

**BANGALORE UNIVERSITY**  
**DEPARTMENT OF COMMERCE**

**REGULATIONS PERTAINING TO B.Com DEGREE SEMESTER SCHEME**

**I. Objectives :**

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

**II. Eligibility for Admission :**

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

**III. DURATION OF THE COURSE:**

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

**IV. MEDIUM OF INSTRUCTION**

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

**V. ATTENDANCE:**

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

## **VI. COURSE MATRIX**

See Annexure – 1

## **VII. TEACHING AND EVALUATION:**

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

## **VIII. SKILL DEVELOPMENT / RECORD MAINTWENACE AND SUBMISSION:**

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

## **IX. SCHEME OF EXAMINATION:**

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

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

## **X. APPEARANCE FOR THE EXAMINATION:**

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

the award of ranks.

#### **XI. MINIMUM FOR A PASS:**

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

#### **XII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
  - a. First Class: Those who obtain 60% and above of the total marks of parts I, II and III.
  - b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II and III.
  - c. Pass Class: Rest of the successful candidates who secure 35% and above but less than 50% of marks in part I, II and III.
2. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages and non-core subjects) a whole. However, only those candidates who have passes each semester public examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.

#### **XIII. MEDALS AND PRIZES:**

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

#### **XIV. CONDITIONS TO KEEP TERMS:**

- a) A candidate is allowed to carry all the previous unleared papers to the subsequent semester/semesters.
- b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediate successive examinations.
- c) The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

#### **XV. PATTERN OF QUESTION PAPER:**

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

<b>SECTION-A</b> 1. a,b,c,d,e,f,g,h,i,j,k,l.	(Conceptual questions) Answer any TEN	(10 X 2 = 20 Marks)
<b>SECTION -B:</b> 2,3,4,5,6.	(Analytical questions) Answer any FOUR	(04 X 8 = 32 Marks)
<b>SECTION-C:</b> 7,8,9,10.	(Essay type questions) Answer any THREE	(03 X 16 = 48 Marks)
<b>Total</b>		<b>100 Marks</b>

**XVI. PROVISION FOR IMPROVEMENT OF RESULTS:**

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within 30 days after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

**XVII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:**

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.

**Bangalore University**  
**COURSE STRUCTURE 2012 – 13 Scheme**  
**B.Com COURSE MATRIX**

Semester No.	Paper No.	Title of the Paper	Lecture Hour Per Week	Total Marks
<b>I</b>	1.1	Language: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Additional English / Marathi/ Hindi	04	100
	1.2	Language: English	04	100
	1.3	Financial Accounting	04	100
	1.4	Market Behavior and Cost Analysis	04	100
	1.5	Organizational Management	04	100
	1.6	Corporate Administration / Methods and Techniques for Business Decisions.	04	100
<b>II</b>	2.1	Language – I	04	100
	2.2	Language – II	04	100
	2.3	Advanced Financial Accounting	04	100
	2.4	Marketing and Services Management	04	100
	2.5	Indian Financial System	04	100
	2.6	Quantitative Analysis for Business Decision-I	04	100
<b>UGC</b>	2.7	Environmental Studies	04	100
<b>III</b>	3.1	Language: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Additional English / Marathi/ Hindi	04	100
	3.2	Language – II:		
		a) English	02	50
		b) Soft Skills for Business	02	50
	3.3	Corporate Accounting	04	100
	3.4	Financial Management	04	100
<b>UGC</b>	3.5	Banking Law and Operations	04	100
	3.6	Quantitative Analysis for Business Decision-II	04	100
	3.7	Computer Fundamentals	04	100
	<b>IV</b>	4.1	Language – I	04
4.2		Language – II:		
		a) English	02	50
		b) Corporate Communication	02	50
4.3		Advanced Corporate Accounting	04	100
4.4		Cost Accounting	04	100
4.5		e-Business and Accounting	04	100
<b>UGC</b>	4.6	Stock and Commodity Markets	04	100
	4.7	Indian Constitution	04	100
<b>V</b>	5.1	Entrepreneurship Development	04	100
	5.2	International Business	04	100
	5.3	Income Tax – I	04	100
	5.4	Cost Management	04	100
	5.5	Elective – Paper-I	04	100
	5.6	Elective – Paper –II	04	100
<b>VI</b>	6.1	Legal Environment of Business / Business Regulations	04	100
	6.2	Principles of Auditing	04	100
	6.3	Income Tax – II	04	100
	6.4	Management Accounting	04	100
	6.5	Elective – Paper-III	04	100
	6.6	Elective – Paper –IV	04	100

## ELECTIVE GROUPS

### 1. ACCOUNTING & TAXATION GROUP

Semester No.	Paper No.	Title of the Paper	Lecture Hour Per Week	Total Marks
V	5.5	International Financial Reporting Standards	04	100
	5.6	Business Taxation - I	04	100
VI	6.5	Business Taxation - II	04	100
	6.6	Accounting for Business Decisions	04	100

### 2. FINANCE GROUP

Semester No.	Paper No.	Title of the Paper	Lecture Hour Per Week	Total Marks
V	5.5	Advanced Financial Management	04	100
	5.6	International Finance	04	100
VI	6.5	Corporate Financial Policy	04	100
	6.6	Security Analysis & Portfolio Management	04	100

### 3. MARKETING GROUP

Semester No.	Paper No.	Title of the Paper	Lecture Hour Per Week	Total Marks
V	5.5	Consumer Behavior	04	100
	5.6	Marketing Research	04	100
VI	6.5	Advertising & Media Management	04	100
	6.6	Retail Management	04	100

### 4. INFORMATION & TECHNOLOGY GROUP

Semester No.	Paper No.	Title of the Paper	Lecture Hour Per Week	Total Marks
V	5.5	Accounting Information Systems	04	100
	5.6	Enterprise Resource Planning	04	100
VI	6.5	Information Technology And Audit	04	100
	6.6	Banking Technology and Management	04	100

### 5. HUMAN RESOURCE GROUP

Semester No.	Paper No.	Title of the Paper	Lecture Hour Per Week	Total Marks
V	5.5	Strategic Human Resource Management	04	100
	5.6	Human Resource Development	04	100
VI	6.5	Labor Welfare & Social Security	04	100
	6.6	Industrial Regulations	04	100

### 6. BANKING & INSURANCE GROUP

Semester No.	Paper No.	Title of the Paper	Lecture Hour Per Week	Total Marks
V	5.5	International Banking & Forex Management	04	100
	5.6	Life & General Insurance	04	100
VI	6.5	Risk Management	04	100
	6.6	Marketing of Insurance Products	04	100

## 1.3 – FINANCIAL ACCOUNTING

### OBJECTIVE

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

### Unit 1: INTRODUCTION TO FINANCIAL ACCOUNTING 10 Hours

Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions- problems on accounting equations.

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

Single entry system- Introduction – Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs – Cashbook – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Trading and Profit & Loss Account – Balance Sheet.

### Unit 3: HIRE PURCHASE SYSTEM 12 Hours

Introduction – Meaning of Hire Purchase and installment purchase system- difference between hire purchase and installment purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only). Problems on hire purchase including default and complete repossession of goods.

### Unit 4: ROYALTY ACCOUNTS 12 Hours

Introduction – Meaning – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of a Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – passing of journal entries and Preparation of necessary Ledger Accounts including minimum rent account.

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

Introduction – Need for conversion - Meaning of Purchase Consideration – Mode of Discharge of Purchase Consideration – Methods of calculation of Purchase Consideration – Net Payment Method – Net Assets Method – Passing of Journal Entries and Preparation of Ledger Accounts in the books of Vendor – Treatment of certain items – Dissolution Expenses – Unrecorded Assets and Liabilities – Assets and Liabilities not taken over by the Purchasing Company – Contingent liabilities – Non-assumption of trade liabilities – In the books of Company – Passing of Incorporation entries and preparation of balance sheet under vertical format.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

- 1) Dr. S.N. Maheswari: Financial Accounting
- 2) B. S Raman: Financial Accounting
- 3) S P Jain and K. L. Narang: Financial Accounting- I

- 4) Radhaswamy and R.L. Gupta: Advanced Accounting
- 5) Jawaharlal & Seema Srivastava :Financial Accounting,HPH
- 6) Guruprasad Murthy: Financial Accounting
- 7) Dr. Anil Kumar,Dr. Rajesh Kumar, B.Mariyappa : Financial Accounting
- 8) S. Jayapandian: Financial Accounting from Zero.



## 1.4 MARKET BEHAVIOR AND COST ANALYSIS

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

### UNIT 1: FIRMS AND DECISIONS

**06 HRS**

Firm: meaning and goals, profit versus value (wealth) maximization dynamics. Decision making, decisions under market uncertainties, tactical versus strategic decisions and game theory.

### UNIT 2: MARKET FORCES

**10 HRS**

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

### UNIT 3: COST AND PROFIT PLANNING

**14 HRS**

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

### UNIT 4: PRICING PRACTICES AND STRATEGIES

**18 HRS**

Determinants of pricing policy, pricing methods: marginal cost pricing, target rate pricing, product line pricing, administered pricing, competitive bidding, dual pricing, transfer pricing. Price discrimination: requirements, types and dumping strategies. Pricing over product life cycle: skimmed pricing, penetration pricing, product –line pricing and price leadership. Linear Programming: problems on profit maximization and cost minimization in graphic method with two variables only.

### UNIT 5: COST OF CAPITAL AND CAPITAL BUDGETING

**12 HRS**

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

### SKILL DEVELOPMENT:

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

### References

1. P.L Mehta; Managerial Economics, Sultan Chand & Sons, New Delhi.
2. R.L Varshney and K.L Maheshwari; Managerial Economics, Sultan Chand & Sons, New Delhi.
3. H.L Ahuja; Business Economics, S. Chand & Company Ltd., New Delhi.
4. Venugopal / Monica : Economics for Business, I.K. International Publications.
5. Sanchethi & Kapoor; Business Mathematics, Sultan Chand & Sons, New Delhi.
6. K.P.M Sundaram; Micro Economics, Sultan Chand & Sons, New Delhi.
7. M.L. Agarwal; Business Mathematics, Sultan Chand & Sons, New Delhi.
8. D.M. Mithani; Managerial Economics, Himalaya Publishing House, New Delhi.

9. M.L. Jhingan & J.K. Stephen; Managerial Economics, Vrinda Publishing (P) Ltd. Delhi.
10. Manoj Kumar Mishra ; Managerial Economics, Vayu Education of India, New Delhi.
11. Khan and Jain; Financial Management, Tata McGraw Hill Education Private Ltd., New Delhi
12. R.K. Sharma and S.K. Gupta; Financial Management, Kalyani Publications, Ludiana.
13. Reddy and Appananiah ; Economics for Business.
14. Karma Pal : Managerial Economics, Excel Books.

## 1.5 – ORGANISATIONAL MANAGEMENT

### OBJECTIVE

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

#### Unit 1: INTRODUCTION TO MANAGEMENT

**12 Hours**

Introduction – Meaning – Nature and characteristics of Management – Scope of Management – Management and Administration – Principles of Management – Social responsibility of management and Ethics.

#### Unit 2: MANAGEMENT PROCESS

**14 Hours**

Introduction – Management process – Planning – Meaning and Definition – Nature – Objectives - Types of Plans – Importance of Planning. Organization – Nature – Principles – Types of Organization – Purpose of Organization.

#### Unit 3: HUMAN RESOURCE MANAGEMENT

**10 Hours**

Introduction – Meaning of HRM – Objectives of HRM – Importance of HRM – Functions and Process of HRM – HR Manager Duties and Responsibilities – Recent trends in HRM.

#### Unit 4: HUMAN RESOURCE PLANNING, RECRUITMENT & SELECTION

**14 Hours**

Meaning – Importance of Human Resource Planning – Benefits of Human Resource Planning. Recruitment – Meaning – Methods of Recruitment. Selection – Meaning – Steps in Selection Process – Problems Involved in Placement.

#### Unit 5: HUMAN RESOURCE DIRECTING, MOTIVATING & CONTROLLING

**10 Hours**

Directing, meaning & nature of directing, theories of motivation & leadership style, controlling – meaning – Essentials of a sound control system.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. Koontz & O'Donnell, Management.
2. Appaniah & Reddy, Essentials of Management.
3. L M Prasad, Principles of management.
4. Rustum & Davar, Principles and practice of Management.
5. Sharma & Shashi K Guptha – Principles of Management
6. Rajkumar : Human Resource Management, I.K. International
7. Dr. K. Aswathappa , Human Resource Management.
8. P Subba Rao , Human Resource Management
9. T Ramaswamy; Principals of Management.
10. J.D Tripathi ; The Power of Managing Time.
11. Rekha & Vibha –Business Management.
12. VSP Rao-Organisational Behaviour

## 1.6 CORPORATE ADMINISTRATION

### OBJECTIVE

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

#### Unit 1: JOINT STOCK COMPANY

**18 Hours**

Introduction – Meaning and Definition – Features – Kinds of Companies. Companies Act 1956 – objectives & features. Steps in formation of joint stock companies - Promotion stage – meaning & functions of promoter - incorporation stage – meaning & contents of Memorandum of Association & Articles of Association, distinction between Memorandum of Association and Articles of Association Subscription stage – Meaning & contents of prospectus, statement in lieu of prospects, book building.

#### Unit 2: CAPITAL OF COMPANY

**12 Hours**

Share Capital – Meaning of Shares – Kinds of Share – Distinction between equity & preference shares. Debentures – Meaning – Features – Types – Merits and Demerits. SEBI guidelines for issue of shares & debentures.

#### Unit 3: COMPANY ADMINISTRATION

**14 Hours**

Board of Directors – appointment – powers - duties & responsibilities. Managing Director – appointment – powers – duties & responsibilities. Secretary - Meaning, qualification, appointment, position, rights duties, liabilities & removal.

#### Unit 4: CORPORATE MEETINGS

**10 Hours**

Meaning and Definition – Types of Meeting – requisites of a valid meeting - Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meeting and Resolutions.

#### Unit 5: GLOBAL COMPANIES

**06 Hours**

Meaning – types –features – administration.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. M.C. Shukla & Gulshan: Principles of Company Law.
2. N.D. Kapoor: Company Law and Secretarial Practice.
3. M.C. Bhandari: Guide to Company Law Procedures.
4. S.C. Kuchal: Company Law and Secretarial Practice.
5. S.C. Sharma : Business Law, I.K. International Publishers
6. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
7. S.N Maheshwari ;Elements of Corporate Law
8. C.L Bansal: Business and Corporate Law

## 1.6 METHODS AND TECHNIQUES FOR BUSINESS DECISIONS

### OBJECTIVE

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

#### Unit 1: NUMBER SYSTEM

**06 Hrs**

Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational & Irrational numbers, Real Numbers, HCF & LCM ( Simple problems).

#### Unit 2: THEORY OF EQUATIONS

**10 Hrs**

Introduction – Meaning - Types of Equations – Simple Linear and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equations - Factorization and Formula Methods ( $ax^2 + bx + c = 0$  form only). Problems on Commercial Application.

#### Unit 3: MATRICES AND DETERMINANTS

**14 Hrs**

Meaning – types – operation on matrices – addition – subtraction – multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element – inverse – crammers rule in two variables – application oriented problems.

#### Unit 4: COMMERCIAL ARITHMETIC

**18 Hrs**

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

#### Unit 5: ACCOUNTING RATIO'S AND PROGRESSIONS

**12 Hrs**

RATIO'S: Ratio's of profit & loss account and balance sheet: GP ratio, net profit ratio, operating ratio, operating profit ratio, debt equity ratio, fixed assets turnover ratio, total assets turnover ratio, current ratio, liquid ratio, acid test ratio, debtors & creditors turnover ratio. PROGRESSIONS: Introduction – Arithmetic Progression - Finding the  $n^{\text{th}}$  term of AP and Sum to  $n^{\text{th}}$  term of AP. Insertion of Arithmetic Mean in given terms of AP and representation of AP. Geometric Progression – finding the  $n^{\text{th}}$  term and sum to  $n^{\text{th}}$  term of GP.

#### Skill Development:

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

#### Books for Reference:

- Saha: Mathematics for Cost Accountants.
- Dr. Sancheti & Kapoor: Business Mathematics and Statistics.
- Zamarudeen: Business Mathematics.
- Madappa, mahadi Hassan, M. Iqbal Taiyab – Business Mathematics.
- G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers
- Maheshwari – Financial Management.
- R.k. Sharma and shashi K. Gupta – Financial Management.
- Saha & Others Business Mathematics
- R.S Bhardwaj :Mathematics for Economics & Business

## 2.3 ADVANCED FINANCIAL ACCOUNTING

### OBJECTIVE

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

#### Unit 1: ACCOUNTING STANDARDS

**8 Hrs**

Introduction – Meaning – Definition – Need – Significance – An Overview of Indian Accounting Standards – AS-2, AS-3, AS-6, AS-10, AS-14, AS-20 & AS-21 (Theory Only).

#### Unit 2: INSURANCE CLAIMS

**12 Hrs**

Introduction – Need – Loss of Stock Policy – Steps for ascertaining Fire insurance claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire insurance claims.

#### Unit 3: CONSIGNMENT ACCOUNTS

**12 Hrs**

Introduction – Meaning – Consigner – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consigner and Consignee.

#### Unit 4: ACCOUNTING FOR JOINT VENTURES

**12 Hrs**

Introduction – Meaning – Objectives – Distinction between joint venture and consignment – Distinction between joint venture and partnership – maintenance of accounts in the books of co-venturers – maintaining separate books for joint venture – preparation of memorandum joint venture - problems.

#### Unit 5: BRANCH ACCOUNTS

**16 Hrs**

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods Price at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only). Independent Branches – Features – Incorporation of Branch Trial balance in Head Office Books – Adjustment Entries in Ho books only – Purchase of Branch Fixed Asset – Depreciation of Branch Fixed Asset – Share of Head Office Expenses – Goods in Transit – Cash in Transit – Inter branch Transactions

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE:

1. Dr. S.N. Maheswari, Financial Accounting
2. B. S Raman, Financial Accounting
3. S P Jain and K. L. Narang, Financial Accounting- I
4. Radhaswamy and R.L. Gupta, Advanced Accounting
5. R.L. Advanced Financial Accounting.
6. M.C. Shukla and Grewel, Advanced Accounting.
7. Arulanandam & Raman; Advanced Accountancy
8. A Bannerjee; Financial Accounting.

## 2.4 MARKETING AND SERVICES MANAGEMENT

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

### Unit 1: INTRODUCTION TO MARKETING

#### 12 Hours

Meaning and definition - Goals - Concepts of Marketing - Approaches to Marketing - Functions of Marketing. RECENT TRENDS IN MARKETING - e-business - Tele-marketing - M-Business - Green Marketing - Retailing, Relationship Marketing - Customer Relationship Management.

### Unit 2: MARKETING ENVIRONMENT

12

#### Hours

Meaning - demographic- economic - natural - technological - political - legal - socio cultural environment. MARKET SEGMENTATION AND CONSUMER BEHAVIOUR - Meaning & Definition - Bases of Market Segmentation - Consumer Behaviour - Factors influencing Consumer Behaviour.

### Unit 3: MARKETING MIX

16 Hours

Meaning - elements - PRODCUT - product mix, product line - product life cycle - product planning - new product development - branding - packing and packaging. PRICING - factors influencing pricing, methods of pricing (only meaning), and pricing policy - PHYSICAL DISTRIBUTION, meaning, factors affecting channels, types of marketing channels, PROMOTION - meaning and significance of promotion - personal selling and advertising.

### Unit 4: INTRODUCTION TO SERVICE MANAGEMENT

10 Hours

Meaning of services - characteristics of services - classification of services - marketing mix in service industry - growth of service sector. Service processes - Designing the service process - service blueprint - back office & front office process.

### UNIT 5: SERVICE SECTOR MANAGEMENT

10 Hours

Tourism and Travel Services - concept, nature, significance and marketing. Health Care services - concept, nature, significance and marketing. Educational services - concept, nature, significance and marketing.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. Philip Kotler - Marketing Management
2. J.C. Gandhi - Marketing Management
3. Stanton W.J. etzal Michael & Walker, Fundamentals of Management.
4. P N Reddy & Appanniah, Essentials of Marketing Management.
5. Sontakki, Marketing Management.
6. Dr. Shajahan. S; Service Marketing (Concept, Practices & Cases); Himalaya Publishing House; Mumbai; First Edition 2001.
7. Cengiz Haksever etal - 'Service Management and Operations'; Pearson Education.
8. Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers
9. Usha Devi, Bhargavi, Jyothi-Service Management.
10. K. Karunakaran; Marketing Management.
11. Jayachandran ; Marketing Management.

## 2.5 INDIAN FINANCIAL SYSTEM

### OBJECTIVE

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

#### Unit 1: FINANCIAL SYSTEM

**12 Hrs**

Introduction – Meaning – Classification of Financial System. Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market.

#### Unit 2: FINANCIAL INSTITUTIONS

**12 Hrs**

Types of banking and non-banking financial institutions. Constitution, objectives & functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank. Meaning and scope of Mutual Funds.

#### Unit 3: COMMERCIAL BANKS

**8 Hrs**

Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Investment Policy of Commercial Banks. Narasimham committee report on banking sector reforms.

#### Unit 4: REGULATORY INSTITUTIONS

**12**

**Hrs**

Introduction. RBI – Organization – Objectives – Role and Functions. The Securities – Exchange Board of India – Organization and Objectives.

#### Unit 5: FINANCIAL SERVICES

**12**

**Hrs**

Introduction – Meaning – Features – Importance. Types of Financial Services – factoring, leasing, venture capital, Consumer finance; housing & vehicle.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. Meir Kohn: Financial Institutions and Markets, Tata McGrah Hill
2. L M Bhole: Financial Institutions and Markets, Tata Mcgrah Hill
3. Vasantha Desai: The Indian Financial System, HPH
4. M Y Khan: Indian Financial System, TMH
5. D.K. Murthy and Venugopal : Indian Financial System I.K. International Publishers
6. P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons
7. E Gardon & K Natarajan: Financial Markets & Services.
8. G. Ramesh Babu; Indian Financial System. HPH
9. S.C. Sharma and Monica : Indian Financial System I.K. International Publishers
10. A Datta ; Indian Financial System, Excel Books



## 2.6 QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I

### OBJECTIVE

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

### Unit 1: INTRODUCTION TO STATISTICS

05 Hrs

Meaning and Definition – Functions – Scope – Limitations.

### Unit 2: TABULATION AND PRESENTATION OF DATA

10 Hrs

Collection of data - census and sample techniques. Classification of data, preparation of frequency distribution and tabulation of data. Importance of graphic and diagrammatic presentation, Types of diagrams – one dimensional, two dimensional, percentage bar diagrams and pie diagrams.

### Unit 3: MEASURES OF CENTRAL TENDENCY

20 Hrs

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

### Unit 4: MEASURE OF DISPERSION AND SKEWNESS

15 hrs

Introduction – Meaning & Definition – Methods of dispersion: Standard Deviation and Coefficient of Variation. Skewness: meaning, uses, and problems on Karl Pearsons' coefficient of skewness.

### Unit 5: INDEX NUMBERS

10 Hrs

Meaning & Definition – uses – Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method – Fisher's Ideal method (excluding TRT & FRT) – Consumer Price Index – Problems.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. S P GUPTA: Statistical Methods- Sultan Chand, Delhi
2. Dr. B N GUPTA: Statistics (Sahitya Bhavan), Agra.
3. S.C GUPTA: Business Statistics.
4. N.V.R Naidu : Operation Research I.K. International Publishers
5. ELLAHANCE : Statistical Methods
6. SANCHETHI AND KAPOOR: Business Mathematics
7. Veerachamy: Operation Research I.K. International Publishers
8. Anand Sharma : Statistics For Management, HPH
9. S. Jayashankar Quantitative Techniques for Management.
10. D.P Apte ; Statistical Tools for Managers.

### **3.2 (part -B) SOFT SKILLS FOR BUSINESS**

#### **Objective**

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

#### **Unit 1: ATTITUDE AND EMOTIONAL INTELLIGENCE**

**06 Hours**

Importance of Attitude – Meaning of Positive Thinking and Positive Attitude – how to build positive attitude – effects of negative attitude and how to overcome them. Significance of interpersonal relationships in personal and professional life - Tips to enhance interpersonal relationships - Emotional Intelligence.

#### **Unit 2: VISION, GOAL SETTING & TIME MANAGEMENT**

**06 Hours**

Meaning of Vision – doing things for the right purpose – Setting and achieving goals – importance of goal setting – periodicity in goal setting – short, medium, long-term – methods to achieve set goals. General principles of stress management and Time Management.

#### **Unit 3: CREATIVITY**

**06 Hours**

The creative mind – Importance of Creativity – Elements of Creativity – Influence and Flexibility – Factors influencing creativity – Methods of enhancing creativity – techniques of creativity – Brainstorming, attributes listing.

#### **Unit 4: COMMUNICATION SKILLS**

**08 Hours**

Significance – process of communication - – forms of communication - Communication Gap – listening skills – Basics of Managerial Speaking Skills – Body Language – How to develop matter for a speech, Presentation aids and effective use of presentation aids. Preparation of Resume & preparing students for GD & Interview.

#### **Unit 5: Carrier Planning**

**04 Hours**

Awareness of carrier, Sources of Information, Choosing a carrier and carrier counseling.

#### **PRACTICALS:**

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

#### **BOOKS FOR REFERENCE:**

1. Collins: Public Speaking
2. Mair : Art of Public Speaking
3. V.N. Ahuja.: The World's Famous Speeches
4. Daniel Goleman : Emotional Intelligence
5. Jyotsna Codety :Understanding Emotional Intelligence .
6. Dalip Singh :Emotional Intelligence at Work .
7. B.Husluck :Personality Development – Elizabeth.
8. M.S. Rao: Soft Skills – Enhancing Employability I.K. International Publishers
9. Allen Bease :Body Language .
10. Tanushree Pooder :Fit and Fine Body and Mind
11. C.G.G Krishnamacharyulu & Lalitha :Soft Skills of Personality Development;
12. Dr. partho Pratim Roy :Business Communications – The Basics
13. Sajitha Jayaprakash :Technical Communication
14. Rajkumar: Basic of Business Communication
15. B. Das / I Satpathy: Business Communication & Personality Development.

### 3.3 CORPORATE ACCOUNTING

#### OBJECTIVE

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

#### Unit 1: ACQUISITION OF BUSINESS OF NON-CORPORATE ENTITIES

Introduction – calculation of purchase consideration – journal entries, ledger accounts and balance sheet in the books of the company under same set of books.

#### Unit 2: PROFIT PRIOR TO INCORPORATION

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – ascertainment of pre-incorporation and post-incorporation profits by preparing profit and loss account – balance sheet.

#### Unit 3: VALUATION OF GOODWILL

**10 Hrs**

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method. Problems.

#### Unit 4: VALUATION OF SHARES

**10 Hrs**

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value Method. Rights Issue and Valuation of Rights Issue. Problems.

#### Unit 5: COMPANY FINAL ACCOUNTS

**20 Hrs**

Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet in vertical form – calculation of managerial remuneration.

#### SKILL DEVELOPMENT

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

#### BOOKS FOR REFERENCE

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

### 3.4 FINANCIAL MANAGEMENT

#### OBJECTIVE

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

#### Unit 1: FINANCIAL MANAGEMENT

**10 Hrs**

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of finance department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of a Sound Financial Planning.

#### Unit 2: TIME VALUE OF MONEY

**12 Hrs**

Introduction – Meaning & Definition – Need – Future Value (Even Flow – Uneven Flow & Annuity) – Present Value (Even Flow – Uneven Flow & Annuity) – Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares - Simple Problems.

#### Unit 3: FINANCING DECISION

**14 Hrs**

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Simple Problems.

#### Unit 4: INVESTMENT & DIVIDEND DECISION

**18 Hrs**

Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return. Simple Problems. Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends.

#### Unit 5: WORKING CAPITAL MANAGEMENT

**06 Hrs**

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital.

#### SKILL DEVELOPMENT

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

#### BOOKS FOR REFERENCE

1. S N Maheshwari, Financial Management.
2. Khan and Jain, Financial Management.
3. Sharma and Sashi Gupta, Financial Management.
4. I M Pandey, Financial Management.
5. Prasanna Chandra, Financial Management.
6. G. Sudarshan Reddy, Financial Management.
7. M. Gangadhar Rao & Others , Financial management
8. Kulkarni & SathyaPrasad ; Financial Management.
9. P.K Simha – Financial Management.
10. S. Bhat- Financial Management.

### 3.5 BANKING LAW AND OPERATIONS

#### OBJECTIVE

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

#### Unit 1: BANKER AND CUSTOMER RELATIONSHIP

08 Hrs

Introduction – Meaning of Banker – Meaning of Customer – General & Special Relationships.

#### Unit 2: NEGOTIABLE INSTRUMENTS

12 Hrs

Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Meaning, Definition & Features of Promissory Notes, Bills of Exchange, Cheques - Crossing of cheques – types of crossing – Endorsements: Meaning, Essentials & Kinds of Endorsement.

#### Unit 3: BANKING OPERATIONS

20 Hrs

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

*Paying Banker* – Meaning – Precautions – Statutory Protection to the Paying Banker – Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheque.

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

#### Unit 4: CUSTOMERS AND ACCOUNT HOLDERS

14Hrs

Types of Customers and Account Holders - Procedure and Practice in opening and conducting of account of different customers including minors - meaning & operation of Joint Account Holders, Partnership Firms, Joint Stock companies, executors and trustees, clubs and associations and joint Hindu family.

#### Unit 5: BANKING INNOVATIONS

06 Hrs

New technology in Banking – E-services – Debit and Credit cards. Internet Banking, ATM, Electronic Fund Transfer, MICR, RTGC, DEMAT.

#### SKILL DEVELOPMENT:

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

#### BOOKS FOR REFERENCE

1. Tannan M.L: Banking Law and Practice in India.
2. Sheldon H.P: Practice and Law of Banking.
3. Kothari N. M: Law and Practice of Banking.
4. Maheshwari. S.N.: Banking Law and Practice.
5. Shekar. K.C: Banking Theory Law and Practice.
6. Gordon & Natarajan, Banking Theory Law and Practice
7. S. P Srivastava ; Banking Theory & Practice
8. S. Vipradas & j. K Syan ; Bank Lending
9. Gajendra & poddar : Law and Practice of Banking
10. Neelam C Gulati : Principles of Banking Management.

### 3.6 QUANTATIVE ANALYSIS FOR BUSINESS DECISIONS-II

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

#### **Unit 1: CORRELATION AND REGRESSION ANALYSIS**

**18 Hrs**

Correlation: Meaning - Uses – Types – Karl Pearson’s coefficient of correlation – probable error & Spearman’s Rank Correlation (using actual mean and Excluding bivariate and Multi correlation). Regression: Meaning, Uses, Regression lines, regression Equations, regression coefficients (using actual mean method only).

#### **Unit 2: TIME SERIES**

**10 Hrs**

Introduction – Meaning – Uses –Components of Time Series – Computation of Trend Values & graphical presentation under the Method of Least Squares (Excluding simultaneous equation method).

#### **Unit 3: INTERPOLATION AND EXTRAPOLATION**

**12 Hrs**

Meaning - Significance – Assumptions. Methods of Interpolation – Binomial expansion (in case of missing values, only two missing values) - Newton’s method of advancing differences.

#### **Unit 4: SAMPLING AND SAMPLING DISTRIBUTION**

**10 Hrs**

Meaning, types: purposive sampling, Random sampling, simple sampling, stratified sampling, parameter and statistic. Sampling distribution - standard error (Simple problems on determination of sample size).

#### **Unit 5: THEORY OF PROBABILITY**

**10 Hrs**

(Simple Problems only)

#### **BOOKS FOR REFERENCE**

1. S P GUPTA: Statistical Methods- Sultan Chand, Delhi
2. S C Guptha and V K Kapoor, Fundamentals of Mathematical Statistics
3. G C Beri, Statistics for Management.
4. Dr. B N GUPTA: Statistics (Sahitya Bhavan), Agra.
5. Veerachamy: Operation Research I.K. International Publishers
6. ELLAHANCE : Statistical Methods
7. Quantitative Techniques for Managerial Decisions, U K Srivastava, G V Shenoy,
8. S C Sharama, New Age International Publishers.
9. C.R Reddy , Quantitative Techniques for Management Decisions
10. S. Jaishankar: Quantitative Techniques for Managers

## 3.7 COMPUTER FUNDAMENTALS

### OBJECTIVES

*To provide basic knowledge of Computer and its Usage.*

#### Unit 1: INTRODUCTION TO COMPUTERS

General features of a Computer – Generation of Computers - Personal Computer – Workstation – Mainframe Computer and Super Computers. Computer Applications – Data Processing – Information Processing – Commercial – Office Automation – Industry and Engineering – Healthcare – Education – Graphics and Multimedia.

#### Unit 2: COMPUTER ORGANIZATION

Central Processing Unit – Computer Memory – Primary Memory – Secondary Memory – Secondary Storage Devices – Magnetic and Optical Media – Input and Output Units – OMR – OCR – MICR – Scanner – Mouse - Modem.

#### Unit 3: COMPUTER HARDWARE AND SOFTWARE

Machine language and high level language. Application software. Computer program. Operating system. Computer virus, antivirus and Computer security. Elements of MS DOS and Windows OS. Computer arithmetic. Binary, octal and hexadecimal number systems. Algorithm and flowcharts. Illustrations. Elements of database and its applications.

#### Unit 4: MICROSOFT OFFICE

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

#### Unit 5: COMPUTER NETWORKS

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

#### LIST OF PRACTICAL ASSIGNMENTS: (12 Sessions of 2 hours each)

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

#### BOOKS FOR REFERENCE:

- Alexis Leon and Mathews Leon (1999): Fundamentals of information technology, Leon Techworld Pub.
- Jain, S.K. (1999): Information Technology "O" level made simple, BPB Pub.
- Jain, V.K. (2000): "O" Level Personal Computer Software, BPB Pub.
- Rajaraman, V. (1999): Fundamentals of Computers, Prentice Hall India.
- Hamacher, Computer Organisation, Mc Graw.
- Archanakumar – Computer Basics with office automation, I.K. International Publishers.
- Sinha, Computer Fundamentals, BPB Pub.
- C.S. V Murthy Fundamentals of Computers, HPH
- G.V Anjaneyulu – Computer Organisations
- Saha & Saha – Computer Fundamentals
- D. Sharma – Foundations of IT

## 4.2(B) CORPORATE COMMUNICATION

### OBJECTIVE

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

#### **Unit 1: PERSONNEL CORRESPONDENCE** **06 Hrs**

Letters calling candidates for written test, drafting interview letters, offer of appointment, order of appointment, show cause notices, letters of dismissal and discharge.

#### **Unit 2: SECRETARIAL CORRESPONDENCE** **06 Hrs**

Correspondence with shareholders and debenture holders relating to dividends and interest, transfer and transmission of shares.

#### **Unit 3: INTER-DEPARTMENTAL COMMUNICATION** **06 Hrs**

Internal memos, office circulars, office orders, Communication with regional/branch offices.

#### **Unit 4: MODERN COMMUNICATION DEVICES** **06 Hrs**

Internet, teleconferencing, Mobile Phones, Computers, Laptops, Close circuit TVs. Desktop Publishing, Electronic Mail (e-mail), SMS Messages, Audio Conferencing, Video Conferencing, E-Commerce, Fax, Photocopying, Printing, Electronic Storage Devices.

#### **Unit 5: Public Relations** **06 Hrs**

Meaning, importance and Elements of Public relations, Corporate Brand Building, Image Management, Event Management and Media Management.

### BOOKS FOR REFERENCE

1. R.O. Sharma & Krishna Mohan: Business Communication & Report Writing, TMH, New Delhi.
2. Raman. S & Swami. R: Business Communication – A Practical Approach, Professional Publications, Madras.
3. Ramesh & Pattanashetti: Effective Business English & Correspondence.
4. Majumdar: Commercial Correspondence.
5. Pink and Thomsan: English Grammar, Composition and Correspondence.
6. R.K. Madhukar : Business Communications, Vikas.
7. Bhardwaj : Fundamental of Business Communication, I.K. International Publishers
8. Kumar: Business Communication.
9. Bovee: Business Communication Today.
10. Sharma & others – Business Communications.
11. Rai Rai : Business Communication, HPH, Mumbai
12. Ritwik Haldar ; AT.B of Business Communication
13. Sehgal/ Khetarpal- Business Communication



### 4.3 ADVANCED CORPORATE ACCOUNTING

#### OBJECTIVE

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

#### **Unit 1: MERGERS AND ACQUISITION OF COMPANIES** **16 Hrs**

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (AS14) – Accounting for Amalgamation – Pooling of Interest Method and Purchase Method – Entries and Ledger Accounts in the Books of Transferor Company and Entries and Preparation of Balance Sheet in the books of Transferee Company.

#### **Unit 2: INTERNAL RECONSTRUCTION** **08 Hrs**

Meaning – Objective – Procedure – Form of Reduction – Passing of Journal Entries – Preparation of Balance Sheet after Reconstruction. Simple Problems.

#### **Unit 3: LIQUIDATION OF COMPANIES** **14 Hrs**

Meaning – Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account.

#### **Unit 4: HOLDING COMPANY ACCOUNTS** **14 Hrs**

Introduction – Meaning of Holding Company – Subsidiary Company – Steps – Pre Acquisition Profits – Post Acquisition Profits – Minority Interest – Cost of Control or Capital Reserve – Unrealized Profit – Mutual Indebtedness – Preparation of Consolidated Balance Sheet (As per AS21).

#### **Unit 5: RECENT DEVELOPMENTS IN ACCOUNTING**

Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Accounting for Intangible Assets. (Theory only).

#### **SKILL DEVELOPMENT**

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

#### **BOOKS FOR REFERENCE**

1. S.N. Maheswari , Financial Accounting.
2. RL Gupta, Advanced Accountancy.
3. Patil Korlahalli, Financial Accounting.
4. Jain and Narang, Corporate Accounting.
5. Tulsian, Advanced Accounting.
6. Dr. Anil Kumar, Dr. Rajesh Kumar, B. Mariyappa : Corporate Accounting-II.
7. Arulanandam & Raman ; Corporate Accounting-II
8. K.K Verma – Corporate Accounting.

## 4.4 COST ACCOUNTING

### OBJECTIVE

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

### Unit 1: INTRODUCTION TO COST ACCOUNTING

**10 Hrs**

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting – Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.

### Unit 2: MATERIAL COST CONTROL

**15 Hrs**

Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – Setting of Stock Levels – EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems.

### Unit 3: LABOUR COST CONTROL

**10 Hrs**

Meaning – Types: Direct Labour, Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey plan, Rowan Plan & Taylor's differential Piece Rate System) – Problems

### Unit 4: OVERHEAD COST CONTROL

**15 Hrs**

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption – Machine Hour Rate – Problems.

### Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

**10 Hrs**

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. N.K. Prasad: Cost Accounting
2. Nigam & Sharma: Cost Accounting
3. Khanna Pandey & Ahuja – Practical Costing
4. M.L. Agarwal: Cost Accounting
5. Jain & Narang: Cost Accounting
6. Palaniappan and Hariharan : Cost Accounting I.K. International Publishers
7. S.P. Iyengar: Cost Accounting
8. S.N. Maheshwari: Cost Accounting
9. M. N. Arora: Cost Accounting
10. Dutta: Cost Accounting
11. P. K Sinha – Accounting & Costing for Managers.

## 4.5 E-BUSINESS AND ACCOUNTING

### UNIT 1. e-BUSINESS

**10 Hours**

Introduction, E-Commerce – definition, History of E-commerce, types of E-Commerce B to B etc. Comparison of traditional commerce and e-commerce. E-Commerce business models – major B to B, B to C model, Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends. Advantages/ Disadvantages of e-commerce, web auctions, virtual communities, portals, e-business revenue models.

### UNIT 2. Hardware and Software for E-Business

**05 Hours**

Web server hardware and software – software for web servers, Website and internet utility programs, Web server hardware, web hosting choices – electronic commerce software – shopping cart .

### Unit 3: Getting started with Tally

**05 Hours**

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

### Unit 4: Configuring Tally

**10 Hours**

General, Number symbols, accts/inv info menu, voucher entry, invoice/orders entry and printing, security issue. *Working in Tally*: Making Ledger Accounts, writing voucher, voucher entry, making different types of voucher, correcting sundry debtors and sundry creditor's accounts, preparation of Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

### Unit 5: Reports in Tally:

**10 Hours**

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

### REFERENCE BOOKS

1. Kalakota Ravi and A. B. Whinston : *Frontiers of Electronic Commerce*, Addison Wesley
2. Watson R T : *Electronic Commerce – the strategic perspective*. The Dryden press
3. Agarwala K.N and Deeksha Ararwala: *Business on the Net – Whats and Hows of E-Commerce*
4. Agarwala K. N. and Deeksha Ararwala : *Business on the Net – Bridge to the online store front*, Macmillan, New Delhi.
5. Srivatsava: E.R.P, I.K. International Publishers
6. Diwan, Prag and Sunil Sharma, *Electronic Commerce – A manager guide to E-business*, Vanity Books International, Delhi
7. Tally for Enterprise Solutions –
8. C.S.V Murthy- E Commerce, HPH
9. P. Diwan / S. Sharma – E – Commerce

## 4.6. STOCK AND COMMODITY MARKETS

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

**1. AN OVERVIEW OF CAPITAL AND COMMODITIES MARKETS: 10 Hours**

Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of commodities and Commodities market, differences between stock market and commodities market.

**2. STOCK MARKET: 12 Hours**

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

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

Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers – Broker Charges – Settlement Procedure, National Securities Depository Ltd. (NSDL), Central Securities Depository Ltd. (CSDL) (in brief).

**4. COMMODITIES MARKET: 14 Hours**

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

**5. TRADING IN COMMODITY MARKETS: 10 Hours**

Patterns of Trading & Settlement, Efficiency of Commodity Markets - Size of Commodity

### SKILL DEVELOPMENT

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

### Reference Books:

- a) Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
- b) Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
- c) Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill
- d) Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.
- e) Srivastava R.M ; Management of Indian Financial Institutions
- f) Pallavi Modi : Equity – The Next Investment Destination
- g) B. Kulkarni – Commodity Markets & Derivatives.

## 5.1 ENTREPRENEURSHIP DEVELOPMENT

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

### **Unit 1: ENTREPRENEURSHIP**

**10 Hrs**

Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise – Functions of Entrepreneur – Factors influencing Entrepreneurship – Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneur

### **Unit 2: SMALL SCALE INDUSTRIES**

**14 Hrs**

Definition – Meaning – Product Range – Capital Investment – Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI's and the steps taken to solve the problems – Policies Governing SSI's.

### **Unit 3: FORMATION OF SMALL SCALE INDUSTRY**

**16 Hrs**

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

### **Unit 4: PREPARING THE BUSINESS PLAN (BP)**

**10 Hrs**

Meaning – importance – preparation – BP format: Financial aspects of the BP, Marketing aspects of the BP, Human Resource aspects of the BP, Technical aspects of the BP, Social aspects of the BP. Common pitfalls to be avoided in preparation of a BP.

### **Unit 5: PROJECT ASSISTANCE**

**10 Hrs**

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

### **SKILL DEVELOPMENT**

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

### **BOOKS FOR REFERENCE**

1. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
2. Udai Pareek and T.V. Rao, Developing Entrepreneurship
3. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
4. Srivastava, A Practical Guide to Industrial Entrepreneurs
5. Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
6. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
7. Bharusali, Entrepreneur Development
8. Vasanth Desai, Management of Small Scale Industry
9. Satish Taneja ; Entrepreneur Development
10. Vidya Hattangadi ; Entrepreneurship
11. Dr. Venkataramanappa ; Entrepreneurial Development
12. B. Janakiraman , Rizwana M: Entrepreneurship Development
13. N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers

## 5.2 INTERNATIONAL BUSINESS

### OBJECTIVE

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

#### **Unit 1: INTRODUCTION TO INTERNATIONAL BUSINESS** **12 Hrs**

Meaning and Definition – Nature – Forms of International Business – Approaches to International Business – Theories of International Trade – Mode of entry into international business

#### **Unit 2: GLOBALIZATION** **12 Hrs**

Meaning and Definition - Features – Stages – Manifestation of Globalization – Essential Conditions for Globalization – Advantages and Disadvantages – India and Globalization.

#### **Unit 3: ROLE OF MNCs IN INTERNATIONAL BUSINESS** **12 Hrs**

Meaning and Definitions – Distinction between Domestic & Foreign Companies – Types of MNCs – Organizational Structure of MNCs – Role of MNCs in the development of international business – Role of MNCs in the development of Indian business.

#### **Unit 4: INTERNATIONAL MARKETING INTELLIGENCE** **12 Hrs**

Meaning – International Marketing Information – Source of Information – International Marketing Information System – International Marketing Research – Application of International Marketing Information.

#### **Unit 5: EXIM TRADE** **12 Hrs**

Export Trade: Procedure, Steps & Documentation, Direction of India's Export Trade – Export Financing.

Import Trade: Procedure, Steps, Documentation. EXIM Policy - EXIM Finance: EXIM Bank, Commercial Banks.

Foreign Exchange Settlements: Mode and Procedure of settlements.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. Dr. Aswathappa International Business, Himalaya Publishing House.
2. Francis Cherunilam; International Business, Prentice Hall of India
3. P. Subba Rao – International Business – HPH
4. Jyothi – International Business.
5. Anagai, Cheema & Others ; Glimpses of Emerging Trends in Trade and Development.
6. P.K Sinha & S.Sinha - International Business Management.

## 5.3 INCOME TAX - I

### OBJECTIVE

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

#### Unit 1: INTRODUCTION TO INCOME TAX

10 Hrs

Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Agricultural Income (including Scheme of Partial Integration) – Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O. (Theory only).

#### Unit 2: EXEMPTED INCOMES

04 Hrs

Introduction – Exempted Incomes U/S 10 - Restricted to Individual Assessee.

#### Unit 2: RESIDENTIAL STATUS

10 Hrs

Residential Status of an Individual – Determination of Residential Status – Incidence of Tax – Problems.

#### Unit 4: INCOME FROM SALARY

24 Hrs

Meaning – Definition - Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites – Provident Fund - Profits in Lieu of Salary – Gratuity - Commutation of Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 – Problems on Income from Salary.

#### Unit 5: INCOME FROM HOUSE PROPERTY

12 Hrs

Basis of Charge – Deemed Owners – Exempted Incomes from House Property – Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
4. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
5. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
6. Gaur & Narang: Income Tax.

## 5.4 COST MANAGEMENT

### OBJECTIVE

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

#### Unit 1: JOB AND CONTRACT COSTING

**15 hours**

Features, objectives, advantages and disadvantages of job & contract costing. Comparison between job and contract costing – problems.

#### Unit 2: PROCESS COSTING

**16 hours**

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

#### Unit 3: OPERATING COSTING

**12 hours**

Introduction, Meaning, Types & methods. Transport Costing: Meaning, classification of costs, collection of costs, ascertainment of absolute passenger kilometers, ton kilometers – problems.

#### Unit 4: ACTIVITY BASED COSTING

**12 hours**

Meaning, differences between traditional costing methods and activity based costing. Characteristics of ABC, Cost drives & cost pools. Product costing using ABC system: uses – limitations – steps in implementation of ABC – simple problems.

#### Unit 5: TARGET COSTING

**05 hours**

Target Costing: Meaning, nature, methodology, methods of establishment of cost. Just in Time (JIT): features, implementation, and benefits. (Theory only).

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

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



## 6.1 BUSINESS REGULATIONS

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

### UNIT 1: INTRODUCTION TO BUSINESS LAWS

**06 hours**

Introduction, nature of law, meaning and definition of business laws, scope and sources of business laws.

### UNIT 2: CONTRACT LAWS

**14 hours**

Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract, classification of contracts, remedies for breach of contract.

Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.

### UNIT 3: INFORMATION TECHNOLOGY ACT:

**10 hours**

Introduction to Cyber Law in India, salient features of IT Act, 2000, importance of Cyber Law, Digital Signature, cyber crimes.

### UNIT 4: COMPETITION AND CONSUMER LAWS:

**10 hours**

The Competition Act, 2002: Objectives of Competition Act, the features of Competition Act, **CAT**, offences and penalties under the Act, Competition Commission of India.

Consumer Protection Act, 1986: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.

### UNIT 5: ECONOMIC AND ENVIRONMENTAL LAWS

Indian Patent Laws and WTO Patent Rules: Meaning of IPR, invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent,

FEMA 1999: Objects of FEMA, salient features of FEMA, definition of important terms: authorized person, currency, foreign currency, foreign exchange, foreign security, offences and penalties.

Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution, rules and powers of central government to protect environment in India.

### SKILL DEVELOPMENT

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

### BOOK REFERENCE:

1. N.D. Kapoor, Business Laws, Sultan chand publications.
2. Bulchandni, Business Laws,
3. S.C. Sharma: Business Law I.K. International Publishers
4. K. Aswathappa, Business Laws, Himalaya Publishing House,
5. Tulsion Business Law
6. S.S Gulshan – Business Law

## 6.2 PRINCIPLES AND PRACTICE OF AUDITING

### OBJECTIVE:

This subject aims at imparting knowledge about the principles and methods of auditing and their applications.

### Unit 1: INTRODUCTION TO AUDITING

12 Hrs

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, RECENT TRENDS IN AUDITING: Nature & Significance of Tax Audit – Cost Audit - Management audit.

### Unit 2: INTERNAL CONTROL

12 Hrs

Internal Control: meaning and objectives. Internal Check: meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

### Unit 3: VOUCHING

12 Hrs

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

### Unit 4: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES

12 Hrs

Meaning and Objectives of verification and valuation – Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

### Unit 5: AUDIT OF LIMITED COMPANIES AND OTHERS

12 Hrs

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Co-operative societies.

### SKILL DEVELOPMENT:

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

### BOOKS FOR REFERENCE:

1. TR Sharma, Auditing.
2. BN Tandon, Practical Auditing.
3. MS Ramaswamy, Principles and Practice of Auditing.
4. Dinakar Pagare, Practice of Auditing.
5. Kamal Gupta, Practical Auditing.
6. P N Reddy & Appannaiah, Auditing.
7. R.G Sexena - Principles and Practice of Auditing

## 6.3 INCOME TAX - II

### OBJECTIVE

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

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

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.

#### **Unit 2: CAPITAL GAINS 16 Hrs**

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains.

#### **Unit 3: INCOME FROM OTHER SOURCES 10 Hrs**

Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources.

#### **Unit 4: DEDUCTIONS FROM GROSS TOTAL INCOME 08 Hrs**

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80 U.

#### **Unit 5: SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS 10Hrs**

Meaning – Set-off & Carry forward of losses (Theory only).

Computation of Total Income and Tax Liability of an Individual Assessee (Problems – in case of income from salary & house property computed income shall be given).

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax.
6. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
7. V.S. Datey: Indirect Taxes, Taxmann Publication.
8. Dr. Sanjeev Kumar: Systematic Approach to Indirect Taxes, Bharath Law House.

## 6.4 MANAGEMENT ACCOUNTING

### OBJECTIVE

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

### UNIT1: MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENTS

**8 Hrs**

MANAGEMENT ACCOUNTING: Meaning – Definition – Objectives – Nature and Scope– Role of Management Accountant – Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.

ANALYSIS OF FINANCIAL STATEMENTS: Types of Analysis – Methods of Financial Analysis – Comparative Statements – Common Size Statements – Trend Analysis – Problems.

### UNIT3: RATIO ANALYSIS

**15 Hrs**

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis – Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.

### UNIT4: FUND FLOW ANALYSIS

**10 Hrs**

Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Procedure of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operation – Statement of Sources and Application of Funds – Problems.

### UNIT5: CASH FLOW ANALYSIS

**10 Hrs**

Meaning and Definition of Cash Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of AS-3 – Procedure of Cash Flow Statement – Concept of Cash and Cash Equivalents - Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to AS-3 (Indirect Method Only).

### UNIT6: MANAGEMENT REPORTING

**5 Hrs**

Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. Dr. S.N. Maheswari , Management Accounting
2. Sexana, Management Accounting
3. Dr. S.N. Goyal and Manmohan, Management Accounting
4. B.S. Raman, Management Accounting
5. Sharma and Gupta, Management Accounting
6. PN Reddy & Appanaiah, Essentials of Management Accounting.
7. J.Made Gowda - Management Accounting

8. Saha & Others - Management Accounting
9. Sudhindra Bhat- Management Accounting

## **ELECTIVE GROUPS**

### **1. ACCOUNTING & TAXATION GROUP**

#### **5.5 ADVANCED ACCOUNTING**

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

##### **UNIT 1: ACCOUNTS OF BANKING COMPANIES**

Business of banking companies – some important provisions of banking regulation act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting, final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

##### **UNIT 2: ACCOUNTS OF INSURANCE COMPANIES**

Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.

##### **UNIT 3: INFLATION ACCOUNTING**

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

##### **UNIT 4: FARM ACCOUNTING**

Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problems.

##### **UNIT 5: INVESTMENT ACCOUNTING**

Meaning – nature of investment – investment ledger – different terms used – cum dividend or interest – ex-dividend or interest – brokerage and expenses - problems

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

1. Dr. S.N. Maheswari , advanced accountancy.
2. S. P. Jain and K. L. Narang – advanced accountancy
3. R L Gupta, Advanced Accountancy
4. shukla and Grewal, Advanced accountancy
5. B.S.Raman, advanced accountancy
6. Jawaharlal, Management Accounting.

## 5.6 BUSINESS TAXATION- I

### OBJECTIVE:

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

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

Objects and basic scheme of CST act, Meaning – Dealer – Business – Sale – Goods – declared goods, Turnover – Sale Price – Sales Exempt from Central Sales Tax, inter state and intra state sale, sales in the course of imports and exports, registration under CST act, – Problems on Central Sales Tax.

### Unit 2: CUSTOMS ACT 12 Hrs

Meaning – Types of Custom Duties – Valuation for Customs Duty – Tariff Value – Customs Value – Methods of Valuation for Customs – Problems on Custom Duty

### Unit 3: CENTRAL EXCISE 14 Hrs

Procedures relating to Levy, Valuation and Collection of Duty, Types of Duty, Nature of Excise Duties – Cenvat Credit – Classification of Excisable Goods – Valuation of Excisable Goods – Important Central Excise Procedures – Problems.

### Unit 4: VALUE ADDED TAX 10 Hrs

Basic Concepts of Value Added Tax – Dealer – Registered Dealer – Sales – Turnover – Input VAT – Output VAT – Goods – Capital Goods – Exempted Sales, Zero rated sale – Merits and Demerits of VAT – Features and Methods of VAT – Variants of VAT – Methods of Computation of VAT (Simple Problems)

### SKILL DEVELOPMENT:

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

### BOOKS FOR REFERENCE:

1. V.S.Datey: Indirect Taxes – Law and Practice.
2. R.K.Jain: Customs Law Manual and Customs Tariff of India.
3. Taxmann's: Central Excise Manual and Central Excise Tariff.
4. Taxmann's: CENVAT Law and Procedure.
5. TN Manoharan, *Income Tax Law including VAT/Service Tax*, Snow White Publications Pvt. LTD.
6. G. Sekar, *Income Tax, Service Tax and VAT*, C. Sitaraman & Co. Pvt. LTD.
7. Karnataka Value added tax Act, 2003 published by Karnataka Law Journal Publications Bangalore - 560009
8. Santhil & Santhil : Business taxation.
9. S.Bhat: Taxation Management

## 6.5 BUSINESS TAXATION -II

### OBJECTIVE

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

#### Unit 1: SERVICE TAX

**12 Hrs**

Meaning and Definition – Features of Service Tax – Levy and Collection of Service Tax – Service Tax Administration – Exemptions from Service Tax – Taxable Services – Determination of Service Tax Liability (Simple Problems)

#### Unit 2: WEALTH TAX

**14 Hrs**

Basis of Charge – Assessment Year – Valuation Date – Net Wealth – Deemed Assets – Exempted Assets – Problems on Wealth Tax of companies and firms.

#### Unit 3: ASSESSMENT OF FIRMS

**14 Hrs**

Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest and Capital, Salary, Commission, Remuneration received by partners and computation of Firms total income.

#### Unit 4: ASSESSMENT OF COMPANIES

**20 Hrs**

Introduction – Meaning of Company – Types of Companies – Computation of Depreciation – Computation of Taxable Income of Companies – Minimum Alternative Tax (MAT) – Computation of Tax Liability.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. Vinod K Singhania – "Direct Taxes - Law and Practice", Taxmann Publications
2. Dr. HC Mehrotra and Goyal, "Direct Taxes", Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax
5. Santhil & Santhil : Business taxation.
7. S. Bhat – Taxation Management.



## 6.6 ACCOUNTING FOR BUSINESS DECISIONS AND REPORTING

### OBJECTIVE

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

#### **Unit 1: MARGINAL COSTING**

**12 Hrs**

Meaning – Advantages & Disadvantages – Need for Marginal Costing – Meaning and Definition of Marginal Costing – Features – Uses and Limitation of Marginal Costing – Absorption Costing V/s Marginal Costing – Problems

#### **Unit 2: STANDARD COSTING**

**12 Hrs**

Introduction – Meaning & Definition of Standard Cost and Standard Costing - Analysis of Variances – Advantages & Disadvantages of Standard Costing - Problems on Material Variances, Labor Variances and Overhead Variances.

#### **Unit 3: BUDGETARY CONTROL**

**12 Hrs**

Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – Classification of Budgets – Flexibility Classification – Functional Budgets – Problems on Flexible Budgets and Cash Budgets.

#### **UNIT4. INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS):**

Introduction - Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis Indian Accounting Standards, Understanding of US GAAP and Indian GAAP, Applications of IFRS and US GAAP and Indian GAAP.

#### **UNIT 5: CORPORATE FINANCIAL REPORTING:**

Issues and problems with special reference to published financial statements.

#### **SKILL DEVELOPMENT**

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

#### **BOOKS FOR REFERENCE**

1. S P Iyengar, Cost Accounting.
2. B.S. Raman, Cost Accounting.
3. M.N. Arora, Cost Accounting.
4. N. Prasad, Costing.
5. Palaniappan & Hariharan : Cost Accounting
6. Jain & Narang, Cost Accounting.
7. Gouri Shankar; Practical Costing.
8. K.S. Thakur: Cost Accounting.

## **2. FINANCE GROUP**

### **5.5 ADVANCED FINANCIAL MANAGEMENT**

#### **OBJECTIVE**

To familiarize the students with Advance Financial Management decisions

#### **Unit 1: INVESTMENT DECISIONS AND RISK ANALYSIS** **12 Hrs**

Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis –Problems.

#### **Unit 2: SOURCES OF CAPITAL** **12 Hrs**

Long Term Sources – Meaning – Equity Shares – Preference Shares – Debentures – Differences between Shares & Debentures – Retained Earnings – Long Term Loans and Loans from Financial Institutions.

#### **Unit 3: CAPITAL STRUCTURE THEORIES** **12 Hrs**

Introduction – Capital Structure – Capital Structure Theories - Net Income Approach - Net Operating Income Approach - Traditional Approach – MM Approach – Problems.

#### **Unit 4: DIVIDEND THEORIES** **10 Hrs**

Introduction – Irrelevance Theory – MM Model. Relevance Theories - Walter Model - Gordon Model – Problems on Dividend Theories.

#### **Unit 5: PLANNING AND FORECASTING OF WORKING CAPITAL** **14 Hrs**

Concept of Working Capital – Determinants of Working Capital – Estimating Working Capital Needs – Operating Cycle – Cash Management – Motives of Holding Cash – Cash Management Techniques – Preparation of Cash Budget – Receivables Management – Preparation of Ageing Schedule and Debtors Turnover Ratio – Inventory Management Techniques – Problems on EOQ.

#### **SKILL DEVELOPMENT**

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

#### **BOOKS FOR REFERENCE**

1. S N Maheshwari, Financial Management Principles and Practice.
2. Khan and Jain, Financial Management.
3. Sharma and Sashi Gupta, Financial Management.
4. I M Pandey, Financial Management.
5. Prasanna Chandra, Financial Management.
6. PV Kulkarni & BG Sathya Prasad, Financial Management.
7. R.M Srivastava ; Financial Management & Policy
8. Narendra Singh Advanced Financial Management
9. Sudhindra Bhat ; Financial Management

## 5.6 INTERNATIONAL FINANCE

### Objectives:

To familiarize the students with International Financial Management issues.

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

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

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

**UNIT – 4: FOREIGN EXCHANGE RISK** **12 Hrs**  
Exchange risks – hedging, Forward, future, swaps options, Valuation of future and swaps- valuation of options and efficiency of the exchange market.

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

### SKILL DEVELOPMENT:

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

### BOOKS FOR REFERENCE:

1. Harris Manville, International Finance.
2. Keith Pibean, International Finance.
3. Timothy Carl Kesta, Case and Problems in International Finance.
4. Avadhani B.K, International Finance Theory and Practice.
5. P.A. Apte, International Financial Management.
6. Somanath : International Financial Management I.K. Intl
7. Madhu Vij, International Finance.
8. Levi, International Marketing Management.
9. Bndar D.C, International Finance.
10. Murthy E.N, International Finance & Risk Management.
11. M.L. Verma, Foreign Trade & Management in India.
12. Rao and Chary, International Finance.
13. Ramachandra & Others ; International Finance
14. R.M Srivastava , Multinational Financial Management.

## 6.5 CORPORATE FINANCIAL POLICY

### OBJECTIVE

*To expose the student towards corporate financial policies.*

#### Unit 1: FINANCIAL POLICY

**15 Hrs**

Meaning – Scope - Interface of Corporate Financial Policy and other Managerial Functions – Decision in Corporate Financing Policy – Debt Financing – Internal Financing - Factors to be considered in formulating Financing Policy – Problems on EPS and Point of Indifference.

#### Unit 2: COST OF CAPITAL

**10 Hrs**

Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems.

#### Unit 3: CORPORATE FINANCIAL GOALS

**13 Hrs**

Mission - Vision – Profit Maximization - Wealth Maximization – Economic & Business Environment – Sustained Growth Approach – Fund availability – Maximizing Growth - Growth Potential of a Single Product Company - Growth Potential of Multi Product Company.

#### Unit 4: MERGERS AND ACQUISITIONS

**12 Hrs**

Meaning - Reasons – Types of Combinations - Forms of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations - Meaning and Significance of P/E Ratio. Problems on Exchange Ratio and Impact of Merger, EPS and Market Price.

#### Unit 5: CORPORATE VALUATION

**10 Hrs**

Meaning of Corporate Valuation – Methods of Corporate Valuation – Reasons for Corporate Valuation – Different approaches for Corporate Valuation - Valuation of Bonds and Intangible Assets – Valuation of Bonds and Shares – Problems.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. I M Pandey, Financial management.
2. R P Rustagi, Financial management.
3. J C Vanhorne, Financial management.
4. S.C. Sharam and Monica : Indian Financial System I.K. Intl
5. Dr. Besent Ray, Corporate management.
6. Weston and Brigham, Essentials of Managerial Finance.
7. P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons
8. E Gardon & K Natarajan: Financial Markets & Services
9. Nishikanta Jha ; Mergers Acquisitions and Corporate Restructurings
10. Sudhindra Bhat ; Corporate Finance.

## 6.6 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

### OBJECTIVE

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

#### **Unit 1: INTRODUCTION TO INVESTMENT MANAGEMENT** **12 Hrs**

Meaning of Investment – Selection of Investment – Classification of Securities – Risk and Uncertainty – Types of Risks – Risk and Expected Return – Measurement of Portfolio Risk – Benefits of Diversification – Investment Strategies – Types of Companies and Stocks – Matrix approach in Investment Decision – Investment Avenues

#### **Unit 2: SECURITY ANALYSIS** **14 Hrs**

Introduction – Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis. Technical Analysis – Dow Theory – Advanced Declined Theory – Chartism Assumptions of Technical Analysis.

#### **Unit 3: MODERN PORTFOLIO THEORY** **12 Hrs**

Introduction – Mean – Variance Model – Capital Market Line – Market Portfolio – Capital Asset Pricing Model – Security Market Line – Beta Factor – Alpha and Beta Coefficient – Arbitrage Pricing Model.

#### **Unit 4: PORTFOLIO MANAGEMENT** **10 Hrs**

Markowitz Model – Sharpe Model – Jensen and Treynor Model

#### **Unit 5: GLOBAL MARKETS** **12 Hrs**

Global Investment Benefits - Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and the Domestic Markets

### SKILL DEVELOPMENT

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### BOOKS FOR REFERENCE

1. Kevin, Investment and Portfolio Management
2. Prasanna Chandra, Investment Analysis and Portfolio Management, Mcgraw-Hill
3. Fischer and Jordan, Security Analysis and Portfolio Management, Prentice Hall
4. Avadhani, Investment Analysis and Portfolio Management, HPH'
5. A.P. Dash : Security Analysis and Portfolio Management I.K. Intl
6. Punithvathy Pandian – Security analysis & portfolio Mgt
7. Preeti Singh - Security Analysis and Portfolio Management
8. Sudhindra Bhat- Security Analysis and Portfolio Management
9. Rohini Singh - Security Analysis and Portfolio Management

### **3. MARKETING GROUP**

#### **5.5 CONSUMER BEHAVIOUR**

##### **Unit 1: INTRODUCTION**

**8 hrs**

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

##### **Unit 2: INDIVIDUAL DETERMINANTS OF CONSUMER BEHAVIOUR**

**14 hrs**

Consumer needs & motivation; personality and self-concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change.

##### **Unit 3: ENVIRONMENTAL DETERMINANTS OF CONSUMER BEHAVIOUR**

**12 hrs**

Family influences; the influence of culture; subculture & cross cultural influences; group dynamics and consumer reference groups; social class & consumer behaviour.

##### **Unit 4: CONSUMER'S DECISION MAKING PROCESS**

**8 hrs**

Problem recognition; Search & Evaluation; Purchase processes; Post-purchase behaviour; personal influence & opinion leadership process; diffusion of innovations; Models of Consumer Behaviour; Researching Consumer behaviour; consumer research process.

##### **Unit 5: CONSUMER SATISFACTION & CONSUMERISM**

**8 hrs**

Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; the Indian consumer; Reasons for growth of consumerism in India; Consumer protection Act 1986.

#### **SKILL DEVELOPMENT:**

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

**REFERENCE BOOKS:**

- 1) Leon. G. Schiffman & Leslve Lazer kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.
- 2) David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, Mcgraw Hill, Inc; New Delshi, 1993.
- 3) Assael Henry; Consumer behaviour and marketing action; Asian Books(P) Ltd, Thomson learning, 6th Edition; 2001.
- 4) Suja.R.Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
- 5) Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, 2003.
- 6) Blackwell; Consumer Behaviour, 2nd Edition.
- 7) Sontakki; Consumer Behaviour.
- 8) Schiffman; Consumer Behaviour.
- 9) Rajeev Khumra : Consumer Behaviour
- 10)S H H Kazmi : Consumer Behaviour & Marketing Communication

## 5.1 MARKETING RESEARCH

### OBJECTIVE

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

#### Unit 1: INTRODUCTION & BASIC CONCEPTS

**14 hrs**

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

#### Unit 2: SOURCE & COLLECTION OF DATA

**12 hrs**

Sources of Secondary data; its advantages and disadvantages; methods of collection of primary data; construction of questionnaire and interview schedule; scaling and measurement; Sampling designs and sample size- decisions; organizing data collection & field force.

#### Unit 3: PROCESSING & ANALYSIS OF DATA

**14 hrs**

Editing, Coding & tabulation of data; techniques of data analysis; testing of hypothesis; tests of significance; analysis of associations; analysis of experiments; interpretation of data.

#### Unit 4: REPORT WRITING & PRESENTATION

**08 hrs**

Role & types of report; content of report; principles of report preparation; Presentation & Communication.

#### Unit 5: TRADITIONAL & EMERGING APPLICATIONS OF MARKETING RESEARCH

**12 hrs**

Product research; price research; distribution research; advertising research; market & sales research; customer database and relationship marketing; Internet Marketing Research.

### SKILL DEVELOPMENT:

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

### REFERENCE BOOKS:

- 1) Boyd, Westfall & starch, Marketing Research, text & cases, seventh edition, AITBS, New Delhi, Delhi,.
- 2) G.c.Beri, Marketing Research, Tata McGraw Hill publishing company, New Delhi.
- 3) Prof.M.N.Mishra, Modern Marketing Research; First Edition, Himalaya Publishing House, Mumbai.



- 4) Suja.R.Nair, Marketing Research, First Edition, Himalaya Publishing House, Mumbai,.
- 5) Amanathulla, Marketing Research.
- 6) Malhotra, Marketing Research.
- 7) N.P Reddy Marketing Research 2<sup>nd</sup> Edition.

## 6.5 ADVERTISING & MEDIA MANAGEMENT

### OBJECTIVE

*To familiarize the students about the concepts of Advertisement and Media Management, Campaign Planning and Organizing Functions.*

#### **Unit 1: INTRODUCTION & BASIC CONCEPTS**

**12 hrs**

History of advertising; Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, Advertising as a communication process; types of advertising; Major Institutions of advertising management.

#### **Unit 2: ADVERTISING AND CAMPAIGN PLANNING**

**10 hrs**

Marketing strategy & situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; advertising strategy; Advertising campaign-planning process.

#### **Unit 3: CREATIVE STRATEGY & ADVERTISING BUDGET**

**14 hrs**

Creative approaches; the art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, advertising budget process; methods of determining advertising appropriations.

#### **Unit 4: ADVERTISING MEDIA STRATEGY**

**12 hrs**

Role of media; types of media; their advantages and disadvantages; media research & advertising decisions; media planning, selection & scheduling strategies.

#### **Unit 5: ADVERTISING EFFECTIVENESS & ORGANISING ADVERTISING FUNCTIONS.**

**12 hrs**

Methods of measuring advertising effectiveness; advertising research; structure & functions of an advertising agency; selection & co-ordination of advertising agency; Advertising regulations; Internet advertising.

### **SKILL DEVELOPMENT:**

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

### **REFERENCE BOOKS:**

- 1) Rajeev Batra, John.G.Myers.T.David.A.Aaker; Advertising Management; 5th Edition, PHI Edition, New Delhi, 1998.
- 2) Jefkins & Yadin; Advertising, 4th Edition; Pearson Education, New Delhi, 2000.
- 3) 3. Manendra Mohan; Advertising Management - Concepts & Cases; Tata McGraw Hill Publishing company Ltd, New Delhi 2001.
- 4) S.A.Chunnawalia & K.c.Sethia Foundations of Advertising - Theory & Practice, Himalaya Publishing House, 2002.
- 5) Sonatakki, Advertising.
- 6) Wells, Advertising.
- 7) C.S Rayudu Media and Communication Management.
- 8) Murthy/ U Bhojanna ; Advertising in IMC

## 6.6 RETAIL MANAGEMENT

### OBJECTIVE

*To expose students to acquire skills in Retail Management.*

#### **Unit 1: INTRODUCTION TO RETAILING**

**10 Hrs.**

Definition – functions of retailing - types of retailing – forms of retailing based on ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retailing in India – Influencing factors – present Indian retail scenario. Retailing from the International perspective

#### **Unit 2: CONSUMER BEHAVIOUR IN THE RETAIL CONTEXT**

**12 Hrs.**

Buying decision process and its implication to retailing – influence of group and individual factors. Customer shopping behaviour Customer service satisfaction. Retail planning process – Factors to consider – Preparing a complete business plan – implementation – risk analysis.

#### **Unit 3: RETAIL OPERATIONS**

**10 Hrs.**

Choice of Store location – Influencing - Factors Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Store Layout and visual merchandising – Store designing – space planning. Retail Operations: Inventory management – Merchandise Management – Category Management.

#### **Unit 4: RETAIL MARKETING MIX**

**12 Hrs.**

Retail marketing mix – an Introduction. Retail marketing mix: Product – Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Retail marketing mix: Pricing – Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Retail marketing mix: Place – Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Retail marketing mix: Promotion – Setting objectives – communication effects - promotional mix. Human Resource Management in Retailing – Manpower planning – recruitment and training – compensation – performance appraisal.

#### **Unit 5: IMPACT OF IT IN RETAILING**

**08 Hrs.**

Non store retailing The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Legal aspects in retailing. Social issues in retailing. Ethical issues in retailing.

### BOOKS FOR REFERENCE

- 1) Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", 8th edition, PHI private limited, Newdelhi, 2002.
- 2) A.J.Lamba, "The Art of Retailing", 1st edition, Tata McGrawHill, Newdelhi, 2003.
- 3) Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, TMH
- 4) James R. Ogden & Denise T.: Integrated Retail Management
- 5) Ogden : Biztantra, 2007
- 6) Levy & Weitz : Retail Management -TMH 5th Edition 2002
- 7) Rosemary Varley, Mohammed Rafiq:- Retail Management
- 8) Chetan Bajaj : Retail Management -Oxford Publication.
- 9) Uniyal & Sinha : Retail Management - Oxford Publications.
- 10) Suja nair; Retail Management
- 11) R.S Tiwari ; Retail Management, HPH
- 12) Araif Sakh ; Retail Management
- 13) A Sivakumar : Retail Marketing , Excel Books

## **4. INFORMATION & TECHNOLOGY GROUP**

### **5.5 ACCOUNTING INFORMATION SYSTEMS**

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

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

**The Information Environment** - What Is a System? An Information Systems Framework, AIS Subsystems, A General Model for AIS, Acquisition of Information Systems Organizational Structure - Business Segments, Functional Segmentation, The Accounting Function, The Information Technology Function. Evolution of Information System Models - The Manual Process Model, The Flat-File Model, The Database Model, The REA Model, Accountants as System Designers, Accountants as System Auditors

#### **Unit – 2: Introduction to Transaction Processing 10 hours**

An Overview of Transaction Processing - Transaction Cycles, The Expenditure Cycle, The Conversion Cycle, The Revenue Cycle , Accounting Records - Manual Systems, The Audit Trail, Computer-Based Systems, Documentation Techniques - Data Flow Diagrams and Entity Relationship Diagrams Flowcharts , Record Layout Diagrams, Computer-Based Accounting Systems - Differences between Batch and Real-Time Systems , Alternative Data Processing Approaches, Batch Processing Using Real-Time Data Collection, Real-Time Processing.

#### **Unit – 3: Computer-Based Accounting Systems 10 hours**

Automating Sales Order Processing with Batch Technology, Keystroke, Edit Run, Update Procedures, Reengineering Sales Order Processing with Real-Time Technology, Transaction Processing Procedures, General Ledger Update Procedures, Advantages of Real-Time Processing, Automated Cash Receipts Procedures, Reengineered Cash Receipts Procedures, Point-of-Sale (POS) Systems, Daily Procedures, End-of-Day Procedures, Reengineering Using EDI, Reengineering Using the Internet. Control Considerations for Computer-Based Systems. PC-Based Accounting Systems - PC Control Issues.

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

**Data Coding Schemes** - A System without Codes, A System with Codes, Numeric and Alphabetic Coding Schemes, The General Ledger System, The Journal Voucher, The GLS Database, GLS Procedures, The Financial Reporting System - Sophisticated Users with Homogeneous, Information Needs, Financial Reporting Procedures, Controlling the FRS. The Management Reporting System, Factors that Influence the MRS, Management Principles, Management Function, Level, and Decision Type Problem Structure, Types of Management Reports, Responsibility Accounting , Behavioral Considerations.

#### **Unit – 5: Computer Controls and Auditing IT Controls 10 hours**

Relationship between IT Controls and Financial Reporting, Audit Implications of Sections **IT Governance Controls, Organizational Structure Controls**, Segregation of Duties within the Centralized Firm, The Distributed Model, Creating a Corporate IT Function, Audit Objectives Relating to Organizational Structure, Audit Procedures Relating to Organizational Structure.

#### **Unit – 6: Computer Center Security and Controls 10 hours**

- Computer Center Controls Disaster Recovery Planning - Providing Second-Site Backup , Identifying Critical Applications, Performing Backup and Off-Site Storage Procedures,

Creating a Disaster Recovery Team, Testing the DRP, Audit Objective: Assessing Disaster Recovery Planning, Audit Procedures for Assessing Disaster Recovery Planning

**References:**

- 1. *Accounting Information Systems*, 11/E **Marshall B. Romney**, Brigham Young University **Paul J. Steinbart**, Arizona State University, Prentice Hall**
- 2. *The Crossroads of Accounting and IT* Donna Kay, Ali Ovlia, May 2011, Hardback,**
- 3. *Accounting Information Systems* International Edition 10th Edition **George Bodnar**, William Hopwood Aug 2009,.**

## 5.6 ENTERPRISE RESOURCE PLANNING

### **Objectives:**

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

### **UNIT 1: INTRODUCTION**

**10 hours**

Introduction To ERP, Evolution of ERP, What is ERP? Reasons for the growth of ERP, Scenario and Justification of ERP in India, Evaluation of ERP, Various Modules of ERP, Advantage of ERP.

### **UNIT 2: ERP ENVIRONMENT**

**10 hours**

An overview of Enterprise, Integrated Management Information, Business Modeling, ERP for Small Business, ERP for make to order companies, Business Process Mapping for ERP Module Design, Hardware Environment and its Selection for ERP Implementation.

### **UNIT 3: ERP RELATED TECHNOLOGIES**

**10 hours**

ERP and Related Technologies, Business Process Reengineering (BPR), Management Information System (MIS), Executive Information System (EIS), Decision support System (DSS), Supply Chain Management (SCM)

### **UNIT 4: ERP MODULES**

**10 hours**

ERP Modules, Introduction to Finance, Plant Maintenance, Quality Management, Materials Management

### **UNIT 5: ERP Market**

**10 hours**

ERP Market, Introduction, SAP AG, Baan Company, Oracle Corporation, People Soft, JD Edwards World Solutions Company, System Software Associates, Inc. (SSA) QAD, A Comparative Assessment and Selection of ERP Packages and Modules.

### **Skill Development:**

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

### **BOOKS FOR REFERENCE:**

1. ERP : Alexis Leon, Leon Publishers
2. "Managing Business Process Flows : Ravi Anupindi, Suni Chopra, ", Pearson Education.
3. Enterprise Resource Planning : Altekhar, PHI.
4. Enterprise Resource Planning : Srivatsava, I.K. International Publishers
5. ERP : Vinod Kumar Garg and N.K. Venkitakrishnan, PHI.
6. Introduction to SAP, an Overview of SD : MM, PP,FI/CO Modules of SAP.
7. Enterprise Resource Planning : Zaveri Jyotindra
8. Enterprise Resource Planning : C.S. V Murthy
9. Enterprise Resource Planning : P. Diwan

## **6.6 BANKING TECHNOLOGY AND MANAGEMENT**

### **OBJECTIVE**

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

### **Unit 1: BRANCH OPERATION AND CORE BANKING**

**10 Hours**

Introduction and evolution of bank management – Technological impact in banking operation – Total branch computerization – Concept of opportunities – Centralized banking – Concept, opportunities, challenges and implementation

### **Unit 2: DELIVERY CHANNELS**

**10 Hours**

Over of delivery channels – Automated Teller machine (ATM) – Phone banking – call centers – Internet banking – Mobile banking – Payment gateways – Card technologies – MICR electronic clearing

### **Unit 3: BACK OFFICE OPERATIONS**

**10 Hours**

Bank back office management – Inter branch reconciliation – Treasury management – Forex operations – Risk management – Data center management – Network management – Knowledge management (MIS/DSS/EIS) – Customer relationship management (CRM).

### **Unit 4: INTER BANK PAYMENT SYSTEM**

**10**

**Hours**

Interface with payment system network – structured financial messaging system – Electronic fund transfer – RTGSS – Negotiated dealing systems and securities settlement systems – Electronic Money – E-cheques.

### **Unit 5: CONTEMPORARY ISSUES IN BANKING TECHNIQUES**

**10 Hours**

Analysis of Rangarajan committee reports – E Banking budgeting – Banking software's.

### **REFERENCES**

1. Kaptan S S & Choubey N S, "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi 2003.
2. Vasudeva, "E-Banking", Common Wealth Publishers, New Delhi, 2005.
3. Chandramohan : Fundamental of Computer Network I.K. International Publishers
4. Effraim Turban, Rainer R. Kelly, Richard E.Potter, "Information Technology", John Wiley & Sons Inc, 2000.
5. Andrew S. Tanenbaum, "Computer Networks", Tata Mcgraw Hill, 3<sup>rd</sup> Edition, 2001
6. Padwal & Godse : Transformation of Indian Banks with Information Technology.

## 6.5 INFORMATION TECHNOLOGY AND AUDIT

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

### **Unit 1: INTRODUCTION TO AUDITING SOFTWARE 10**

#### **Hrs**

Introduction – Meaning - Definition -- Preparation of Audit Working Papers –Tally ERP 9 Auditors Edition: Introduction, features, characteristics – Tally.Net: features – requirements for remote connectivity – Access information via SMS, Safeguard Data – Automated Backup and Recovery.

### **Unit 2: AUDIT OF SUBSIDIARY BOOKS 10**

#### **Hrs**

Cash book: Checking of Receipts and Payments, vouchers, Checking of Bank Transaction, BRS. Petty cash transaction: sales day book, purchase day book, sales return book, Purchase Return Book, Bills Receivable book, Bills payable book.

### **Unit 3: AUDIT OF FINANCIAL STATEMENTS 12**

#### **Hrs**

Configuring profit/Loss account, display profit/loss account, Audit of profit/loss account, Configuring balance sheet, display the balance sheet, Display balance sheet with different stock valuation methods, setting closing stock manually in the balance sheet. Balance sheet of joint stock companies.

### **Unit 4: TAX AUDIT 12 Hrs**

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

### **Unit 5: STATUTORY AUDIT 10 Hrs**

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

#### **SKILL DEVELOPMENT:**

- Maintain a computer record and execute the problems

#### **BOOKS FOR REFERENCE:**

1. Learning Tally ERP 9, Vishnu Pratap Singh, Computech publications limited, 3<sup>rd</sup> Revised edition.
2. Guide to Tally 9, Law Point,
3. Tally Ver 9, C Nellai Kannan, Nels publication, ISBN 81-901408-2-5.



## **5. HUMAN RESOURCE GROUP**

### **5.5 STRATEGIC HUMAN RESOURCE MANAGEMENT**

#### **OBJECTIVE**

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

#### **Unit 1: INTRODUCTION TO STRATEGIC HRM**

**12 Hrs.**

Strategic role of HRM, Planning and Implementing Strategic HR policies, HR Strategies to increase firm performance.

#### **Unit 2: INVESTMENT PERSPECTIVES OF HR**

**12 Hrs.**

Investment Consideration, investments in Training and Development, investment Practices for improved Retention, investments job secure work courses, Nontraditional investment Approaches.

#### **Unit 3: MANAGING STRATEGIC ORGANIZATION**

**12 Hrs.**

Managing Strategic Organizational renewal- Managing change and OD, instituting TQM Programmes, Creating Team based Organizations, HR and BPR, Flexible work arrangement.

#### **Unit 4: ESTABLISHING STRATEGIC PLANS**

**12 Hrs.**

Establishing Strategic pay plans, Determining periods, Establishing periods, Pricing Managerial and professional jobs, Compensation trends, Objectives of international Compensation, Approaches to international Compensation, Issues related to double taxation. Cases.

#### **Unit 5: GLOBAL HRM**

**12 Hrs.**

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

#### **BOOKS FOR REFERENCES**

- 1) Gary Dessler, Human Resource Management, PHI, New Delhi, 2003.
- 2) Charles R. Greer, Strategic Human Resource Management, Pearson Education, 2003.
- 3) Luis R. Gomez-Mejia, David B. Balkin, Robert L. Cardy, Managing Human Resources, PHI, 2001.
- 4) Rajkumar : Human Resource Management I.K. International Publishers
- 5) Peter J. Dowling, Denice E. Welch, Randall S. Schuler, International Human Resource Management, Thomson South-Western, 2002.
- 6) Rajesh Visvanathan : Strategic Human Resource Management
- 7) R. Regis : Strategic Human Resource Management

## 5.6 HUMAN RESOURCE DEVELOPMENT

### OBJECTIVE

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

### UNIT – 1: Human resource Development

**6 Hrs**

Meaning and Importance of human resource development, Objectives of human resource development. Scope of human resource development

### UNIT – 2: TRAINING AND DEVELOPMENT

**12Hrs**

Orientation and training, Orienting employees, the training process, training needs analysis., training techniques, evaluating training efforts, Methods of training, sensitivity training – types roles of instructor, method, feedback, goals, misconceptions; case study, role play, business game, in-basket exercise, designing training program, actual practice, Designing training program –performance appraisal as a tool.

Development, Nature and purpose of management development, managerial on-the-job training, job rotation and management, off-the-job management development techniques, computerised managerial assessment and development program, using HR to build a responsive learning organization.

### UNIT – 3: ORGANISATIONAL DEVELOPMENT

**8Hrs**

Introduction, definition and concept, characteristics, operational goals of OD, conditions for OD success, Phases of OD, Techniques of OD- sensitivity training, benefits and limitation, what is a change process? Types of change, managing resistance, OD assumptions.

### UNIT – 4: DEVELOPMENT OF MANAGERS IN HRD

**6Hrs**

Meaning of Potential Appraisal , meaning of counselling, counselling as a process of developing in organisation. Definition and concept counselling, objectives, what constitutes, conditions for effective counselling, process of counseling.

### UNIT – 5: MANAGING QUALITY AND PRODUCTIVITY

**6Hrs**

Alternative work arrangements, using quality circle programs, attitude surveys, Total quality management programs, creating self-directed teams, extending participative decision making, HR and business process reengineering.

### UNIT – 6: TRANSACTIONAL ANALYSIS

**8Hrs**

Definition, origins, philosophy of TA, goals, what is TA? 6 key concepts, Ego states, Transactions – Cross, Parallel, Ulterior

Strokes – different types, negative strokes, strokes economy

Life positions – I am ok You are ok and others, its relevance to managers, co-relative with self-esteem, attitudes

Time structuring – rituals to intimacy.

### UNIT – 7: RECENT TRENDS IN THE AREA OF HRD

**4Hrs**

Recent trends in the area of HRD – Personality quotient ,Emotional quotient and others, the use of computer and the internet

### SKILL DEVELOPMENT:

### BOOKS FOR REFERENCE:

1. Pandey , Human Resource Development.
2. Rao and T.V. Verma, Human Resource Development.
3. Jean Marleen, Performance Oriented Human Resource Development.
4. Lalitha Balakrishna & Others : Human Resource Development.
5. Gupta & Chhabra : Human Resource Information System
6. D. K Bhattacharya : Human Resource Development.
7. R. Krishnaveni : Human Resource Development.

## 6.5 LABOUR WELFARE & SOCIAL SECURITY

### OBJECTIVE

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

#### **Unit 1: SOCIAL & LABOUR WELFARE**

**12 Hrs.**

Social Welfare; Labour Welfare: Concept, Scope; Philosophy and Principles of Labour Welfare; Indian constitution and Labour Welfare; Labour Welfare Policy and Five Year Plans, Historical Development of Labour Welfare in India;

#### **Unit 2: INDIAN LABOUR ORGANIZATION**

**12 Hrs.**

Impact of ILO on Labour Welfare in India; Agencies of Labour Welfare and their Roles, Labour Welfare Programmes: Statutory and Non-Statutory, Extra Mural and Intra Mural. Welfare Centers; Welfare Officer: Role, Status and Functions.

#### **Unit 3: SOCIAL SECURITY**

**12 Hrs.**

Concept and Scope; Social Assistance and Social Insurance, Development of Social Security in India; Social Security measures for Industrial Employees.

#### **Unit 4: LABOUR ADMINISTRATION – 1**

**12 Hrs.**

Evolution of Machinery for Labour Administration; Central Labour Administrative Machinery in India, Labour Administration in India.

#### **Unit 5: LABOUR ADMINISTRATION – 2**

**12 Hrs.**

Director General of Employment and Training; Director General of Factory Advice Service; Provident Fund Organization; ESI Schemes; Central Board for workers' Education;

### BOOKS FOR REFERENCE

- 1) Moorthy, M.V. Principles of Labour Welfare, Oxford & IBH Publishing Co., New Delhi.
- 2) Vaid, K.N. Labour Welfare in India, Sree Ram Centre for Industrial Relations and Human Resources, New Delhi:
- 3) Sharma, A.M. Aspects of Labour Welfare and Social Security, Himalaya Publishing, House, MuMHRMi.
- 4) Ram Chandra P. Singh, Labour Welfare Administration in India, Deep & Deep Pub., New Delhi:
- 5) Puneekar, S.D. Deodhar S.B., Sankaran, Saraswathi, Labour Welfare, Trade Unionism and Industrial Relations, Himalaya Pub. House, Mumbai.
- 6) Pant, S.C., Indian Labour Problems, Chaitanya Pub. House, Allahabad.
- 7) Saxena, R.C., Labour Problems and Social Welfare, K. Nath & Co., Meerut;
- 8) Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Pub., Agra;
- 9) Memoria, C.B. Dynamics of Industrial Relations in India, Himalaya Pub. House, MuMHRMi.
- 10) B.D Singh: Labour Laws for Managers

## 6.6 INDUSTRIAL REGULATIONS

### OBJECTIVE

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

#### **Unit 1: PAYMENT OF WAGES ACT – 1936**

**10 Hrs**

Definitions; Responsibility for payment of wages; fixation of Wage period; Time of Payment of Wages; Mode of Payment; Deductions from wages for absence from duty, damage or loss, for services rendered, recovery of advances & loans; Maintenance of registers and records; Penalty for offences; Payment of undisbursed wages in case of death.

#### **Unit 2: PAYMENT OF BONUS ACT – 1965**

**08 Hrs**

Definitions, eligibility for bonus, payment of minimum and maximum bonus, disqualification for bonus, set on and set off allocable surplus, time limit for payment of bonus.

#### **Unit 3: EMPLOYEE STATE INSURANCE ACT – 1948**

**12 Hrs**

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

#### **Unit 4: WORKMEN COMPENSATION ACT:**

**12 Hrs**

Introduction, Scope, accidents arising during and in the course of employment, circumstance when the workmen is basic or not basic for compensation.

#### **Unit 5: PAYMENT OF GRATUITY ACT – 1972**

**06 Hrs**

Definitions, continuous service, payment of gratuity, compulsory insurance, nomination, determination of the amount of gratuity.

#### **Unit 6: FACTORIES ACT – 1948**

**10 Hrs**

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

#### **Unit 7: MINIMUM WAGE ACT – 1948**

**12 Hrs**

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

### **BOOKS FOR REFERENCE**

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

## **6. BANKING & INSURANCE GROUP**

### **5.5 INTERNATIONAL BANKING & FOREX MANAGEMENT**

#### **Objective**

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

#### **UNIT1 : INTRODUCTION TO INTERNATIONAL BANKING**

**10Hrs**

Introduction – Meaning – Functions – Financing of Exports – Financing of Imports – International Payment Systems.

#### **UNIT 2 : INTERNATIONAL CAPITAL MARKETS**

**10Hrs**

Introduction – meaning and Definition – Types – Financial market flow beyond national boundaries – Debt and non – debt flows – Volatile and Stable flows – interest rate differentials - Demand for and supply of funds across borders –

#### **UNIT 3 : OFFSHORE BANKING CENTRES**

**10Hrs**

Introduction – Meaning – Role in International Financing – Global Balance sheet of bank – Asset and Liability Management of Foreign Banks.

#### **UNIT 4: FOREIGN EXCHANGE AND MARKETS**

**15Hrs**

Introduction – Meaning – Elements – Importance – Evolution of Exchange Rate System – International Monetary System – Gold Standard – types of exchange rates – Fluctuations in Foreign Exchange rates – Causes and Effects – Need for Stable foreign exchange Rates – Determination of Exchange rates – Theories of Determination of Foreign Exchange Rates.

#### **UNIT 5 : FOREX MARKET IN INDIA**

**15Hrs**

Introduction – Meaning – Types – Operations – Convertibility - Objectives of Foreign Exchange Control – Problems of Foreign Exchange market in India – Mechanism to settle the problems - Role of RBI in settlement of foreign exchange problems in India.

#### **Skill Development**

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

#### **BOOKS FOR REFERENCE**

1. Harris Manville, International Finance.
2. Keith Pibean, International Finance.
3. Timothy Carl Kesta, Case and Problems in International Finance.
4. Avadhani B.K, International Finance Theory and Practice.
5. Somanatha: International Financial Management I.K. International Publishers
6. P.A. Apte, International Financial Management.
7. Madhu Vij, International Finance.
8. Levi, International Marketing Management.
9. Chaudhuri & Agarwal Foreign Trade & Foreign Exchange, HPH

## 5.6 LIFE & GENERAL INSURANCE

### OBJECTIVE

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

#### **Unit 1: INTRODUCTION TO LIFE INSURANCE**

**10 Hrs**

Introduction to Life Insurance - Principles of Life Insurance - Life insurance products, pensions and annuities - Life insurance underwriting - Need for selection - Factors affecting rate of mortality - Sources of data - Concept of extra mortality - Numerical methods of undertaking - Occupational hazards.

#### **Unit 2: LEGAL ASPECTS OF LIFE INSURANCE**

**10 Hrs**

Legal Aspects of Insurance - Indian contract Act, special features of Insurance contract. Insurance laws, Insurance Act, LIC Act, IRDA Act.

#### **Unit 3: CLAIM MANAGEMENT & RE-INSURANCE**

**10 Hrs**

Claim Management - Claim Settlement - Legal Framework - Third party Administration, Insurance ombudsman - Consumer Protection Act - Re-Insurance in Life Insurance - Retention Limits - Methods of re-insurance.

#### **Unit 4: INTRODUCTION TO GENERAL INSURANCE**

**10 Hrs**

Introduction to General Insurance. Principles of General Insurance. Types of General Insurance - Personal general insurance products (fire, personal liability, motors, miscellaneous insurance). Terminology, clauses and covers. Risk assessment, underwriting and ratemaking. Product design, development and evaluation. Loss Provincial control.

#### **Unit 5: INSURANCE INDUSTRY**

**10 Hrs**

Insurance industry - Brief History - Pre Nationalization and post nationalization - Current scenario.- Re-Insurance - Functions, Methods of re-Insurance.

### BOOKS FOR REFERENCE

- 1) P. Perya Swamy ;Principles and Practice of Life Insurance
- 2) Raman B, Your Life Insurance Hand Book
- 3) William C. Arthur, Risk Management and Insurance
- 4) Gopal Krishnan, Liability Insurance
- 5) Aramvalarthan : Risk Management I.K. Intl
- 6) Mishra M.N, Insurance Principles and Practice
- 7) Bose A.K, Engineering Insurance
- 8) Fire Insurance Claim – Insurance institute of India
- 9) P. K Gupta; Insurance & Risk Management
- 10)G. Krishna Swamy: A Text book on Principles and Practices of Life Insurance

## 6.5 RISK MANAGEMENT

### OBJECTIVE

*To expose students to acquire skills in Risk Management.*

#### **Unit 1: INTRODUCTION TO RISK MANAGEMENT**

**12 Hrs**

Introduction to risk management- elements of uncertainty peril, Hazards – types risk management process - definition, types and various means of managing risk – limitations of risk management.

#### **Unit 2: SOURCES OF RISK AND EXPOSURE**

**12 Hrs**

Sources of risk and exposure, pure risk and speculative risk, acceptable and non-acceptable risks, static and dynamic risk, various elements of cost of risk.

#### **Unit 3: CORPORATE RISK MANAGEMENT**

**12 Hrs**

Corporate risk management, riskiness of returns, -approaches and processes of corporate risk management, management of business risk, currency and interest rate risk, assets and liability management, - guidelines and tools of risk management.

#### **Unit 4: DERIVATIVES AS RISK MANAGEMENT TOOLS**

**12 Hrs**

Derivatives as risk management tools, features of hedging, forward, future, options and swaps. Classification of derivatives, important features of derivatives.

#### **Unit 5: HEDGING & OPTIONS**

**12 Hrs**

Hedging risks with currency and interest rate futures, index future and commodity futures, Fundamental concepts of options and hedging and risk management with options, Fundamentals of currency and interest rate swaps- risk management with swaps, Fundamental concepts of VAR approach and insurance.

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

- 1) Gopal Krishnan, Liability Insurance
- 2) Mishra M.N, Insurance
- 3) Mishra M.N, Insurance Principles and Practice
- 4) Bose A.K, Engineering Insurance
- 5) Fire Insurance Claim – Insurance institute of India
- 6) Aramvalarthan : Risk Management I.K. International Publishers
- 7) Life Insurance Claims - Insurance institute of India
- 8) Gupta S.P, Liability and Engineering Insurance
- 9) Gupta S.P, Marine Insurance Claim
- 10)G. Kotheshwar Rao – Risk Management
- 11)N. Gulati –Risk Management

## 6.6 MARKETING OF INSURANCE PRODUCTS

### OBJECTIVE

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

#### **Unit 1: INTRODUCTION TO MARKETING IN THE INSURANCE INDUSTRY 15 hrs**

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

#### **Unit 2: MARKETING THEORY AND CONCEPTS IN THE INSURANCE INDUSTRY 15 hrs**

Insurance customers and their buying patterns, Supply and demand in the insurance industry (including insurance cycle), The marketing mix, Segmentation of existing and prospective customers, Competitive positioning, Differentiation of the product, Financial Value Chain analysis, Portfolio management, The life cycle of insurance products, Analyzing existing insurance customers, Core competencies, Internal auditing of marketing practices, SWOT analysis.

#### **Unit 3: DEVELOP A MARKETING STRATEGY FOR INSURANCE PRODUCTS 15 hrs**

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

#### **Unit 4: IMPLEMENT AND DELIVER A MARKETING STRATEGY 15 hrs**

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

### BOOKS FOR REFERENCE

- 1) Marketing: concepts and strategies. Sally Dibb ... [et al]. 5th European ed. Boston, Massachusetts: Houghton Mifflin, 2005.
- 2) The marketing casebook. Sally Dibb, Lyndon Simpkin. 2nd ed. London: Thomson Learning, 2001.
- 3) Marketing management. Philip Kotler. 13th ed. London: Pearson Education, 2009.
- 4) Marketing planning for financial services. Roy Stephenson. Aldershot, Hants: Gower, 2005.
- 5) Marketing strategy: the difference between marketing and markets. Paul Fifield. 3rd ed. London: Butterworth- Heinemann, 2007.
- 6) Marketing theory: a student text. Michael J Baker. London: Thomson Learning, 2000.
- 7) Principles of marketing. Philip Kotler, Gary Armstrong. 12th ed. International ed. Upper Saddle River, New Jersey: Pearson Education, 2008
- 8) Innovative Marketing balancing Commercial goals & Corporate responsibility
- 9) A Mishra/A Mishra – Marketing strategy.