



KRISHNA UNIVERSITY MACHILIPATNAM

B.Com. (Hons.) Course Structure

| Semester | Part | Paper Code | Subject | Hrs | Credits | IA | ES | Total |
|----------|------|------------|---|-----|---------|----|----|-------|
| I | II | 101 | Business Organization | 6 | 6 | 25 | 75 | 100 |
| | | 102 | Financial Accounting-I | 6 | 6 | 25 | 75 | 100 |
| | | 103 | Managerial Economics | 6 | 6 | 25 | 75 | 100 |
| | | 104 | Quantitative Techniques-I | 6 | 6 | 25 | 75 | 100 |
| | | | | | | | | |
| II | II | 201 | Principles of Management | 6 | 6 | 25 | 75 | 100 |
| | | 202 | Financial Accounting - II | 6 | 6 | 25 | 75 | 100 |
| | | 203 | Banking Financial Services | 6 | 6 | 25 | 75 | 100 |
| | | 204 | Fundamentals of Information Technology | 6 | 6 | 25 | 75 | 100 |
| | | | | | | | | |
| III | II | 301 | Taxation (Direct and Indirect Taxes) | 6 | 6 | 25 | 75 | 100 |
| | | 302 | Advanced Accounting | 6 | 6 | 25 | 75 | 100 |
| | | 303 | Entrepreneurship Development | 6 | 6 | 25 | 75 | 100 |
| | | 304 | Quantitative Techniques-II | 6 | 6 | 25 | 75 | 100 |
| | | | | | | | | |
| IV | II | 401 | Business Ethics and Social Responsibility | 6 | 6 | 25 | 75 | 100 |
| | | 402 | Corporate Financial Accounting | 6 | 6 | 25 | 75 | 100 |
| | | 403 | Auditing and Corporate Governance | 6 | 6 | 25 | 75 | 100 |
| | | 404 | Relational Data Base Management System | 6 | 6 | 25 | 75 | 100 |
| | | | | | | | | |
| Semester | Part | Paper Code | Subject | Hrs | Credits | IA | ES | Total |
| V | II | 501 | Financial Management | 5 | 5 | 25 | 75 | 100 |
| | | 502 | Marketing Management | 5 | 5 | 25 | 75 | 100 |

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|----|----|-----|---|---|---|----|----|-----|
| | | 503 | Human Resource Management | 5 | 5 | 25 | 75 | 100 |
| | | 504 | Industrial Relations | 5 | 5 | 25 | 75 | 100 |
| | | 505 | Business Laws | 5 | 5 | 25 | 75 | 100 |
| | | 506 | Business Environment (or) Advanced Corporate Accounting | 5 | 5 | 25 | 75 | 100 |
| | | 507 | International Business (or) Advanced Management Accounting | 5 | 5 | 25 | 75 | 100 |
| | | | | | | | | |
| VI | II | 601 | Business Communication | 5 | 5 | 25 | 75 | 100 |
| | | 602 | Cost Accounting | 5 | 5 | 25 | 75 | 100 |
| | | 603 | Management Accounting | 5 | 5 | 25 | 75 | 100 |
| | | 604 | E-Commerce | 5 | 5 | 25 | 75 | 100 |
| | | 605 | Tax Laws and Practice (or) Micro Credit & Foreign Trade Finance | 5 | 5 | 25 | 75 | 100 |
| | | 606 | Financial Investment Management (or) Financial Markets & Institutions | 5 | 5 | 25 | 75 | 100 |
| | | 607 | Project Work | 5 | 5 | 25 | 75 | 100 |

Elective Paper – I :

1. Business Environment
2. Advanced Corporate Accounting
3. Tax Laws and Practice
4. Micro Credit & Foreign Trade Finance

Elective Paper – II :

1. International Business
2. Advanced Management Accounting
3. Financial Investment Management
4. Financial Markets & Institutions.

B.COM. (Hons.) DEGREE COURSE – I YEAR

SEMESTER – I - BUSINESS ORGANIZATION

Paper : 101

P.P.W. – 6 Hours

Marks = 75

Unit – I – Fundamental Concepts

Concepts of business, profession, employment, trade, industry and commerce – Trade Classification – Aids to trade – Industry – Classification Business – Features, objectives, Scope of Business – Functions of Business – Role of Business in Social Development – Essentials for Modern Business – Qualities of a Successful Business men.

Unit- II – Forms of Business Organization : Sole Trader, HUF,

Business Organization – Forms of Business Organizations, Characteristics, Types, Factors influencing the choice of Business Organization. Sole proprietorship – Meaning – Characteristics, Advantages and disadvantages - Joint Hindu Family – Meaning – Characteristics – Advantages and Limitations.

Unit – III : Partnership

Partnership – Meaning – Characteristics -Types of partnership - kinds of partners - Rights & Obligation of partners - Registration of partnership and dissolution of firm.

Unit-IV : Joint Stock Company, Promotion

Meaning – Characteristics – Advantages & Disadvantages – Types of Companies – Difference between Public and Private Company.

Promotion – Meaning – Stages in promotion – Promoter – Meaning, Functions, Types – Procedural aspects of promotion – legal aspects of Business – Incorporation of company, Capital subscription – Certificate of commencement of Business – Documents – Memorandum of Association, Article of Association, Prospectus, statement in lieu of prospectus.

Unit – V : Co-operative Societies

Meaning, characteristics, Formation of co-operative society- Management of Cooperative society - Types of co-operative societies - Merits & Demerits of Co-operatives - Suitability of Co-operative Societies.

Reference Books.

1. Srivastava: Industrial Management & Business Administration.
2. Sherlekar and Shelekar: Principles of Business Management – Himalaya Publishers.
3. Y.K. Bhushan ; Fundamentals of Business Organizations, S. Chand & Sons, New Delhi.
4. C.B. Gupta – Business Organization & Management; S. Chand & Sons, N. Delhi.

5. A.R. Aryasri and V.V. Ramana Murthy Industrial Organization & Management; Tata Mc. Graw Hill, N. Delhi.
6. C.R. Basu – Business Organization and Management; Tata Mc. Graw Hill.
7. R.K. Sharma & Shashi. K. Gupta- Business Organization & Management. (Kalyani Publications)
8. S.A. Sherlekar – Business Organization and Management – Himalaya Publishing House Dr. Kushpat S. Jain N.V. Kavitha P. Sathyavathi.

B.COM. (Hons.) DEGREE COURSE – I YEAR

SEMESTER – I - FINANCIAL ACCOUNTING-I

Paper : 102

P.P.W. – 6 Hours

Marks = 75

Unit – I – Introduction to Accounting

Definition of accounting, concepts and conventions, Branches of accounting, advantages and limitations of financial accounting, Journal, ledger and Subsidiary books – Computerized Accounting – Meaning, features, creation of company, groups, ledgers and vouchers – Cash Book – Single Column, Double Column, Triple Column and Petty Cash Book.

Unit- II – Trial Balance, Final Accounts of Sole Trader

Preparation of Trial Balance – preparation of Manufacturing Account, Trading, Profit & Loss Account – Balance Sheet – Adjusting and closing entries (with all adjustments).

Unit – III – Bank Reconciliation Statement

Bank Reconciliation Statement – Need – Reasons for difference between cash book and pass book balances – Problems on favourable and over draft balances – Ascertainment of current cash book balance – Preparation of bank reconciliation statement using computers.

Unit-IV : Consignment and Joint Venture

Consignment – Accounting treatment in the books of Consignor and Consignee, Valuation of closing stock – Abnormal loss and normal loss. Invoice Price.

Joint Venture – Accounting treatment, a) Books maintained by co-ventures; b) Books maintained in the name of the venture (Joint bank method) – Goods on approval or on sale or return – Accounting treatment, a) Goods sent casually on sale or return; b) Goods sent frequently on sale or return.

Unit-V : Errors and Rectification and Depreciation - Provisions and Reserves

Errors and their rectification – Types of errors, rectification before and preparation of final statement of accounts – Suspense account – Depreciation – Accounting treatment of providing depreciation, Straight line Method, Diminishing balance method – change in method. Reserve Fund – Different Types of Provisions and Reserves.

Suggested readings:

| | |
|------------------------|-------------------------------|
| Jain & Narang | - Advanced accountancy |
| Shukla, Grewal & Gupta | - Advanced accountancy |
| TS Grewal | - Introduction to Accountancy |
| Mukherjee | - Advanced accountancy I |
| P.C. Tulsian | - Accountancy – I |
| Haneef & Mukherji | - Financial Accounting |
| P.C. Tulsian | - Corporate Accounting |

B.COM. (Hons.) DEGREE COURSE – I YEAR
SEMESTER – I - MANAGERIAL ECONOMICS

Paper : 103
P.P.W. – 6 Hours

Marks = 75

Unit – I – Introduction to Managerial Economics and Demand and Analysis

Meaning and scope, Relation with other branches, Basic tools in Managerial Economics – Opportunity cost principle, Incremental principle, Principle of time perspective, Discounting principle. Firm and its Objective – optimization and maximization concept.

Demand Theory and Analysis, Demand Function, Curves, Individual and Market Demand, Types of Demand. Elasticity of Demand – Types of Elasticities, its measurement and business uses. Demand Forecasting – Meaning & Significance. Methods of demand forecasting for established and new products.

Unit- II – Production and Cost Functions

Meaning of Production Function, Production function with one variable input, Law of Variable Proportions, Single Output Isoquants, Optimal combination of Factor inputs, returns to scale, Cobb Douglas Production Function.

Cost concepts, Relevant Costs in decision making, Cost-Output relationship in the short and the long run, Economies and Diseconomies of Scale. Economies of scope. Cost Volume Profit analysis – assumptions, uses and limitations.

Unit-III : Market Structure

Kinds of competitive situations – Perfect competition, Monopoly, monopolistic Competition and Oligopoly – features. Equilibrium output determination of a firm under perfect competition in the short run and long run. Equilibrium Price and output determination of a firm under a) Monopoly; b) Monopolistic Competition in the short run and long run. Paul Sweezy's kinked demand curve model of oligopoly. Pricing policy and methods – incremental and full cost pricing, loss leader pricing, skimming and penetration pricing policy.

Unit-IV : Introduction to Macro Economics and ECONOMIC PLANNING

Macro Economics, Meaning, Nature, Scope, Importance and Limitations, National Income – Concepts, Methods of Measurement, Real Vs Nominal measure, Problems in Estimation, Significance, CPI and PPI.

Meaning – Types of plans – Main objects of planning in India- Planning Commission and National Development Council – Five Year Plans – Achievements of Five year plans; aggregate Demand and Supply Functions, Keynesian approach.

Unit-V: Output, Inflation and Unemployment

Classical Theory of Interest, Liquidity Preference, Modern theory of Interest – Deriving IS, LM curve, - Equilibrium of IS and Lm – Meaning of Inflation, Types, Effects, Measures – Monetary and Fiscal

Policies, Relationship between Inflation and Unemployment – Philips curve, Business Cycles – Phases, Theories of Business cycles, Policy implications, Concepts of Economic Growth and Development (Balance and Unbalanced growth theory, Big-push theory, Rostows stages of Economic Development)

Suggested readings:

1. Joel Dean : Managerial Economics Prentice Hall of India (Latest edition).
2. Varshney R.L.: Managerial Economics S. Chand & Co. Delhi, Maheshwari K.L.N.
3. Dwivedi D.N. : Managerial Economics, Vikab Pub.
4. Paul Mote & Gupta: Managerial Economics, Tata Mc. Graw Hill, New Delhi.
5. P.L. Mehta : Managerial Economics, Sultan Chand & Co.
6. G.S. Gupta : Managerial Economics, TMH Pub.
7. A.R. Aryasri & V.V. Ramana Murthy: Business Economics for B. Com I year; TMH.
8. Salwator: Managerial Economics
9. Peterson: Managerial Economics

B.COM. (Hons.) DEGREE COURSE – I YEAR

SEMESTER – I – QUANTITATIVE TECHNIQUES – I

Paper : 104

P.P.W. – 6 Hours

Marks = 75

COURSE OBJECTIVES: The objectives of this paper is to impart knowledge on the applications of Mathematics and Statistics in Business decision making.

Unit – I – Algebra and Commercial Arithmetic
Algebra

Quadratic Equations: Solution of a quadratic equation – Sum of the roots – Product of the roots – Formation of Quadratic Equation.

Progressions: Arithmetic Progression – general term sum and means of arithmetic progression. Geometric progression – general term. Sum of finite and infinite G.P. Geometric mean, Harmonic progression – general term and mean.

Commercial Arithmentic: Percentages, Ratio and Proportion, Profit and Loss, Simple Interest – Compound Interest – Time and Work – Time and distance – Discount – Partnerships.

Unit- II – Calculus

Differentiation : (Without proof) – Derivative of standard functions – rules of differentiation, sum, difference, product, quotient and function, differentiation on one function with respect to another function – criteria for maxima and minima and their applications in economics.

Unit-III : Classification of Data

Definition, Functions and Limitations of Statistics – Collection and classification of data : Methods and limitations.

Presentation of Data: Tabulation – parts of Table – Types of tables (Simple and Complex) – Graphs and Diagrams – Simple bar diagrams, Multiple and Sub-divided bar diagrams – pie diagrams – Histogram – Frequency polygon, frequency curve, Ogive curves

Unit-IV : Central Tendency

Measures of Central Tendency; Requisites of a good measure of central tendency – Mean, Median, Mode, Geometric mean and Harmonic Mean – Merits and demerits of averages – location of Median and Mode graphically.

Unit-V: Dispersion

Measures of Dispersion: Requisites of a good measures of Dispersion – Range, Quartile deviation, mean deviation, Variance and Standard Deviation – Coefficient of Variation – Merits and Demerits of measures of dispersion – Lorenz Curve.

Suggested readings (Mathematics)

1. Sancheti D.C. & Kapoor V.K.: Business Mathematics, Sultan Chand & Sons, N. Delhi.
2. Saha S. : Business Mathematics; New Central Agency, Calcutta.
3. Qazi Zameruddin Khanna VK & Bambri SK: Business Mathematics Vikas Pub. House, N. Delhi.
4. Chadha & Agarwal : Business Mathematics; S. Chand & Co. Ltd.

Suggested readings (Statistics)

1. Sancheti D.C. & Kapoor V.K.: Statistics; Theory, Methods and Applications, Sultan Chand & Co. N. Delhi.
2. Gupta S.C. : Fundamentals of Statistics, Himalaya Publishing House.

3. Gupta S.P. : Statistical Methods, S. Chand & Co;
4. Gupta B.N. : Statistics; Sahitya Bhavan, Agra.
5. S.K. Aggarwal, S.K. Bharadwaj & K. Raghu Veer: Business Statistics, Kalyani Publishers.

B.COM. (Hons.) DEGREE COURSE – I YEAR

SEMESTER – II - PRINCIPLES OF MANAGEMENT

Paper : 201

P.P.W. – 6 Hours

Marks = 75

Unit-I : Concepts of Management

MANAGEMENT – Meaning – Nature – Management as Science, Arts and Profession – Significance of Management – Management Vs, Administration – Levels of Management – Functions of Management. Classical – Neo Classical, System – Contingency – approach – Management Styles & trends in India – Principles of Management – Scientific Management – Fayol's principles of Management.

Unit – II Planning and Decision Making

Planning – Meaning – Significance – Types of plans – Planning process – Limitations of Planning – Decision Making Meaning – Significance, Process and Techniques.

Unit-III : Organization

Organizing – Meaning – Process of organizing – Organizational Structure – Line – Functional – Line & Staff – Conflict between Line & Staff – Matrix Organizational Structure – Span of Supervision – Formal Vs. Informal Structure.

Unit – IV – Delegation of Authority

Authority – Power – Responsibility – Accountability – Delegation – Its Elements – Barriers – Delegation – Centralization Vs. Decentralization. Coordination – need – importance – principles and techniques, difference between co-operation & coordination – leadership – concept, style of leadership.

Unit – V : Control

Control process – meaning and importance – requisites for effective managerial control system, time management.

Reference Books:

9. Koontz & O. Donnell: Essentials of Management Mc. Gaw Kogakusha Ltd. New Delhi.

10. Prasad L.M. : Principles and Practice of Management, S. Chand & Co. , (New Delh).
11. Peter F. Drucker: The Practice of Management, Allied Publishers (P) Ltd., New Delhi.
12. Srivastava: Industrial Management & Business Administration.
13. Sherlekar and Shelekar: Principles of Business Management – Himalaya Publishers.
14. James A.F. Stoner: management Principles – Hall of India – New Delhi.
15. Heinz Weihrich – Management Excellence: Productivity through MBO, Mc-Graw Hill, New York.
16. Cole. C.A., Management, Letts Educational, London
17. Y.K. Bhushan ; Fundamentals of Business Organizations, S. Chand & Sons, New Delhi.
18. C.B. Gupta – Business Organization & Management; S. Chand & Sons, N. Delhi.
19. A.R. Aryasri and V.V. Ramana Murthy Industrial Organization & Management; Tata Mc. Graw Hill, N. Delhi.

B.COM. (Hons.) DEGREE COURSE – I YEAR

SEMESTER – II - FINANCIAL ACCOUNTING -II

Paper : 202

P.P.W. – 6 Hours

Marks = 75

Unit- I : Single Entry

Accounts of Incomplete records (Single entry) - Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (statement of Affairs method only).

Unit- II : Accounts of non-trading concerns.

Non-Profit Entities – Features of Non-Profit Entities – Accounting Process – Preparation of Summaries – Receipts and Payments Account – Meaning and Special features – Procedure for preparation – Uses and Limitations.

Income and Expenditure Account - Features – Procedure for preparation – Preparation of Balance Sheet.

Unit – III : Partnership Accounts

Methods of Maintaining Capital Accounts, Final Accounts, change in profit sharing ratio and treatment of good will (as per AS 10) on reconstitution of partnership.

Unit – IV : Admission of Partner, Retirement and Death of a Partner

Accounting treatment of Admission, Retirement and Death of Partner.

Unit – V : Dissolution of partnership

Dissolution of partnership firm (when all partners are solvent, one or more partners are insolvent).- Recording of Partnership transactions and Preparation of final accounts using computers.

Suggested readings:

| | |
|------------------------|-------------------------------|
| Jain & Narang | - Advanced accountancy |
| Shukla, Grewal & Gupta | - Advanced accountancy |
| TS Grewal | - Introduction to Accountancy |
| Mukherjee | - Advanced accountancy II |
| P.C. Tulsian | - Accountancy II |
| Haneef & Mukherji | - Financial Accounting |
| P.C. Tulsian | - Corporate Accounting |

B.COM. (Hons.) DEGREE COURSE – I YEAR

SEMESTER – II – BANKING FINANCIAL SERVICES

Paper : 203

P.P.W. – 6 Hours

Marks = 75

UNIT – I : Modern Banking Systems and Types of Banks

- (A) Evolution and origin of Banking – Banking Systems – Commercial Banks – Credit Creation – Nationalization – Banking sector reforms – Bank as a change agent.
- (B) Innovations in banking
- (C) Central Bank – Role of RBI as a Central Bank with special reference to its function Banker to the Government.
- (D) Co-operative Banking Institutions – Regional Rural Banks – Exchange Banks – Role and functions of Development Banks and Financial Institutions.

UNIT – II : Indian Financial System and Financial Services

- (A) Money Market – Instruments – Reforms in India
- (B) Capital Market – Primary Market – Book Building – Secondary Market – Reforms in India – Role of SEBI – National Depository System – Online Stock Trading – Futures and Options.
- (C) Merchant Banking – Venture Capital – Mutual Funds – Credit Rating Agencies – Factoring Services – Forfaiting – Custodial Services – Leasing – Hire Purchasing.

UNIT – III : Banker and Customer

- (A) Definition – Relationship – Special types of Customers – Banking Ombudsman
- (B) Negotiable Instruments – Types – Crossing of Cheques – Dishonour of a cheque – Liability of a paying Banker and Collecting Banker.
- (C) Loans and Advances – Modes of Creating Charge.

UNIT – IV : Introduction to Insurance

Risks, Concept of risks, classification of Risks – Method of handling risks – Risk and Insurance – Meaning – nature – scope – Advantages of Insurance – Principles of Insurance – Types of Insurance – Re-Insurance. Evolution and Importance of Life and General Insurance – Liberalization of Insurance sector in India – Entry of Foreign insurance companies – IRDA – Organization – Functions – Legislative measures.

Unit – V: Life Insurance and Non-Life Insurance

Life Insurance – Meaning and Importance – Types of Plans – Procedure for issuing a life insurance policy – underwriting of Insurance – Issue of Duplicate policies – nomination – surrender value – Policy loans – assignment – revivals – claim settlements.

Non-Life Insurance – meaning and Importance – Types - Fire – Marine – Motor – Health – Definition – History & Health Insurance in India – Miscellaneous Insurance.

Reference Books:

1. Dr. S. Guruswamy – Merchant Banking and Financial Services – Tata Mc Graw Hill.
2. Dr. K.N. Prasad and T. Chandradars – Banking and Financial System
3. Mithani and Gordon – Banking and Financial Systems.
4. Sundharam and Varshney – Banking theory – Law and Practice.
5. Padmalatha Suresh – Management of Banking and Financial Services – Pearson Education.
6. L.M. Bhole – Financial Institutions and Markets: Structure, Growth and Innovations, Tata Mc Graw Hill.
7. Renu Sobti – Banking and Financial Services in India – Marketing Redefined – New Century Publications.
8. Pratap Subramanyam – Investment Banking – Tata Mc Graw Hill.
9. Dun and Bradstreet – Foreign Exchange Markets – Tata Mc Graw Hill.
10. P.K. Gupta, Insurance and Risk Management.
11. Neelam C. Gulati – Principles of Insurance Management – Excel Books.

B.COM. (Hons.) DEGREE COURSE – I YEAR

SEMESTER – II – FUNDAMENTALS OF INFORMATION TECHNOLOGY

Paper : 204

P.P.W. – 6 Hours

Marks = 75

OBJECTIVES: To impart basic knowledge about computer with application of various packages to Business & Commerce.

Unit – I - Introduction to Computers:

Definition, Characteristics and limitations of computers – Elements of Computers – Hardware – CPU – Primary and Secondary memory – Input and Output devices. IT enabled services – BPO, KPO, Call centers, Data base concepts – Data information, file, record, field.

Unit- II - Operating System and Windows:

Operating Systems; Meaning, Definition, Functions and Types of Operating Systems – Booting process – Disk Operating System; Internal and External Commands – Wild Card Characters – Computer Virus, Windows operating system – Desktop, Start menu, Control Panel, Windows accessories.

Unit-III : MS Word: Word Processing:

Meaning and features of processing – Advantages and applications of word processing – Parts of MS Word application window – Toolbars – Creating, Saving and closing a document – Opening and editing a document – Moving and Copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects, Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and Wizards – Mail Merge; Meaning, Purpose and advantages – creating merged letters, mailing labels, envelopes and catalogs – Working with Tables – Format painter.

Unit-IV : MS EXCEL :

Features of MS Excel – Spread sheet / works sheet, workbook, cell, cell pointer, cell address etc., - parts of MS Excel window – Saving Opening and Closing workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – Cell range – Formatting – Auto Fill – Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates – Charts – Graphs – Macros: Meaning and Advantages of macros, creation, editing and deletion of macros – Data Sorting, Filtering, Validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

Unit-V: MS POWERPOINT:

Features, advantages and application of MS Power point – Parts of MS Power Point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a presentation – Inserting, Charts in slides – Custom Animation and Transition.

Multimedia: Meaning, purpose, Usage and application – Images, Graphics, Sounds and music – Video presentation devices – Multimedia on web.

Modern Communications: (Concepts only) – communications – FAX, Voice mail, and information services – E-mail – Creation of email id – group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access – Internet – services available on internet.

Lab Work: MS DOS – MS WINDOWS – MS WORD – MS EXCEL – MS POWER POINT – INTERNET.

Suggested Readings.

1. Introduction to Information Technology, Rajaraman, PHI.
2. Fundamentals of Computers, 4/# Rajaraman, PHI
3. Fundamentals of Computers : P. Mohan, Himalaya Publishing House.

4. Information Technology: Dennis P. Curtin, MC Graw Hill International.
5. Microsoft Office Excel 2003 step by step, Frye, PHI
6. Fundamentals of Computers: Atul Kahate, Tata Mc Graw Hill.
7. Fundamentals of Computers: V. Srinivas, Kalyani Publications.
8. Microsoft Office Word 2003 step by step, Online Training Solutins Inc PHI.
9. Microsoft Office Power Point 2003 step by step, Online Training Solutions Inc, PHI
10. MS Office; Sanjay Saxsena
11. MS Office: BPB Pulications
12. Raymond Green Law : Fundamentals of the Internet, Tata Mc Graw Hill.
13. Fundamentals of Information Technology: Deepak Bharihanke, Excel.
14. Understanding Computers: Morley, Cengage.
15. Foundations of IT: Dhiraj Sharma – Excel Books.
16. Fundamentals of Information Technology: Dr. K. Kiran Kumar, Sri Lasya Publications.

Suggested Readings

1. Student guide to Income tax : Singhanian – Taxman Publications.
2. Income tax and accounts: H.C. Mehrotra – Sahitya bhavan publications.
3. Elements of Income tax : Gaur and Narang – Kalyani Publications.
4. Direct taxes: Bhagawathi Prasad – Vishwa Prakashan
5. Indirect Taxes – V.S. Datey, Taxman Publications.
6. Indirect Taxes – V. Nagarajan, Asia Law House.

B.COM. (Hons.) DEGREE COURSE – I YEAR

SEMESTER – III – TAXATION (DIRECT AND INDIRECT TAXES)

Paper : 301

P.P.W. – 6 Hours

Marks = 75

UNIT – I : Introduction :

Basic concepts- Direct tax code- important definitions- PAN- Residential status- Incidence of tax – Exempted incomes – Agricultural income. Assessment Procedure – Self Assessment, Regular assessment, Best Judgment Assessment, Filing of returns, Income tax authorities (theory only)

UNIT – II : Income from Salaries :

Meaning – Basis – Allowances – Perquisites – Profits in Lieu of salary – Deductions – Computation of income from employment (Simple problems).

Unit – III : House Property

Income from house property – Meaning – Basis – Annual value, Let out house, self occupied house, Deductions from annual value – Computation of income from house property (simple problems). – Income from business – Chargeability – General deductions, Computation of profits from business (simple problems).

UNIT – IV : Income from residuary sources :

Chargeability – Deductions – Computation of taxable income from residuary sources(problems) – Deductions from Gross Total income – Set off and Carry forward of losses – Computation of total income and Tax Liability of individual Assesses (problems) – Capital gains – Meaning of assets – Types – Cost of inflation Index – Deductions from capital gains – Computation of taxable capital gains (simple problems).

UNIT – V : Central Sales Tax and A.P. Value Added Tax :

Meaning of Inter State trade or commerce – Subsequent sale – Rates of CST Determination of Turnover – Registration of Dealers – Declared Goods. A.P.VAT: Introduction to VAT System of taxation – Incidence, Levy and Calculation of Tax Input Tax Credit. – Service Tax – Nature of Service Tax – Service provider and Service Receiver – Value of Taxable Service.

Suggested Readings

1. Student Guide to Income Tax: Singhania – Taxman Publications.
2. Income Tax and Accounts: H.C. Mehrotra – Sahitya Bhavan Publications.
3. Elements of Income Tax: Gaur and Narang – Kalyani Publications.
4. Direct Taxes : Bhagavathi Prasad – Vishwa Prakasham.
5. Elements of Income Tax : A. Sudhakar & P.V. Ramana Rao – National Publishing.
6. Elements of Income Tax: H. PRem Raj – Hamsarala Publications.
7. Senthil & Senthil : Business Taxation, Himalaya Publishing House.
8. Lal: Income Tax & Central Sales Tax: Law and Practice, Pearson.

9. Bhagavathi Prasad: Law and Practice of Income Tax, Navman Prakashan Publications.
10. Vinod K. Singhanian: Direct Taxes Law and Practice, Taxman's Publication.
11. B.B. Lal: Elements of Income Tax, Konark Publishers Pvt. Ltd.

B.COM. (Hons.) DEGREE COURSE – I YEAR
SEMESTER – III – ADVANCED ACCOUNTING

Paper : 302

P.P.W. – 6 Hours

Marks = 75

UNIT – I : Valuation of Goodwill and Shares

Valuation of Goodwill Need and methods – Normal Profit Method, Super Profits Method – Capitalization Method Valuation of shares – Need for Valuation – Methods of Valuation – Net assets method, Yield basis method, Fair value method.

Unit – II : Hire Purchase and Installment System

Introduction – Hire Purchase System – Important term used – Hire Purchase – Accounting records – Calculation of Interest – Calculation of Cash Price – Repossession of goods – Goods of Small Scale Value – Installment – System.

Unit – III : Self Balancing Ledgers

Introduction – Sectional and balancing System – Scheme of Entries Transfer from one ledger to another more than sales ledgers adaption of original books of entries.

Unit – IV : Royalties

General – Minimum rent and Dead rent – Short working receivables – Royalty receivables.

Unit – V: Joint Stock Company Accounts - I

Introduction – Preparation of ledgers and Accounts.

Suggested Reading.

1. Advanced Accountancy : Jain and Narang
2. Advanced Accountancy : R.K. Gupta and Radhaswamy
3. Advanced Accountancy : Chakraborty
4. Advanced Accountancy : S.P. Iyengar
5. Advanced Accountancy : Arutanandam, Raman, Himalaya Publishing House.
6. Jain & Narang – Advanced Accountancy.
7. Shukla, Grewal & Gupta : Advanced Accountancy
8. T.S. Grewal – Introduction to Accountancy
9. Mukherjee – Advanced Accountancy – II
10. P.C. Tulsian .- Accountancy – II
11. Haneef & Mukherji – Financial Accounting
12. P.C. Tulsian – Corporate Accounting.

B.COM. (Hons.) DEGREE COURSE – II YEAR

SEMESTER – III – ENTREPRENEURSHIP DEVELOPMENT

Paper : 303

P.P.W. – 6 Hours

Marks = 75

UNIT – I : Entrepreneur

Concept – Functions and classifications of Entrepreneur – characteristics – nature & Significance of Entrepreneur – Entrepreneur Vs. Professional Manager – Women Entrepreneurs; Concept – Development & Growth – Problems & remedies – Govt. Schemes.

UNIT – II : Concept of Entrepreneurship

Entrepreneurial Environment – Paradigm shift in Entrepreneurship – ED programmes – Institutions for Entrepreneurship Development – Entrepreneurship Development in the other countries – Entrepreneurship in the service Institution.

Unit – III – Role of Organizations

Role of consultancy organizations – Role of Financial Institutions - Role of Development Financial Institutions – Project Financing – Source of Finance.

UNIT – IV : Project Management

Concept of a project – project classification – project Identification – project formulation – project report – project design – project appraisal – profitability appraisal – project planning – Social Cost Benefit analysis – Financial analysis.

UNIT – V : Small and Medium Enterprise.

Concept & definition – Characteristics – objectives – Relationship between Small and Large business – Selection of Location – Incentives & Subsidies – Export possibilities – Causes of Industrial sickness – Remedial measures – Govt. Policy & Support.

Suggested Readings.

1. Vasanta Desai : Dynamics of Entrepreneurial Development and Management Himalaya Pub.
2. Dr. C. B. Gupta & Dr. N.P. Srunivasan : Entrepreneurship Development in India, Sultan Chand & Sons.
3. B.L. Gupta & Anil Kumar: Entrepreneurship Development, Mahamaya Publishing House, Delhi.
4. Prof. V. Gangadhar & Dr. Narasimhachary: Entrepreneurship Development in India, Kalyani Publisher.

5. Dr. C.B. Gupta & Dr. S.S Khanka : Entrepreneurship and small Business Management – Sultan Chand & Sons.

B.COM. (Hons.) DEGREE COURSE – II YEAR

SEMESTER – III – QUANTITATIVE TECHNIQUES - II

Paper : 304

P.P.W. – 6 Hours

Marks = 75

Course Objectives: The objective of this paper is to impart knowledge on the applications Quantitative Techniques in Business decision making.

UNIT – I : Skewness and Kurtosis

Types of Skewness – Measures of Skewness (Karl Pearson' method and Bowley's method)

Types of Kurtosis – Measures of Kurtosis based on Moments.

UNIT – II : Correlation and Regression

Definition – Types of Correlation, Karl Pearson's coefficient of correlation – Rank Correlation – Concurrent Deviations Method – Probable Error – Interpretation of coefficient of correlation. Definition – Regression equation of X on Y and Y on X – Regression coefficient & their properties.

UNIT – III : Index Numbers

Meaning – Problems in the construction of Index Numbers – Unweighted – Index Numbers – Simple Averages method and average of Relatives method (Using AM & GM) – Laspeyres method – Paasches method and Fisher's method – Tests – Time Reversal Test and Factor Reversal Test – base shifting – Splicing and deflation of Index Numbers. Cost of living Index Numbers – Aggregate Expenditure method and Family Budget Method.

UNIT – IV : Analysis of Time Series

Importance – Components – Measurement of trend by straight line method – Measurement of seasonal variations by simple averages method.

Unit – V: Probability and Theoretical Distribution

Concept of Probability – Types of events addition and multiplication theorems of probability – expectation – simple problems – Binomial, Poisson and Normal Distributions (Fitting of Binomial & Poisson Distributions – Area property of Normal Distribution).

Suggested Readings.

1. Gupta S.C. – Fundamentals of Statistics, Himalaya Pub. House, Bombay.
2. Gupta S.P. – Statistical Methods S. Chand & Sons, New Delhi.
3. Sancheti D.C. & Kapoor V.K. – Statistics (Theory, Methods & Applications) S. Chand & Sons.
4. Srivatsava U.K. & Sharma S.C. – Quantitative Techniques for Managerial Decision Making, Wiley Eastern.
5. S.C. Gupta & V.K. Kapoor – Fundamental of Mathematical Statistics, S. Chand & Sons, N. Delhi.
6. Donald H. Sanders – Statistics – A First Course Mc. Graw Hill Pub. Company.

B.COM. (Hons.) DEGREE COURSE – II YEAR

SEMESTER – IV – BUSINESS ETHICS AND SOCIAL RESPONSIBILITY

Paper : 401

P.P.W. – 6 Hours

Marks = 75

Unit – I: Introduction of Business Ethics

Ethics, Moral values, concepts of utilitarianism and universalism – Theory of Rights, Theory of Justice – Law and Ethics – Ethics in Management – Business standards and values.

Unit – II – Case Study

Case: Assignment of Ethics, Morals and values in Business Organization – How do you orient a Business as Ethical Organization?

Unit – III – Ethical Units

Ethical issues in IT & ITES – Privacy, Accuracy, Accessibility Security threats, Cyber crimes, software piracy & hacking, Internet Crimes & Computer abuse, Ethics intellectual property rights.

Unit – IV – Ethics and Market

History of Business Ethics – Share holders theory – Corporate Social Responsibility – Stake holder theory.

Unit – V – Opportunities and Challenges

Global markets and organizations.

Suggested Readings.

1. Business Ethics and Corporate Governance – ICMR
2. Business Ethics – Concepts & Practice B.H., Agarsatti & B.P. Banerjee (Nirali Publications)
3. Business Ethics - Crane Oxford Press.
4. Business Ethics – CSV Murthy, Himalaya Publishing House.

B.COM. (Hons.) DEGREE COURSE – II YEAR

SEMESTER – IV – CORPORATE FINANCIAL ACCOUNTING

Paper : 402

P.P.W. – 6 Hours

Marks = 75

UNIT – I: Company Accounts - II

Final Accounts as requirement under Indian Companies Act 1956 – Trading Account, profit & Loss A/c, profit and loss Appropriation Account and Balance sheet. Schedule VI Determining the types of control. – Legal definition and requirements

Unit – II – Holding Companies

Meaning of holding company & subsidiary – Particulars of Balance sheet of a holding company in regard to its subsidiaries – Financial year of the holding company and its subsidiary – Rights of holding company's representatives and members – Advantages of consolidation of Financial statements – Disadvantages of consolidation of financial statements – Basic rules for preparing a consolidated Balance sheet – Forms & Techniques.

UNIT – III : Amalgamation :

In the nature of merger and purchase (as per Accounting Standard 14) Internal Reconstruction – Calculation of purchase consideration, Accounting Treatment (excluding inter – company holdings).

UNIT – IV : External Reconstruction

Internal reconstruction – Accounting treatment – Preparation of Final Statement after reconstruction – Recording of transactions relating to Internal reconstruction using computers.

Unit – V : Inflation Accounting

Meaning – Need and Scope – Price level changes and financial statements – Approaches to Price Level Accounting – Current Purchasing Power Accounting – Current Cost Accounting - Merits and demerits (Theory and Problems).

Reference Books:

1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
5. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : R.K. Gupta and Radhaswamy
7. Advanced Accountancy : Chakraborty
8. Advanced Accountancy: S.P. Iyengar
9. Modern Accounting: A. Mukherjee, M. Hanife Volume – II MC Graw Hill publishing Company Ltd., New Delhi.
10. Accounting standards and Corporate Accounting practices: T.P. Ghosh Taxmanns
11. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House Pvt. Ltd.,
12. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
13. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,
14. Advanced Accounting: R.L. Gupta, M. Radha Swamy, (Volume- II, III & IV) Sultan Chand & Sons.
15. Advanced Accounting: Ashok Sehgal, Deepak Sehgal, Taxmanns
16. Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.

B.COM. (Hons.) DEGREE COURSE – II YEAR

SEMESTER – IV – AUDITING AND CORPORATE GOVERNANCE

Paper : 403

P.P.W. – 6 Hours

Marks = 75

UNIT – I : Introduction

Auditing Definition – Objectives importance – Types of Audit-based on ownership – (Proprietorship, Partnership, companies, Trust Cooperate societies Govt.) – Based on time (interim, final continuous, Balance sheet) – based on objectives (independent, financial, cost, tax, and Govt. Audit) – merits and demerits of Auditing.

UNIT – II : Auditor and Audit Process

Auditor – qualification Appointment – Reappointment – Remuneration – Removal, Rights and Duties – liabilities - Audit planning engagement letter – Audit programme – Audit working papers – Audit contents – Audit marking – Internal check – internal control (sales, purchases – fixed assets, cash, Bank, pay roll) – Internal audit.

UNIT – III : Vouching

Vouching of cash and trading transactions – verification and valuations of assets and liabilities – Audit of financial statements and Receipts – Payment – sales, purchases, fixed Assets – Investments, capital reserves – Other liabilities.

UNIT – IV : Audit of entitles

Sole trader, partnerships – manufacturing other companies – Non trading concerns – Audit reports contents and Preparation of audit reports – Different types of Reports – Fair reports – Qualified reports.

Unit – V : Corporate Governance

History of corporate form and models – objectives and goals – issues – Corporate governance codes – Cadbury report, Hampal report and OECD committee recommendations – SOX Act – Corporate governance in India – Development in Corporate Governance in India in Nineties and 2000s – CII, and Kumara Mangalam reports – Legal and Regulatory changes – Introduction and modification of clause 49 – Corporate Governance in Practice in India.

Reference Books:

1. Auditing : N.D. Kapoor.
2. Practical Auditing – T.N. Tandon.
3. Auditing: Dinakar Pagare
4. Fundamentals of Auditing: Kamal Gupta and Ashok Gupta.
5. Auditing Principles and Techniques – Basu SK
6. Auditing Principles & Practice: Kumar Sharma, PHI
7. Auditing & Assurance: Ainapure, PHI
8. Fundamentals of Auditing – Basu, Pearson.

B.COM. (Hons.) DEGREE COURSE – II YEAR

SEMESTER – IV – RELATIONAL DATABASE MANAGEMENT SYSTEMS

Paper : 404

P.P.W. – 6 Hours

Marks = 75

UNIT – I : Database Systems

Evolution – File Oriented Systems – Database System Components – Data Sharing – Strategic Database Planning – Database and Management Control – Risks and Costs and Databases – Database Development.

UNIT – II : Database Design

Principles of Conceptual Database Design – Conceptual Data Models – Aggregation – Relational Data Model – Normalization – Transforming a Conceptual model to Relational Model – Relational Database Implementation – Relational Algebra.

UNIT – III : SQL

Schema and Table Definition – Data Manipulation – View Definition – Client – Server Databases – Server Data Manipulation and Programming.

UNIT – IV : Physical Database Systems

Storage Media – Disk Performance Factors – File Organization – Implementing Logical Relationships – Database Administration and Control – DBA Functions – DBA Goals – Database Integrity – Database Security – Database Recovery.

Unit – V: Distributed Database Systems

Design – Query Processing – Data Integrity Recovery – Client / Server Systems – DBMS Selections and Implementation – DBMS Functions and Capabilities – Case studies of RDMBS package ORACLE.

Lab Work: Using SQL commands for Schema Creation, Table Definition, Manipulation and Transaction processing.

Suggested Readings:

1. Database Management & Design – Gary Hansen & James, Hansen (Prentice Hall).
2. Modern Database Management – Hoffer, Prescott & Mc Fadden (Pearson Education).
3. Database System Concepts – Abraham Silberschatz, Henry F. Korth, S. Sudarshan, (Mc Graw Hill).

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – FINANCIAL MANAGEMENT

Paper : 501

P.P.W. – 5 Hours

Marks = 75

UNIT – I - Introduction

Scope – Functions – Objectives – Role of Finance Manager – Profit Maximisation Vs Wealth Maximisation – Time Value of Money – Present Value – Future Value – Present Value of Annuity (Theory Only).

Unit – II – Capital Budgeting

Meaning – Types of Capital Budgeting – Decision Criteria – Techniques of Capital Budgeting – Traditional and Modern (DCF) Methods – NPV Vs IRR.

Unit – III – Capital Structure theories

Cost of Capital – Meaning – Explicit and Implicit Cost – Calculation of Specific cost of Capital – Overall Cost of Capital using Book Value Weights and Market Value Weights –

Unit – IV - Leverages

Operating – Financial – Combined Leverages (Including Problems). EBIT-EPS analysis.

Unit – V – Working Capital Management

Meaning – Types of Working Capital – Factors affecting Working Capital – Estimation of Working Capital – Contingencies – Inventory Management – EOQ – ABC Analysis (Including Problems).

Suggested Reading.

1. Van Horne J.C. – Financial Management and Policy
2. Maheshwari S.N. – Element of Financial Management
3. Khan & Jain – Financial Management
4. Pandey I.M. – Financial Management
5. Chandra Prasanna – Financial Management
6. Sharma and Shashi K. Gupta – Financial Management
7. Security Analysis and Portfolio Management - Punithavathy Pandian

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – MARKETING MANAGEMENT

Paper : 502

P.P.W. – 5 Hours

Marks = 75

Course Objective :- To enable the student to develop the necessary insights in to the subjects of marketing which will be the basis for future advanced study.

UNIT – I : Introduction

Definition, Market, Marketing, – Concepts of Marketing – Production Concept – Product Concept – Selling Concept, Marketing Concept – Societal Marketing Concept – Objectives of Marketing – Importance and Scope of Marketing – Marketing Mix-Elements- (4 P's of Marketing) – Marketing Environment – Micro Environment and Macro Environment.

UNIT – II : Consumer Markets and Buyer Behaviour

Factors Influencing Consumer Behaviour – Buying Decision Process – Stages in Buyer Decision Process – Buying Behaviour – Organization Buying – Institutions and Government Markets. - Concept of Target Market – Consumer and Business Markets – Market Segmentation – Concept – Evaluation of Marketing Segments, Selecting Market Segments – Types of Segmentation – Advantages of Segmentation – Requirements for Effective Segmentation.

UNIT – III – Product Life Cycle

Positioning through the PLC-Differentiation – Its Tools – PLC-Its Market Strategies – Marketing Position – Positioning Strategies – Marketing Strategies – Market Leader – Challenger – Follower – Niche.

UNIT – IV : Product Management

Types of new products, new product development stages, challenges, product mix and product line decisions. Individual product decisions. (Product features, style, design, branding, packaging and labeling). Pricing – Factors influencing price determination, pricing objectives. Pricing under different competitive conditions. New product pricing (skimming and penetration pricing). Pricing Strategies.

UNIT – V : Promotion

Promotion mix elements. (Advertising, Sales Promotion, Publicity – Public relation, personal selling and direct marketing), communication process. Marketing Channels – Role and functions, Types of channels, Channel design and management decisions. Marketing in 21st century – online marketing, network and global marketing.

Suggested Reading :

- | | | |
|--|---|--|
| 1. Philip Kotler | - | Marketing Management |
| 2. Philip Kotler & Gary Armstrong | - | Principles of Marketing |
| 3. Stanton J. William & Charles Futrel | - | Fundamentals of Marketing |
| 4. V.S. Ramaswamy S. Nama Kumari | - | Marketing Management – Planning Implementation and Control. |

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – HUMAN RESOURCE MANAGEMENT

Paper : 503

P.P.W. – 5 Hours

Marks = 75

UNIT – I : Introduction :

Meaning and definitions – Significance – Objectives – Functions of HRM – Structure of HR Dept. and its relationship with other departments – Qualifications and qualities of HR Managers – Careers -in HRM. HRP – Meaning – Benefits – Factors affecting Human Resource Plan – External Factors – Internal Factors – process of HRP.
Job Design – Job Analysis – Process of Job Analysis – Use of Job Analysis – Job Description – Job Specification – Job Rotation – Job Enlargement – Job Enrichment.

UNIT – II : Recruitment, Selection

Recruitment – Meaning – Objectives – Sources of Recruitment – Internal and External.

Selection – Meaning – Selection Procedure – Tests – Types of Tests – Interview – Types of Interviews – Steps involved in Interview process – Qualities of Successful Interviewer – Medical Examination – Reference Checks.

Unit – III : Placement and Induction :

Placement – Induction – Induction Training in India – Internal Mobility – Purposes and Advantages of Promotion – Employee Attrition – Employee Retention – Employee Separation – Voluntary Retirement Scheme.

UNIT – IV : Human Resource Management

HRD – Meaning – Objectives. Performance Appraisal – Meaning – Purpose – Methods – Process – Problems of Performance Appraisal – Training and Development – Need for Training – Objectives and Benefits of Training – Stages in Training Process – Training Methods – on the job – off the job. Evaluation

of Training programmes – Difference between Training and Development – Career Planning – Counseling – Mentoring.

Unit – V – Method of Training

Training and Development – Need for Training – Objectives and Benefits of Training – Stages in Training Process – Training Methods – on the job – off the job. Evaluation of Training programmes – Difference between Training and Development – Career Planning – Counseling – Mentoring

Suggested Readings :

1. K. Aswathappa : Human Resource Management – Tata Mc. Graw Hill.
2. P. Subba Rao : Essentials of Human Resource Management and Industrial Relations.
3. Arun Manoppa & Saiddin Mirza: Human Resource Management.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – INDUSTRIAL RELATIONS

Paper : 504

P.P.W. – 5 Hours

Marks = 75

UNIT – I : Industrial Relations :

Meaning – Importance – Objectives of Industrial Relations(IR) – Factors affecting IR – Human Resource Management versus IR. – Trade Unions – Meaning – Functions

Unit – II – Union Movement

Trade Union Movement in India – Problems of Trade Unions – Outside political leadership – Financial weakness – Impact of Globalisation on Trade Unions – Measures to Strengthen Trade Union movement in India.

Unit – III : Grievance

Grievance – Meaning – Characteristics – Causes of grievance – Need for Grievance procedure. – Discipline – Meaning – Objectives – The Red Hot Stove Rule. – COLLECTIVE BARGAINING AND WORKERS PARTICIPATION IN MANAGEMENT.

UNIT – IV : Compensation Management :

Job Evaluation – Concept – Methods – Advantages and problems.
Employee remuneration – Wage concepts – Wage differentials – Wage Theories

Unit-V: Reinforcement

Reinforcement and Expectancy theory – Equity theory – Factors affecting wage / Salary levels. Wage fixation in India – Fringe benefits.

Suggested Readings :

1. N.K.Sahni & Yogesh Kumar : Personnel Management and Industrial Relations, Kalyani Publishers
2. Dale Yoder : Personnel Management and Industrial Relations
3. T. N. Bhagoliwal : Personnel Management and Industrial Relations
4. Davar : Personnel Management and Industrial Relations

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – BUSINESS LAWS

Paper : 505

P.P.W. – 5 Hours

Marks = 75

UNIT – I : Fundamental Concepts

Scope of Indian contract act 1872 – Need for the knowledge of law Ignorance of law – Definition of law – Objects of law – Essentials elements – Offer – Acceptance – Capacity – Consideration – Content – Lawful Object – Popularity of performance – Legal formalities – Classification based on – Validity – Formation – Performance – Consenses ad idem.

UNIT II : Wager / Contingent – Public Policy

Public policy – Some Agreement opposed to public policy – Performance on Contract – Breach of Contract – Remedies for breach of contract – Quasi contract.

UNIT – III : Sale

Sale – Agreement to sale – Conditions and warranties – Caveat Emptor – Contract of Bailment – Contract of Indemnity Guarantee.

Contract of agency – Rights and duties of agent – Principal – Relation to third parties – Types of agents – Information Technology act 2006 – Main objects – Reg of transactions – Digital signature.

UNIT – IV : Commodities Act 1955

Essential commodities Act 1955 – Objects of the Act – Powers of the central government to control the production, supply and distribution of essential commodities – Consumer protection Act 1986 – Objects of the Act – Definition of consumer dispute – Unfair trade practice – The role of the consumer protection counsel – District Forum, State commission and National Commission – Powers and Duties of the bodies

UNIT V : Company's Act 1956

Company's Act 1956 – Directors – Appointments, Rights & duties – Doctrine of indoor management – Doctrine of Constructive notice – Meetings, Resolutions – Prevention of Oppression & Mis management – Winding up.

Suggested Readings :

- | | |
|--------------------------------|--|
| 1. S.S. Gulshan | :Mercantile Law, Excel Books. |
| 2. Kapoor ND | :Mercantile Law, Sultan Chand. |
| 3. Kapoor ND | :Company Law, Sultan Chand. |
| 4. SN MAheswari & SK Maheswari | :Business Laws, Himalaya. |
| 5. Balachandran V | :Business Law, Tata. |
| 6. Tulsian | :Mercantile Law, Tata. |
| 7. Tulsian | :Business Law, Tata. |
| 8. Gogna | :A Text book of Business and Industrial law, S. Chand. |

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – BUSINESS ENVIRONMENT

Paper : 506
P.P.W. – 5 Hours

Marks = 75

UNIT – I : OVERVIEW OF BUSINESS ENVIRONMENT

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective.

UNIT – II : ECONOMIC GROWTH

Meaning of economic growth – Factors Influencing Development – Balance growth and Unbalanced growth theory – Big push theory –

Unit – III - DEVELOPMENT AND PLANNING

Rostow's stages of economic development. Meaning – Types of plans – Main objects of planning in India – Planning Commission and National Development Council – Five year plans – Achievements of Five year plans.

UNIT – IV : ECONOMIC POLICIES

New Economic Policy and Economic Reforms – New Industrial Policy and MRTP Act – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy – Deficit financing – EXIM Policy – FEMA.

Unit – V - LIBERALISATION, PRIVATISATION AND GLOBALISATION (LPG)

Meaning – Concept of LPG – Public Sector enterprises and reforms in public sector – Disinvestment Policy – Cottage and Small Scale industries – KVIC.

Suggested Readings :

1. Rosy Joshi and Sangam Kapoor : Business Environment.
2. Francis Cherunilam : Business Environment.
3. S.K. Mishra and V.K. Puri : Economic Environment of Business.
4. K. Aswathappa : Essentials of Business Environment.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – ADVANCED CORPORATE ACCOUNTING – ELECTIVE PAPER

Paper : 506

P.P.W. – 5 Hours

Marks = 75

UNIT – I : Accounts of Insurance Companies

Life Insurance Companies : Preparation of final Accounts – Accounting Treatment (New format) – General Insurance Companies : Fire and Marine Insurance.

Unit – II Electricity supply companies :

Accounts of Electricity supply companies : The double accounting system – Features of the Double Accounting System – Difference between the single accounting system and double accounting system – Advantages of the Double Accounting System – Disadvantages of the Double Accounting System – Revenue Account – Net Revenue Account – Capital Amount (Receipt and Expenditure on Capital account) – General Balance Sheet – Treatment of Replacement of an Account – a) When no extension or improvement is involved – b) When extension or improvement is involved.

Unit – III - Bank Accounts

Bank Accounts – Books and Registers to be maintained by Banks – Slip System of Posting – Rebate on Bills Discounted – Schedule of Advances – Non-performing Assets – Legal Provisions Relating to preparation of Final Accounts – Preparation of Bank Final Accounts using Computers.

Unit – IV - Company Liquidation:

Meaning of liquidation or winding up a) Winding up by court; b) Voluntary winding up – Members voluntary winding up – Creditors voluntary winding up – Consequences of winding up – preferential payments – Overriding preferential payments – Liquidator – Power and duties of liquidator – preparation

of statement of affairs – Deficiency / Surplus Account - Liquidator's final statement of account – B list of contributories.

Unit – V – Financial Reporting

Financial reports – Types of financial reports – Reporting standards – Indian Accounting Standards.

Suggested Readings

17. Corporate Accounting – Haneef & Mukherji,
18. Corporate Accounting – RL Gupta & Radha swami
19. Corporate Accounting – P.C. Tulsian
20. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
21. Advanced Accountancy: Jain and Narang
22. Advanced Accountancy : R.K. Gupta and Radhaswamy
23. Advanced Accountancy : Chakraborty
24. Advanced Accountancy: S.P. Iyengar
25. Modern Accounting: A. Mukherjee, M. Hanife Volume – II MC Graw Hill publishing Company Ltd., New Delhi.
26. Accounting standards and Corporate Accounting practices: T.P. Ghosh Taxmanns
27. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House Pvt. Ltd.,
28. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
29. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,
30. Advanced Accounting: R.L. Gupta, M. Radha Swamy, (Volume- II, III & IV) Sultan Chand & Sons.
31. Advanced Accounting: Ashok Sehgal, Deepak Sehgal, Taxmanns
32. Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – INTERNATIONAL BUSINESS

Paper : 507

P.P.W. – 5 Hours

Marks = 75

UNIT – I : INTERNATIONAL TRADE

Meaning and Importance of International Business (IB) – Approaches to IB – Factors affecting IB – Theories of IB – Adam Smith’s Theory of Absolute advantage – Ricardo’s Theory of Comparative Cost Advantage – Heckscher Ohlin’s Theory of Factor endowments – Leontief Paradox – Vernon’s International Product Life Cycle Theory – Porter’s Theory of National Competitive advantage.

Unit – II – Forms of Trade Control

Reasons for Government intervention – Forms of Trade control – Tariffs and non-tariff barriers – GATT – Objectives of GATT – Dunkel’s proposal / Uruguay Round – TRIMS, TRIPS.
WTO – Organisation structure – functions – dispute settlement mechanism – Dumping – India and WTO.

UNIT – III : GLOBAL MARKET

Different modes of entry – Exporting – Foreign production – Licensing, Franchising, Contract manufacturing, Assembly – Local Production – Ownership strategies – Alliances, joint ventures.

Unit – IV : BALANCE OF TRADE & PAYMENTS

Balance of Trade and Balance of Payments – Meaning – Difference between BOT and BOP – Components of Balance of Payments – Disequilibrium in Balance of payments – Methods of correction of Disequilibrium.

Unit – V – FOREIGN EXCHANGE

Foreign Exchange – Convertibility of Indian Rupee and its implications – Foreign institutional investors (FII) – Foreign Direct Investment (FDI) – Cost and benefits of FDI.

Suggested Readings :

1. Francis Cherunilam : International Business.
2. P. Subba Rao : International Business.
3. K.P.M. Sundaram : Money Banking and International Trade.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – ADVANCED MANAGEMENT ACCOUNTING – ELECTIVE PAPER

Paper : 507

P.P.W. – 5 Hours

Marks = 75

Unit – I – Introduction

Limitations of Financial Accounting – Employment of Management Accounting – Definition and Scope - - Role of Management Accountant – Controller Functions – Managerial Services – Management Information Systems.

Unit – II - Budgeting

Business Budgets – Budgetary Control – Capital Budgets – Objectives, Advantages, Limitations and Essentials of Budgets and Budgetary Control – Organization of Budgetary Control – Classification of Budgets – Flexible Budgets – Fundamentals of Capital Budgeting – Preparation of Capital Budget.

Unit – III – Working Capital

Importance of Working Capital Estimation – Surplus Character of Investment – Fund Flow Statement – Concept of Funds – Concept of Flows – Preparation of Funds Flow Statement, Uses and Limitations. Cash Flow Statement – Concept of Cash and Flow – Construction of Cash Flow Statement.

Unit – IV – Marginal Costing and Break Even Analysis

Concept of Marginal Costing – Variable and Absorption Costing – Benefits and Limitations of Cost, Volume and Profit Analysis, Break Even Point – Margin of Safety – make or Buy Decisions.

Unit – V – Standard Costing and Variance Analysis

Standard Costing and Historical Costing – Establishment of Cost Standards – Steps Involved in Standard Costing – Variance Analysis – material Variance – Material Price Variance – Material Usage Variance – Material Mix Variance – Labour Variances – Idle Time Variance – Overhead Variances.

Suggested Readings:

1. S.N. Maheswari – Principles of Management Accounting.
2. I.M. Pandey – Management Accounting.
3. Sharma & Shashi Gupta – Management Accounting.
4. N. Vinayaka – Tools and Techniques of Management Accounting.
5. Charles T. Horngren et.al – Introduction to Management Accounting.
6. Murthy & Guruswamy – Management Accounting. Tata Mc Graw Hill.
7. Dr. Kulsrestha & Gupta – Practical Problems in Management Accounting.
8. Bhattacharya – Management Accounting.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI – BUSINESS COMMUNICATION

Paper : 601

P.P.W. – 5 Hours

Marks = 75

Unit – I : Concept and Objectives of Communication

Attributes of Communication – Process of Communication – Feedback

Objectives of upward communication – Information and Persuasion – Instruction and Order – Education and Training – Motivation – Raising Morale – Advice and Counselling – Warning – Appreciation. Objectives of Downward Communication – Request – Application – Appeal – Demand – Representation – Complaint – Suggestion – Objectives of Horizontal Communication.

Unit – II : - Methods of Communication, Media and Modes

Verbal – oral – Written, Non-verbal – Body Language, Graphics.

Conventional modes – Mail – Courier – Telegraph – Telex – Electronic Communication – Telephone – Cellular phone – Fax – E-mail – Teleconferencing – Internet – Use of computers for communication. Media of Mass Communication – Notice Board – Hoardings – Newspapers and Magazines – Film – Television.

Unit – III – Channels of Communication

External – Outward and Inward. Internal – Formal Channels – Vertical – Horizontal – Consensus – Informal Channel – Grapevine.

Unit – IV – Group Communication

Problems of Group Communication – Types of Meetings – Conference – Committees – Advantages and Disadvantages of a Meetings – Preparations for a Meeting – Conduct of a Meeting – Chairman's Functions – Participant's Responsibilities.

Unit – V : Interviews

Purpose of Interviews – Types of Interview – Promotion – Appraisal – Exit – Problem – Stress – Employment Interview – Technique of Interviewing – Candidate's Preparation – Interviewer's Role and Preparation.

Suggested Readings

1. Bovee and Thrill : Business Communication Today; Tata Mc Graw Hill, New Delhi.
2. Ronald E. Duiek and Joh S. Fielder Principles of Business Communications; Macmillian Publishing Company, London.
3. Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
4. Kaul: Business Communication; Prentice Hall, New Delhi.
5. Kaul: Effective Business Communication; Greenspan Publications. New Delhi.
6. Senguin J: Business Communication; The Real World and Your Career, Allied Publisher, New Delhi.
7. Robinson. Netrakanti and Shintre: Communicative Competence in Business English; Orient Longman, Hyderabad.
8. Rajendra Pal and J.S. Korlahalli: Essentials of Business Communication.
9. K.K. Sinha: Business Communication.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI – COST ACCOUNTING

Paper : 602

P.P.W. – 5 Hours

Marks = 75

UNIT – I - Introduction:

The link between financial management, financial accounting, cost accounting and management accounting. Cost Concepts & Classification – Cost – Costing – Cost Accountancy – Cost Centre and Cost Unit – Methods of costing, techniques of costing – Classification of Costs – Preparation of cost sheet - Elements of Costs.

Introduction: Definition, scope, objectives of Management Accounting. Management Accounting Vs. Financial Accounting and Cost Accounting – Role of Management Accountant. Installation of Management Accounting System (Theory Only)

Unit – II - Elements of Cost:

- a) Materials; Material control – selective control, the ABC technique – stock levels – stock turnover rates – purchasing materials, centralized and decentralized purchasing, purchase procedure – purchase price – stores routine, material codes – stores records, inventory systems, material losses – methods of pricing issues – FIFO, LIFO, Weighted average, base stock methods, choice of method (simple problems)

Unit – III – Labour and Overheads

- a) Labour; Control of laboru costs – time keeping and time booking – idle time – labour turnover – wage payment – methods of remuneration – labour incentives schemes.
- b) Overheads: Allocation and apportionment of overheads – machine hour rate.

Unit – IV - Methods of Costing:

Unit of Output costing – Process costing; features, treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products.

Unit – V - Marginal Costing and break even analysis.

Concept of marginal costing – variable and absorption costing, benefits and limitations of cost, volume and profit analysis, HEP, margin of safety (including problems).

Suggested Reading (Costing)

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting.
2. M.N. Aurora – A test book of Cost Accounting.
3. S.P. Iyengar – Cost Accounting.
4. Nigam & Sharma – Cost Accounting Principles and Applications.
5. S.N .Maheswari – Principles of Management Accounting.
6. I.M .Pandey – Management Accounting.
7. Sharma & Shashi Gupta – Management Accounting.

Further reading

1. Roz A. Foulke – Practical Financial Statemetn Analysis, Tata Mc Graw Hill.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI – MANAGEMENT ACCOUNTING

Paper : 603

P.P.W. – 5 Hours

Marks = 75

Unit – I - Financial Statement Analysis and interpretation:

Comparative analysis – Common size analysis and trend analysis (including problems). Meaning, types, uses and limitations of financial statements –

Unit – II - Ratio Analysis :

Meaning, Classification, importance and limitation so of ratios. Compounding and interpretation of accounting ratios. Liquidity, profitability, activity and solvency ratios (including problems).

Unit – III - Fund Flow and Cash Flow statements:

Concepts of fund and fund flow – Preparation of fund flow statement. Uses and limitations of fund flow (including problems). Cash flow statements; Concepts of cash and cash flow – Preparation of cash flow statement as per Accounting Standard No. 3 – Uses and limitations of cash flow analysis.

Unit – IV - Responsibility Accounting:

Introduction – Meaning and Objectives – Types of Responsibility Centres.

Unit – V - Decision Making

Short Run Decision Analysis – Make or Buy Decision – Lease or Buy Decision – Joint Output of Common Processing Operations – Shut down or continue decision.

Suggested Reading (Management Accounting)

1. S.N. Maheswari – Principles of Management Accounting. S. Chand & Co.
2. I.M Pandey – Management Accounting – Vikas Publishing House.
3. Sharma Shashi K. Gupta – Management Accounting Kalyani Publishers
4. H. Premraja, Srihamsarala – Management Accounting
5. S.P. Gupta – Management Accounting
6. N. Vinayakam – Tools and Techniques of Management Accounting.
7. Charles T. Horngren et.al – Introduction to Management Accounting.
8. Murthy & Guruswamy – Management Accounting, Tata Mc Graw Hill.
9. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
10. Bhattacharya – Management Accounting.

Further reading

1. Roz A. Foulke – Practical Financial Statement Analysis, Tata Mc Graw Hill.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI – E-COMMERCE

Paper : 604

P.P.W. – 5 Hours

Marks = 75

UNIT – I – E-COMMERCE

Introduction, Definition, Advantages, Limitations, E-business, Electronic Marketing, Internet, Advantages of Internet, Limitations of Internets, W3, W3c, Business Models like B2B, B2C, G2C, C2C, C2B.

Unit – II – ELECTRONIC PAYMENT SYSTEM

Introduction, Online Payment System, Advantages, Disadvantages, E-cash system, Electronic Valets, Security for E-cash, Smart Cards, Introduction to EDI, Uses of EDI, Limitations of EDI.

Unit – III - CRYPTOGRAPHY

Introduction, Authentication, Encryption Techniques, Types of Encryption, Firewall, Securing Firewall, Functionality of Firewall, Limitations of Firewall, Types of Firewall.

Unit – IV – SEARCH ENGINES

Introduction, Uses of Search Engines, Types of Search Engines, Search Engine versus websites, Portals, Portal Sites, Intelligent Network Agents.

Unit – V – INTERACTIVE COMMUNICATION

Introduction – Online meeting, Internet Chat Solutions, Browsing, Mudding, Internet based Training, Comparison of Web Technologies.

Suggested Readings.

1. E-Commerce – A Managerial Perspective : Micheal change, et. Al.
2. Electronic Commerce – Security, Risk management and Control , Greenstein and Feinman.
3. Frontiers of Electronic Commerce – Ravi Kalakota and A.B. Whinston
4. E-Business and E-Commerce Management – Chaffey
5. E-Commerce – An Indian Perspective – Joseph.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI – TAX LAWS AND PRACTICE

Paper : 605

P.P.W. – 5 Hours

Marks = 75

Unit – I ; Basic Aspects of Indirect Taxes

Features of Indirect taxes – Budget – Constitution of India – Basic Concept of VAT – Tax Credit system to remove cascading effect – Deul VAT in India – Illustration of VAT Calculations.

Unit- II : VAT & Service Tax

Categories of Sale – Highlights of State Sales Tax VAT – Concession for small dealers – Non-availability of input credit in certain cases – Procedural provisions in VAT – Record of input tax credit – Provision of assessment and audit – Disadvantages and pitfalls in VAT.

Unit- III – Other Aspects of VAT

Overview of Central Sales Tax – Other Variants of VAT – Deficiencies in present VAT system.

Unit – IV – Sale, Goods and Dealer

Sale and deemed sale – Goods – Dealer – Declared goods – Sale price for Purpose of VAT / CST.

Unit – V – Service Tax – Basics of Service Tax

Background of service tax – Nature of service tax – Constitutional background of service tax – Taxable service – Declared services – Negative list of services.

Reference Books

1. Bhagavathi Prasad: Law and Practice of Income Tax, Navman Prakashan Publications.
2. Vinod K. Singhania: Direct Taxes Law and Practice, Taxman's Publication.
3. B.B. Lal: Elements of Income Tax, Konark Publishers Pvt. Ltd.
4. Indirect Taxes Law and Practice – V.S. Datey, 32nd Edition, Jan, 2014 – Taxmann Publication Pvt. Ltd.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI –MICRO CREDIT & FOREIGN TRADE FINANCE – ELECTIVE PAPER

Paper : 605

P.P.W. – 5 Hours

Marks = 75

Unit – I – Bank Lending and Credit Management Services

Business of lending – Credit risk and its types – Types of Bank lending and their advantages – Types of borrowers – Requirements for lending – Credit creation – Qualities of a good borrower – Principles of good lending – Credit cycle – Client risk rating – Advantages of client risk rating – Guidelines on fair practices code for lending. Credit policy in banks – Objectives – Purposes – regulatory requirements set out by RBI.

Unit – II: Micro – Credit Finance

Rural Financing in India: Financial problems faced by Rural people in India: Meaning of Micro finance at global level – Origin and growth of Micro Finance in India – Micro – Credit Financial Institutions – Role of NABARD in Micro Finance – Self-help groups (SHGs) and their formation – Objectives – RBI support policy – SHGs and Bank Finance – Significance of Micro-credit finance for SHGs – Micro credit finance

plus services provided to SHGs – Models of Linkage – Micro – Financial Institution Grading Scheme (CRISIL Grading Scale) theory only.

Unit – III: Foreign Exchange Market – I

Features of Foreign Exchange Market – Purposes of transacting in foreign exchange market – purchase and sale transactions – types of transactions – types of Quotations – Settlement of transactions – Forward rates quotations (with simple problems) determination of Exchange rates – Factors determining spot exchange rates – Meaning, concept and classification of exchange risk.

Unit-IV: Foreign Exchange Market – II

Foreign Exchange transactions of a Bank with its customers (Exporters and Importers) – Purchase and sale of foreign exchange – foreign exchange rate quotations (Basis, exchange margins prescribed by FEDAI) – Types of buying rates and their calculations (in US Dollars) – Types of selling rates and their calculations (in US Dollars) – Calculation of exchange rates based on cross rates (Euro and Pound Sterling) – Buying rates – Selling rates. (with simple rates).

Unit-V: Export Procedure

International trade transactions – Regulatory framework (Foreign Trade Development and Regulation Act), Foreign Exchange Management Act, Customs Act – Foreign Trade Policy administered by Director General of Foreign Trade (DGFT) – Steps and procedure of entering into an export contract – Contents of export contract – Steps and procedure of execution of export order – Letter of Credit (L/C) – Post-shipment procedure – Methods of payment for the International trade.

Suggested Readings

1. C. Jevanandam: Foreign Exchange and Risk Management: Sultan Chand & Sons, New Delhi. 2007.
2. Murali, S. and K.R. Subbakrishna: Bank Credit Management, Himalaya Publishing House, Mumbai.
3. Paetl Shah, Vimalo: Rural Economy; Himalaya Publishing House.
4. U.C. Patnaik, R.N. Mishra: Rural Banking in India, Anmol Publications, New Delhi.
5. Khemani and Dr. B. Yerram Raju: How and Why of Rural Banks;
6. Other Publications: NABARD publications, Bank Journals, IIB Journals, Yojana.
7. Karmakar, K.G. Rural Credit and Self-help groups; Micro Finance needs and concepts in India: Sage Publications India Pvt. Ltd;
8. Mahajan, Vijay and Bharati Gupata Ramola: Financial Services for rural poor in India: Access and Sustainability (Journal of International Development, 8(2), pp, 211-224).
9. RBI Websites
10. Microfinance.com.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI – FINANCIAL INVESTMENT MANAGEMENT

Paper : 606

P.P.W. – 5 Hours

Marks = 75

Unit – I - Introduction

Investment – Types of Investment – Factors for Investment – Process of Investment – Investment Vs Speculation – Investment Vs Gambling –

Unit – II – Types of Risk (Systematic and Unsystematic)

Calculation of Risk and Return of Single Asset – Ex ante and Ex post.

Unit- III - Fundamental Analysis

Economy – Industry and Company Analysis – Technical Analysis – Relative Strength Index (RSI) – Moving Averages – Charts and Bars – Differences Between Fundamental analysis and Technical Analysis

Unit – IV - Portfolio Management

Meaning – Construction – Return of Portfolio – Risk of Portfolio – Markowitz Model.

Unit – V - Receivable Management

Credit Policy – Nature and Goals – Optimum Credit Policy – Monitoring Receivables (Theory Only). – Cash Management – Motives for holding Cash – Cash Planning – Cash Budget (Including problems). Dividend Decision – Dividend theories – Walter Model, Gordon Model, M.M. Hypothesis.

Note:1- Calculation of Risk and Return using EXCEL – Students are expected to use Internet and collect historical data relating to stock from NSE and BSE and studying the price movements.

Note:2- The Computer Lab work can be done by using Wings / Tally / Focus Packages also.

Suggested Reading.

1. Van Horne J.C. – Financial Management and Policy
2. Maheshwari S.N. – Element of Financial Management

3. Khan & Jain – Financial Management
4. Pandey I.M. – Financial Management
5. Chandra Prasanna – Financial Management
6. Sharma and Shashi K. Gupta – Financial Management
7. Security Analysis and Portfolio Management - Punithavathy Pandian
8. Investment Analysis and Portfolio Management – Prasanna Chadnra
9. Investment Management – Preethi Singh
10. Investment Management – SAPM – S. Chand
11. Investment Analysis and Management – Charles P Jones
12. Security Analysis and Portfolio Management – Donald E Fisher and Ronald J Jordan.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI –FINANCIAL MARKETS & INSTITUTIONS – ELECTIVE PAPER

Paper : 606

P.P.W. – 5 Hours

Marks = 75

Unit – I - Financial System :

Concept – Indian Financial System – Structure – Functions – Growth – Financial system and Economics Development – Financial Sector reforms.

Unit – II - Money Market :

Money market Vs Capital market – Significance – Instruments – Components – Discount and finance house of india.

Unit – III - Capital Market :

Government securities market – Primary market – Secondary market – Listing of securities – Trading and settlement.

Unit – IV - Regulatory Institutions:

Reserve Bank of India – Organization and management – Functions – SEBI – Functions – Functions – Powers – Regulations.

Unit – V - Development Banks:

IDBI – ICICI – IFCI – SFC's – Investment Institutions – LIC – UTI – Specialized Financial Institutions – EXIM Bank.

Reference Books

1. Khan, M.Y. Indian Financial System, Tata Mc Graw Hill, New Delhi.
2. Pathak B.V. Indian Financial System, Pearson Publications, New Delhi.
3. Gordon E., and Natarajan, K., Financial markets and Services, Himalaya Publications, Mumbai.
4. L.M. Bhole, Financial Institutions and Markets, Tata Mc Graw Hill, New Delhi.
5. Anthony Saunders, Marciamillon Cornett, Financial Markets and Institutions, A Modern Perspective, Tata Mc Graw Hill, New Delhi.
6. Gutpa S.K. Agarwalin and Gupta N. Financial Institutions and Markets, Kalyani Publishers, New Delhi.
7. Vasantha Desai, Indian Financial System, Himalaya Publications, Mumbai.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI – PROJECT WORK

Paper : 607

Marks: Project work–70; Viva-voce-30 marks

Objectives

1. To impart skills among the students to write a report of their choice in a given area / field.
2. To enable the students to develop necessary insights into the practical field by making use of functional knowledge of different areas attained in the previous years.

Internship

During the summer vacation, at the end of the second year, students have to undergo an internship for one month with companies and other Business organizations (including Chartered Accounting Firm).

The student should submit a brief report not exceeding 10 pages on learnings of internship and a certificate from the organization, along with the project work.

Project Work Guidelines

The students have to submit a Project report on a selected topic of their choice, selecting from the broad areas of their curriculum, guided by a Faculty member.

The students are expected to prepare a project report on a selected topic that should comprise of 50 to 80 pages. The project report is to be valued by the External Examiners suggested by the Board of Studies in Commerce. The project report is to be submitted at the college by 31st December of the year.