse perspectives, cultures and backgrounds
- Work effectively and efficiently in groups to meet a shared goal with people of diverse cultural backgrounds
- Communicate clearly and convincingly about commercial laws, tax relating issues, ideas, saving and pension schemes to expert and non-expert audiences
- Undertake need based significant projects concerning public and private sectors, banking and other financial organizations
- Recognize and demonstrate higher level of ethical concerns in every walk of life
- Engage in self directed study and research confidently through the extensive use ICT and collaborations



## SCHEME OF CBCS FOR BACHELOR DEGREE IN COMMERCE

SEMESTER	NO. OF COURSES	TOTAL HOURS/ WEEK	TOTAL MARKS			TOTAL CREDIT
			IA	SEM END	TOTAL	
FIRST	09	32	160	640	850	17
SECOND	09	32	160	640	850	17
THIRD	09	32	160	640	850	17
FOURTH	09	32	160	640	850	17
FIFTH	06	30	180	720	900	18
SIXTH	06	30	180	720	900	18
<b>TOTAL</b>	<b>48</b>		<b>1000</b>	<b>4000</b>	<b>5200</b>	<b>104</b>

### Note:

- 1) Group I - Core courses, Group II Elective course,  
Group III - a) Compulsory Foundation Courses,  
Group III - b) Elective Foundation  
Carries internal assessment and term end examination.
- 2) Group IV – Co-curricular and Extracurricular activities carries  
only term end max. Marks of 50 and 01 credit each for four semesters.
- 3) Group IV – 50 marks and 01 credit is included in the total marks of  
5,200 i.e  $50 \times 4$ ,  $1 \times 4 = 04$  credits.



## Proposed Semester wise Subjects for B.Com Degree

<b>I year B Com, I Semester</b>						
<b>Group I:</b>	<b>Subjects/Courses /Code No.</b>	<b>Teaching Hours/Week</b>	<b>Marks</b>			<b>Credits</b>
			I A	Exam	Total	
Core Courses  (Commerce Subjects)	BCMCMC 131: Quantitative Techniques- I	4	20	80	100	02
	BCMCMC 132 : Financial Accounting – I	6	30	120	150	03
	BCMCMC 133: Strategic Management and Organization Behaviour	6	30	120	150	03
	BCMCMC 134 : Business Economics	4	20	80	100	02
<b>Group II</b> Elective Courses	<b>Elective Courses</b> BCMCE 135: Corporate Secretary ship BCMCE 136: Geo Resources BCMCE 137: Intellectual property Rights BCMCE 138: E-Commerce	2	10	40	50	01
<b>Group III</b> a) Compulsory Foundation	Language I BCMENL 131 : English	4	20	80	100	02
	Language II BCM KAL131 : Kannada	4	20	80	100	02
<b>Group III</b> b) Elective Foundation	BCM CIF 131 : Indian Constitution /Human Rights/Gender equity/ Environmental Studies	2	10	40	50	01
<b>Group IV</b>	CC & EC : Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	<b>17</b>



<b>I year B Com, II Semester</b>						
	<b>Subjects/Courses</b>	<b>Teaching Hours/Week</b>	<b>Marks</b>			<b>Credits</b>
			I A	Exam	Total	
<b>Group I:</b>  Core Courses  (Commerce Subjects)	BCMCMC 181 : Quantitative Techniques- II	4	20	80	100	02
	BCMCMC 182 : Financial Accounting - II	6	30	120	150	03
	BCMCMC 183 : Human Resource Management	6	30	120	150	03
	BCMCMC 184 : Money and Public Finance	4	20	80	100	02
<b>Group II</b> Elective Courses	<b>Elective Courses</b> BCMCE 135: Corporate Secretary ship BCMCE 136: Geo Resources BCMCE 137: Intellectual property Rights BCMCE 138: E-Commerce	2	10	40	50	01
<b>Group III</b> a) Compulsory Foundation b) Elective Foundation	Language I BCMENL 181 : English	4	20	80	100	02
	Language II BCM KAL 181: Kannada	4	20	80	100	02
	BCM HGF 181 : Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50	01
<b>Group IV</b>	CC & EC : Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	<b>17</b>



**II year B Com, III Semester**

	Subjects/Courses	Teaching Hours/ Week	Marks			Credits
			I A	Exam	Total	
<b>Group I:</b>  Core Courses  (Commerce Subjects)	BCMCMC 231:Direct Tax- I	4	20	80	100	02
	BCMCMC 232 : Financial Accounting - III	6	30	120	150	03
	BCMCMC 233:Modern Bank Management	4	20	80	100	02
	BCMCMC 234 :Cost & Management Accounting – I	6	30	120	150	03
	<b>Group II</b> Elective Courses	Elective Courses BCMCE 135: Corporate Secretary ship BCMCE 136: Geo Resources BCMCE 137: Intellectual property Rights BCMCE 138: E-Commerce	2	10	40	50
<b>Group III</b> a) Compulsory Foundation	Language I BCMENL 231 : English	4	20	80	100	02
	Language II BCMKAL 231: Kannada	4	20	80	100	02
	b) Elective Foundation	BCMGEF231 : Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50
<b>Group IV</b>	CC & EC : Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	<b>17</b>



## II year B Com, IV Semester

	Subjects/Courses	Teaching Hours/Week	Marks			Credits
			I A	Exam	Total	
<b>Group I:</b> Core Courses (Commerce Subjects)	BCMCMC 281: Direct Tax- II	4	20	80	100	02
	BCMCMC 282 :Financial Accounting - IV	6	30	120	150	03
	BCMCMC 283 :International Trade	4	20	80	100	02
	BCMCMC 284 : Cost & Management Accounting – II	6	30	120	150	03
<b>Group II</b> Elective Courses	Elective Courses BCMCE 135: Corporate Secretary ship BCMCE 136: Geo Resources BCMCE 137: Intellectual property Rights BCMCE 138: E-Commerce	2	10	40	50	01
<b>Group III</b> a) Compulsory Foundation  b) Elective Foundation	Language I BCMENL 281 : English	4	20	80	100	02
	Language II BCM KAL 281 : Kannada	4	20	80	100	02
	BCMESF281 : Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50	01
	CC & EC : Co-curricular and Extra-curricular Activities	-	-	-	50	01
					<b>850</b>	





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



**I BCOM- I SEMESTER**  
**QUANTITATIVE TECHNIQUES – I**

**4 hours per week**

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

**Learning Objective:**

1. To understand the basic concepts of statistics.
2. To identify the different types of averages suitable to different situations.
3. To study the various measures of variation.

**Learning outcomes:**

- Learners are able to understand various types of average and measures of variation used for different types of data.
- Students are familiar with the concepts of statistics and various types of data.

**UNIT 1: Introduction and basic concepts**

**10 Hrs**

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

**UNIT 2: Descriptive statistics of Univariate distributions**

**8 Hrs**

Standard deviation: calculation and properties, CV and variance.

**UNIT 3: Index numbers**

**10 Hrs**

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



**UNIT4: Commercial Arithmetic****10 Hrs**

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

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

**UNIT 5: Ratio and proportions****10 Hrs**

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

**Reference for books:**

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



**I BCOM- I SEMESTER**  
**FINANCIAL ACCOUNTING - I**

**6 hours per week**

**72 hours: No of Credits: 3**

**Learning objectives:**

1. To know and understand the concept of Accounting and its significance.
2. To understand the concept of Rectification of Errors.
3. To Know the Financial Position of the Business for analysis.

**Learning outcomes.**

- To foster the application of accounting concepts in employment position in the area of accounting
- To analyse the financial position of the business for decision making.

**UNIT 1: Introduction to Accounting. 12 Hrs**

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

**UNIT II: Accounting for Professionals. 12 Hrs**

**UNIT III: Rectification of Errors: 12 Hrs**

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

**UNIT – IV: Depreciation Accounting 12 Hrs**

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



**UNIT V: Final Accounts of Sole Trading Concerns: 12 Hrs**

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

**UNIT VI: Final Accounts of Non-Trading Concerns: 12 Hrs**

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

**Books for Reference:**

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



## I BCOM- I SEMESTER

### STRATEGIC MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR

6 hours per week

72 hours: No of Credits: 3

#### Learning objectives:

1. The Objectives are to acquaint students with basic concepts and practice of Strategic Management.
2. To make them aware of the significance of strategic management and organizational behaviours in business context.

#### Learning outcomes.

- To be knowledgeable with the concepts of strategic management and organizational behaviours and its contextual application.
- To be versatile with the understating and application of concepts of organizational behaviours in the employment context.

#### UNIT 1: Introduction to Strategies:

12 Hrs

Meaning and introduction, Fundamentals of strategy – Scope and importance- Differences between goals and objectives of business- Strategic Intent through Vision and Mission statements. Types of Strategies – Generic Strategies.

#### UNIT 2: Strategic Management:

12 Hrs

Need, Scope, Key features and importance. Role of Top Management in Strategic Decision Making. Limitations of Strategic Management; Strategic Management Process.

#### UNIT 3: Environmental Analysis:

12 Hrs

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

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



**UNIT 4: Strategy Formulation and Implementation:****12 Hrs**

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

**UNIT 5: Introduction to Organizational Behaviour:****12 Hrs**

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

**UNIT 6: Foundations of Individual Behaviour:****12 Hrs**

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

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

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

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

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

**Books for Reference:**

1. Strategic Management Srinivasan (PHI Learning Private (Indian Context) Limited, New Delhi)
2. Business Strategy and Management Subba Rao P
3. Strategic Management P.K. Ghosh
4. Business Environment and Policy Dr. Francis Cherunilam
5. Essentials of Business Environment Dr. K. Ashwathappa
6. Strategic Management Azhar Kazmi and Adela Kazmi
7. Strategic Management Dr. Francis Cherunilam (Himalaya)
8. Strategic Management & Organizational Behaviour  
Dr P N Udayachandra and Dr Praveen Kumar K C Himalaya Publishers



**I BCOM- I SEMESTER**  
**BUSINESS ECONOMICS**

**4 Hours per week**

**48 hours: No of Credits: 2**

**Learning objectives:**

1. Have consistent and coherent command of the language of Economics, its standard terms and basic concepts.
2. Analyse how economic agents make decisions and choices using theoretical knowledge & practical approach.

**Learning outcomes.**

- To be able to assess the impact of basic concept of business economics in business context.

**UNIT - I: Nature and Scope of Economics**

**12 Hrs**

Subject-matter of economics – Distinction between microeconomics and macroeconomics – Basic Terms: Economy (economic system), Economic Goods, Scarcity and Choice, Consumers & Producers (Firms), Risk & Uncertainty, Value & Price. Cost: Marginal cost, average cost and opportunity cost. Revenue: marginal revenue, average revenue and total revenue. Equilibrium – Methods of economic analysis – Role of an Economist – Application of economic knowledge in decision-making and planning.

**UNIT - II: Demand and Supply Analysis**

**12 Hrs**

Utility as the basis of demand – Distinction between cardinal utility & ordinal utility – Demand Function – Law of Demand: assumptions, demand curve and exceptions – Uses in pricing and demand forecasting – Elasticity of Demand: Price, and Promotional Elasticity – Methods of Measurement: Point Method, Income Method and Mathematical Method  
Distinction between supply, stock and surplus – Law of Supply: assumptions, supply curve, Degrees of price elasticity of supply.





**UNIT - III: Production Analysis and Market****12 Hrs**

Production Analysis: Law of variable proportions and Law of returns to scale.

Perfect Competition: concept and features – Monopoly: concept, features & types, price discrimination – Imperfect Competition: (i) Monopolistic Competition: Assumptions; Short-run Equilibrium; Group Equilibrium; concept of excess capacity. (ii) Oligopoly: types, features, dilemma of oligopolistic firms.

**UNIT - IV: Macroeconomic Analysis****12 Hrs**

National Income: concepts, measurement – Trade Cycles: features, types and control – Keynes consumption function and investment function – Macroeconomic Policy: objectives and instruments.

**Books for Reference:**

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
5. Case and Fair, Principles of Micro Economics, Pearson Education
6. Koutsiyannis, Modern Micro Economic Theory.
7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
10. Amit Sachdeva, Micro Economics, Kusum Lata Publishers
11. Mankiw, N. Gregory. Principles of Economics, Thomson/South-Western.
12. C A Leeds Basic Economics Revision, Cassel Ltd., London.

**Note: Latest Editions shall be used.**



**I B.COM – II SEMESTER**  
**QUANTITATIVE TECHNIQUES – II**

**4 hours per week**

**48 hours: No of Credits: 2**

**Learning objectives:**

1. To know about the correlation analysis and its computation.
2. To know the concept of Regression Analysis and its principles.
3. To understand and compute Time series analysis its various components.

**Learning outcomes.**

- Learners are able to understand the meaning, computation of correlation analysis
- Learners are able to understand the Number system and Theory of Equations

**UNIT 1: Descriptive analysis of Bivariate data**

**10 Hrs**

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

**UNIT 2: Regression Analysis**

**10 Hrs**

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

**UNIT 3: Time series analysis**

**8 Hrs**

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

**UNIT 4: Permutation and Combinations**

**10 Hrs**

Factorial Notations-permutations of n different things-Circular permutation-Permutation of



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

### **UNIT 5: Number system and Theory of Equations**

**10 Hrs**

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

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

#### **Books for Reference:**

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



**I B.COM – II SEMESTER**  
**PAPER: FINANCIAL ACCOUNTING – II**

**6 hours per week**

**72 Hours: No of Credits: 3**

**Learning objectives:**

1. To know about the system of Hire- Purchase and Instalment purchase.
2. To understand the concept of incomplete records.
3. To know the Importance of Consignment Account.

**Learning outcomes.**

- To be able to apply the concept and methodologies of hire purchase, consignment and accounting form incomplete records in the business context.

**UNIT I: Accounting from incomplete records.**

**12 Hrs**

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

**UNIT II: Consignment Accounts:**

**12 Hrs**

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

**UNIT III: Joint Venture Accounts**

**12 Hrs**

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

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

**12 Hrs**



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

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

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

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

**References:**

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



**I B.COM – II SEMESTER**  
**HUMAN RESOURCE MANAGEMENT**

**6 Hours per week**

**72 hours: No of Credits: 3**

**Learning objectives:**

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

**Learning outcomes.**

- To comprehend the interaction of HRM procedures and its implications in the real business situations.

**UNIT 1: Introduction to Human Resource Management: 12 Hrs**

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

**UNIT 2: Human Resource Planning: 12 Hrs**

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

**UNIT 3: Recruitment and Selection: 12 Hrs**

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



**UNIT 4: Training and Development:****12 Hrs**

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

**UNIT 5: Performance Appraisal:****12 Hrs**

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

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

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

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

**Books for Reference:**

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



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

**4 Hours per week**

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

**Learning objectives:**

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

**Learning outcomes.**

- To be able to express the interconnectedness of public finance, banking system and international finance.

**Module: I Money**

**10 Hrs**

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

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

**12 Hrs**

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

**Module: III Business Cycles**

**10 Hrs**

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





**Module: IV Banking****10 Hrs**

Commercial Banks: Functions and Investment policy. Modern banking instruments- ATM, Debit card, Credit card, E-banking-- NBFI. Central Banking – Functions- Monetary Policy – meaning and Instruments (Quantitative and qualitative methods of credit control)

**Module: V International Financial Institutions****06 Hrs**

IMF - Objectives, Organization and Functions. IBRD - Objectives, Organizations and Functions.

**Books for reference:**

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



## II B.COM. – III SEMESTER

### DIRECT TAX - I

**4 Hours per Week**

**48 hours: No. of Credits 2**

#### **Learning objectives:**

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

#### **Learning outcomes.**

- To be proficient in understanding direct tax procedures and its implications on completing taxable income.

#### **UNIT I: Introduction**

**08**

##### **Hrs**

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

#### **UNIT II: Residential Status**

**10 Hrs**

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

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

**10 Hrs**

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



**UNIT IV: Income from Salary****10 Hrs**

Characteristics of salary income, meaning of salary for various purposes -allowances-perquisites and their valuation -tax free perquisites- Deductions under sec.16; Provident Fund – meaning & income tax provisions relating to Statutory Provident Fund, Recognized Provident Fund, Unrecognized Provident Fund, Superannuation Fund and Public Provident Fund; Computation of Income from Salary.

**Unit V: Computation of Taxable Salary and Relevant Deductions U/s 80** **10 Hrs**

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

**Books for References:**

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



**II B.COM. – III SEMESTER**  
**FINANCIAL ACCOUNTING III**

**6 hours per week**

**72 hours: No of Credits: 3**

**Learning objectives:**

1. To facilitate the students to learn the fundamentals of partnership accounts.
2. To calculate various ratios and compute goodwill in various ways.
3. To provide knowledge to the students about the special features when a firm is sold to company.

**Learning outcomes.**

- To be proficient in comprehending linkages in the preparation of partnership account and the sale of firm to company.

**UNIT I: Partnership Accounts: Admission of a Partner: 12 Hrs**

Goodwill to be treated as per Indian AS

**UNIT II: Partnership Accounts: Retirement of a Partner: 12 Hrs**

Goodwill to be treated as per Indian AS

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

Goodwill to be treated as per Indian AS

**UNIT IV: Partnership Accounts: Death of a Partner 12Hrs**

Preparation of Executors Account

Joint Life Policy and Individual Policies

**UNIT V: Partnership Accounts: 12 Hrs**

Dissolution of Partnership Firm (Excluding Garner Vs Murray)



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

**UNIT VI: Partnership Accounts:**

**12 Hrs**

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

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

**Books for References:**

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



**II B.COM. – III SEMESTER**  
**MODERN BANK MANAGEMENT**

**4 hours per week**

**48 hours: No of credits: 2**

**Learning objectives:**

1. To familiarize the students about the basic principles and practices of the functioning of banks and to give the exposure of Indian banking system.
2. To familiarize students about banking technology as a confluence of several desperate disciplines such as finance.
3. For understanding the Management of RBI.

**Learning outcomes.**

- To be able in understanding the role of RBI and analysing it implications on commercial bank.

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

**12 Hrs**

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

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

**12 Hrs**

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

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

**12 Hrs**

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



**UNIT – IV: Reserve Bank of India.**

**12 Hrs**

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

**Books for Reference:**

1. Principles and practice of Life Insurance – P PeryaSwamy.
2. Insurance Principles and Practice – Mishra M N.
3. Insurance and Risk Management – P K Gupta.
4. A Text Book on principles and Practice of life Insurance – G Krishna Swamy.
5. Insurance & Risk Management – Koteshwara
6. Modern Banking – B.S.Raman



**II B.COM. – III SEMESTER**  
**PAPER: COST & MANAGEMENT ACCOUNTING-I**

**6 Hours per week**

**72 hours: No of Credits: 3**

**Learning objectives:**

1. To make the students understand the basic concepts of elements of cost.
2. To enhance their knowledge on the elements of cost where cost control and cost reduction techniques are used.
3. To know about material control

**Learning outcomes;**

- To be in a position to ascertain the implications of cost and cost reduction in business context.

**UNIT I: BASIC CONCEPTS**

**12 hrs.**

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

**UNIT II: INTRODUCTION OF COSTING SYSTEM**

**12 Hrs**

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

**UNIT III: COST SHEET**

**12 Hrs**

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

**UNIT IV: MATERIAL CONTROL**

**12 Hrs**

Material control: Meaning and objectives- Purchase of Materials: Types of purchasing:





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

#### **UNIT V: PRICING OF MATERIAL ISSUES**

**12 Hrs**

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

#### **UNIT VI: LABOUR**

**12 Hrs**

Labour: Direct and Indirect labour- Time Keeping and Time Booking-Meaning, objectives and Methods- Idle time and Overtime: Causes and control- Labour Turnover: Meaning, causes and measurement of labour turnover- Systems of wage payment- Theory and problems on Time

wage, Piece rate system, Taylor's differential piece rate system, Halsey's Incentive plan, Rowan's Incentive plan.

#### **Books for Reference:**

1. Cost Accounting: M.N. Arora. (Vikas Publishing House)
2. Cost Accounting: S.P. Jain and K.L. Narang. (Kalyani Publishers)
3. Management Accounting: M.Y. Khan and P.K.Jain. (McGraw-Hill Education)
4. Management Accounting: Robert N. Anthony. (Richard D Irwin)
5. Management Accounting: I.M. Pandey. (Vikas Publishing House)
6. Cost Accounting: B.S. Raman. (United Publishers)
7. Cost Accounting: M.L. Agarwal. (Sahitya Bhawan Publications)
8. Cost and Management Accounting: G. Balakrishna Shetty (Universal King Publishers)
9. Cost Accounting: Pillai and Bagavathi ( S. Chand Ltd.)



## II B.COM. – IV SEMESTER

### DIRECT TAX - II

4 Hours per week

48 hours: No. of Credits: 2

#### Learning objectives:

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

#### Learning outcomes.

- To be able to apply the legal provision and procedures in computing taxable income under house property, capital gains, business and profession.

#### UNIT I: Income from House Property

10 Hrs

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

#### UNIT II: Depreciation

10 Hrs

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

#### UNIT III: Profit and Gain from Business and Profession

10 Hrs

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

#### UNIT IV: Capital Gains

10 Hrs

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



## **UNIT V: Income from Other Sources**

**08 Hrs**

Interest on securities-Grossing up – Other Important Exemptions u/s10 including section 10(15)  
- Deductions u/s 57.

### **Books for References**

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



**II B.COM. – IV SEMESTER**  
**FINANCIAL ACCOUNTING - IV**

**6 hours per week**

**72 hours: No of Credits: 3**

**Learning objectives:**

1. To expertise the students in basic terms such as lease, sublease and royalty.
2. To facilitate the students to learn the concept of branch, types and accounting treatments.
3. To familiarize the students about the procedure for issuing of shares.

**Learning outcomes.**

- To be proficient in making entries in royalty account, branch account, departmental account and profit prior to incorporate.

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

Entries and Ledger Accounts in the books of Lessee and Lessor

**UNIT II: Royalty Accounts: Sub – Lease: 12 Hrs**

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

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

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

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

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

**UNIT V: Departmental Accounts 12 Hrs**



**UNIT V: Profit prior to incorporation:**

**12 Hrs**

Meaning and nature of Profit Prior to incorporation

Calculation of profit Prior to Incorporation

**Books for References:**

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



**II B.COM. – IV SEMESTER**  
**INTERNATIONAL TRADE**

**4 Hours per week**

**48 Hours: 2 credits**

**Learning objectives:**

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

**Learning outcomes.**

- To be able to understand and apply the theoretical undertaking of the impact of WTO and BRICS in the global context.

**UNIT 1: Introduction to International Trade**

**08 Hrs**

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

**UNIT II: Trade Policy and Balance of Payments.**

**10 Hrs**

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

**UNIT III: International Capital Movements**

**(10 hours)**

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



**UNIT IV: Foreign Exchange Market****10 Hrs**

Meaning, features, participants, functions and instruments traded in foreign exchange market-

Meaning and types of foreign exchange rates -determination of Exchange Rate- Theories of

Exchange Rates: Purchasing Power Parity Theory (PPP), Balance of Payments Theory -  
Methods of quoting exchange rate -FEDAI.

**UNIT IV: WTO and BRICS****10 Hrs**

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

**Books for References:**

1. Sodersten B., Reed G: International Economics.
2. Jeevanandam. C: Foreign Exchange., 3. Ellesworth E.T. : International Economy.
4. Kindlberger Charles: International Economics., 5. M.L. Jhingan: International Economics.



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

**6 Hours per week**

**72 hours: No of Credits: 3**

**Learning objectives:**

1. To throw light on the relevance of indirect cost.
2. To make the students to understand how cost accounts reconcile it with financial accounts.

**Learning outcomes.**

- To be proficient in applying the concepts of indirect cost and the ability to reconcile cost account with financial accounts.

**UNIT I: OVERHEADS**

**12 Hrs**

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

**UNIT II: SECONDARY DISTRIBUTION OF OVERHEADS**

**12 Hrs**

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

**UNIT III: ABSORPTION OF OVERHEADS**

**12 Hrs**

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

**UNIT IV: ACCOUNTING FOR COSTS (Non-Integrated Accounting System) 12Hrs**

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





## **UNIT V: INTEGRATED ACCOUNTING SYSTEM**

**12 Hrs**

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

## **UNIT VI: RECONCILIATION OF COST & FINANCIAL ACCOUNTS**

**12 Hrs**

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

### **Books for Reference:**

1. Cost Accounting : S.P.Jain & K.L.Narang (Kalyani Publishers)
2. Cost Accounting : M.N.Arora (Vikas Publishing House)
3. Cost Accounting and Management Accounting : K.S.Adiga (Shubha Prakashana)
4. Cost Accounting : S.P.Iyengar (Sulthan Chand & Sons)
5. Cost Accounting: Ravi M. Kishore (Taxmann Publications (P) Ltd.)
6. Cost Accounting : Thukaram Rao (New Age International Publishers)



### III B.COM. - V SEMESTER

#### DIRECT TAX - III

5 Hours per week

72 hours: No. of Credits 3

#### Learning objectives:

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

#### Learning outcomes.

- To be able to comprehending the legal provisions and procedures in income tax and applying in the computation of taxable income of individuals, co-operative societies, and firms.

#### UNIT I: Computation of Total Income Considering Deductions U/s 80: 12 Hrs

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

#### UNIT II: Assessment of Individual 12 Hrs

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

#### UNIT III: Assessment of Cooperative Societies 12 Hrs

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



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

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

**UNIT V: Assessment of Companies 12 Hrs**

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

**UNIT VI: International Taxation: (Theory only) 12 Hrs**

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

**Books for Reference:**

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



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

**5 hours per week**

**72hrs : No of Credits: 3**

**Learning objectives:**

1. To familiarise the students on latest developments in corporate accounting and reporting [I.F.R.S], company accounts, holding company accounts and final accounts of banking companies.

**Learning outcomes.**

- To be proficient in applying I.F.R.S standards in preparing the company final accounts.

**UNIT I: International Financial Reporting Standards: 12 Hrs**

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

**UNIT II: Underwriting of Shares: 12 Hrs**

Procedure for issue of shares, Procedure for underwriting.

**UNIT III: Company Accounts: 12 Hrs**

Redemption of Preference shares

**UNIT IV: Company Accounts: 12 Hrs**

Redemption of Debentures – Sinking Fund Method only

**UNIT V: Holding Company Accounts: 12 Hrs**

Problems with single subsidiary only

**UNIT VI: Final Accounts of Banking Companies with relevant schedules 12 Hrs**

**Books for References:**

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



**III B.COM. - V SEMESTER**  
**FINANCIAL MANAGEMENT – I**

**5 hours per Week**

**72 hrs: No of Credits: 3**

**Learning objective:**

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

**Learning outcomes.**

- To be able to apply the basic concept and tools of financial management in business context.

**UNIT I: Nature of Financial Management:**

**12 Hrs**

1.1 Meaning and Definition

1.2 Scope of Financial Management:

1.2.1 Under Traditional Approach

1.2.2 Under Modern Approach

1.3 Objectives of Financial Management

1.4 Time Value of Money:

1.4.1 Meaning

1.4.2 Compounding and Discounting (Computation)

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

**UNIT II: Capital Structure:**

**12 Hrs**

2.1 Meaning and Definition of Capital Structure

2.2 Determinants of capital Structure

2.3 Components of Capital Structure:

2.3.1 Debt - Meaning and Features

2.3.2 Equity- Meaning and Features

2.4 Debt Equity Ratio:

2.4.1 Meaning and Significance



2.4.2 Computation of Debt-Equity Ratio

2.5 Zero Debt Capital Structure

2.6 Trading on Equity

2.7 Preparation of Statement of Income

2.8 Earning Per Share (EPS)

2.9 Operating Leverage

2.10 Financial Leverage

2.11 Combined Leverage

**UNIT III: Basic Financial Concepts:**

**12 Hrs**

3.1 Return on Investment (ROI)

3.2 Expected Rate of Return (Probability)

3.3 Standard Deviation and Co-efficient of Variation

3.4 Sensitivity Analysis and Range

3.5 Risks-Return Trade-off

3.6 Beta Factor

3.7 Alpha Factor

**Unit IV: Capital Budgeting:**

**12 Hrs**

4.1 Meaning and Features

4.2 Capital Budgeting Process

4.3 Techniques of Capital Budgeting:

4.3.1 Traditional Method:

4.3.1.1 Payback Period

4.3.1.2 Accounting Rate of Return

4.3.2 Modern Method:

4.3.2.1 Net Present Value

4.3.2.2 Profitability Index

4.3.2.3 Internal Rate of Return



**UNIT V: Issue of Equity Shares:****12 Hrs**

- 5.1 Rationale for Issue
- 5.2 Public Issue: External Procedure
- 5.3 Rights Issue: Meaning
- 5.4 Book-building
  - 5.4.1 Meaning
  - 5.4.2 Rationale
  - 5.4.3 Financial intermediaries
  - 5.4.4 Issue Procedure
  - 5.4.5 Merits and Demerits

**UNIT VI: Stock Exchange:****12 Hrs**

- 6.1 Meaning and Functions
- 6.2 Types of Dealings:
  - 6.2.1 Cash Market (Rolling Settlement)
  - 6.2.2 Options and Futures: Meaning and Settlement of Contracts.
- 6.3 Listing of Shares: Meaning, Listing Procedure
- 6.4 Speculators: Bulls, Bears and Arbitrager
- 6.5 Speculative activities: Rigging, Cornering, Wash sales.
- 6.6 Securities and Exchange Board of India (SEBI)
  - 6.6.1 Functions
  - 6.6.2 Powers

**Books for Reference:**

1. Financial Management - Ravi M. Kishore (Taxman Publications)
2. Financial Management - M. Y. Khan and P. K. Jain (Tata MC Graw Hill)
3. Financial Management & Policy - R. M. Srivastava (Himalaya Publishing House)
4. Financial Management - Dr. S. N. Maheshwari (Sultan Chand & Sons)
5. Financial Management - I.M. Pandey (Vikas Publishing House)
6. Investment & Securities Markets in India - V.A. Avadhani (Himalaya Publishing House)



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

**5 Hours per week**

**72 hrs: No of Credits: 3**

**Learning objectives:**

1. To analyse and interpret the common size statements and comparative statements.
2. To explain the concept, uses and drawbacks of fund flow statement.
3. To understand the meaning and rationale of ratio analysis.

**Learning outcomes.**

- To be conscious in applying the concepts of comparative statement, fund flow statement and its analysis in business settings.

**UNIT I: JOB AND BATCH COSTING**

**12 Hrs**

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

**UNIT II: CONTRACT COSTING**

**12 Hrs**

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

**UNIT III: PROCESS COSTING**

**12 Hrs**

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

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

**12 Hrs**

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





## **UNIT V: ACCOUNTING FOR BY PRODUCTS**

**12 Hrs**

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

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

## **UNIT VI: OPERATING COSTING**

**12 Hrs**

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

### **Books for study and Reference:**

1. Cost Accounting: S.P.Jain & K.L.Narang (Kalyani Publishers)
2. Cost Accounting: M.N.Arora (Vikas Publishing House)
3. Cost Accounting and Management Accounting: K.S.Adiga (Shubha Prakashana)
4. Cost Accounting: S.P.Iyengar (Sulthan Chand & Sons)
5. Cost Accounting and Management Accounting: B.S.Raman (United Publishers)



### III B.COM. - V SEMESTER

### BUSINESS LAW

Hours per week: 05

72 hrs: No of Credits: 03

#### Learning objectives:

1. To familiarize the students about the various concepts involved in Contract and to understand the concept of Indian Contract Act
2. To create awareness about the various parties to the contract and to understand the concept of illegal contract
3. To create awareness about various contemporary issues.

#### Learning outcomes:

Upon studying the subject, the student will be able to -

- Demonstrate a basic understanding of the laws relating to Contract, Information Technology and Intellectual Property Rights.
- Develop acceptable attitudes and view points with respect of legal environment of business.
- Apply basic knowledge acquired to business transactions in their career ahead.

#### UNIT I: Introduction

12 Hrs

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

#### UNIT II: Offer, Acceptance, Consideration, Contractual Capacity

12 Hrs

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



**UNIT III: Free Consent, Lawful Object and Contingent Contract** **12 Hrs**

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

**UNIT IV: Quasi Contract, Discharge of Contract and Remedies for the Breach of Contract** Quasi Contract - Meaning and circumstances. Discharge of Contract - Meaning and various modes of discharge. Remedies for the breach of contract - Various remedies available for the aggrieved party **12 Hrs**

**Unit V: Special Contracts** **12 Hrs**

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

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

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information'  
-Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment  
Intellectual Property Law - Patent, trademark, copyright and industrial design



### **Case Laws:**

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

- 1.1. Balfour Vs. Balfour
- 1.2. Carlill Vs. Carbolic Smoke Ball Company
  
- 1.3. Harvey Vs. Facie
- 1.4. Felthouse Vs. Bindley
- 1.5. Durgaprasad Vs. Baldeo
- 1.6. Mohori Bibee Vs. Dharmodas Gose
- 1.7. Ranganayakamma Vs. Alver setty
- 1.8. Derry Vs. Peak
- 1.9. Hadley Vs. Baxandale
- 1.10. Planche Vs. Colburn

### **Books for reference:**

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



**III B.COM - V SEMESTER**  
**MODERN MARKETING**

**5 hrs per week**

**72 hrs:No of Credits: 3**

**Learning objectives:**

1. To introduce the students to the fundamentals, principles and core concept of marketing and to provide them with a structure to apply marketing in decision making framework
2. To acquire a deep understanding of how and why consumers make buying decisions
3. To describe the various strategies of pricing and marketing channels during product life cycle

**Learning outcomes:**

This Course will enable the students to:

- Understand the conceptual underpinnings in terms of core concepts.
- Understand the current role of marketing in the business and society.
- Comprehend the marketing issues in a growing business context through real marketing case studies and anecdotes.
- Develop the cognitive and analytical ability with application of marketing knowledge required for marketing career prospects.

**UNIT-1: Marketing:**

**12 Hrs**

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

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

**12 Hrs**

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



**UNIT– 3: Product Management:****12 Hrs**

Product concept – meaning and definition. Product mix decision strategies. Product- Life cycle- meaning and definition- stages of PLC. Factors affecting PLC. New product development - meaning - stages in new product development. Reasons for failure of new products. BIS and AGMARK–meaning and features. FSSAI mark- meaning (Explain this chapter with case study).

**UNIT – 4: Advertising and personal selling:****12 Hrs**

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

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

**UNIT -5: Marketing of services and Rural Marketing:****12 Hrs**

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

**UNIT-6: New Horizons in Marketing:****12 hrs**

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

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



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

**Books for reference:**

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



**III B.COM. - VI SEMESTER**  
**GST AND CUSTOMS DUTY**

**5 Hours per week**

**72 hrs: No. of Credits 3**

**Learning objectives:**

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

**Learning outcomes.**

- To be conscious in applying the basic concept of G.S.T and its computations and to analyse its implications in the economy.

**UNIT I: Introduction**

**12 Hrs**

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

**UNIT II: GST Act 2017**

**12 Hrs**

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





**UNIT III: Procedure and Incidence of Tax****12 Hrs**

Procedure relating to levy – CGST and SGST, Scope of Supply, Tax liability on mixed and composite supply, Tax Invoice, HSN/SAC codes – meaning, source and identification, Time

and Place of Supply of Goods and Services, Valuation and Valuation rules, Transaction Value – Inclusions and Exclusions, Reverse Charge Mechanism, Time of supply under Reverse

Charge; Procedure relating to levy – IGST, Interstate supply, Intra-state supply, Zero rated supply, value of taxable supply; - Supply of Goods and Services to Foreign Diplomatic Missions. Computation of taxable value and tax liability including Reverse Charge.

**UNIT IV: GST Registration****12 Hrs**

Procedure, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration, Deemed Registration, Advantages of Registration, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration; Special provisions for casual taxable persons and non-resident taxable persons; Exempted Goods and Services. Composition Levy, Conditions and restrictions for Composition Levy; Problems on computation of Turnover for the purpose of Registration and applicability of Composition Levy; Role of Information Technology in GST – GST Network – powers and functions of GST Network, Goods and Service Tax Suvidha Providers (GSP), Types of Returns and due dates for filing returns.

**UNIT V: Input Tax Credit****12 Hrs**

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

**UNIT VI: Customs Duty (Customs Act, Customs Tariff Act)****12 Hrs**

Definitions, types of customs duties – Prohibition of importation and exportation of goods,



Treatment of imports and exports under GST, Methods of valuation for customs – Problems on computation of Assessable Value and Customs Duty.

### **Books for References**

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



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

**5 hours per week**

**72 hrs: No of Credits: 3**

**Learning objectives:**

1. To familiarise the students with the advanced corporate accounting concepts and to the students in the preparation company account related to Amalgamation, M&A, and financial account.

**Learning outcomes.**

- To be proficient in preparing the company account in accordance with the company's act and in the corporate contract.

**UNIT I: Company Accounts: 12 Hrs**

Accounting for Amalgamation as per Accounting Standards. External Reconstruction, Absorption and Amalgamation. (Purchase method only)

**UNIT II: Company Accounts: 12 Hrs**

Liquidators Final Statement of Accounts.

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

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

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

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

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



**Problems relating to following ratios:**

- |                             |                           |
|-----------------------------|---------------------------|
| 1. Current Ratio            | 2. Liquid Ratio           |
| 3. Stock Turnover Ratio     | 4. Gross Profit ratio     |
| 5. Net Profit Ratio         | 6. Debt Equity Ratio      |
| 7. Capital Gearing Ratio    | 8. Debtors Turnover Ratio |
| 9. Creditors Turnover Ratio | 10. Proprietary Ratio     |
| 11. Operating Ratio         | 12. Working Capital Ratio |

**Books for References:**

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



**II B.COM. - VI SEMESTER**  
**FINANCIAL MANAGEMENT – II**

**5 hours per week**

**72 hrs: No of Credits: 3**

**Learning objective:**

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

**Learning outcomes.**

- To be able to apply the advanced concepts and techniques of financial management in the business context and its implications.

**UNIT I: Working Capital Management:**

**12 Hrs**

- 1.1 Meaning of Working Capital: Gross, Net, Permanent and Temporary
- 1.2 Factors Determining the Size of Working Capital
- 1.3 Concept of Operating Cycle: Gross Operating Cycle and Net Operating Cycle.
- 1.4 Estimation of Working Capital Requirement:
  - 1.4.1 Estimation of Components Method
  - 1.4.2 Percentage of Sales Method
  - 1.4.3 Operating Cycle Method

**UNIT II: Treasury Management:**

**12 Hrs**

- 2.1 Meaning and Functions
- 2.2 Centralised Vs- Decentralised
- 2.3 Reasons for Cash Flow Problems
- 2.4 Effects of Cash Deficits
- 2.5 Methods of improving Liquidity
- 2.6 Cash Budget: Preparation of Cash Budget



**UNIT III: Cost of Capital:****12 Hrs**

3.1 Meaning

3.2 Cost of Equity Shares

3.2.1 Dividend Yield Method: Formula and Computation

3.2.2 Dividend Growth Model: Formula and Computation

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

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

3.5 Weighted Average Cost of Capital

**UNIT IV: Dividend Decisions:****12 Hrs**

4.1 Factors Determining Dividend Policy

4.2 Stock Dividend (Bonus Shares)

4.2.1 Meaning

4.2.2 Merits and Demerits

4.2.3 SEBI Guidelines

4.3 Valuation of Shares and Dividend Models

4.3.1 Relevance Approach of Walter &amp; Gordon: Computation of Market Value of Shares

4.3.2 Irrelevance Approach of Modigliani and Miller: Computation of Market Value

**UNIT V: Mutual Funds:****12 Hrs**

5.1 Meaning and Formation

5.2 Management and Parties to the Fund:

Sponsor, Trustee, Asset Management Company and Custodian

5.3 Types of Mutual Fund Schemes

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

5.3.2 Calculation of Net Asset Value (NAV)



## **UNIT VI: Financial Statements Analysis:**

**12 Hrs**

6.1 Meaning and Types of Financial Statements

6.2 Techniques of Financial Analysis:

6.2.1 Comparative Financial Statement analysis

6.2.2 Common-size Balance Sheet and Income Statement

6.2.2 Trend Analysis

### **Books for Reference**

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



**III B.COM. - VI SEMESTER**  
**COST & MANAGEMENT ACCOUNTING - IV**

**5 Hours per week**

**72 hrs: No of Credits: 3**

**Learning objectives:**

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

**Learning outcomes.**

- To be proficient in applying the concepts and techniques in the preparation of cash flow, budgetary control and variance analysis.

**UNIT I: CASH FLOW ANALYSIS-as per AS (R3)**

**12 Hrs**

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

**UNIT II: MARGINAL COSTING**

**12 Hrs**

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

**UNIT III: APPLICATION OF MARGINAL COSTING FOR PLANNING & DECISION MAKING**

**12 Hrs**

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

**UNIT IV: BUDGETARY CONTROL**

**12 Hrs**

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

**UNIT V: STANDARD COSTING**

**12 Hrs**

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





## UNIT VI: VARIANCE ANALYSIS

12 Hrs

Material and Labour cost variances and their computation.

### Books for reference:

1. Management Accounting : M.Y.Khan (Tata Mcgraw Hill Publishing Co Ltd)
2. Management Accounting : Robert N. Anthony (Richard D Irwin)
3. Management Accounting : I.M.Pandey (Vikas Publishing House)
4. Cost and Management Accounting : Dr.S.N.Maheshwari & P.K.Jain (Sulthan Chand)
5. Cost Accounting : R.K.Sharma and Shashi Gupta (Kalyani Publishers)
6. Cost Accounting : S.P.Jain & K.L.Narang (Kalyani Publishers)
7. Cost Accounting : M.N.Arora(Vikas Publishing House)
8. Cost Accounting and Management Accounting: K.S.Adiga (Shubha Prakashana)



**III B.COM. - VI SEMESTER**  
**INDIAN CORPORATE LAW**

**Hours per week: 5**

**72 hrs: No of Credits: 03**

**Learning objectives:**

1. To create awareness about Indian Companies Act, 2013.
2. To familiarize the concepts of MOA and AOA, Borrowing Powers and also charges.
3. To gain knowledge about the membership of a company and also about the company meetings.

**Learning outcomes:**

Upon learning the subject, the student will be able

- To demonstrate a comprehensive and accurate knowledge of laws relating to the formation, administration and operations of a company.
- To develop an understanding of current policy trends and developments in Corporate Law in Indian scenario.
- To demonstrate an in-depth understanding of the Companies Act, 2013 along with all its amendments.

**UNIT I: Introduction**

**12 Hrs**

Introduction to Indian Companies Act, 2013

Definition and characteristics of a Joint Stock Company

Corporate Personality and Lifting of Corporate Veil

Kinds of Companies

Distinction between private company and public company

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

**UNIT II: Formation of Company**

**12 Hrs**

Promoter - Meaning, functions, fiduciary position and remuneration

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

Memorandum of Association: Meaning, significance and contents

Articles of Association: Meaning, significance and contents

Distinction between Memorandum of Association and Articles of Association

Doctrine of *Ultra-vires* Memorandum and Articles



Doctrine of Constructive Notice

Doctrine of Indoor Management - Relevance and Exceptions

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

### **UNIT III: Shares and Debentures**

**12 Hrs**

Shares - Meaning and Definition

Kinds of shares - Equity (including sweat equity)

Preference (sub-classification excluded)

Issue and Allotment - Legal rules for allotment of shares

Share Certificate - electronic form only

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

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

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

### **UNIT IV: Membership of a Company**

**12 Hrs**

Member and share holder - Meaning and distinction

Who can become a member?

Modes of acquiring membership

Rights and liabilities of members

Termination of membership

### **UNIT V: Company Management**

**12 Hrs**

Company Secretary - Meaning qualification, duties and liabilities

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



## UNIT VI: Company Meetings

12 Hrs

Requisites of a valid General Body Meeting

Kinds of Company Meetings - Legal provisions regarding Annual General Body Meeting, Extra-ordinary General Meeting and Board meeting

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

### Case Laws:

The following case laws are to be specifically dealt with:

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

### Books for Reference:

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



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

**Hours per week: 5**

**72 hrs: No of Credits: 03**

**Learning Objectives:**

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

**Learning Outcomes:**

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

**UNIT I: Introduction to Audit:**

**12 Hrs**

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

**UNIT II: Audit Programme:**

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



**UNIT III: Internal check:**

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

**UNIT IV: Vouching:**

Meaning, definition and objects, vouching of cash transactions - cash receipts and cash payments, credit purchases and credit sales. Verification - meaning and definition. Verification of Land and Buildings, Plant and Machinery, Stock –in- trade, Debtors, Goodwill and Creditors **12 Hrs**

**UNIT V: Company Audit:**

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

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

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

**Books for Reference:**

1. Auditing : Tandon - (Sulthan Chand and Company)
2. Principles and Practice of Auditing : Dinakar Pagare – (Sulthan Chand and Sons)
3. Auditing : T. R. Sharma- (Sahithya Bhavan Publications)
4. Principles and Practice of Auditing : R. G. Saxena – (Himalaya Publishing House)
5. Contemporary Auditing : Kamal Gupta (Tata Mcgraw Hill Publishing Company Ltd)
6. Auditing : Shekhar K.C. – (Sulthan Chand and Company)
7. Auditing: B.S. Raman – (United Publishers).



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

### **Group II:**

### **ELECTIVE**

### **CORPORATE SECRETARYSHIP**

**Hours per week: 2**

**24 hrs: No of Credit: 1**

#### **Learning objective:**

1. To be able to apply the concept of commercial correspondence and conduct of meeting and maintaining minutes of the meeting.

#### **Learning outcomes:**

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

#### **UNIT I: Introduction:**

**5 Hrs**

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

#### **UNIT II: Corporate Correspondence:**

**5Hrs**

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

#### **UNIT III: Secretarial Role in Corporate Affairs:**

**7 Hrs**

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



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

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

**UNIT IV: Corporate management and meetings:**

**7 Hrs**

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

**Books for Reference:**

1. Company law and secretarial practice (Provisions of Company's Act 2013) - N D Kapoor, Sultan Chand & Sons, New Delhi
2. Company Law & Secretarial Practice - Dr. M R Sreenivasan, Margam Publications, Chennai.
3. Outline of company Secretary Practice - P K Ghosh & Dr. V Balachandran, Sultan Chand & Sons, New Delhi
4. A text book of company law - P P S Gogna
5. Manual of Secretarial Practice – B N Tandon





## **ELECTIVE PAPER**

### **GEO – RESOURCES**

**Hours per week: 2**

**24 hrs: No of Credits: 1**

**Learning objectives:**

1. To make the students aware of geographical resources and its impact on Socio-economic development.
2. To make the students understand the Geographical advantage and resource utilisation for sustainable development.

**Learning outcomes:**

- To demonstrate the understanding of resource consciousness in day today life.
- To understand and apply the need of judicious use of resources.

**UNIT- I:**

**6 Hrs**

Introduction- Geographical Resources – Equatorial –Tropical, and Polar resources – Geographical Location and Development.

**UNIT- II:**

**6 Hrs**

Renewable and Non Renewable energy resources – Minerals – Metals - Availability – Consumption – Locational advantages – Trade and Commerce.

**UNIT- III:**

**6 Hrs**

Crops – Agriculture – Farming – Food crops V/s Commercial crops – Geographical Indicators – Trade and Commerce.

**UNIT – IV:**

**6 Hrs**

Global Prospective – International Trading Centers – Exporters and Importers of natural resources.

**Reference:**

1. Commercial Geography – Khanna & Guptha ,Sulthan Chand, New Delhi



**ELECTIVE PAPER**  
**PRINCIPLES AND PRACTICE OF TOURISM**

**Hours per week: 2**

**24 hrs: No of Credits: 1**

**Learning objectives:**

1. To understand the basic concepts of tourism.
2. To study different types of tourism
3. To understand the various dimensions of tourism.

**Learning outcomes:**

- To be able to apply the concept of tourism, package tour and guide the tourist for various destinations.

**UNIT 1: INTRODUCTION TO TOURISM: 6 Hrs**

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

**UNIT 2: TRAVEL MOTIVATIONS 6 Hrs**

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

**UNIT 3: DIMENSIONS OF TOURISM 6 Hrs**

Impact of Tourism  
Foreign exchange (International Tourism)  
Income Multiplier  
Regional Development (Host Region)



Employment Multiplier  
Contribution to GDP  
Environmental Impacts  
Socio-Cultural Impacts  
International understanding.

#### **UNIT 4: TOURISM PRODUCT PLANNING AND DEVELOPMENT**

**6 Hrs**

Tourism Product – Features

Types of Tourism Products

Why product planning? Different processes (stages) of tourism planning – Tourists Demand and supply –setting objectives - Territorial Planning – Financial Planning, HR Planning - Environmental Planning – Regional Planning, Tourism Management in the Modern Era, Tourist/Tourism Organisations – India / World.

#### **Books for References:**

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



## **ELECTIVE PAPER**

### **E-COMMERCE**

**Hours per week: 2**

**24 hrs: 1 credit**

#### **Learning objectives:**

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

#### **Learning outcomes:**

- The subject should help a student understand the basics of E-Commerce.
- It should encourage a young mind to focus on entrepreneurship with service orientation using online platform.

#### **UNIT 1 Introduction to E-Commerce:**

**5 Hrs**

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

#### **UNIT 2 E-Commerce business models:**

**5 Hrs**

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

#### **UNIT 3 E-Commerce and ITES Tools:**

**7 Hrs**

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

#### **UNIT 4 E-Commerce Techniques:**

**7 Hrs**

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



### **Books for reference**

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



## ELECTIVE PAPER

### INTELLECTUAL PROPERTY RIGHTS

**Hours per week: 2**

**24 hrs: No of Credits: 1**

#### **Learning Objectives:**

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

#### **Learning Outcomes:**

Upon studying the subject, the student will be able to –

- Demonstrate a basic understanding of the laws relating to intellectual property rights.
- Develop capabilities to explore career options in intellectual property rights.

#### **UNIT I: Introduction to intellectual Property Law**

**6 Hrs**

Physical property - Meaning, features and types

Intellectual property - meaning, definition and features

Intellectual property vs. physical property

Intellectual property rights - need for protection and significance/advantages

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

Regulatory authorities of intellectual property rights

#### **UNIT II: The Law of Patents**

**6 Hrs**

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



Patentable items and non-patentable inventions  
Who can apply for a patent?  
Procedure for registration of patent and term of protection  
Patent specification - Meaning, objectives, importance and kinds  
Grant of patent, rights of patentee and revocation of patent  
Compulsory licence and government use of patent  
Infringement of patent and remedies for infringement

### **UNIT III: The Law of Trade Marks**

**6 Hrs**

Meaning of mark, trade mark, well-known trade mark, collective mark, certificate of trade mark and permitted use, Functions and types of trade mark, Criteria of an ideal trade mark  
Doctrine of honest concurrent user, Procedure for registration and term of protection, Rights of holder and assignment/transmission of trademarks Infringement and remedies

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

**6 Hrs**

Meaning and features of copyrights, Subject matter of copyright - literary work, dramatic work, musical work, artistic work cinematograph films and sound recording, Ownership, assignment and licence of copyrights, Rights of copyright holder and assignment and licence of copyrights, Infringement and remedies for infringement of copyrights.

#### **Books for reference:**

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



**S.D.M. College (Autonomous), Ujire**  
**Department of Commerce**  
**B.Com. Semester examination Question Paper Pattern**

Time: 3 HRS

MAX Marks: 120

**Section – A**

5x4=20

Answer **any FOUR** Questions.

- 1) -----
- 2) -----
- 3) -----
- 4) -----
- 5) -----
- 6) -----

**Section – B**

15x4=60

Answer Any **FOUR** Questions

- 7) -----
- 8) -----
- 9) -----
- 10) -----
- 11) -----
- 12) -----

**Section – C**

20x2=40

Answer Any **Two** Questions

- 13) -----
- 14) -----
- 15) -----





**S.D.M. College (Autonomous), Ujire**  
**Department of Commerce**  
**B.Com. Semester examination Question Paper Pattern**

Time: 3 HRS

MAX Marks: 80

**Section –A**

2x5=10

Answer **Any five** Questions.

- 1) -----
- 2) -----
- 3) -----
- 4) -----
- 5) -----
- 6) -----
- 7) -----

**Section – B**

10x4=40

Answer Any **FOUR** Questions

- 8) -----
- 9) -----
- 10) -----
- 11) -----
- 12) -----

**Section – C**

15x2=30

Answer Any **Two** Questions

- 13) -----
- 14) -----
- 15) -----



**S.D.M. College (Autonomous), Ujire**  
**Department of Commerce**  
**B.Com. Semester examination Question Paper Pattern**  
**Elective Paper**

Time: 2 HRS

MAX Marks: 40

4x10=40

Answer Any 4 from the following

- 1) -----
- 2) -----
- 3) -----
- 4) -----
- 5) -----
- 6) -----
- 7) -----

