

**BACHELOR OF COMMERCE**  
**SYLLABUS FOR B.COM (HONOURS) DEGREE PROGRAM UNDER CBCS w.e.f 2017-18**

**B.COM. (HONS.) COURSE STRUCTURE**

**SEMESTER I**

<b>CATEGORY</b>	<b>COURSE CODE</b>	<b>PAPER</b>
CC 1	UCOC101	General Management
CC 2	UCOC102	Financial Accounting
CC 3	UCEC101	Micro Economics
CC 4	UCAC101	Commercial Arithmetic I
AECC 1	UCNA101	Spoken English
AECC 2	UESA101	Environmental Studies I
GE 1	UCSG105	Computer Application I
	UCGG101	Economic Geography
	UCOG101	Banking I
	UCOG103	Cooperative Management & Accounting
	UCOG105	Marketing Management

**SEMESTER II**

<b>CATEGORY</b>	<b>COURSE CODE</b>	<b>PAPER</b>
CC 5	UCOC103	Introduction to Marketing
CC 6	UCOC104	Financial Statement Analysis & Interpretation
CC 7	UCEC102	Managerial Economics
CC 8	UCAC102	Commercial Arithmetic II
AECC 3	UCNA102	Business Communication
AECC 4	UESA102	Environmental Studies II
GE 2	UCSG106	Computer Applications II
	UCGG102	Geography of Commercial Activities
	UCOG111	Banking II
	UCOG112	Customer Relationship Management
	UCOG115	Services Marketing

### SEMESTER III

CATEGORY	COURSE CODE	PAPER
CC 9	UCOC105	Business Finance
CC 10	UCOC106	Fundamentals of Cost Accounting
CC 11	UCOC107	Entrepreneurship Development
SEC 1	UCLS101	Business Laws
GE 3	UCSS101	Computer Applications for Business I
	UCAC101	Business Statistics I
	UCOG121	Business Environment
	UCOG123	Indian Capital markets
	UCOG124	Retail management
GE 4	UCEG101	Economics of Resources

### SEMESTER IV

CATEGORY	COURSE CODE	PAPER
CC 12	UCOC108	Fundamentals of Investment
CC 13	UCOC109	Income Tax
CC 14	UCOC110	Accounting for Service Organizations
SEC 2	UCLS102	Companies Act and IPR Laws
GE 5	UCSS102	Computer Applications for Business II
	UCAG102	Business Statistics II
	UCOG137	Business Environment II
	UCOG	Financial Services
	UCOG139	Event management
GE 6	UCEG104	Indian Economy



### SEMESTER V

CATEGORY	COURSE CODE	PAPER
CC 15	UCOC111	Industrial Management
CC 16	UCEC103	Indian Monetary & Financial System
DSE 1	UCOD101	<b>Accounting Major I</b> – Income Tax, Service Tax and Goa Value Added Tax
	UCOD102	<b>Cost Accounting Major I</b> – Cost Accounting I
	UCOD103	<b>Business Management Major I</b> – International Marketing Management
DSE 2	UCOD105	<b>Accounting Major II</b> – Auditing
	UCOD106	<b>Cost Accounting Major II</b> – Cost Accounting II
	UCOD107	<b>Business Management Major II</b> - Retail Management Strategies
DSE 3	UCOD109	<b>Accounting Major III</b> – Government Accounting
	UCOD110	<b>Cost Accounting Major III</b> – Techniques of Costing
	UCOD111	<b>Business Management Major III</b> - Advertising Management
DSE 4	UCOD113	<b>Accounting Major IV</b> – Financial Reporting
	UCOD114	<b>Cost Accounting IV</b> - Management Accounting
	UCOD115	<b>Business Management IV</b> - Services Marketing II

## SEMESTER VI

CATEGORY	COURSE CODE	PAPER
CC 17	UCOC112	Human Resource Management
CC 18	UCEC104	International Economics
DSE 5	UCOD117	<b>Accounting Major V</b> – Advanced Company Accounts
	UCOD118	<b>Cost Accounting Major V</b> - Advanced Cost Accounting I
	UCOD119	<b>Business Management Major V</b> - Financial Management II
DSE 6	UCOD121	<b>Accounting Major VI</b> – Accounting I
	UCOD122	<b>Cost Accounting Major VI</b> – Cost and Management Audit
	UCOD123	<b>Business Management Major VI</b> – Strategic Management
DSE 7	UCOD125	<b>Accounting Major VII</b> – Accounting II
	UCOD126	<b>Cost Accounting Major VII</b> – Advanced Cost Accounting II
	UCOD127	<b>Business Management Major VII</b> – Supply Chain and Logistics Management
DSE 8	UCOD132	<b>Accounting Major VIII</b> – Corporate Accounting and Tax Planning
	UCOD131	<b>Cost Accounting Major VIII</b> – Advanced Management Accounting
	UCOD129	<b>Business Management Major VIII</b> – Brand Management
DSE 9	UCOP101	COMMERCE (PROJECT)

**B.COM**  
**SEMESTER I**  
**General Management (CC 1)**  
**(100 Marks – 60 Lectures)**

**Objective:** To acquaint students with the important aspects of management.

**Unit I Introduction to management (25 Marks-15 Lectures)**

Meaning, features and importance of management. Management and Administration, levels of management, functional areas of management – Materials, Production, Personnel, Purchase, Finance, Sales & Marketing (an overview)

Modern approaches to management - Quantitative, Systems, Contingency approach (an overview) Japanese, American, European Styles of management.

**Unit II Decision Making (25 marks-15 Lectures)**

Meaning, features, advantages of effective decision making.

Types of Managerial Decisions, Steps in decision making process,

Guidelines for effective decision making, Difficulty in effective decision making,

Rationality and decision making- Meaning, Benefits and Limitations,

Creativity in Decision Making- Meaning, Features, Steps and how to introduce creativity in decision making.

**Unit III Managing Change and Conflict Management (25 marks-15 Lectures)**

Meaning, Features, Reasons for Change, Change process,

Resistance to Change, Factors effecting Resistance to Change (Individual and Organisational)

Overcoming Resistance to Change.

Organisational Conflicts- Individual Conflicts and Inter group Conflicts.

Conflict Management - meaning and process.

**Unit IV Emerging areas in Management (25 marks-15 Lectures)**

Green Management – Concept and Importance.

Stress Management- Meaning, Types, Causes and Measures taken.

Supply Chain Management- Meaning, Process.

Logistics Management- Meaning, Features.

**References:**

- 1) Hannagan, Tim. *Management Concepts and Practices*. Macmillan India Ltd.
- 2) Prasad, L.M. *Principles and Practice of Management*. Sultan Chand and Sons.
- 3) Mamoria, C.B. *Personnel Management*. Himalaya Publishing House.

- 4) Vasisht, Neeru. *Principles of Management*. Taxmann.
- 5) Robbins, Stephen and Coulter, Mary. *Management*.
- 6) Saeed, Khawja Amjad. *Pearson Management cases* (Second Ed). Excel books.
- 7) Mittal, Sachin., Keshari, Pragya et al. *Managing Businesses Excellence through Vision, Values and Vibrant practices*. Excel books.
- 8) Kumar, Dipak. & Bhattacharya. *Human Resource Management* (Third Ed). Excel books.
- 9) P. L. Rao. *Organisation Communication*. Excel books.

**B.COM**  
**SEMESTER I**  
**Financial Accounting (CC 2)**  
**(100 Marks – 60 Lectures)**

**Objectives:**

- **To acquaint the students on the practical aspects of single entry and depreciation accounting.**
- **To familiarize the students with advanced accounting procedures for equity and preference shares**

**Unit I Single Entry**

**(20 Marks – 12 Lectures)**

Meaning, features, advantages, limitations, difference between single entry system and double entry system. Computation of profit or loss under Single entry system—under Conversion Method. Preparation of Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account, Trading and Profit & Loss Account and Balance Sheet.

**Unit II Depreciation Accounting**

**(20 Marks – 14 Lectures)**

Meaning, causes, need for providing depreciation, AS 6, Methods of depreciation.

Methods of depreciation for practical problems:

- a) Change in Method of depreciation ( from Straight Line Method to Reducing Balance Method or vice-versa)
- b) Sinking Fund Method
- c) Insurance Policy Method

Methods for depreciation for theory only:

- a) Annuity Method
- b) Machine Hour Rate Method
- c) Service Hour Method
- d) Depletion Method
- e) Revaluation Method
- f) Sum of Digits Method

**Unit III : Issue and Buy-Back of Equity Shares**

**(40 marks, 22 Lectures)**

- (a) Issue of Shares:** Meaning, Kinds of Shares, terms of issues, SEBI guidelines of issue of shares, accounting entries, issue of shares at par and at premium. Under subscription, Oversubscription, pro rata allotment. Calls in arrears, calls in advance, and interest on calls in advance. Forfeiture and re-issue of forfeited shares. Issue of bonus shares and right shares, Book building process (Only theory)

**(b) Buy-Back of Equity Shares**

Company Law/ Legal Provisions and SEBI guide lines (including related restrictions, power, Notice of the meeting, transfer to capital redemption reserve account and prohibitions of buy back and financial assistance), Compliance of conditions including sources, maximum limits. Accounting for buy back of shares.

**Unit IV: Redemption of Preference shares****(20 marks, 12 Lectures)**

Company Law / Legal Provisions for redemption of preference shares in Companies Act. Sources of redemption including divisible profits and proceeds of fresh issue of shares. Redemption of shares at Par and Premium. Capital Redemption Reserve Account, Bonus issue. Journal entries and the relevant items in the balance sheet

**References:**

1. Jain, & Narang. *Advanced Accountancy*. New Delhi: Kalyani Publishers.
2. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
3. Raman, A. *Advanced Accountancy*. New Delhi: Himalaya Publishing House.
4. Shukla, M. C., & Grewal, T. S. *Advanced Accounts*. New Delhi: S. Chand & Co .
5. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.
6. Vinayakam, N., & Charumati, B. *Financial Accounting*. New Delhi: S. Chand.

**Guidelines for Question Paper**

- One question each from Unit I, Unit II, Unit III and Unit IV.
- One additional question from Unit II and Unit III each.

**B.COM.**  
**SEMESTER I**  
**Micro Economics (CC 3)**  
**(100 Marks , 60 Lectures)**

**Objectives:**

1. To acquaint the students with the concepts of microeconomics dealing with Consumer demand and consumer behaviour.
2. To make the student understand the supply side of the market through the production and cost behaviour of firms.
3. To make the student understand different types of market and levels of competition prevailing in the market
4. To familiarize the students with different types of market imperfections and strategies adopted by firms in the imperfect market.

**Unit I Demand and Consumer Behaviour (20 Marks, 10 Lectures)**

Demand Analysis, Elasticity of demand: price, income and cross. Concepts of revenue: marginal and Average. Revenue under conditions of Perfect and imperfect competition, Consumer Behaviour: Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effect.

**Unit II Production and Cost (25 Marks, 15 Lectures)**

Supply Analysis, Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

**Unit III Perfect Competition and Monopoly (30Marks, 20 Lectures)**

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Demand - supply analysis including impact of taxes and subsidy.

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. Degrees of price discrimination.

#### **Unit IV Imperfect Competition**

**(25 Marks, 15 Lectures)**

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency, Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization.

#### **References:**

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
5. H.L. Ahuja, Advanced Economic Theory: Microeconomic Analysis (English) 20th Edition, S Chand Publications.
5. Case and Fair, Principles of Micro Economics, Pearson Education
6. Koutsiyannis, Modern Micro Economic Theory.
7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
10. Amit Sachdeva, Micro Economics, Kusum Lata Publishers



**B.COM.  
SEMESTER I  
Commercial Arithmetics – I (CC 4)  
(100 marks - 60 Lectures)**

**Objectives:**

- To provide basic knowledge of mathematics and its applications in the field of commerce and industry.
- To acquaint the students with wide ranging applications of mathematical techniques to commerce, economics and practical situations.

**Unit I Mathematical Logic and Set Theory**

**(a) Mathematical Logic**

**(10marks - 7 Lectures)**

- Logical Statement, Truth value.
- Compound Statement, Negation, Conjunction, Disjunction
- Conditional and Bi-conditional statement
- Truth tables
- Logical equivalence
- Tautology and Contradiction
- Argument, Validity of an argument (using truth table for 2 statements only)

**(b) Set Theory**

**(10marks - 6 Lectures)**

- Quadratic equation, Solution of general quadratic equation  $ax^2 + bx + c = 0$
- Sets: Definition, Representation of sets
- Types of sets: Finite and infinite sets, null sets, singleton set, examples
- Venn diagrams
- Subset, Complement of a set, Union, Intersection and Difference of sets, Power sets
- De Morgan's Law, Verification by examples and Venn diagrams
- Number of elements of a set, Results involving number of sets (upto three sets) and problems based on these results

**Unit II Permutations and Combinations**

**(20marks - 15 Lectures)**

- Fundamental Principle – examples
- Factorial notation
- Definition of Permutation
- Number of permutations of  $n$  different things taken  $r$  at a time
- Permutations with repetition
- Definition of Combination
- Number of combinations of  $n$  different things taken  $r$  at a time (no proof for results)

## **Unit II Progressions and Mathematics of Finance**

### **(a) Progressions**

**( 20marks - 10 Lectures)**

- Arithmetic Progression (A.P.)
- Definition of A.P.
- Formula for nth term of an A.P.
- Sum of the first n terms of an A.P.
- Business applications of A.P.
- Geometric Progression (G.P.)
- Definition of G.P.
- Formula for nth term of a G.P.
- Sum of the first n terms of a G.P.
- Business applications of G.P.

### **(b) Mathematics of Finance**

**(25marks - 12 Lectures)**

- Simple Interest
- Compound Interest – compounded annually, six monthly, quarterly, monthly and daily
- Nominal and Effective rate of interest
- Present and future value
- Ordinary annuity, Present value of ordinary annuity
- EMI using Interest on reducing balance and Flat Interest rate

## **Unit IV Determinants and Matrices**

**(15marks - 10 Lectures)**

- Determinant - Meaning , Order Minor , Co-factor, Expansion (Order 2 and 3)
- Cramer's Rule
- Matrices - Definition, Notation, Types of matrices
- Algebra of Matrices – Negative, Transpose, Equality, Addition and Subtraction, Scalar multiplication, Matrix multiplication.
- Applications to Business Problems

**B.COM.  
SEMESTER I  
Spoken English (AECC 1)  
(100 Marks, 60 Lectures)**

**Objectives:**

1. To listen to, understand and convey information
2. To listen to and respond appropriately to the contributions of others
3. To understand, order and present facts, ideas and opinions
4. To articulate experience and express what is thought, felt and imagined
5. To communicate clearly and fluently
6. To use grammatically correct language
7. To use register appropriate to audience and context.

**Learning Outcomes**

By the end of the term the student should be able to:

1. Describe a visual or an object
2. Explain and give cause and effect
3. Narrate an experience with descriptive detail
4. Provide relevant information
5. Use alternatives to slang
6. Take an active part in group discussion
7. Elicit and show respect for the views of others
8. Disagree, argue and use persuasive speech in appropriate language

**Equipment**

Essential

- 1) An LCD projector in every classroom
- 2) A Laptop with Internet Facility
- 3) Wi-fi Broadband. Colleges which do not have this must provide a Dongle at least to the teacher

Optional

- 4) A large screen SMART TV
- 5) HD Video Camera (with Hard Disk)
- 6) Home Theatre
- 7) The library or AV room has to be updated by purchase of books with CD-Roms and on - line training facilities some of which are listed at the end of this syllabus.
- 8) A language laboratory, if possible, so that students can use the interactive software and CD-Roms to practice on their own and access online training.
- 9) Voice Recorders (Cenix costs around Rs 2500 and can record for over 4 hrs...file size small...record speeches/conversation for self evaluation...)
- 10) External Hard Disks (for massive data storage)
- 11) A Smart Board

### Topics to be covered

- Pronunciation and Enunciation :( Vowels and Consonants and their types) Diction, intonation, phrasing, pausing, emphasis, stress, inflection.
  - Grammar, vocabulary and alternatives to slang
  - Conversation skills: eg. interviews, chat show 'host-guest' situation
  - Presentation skills
  - Discussion skills: leading and participating.
  - Active listening skills
  - Asking and answering questions
  - Requests and explanations
  - Persuasion and Negotiation
  - Expressing opinions
  - Giving and getting advice
  - Cross - cultural communication
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There are also skills of

- ---

Summary

- ---

Chairing

- ---

Sustained explanation

- ---

Keeping to task

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### Methods

**Topics to be taught using interactive teaching and the workshop method.**

It is a good idea to ask students to make a list of the different purposes for talk. Some of these purposes are to:

explain                      describe                      narrate

explore  
discuss

analyse  
argue

imagine  
persuade

We synthesize in discussion and argument, evaluate in exploring and persuasion and create in narration and imagining.

### **A note on listening**

The whole point of speaking and listening is that it should be interactive. Person A speaks, Person B listens, understands, considers and answers: 'This is so, isn't it....' - Yes, but....'. Perhaps we should call these skills '**Listening - Thinking - Speaking**'. This is the process by which things get done, by which people think through a problem and find a solution.

Some listening is passive. It looks as if it is to some purpose, but the listener may be thinking, 'If I look as if I am attentive, then perhaps nobody will challenge me to speak.' It's better than looking dreamily round the room or talking to oneself, but it does not prove anything about the quality of listening. That can only be done if the listener makes a response, such as:

- summing up previous contributions and moving the discussion on;
- answering points from a speaker;
- supporting speakers who have lost the drift of their arguments;
- revisiting what has already been said, but in other words;
- acting as note-taker and clarifying what has been written;
- asking questions after a talk/ video clip/movie/documentary and engaging in a discussion.

Hence if there is no listening, there is no speaking. A student giving a talk must engage in conversation with his listeners at the end. (except perhaps at the end of term exams.) However, questions alone may not reveal a high level of listening.

The list given above includes some challenging listening and speaking skills. It follows that **reading aloud may not be counted as a speaking and listening activity**, although the talk that might precede a reading is valid. It also follows that reading from a script or speaking from memory is not speaking and listening either.

**Starting from the beginning:** Do my students need practice in speaking and listening? They have enough to talk already!

Maybe so, but there is a difference between informal talk and sustained task completion. Try using some of these exercises just to be sure of the levels you are dealing with in a class. You are looking for clarity, confidence, a minimum of preparation and talking strictly without notes.

1. Give directions from college to.....wherever.
2. Telephone someone to say that you cannot make an appointment and ask for another date.
3. Go to a shop and explain that an article they repaired still doesn't work.

4. Explain a particular function on a computer to a novice.
5. Entertain a visitor to the college for five minutes until the principal is free.
6. Explain to you teacher/Principal why you did something extremely silly, and apologise.
7. Give a two - minute talk to the class and answer questions.
8. Bring an article into school and persuade someone to but it.

( Check these activities 1 to 8 against the list of objectives and learning outcomes to see what sorts of practice they give. What levels of ability might each activity demonstrate? Remember that any one activity may be applied to several skills and may touch on others).

**The secret** of speaking and listening, or listening - thinking - and speaking, is to do plenty of it. If you teach informally you would have better control of the situation when no one is at the back or the front and there is no opportunity to hide behind the furniture. If students understand that talk is an essential part of English, they will probably settle down to the activity more easily.

Often group work could be incorporated by dividing the class into groups of about 5-7 so that nobody is discouraged from speaking.

Effective speaking and listening in small groups - teacher circulates, gives occasional prompts but doesn't normally join in. Body language must indicate respect and interest and students then become confident in our presence.

Occasional use of Indianisms are fine as long as they are not very frequent and do not hamper good communication, and are in fact, only used to enhance effective communication. If asked the student is expected to know the alternate phrase in formal/standard English.

Eg. ".....and the tu - tu mei - mei has already begun". - Barkha Dutt on NDTV. i.e ".....and the blame game has already begun".

**Process Talk** - Process talk is a timed and disciplined period of discussion, monitored by the teacher. Through process talk students learn about topics and their linguistic skills are challenged as they do not speak from notes. The actual aim of process talk is that it is a stepping stone to writing and therefore cannot be assessed. However, it is an invaluable tool for practice in spoken English. Though much of the talk may be halting or disjointed, some students will make their best contributions under these conditions. The bigger the class more may opt out, but the active, sustained participation of a few may be a good way to introduce the Spoken English course at the beginning of the term. The teacher should sum up what has happened at the end of the class. E.g. The topic is 'Elephants'. A video is shown first - National Geographic. (A video contains a vast amount of information and it is unlikely that students remember the same bits.) Then a search engine presented three interesting and informative sites on the internet:

- a) [www.pbs.org/wnet/nature/elephants](http://www.pbs.org/wnet/nature/elephants) - it was accessible, easy to navigate and provided a number of resources. These included: 'life of the elephant', 'tale of the trunk' and 'poaching problems'. There was a long list of links and a bibliography.
- b) Another good site was [www.elephants.com](http://www.elephants.com) - an article on how elephants began, with a link to global news and an up-to-date series of news links.
- c) [www.nczooeletrack.org/diary/loomis-diary/index.html](http://www.nczooeletrack.org/diary/loomis-diary/index.html) was less immediately useful, but offered a worthwhile and entertaining series of diary entries.

### **Debates and Group Discussions**

You may wish to have students respond to worldwide or local matters that are controversial. In the first session, they could amass arguments for and against and decide where they stand individually. This could lead to a mini debate which could be presented to the class by one of the groups. The issues could be those currently being discussed in the newspapers or magazines. Local issues are often good to use since they may provoke more argument and are often easier to understand. If they touch on moral issues, the argument will be better.

Here are three workshop examples that have worked. The first two are set in Bombay, the last one in Goa.

- \* A young girl was refused an essential kidney operation because she had taken drugs. The story was in the newspapers. Participants read the article to discover the reasons for the decision and discuss the practical and moral issues.
- \* A student was expelled from school because of a long and unruly hairstyle which was against the school rules. His influential parents were very angry and spoke to the press. Participants discussed the actions of the school and whether they were necessary. (In recent times we have read of so many cases of children being meted out physical punishment at the hands of teachers in other states. Students would have definite opinions about this and will be eager to talk on the subject. )
- \* There was a shocking case of senseless bad driving which killed a popular young man. Participants discussed their reactions and the problems of young drivers who have recently passed their tests.

### **Examples of Group talk**

**Media 1** Students analyse and evaluate the reporting of an incident or issue in more than one newspaper.( e.g.Navhind & Herald; Times Of India & The Indian Express or The Hindu ) they examine the factual reporting, the extent to which the news is made dramatic, sad or happy, the differences in language, the headlines, the amount of detail given, and so on

*End result* : analytical / critical

**Media 2** Students plan and design a sales campaign for an item such as crocodile meat, a currently unfashionable garment, or a new type of mobile phone. They decide on how it is to be marketed, the consumers to be targeted, the message by which it will be sold, the content of commercials and the design of the newspaper and magazine ads. There is an oral report to the

class with a layout of visuals or audio-visual plan is they wish. There is an oral presentation to the class.

*End result* : informative / persuasive

**Problem solving** Students decide on a group of people, for example, the blind or the arthritic, whom they could help by designing some object that would make some daily jobs easier. Students could actually ask the blind or the arthritic. Institutions that care for such people are often happy to talk to students who care. Egs: gardening tools for the blind and easy to use door handles for the arthritic. Students could discuss, formulate a proposal, design and present their ideas.

*End result* : Informative / explanatory

**Brainstorming** This can be used to apply the mind to any problem. The rule is that no suggestion however silly is to be rejected.

**Role Plays** Students are given five minutes to look at a card explaining a role - play situation and think about what they are going to say. The situations are imaginary but perfectly normal and natural situations. Students play their own age and are not expected to act. They are not expected to deal with unrealistic problems! Although it is a role play the student does not necessarily have to pretend to be someone else though the teacher probably will. For instance, the teacher might play the role of a parent and the student's task could be to try to persuade mom/dad to sanction a large sum of money so that he/she could go on a holiday with friends.

**Solo work** A valid part of a varied programme of speaking and listening. Careers today may depend on the ability to stand up to train a group of new workers, to give a presentation in front of managers, or to persuade customers to buy gimmicky machines. Sometimes there are prestigious public - speaking or debating competitions entered by perhaps a few of your students. Use the opportunity to train in front of the whole class. Ask the class for feedback. Some students speak with interest and enthusiasm about their work/experiences/hobbies/holidays and perhaps the English department is the best place for debriefing. It is also a good exercise to get students to reteach a lesson they have recently had in another subject, or a new lesson in History or Psychology or.....any subject. It gives the others an opportunity to ask questions. Beware: the rest of the class may sometimes know the lesson better than their 'teachers'. You can substitute the word 'presentation' for talk. Students can learn to use the overhead projector or computerised presentation techniques. Presentations can be given in pairs.

**Problems** during group work:

- The time problem is helped if you accept that most speaking and listening is not solo work but is done in pairs and small groups.
- Noise - 'By all means do speaking and listening, but I don't want to hear a sound!'
- Not everyone is involved.
- Some groups not working well - pecking order.
- Some groups - briefest of answers.
- Unkindness to others whose comments they regard as silly.



## Solutions

- THERE WILL ALWAYS BE NOISE.
- Tactfully ensure that the loudest and busiest are not always in charge. Talk to the most active about a possible role in encouraging and bringing out the shy members of the group.
- Keep topics open - never closed. Put someone who is adept at opening a discussion into a group to help others.
- Ensure that it is understood that everyone should be respected for what they say. You can argue but not so the original speaker feels a fool. BE TOUGH ON THIS.

**Material** the teacher carries **into the class room** should be gleaned from :

- Newspapers
- Documentaries (either shown to the class or seen at home and discussed)
- Video clippings ( eg: Language in use , Cambridge ELT 4 VCD's )
- Events - news or cultural ( eg: Carnival, Shigmo, festivals, election campaigns, sports, current affairs
- NDTV/ BBC - issues discussed on ' Hard Talk', 'We The People', 'The Big Fight'.....
- Films and cinema

## Testing and Evaluation

The whole course will be evaluated on the basis of 2 ISAs of 10 marks each

Role play:	10 marks	(6 Hours)
Group Discussions/ Debate:	10 marks	(6 Hours)

## SEE Model

I) An Individual Oral Presentation.....(40 Marks).....24 Hours

- candidates will be examined on the following criteria

content - 10 marks

fluency - 10 marks

vocabulary - 10 marks

structure - 10 marks

- within each criteria, point descriptors will be clearly agreed upon.

- setting up and use of all aids, if any should be strictly within the time allotted.

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II) Pair-Based Activity.....20 marks.....12 Hours

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Candidates will be examined on the following criteria:

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Listening skills – 5 marks

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Clarity of expression – 5 marks

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Responses to partner – 5 marks

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Language – 5 marks

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III) Group Activity..... 20 marks.....12 Hours

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Candidates will be examined on the following criteria:

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Leadership qualities – 5 marks

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Clarity of expression – 5 marks

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Suggesting new ideas – 5 marks

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Listening skills– 5 marks

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**Grade Descriptions for Group Activity (to assist the teacher)**

<b>Mark Band 1</b> <b>17-20 marks</b>	Can argue ideas and opinions in persuasive detail without dominating the rest of the group; adept at acting as group leader; usefully refers back to previous points; always looking to suggest new approaches and to move forward; listens sympathetically and considers the views of others fully.
<b>Mark Band 2</b> <b>13-16 marks</b>	Can argue ideas and opinions soundly but may at times overshadow other members of the group; is capable of leading the group but with only partial assurance; refers back to previous points soundly but not entirely successfully; recognises the need to suggest new approaches but implements this only partially; listens with a degree of sympathy for others views but has a tendency to interrupt at times.
<b>Mark Band 3</b> <b>9-12 marks</b>	Frequent but generally brief contributions are made; generally accepts a position of group member rather than facilitator/leader; makes occasional reference to previous points; may help to support new approaches but rarely initiates them; listens carefully and responds briefly but appropriately to others.
<b>Mark Band 4</b> <b>5-8 marks</b>	Brief and infrequent contributions are made; plays a limited part in the group; cannot utilise previous points; follows the general drift of the discussion but struggles to support new approaches; listens inconsistently

	and may even drift away from the discussion
<b>Mark Band 5</b> <b>1-4 marks</b>	Makes only one or two contributions or may offer mostly inappropriate contributions; <b>plays no real role</b> in group membership; is largely ignorant of previous points; does not offer support for new approaches; may appear to listen but shows little evidence of listening.
<b>Mark Band 6</b> <b>0 marks</b>	Fails to meet the above criteria.

### Grade Descriptions for Pair-based Activity (20 marks)

For this task, marks for each category (Speaking, Listening) should be arrived at.

<b>Speaking – 15 marks</b>	<b>Listening- 5 marks</b>		
<b>Mark Band I</b> <b>13- 15 marks</b>	Extends the subject matter and elicits responses from the listener; speaks on equal terms with the listener. Employs a wide range of language devices accurately and sometimes eloquently	<b>Mark Band I</b> <b>4.5- 5 marks</b>	Responds fully to questions and develops prompts; deals confidently and sometimes enthusiastically with alterations in the direction of the conversation.
<b>Mark Band II</b> <b>10- 12 marks</b>	Subject matter is organised and expressed competently; attempts to speak on equal terms with the listener but with a varying degree of success. Employs a good range of language devices soundly	<b>Mark Band II</b> <b>3.5 -4 marks</b>	Responds appropriately and in <b>some detail to questions and</b> prompts; deals appropriately with most of the alterations in the directions of the conversation.
<b>Mark Band III</b> <b>7- 9 marks</b>	Deals with the subject matter adequately; the listener is generally but not always prominent. Language devices are used safely.	<b>Mark Band III</b> <b>2.5 - 3 marks</b>	Responds to questions adequately <b>but deals less effectively with</b> prompts; alterations in the direction of the conversation are occasionally dealt with.
<b>Mark Band IV</b> <b>4 - 6 marks</b>	There is evidence of some sequencing of ideas relating to the subject matter but only inconsistently so; accepts that the listener is in full control of the	<b>Mark Band IV</b> <b>1.5 - 2 marks</b>	Provides limited response to the questions and struggles with developing prompts; tends to maintain the direction of the conversation.

	conversation. Limited employment of language devices with some inaccuracy.		
<b>Mark Band V</b> <b>1 - 3 marks</b>	Simple facts and ideas are expressed with generally unsuccessful attempts at organisation; is barely capable of engaging in a two-way conversation. Not able to employ language devices or devices employed with serious error.	<b>Mark Band V</b> <b>1 mark</b>	Responds simply or is unable to respond to questions or prompts; cannot recognise alterations in the direction of the conversation.
<b>Mark Band VI</b> <b>0 marks</b>	Fails to meet the above criteria.	<b>Mark Band VI</b> <b>0 marks</b>	Fails to meet the above criteria.

#### Individual Activity – 40 marks

Mark	Content & Structure [out of 20]	Vocabulary [out of 10]	Fluency [out of 10]
<b>15 - 19</b> <b>&amp;</b> <b>9-10</b>	The student demonstrates ability to use a variety of structures accurately and consistently. There may be errors when sophistication is attempted, but the examiner is convinced that the student is confidently in control of the structures used. Full & well organised content.	The student shows enough command of vocabulary to respond with some precision. Shades of meaning are achieved and some sophisticated information/ ideas are communicated. There will be only the occasional misuse of vocabulary.	The student shows sustained ability to maintain a conversation and to contribute at some length. The student can respond to change in direction of the conversation and perhaps initiate new topics. Pronunciation and intonation are appropriate, with only the occasional slip.
<b>16 - 18</b> <b>&amp;</b> <b>7 - 8</b>	There may be mostly simple structures, but some more complex sentences will be attempted successfully. There will be some errors but these will not impede communication. Sound use of content.	The student has a sufficient range of vocabulary to convey information and ideas but there is lack of precision. Vocabulary is not wide or varied.	The student responds relevantly to questions and at a length which makes frequent prompting unnecessary. Stress and intonation patterns are generally accurate. Little effort is required by the listener.
<b>13 - 15</b>	The student will be uneasy	Vocabulary conveys	The student makes a real

<b>&amp; 5-6</b>	and error-prone when venturing beyond simple structures. However, simple accuracy will often be achieved and communication will be maintained. Adequate use of content.	simple ideas and information clearly but lacks precision. There is some searching for words and hesitation when going beyond simplicity.	attempt to respond to questions. S/he may need frequent prompting and will tend to offer one sentence at a time, but keeps conversation going. Some noticeable inaccuracy of stress and intonation, but unlikely to impede communication.
<b>10 – 12 &amp; 3-4</b>	Responses will usually be single words or very simple sentences -with errors. Error will tend to blur but not obscure communication. Content is thin or inconsistently used.	Vocabulary will sometimes be inadequate to convey even simple ideas and there will be frequent pauses.	Responses tend to be brief and widely spaced. The candidate has to be encouraged to go beyond the single word response. Stress and intonation inaccuracy causes some communication difficulty, but candidate can usually be understood by a sympathetic listener.
<b>5 – 9 &amp; 1-2</b>	Single word responses will be the norm and attempts at structured sentences will rarely achieve communication. However, some attempt at a response will be made at points during the interview. Content is mostly undeveloped and/or very thin.	Enough English words are known to convey occasional snippets of information, but conversation will be very limited and confused.	Responses are so brief and imprecise that little is communicated. Use of single words is the norm, and there will be long gaps. Stress and intonation patterns cause difficulty for even the most sympathetic listener. Repetition is necessary to achieve communication.
<b>0 – 5 &amp; 0</b>	Completely limited/no attempt at a response.	Completely limited/no attempt at a response.	No response/inaccuracy of stress and intonation prevents communication even after several repetitions.

**In the world of work, a high percentage of communication is by talk, and people are known by the way they use talk to carry out their duties with efficiency, tact or persuasion. Soon it will be normal to write by speaking into a machine which then prints what we say. It is a brave new world and it is through highly developed speaking skills that we shall be empowered to meet it.**

## LIST OF BOOKS

### **ENGLISH VOCABULARY, PRONUNCIATION AND GRAMMAR**

English Pronunciation in Use                    **Hancock**  
(Book+ 4 Audio Cassettes Pack) ..... 0- 521-54772-5

or

(Book+ 4 Audio CD's Pack ) ..... 0-52154771-7

**Better English Pronunciation**                    O' Connor  
(Book + Cassettes Set ) ..... 0 – 521-78964 – 8

**Murphy's English Grammar**                    Raymond Murphy  
( Book + CD ROM ) ..... 0 – 521 – 61663-8

**Cambridge Language In Use** series ..... Set of 4 VCD's

Cambridge English Pronouncing Dictionary, 16<sup>th</sup> edition by Daniel Jones (Book with CD ROM )  
..... 0 – 521-60062-6

**All of the above can be ordered from Foundation Books Pvt.Ltd. CAMBRIDGE UNIV PRESS.  
[www.foundationbooksindia.com](http://www.foundationbooksindia.com) (Their books/colleges catalogue has an exhaustive list of  
books in English Grammar, Pronunciation, Vocabulary, Remedial work, writing speaking,  
listening )**

Plot No. 80 Service Industries, Shirvane, Sector – 1, Nerul, Navi Mumbai-400706.

Tel: 27709172,27713810. Fax: 27709173. email: [cupbang@cupind.com](mailto:cupbang@cupind.com)

Online Resource – The homepage of NATE ( National Association Of Teaching English) while a national British association, has many resources which are in effect international.

Series

**English Writing Frames** – Copiable books and accompanying CD-ROM'S to support weaker and middle ability students. Could be used in used in conjunction with any language/Communication skills course. A systematic resource, with step – by- step practical exercises and photocopiable frames to practice with.

**English Writing Frames: Genre** by Neild, J (edition 2000) This is available as a book and disk pack ISBN: 184136975

**English Writing Frames: Style and Purpose** by Neild, J (edition 2000) - also book and disk pack ISBN: 1841636983 Published by Folens Publishing Limited, Unit 20, Apex Business Centre, Boscombe Road, Dunstable, Bedfordshire, LU5 4RL ,U.K [www.folens.com](http://www.folens.com)

**Heinemann English Programme-** a thematically arranged four part series. Teacher resource files accompany the set.

Authors : Seely, J & Kitshen, D ISBN: 0435103520

0435103547

0435103563

0435103466

Publisher: Heinemann, Harcourt Education Ltd, Halley Court, Jordan Hill, Oxford, OX2

8EJ,

U.K.

[www.heinemann.co.uk](http://www.heinemann.co.uk)

**Speaking and listening** by Jones, R -with accompanying cassette ISBN: 0719546699

Publisher : John Murray, Hodder Murray, 338 Euston Road, London, NW1 3BH UK.

[www.johnmurray.co.uk](http://www.johnmurray.co.uk)

**New Hodder English**

This is a series of three books. Teachers can find a variety of accessible material to simulate speaking and listening activities as well as writing.

**New Hodder English** – by Hackman, S; Scott, P & Howe, A (edition 2001)

1. ISBN 034077536X

2. ISBN 0340775378

3. ISBN 0340775386

Publisher Hodder & Stoughton Education, Hodder Deadline, 338 Euston Road, London, NW1 3bh, UK

[www.hodderheadline.co.uk](http://www.hodderheadline.co.uk)

Speaking English Effectively **by Krishna Mohan and N. P. Singh**

Macmillan India Ltd

ISBN:

0333925521

**Cambridge UNIV PRESS - – Language In Use**

**Set of 3 graded VCD's- BEGINNER, PRE-INTERMEDIATE, INTERMEDIATE-**

**On Line Training and Practice Clarity Language Consultants Ltd**

UK Office : PO Box 625, Godalming, GU7 1ZR, UK

Tel: + 44 (0) 8451305627

Fax: + 44 (0) 8451305647

HK Office : PO Box 1763, Sai Kung, Hong Kong

Tel: +852 27911787

Fax: + 852 27916484

Young India Films

1 – F, Lakshmi Bhawan, 609, Mount Road, Chennai – 600006

email: [yif@vsnl.com](mailto:yif@vsnl.com)

[www.younindiafilms.com](http://www.younindiafilms.com)

**Tel: +044 28295693, 28294160**

28293640

Fax: + 044 28292065, 28295303

Mob : 0981022551, 09841056109

### **Examples of Questions for the ISA and SEE.**

I **Role Play** - topics to be given 10 minutes before the commencement of the exam.

1) The Student's role: Your friend

Your role : Yourself

**Your Task:** You have very strong views about how animals should be treated, which are very different from your friend's. You are in a fast food café. Your friend has walked in carrying a brand - new expensive snake - skin handbag/ leather coat and has ordered a double beef burger. You are wearing jute sandals and are carrying a cloth bag and have ordered a veg burger.

OR

2) The Student's Role: A new neighbour who has three very noisy and naughty children.

Your Role: The owner of a house in a quiet street.

**Your Task:** You are having very real problems with your neighbour. You cannot concentrate during the day on things you want to do and your neighbour's noisy children sleep very late at night keeping you awake. You are working in your garden and a ball came over the fence and hit you on the head. The children started yelling and screaming for you to throw the ball back. Instead you go over to see their parent to discuss the whole matter.

OR

3) Choose any one topic that you are passionate about:

- A book you have read recently
- A film or play you have seen recently that affected you a great deal
- A member of your family, singer, actor, scientist, historical figure who fascinates you
- Travel
- Football or cricket
- Fashion
- School



- College
- Mobile phones

I **Debate/ GD** - Groups of 5 through lots for GD

Groups of six for debate.

1) The Government of Goa should ban on all kinds of plastic bags.

OR

2) Fees charged for college education must be increased so that students of higher education can be provided better facilities, innovative courses and quality teachers.

**Pair based** activity

Allow students to choose their partners.

1) You in an interviewer - interviewee situation on a popular FM Radio Station. The guest speaker is an aerobics instructor and a keep-fit fanatic who is 62 years old. The interviewer agrees on the wisdom of an active life and a sensible diet but is himself/herself fond of junk food and likes nothing better than staying in bed as late as possible.

OR

2) Have a discussion on hobbies with a new boy/girl who has just joined your college, with whom you are trying to make friends.

II - Individual talk/ Presentation

Topics to be displayed on the notice board well in advance of the exam.

Exam to be conducted before the commencement of the written papers. (similar to the manner in which science practicals are conducted.)

Topics (should be such that there is possibility of using audio visual aids/ mounted boards/slides/charts/ maps/graphs **if** the candidate wishes to do so.)

The image of Goa in advertising.

Festivals of India

Folk media of Goa

Indian Mythology

Flora and Fauna of Goa

# Computer Application – I

## For B.Com. SEMESTER I

### GE 1

COURSE CODE :		COURSE TITLE : Information Technology(Fundamentals) - I				
BCOM112						
Total Marks : 100		Total Credits : 04		Total Contact Hours : 60		
Course prerequisites : None						
Course objectives : Understand the fundamentals of Information Technology and provide insights into dominant IT Applications and emerging IT Technologies.						
Course contents :						
Unit		Topic			Weightage	
	Title		Content	Hours	Marks %	
	Introduction		Data and Information: Data - Definition, Types of Data, Data Representation, Number system(Decimal & Binary), Coding Schemes(ASCII and UNICODE).	3	30	
			Information: Definition, Difference between Data & information, Prerequisites, Information Technology : Definition and components, Need for Information Technology and its advantages.	2		
		C	Role of Information Technology : Business, Education, Manufacturing, Public Sector, Media, Defense Services, and Publication.	2		
		D	Software: Relationship between Hardware and Software, Categories of Software - Examples,	4		

			Operating System - Definition & functions, Examples , Freeware and Open source software- Examples.		
		E	Careers in IT Industry: Analyst, Administrator, Designer, Business process outsourcing, Programmers, Technical Writing etc...	1	
		F	Use of IT in Education and Research: Data analysis, Heterogeneous storage, e-Library, Google Scholar.	3	
		G	Social and Ethical issues in IT: Computer Ethics, Intellectual property rights , Plagiarism , fair use , software licensing , Piracy.	3	
			<b>Student Activity:</b> Explore Data analysis, what-if-analysis and visualization in Excel		
	<b>Multimedia  Essentials</b>	A	Introduction: Definition, Components of Multimedia, Uses of Multimedia.	3	25
		B	Multimedia applications: Entertainment, Education, Business, Training, Virtual reality.	2	
		C	<b>Text</b> - Fonts & Faces, Using Text in Multimedia, File formats <b>Images:</b> Still Images – bitmaps & vectors , image file formats, <b>Sound:</b> Digital Audio, MIDI Audio, MIDI vs Digital Audio, Audio File Formats, <b>Video:</b> How video works, Video file formats, <b>Animation:</b> Principle of animations, animation techniques, animation file formats.	7	
		D	Making Multimedia: Stages of a multimedia project, Requirements to make good multimedia, Multimedia software and Authoring tools.	4	
			<b>Student Activity:</b> 1. Use any image editing tool such as (GIMP, Inkspace) to design the cover page of Book. 2. Use any two Mp3 tracks of your choice to create a unique composition that is significantly different from either of the original tracks. You are free to experiment. 3. Make a Movie on a given topic with the help Windows Movie Maker.		
	<b>E-Commerce</b>	A	Introduction: Definition, Advantages and disadvantages of transacting online.	2	25
		B	E-commerce Business models: Introduction , key elements of a business model and	4	

			categorizing major E-commerce business models.		
		C	E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), Payment gateways, Risks involved in e-payments.	4	
		D	Online Banking: Meaning, Concepts, Importance, Electronic Fund Transfer, Automated Clearing House.	3	
		E	M-Commerce : Definition, Services, Advantages & Disadvantages.	1	
			<b>Student Activity :</b> Implement a case study on any popular e-commerce website. Include following details: Introduction to the company, Overview of the products and services available,  Basic elements of the company business model - Target market/audience, Revenue model, Competitive environment, Competitive advantage analysis;,  Product Promotion Strategies,  Financial results if available		
IV	Overview of Emerging IT Technologies	A	Cloud Computing: Definition, Examples Types of Cloud Computing – IaaS, SaaS, PaaS, Deployment Models – Private, Public, Community & Hybrid cloud, Advantages and Disadvantages of Cloud Computing.	3	20
		B	Mobile Computing(MC): Definition, Aspects of MC – User Mobility, Device Portability, Applications of MC	2	
		C	Big Data:	4	

			<p>Definition, 4Vs + V,</p> <p>Big data Opportunity:</p> <ul style="list-style-type: none"><li>- Financial services, Retail, Advertising and Public relations, Manufacturing</li></ul> <p>Big Data Process,</p> <p>Risks and challenges of Big Data.</p>		
		D	<p>Analytics:</p> <p>Definition,</p> <p>Business Intelligence,</p> <p>Data Mining -</p> <ul style="list-style-type: none"><li>Association rule learning,</li><li>Classification,</li><li>Cluster Analysis,</li><li>Regression.</li></ul>	3	
			<p><b>Student Activity:</b></p> <p>Create a web form to collect and collate data (usually done for registrations etc.. ) using Google cloud service.</p>		

**Note:**

1. IT paper shall carry 04 credits, with no credit for Lab component.
2. There shall be a theory examination of 100 Marks ( Internal Assessment – 20 Marks; End Semester Examination – 80 Marks of 2 hrs. duration)
3. There shall be four Theory lectures per week of 1 hour duration per Theory class.

**References:**

1. Introduction to Information Technology – ITL Education Solutions Limited –Pearson Education

2. Computer fundamentals fourth edition by Pradeep K. Sinha and Priti Sinha BPB publications
3. Information Technology -The breaking wave by Dennis Curtin Tata McGraw-hill edition
4. Frontiers of Electronic Commerce Ravi Kalakota & Andrew B Whinston, Pearson Education.
5. Multimedia in practice, technology & applications, Judith Jeff Coate, PHI
6. Multimedia making it work, Tay Vaughan, 3rd edition, Tata McGraw-Hill
7. Multimedia: Computing, Communications Applications, Ralf Steinmetz and Klara Naharstedt, Pearson.
8. E-Commerce, Kenneth C. Laudon and Carlo Guercio Traver, Pearson Education.
9. E-commerce: Strategy, Technology and Applications ,David Whiteley, , McGraw Hill Education
10. Cloud Computing,  
<http://www.dialogic.com/~media/products/docs/whitepapers/12023-cloud-computing-wp.pdf>

## Practical Assignments for Computer Application – I Lab

**For B.Com. SEMESTER I**

**GE 1**

COURSE CODE :		COURSE TITLE : Information Technology(Fundamentals) – I Lab			
BCOM112					
Total Marks : -		Total Credits : -		Total Contact Hours :  30	
Course prerequisites : None					
Course objectives : To equip students with the healthy practices and efficient use of information technology services , tools and modern devices.					
Course contents :					
Unit		Topic		Requirements	Weightage
	Title	#	Content		Hours
	Introduction	1	<b>Operating System Basic</b> <ul style="list-style-type: none"><li>• Installation of Operating System (Demonstration only)</li><li>• Demonstrate features of any MS Windows based OS and any of the Linux flavor</li><li>• Add Devices(Printer,Audio,Video drivers)</li></ul>	Operating system such as: <ul style="list-style-type: none"><li>• MS Windows 7/8 or</li><li>• Free and Open source Operating system such as Ubuntu, Mint etc... Appropriate Device Drivers</li></ul>	2 hours

		2	<b>Applications of IT and Unicode</b> <ul style="list-style-type: none"> <li>• Check up sites of E-governance (calculate income tax, find voter id details)</li> <li>• Enable computer to support regional language, add Keyboard, Use onscreen keyboard, install phonetic keyboard, type in regional language using Unicode</li> </ul>	Internet & Internet Browser	2 hours
	<b>Multimedia Essentials</b>	3	<b>Word</b> <ul style="list-style-type: none"> <li>• Basic features, Formatting, use of Multimedia content in word file, Mail merge, Spell Check, Thesaurus, Security, Page Setup etc...</li> </ul>	Word editor  such as: <ul style="list-style-type: none"> <li>• MS Word or</li> <li>• Free Libreoffice Writer</li> </ul>	2 hours
		4	<b>Powerpoint</b> <ul style="list-style-type: none"> <li>• Creating slides, Formatting, sorting,</li> <li>• Animation, Slide master</li> </ul>	Presentation  tool such as: <ul style="list-style-type: none"> <li>• MS Powerpoint or</li> <li>• Free Libreoffice Impress</li> </ul>	2 hours
		5	<b>Excel – Data operations</b> <ul style="list-style-type: none"> <li>• Use Excel to prepare personal budget for the first quarter of given financial year. Use appropriate charts to provide visual analysis of income and expenditure.</li> <li>• Create a file in Excel that describes a grading system for a class.</li> </ul>	Calculation tool  such as: <ul style="list-style-type: none"> <li>• MS Excel or</li> <li>• Free Libreoffice Calc</li> </ul>	2 hours
		6	<b>Excel – Data &amp; Financial operations</b> <ul style="list-style-type: none"> <li>• Use Excel to perform profit and loss statement, Balance Sheet &amp; Assets for the given data. Make use of separate worksheets for each profit and loss statement, Balance Sheet &amp; Assets. Make use of Financial functions(for example to calculate the depreciation of asset item)</li> </ul>		2 hours
		7	<b>Excel – What-if- Analysis</b>		2 hours



			<ul style="list-style-type: none"> <li>Excel Use excel to perform, what if analysis of the any given data and provide appropriate visualization of the data analysis</li> </ul>		
		8	<b>Image Manipulation</b> <ul style="list-style-type: none"> <li>Use any image editing tool such as (GIMP, Inkspace) to design the cover page of Book.</li> </ul>	Tools such as: <ul style="list-style-type: none"> <li>Photoshop/ Coredraw</li> <li>GIMP, Inkspace</li> </ul>	<b>2 hours</b>
		9	<b>Audio Manipulation</b> <ul style="list-style-type: none"> <li>Use any two Mp3 tracks of your choice to create a unique two minute composition that is significantly different from either of the original tracks. You are free to experiment.</li> </ul>	Tools such as: <ul style="list-style-type: none"> <li>Audacity</li> </ul>	<b>2 hours</b>
		10	<b>Video Manipulation</b> <ul style="list-style-type: none"> <li>Make a Movie on a given topic with the help Windows Movie Maker.</li> </ul>	Tools such as: <ul style="list-style-type: none"> <li>Windows Movie Maker</li> </ul>	<b>2 hours</b>
	<b>E-Commerce</b>	11	<b>Online Purchase</b> <ul style="list-style-type: none"> <li>Attempt to purchase a product online from any E-Commerce Site. Proceed till payment gateway. Check digital certificates (such as ebay.in and amazon.com)</li> <li>Write a review of an E-Commerce Site visited include: Site description, Site Design, ease in navigation, process for purchasing items, security, privacy, compare with competitors, customer service, best features of site etc..</li> </ul>	Internet & Internet Browser	<b>2 hours</b>
		12	<b>E-Commerce Web Portal Case Study</b> <p>An Ecommerce site case study, Include</p> <ul style="list-style-type: none"> <li>Target market/audience: who uses this service?</li> <li>Revenue model: where does the money come from?</li> <li>Competitive environment: who else</li> </ul>	Internet & Internet Browser	<b>2 hours</b>

			<p>is competing in this market, or who might enter the market and threaten this company's position?</p> <ul style="list-style-type: none"> <li>Competitive advantage analysis: how is your case company attempting to gain an advantage: competing on cost? differentiation?</li> <li>How are they promoting their products in the marketplace?</li> <li>How have they been doing - financial results if available?</li> </ul>		
IV	Overview of Emerging IT Technologies	13	<p><b>Advanced web search and translation &amp; Transliteration services</b></p> <p>Web search, image search  Search only for pages that contain (ALL the search terms  contain the exact phrase you type, contain at least one of the words you type, do NOT contain any of the words you type, written in a certain language, created in a certain file format like ppt, pdf, rtf, doc, xls)  Advanced search operators: Include search ("+" search), synonym search, OR search, Domain search, Num range search, other advanced search features (Google, Local language, Technology Search, Date, Occurrences, Domains, Safe search)  Use Online translators and transliteration services</p>	Internet & Internet Browser	2 hours
		14	<p><b>Multiuser Google docs</b></p> <p>Create documents, spreadsheets and presentations online  Share and collaborate in real time  Safely store and organize your work  Control who can see your documents</p>	Internet & Internet Browser	2 hours
		15	<p><b>Cloud Computing</b></p> <p>Create web form to collect and collate data (usually done for registrations etc ) using Google cloud service</p>	Internet & Internet Browser	2 hours

**Note:**

1. IT lab Component shall carry no credit.
2. There shall be altogether 15 Lab sessions of 2 hours duration per batch of 20 Students.

## Information Technology – I (Theory)

### B.Com. SEMESTER I

#### GE 1

#### Unit wise Marks Distribution

Sem I	Marks Allotted	Sem II	Marks Allotted
Unit I	20-28	Unit I	20-28
Unit II	16-24	Unit II	16-24
Unit III	16-24	Unit III	16-24
Unit IV	16-24	Unit IV	16-24

#### Question Paper Pattern

Maximum Marks: 80			
Q. 1	Answer the following questions (Any Four/5)	4 * 2 = 08 Marks	4 questions – 3 from Unit I & 1 from Unit IV
Q. 2	Answer the following questions (Any Four/5)	4 * 2 = 08 Marks	4 questions – 2 each from every Unit II & Unit III
Q. 3	Answer the questions (Any 4/5)	4 * 4 = 16 Marks	4 questions – From unit I
Q. 4	Answer the questions (Any 4/5)	4 * 4 = 16 Marks	4 questions – From unit II
Q. 5	Answer the questions (Any 4/5)	4 * 4 = 16 Marks	4 questions – From unit III
Q. 6	Answer the questions (Any 4/5)	4 * 4 = 16 Marks	4 questions – From unit IV

## COMMERCE ELECTIVES SEMESTER – I

**B.COM.**

**SEMESTER I**

**Banking I (GE 1)**

**(100 Marks- 60 Lectures)**

**Objectives:** To acquaint students with basics of banking and structure of banking business in India.

### **Unit I Introduction to Banking in India**

**(25 Marks-15 Lectures)**

Evolution of Banking, Origin of Modern Banking in India, Meaning and Definition of Banking, Structure of Commercial Banking in India- Scheduled and Non-scheduled Banks, Public Sector Banks, Private Banks, Foreign banks and Regional Rural Banks. Systems of Banking - Group and Chain Banking, Unit & Branch Banking, Investment Banking, Mixed Banking and Universal Banking. Central Banking – Reserve Bank of India, Origin and growth – Functions, Bank Nationalization in India.

### **Unit II Functions of Banks**

**(30 Marks 18 Lectures)**

**Accepting Deposits**-Importance of deposits, Classification& features of deposits-Demand deposits, (Current account deposits, Saving account deposits, Pigmy deposits and Call deposits) Term deposits, (Fixed deposits, Recurring deposits) and Hybrid deposits or Flexi-deposits.**Loans and Advances**-Importance of lending, Principles of lending and Credit Management, Different types of lending facilities in brief -Cash credit, Overdraft. Loans: (Demand loans, Medium term loan and Long term loans) Bills purchased and Bills discounted, project finance, Loan syndication and Bridge loan, Agency and miscellaneous services.

### **Unit III Types of Customers and their Accounts**

**(25 Marks-15 Lectures)**

Types of Individual Customers: Minor, Married Women, Illiterate persons, Hindu Undivided Family. Opening of deposits accounts, Need for identity proof and proof of residence, Know your customers (KYC) norms, Guidelines of the RBI, Introduction, Specimen Signature, Nomination, Pass book, Statement of accounts, Bank slips and documents, Demand draft, Cheque book and Closing of accounts, Non-Resident Accounts- Features of NRO, Foreign Currency Non-Resident (FCNR) account and Non-Resident (External) (NRE) accounts.

### **Unit- IV Retail Banking & Customer Relationship Management (20 marks 12 lectures)**

Introduction to Retail Banking – objectives and importance, different retail products offered by banks. Pricing of Retail banking products, Customer Relationship Management in Banking: concept, objectives and importance. Principles of Customer Relationship and customer relationship building strategies.

### **Reference:**

1. Indian Institute of Banking and Finance, Principles and Practices of Banking, (2nd Edition) Macmillan Publication India Limited, New Delhi.

2. Indian Institute of Banking and Finance, Basics of Banking (Know your Banking-I), Taxman Publication Pvt. Ltd. New Delhi.
3. Indian Institute of Banking and Finance, Banking Products and Services, Taxman Publication Pvt. Ltd. New Delhi.
4. B. S. Khubchandani, Practice and Law of Banking, Macmillan Publisher India Ltd. New Delhi.
5. Gordon and Natarajan, Banking Theory, Law and Practice, (21st revision edition) Himalaya Publishing House Ltd., Mumbai
6. Dr. P. K. Srivastava, Banking Theory and Practice, Himalaya Publishing House Ltd. Mumbai.
7. P. N. Varshney, Banking Law and Practice, Sultan Chand and Sons, New Delhi.
8. D. Muraleedharan, Modern Banking Theory and Practice, PHI Learning Pvt. Ltd. New Delhi.
9. K. C. Shekhar and Lekshmy Shekhar, Banking Theory and Practice, Vikas Publishing House Pvt. Ltd. New Delhi.
10. O. P. Agarwal, Modern Banking In India, Himalaya Publishing House, New Delhi.
11. DR. K. M. Bhattacharya and O. P. Agarwal, Basic of Banking and Finance, Himalaya Publishing House Ltd. Mumbai.
12. H. L. Bedi and V. K. Hardikar, Practical Banking and Advances USB Publishers Distribution Ltd. New Delhi.

#### **Journals:**

1. RBI bulletins on Banking (Yearly)
2. The Indian Banker, Indian Bank's Association
3. The IUP Journal of Bank Management, IUP publications, Hyderabad
4. IIB Journal, Indian Institute of Banking & Finance.

#### **Website**

1. Reserve Bank of India [www.rbi.org.in](http://www.rbi.org.in)
2. Indian Institute of Banking and Finance [www.iibf.org.in](http://www.iibf.org.in)
3. Indian Banker, Indian Bank's Association [www.iba.org.in](http://www.iba.org.in)

**B.COM**  
**SEMESTER I**  
**Co - Operative Management and Accounting (GE 1)**  
**(100 Marks, 60 Lectures)**

**Objective:** To introduce the students to the basic principles of Co-operatives and various aspects of accounting and management of co-operatives.

**Unit I Introduction to Co-operation (20 Marks, 12 Lectures)**

Origin, Meaning and objectives of co-operatives, Emergence of co-operative movement in India, Development and growth of co-operatives, Co-operative principles and values, Difference between co-operative and other forms of organisations, Co-operatives under Five year Plans, Rural credit survey Report and its salient features, Role of co-operatives in socio-economic development and present scenario of co-operatives in India and in Goa.

**Unit II Co-operative Institutions (30 Marks, 18 Lectures)**

Different types of co-operatives and their salient features- Co-operatives banks, Credit co-operatives, Consumer co-operatives, Primary agriculture credit co-operatives, Dairy co-operatives, Sugar co-operatives, Housing co-operatives, Transport service co-operatives, Case studies of co-operative institutions.

**Unit III Management of Co-operative Institutions (30 Marks, 18 Lectures)**

Role of management in the development of co-operative organisations, Conceptual framework of management, Management process, Unique features of co-operative management, Professional management for co-operatives- meaning and importance, leadership in co-operative organisations, Management of co-operatives in foreign countries – Japan, Germany, Italy and china. Apex bodies- National Co-operative Union of India (NCUI), National Co-operative Development Corporation (NCDC), International Co-operative Alliance (ICA) - features and objectives. Co-operative societies Act 1912, Multi-state co-operative Societies Act and Goa State Co-operative societies Act 2005 – features and objectives.

**Unit IV Accounting and Auditing (20 Marks, 12 Lectures)**

Special features of co-operative accounting, Books of accounts and Registers, Preparation of final accounts of Consumer Cooperative Societies, Housing Cooperative Societies and Cooperative Credit Societies - Distribution of Profits Appointment of auditor and audit procedures, Audit report and its contents.

**References:**

1. Drivedi R.C. *'Democracy' in Co-operative movement – An Indian profile.*
2. Hajela T.N. *'Principles, Problems and Practice of Co-operations'.*
3. Kamat G.S *'New Dimension of Co-operative Management'* Himalaya Publishing House New Delhi.

4. Nakkirans, *Co-operative Management Principles and Techniques*, Deep and Deep publications, New Delhi.
5. Sah A.K., *Professional Management for Co-operatives*.
6. K.K. Taimani, *Co-operative Organisation and Management*.
7. B.C.Mehta, '*Consumer Co-operative in India*.
8. K.R. Kulkarni (1965) '*Theory and Practice of Co-operatives in India and Abroad*, Vol II (Part II), the co-operators bank depot, Bombay.
9. R.D. Bedi (1995) *Theory History and Practice of Co-operation*, R.Lall book depot Meerat.
10. P.R. Dubhashi (1970), *Principles and philosophy of co-operartions*: Vaikunth Mehta national Institute of Co-operative Management Pune.
11. T.P.Rajmanohar and V. Balaji (2008) *Indian Co-operatives Issues and Experiences*: ICFAI University Press Hyderabad.
12. N. Ajith Kumar (2002) *Co-operation*, Himalaya Publishing House, Mumbai.
13. C.B. Mamoria and R.D. Saksema (1972) *Co-perationin Foreign lands*, KitabMAhalAllahbad.
14. B.S. Mathur (1990) *Co-operations in India*, SahityaBhavan Agra.
15. Sharda V. (2004), *The Theory of Co-operations*, Himalaya Publishing House.
16. C. Dinesh (1970), *Co-operations Leadership and Management*, Vaikunth Mehta National Institute of Co-operative Management –Pune.
17. R.D. Agarwal (1977) *Co-operative Management Principles Policies and Practices*, Vaikunth Mehta Training Research, Pune.
18. L.P. Singh (2000), *Co-operatives Marketing in India and Abroad*, Himalaya Publishing.
19. S.L. Goel (1979) *Principles, Problems and Prospects of Co-operative Administration*, Sterling Publications, New Delhi.
20. Y. Ramakrishna (2009), *Management of Co-operatives*, Jaico Publishing House New Delhi.
21. Martin A. Abrahamsen (1976), *Co-operative Business Enterprises*, McGraw- Hill New York.
22. K.K.Saxena(1974), *Evolution of Co-operative thought*, Somaiya Publications, Bombay.



**B.COM**  
**SEMESTER I**  
**Marketing Management (GE 1)**  
**(100 Marks – 60 Lectures)**

**Objective:** To introduce the students to the basics of marketing management.

**Unit I Introduction to Marketing** **(25 Marks- 15 Lectures)**

Concept of marketing and importance

Product Planning & Decisions

Product planning – Meaning, new product development process, reasons for new product development and reasons for product failure. Product Life Cycle (PLC) - meaning, stages and implications.

Branding - concept and strategies, essentials of a good brand name.

Packaging – Meaning and essentials. Labeling – Meaning and importance.

**Unit II Pricing** **(25 Marks-15 Lectures)**

Meaning, importance and factors influencing pricing. Major pricing methods – cost, demand, competition. Pricing policies - Skimming pricing, Penetration pricing, Geographical, Leader pricing, Psychological pricing.

**Unit III Promotion** **(25 Marks-15 Lectures)**

Advertising - Meaning, objectives, role and limitations of advertising.

Sales promotion - Meaning, importance of sales promotion, major tools of sale promotion.

Personal selling –Meaning and steps. Public relations - Meaning and tools.

**Unit IV Marketing Logistics** **(25 Marks-15 Lectures)**

Physical distribution – Meaning and elements. Channels of distribution – Meaning and types, factors influencing choice of channels. Distribution channel policies.

**References:**

- 1) Kotler, Philip. Armstrong Gary. *Principles of Marketing*. Prentice-Hall.
- 2) Gandhi, J.C. *Marketing a Managerial Introduction*. Tata McGraw Hill.
- 3) Kotler, Keller, Koshy & Jha. *Marketing Management - A South Asian Perspective*. Thirteenth International Ed. Pearson, Delhi.
- 4) Karunakaran, K. *Marketing Management - Text and cases in Indian context*. Himalaya Publishing House, Mumbai.
- 5) Banerjee, Mrityunjoy. *Essentials of Modern Marketing*. Oxford & IBH Publishing.
- 6) Ramaswamy, V.S., Namakumari, S. *Marketing Management Planning Implementation & Control*. MacMillan, India.
- 7) Stanton, William; Etzel Michael & Walker Bruce. *Fundamentals of Marketing*. McGraw Hill International.

**B.COM**  
**SEMESTER II**  
**Introduction to Marketing (CC 5)**  
**(100 Marks- 60 Lectures)**

**Objective:** To develop an understanding of the marketing environment and relevant decisions.

**Unit I Introduction to marketing (25 Marks 15 Lectures)**

Market concepts-- place concept, area concept demand concept.

Kinds of goods—convenience goods, shopping goods speciality goods.

Marketing concepts - product concept, selling concept, marketing concept, societal marketing concept. Scope of marketing - goods, services, events, organisations etc.

**Unit II Marketing Environment and Segmentation (25 Marks 15 Lectures)**

Marketing Environment- concept, major environmental forces.

Market segmentation- concept, Bases for segmenting markets.

Consumer behaviour and marketing research

Consumer buying behaviour, factors influencing consumer buyer behaviour.

Marketing research and its importance.

**Unit III Marketing decisions (25 Marks 15 Lectures)**

Marketing mix decisions-product, price, promotion and physical distribution (in brief).

Sales force management-selection, training, compensation. Areas in physical distribution- Order processing, Inventory, Warehousing and Transportation. Global marketing- Alternative marketing entry strategies.

**Unit IV Trends in Marketing (25 Marks 15 Lectures)**

Consumerism and need for consumer protection. Social aspects of marketing—social responsibility of marketing, ecological and ethical aspects of marketing. Marketing of Services and its scope.

Direct marketing—Catalog marketing, Kiosk marketing, Telemarketing and On-Line marketing.

**References:**

- 1) Kotler, Philip. *Marketing Management*. Prentice Hall.
- 2) Kotler, P., Keller, K.L. Koshy, A. & Jha. M. (2009). *Marketing Management: A South Asian Perspective*. (Thirteenth Ed). Pearson Education, New Delhi.
- 3) Gandhi, J.C. *Marketing a Managerial Introduction*. Tata McGraw Hill.
- 4) Maheshwari, R.P., Jindal, Lokesh, (2011). *Marketing Management Theory and Practice*.
- 5) Sherlekar, S.A. *Marketing Management*. Himalaya Publishing House.
- 6) Saxena, Rajan. *Marketing Management*.
- 7) Ramaswamy & Kumari Nama. *Marketing Management*.

**B.COM**  
**SEMESTER II**  
**Financial Statement Analysis & Interpretation (CC 6)**  
**(100 Marks – 60 Lectures)**

**Course objectives**

To develop skills in students to analyze and interpret financial statements from viewpoint of liquidity, solvency, profitability and cash flow of entities and apply the same for decision making.

**Unit I Company Final Accounts (Elementary Level) (20 Marks, 15 Lectures)**

Preparation of “ Statement of Profit and Loss account” and “ Balance sheet” as per Schedule III of the Companies Act 2013.

**Unit II Nature and Techniques of Financial statement analysis (40 Marks, 18 Lectures)**

Nature and Component of Financial Statement, Meaning and Need for Financial Statement Analysis, Traditional & Modern approaches to Financial Statement Analysis, Parties interested in Financial Statement Analysis. Techniques of Financial Statement Analysis:

a) Common-size statement analysis

Meaning, preparation, interpretation, uses, merits and demerits

b) Comparative statement analysis (restricted to 2 years for intra-company and 2 companies for inter-company problems)

Meaning, preparation, interpretation, uses, merits and demerits

c) Trend analysis

Meaning, determination, interpretation uses, merits and demerits

Practical problems to include preparation of Profit & Loss Statement and Balance Sheet as per Schedule III of Companies Act 2013 from the Trial Balance given and prepare common size or Comparative statement.

**Unit III Ratio Analysis and Economic Value Added Analysis (20 Marks, 15 Lectures)**

**(a) Ratio analysis**

Meaning, Objectives, Nature of Ratio analysis, Importance & Limitations of ratio analysis, Classification of Ratios - Balance Sheet ratios, Income statement ratios, and Combined ratios, Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness. Overview of ratio analysis in service organization.

**(b) Economic Value added (EVA)**

Evolution of EVA concept, EVA concept, Market value added, Calculating EVA: The conceptual issues, calculating Net operating profit after tax (NOPAT), Capital employed (CE), weighted average cost of capital (WAC), Importance of EVA, Advantages of EVA, Limitations of EVA

**Unit IV Cash Flow Statement (20 Marks, 12 Lectures)**

Meaning, Objectives of Cash Flow Statement, Non-cash transactions, Activity classification, Cash and cash equivalents, Direct and indirect method, Preparation and presentation of Cash Flow Statement as per indirect method and IND AS 7

### References:

1. Bhirud, S., & Naphade, B. *Management Accounting*. Pune: Diamond Publications.
2. Gupta, S., & Sharma, R. *Financial Management*. New Delhi: Kalyani Publishers.
3. Jain, & Narang. *Advanced Accountancy*. New Delhi: Kalyani Publishers.
4. Madegowda, J. *Management Accounting*. New Delhi: Himalaya Publishing House.
5. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
6. Raman, A. *Advanced Accountancy*. New Delhi: Himalaya Publishing House.
7. Shukla, M. C., & Grewal, T. S. *Advanced Accounts*. New Delhi: S. Chand & Co .
8. Shukla, M., Grewal, T., & Gupta, S. *Advanced Accounts*. New Delhi: S. Chand & Co.
9. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.

### Journals for Study and Reference:

1. The Chartered Accountant: The Institute of Chartered Accountants of India
2. The Management Accountant: The Institute of Cost Accountants of India
3. The Accounting World : ICAI Hyderabad

### Guidelines for setting Question Paper

1. The question paper shall have total of 6 questions of 20 marks each
2. Four questions of 20 marks each to be answered
3. Question No. 1 to be compulsory (should be a practical question)
4. A question may be sub-divided if necessary
5. One question each from Unit I, Unit II, Unit III and Unit IV
6. Two questions each to be asked on unit II and unit III

**B.COM.**  
**SEMESTER II**  
**Managerial Economics (CC 7)**  
**(100 Marks, 60 Lectures)**

**Objective:** The basic objective of this course is to familiarize the students with the approach, concepts and advanced techniques of managerial economics that are applied in business decision making.

**Unit I Pricing Decisions (20 Marks, 12 Lectures)**

- a) **Pricing Methods and Strategies** – Cost based pricing(cost plus, marginal cost & target return pricing), Competition based pricing(penetration, entry deterring and going rate pricing), Product life cycle based pricing(price skimming, packaging, perceived value, loss leader pricing), Cyclical pricing (rigid and flexible pricing),Multi-product pricing, Peak load pricing, Sealed bid pricing, Retail pricing, Administered pricing, Export pricing, International price discrimination, Dumping and transfer pricing.
- b) **General considerations and objectives of pricing policy** – Price elasticity of demand and pricing – price forecasting.

**Unit II Profit Analysis (20 Marks, 12 Lectures)**

- a) **Profit**  
Meaning, Different concepts, nature, kinds and role of profit; profit policy, profit limiting factors
- b) **Break Even Analysis**  
Meaning, assumptions, uses, limitations, application, break even chart and calculation of Break-Even Quantity and Break-Even Sales, contribution margin, safety margin, targeted sales volume and expected profits; Profit-volume (P/V)analysis -meaning, chart, assumptions and measurement (Numerical Problems to be included) Profit forecasting: meaning and methods

**Unit III Capital Budgeting (30 Marks, 18 Lectures)**

- a) **Capital budgeting**  
Meaning; Nature; Process; Significance; Factors influencing investment decisions; Approaches to determine size of capital budget; Types of projects; steps in capital project evaluation; Methods of project evaluation with numerical problems (Payback period, Average rate of return (ARR), Net Present Value (NPV), Profitability Index(PI) and Internal Rate of Return (IRR) methods); Social cost-benefit analysis (concept, objectives, steps involved and evaluation)
- b) **Cost of capital**  
Sources of funds for long-term financing; cost of debt, cost of preference share capital, cost of equity capital, cost of retained earnings – the weighted cost of capital (numerical problems to be included)

**Unit IV Decision and Risk Analysis in Business (30 Marks , 18 Lectures)**

- a) **Business Decision making** – certainty , risk and uncertainty, sources of business risk, steps involved in analysis of risky decisions, risk premiums, risk adjustment

- b) Risk and Investment Proposals – measures of incorporating risk(expected value and standard deviation), methods to decide selection of project (the finite-horizon, risk adjusted discount rate, certainty equivalent and decision tree analysis method)

Decisions under uncertainty - Game Theory (Assumptions, Structure, Significance, Limitations and Strategies) – Pure Strategy, Nash Equilibrium, Prisoners' Dilemma, and Applications of Game Theory in Economics. (Numerical problems to be included).

**References :**

1. Ahuja. H. L. '*Advanced Economic Theory (microeconomic Analysis)*' S. Chand Limited, New Delhi .
2. Geetika, Ghosh. P. & Roy Choudhury. P. '*Managerial Economics*' Tata McGraw Hill Education Pvt Ltd, New Delhi.
3. Indira Gandhi National Open University: School of Management: Managerial Economics- MS/9
4. Mehta, P.L. '*Managerial Economics*', Sultan Chand & Sons, Educational Publishers, New Delhi.
5. Mithani.D.M. '*Managerial Economics (Theory & Application)*' Himalaya Publishing House, New Delhi.
6. Mukherjee Sampat, '*Business and Managerial Economics*', New Central Book Agency (P) Ltd., Calcutta.
7. Samuelson, Paul A and Nordhaus, W.P., '*Economics*', McGraw Hill, New York.
8. Varshney R.L. & Maheshwari. K.L., '*Managerial Economics*' Sultan Chand & Sons, Educational Publishers, New Delhi.

**B.COM.**  
**SEMESTER II**  
**Commercial Arithmetic – II (CC 8)**  
**(100 marks - 60 Lectures)**

**Unit I The Straight Line** **(25marks - 12 hours)**

- Rectangular Cartesian Co-ordinate System
- Distance formula, Section formula (Simple problems only)
- Slope and intercepts of a straight line
- Equations of lines parallel to the axes.
- Equations of lines in slope point form, two point form, slope intercept form, two intercept form
- General equation of a line, Parallel and perpendicular lines
- Intersection of lines
- Graphs of linear equations and inequalities
- Graphical solution of Linear Programming Problems with two variables only

**Unit 2 Calculus I**

**(a) Relations and Functions** **(5marks - 4 Lectures)**

- Ordered pair
- Cartesian product
- Relation, Function – Domain, Co-domain, Range.

**(b) Limits and Continuity** **(5marks - 4 Lectures)**

- Definition
- Operations of finding limits
- Algebra of limits
- Concept of continuity and examples

**(c) Derivatives and their Applications** **(25 marks - 12 Lectures)**

- Concept of derivatives
- Standard forms
- Algebra of derivatives
- Derivatives of composite functions
- Higher order derivatives
- Applications – Total revenue function, Total cost function, Elasticity of demand and supply
- Increasing and decreasing function/sign of derivative (economic applications)
- Maxima and Minima (economic applications)

**Unit III Calculus II**

**(a) Integration and its Applications** **(15marks - 12 Lectures)**

- Definition
- Standard forms  $x^n$ ,  $e^x$ ,  $a^x$ ,  $1/x$

- Integral of  $f(x) + g(x)$  and  $kf(x)$
- Integral of  $(ax+b)^n$ ,  $e^{ax+b}$ ,  $k^{ax+b}$ ,  $1/ax+b$
- Applications – Total revenue function, Total cost function
- Definite integration
- Area under a curve (formula only)
- Consumer's Surplus and Producer's Surplus

**(b) Partial Derivatives**

**(5marks - 4 Lectures)**

- Definition
- Partial derivatives of first and second order
- Economic applications: Demand function, Utility function, Production function

**Unit IV Commercial Mathematics**

**(20marks - 12 Lectures)**

- Ratio
- Proportion
- Percentage
- Discount – Trade Discount, Cash discount, Discount and profit.

**References**

1. Joshi N. and Chitale S.G., *A New Approach To Mathematical Techniques*, Sheth Publishers
2. Vaidya M.L., Deshpande A.V., Kumtha A.P., *Elementary Business Mathematics*, Vipul Prakashan
3. DikshitAmarnath, Jain Jinendra Kumar, *Business Mathematics*, Himalaya Publishing House
4. GoelAjayand GoelAlka, *Mathematics and Statistics*, Taxmann Allied Services
5. Vaidya M.V., KumthaA. P., *Business Mathematics*, Vipul Prakashan
6. ShahS., *Business Mathematics(for ICWAI International Course)*, New Central Book Agency.
7. Abranches, M.E, *Mathematical Techniques*, Gracias Print Arts.



**B.COM.**  
**SEMESTER II**  
**Business Communication (AECC 3)**  
**(Modern Communication Skills)**  
**(100 Marks - 60 Lectures)**

**Course Objectives:**

Communication skills have emerged as the most powerful set of skills to possess for accelerating one's career trajectory and for enhancing the quality of life of people in modern times. In a competitive world where efficiency and effectiveness do matter, it is imperative that students learn these skills.

This Course of Modern Business Skills in Business Communication integrates spoken, written, visual and written communication situations and strategies - the way communication actually occurs in a dynamic workplace. Some of the course objectives are:

- To increase students confidence and ability to communicate orally while using technology.
- To improve collaboration and communication skills of students.
- To enhance multimedia literacy skills of students.
- To build relationships and establish their online social presence.

**UNIT 1: Digital Storytelling [DST]**

**(40 Marks - 23 Lectures)**

(Creation of a Digital Story: Workshops for students in small batches of where the basics and software skills needed for DST are imparted; Students are then to individually create a DST and present the same in class)

**UNIT 2: Individual Speeches (Impact/ Oratory) and Presentations**

(a) Individual Speeches - Pathos / Logos / Ethos / Overcoming Fear / Formulae for Speeches / People (Body Language) / Voice Skills / Audience **(10 Marks - 6 Lectures)**

(b) Creating and Making Individual Presentations - Using Software like Powerpoint / Prezi On-line Zooming Editor / Mind-Mapping Software / Incorporating principles of Zen / Slido:ology / Duarte **(10 Marks - 15 Lectures)**

**UNIT 3: Electronic and Web Communications:**

**(20 Marks – 5 Lectures)**

a) Using Social Media for Communication [for contributing to a FACEBOOK Group or mailing list created by the teacher for the purpose. This group can be on any topic which helps to improve communication skills.] **(5 Marks)**

b) Creating & Using a Blog or Free Web site

**(10 Marks)**

c) Using cell-phones, laptops and other means for e-mail and instant messaging for Business; etiquette involved **(5 Marks)**

**UNIT 4 Conducting Effective Meetings**

**(20 Marks - 11 Hours)**

(Pedagogy: Role Play - Groups of 6-10 students to conduct a meeting)

Chairpersonship, Protocol (Brief insights into Robert's Rules of Order), Benefits, Notice, Agenda, Drafting Minutes (Discussions /Resolutions)

[10 marks for participation in a Meeting. 5 marks for drafting the Notice and the Agenda for the Meeting. 5 marks for writing the Minutes of the Meeting. The meetings where the students are to be judged can be ones which are organized for the purpose of discussing topics given by the teacher. ]

**Requirements:**

**(Essential)**

- 1) An LCD projector in every classroom
- 2) A Laptop for Facilitator (Desirable)
- 3) Computers for students
- 4) Broadband Facility
- 5) A large screen SMART TV / SMARTBOARD
- 6) HD Video Camera (with Hard Disk)
- 7) Home Theatre
- 8) Software: Pinnacle / Cyberlink / U-lead Video Studio / Buzan's Mind-Mapping / Business-in-a-Box
- 9) Language Lab / other relevant software as decided by the concerned teacher
- 10) External Hard Disks
- 11) A Smart Board

**Assessment and Pedagogy:**

Continuous Internal Assessment in the proportion to the marks assigned in the syllabus: 100 marks. The teacher may devise appropriate exercises to test the student's skills.

**Suggestion: ISA 1 (Individual Speeches )**

**ISA 2 (Individual Presentations)**

**References:**

1. Digital Storytelling: Guide for Educators, Midge Frazel, International Society for Technology in Education, 2010 ISBN 9781564842596
2. How to Win Friends and Influence People, Dale Carnegie, Pocket Books, 2010 ed.
3. Making Presentations, Tim Hindle, Dorling Kindersley Publishers, 1999 ed. Say it with Presentations, Gene Zelazny, Tata McGraw-Hill Education (2004).
4. Presentation Zen: Simple Ideas on Presentation Design and Delivery (2 nd Edition) (Voices that Matter) Garr Reynolds. 2011
5. Slide:ology: The Art and Science of Creating Great Presentations, Nancy Duarte, 2008. ISBN 0596522347
6. Social Media Marketing for Dummies, Shiv Singh, Stephanie Diamond, Wiley, 2007. ISBN 9781118236307.
- Robert's Rules of Order, Robert Henry M., Createspace, 2010, ISBN 978145380715.

## Syllabus for Computer Application - II for B.Com. SEMESTER II

**GE 2**

COURSE CODE :		COURSE TITLE : Information Technology(Cyber Security) - II				
BCOM212						
Total Marks : 100		Total Credits : 04		Total Contact Hours : 60		
Course prerequisites : Information Technology I						
Course objectives : To understand the basics of cyber space and accompanying cyber threats and provide the foundation for preparing, detecting and protecting against cyber threats and challenges.						
Course contents :						
Unit		Topic			Weightage	
	Title		Content	Hours	Marks %	
	Basics of Computer Networking		Computer Networking Basics:  Definition, Need ,  Advantages & Disadvantages.	1	30	
		B	Transmission Media: Wired & Wireless.	3		
		C	Networking Devices: Repeater, Switch, Router, Gateway.	2		
		D	Network Topology: Bus, Star and mesh – advantages & disadvantages of each.	2		
		E	Types of network: PAN,LAN, MAN, WAN, internet .	2		
		F	IP Addressing : Static Vs Dynamic IP addresses, Public Vs Private IP addresses.	2		

		G	Internet: Basic terms -web page, website, URL, HTTP & HTTPS, ISP, web server, web browser, Cyber Space ,hyperlinks, hypertext, download and upload, online and offline.	2	
		H	Internet applications: WWW, search engine, DNS, Electronic mail(e-mail), File transfer Protocol(FTP), Internet telephony, Video conferencing, Blogs, E-commerce.	2	
		I	Social Networking: Basics, Types of social networking sites –General, Multimedia, Professional, Educational, Importance of Social Networking.	3	
		J	Security in Social networking: Safety tips for socializing (In General & w.r.t. Facebook) Reporting any security breach.	1	
			<b>Student Activity:</b>  Analyze the facebook account and report the different safety features provided by facebook for the safety of the users.		
	Cyber Threats	A	Basics: Definition - Cyber Threats , Cyber Attack, Cyber Crime Cyber Attackers – Hackers, Hactivists, Rogue Insiders, States/Nations etc...	2	20
		B	Types of Cyber Attacks: 1. Device compromise 2. Service disruption 3. Data Exfiltration 4. Advance Persistent Threat(APT)	2	
		C	Cyber Attack Artifacts: Viruses, Worms, Trojan Horse, Botnet, Denial of Service (DoS,DDoS), Social Engineering - Phishing, Zero Day Attack, Cyber Stalking, E-Mail Spoofing, Pharming, Cyber Warfare, Cyber Espionage, Cyber Vandalism	4	
		D	Vulnerabilities and Countermeasures: Causes of each cyber-attacks type, Countermeasures to tackle each Cyber Attack artifacts.	4	
			<b>Student Activity:</b> Provide report of any cyber threat(s) faced by		

			you/friends/any other and list the causes and steps taken to counter such attack.		
	Security in  Cyber  Shopping	A	Online Shopping: Basics – Privacy, Sensitive Personal Information, Advantages & Disadvantages of Online Shopping.	2	25
			Privacy Issues: Cookies and online tracking, Sharing Information when Shopping Online, Password Protection, Privacy Policies.	2	
		B	Problems associated with online shopping: Data Pharming, Hijackers, Spoofing, Online Fraud.	3	
		C	Safety measures in online Shopping: Encryption of Data  Authentication (SSL, Digital Signature, Certificates, Hashing)  Security Tokens.  Steps to safeguard online shopping security and privacy.	5	
		D	Payments Methods: Different payment methods in online transactions,  Safety practices,  Best payment method(s).	2	
		D	<b>Student Activity</b> – Consider any two online shopping sites and compare their features(Products, usability, policy to attract customers, payment methods, safety practices etc...)		
IV	Cyber Laws	A	Information Technology Act(ITA) 2000 :  Definition and Terminology - Internet Governance, E-Record,	3	25

	<b>and Cyber Forensic</b>		E-Contract, E-Forms, Adjudicating Officer, Affixing Digital signature, Certifying Authority, Sections - Section 43, Section 65.		
		B	Information Technology (Amendment)(ITAA) Act 2008: Terminology - Communication Devices, Electronic Signature, Sections : Section 66 , Section 67, Section 69.	3	
		C	Provisions/Laws related to e-commerce, Issues not covered under ITA & ITAA, Reporting cyber-crimes.	2	
		D	Digital Evidence: Definition, Categories of Evidence, Types of Evidence, Admissibility of Evidence, Forensic Examination Standards.	2	
		E	Forensic Investigation Steps: Evidence Collection, Preserving Digital Evidence – Special Considerations, Recovering Digital Evidence, Documenting Evidence, Documenting Evidence Analysis.	4	
			<b>Student Activity:</b> Make use of any Forensics investigation tools such as		

		<p>winhex and carry following tasks:</p> <p>Cloning and imaging of removable device, Examination of the complete directory structure, calculate hash ,Identification of pictures embedded in documents etc.)</p>	
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**Note:**

1. IT paper shall carry 04 credits, with no credit for lab component.
2. There shall be a theory examination of 100 Marks ( Internal Assessment – 20 Marks; End Semester Examination – 80 Marks of 2 hrs. duration)
3. There shall be four theory lectures per week of 1 hour duration per theory class.

**References:**

1. Introduction to Information Technology – ITL Education Solutions Limited –Pearson Education
2. Data Communications and Networking Tata McGraw Hill Edition B. A. Forouzan
3. Rick Lehtinen and G.T. Gangemi, Computer Security Basics, O'Reilly Media, Inc.; 2nd edition, 2006
4. Wall, David, (2007). Cybercrime: The Transformation of Crime in the Information Age. Polity Publishing
5. Michael Cross, Scene of the Cyber Crime, Syngress Publishing, Elsevier Publishing, 2<sup>nd</sup> Edition, ISBN 13: 978-1-59749-276-8
6. Chander, Harish, Cyber Laws and IT Protection, ISBN: 978-81-203-4570-6, PHI Learning
7. Facebook, <https://www.facebook.com>
8. Cyber Laws, <http://deity.gov.in/content/cyber-laws>
9. X-Ways Forensics ,<https://www.x-ways.net/winhex/index-m.html>
10. Online Shopping Safety, <http://www.trendmicro.com/vinfo/us/security/news/cybercrime-and-digital-threats/eight-ways-to-ensure-a-safe-online-shopping-experience>
11. [www.cert.org](http://www.cert.org)
12. [www.nist.gov](http://www.nist.gov)

## Practical Assignments for Computer Application – II Lab for

### B.Com. SEMESTER II

#### GE 2

COURSE CODE :		COURSE TITLE : Information Technology(Cyber Security) – II Lab			
BCOM212					
Total Marks :		Total Credits :		Total Contact Hours :	
				30	
Course prerequisites : None					
Course objectives : To understand the basics of cyber space and accompanying cyber threats and provide the foundation for preparing, detecting and protecting against cyber threats and challenges.					
Practical Assignments:					
Unit		Topic		Requirements	Weightage
	Title	#	Content		Hours
	Basics of Computer Networking	1	<b>Networking Basics</b> <ul style="list-style-type: none"><li>• Connecting to Network</li><li>• Sharing directories</li><li>• Connecting to shares</li><li>• Set up a common storage</li></ul>	Networked Devices	<b>2 hours</b>
		2	<b>Advanced Networking</b> <ul style="list-style-type: none"><li>• Identify IP address, ping</li><li>• Set up a basic firewall</li><li>• Set up a security level</li><li>• Setup free online backup</li></ul>	Networked Devices & internet & Web Browser	<b>2 hours</b>



		3	<b>Web browser security, Internet Connectivity &amp; Tracing .</b> <ul style="list-style-type: none"> <li>• Configure the web browser for optimized performance and security.</li> <li>• Identify the IP address of the remote website.</li> <li>• Find the public IP address of your device and your ISP.</li> <li>• Find the upload and Download speed.</li> <li>• Use Trace Email Analyzer to get the sender's IP address and track the source.</li> </ul>	internet , Web Browser and online Trace Email Analyzer	<b>2 hours</b>
		4	<b>Social Networking &amp; Facebook</b> <ul style="list-style-type: none"> <li>• Analyze the facebook account and report the different safety features provided by facebook for the safety of the users.</li> </ul>	Internet & Internet Browser	<b>2 hours</b>
	<b>Cyber Threats</b>	5	<b>Virus Threat</b> <ul style="list-style-type: none"> <li>• Analyze any system infected with cyber threat list the causes and steps needs to be taken to counter such attack.</li> <li>• Find the techniques viruses use to evade Antivirus Software.</li> </ul>	Any Antivirus/ Malware detection tool	<b>2 hours</b>
		6	<b>Spyware - Infection, Collection, Detection, and Eradication</b> <ul style="list-style-type: none"> <li>• How spyware infects devices.</li> <li>• Define the indicators of a spyware infection.</li> <li>• Explore how anti-spyware software detects spyware.</li> <li>• Download and install any anti-spyware software on a computer.</li> </ul>	Any Antispyware tool	<b>2 hours</b>

		7	<b>Steganography and Steganalysis</b>  <b>Steganography</b> <ul style="list-style-type: none"> <li>• Hide text messages in images with simple commands.</li> <li>• Hide encrypted text messages in images with 4t HIT Lite.</li> <li>• Hide encrypted files in images with JPEG Hide and Seek (JPHS).</li> </ul> <b>Steganalysis</b> <ul style="list-style-type: none"> <li>• Given two images, determine which image contains hidden information using tools such as Steganographic studio.</li> </ul>	Use following software tools: <ul style="list-style-type: none"> <li>• 4t HIT Mail Privacy Lite,</li> <li>• JPEG Hide and Seek (JPHS),</li> <li>• Steganographic studio</li> </ul>	<b>2 hours</b>
		8	<b>Password Security</b> <ul style="list-style-type: none"> <li>• Measure brute force and dictionary cracking times for passwords of varying length and complexity with Proactive Password Auditor (PPA)</li> <li>• Define the characteristics of a strong password.</li> <li>• Study the relationship between password strength and cracking time.</li> <li>• Calculate the total number of unique passwords given password length and number of subunits (letters, digits, or symbols).</li> </ul>	Use following software tool:  Proactive Password Auditor (PPA)	<b>2 hours</b>
		9	<b>Defense in Depth - Overall Steps for Cyber security of a device(Laptop/Mobile)</b>		<b>2 hours</b>

	<b>Security in Cyber Shopping</b>	10	<b>Privacy Protection through Cryptography</b> <ul style="list-style-type: none"> <li>Use tools such as Gnu Privacy Guard (GPG) to encrypt, decrypt, sign, and verify files.</li> </ul>	Use following software tool:  Gnu Privacy Guard (GPG)	<b>2 hours</b>
		11	<b>Security &amp; Privacy</b> <ul style="list-style-type: none"> <li>Download and install Best Free Keylogger (BFK).</li> <li>Log a computer's keystrokes using BFK.</li> <li>Research methods to defend against keyloggers.</li> <li>Explore the ethics of using keyloggers.</li> </ul>	Use following software tool:  Best Free Keylogger (BFK).	<b>2 hours</b>
		12	<b>Online Shopping</b> <ul style="list-style-type: none"> <li>Consider any two online shopping sites and compare their features(Products, usability, policy to attract customers, payment methods, safety practices etc...)</li> </ul>	Internet &  Internet Browser	<b>2 hours</b>
		13	<b>Online Banking</b> <ul style="list-style-type: none"> <li>Consider any online banking sites Find the features(Banking services, financial transactions, security practices etc...)</li> </ul>	Internet &  Internet Browser	<b>2 hours</b>
<b>IV</b>	<b>Cyber Laws and</b>	14	<b>Digital Evidence</b> <ul style="list-style-type: none"> <li>Make use of any Forensics investigation tools such as winhex and carry following tasks:</li> <li>Cloning and imaging of removable device, Examination of the</li> </ul>	Use following software tools:  • Winhex	<b>2 hours</b>

	<b>Cyber Forensic</b>		complete directory structure, calculate hash ,Compare hash after minor file modification etc...)		
		15	<b>Forensic Investigation Steps</b> <ul style="list-style-type: none"> <li>• Make use of any Forensics investigation tools such as winhex and carry detailed forensic investigation steps and prepare the report. Include:</li> <li>• Evidence Collection,</li> <li>• Preserving Digital Evidence – Special Considerations,</li> <li>• Recovering Digital Evidence,</li> <li>• Documenting Evidence,</li> <li>• Documenting Evidence Analysis.</li> </ul>	Use following software tools: <ul style="list-style-type: none"> <li>• Winhex</li> </ul>	2

**Note:**

1. IT lab Component shall carry no credit.
2. There shall be altogether 15 Lab sessions of 2 hours duration per batch of 20 Students.

## **COMMERCE ELECTIVES SEMESTER-II**

### **B.COM. SEMESTER II Banking II (GE 2) (100 Marks- 60 Lectures)**

**Objective:** To provide an insight to banker-customer relationship, banking technology, bank financials and regulations.

#### **Unit I Banker-Customer Relationship (20 Marks-15 Lectures)**

General relationship between banker and customer, Special features of banker-customer relationship, Banker as a debtor, creditor, trustee agent, consultant, bailee, and lessor, Obligation to honour cheques, to maintain secrecy of customer accounts, obligation of immediate credit of outstation cheques. Banker's Rights: Banker's Lien, Right to Set-off, Right of appropriation of accounts, Right to charge interest/commission, Right of assignment, termination of relationship, Paperless banking, branchless banking, Day-wise banking, global banking, priority banking.

#### **Unit - II Technology in Banking (25 marks and 15 lectures)**

Electronic Banking - Introduction, Impact of information technology on banking, Conventional systems: Demand drafts & pay orders and their clearing, drawbacks/difficulties of these systems. Electronic fund transfer system: RTGS, NEFT & SWIFT. Electronic Clearing Systems (ECS). Debit & Credit cards, Automated Teller Machines (ATMs), HWAK, PIN, Signal storage and Retrieval, Core Banking, Telephone Banking, Mobile banking, Internet banking,. Recent trends and developments in banking technology: CTS; Note & Coin Counting & Vending Machines; Microfiche; Banking payment intermediaries –RUPAY, VISA, Mastercard etc. Components & Modes of Transmission; Emerging trends in banking Communication, Networks for Banking. Funds Transfer Systems.

#### **Unit III Financial Statement Analysis of Banks (30 Marks- 20 Lectures)**

Meaning and Significance of Financial Statements, Financial Statements of banks, Assets and Liabilities of a Bank, Revenue and Expense of a Bank, Bank Financial / Performance Analysis Ratios – CAMELS approach: Capital Adequacy Ratios, CD Ratio, Assets Quality Ratios, Profitability Ratios, Liquidity Ratios and Productivity Ratios, Practical problems on ratios.

#### **Unit IV An Overview of Banking Regulations (25 Marks-10 Lectures)**

Banking Regulation Act, 1949 – objectives and functions, Reserve Bank of India Act, 1934 Objectives and functions. The Securitization and Reconstruction of Financial Assets and Enforcement of Security Act 2002- objectives and functions. A brief introduction to: Ombudsman Act, Credit Information Bureau (India) Ltd., Reforms in banking sector (Second generation reforms), Negotiable Instruments - Features of negotiable instruments, Promissory notes, Cheques and other instruments. Types of Cheques – Bearer and Crossed cheques (General Crossing and Special Crossing). Endorsements of cheques: meaning and importance.

**References:****Books**

1. Indian Institute of Banking and Finance, Principles and Practices of Banking, (2nd Edition) Macmillan Publication India Limited, New Delhi.
2. Indian Institute of Banking and Finance, Basics of Banking (Know your Bankin), Taxman Publication Pvt. Ltd. New Delhi.
3. Indian Institute of Banking and Finance, Banking Products and Services, Taxman Publication Pvt. Ltd. New Delhi.
4. B. S. Khubchandani, Practice and Law of Banking, Macmillan Publisher India Ltd. New Delhi.
5. Gordon and Natarajan, Banking Theory, Law and Practice, (21st revision edition) Himalaya Publishing House Ltd., Mumbai
6. Dr. P. K. Srivastava, Banking Theory and Practice, Himalaya Publishing House Ltd. Mumbai.
7. P. N. Varshney, Banking Law and Practice, Sultan Chand and Sons, New Delhi.
8. D. Muraleedharan, Modern Banking Theory and Practice, PHI Learning Pvt. Ltd. New Delhi.
9. K. C. Shekhar and Lekshmy Shekhar, Banking Theory and Practice, Vikas Publishing House Pvt. Ltd. New Delhi.
10. O. P. Agarwal, Modern Banking in India, Himalaya Publishing House, New Delhi.
11. DR. K. M. Bhattacharya and O. P. Agarwal, Basic of Banking and Finance, Himalaya Publishing House Ltd. Mumbai.
12. H. L. Bedi and V. K. Hardikar, Practical Banking and Advances USB Publishers Distribution Ltd. New Delhi.

**Journals**

1. RBI bulletins on Banking (Yearly)
2. The Indian Banker, Indian Bank's Association
3. The IUP Journal of Bank Management, IUP publications, Hyderabad
4. IIB Journal, Indian Institute of Banking & Finance.

**Website**

1. Reserve Bank of India [www.rbi.org.in](http://www.rbi.org.in)
2. Indian Institute of Banking and Finance [www.iibf.org.in](http://www.iibf.org.in)
3. Indian Banker, Indian Bank's Association [www.iba.org.in](http://www.iba.org.in)

**B.COM**  
**SEMESTER II**  
**Customer Relationship Management (GE 2)**  
**(100 marks- 60 Lectures)**

**Objective:** To acquaint students to the analytical and strategic aspects of CRM.

**Unit I Introduction to CRM (25 marks- 15 Lectures)**

Consumer behaviour and organizational buying behaviour - concept and differences.

Relationship Marketing - concept, CRM - Meaning, overview of CRM process, benefits to customer and organization. Relationship Value of customers- factors influencing relationship value.

Customer Service/Sales Profile- Customer Pyramid, Hourglass, Hexagon. Pitfalls of Customer Service/ Sales Profile.

CRM typical business touch points, CRM capabilities and customer life cycle.

**Unit II Creating Customer Value and Loyalty (25 marks- 15 Lectures)**

Customer Lifetime Value - Meaning and measurement concepts, Customer Equity -concepts.

Customer Loyalty, Customer Profitability, Customer Pyramid-concepts.

The 4 A's framework and Customer Focus.

Customer Complaints-nature of consumer action, types of complainers.

**Unit III Customer Databases & Database Marketing (25 marks- 15 Lectures)**

Collecting customer data- Customer databases – sources. Data warehouses and data mining.

Identifying information- Privacy and CRM programmes.

Analysing customer data and identifying target customers. Limitations of database marketing and CRM.

E-CRM, operational CRM (a) Sales Force Automation (SFA), (b) Customer Service and Support (CSS), (c) Enterprise Marketing Automation (EMA), (d) Integrated CRM.

E-CRM Technology Dimensions - Utility.

**Unit IV Developing CRM Programmes (25 marks- 15 Lectures)**

Increasing the value of customer base - Strategies.

Steps in attracting and retaining customers.

Customer Retention - strategies and levels -financial, social, customization and structural bonds.

Internal Marketing- concept.

**References:**

1. Kotler; Keller; Koshy & Jha. *Marketing Management-A South Asian Perspective*. Pearson Education.
2. Zeithaml, Valarie & Bitner, Mary Jo. *Services Marketing - Integrating Customer Focus Across The Firm*. McGraw Hill.
3. Karunakaran. *Marketing Management-Text and Cases in Indian Context*. Himalaya Publishing House.

4. Levy, Michael & Weitz, Barton. *Retail Management*. Tata McGraw Hill.
5. Zeithaml, Valarie; Bitner, Mary Jo & Gremler, Pandit. *Services Marketing-Integrating Customer Focus Across The Firm*. McGraw Hill.
6. P.T. Joseph S.J. *E-Commerce-An Indian Perspective*. Prentice Hall.
7. Mann Puja Walia, Niddhi. *E-Commerce*. MJP Publishers.
8. Venugopal, Vasanti & N., Raghu V. *Services Marketing*. Himalaya Publishing House.
9. Anderson, Kristin & Kerr, Carol. *Customer Relationship Management*. McGraw Hill.



**B.COM**  
**SEMESTER II**  
**Services Marketing – I (GE 2)**  
**(100 MARKS - 60 LECTURES)**

**Objective:** To familiarize the students with the concepts and processes in Services Marketing.

**Unit I Introduction to Services (25 marks 15 Lectures)**

Services- meaning and definition, Role of service sector in an economy, Service sector in India- an overview, importance of service sector in India

Service components- physical product, service product, service environment and service delivery,

Difference between goods and services, Classification/ types of services,

Factors responsible for growth of service sector,

**Unit II Marketing Mix for Services (25 marks 15 Lectures)**

Product Mix- service product- meaning, levels of service product (core level, expected level, augmented level and potential level)

Price Mix- meaning, special issues of pricing in a service sector

Place Mix- meaning, major issues-

- i. Choice of location – meaning and factors.
- ii. Choice of channels- Direct channels, Indirect channels- role of service intermediaries -agents and brokers, franchising, Electronic channels.

Promotion Mix- meaning, guidelines for managing service promotion.

People Mix- meaning, types of service personnel.

Process Mix- meaning, types of service processes.

Physical Evidence- meaning, components.

**Unit III Customer Satisfaction (25 marks 15 Lectures)**

Customer Expectations- meaning, types.

The Zone of Tolerance – meaning, variability.

Customer Satisfaction- meaning, States of satisfaction, Factors affecting customer satisfaction.

**Unit IV Service Delivery and Customer Retention (25 marks 15 Lectures)**

Service Delivery- i) Service culture- meaning, ii) Critical importance of service employees in service delivery- Services Triangle- meaning and concept; employee satisfaction.

iii) Major roles played by customers in service delivery.

Service Quality-meaning, components of service quality, service quality dimensions

Gap model of service quality- 5 gaps and strategies for each gap.

Service Encounters- meaning, importance, types of encounters.

Customer retention- meaning

Service Failure and recovery – meaning, service recovery strategies.

Service Guarantees – meaning and benefits.

**References:**

1. Zeithaml, Valarie & Bitner, Mary Jo. *Services Marketing*. Tata McGraw Hill.
2. Clow, Kenneth E. & Kurtz, David L. *Services Marketing- Operation, Management and Strategy*, (Second ed). Biztantra.
3. Woodruffe, Helen. *Services Marketing*. MacMillan.
4. Srinivasan, R. *Services Marketing – The Indian Context*. Prentice Hall.
5. Rust, Roland; Zahorik, Anthony & Keiningham, Timothy. *Services Marketing*. Eastern Press, Bangalore.
6. Shankar, Ravi. *Services Marketing – The Indian Perspective*. Excel Books.
7. Venugopal, Vasanti. *Services Marketing*. Himalaya Publications.

**B.COM**  
**SEMESTER III**  
**Business Finance (CC 9)**  
**(100 Marks, 60 Lectures)**

**UNIT I: Nature and Objectives of Business Finance (25 Marks 15 Lectures)**

Meaning of business finance, business finance v/s corporate finance, role of business finance in an organization, principles of business finance, meaning of financial planning, steps in financial planning, significance of financial planning, essential features of a good financial plan, types of financial plan.

**UNIT II: Classification of Capital (25 Marks-15 Lectures)**

Meaning of Capital, Classification of capital, factors determining capital requirements, meaning, features and sources of fixed capital, factors determining fixed capital requirements, importance of adequate fixed capital; meaning, features and sources of working capital, Factors determining working capital requirements, significance of adequate Working capital, types of working capital

**UNIT III: Capitalisation (25 Marks-15 Lectures)**

Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, overcapitalization and under capitalization, meaning, causes, effects and remedies; overcapitalization v/s under capitalization; balanced capitalization, meaning and importance

**UNIT IV: Capital Structure (25 Marks–15 Lectures)**

Concept of capital structure, Meaning and importance of capital structure, factors affecting capital structure, concept of financial structure, capital gearing, meaning, types and advantages, trading on equity, meaning, types and advantages and limitations.

**References:**

**Books**

1. Sharma, R.K. & Gupta, Shashi., K. *Business Organisation and Management*
2. Srivastava, R.M. *Essentials of Business Finance*, Himalaya Publishing House, Kalyani Publications.
3. Singh, Preeti. *Investment Management*. Himalaya Publishing House
4. Kale, N.G. *Business Organisation*. Manisha Publications.
5. Sontakki C.N., *Business Organisation*, Seth Publishers
6. Gordon, E. & Natarajan, K. *Financial Markets and Institutions*, Himalaya Publishing House.
7. Sadak, H. *Mutual Funds in India*, Response Books, Sage Publications.

**B.COM**  
**SEMESTER III**  
**Fundamentals of Cost Accounting (CC 10)**  
**(100 Marks, 60 Lectures)**

**Objective: To familiarize students to elements and methods of cost accounting**

**Unit I Introduction to Cost Accounting (10 Marks, 6 Lectures)**

Concept of cost, Costing, Cost accounting, Objectives, Importance of cost accounting, Cost unit, Cost centre, Classification of cost, Distinction between cost accounting and financial accounting.

**Unit II Unit costing (30 Marks, 18 Lectures)**

Accounting and control of Waste, Scrap, Spoilage and Defective works Cost sheet and Estimated cost sheet .

**Unit III Contract costing (30 Marks , 18 Lectures)**

Introduction to relevant Accounting Standard, preparation of contract account for one year, more than one year and contract account with balance sheet.

**Unit IV Process costing (30 Marks, 18 Lectures)**

Features and application of Process Costing, Elements of Production Cost, Accounting for normal loss, abnormal loss, scrap and abnormal gain. Joint – products and by – products.

**References:**

1. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
2. Bhar, B.K. *Cost Accounting- Methods & Problems* , Academic Publishers Calcutta 700073.
3. Kishore R. *Cost Accounting-* Taxmann Allied Service Pvt.Ltd.New Delhi.
4. Iyenger, S. P. *Cost Accounting*. S. chand& Co. New Delhi
5. Khana, B. S. & J. M. Pandey- *Practical costing*. S. Chand & Co. New Delhi
6. Khan, M. Y. & P.K. Jain- *Theory and Problems of Management and Cost Accounting-* Tata McGraw Hill Publishing co. Ltd. New Delhi
7. Lal, J. *Cost Accounting*. Tata McGraw –Hill Publishing co. Ltd. New Delhi
8. Nigam, B. & J.C. Jain. *Cost Accounting Principles & Practice*. Prentice- Hall of India Pvt. Ltd., New Delhi

**B. COM**  
**SEMESTER III**  
**Entrepreneurship Development (CC 11)**  
**(100 Marks- 60 Lectures)**

**OBJECTIVE:** To motivate the students to be self employed. From the syllabus they will get theoretical knowledge on how to start an enterprise of their own. Practical knowledge can be obtained through assignments like writing a project report to obtain finance or interviewing existing entrepreneurs.

**UNIT I Introduction**

**(40 Marks-24 Lectures)**

a) Definition and concept of entrepreneur

Qualities, Skills and Functions of entrepreneur

b) Origin and development of entrepreneurship.

Theories of entrepreneurship

Role of entrepreneur in economic development

Entrepreneur V/s Intrapreneur, features of Intrapreneurs.

Types of entrepreneurs

Recent trends-sociopreneur, edupreneur, ecopreneur, and agropreneur

Women entrepreneurs. Self Help Groups.

**UNIT II Identification of Business Opportunities**

**(20Marks-12 lectures)**

**SWOT analysis**

Environment scanning-meaning and benefits

Factors considered for environment scanning- socio-cultural, economic, technical, demographic, legal and political, geographical and international factors.

Sources and steps involved in identification of business opportunities.

Market research- meaning, need for market research, techniques in market research- field survey techniques, test marketing, Delphi technique, desk research ,observation method and experiment method.

**UNIT III Project formulation**

**(20 Marks-12 lectures)**

Meaning and concept of project formulation

Stages in project formulation

a) Elements of project formulation-feasibility analysis, techno-economic analysis, project design and network analysis, input analysis, financial analysis.

b) Project Appraisal-concept and features, methods of appraisal-break even analysis, cost benefit analysis, social cost benefit analysis and profitability analysis.

c) Project Selection-meaning,

Factors to be considered for project selection-rawmaterials, credit facilities, market forces, competition, government policy, incentives and subsidies, labour force, capital requirements, infrastructure, profitability .

d) Project report-meaning importance and contents of project report.

#### **UNIT IV Innovation in Entrepreneurship**

**(20 Marks-12 lectures)**

Purposeful innovation-unexpected success/failure, process, need, change in demography, industry and market structure, incongruities, change in perception, new knowledge

Principles of purposeful innovation

Incubation Centres-meaning, services and role of incubation centres, study of incubation centres in Goa.

#### **References:**

1. Desai, Vasant. *Dynamics of Entrepreneurship Development*
2. Drucker, Peter. *Innovation and Entrepreneurship-Practice and Principles*
3. Mascarenhas, Romeo. *Entrepreneurship Management*. Vipul Prakashan
4. Paul, Jose; Kumar, Ajith. *Entrepreneurship Development and Management*. Himalaya publishing house
5. Khanka, S.S. *Entrepreneurial Development*. Sultan Chand publication
6. Gordon, Natarajan. *Entrepreneurship Development*. Himalaya publishing house
7. Gupta, C.B., Srinivasan *Entrepreneurial Development*. Sultan Chand
8. Pednekar, Achut P. *Entrepreneurship Management*. Himalaya publishing house

**B.COM**  
**SEMESTER III**  
**Business Laws (SEC 1)**  
**(100 Marks, 60 Lectures)**

**Objective: To impart basic knowledge of the important business legislations.**

**Unit 1: The Indian Contract Act, 1872**

**(30 Marks, 24 Lectures)**

**a) General principles of contract**

- i) Contract – meaning, characteristics and kinds
- ii) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- iii) Void agreements
- iv) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- v) Contingent contracts
- vi) Quasi - contracts

**b) Specific Contracts**

- i) Contract of Indemnity and Guarantee – meaning, rights and duties of surety,
- ii) Contract of Bailment – meaning, rights and duties of Bailor & Bailee
- iii) Contract of Agency – meaning, modes of creation of agency, rights & duties of Agent & Principal

**Unit II: The Sale of Goods Act, 1930**

**(20 Marks, 12 Lectures)**

- i) Contract of sale, meaning and difference between sale and agreement to sell.
- ii) Conditions and warranties
- iii) Transfer of ownership in goods including sale by a non-owner
- iv) Performance of contract of sale
- v) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**Unit III: Arbitration and Conciliation Act, 1996**

**(25 Marks, 12 Lectures)**

- i) Introduction
- ii) Arbitration
- iii) Arbitration Agreement
- iv) Arbitral Tribunal and arbitral procedure
- v) Jurisdiction of Arbitral Tribunal
- vi) Conduct of Arbitral proceedings
- vii) Making of Arbitral Award
- viii) Termination of Arbitral Proceedings
- ix) Conciliation – meaning,
- x) Procedure for commencement of proceedings,
- xi) Appointment of conciliator,
- xii) Conciliation procedure

- xii) Role of conciliator,
- xiii) Termination of conciliation proceedings
- xiv) Status of settlement by conciliator

#### **Unit 4: The Negotiable Instruments Act 1881**

**(25 Marks, 12 Lectures)**

- i) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
- ii) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- iii) Negotiation: Types of Endorsements
- iv) Crossing of Cheque
- v) Bouncing of Cheque

#### **Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
11. Business Law *for Management* - by K.R.Bulchandani
12. Business Law - by Prof. Manohar R. Wadhwani
13. Business Law – by S.S. Gulshan, G.K. Kapoor
14. A textbook of Business Law – by P.P.S. Gogna
15. Arbitration and Alternative Dispute Resolution - by Dr. N.V.Paranjape
16. Law of Arbitration and Conciliation - by Dr. Avtar Singh

Note: Latest edition of text books may be used.



**B.COM.**  
**SEMESTER III**  
**Business Statistics– I (GE 3)**  
**(100 Marks - 60 Lectures)**

**Unit I Data Analysis** **(15 Lectures -24 marks)**

Introduction: Meaning and definition of Statistics, function, scope and limitation of Statistics, Basic Statistical concepts: Population, sample, variate, attribute, parameter and Statistic.

Types of data-Primary and secondary data, Sources and methods of collecting data, classification-univariate frequency distribution and questionnaire design.

Graphs and diagrams-Frequency polygon, frequency curve and ogives, Simple, multiple, subdivided bar diagram, pie chart.

**Unit II Summarisation Measures** **(24 Lectures -40 marks)**

Measures of Central Tendency: Meaning, objectives and requirement of a good measure of central tendency, Arithmetic Mean, Mode and Median (with & without grouping), Harmonic Mean (ungrouped data), Quartiles, deciles and percentiles.

Measures of Dispersion: Meaning, objectives and requirement of a good measure of dispersion, absolute and relative measure, Range, quartile deviation, mean deviation, standard deviation, Coefficient of range, Coefficient of quartile deviation, Coefficient of mean deviation, Coefficient of variation, Skewness- Karl Pearson's and Bowley's measure and coefficient of Skewness.

**Unit III Index Numbers** **(13 Lectures -18 marks)**

Meaning, types, uses and limitations of index numbers, Methods of constructing price and quantity Index numbers by weighted and unweighted methods, Weighted aggregative- Laspeyre's, Paasche's, Fishers and Value index numbers, Weighted average of price relatives, fixed base, chain base, shifting of base, deflating and splicing of Index numbers, cost of living Index numbers.

**Unit IV Analysis of Time series** **(8 Lectures -18 marks)**

Components and models of Time series, Measurement of trend-semi averages, moving averages, freehand and least square method (linear and non linear).

**References:**

1. Gupta S.P., *Statistical Methods*, Sultan Chand & sons.
2. Gupta C.B., *Fundamentals of Statistics*, Himalaya Publishing House.
3. Shah, R.J., *Statistical Methods*.
4. Mazumdar Neeta, *Statistical Techniques*, Rajhauns Vitaran.

## **COMMERCE ELECTIVES SEMESTER – III**

### **B.COM**

### **SEMESTER II**

### **Business Environment –I (GE 3)**

**(100 Marks-60 Lectures)**

**Objective: To familiarize students about different aspects of business environment and its impact on business activities.**

#### **Unit I Business and its Environment**

**(25 marks -15 Lectures)**

Meaning, definition, scope, nature and goals of business; contemporary characteristics of modern business; Business environment – meaning, importance and features; Components of business environment– micro and macro; Social responsibilities of business

Internal environment- value system, vision, mission and objectives, nature and structure of management, internal power relationship, company image.

External environment –Micro - Consumer / Customer , Competitors , Organization , Market , Suppliers , Intermediaries , Public. Macro – Demographic, Economic, Political, Legal, Socio – Cultural , Technological , physical and Global environment.

#### **Unit II Socio-Cultural and Demographic Environment**

**(30 marks -18 Lectures)**

Culture- meaning, definition and characteristics- Organizational Culture – meaning and importance-Effect of socio-cultural environment on Business-Family system, marriages, Religion and caste, ethics, purchases, attitude to work, languages and global business.

Social groups such as caste, class & nouveau riche - their impact on business; Customs, traditions and values and their impact on business

Demographic environment - meaning and composition; Need of demographic studies for business

Migration - meaning, reasons for migration, impact of migration (positive and negative)

#### **Unit III Natural and Technological Environment**

**(20 marks -12 Lectures)**

Natural environment – meaning and composition; impact of natural environment on business.

Technological Environment- Technology- modern and Indigenous technology -meaning and importance – Innovation and technology-sources of technological dynamics- Features of technology-status of technology in India- management of technology in India-Impact of technology on business-globalization and transfer of technology- Information technology-role of Information technology in development of global business, E-business in India, Technology Park – meaning & objectives.

#### **Unit IV Political Environment**

**(25 marks -15 Lectures)**

Meaning, Role of Government in Business (regulatory, entrepreneurial, planning and promotional) Components of political environment - political systems, political stability, international relations, government bureaucracy and its role, special interest groups and their

impact on business, State Intervention in Business, Local self government -meaning, objectives, functions; Activities of Panchayat /Municipality and their impact on business.

**References:**

1. Misra, S.K. & Puri, V.K. (2007) Economic environment of Business, Himalaya Publishing House, Delhi
2. Menon, Lydia & Mallya, Prita, Business Environment
3. Cherunillam, Francis Business Environment, Himalaya Publishing House
4. Ashwathappa, K, Business Environment, Himalaya Publishing House
5. Dutt & Sundaram, Indian Economy, S. Chand & Company
6. Jain & Varma- Business Environment, Sahitya Bhavan, Agra.

**B.COM**  
**SEMESTER III (GE 3)**  
**Indian Capital Markets**  
**(100 Marks – 60 Lectures)**

**Objective: To provide a comprehensive understanding of various operations, issues and developments in Indian capital markets.**

**Unit I Introduction to Indian Securities Markets (25 Marks-15 Lectures)**

Meaning of securities, role of securities markets, structure of securities markets and market segments, Capital market instruments, Capital market participants and intermediaries, Role of SEBI in Indian capital markets, Reforms in Indian Capital Markets, Major issues in Indian capital markets, Investor protection, Recent developments in Indian capital markets.

**Unit II Primary Markets (25 Marks-15 Lectures)**

- (a) Structure: Nature and functions of primary market, Categories of issuers in primary markets, Regulatory framework for primary markets, Types of investors in primary markets, Types of public issues – IPO, FPO, private placement and offer for sale, Public issue process and Book-Building, Allotment of shares.
- (b) Merchant banking: Meaning, nature and functions, Merchant Banking in India, Role in issue management, Classification and regulation of merchant bankers by SEBI.

**Unit III Secondary Markets (25 Marks-15 Lectures)**

Role and functions of secondary markets, Market structure and participants in secondary markets, Listing – Process and advantages; Stock market indices (BSE Sensex, NSE Nifty, sectoral indices) – Composition and computation – Overview of international exchanges and indices; Trading and settlement mechanism in Indian stock exchanges – BSE, NSE; Role of Clearing House, Internet trading, Risk management systems for secondary markets, Rights, obligations and grievance redressal mechanism for investors in secondary markets.

**Unit IV Derivatives Markets (25 Marks-15 Lectures)**

Key concepts with regard to derivatives, types of derivative products and their features, structure of the derivative markets, trading and settlement of derivatives, regulatory and risk management process for derivatives, use of derivatives in speculation, hedging and risk management, costs, benefits and risks of derivatives, key derivative market indicators.

References:

1. Chakrabarti, R., & De, S. (2010). *Capital Markets in India*. New Delhi: Sage Response.
2. Gordon, E., & Natarajan, K. (2015). *Financial Markets and Services* (Ninth ed.). New Delhi: Himalaya Publishing House.
3. Gurusamy, S. (2009). *Capital Markets* (Second ed.). New Delhi: Tata McGraw Hill.

4. Pandian, P. (2013). *Security Analysis and Portfolio Management* (Second ed.). New Delhi: Vikas Publishing House.
5. Patwari, D., & Bhargava, A. (2006). *Options & Furtures: An Indian Perspective*. New Delhi: Jaico Publishing House.
6. Ramesh Babu, G. (2014). *Capital Market in India*. New Delhi: Concept Publishing Co.

Journals:

Indian Journal of Finance  
Indian Journal of Research in Capital Markets  
Indian Journal of Economics and Research  
Capital Markets  
Vikalp  
IIM – B Review

Websites:

[www.bseindia.com](http://www.bseindia.com)  
[www.nseindia.com](http://www.nseindia.com)  
[www.equitymaster.com](http://www.equitymaster.com)  
[www.shodhganga.inflibnet.ac.in](http://www.shodhganga.inflibnet.ac.in)  
[www.capitalmarket.com](http://www.capitalmarket.com)

**B.COM**  
**SEMESTER – III**  
**Retail Management (GE 3)**  
**(100 Marks – 60 Lectures)**

**Objective:** To acquaint students with the basic concepts of retailing and its application in current marketing scenario.

**Unit I Introduction (25 Marks-15 Lectures)**

Retailing – Meaning, Factors responsible for growth. Functions/Role of a retailer.

Retail Life Cycle – Meaning and stages. Retail scenario in global and Indian context - including FDI in retail, multi-channel retailing.

**Unit II Retail Formats (25 Marks-15 Lectures)**

Retail Formats - Concept. Types of Retail Stores – on the basis of

a) Form of Ownership – Independent retailer, chain retailer, franchising, lease departments, consumer co-operatives.

(b) Merchandise Offered – Convenience stores, Super markets, Hyper Markets and Malls, Specialty Stores, Department Stores, Off - Price Retailers, Factory Outlets, Catalog Showrooms.

(c) Non-Store Retailing – Direct Selling, Mail Order, Telemarketing, Automated Vending.

**Unit III Store Location (25 Marks-15 Lectures)**

Meaning and importance of store location. Types of location – a) Free Standing (b) Part of Business District (c) Part of the shopping centre (d) Other Retail locations

Steps involved in choosing a retail location - 1. Market identification 2. Determining the market potential – Elements to be considered 3. Identification of alternate sites (including Factors) 4. Selection of site (including factors).

**Unit IV Store Design and Layout (25 Marks-15 Lectures)**

Store Design – Meaning and importance. Objectives of a Good Store Design. Exterior Store Design – Meaning and components. Interior Store Design – Meaning and components. Store layout – Meaning and types of layouts – a) Grid Layout (b) Racetrack layout (c) Freeform layout. Layout Selection – Factors to be considered. Space Planning – Meaning and concept of Planogram. Visual Merchandising – Meaning and methods of display. Detecting and Preventing Shoplifting – Meaning and measures to reduce shoplifting. Employee Theft – Meaning and measures to reduce employee theft.

**References:**

1. Pradhan, Swapna. *Retail Management* – Text and Cases. Tata McGraw Hill Publishing, New Delhi.
2. Levy, Michael & Weiz, Barton. *A Retailing Management*. Tata McGraw Hill Publishing, New Delhi.
3. Gilbert, David. *Retail Marketing Management*. Pearson, Delhi.

4. Lucas, George H.; Bush, Robert & Gresham, Larry. *Retailing*. All India Publishers and Distributors, Chennai.
5. Madaan, K.V.S. *Fundamentals of Retailing*. Tata McGraw Hill.
6. Bajaj, Chetan. *Retail Management*. Oxford university press, New Delhi
7. Vedamani, Gibson. *Retail Management*. Jaico Publishing house, Mumbai
8. Dawson, John. *International Retail Management*. Jaico publishing house, Mumbai
9. Vedamani, Gibson G. *Retail Management: Functional Principles and Practices*, Jaico Publishing house, Mumbai
10. Singh, Harjit. *Retail Management- a Global perspective*. S. Chand, New, Delhi.
11. Gopal, V. V. *Retail Management*. The ICFAI University press, Hyderabad.
12. Nair, Suja R. *Retail Management*. Himalaya Publishing house, Mumbai.

**B.COM.**  
**SEMESTER III**  
**Computer Application for Business-I (GE 3)**

Total Credits: 04 Theory : 3 Credits Practical: 1 Credits

LECTURES : 3 per week of 1 hr each (Total Lectures: 45)

Practical : 1 Practical Lab session of 2 hrs each per week per batch  
(Batch of 10-15 students) (Total Practical sessions: 15)

Max. Marks : 75T + 25P = 100

**Objectives:**

- To provide advanced computer skills and knowledge for commerce students
- To enhance the students' understanding of usefulness of information technology tools for business operations
- To become familiar with the processes needed to develop, report, and analyze business data
- To learn how to use and apply Excel and Excel add-ins to solve business problems

**Theory:**

**Unit I:** Concepts of Data Processing and analysis 15 Lectures (22 Marks)

- a. Data Processing – Steps involved in data processing, advantages of computers in data processing , file management concepts- standard methods of organizing data, file management system, file types: transaction & master, file organization techniques – sequential, direct, indexed sequential
- b. Data analysis and forecasting - importance of data analysis in business, Data forecasting – its need , benefits of data forecasting , use of forecast formula, statistical and financial functions.
- c. Data Integration: concept and how it works
- d. Management Information Systems – An Overview – Concept, Elements – Structure – Computerized MIS – Approaches of MIS Development – Pre-requisites of an Effective MIS – MIS and Decision Support Systems – MIS and Information Resource Management

**Unit II:** Creating Business Spreadsheet 8 Lectures (10 Marks)

- a. Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs
- b. Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions
- c. Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression
- d. Meaning and Advantages of macros



**Unit III:**

Database Management System

12 Lectures (16 Marks)

- a. Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.
- b. SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL
- c. DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules;
- d. Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

**Unit IV: Overview of Business Analytics**

10 Lectures (12 Marks)

- a. Introduction to Analytics: Business analytics – meaning and basic concepts. (Refer Reference 6)
- b. Visualization/ Data Issues: Organization/sources of data, Importance of data quality , Dealing with missing or incomplete data , Data Classification (Refer Reference 7)
- c. Introduction to Data Mining: Meaning, basic concepts, data mining process

**REFERENCE**

1. Computer Fundamentals by Pradeep K. Sinha and Priti Sinha
2. [www.howstuffworks.com](http://www.howstuffworks.com)
3. Database systems – Bipin Desai
4. Excel manual and latest reference books
5. Access manual and latest reference books
6. Davenport article - “Competing on Analytics” , LaValle et al. article - “Analytics: The New Path to Value”
7. Davenport and Harris article - “The Dark Side of Customer Analytics”
8. Ramesh Behl : Information Technology for Management, Tata McGraw Hill Education Private Ltd.
9. Jerome Kanter : Managing with Information, Prentice Hall of India

**Note:**

1. There shall be a theory examination of 75 Marks ( Internal Assessment – 15 Marks; End Semester Exam – 60 Marks) of 2 hrs duration
2. There shall be three lectures per theory class.

**List of Practical Assignments for Computer Applications For Business – I(Lab) for B.Com. Sem III**

**PRACTICALS:**

1. Advanced Spreadsheet (MS-Excel or any similar open source software)
  - a. Result representation of data using spreadsheet
  - b. What-if analysis, Logical tests(nested if functions), Goal seek,
  - c. Representing results graphically
  - d. Filtering, advanced filters, sorting and conditional formatting data
  - e. Data validation techniques, Hyperlinks,
  - f. Pivot table, Scenarios
  - g. Summing through the sheets,
  - h. Getting external data files into Excel
  - i. Macros - creation, editing and deletion of macros
  - j. Assignments to be given on the following topics: to prepare and analyse Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression
2. Database Management System (Ms- Access or any similar open source software)
  - a. Creation of tables, forms, reports, queries using two tables
3. Business Analytics(Using Spreadsheet or Statistical Package such as Gretel/SPSS)
  - a. Assignments to analyze data available from IndiaStat.com such as Analysis of demographic data, environment data, public expenditure
  - b. Analyze data from annual reports of Companies and banks

**Note:**

1. There shall be a practical examination of 25 Marks at the end of each semester (Practical- 20 Marks and Work Book- 5 Marks) and duration of Examination shall be 2 Hrs.
2. There shall be 1 Practical Lab session per batch per week to be taught in computer Lab.

**Question Paper Pattern**

Sem III		Sem IV	
Unit I	22Mrks	Unit I	14Mrks
Unit II	10Mrks	Unit II	22Mrks
Unit III	16Mrks	Unit III	15Mrks
Unit IV	12Mrks	Unit IV	09Mrks

Q.1 Answer the following (any 5/6) (5 X 2=10Mks.)

Q.2.

a | OR x | 4MARKS  
b | y | 6MARKS

Q.3

a | OR x | 4MARKS  
b | y | 6MARKS

Q.4

a | OR x | 4MARKS  
b | y | 6MARKS

Q.5

a | OR x | 4MARKS  
b | y | 6MARKS

Q.6

a | OR x | 4MARKS  
b | y | 6MARKS

**B.COM**  
**SEMESTER III**  
**Economics of Resources (GE 4)**  
**(100 Marks, 60 Lectures)**

**Objectives:**

- 1.To familiarize the students with concepts and issues in the realm environmental economics and sustainable development.
2. To introduce the students to economics of resources and their use against the background of growing global concerns over the future of the world economy due to the rapid depletion of natural resources
3. To help the students understand the significance of the management of environment and resources for business.
4. To introduce the students to the economics of human resource development

**Unit I Economics of the Environment (25 Marks, 15 Lectures )**

Environmental Economics- definition and meaning; linkages between economy and environment, relevance of environmental economics for business, trade-off between conventional economic output and environmental quality (what is the trade-off, why it occurs, what can be done).Economic efficiency and markets-meaning of economic efficiency and social efficiency, relation between markets and economic and social efficiency, external costs, private and social cost, external benefits, externalities and market failure, over-use of open-access resources. The market approach to environmental problems- internalization of external cost, pollution charges, environmental subsidies, carbon credits(meaning of each, how they work through the market mechanism) Environmental Impact Assessment (EIA) of projects- meaning, benefits.

**Unit II Economics of Resources (20 Marks, 12 Lectures)**

Definition of resource, classification, meaning and importance of each, Economic development and resource use- optimist and pessimist models- their major conclusions, Sustainable development- definition and meaning.

**Unit III Economics of Energy and Water (25 Marks, 15 Lectures)**

Economics of energy: meaning of energy; Energy and economic growth, criticality of energy as a resource, energy security, dependence on imports, inflation; Energy availability at the global and national levels, demand-supply gaps, implications, measures to reduce the gap; energy pricing in India; energy audit- meaning, importance; current energy scenario in India .

Economics of water: Economic importance of water; Demand for water- domestic and commercial ( industry, agriculture); Global water scarcity; Water scarcity in India- extent, causes, attempted solution; Pricing of water -importance, water pricing in India; Challenges in the water sector-scarcity, sharing of water, pollution, groundwater issues, pricing, water quality.....; National Water Policy- proposed measures to meet challenges.

#### **Unit IV Human Resource Economics**

**(30 Marks ,18 Lectures)**

Human resource development- role of education and health in human resource development; Link between education and economic growth and development (productivity, earnings, family size, family health, improved standards of living, adoption of new technology...); benefits of education-direct, indirect, private and social benefits; education as a merit good; expenditure on education in India and its composition (primary, secondary and higher education; public and private).

Link between health and economic growth and development (productivity, earnings, money saved can be spent elsewhere, saving and capital formation, better educational performance of children, smaller families....); determinants of health (income and social status, education, physical environment, health services...) ; health status indicators in India- birth rate, death rate, life expectancy, mortality (infant, child and maternal mortality rates), morbidity; recent trends in health status in India; economic dimension of healthcare - demand and supply of health care; challenges to public health in India; financing of health services - private and public expenditure on health; health insurance.

#### **References:**

1. Field, Barry. C. & Field, M. K. 2002. Environmental Economics: An Introduction. McGraw Hill, Singapore.
2. Field, Barry. C. 2001. Natural Resource Economics: An Introduction. McGraw Hill, Singapore.
3. Bhattacharya, R.N. 2001. Environmental Economics: An Indian Perspective. Oxford University Press, New Delhi.
4. Bromley, D. W. 1986. Natural Resource Economics, Policy problems and Contemporary Analysis. Kluwer, Boston.ed.
5. Dorfman, M. R. 1972. Economics of the Environment. W.W. Norton & Co. New York.
6. Dutt, R. and Sundharam, K.P.M. (most recent edition). Indian Economy. Sultan Chand and Co. New Delhi.
7. Hanley, N., J. F. Shogren & B. White. 2001. Environmental Economics in Theory and Practice. Macmillan. London.
8. Hartwick, J. M. & Olewiler, N.D. 1998. The Economics of Natural Resource Use. Harper & Row, Mass., USA. 2<sup>nd</sup>ed.
9. Hussen, A. 2004. Principles of Environmental Economics. Routledge. London.
10. Karpagam, M. 2001. Environmental Economics. Sterling Publishers. New Delhi.
11. Merret, S. 1997. Introduction to the Economics of Water Resources: An International Perspective. UCL Press.
12. Perman, R. Ma, Y., McGilvray, J. and Common, M. 2003. Natural Resource and Environmental Economics. Pearson Education Ltd. 3<sup>rd</sup>ed.
13. Shankar, U. 2001. Environmental Economics. Oxford University Press. New Delhi.ed.
14. Singh, K. 1994. Managing Common Pool Resources: Principles and Case Studies. Oxford University Press. New Delhi.
15. Singh, K. & Shishodia, A. 2007. Environmental Economics: Theory and Applications. Sage. New Delhi.
16. Thompson, D. 2003. The Economics of Environmental Protection. Winthrop Publishers. Cambridge, Mass.

17. Tietenberg T. H. 1994. Environmental Economics & Policy. Harper Collins. New York.
18. Tietenberg T. H. 2006. Environmental and Natural Resource Economics. Addison-Wesley. New York. 7<sup>th</sup> ed.
19. WHO. 2001. Macroeconomics and Health: Investing in Health for Economic Development, Report of the Commission on Macroeconomics and Health, WHO.
20. <http://www.who.int/macrohealth/action/sintesis15novingles.pdf>
21. Winpenny, J. 1994. Managing Water as an Economic Resource, Routledge
22. The Hindu. Survey of Environment: Various issues.
23. World Resources Institute: World Resources, Annual Reports, Other publications.

**Useful websites:**

World Water Council: <http://www.worldwatercouncil.org>

Water Resources Ministry: <http://wrmin.nic.in>

World Health Organization: <http://www.who.int>

**B.COM**  
**SEMESTER IV**  
**Fundamentals of Investment (CC 12)**  
**(100 Marks, 60 Lectures)**

**Objective:** To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

**Unit I Investment Environment**

**(30 Marks, 20 Lectures)**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets (Equity, Mutual funds, Debt), the Indian securities market, the market participants (Stock exchanges, Stock brokers, Clearing House, Depositories, Depository Participants, FIIs, Domestic institutional investors, Individual investors), Online and offline trading in securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns.

**Unit II Analysis of Equity and Debt Instruments**

**(30 Marks, 20 Lectures)**

**(a) Fixed Income Securities**

Bond features, types of bonds, estimating bond yields, Bond Pricing, types of bond risks, default risk and credit rating, Bond market indices.

**(b) Approaches to Equity Analysis**

Introduction to Fundamental Analysis, Technical Analysis, dividend capitalisation models, and price-earnings multiple approach to equity valuation, Intrinsic value, Price to Book value ratio.

**Unit III Portfolio Analysis and Financial Derivatives**

**(20 Marks, 10 Lectures)**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

**Unit IV: Investor Protection**

**(20 Marks, 10 Lectures)**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investor awareness and activism.

**References:**

1. Jones, C.P. Investments Analysis and Management, Wiley, 8th ed.
2. Chandra, Prasanna. Investment Analysis and Portfolio Management. McGraw Hill Education
3. Rustogi, R.P. Fundamentals of Investment. Sultan Chand & Sons, New Delhi.
4. Vohra N.D. & Bagri B.R., Futures and Options, McGraw Hill Education
5. Mayo. An Introduction to Investment. Cengage Learning.

**B.COM**  
**SEMESTER IV**  
**Income Tax (Direct Tax) (CC 13)**

**Marks: 100**

**Lectures: 60**

**Learning Objective:** To provide basic knowledge of concepts, principles and provisions of Income-tax Act, 1961 and the relevant Rules

**Unit I : INTRODUCTION**

**(20-25marks, 12 lectures)**

**a) BASIC CONCEPTS:**

Income-u/s 2(24), Person -u/s 2(31), Assessee- u/s 2(7), Assessment- u/s 2(8), Assessment Year- u/s 2(9), Previous Year- u/s 3, Business- u/s 2(13), Company -u/s 2(17), Gross Total Income u/s. 80 (B) (5), Permanent Account Number (PAN)-u/s 139A.

**b) SCOPE OF INCOME & RESIDENTIAL STATUS:**

Scope of Total Income u/s 5.

Apportionment of Income between spouses governed by Portuguese Civil Code u/s5A.

Residential Status in India u/s 6: Sections 6(1), 6(6) (a), 6(2), 6(6) (b), 6(3), 6(4).

Practical problems to cover determination of residential status of Individuals only

**c) EXEMPTIONS & EXCLUSIONS U/s 10:**

1. Leave Travel Concession - u/s 10(5).

2. Gratuity-u/s 10(10)(only for theory).

3. Compensation received at the time of Voluntary Retirement - u/s 10(10C).

4. Amount received under Life Insurance Policy - u/s 10(10D).

5. Payment received from Provident Fund-u/s 10(11), (12).

6. Payment received from approved superannuation fund- u/s 10(13).

7. House Rent Allowance - u/s 10(13A).

8. Special allowance - u/s 10(14):

Conveyance, Daily, Uniform, Helper, Research, Transport, Travelling, Children's Education, & Children's Hostel Expenditure Allowance.

9. Interest on Securities- u/s 10(15).

10. Dividends & Interest on Units - u/s 10(34), (35).

**Unit II : COMPUTATION OF INCOME FROM SALARIES: (30-35 Marks, 15 lectures)**

Sections 15, 16 & 17 Inclusive of allowances (exclusive of valuation of perquisites)

(Only elementary problems on computation of income from salaries of an individual assessee)

**Unit III: COMPUTATION OF PROFITS & GAINS OF BUSINESS OR PROFESSION:**

**(30-35 Marks, 20 lectures)**

Sections: 28,29,30,31,32(excluding Depreciation Rates)

Section 36: Restricted to following clauses:

i. Section 36 (1)(i)- Insurance premium

ii. Section 36 (1)(ii)- Bonus/Commission to employees.

iii. Section 36 (1)(iii)- Interest on Borrowed Capital



- iv. Section 36 (1)(iv) - Employer's Contribution to RPF& Approved Superannuation Fund
- v. Section 36 (1)(v) - Contribution towards Approved Gratuity Fund
- vi. Section 36 (1)(vii) Bad Debts
- Section 37(1) - General Deduction
- Section 37(2B) - Advertisement Expenses in Souvenir etc. of a political party.
- Section 40(a), 40A (2), 40A (3)
- Section 43(B) - Disallowance of unpaid liabilities.
- Section 44AD & 44AE

#### **Unit IV:**

**(20-25 Marks, 13 lectures)**

##### **a) Permissible Deductions under Chapter VI-A**

Sections 80 C, 80CCC, 80CCD, 80 CCE, 80D, 80E, 80G, 80TTA, 80U.

**b) Computation of total income of an individual assessee.**

**c) Computation of tax liability of an individual assessee, Rebate under Section 87A.**

##### **Books for Study and Reference:**

1. Singhania, Vinod K., & Monica Singhania, Student's Guide to Income Tax, University edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Manoharan T.N., Direct Tax Laws, Snow White Publications,
4. Singhania V.K. Students' guide to Income Tax , Taxmann Publications
5. Hariharan.N., Income Tax Law& Practice Vijay Nicole Imprints Pvt.Ltd.
6. Singhania V.K., & Singahania K., Direct Taxes Law & Practice, Taxmann Publications.
7. Mehrotra H.C., Income Tax Law & Practice, Sahitya Bhavan , Agra
8. Prasad B., Income Tax Law & Practice, Wishwa Prakashan
9. Pagare D., Income Tax Law & Practice, Sultan Chand & Sons, New Delhi
10. Gaur V.P., & Narang.D.B., Income Tax Law & Practice, Kalyani Publications.

### **PATTERN OF QUESTION PAPER**

#### General guidelines:

1. The question paper shall have total of 6 questions carrying 80 marks and shall be of 2 hours duration.
2. Four questions of 20 marks each to be answered.
3. Question No. 1 to be compulsory (four short problems of 5 marks each)
4. Any three questions from the remaining five questions to be answered.
5. A question may be sub-divided if necessary.

### **INCOME TAX (DIRECT TAX)**

#### **Semester IV**

Duration: 2 Hours

Max. Marks: 80

Instructions: (i) Q1. is compulsory

(ii) Answer any 3 from the remaining questions

Q1. Practical type, four sub-questions, carrying 5 marks each, covering the entire syllabus.

(Marks-20)

Q2. Practical Question on Unit II i.e. Computation of Income from 'Salaries' covering deductions under Chapter VI-A, and computation of tax liability of individual assessee only. (Marks -20)

Q3. Practical Question on Unit III i.e. computation of Profits and Gains from Business or Profession, covering deductions under Chapter VI-A and computation of tax liability of individual assessee only. (Marks-20)

Q4. Answer any four out of the following in relation to the Income Tax Act: (Marks-20)

- a. Short Answer type Q. on Unit I
- b. Short Answer type Q. on Unit I
- c. Short Answer type Q. on Unit II
- d. Short Answer type Q. on Unit III
- e. Short Answer type Q. on Unit IV

Q5. Answer any four out of the following in relation to the Income Tax Act: (Marks-20)

- a. Short Answer type Q. on Unit I
- b. Short Answer type Q. on Unit II
- c. Short Answer type Q. on Unit II
- d. Short Answer type Q. on Unit III
- e. Short Answer type Q. on Unit IV

Q6. Answer any four out of the following in relation to the Income Tax Act: (Marks-20)

- a. Short Answer type Q. on Unit I
- b. Short Answer type Q. on Unit II
- c. Short Answer type Q. on Unit III
- d. Short Answer type Q. on Unit IV
- e. Short Answer type Q. on Unit IV

**B.COM**  
**SEMESTER IV**  
**ACCOUNTING**  
**Accounting For Service Organizations (CC 14)**  
**(100 Marks – 60 Lectures)**

**Objectives: To familiarize the students with practical aspects of accounting for service organizations such as banks, general insurance companies, underwriters and hotels**

**Unit I Accounting for Banking Companies (40 Marks, 18 Lectures)**

Meaning of Banking and Banking Company, Brief idea about- Important Legal Provisions affecting the accounts, Different types of Deposits, Different types of Advances, Other Facilities extended to Customers.

Practical problems to cover preparation of Balance Sheet (Form A) and Profit and Loss Account (Form B) in Vertical Form with Separate Schedules.

**Unit II Accounting for General Insurance Companies (20 Marks, 18 Lectures)**

Types of Insurance, Accounts of General Insurance Company. Final accounts to be prepared as per IRDA and shall comply with the requirement of Schedule B.

Revenue account to be prepared under FORM B-RA.

Profit & Loss A/C to be prepared under FORM B-PL.

Balance Sheet to be prepared under FORM B-BS.

Revenue a/c, P/L A/C Balance sheet to be prepared as per information provided.

**Unit III Accounting for Underwriting of Shares and Debentures**

**(20 Marks, 12 Lectures)**

Meaning, types of underwriting, Calculation of liability of Underwriter-Full underwriting – Partial underwriting – Sole underwriters – Joint underwriters – underwriting commission – Journal entries and Ledger Accounts.

**Unit IV Accounting for Hotels**

**(20 Marks, 12 Lectures)**

Concepts, Visitors Ledger (theory only) and final Accounts of Hotels under sole proprietorship, partnership and joint stock company (in case of company-as per Schedule III, Companies Act 2013).

**References:**

1. Chowdhary, Chopde, & Pednekar, M. *Financial Accounting, Auditing & Taxation*. Mumbai: Sheth Publishers.
2. Jain, & Narang. *Advanced Accountancy*. New Delhi: Kalyani Publishers.
3. Monga, J. R., & Ahuja, G. *Advanced Accounting* (Vols. I, II). Noida: Mayoor Paperback.
4. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
5. Paul, S. K. *Accountancy* (Vols. I, II). Calcutta: New Central Book Agency.

6. Shukla, M. C., & Grewal, T. S. *Advanced Accounts*. New Delhi: S. Chand & Co .
7. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.

Websites:

[www.icaai.org](http://www.icaai.org)

**Question Paper guidelines**

- Two questions from Unit I and Unit II each (Banking and insurance)
- One question on preparation of Profit and Loss Statement and the second question to be on preparation of Balance Sheet.
- One question each from Unit III and Unit IV each.

**B.COM**  
**SEMESTER -IV**  
**Companies Act and IPR Laws (SEC 2)**  
**(100 Marks, 60 Lectures)**

**Objective:** To impart basic knowledge of the provisions of the Companies Act 2013, The Patents Act, 1970, Indian Copyright Act, 1957, The Trademarks Act, 1999 and The Designs Act, 2000.

**UNIT 1: Introduction to Regulatory Framework of Companies (40 Marks, 24 lectures)**

Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]

**UNIT 2: Management of Companies (20 Marks, 12 Lectures)**

Classification of directors, women directors, independent director, small shareholders' director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors.

Key managerial personnel; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

**UNIT 3: Books of Accounts, Winding-up and Insider Trading (20 Marks, 12 lectures)**

Provisions relating to Books of Accounts, Auditors' Appointment, Auditor's Report.

Winding Up: Concept and modes of Winding Up.

Insider Trading and Whistle Blowing: Meaning & legal provisions of insider trading; Whistleblowing: Concept and Mechanism.

**Unit 4 : Intellectual Property Rights (20 Marks, 12 Lectures)**

Meaning of Intellectual Property, Meaning and Registration of Patent , Patentable Invention, Compulsory Licensing, Remedies in case of Violation of Patent.

Meaning of Design, Registration Procedure of Design, Piracy of Registered Design , Remedies for Violation of Design.

Copyright - Meaning, Registration of Copyright, Infringement of Copyright, Broadcasting Right, Performer's Right.

Trademark - Meaning, Procedure for Registration of Trademark, , Deceptively Similar Mark, , Remedies in Case of Violation of Trademarks and Copyright

**References:**

1. MCKuchhal, Modern Indian Company Law, ShriMahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi
4. ReenaChadha and SumantChadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, NewDelhi,.
8. A Compendium of Companies Act 2013, along with Rules, by TaxmannPublications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
11. Dr. BL Wadhera , Intellectual Property Law, Delhi, Universal Publishing Co. Pvt. Ltd
12. P. Narayanan , Intellectual Property Law, Kolkata, New Delhi, Eastern Law House
13. KashiNath Jena, Intellectual Property Rights, Globalisation and Global Relations , Abhijeet Publications, Delh
14. A V NarsimhaRao , Law of Patents Concepts and Cases , ICFAI University Press  
Government of India Websites for Registration of Companies, Patents, Copyright, Trademarks and Designs

1. [www.mca.gov.in](http://www.mca.gov.in)
2. <http://www.ipindia.nic.in/>
3. <http://copyright.gov.in/>

**B.COM.**  
**SEMESTER IV**  
**Business Statistics – II (GE 5)**  
**(100 Marks - 60 Lectures)**

**Unit I Correlation and Regression Analysis (14Lectures -30marks)**

Meaning, Types and Methods of studying Correlation, Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation, Properties of Coefficient of correlation, Linear Regression, Lines of regression and regression coefficients.

**Unit II Probability Theory (21Lectures -36 marks)**

Elements of Probability-Random Experiments, events, definition of probability, conditional probability, addition and multiplication theorem, Mathematical expectation.

Theoretical Distribution - Random variable, Binomial, Poisson and Normal Distribution.

**Unit III Sampling Theory (14Lectures -16 marks)**

Methods of sampling- Census and Sample enumeration, Methods of Sampling: Simple Random Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling, Purposive Sampling, Quota and multi stage sampling (with examples).

Test of Hypothesis and Estimation- Sampling distribution, Standard error, Sample mean and Sample proportion, confidence limits, population mean and population proportion, Procedure for testing of hypothesis, Type I and Type II error, critical region, level of significance, test of significance for large samples.

**Unit IV Interpolation and Extrapolation (11Lectures -18marks)**

Finite differences, Forward and Backward differences, Forward and Backward difference table, Newton-Gregory forward and backward difference formula for equidistant values of the argument (only applications), Lagrange's Interpolation formula for unequally spaced points (only applications), Shift Operator, Binomial Expansion method to find missing values (maximum 2 missing values).

**References:**

1. Gupta S.P., *Statistical Methods*, Sultan Chand & sons.
2. Gupta C.B., *Fundamentals of Statistics*, Himalaya Publishing House.
3. Shah R.J., *Statistical Methods*.
4. Mazumdar Neeta, *Statistical Techniques*, RajhaunsVitaran.
5. Sastry S.S., *Introductory Methods of Numerical Analysis*

**B.COM**  
**SEMESTER IV**  
**APPLIED COMPONENT**  
**Financial Services**  
**(100 Marks – 60 Lectures)**

**Objective:** To develop an understanding of salient features and mechanisms of important financial services and recent developments and issues in Indian financial services sector.

**Unit I Introduction to Financial Services (25 Marks- 15 Lectures)**

Meaning of Financial Services, Classification and types of financial services - asset/fund-based services and fee-based/advisory services, Importance of financial services; Constituents of financial services market, Growth and development of financial services in India, Problems of financial services sector in India.

**Unit II Depository Services (25 Marks- 15 Lectures)**

Meaning, Need for a depository system, Functions of a depository, Depositories in India - CDSL, NSDL; Depository participants (DPs) - Functions of Depository Participant – Dematerialization, Re-materialization, Account Opening, Transmission and nomination, Trading and settlement, Pledge and hypothecation, Corporate actions.

**Unit III Mutual Funds (25 Marks- 15 Lectures)**

Concept, Advantages and disadvantages of mutual fund investing, Structure of mutual funds in India, Classification of mutual funds, Mutual fund terminologies – Scheme, Portfolio, Net Asset Value (NAV), Load, Management fees; Portfolio management process of mutual funds, History and growth of mutual funds in India, SEBI regulations on mutual funds, AMFI.

**Unit IV Credit Rating & Securitization Services (25 Marks- 15 Lectures)**

- (c) Credit Rating - meaning, rating methodology, importance of credit rating; credit rating agencies in India CRISIL, CARE, ICRA, Small & Medium Enterprises Rating Agency (SMERA).
- (d) Securitization - Meaning, Features, Mechanism, Types, Benefits of Securitization, Process of Securitization, Issues in Securitization

**References:**

- 6. Gordon, E., & Natarajan, K. (2015). *Financial Markets and Services* (Ninth ed.). New Delhi: Himalaya Publishing House.
- 7. Gurusamy, S. (2009). *Financial Services* (Second ed.). New Delhi: Tata McGraw Hill.
- 8. Khan, M. Y. (2010). *Financial Services* (Fifth ed.). New Delhi: Tata McGraw Hill.



9. Pathak, B. (2009). *The Indian Financial System: Markets, Institutions and Services* (Second ed.). New Delhi: Pearson Education.
10. Ramesh Babu, G. (2005). *Financial Services in India*. New Delhi: Concept Publishing Company.

Journals:

International Journal of Financial Services Management  
Journal of Private Equity  
Journal of Applied Finance  
Finance India  
Indian Journal of Finance  
Vikalpa

Websites:

<http://financialservices.gov.in/>  
<https://vcexperts.com/>

**B.COM**  
**SEMESTER IV**  
**Business Environment –II (GE 5)**  
**(100 Marks-60 Lectures)**

**Objective:** To introduce the students to elements and composition of economic, legal and international environment of business and also aims to bring about awareness of business environment in Goa.

**Unit I Economic Environment of Business (30 Marks – 18 Lectures)**

Meaning and components of economic environment of business, - Economic systems, Economic planning, Economic policies, Economic legislation, controls and regulations  
Economic systems -capitalism, socialism and mixed economy- meaning and features  
Economic planning in India- Objectives of planning and main provisions of current five Year plan, NITI Ayog.  
Economic policies -fiscal, monetary, industrial policy, Import-Export policy, investment policy (including foreign investment policy) and employment policy –meaning and objectives.  
Make in India policy and business.

**Unit II Legal Environment of Business (20 Marks – 12 Lectures)**

Meaning and components of legal environment; impact of legal environment on business  
Environment Protection Act 1986 – objectives and major provisions  
Consumer Protection Act 1986 – Objectives and major provisions, Consumer Redressal Agencies; Jurisdiction and powers  
Right to Information Act (RTI) 2005- Definition and meaning of information, public Authority, right to information and record- objectives of the Act- scope of right to information— exemption—public Information officer - procedure for seeking information, fees and response time, appeals, penalty provisions, case studies.

**Unit III International Environment and India (20 Marks – 12 Lectures)**

Overview of Industrial policy of India till 1990- new industrial policy-objectives and features, globalization- liberalization- privatization (meaning) and - Foreign capital- meaning, need - Multi-national Corporation-merits and demerits-case studies on MNCs in Goa.  
International events and its impact on Indian industry

The International Finance Corporation's Ease of Doing Business Index - composition of the index; India's performance on the index and each of the components.

**Unit IV Business Environment in Goa (30 Marks – 18 Lectures)**

Brief introduction of industrialization in Goa- Current Status of the Goan economy- Goa's current performance on important economic and socio-economic indicators-Industrial policy in Goa - Introduction, objectives and thrust areas- Industrial Estates in Goa -Industry associations- meaning and need- Goa Chamber of Commerce and Industry (GCCl) and Goa State Industries Association (GSIC) -objectives and functions and major activities.  
Environmental issues and Goan Industry

Local self government in Goa -meaning, objectives, functions; Activities of Panchayat /Municipality and their impact on business.

Environmental movements in Goa-meaning of environmental movement, movements related to mining, tourism and construction -their objectives and activities.

Case study on CSR in Goa.

## References

1. Agarwal, P.N. (2001) A comprehensive History of Business India, Tata McGraw-Hill Publisher Company Limited, New Delhi.
2. Konoria, S.S. Ed (1990) Footprints of Enterprises, Federation of Indian Chamber & Commerce, New Delhi
3. Misra, S.K. & Puri, V.K. (2007) Economic environment of Business, Himalaya Publishing House, Delhi
4. Menon, Lydia & Mallya, Prita, Business Environment
5. Cherunillam, Francis Business Environment, Himalaya Publishing House
6. Ashwathappa, K, Business Environment, Himalaya Publishing House
7. Dutt & Sundaram, Indian Economy, S. Chand & Company
8. Goa Panchayat Raj Act
9. Right to Information Act 2005

## Websites:

1. Envfor.nic.in/legis/env1.html
2. www.ncdrc.nic.in/11.html
3. [www.iitb.ac.in/legal/RTI-Act.pdf](http://www.iitb.ac.in/legal/RTI-Act.pdf)

**B.COM**  
**SEMESTER IV**  
**Event Management (GE 5)**  
**(100 Marks – 60 Lectures)**

**Objective:** To introduce to the students the concepts and operations in event management industry.

**Unit 1: Introduction to Event Management**

**25 Marks, 15 Lectures**

Introduction, Growth of event management industry, Event management industry in India, Principles of event management, Size of Events – Mega events, Regional events, Major events, Minor events; Types of Events – Sporting, Entertainment, art and culture, Commercial, marketing and promotion events, Meetings, Exhibitions, Festivals, Family and Fund raising events; Issues in event management, Event evaluation, Event risks and laws.

**Unit 2: Event Planning**

**25 Marks, 15 Lectures**

Concept and designing of events, Preparing event proposal, Critical path and function sheets, Event pricing and management fees, Client meetings and event contracts, Planning and management of event team and crew, Planning event resources, Event protocol, Event itinerary, Event planning tools and emerging technology.

**Unit 3: Event Production**

**25 Marks, 15 Lectures**

Event production concepts and requirements, Identifying event vendors, Negotiations and contracts with vendors, Scheduling and Checklists, Venue management – Selection, Staging, Lights and sound, Audio-Visual, Event safety and security.

**Unit 4: Event Marketing and Financing**

**25 Marks, 15 Lectures**

Event marketing mix, Event branding, Event publicity, public relations and communication, Event sponsorship, Event budgets and cost sheet, Financial control in events, Profit analysis of events, Computer applications in event financing and control.

**References:**

1. Allen, J. (2009). *Event Planning* (Second ed.). Ontario: John Wiley & Sons.
2. Bowdin, G., Allen, J., O'Toole, W., & McDonnell, I. (2011). *Events Management* (Third ed.). New York: Routledge.
3. Chaturvedi, A. (2009). *Event Management: A Professional and Developmental Approach*. New Delhi: Global India Publications.
4. Gaur, S. S., & Saggere, S. V. (2003). *Event Marketing and Management*. Noida: Vikas Publishing House.

5. Shone, A., & Perry, B. (2004). *Successful Event Management: A Practical Handbook*. London: Thomson Learning.
6. Wagen, L. V., & Carlos, B. R. (2009). *Event Management for Tourism, Cultural, Business, and Sporting Events*. New Delhi: Pearson Educationl.

Journals:

International Journal of Event Management Research  
International Journal of Event Management and Festivals  
International Journal of Hospitality and Event Management

**OTHER ELECTIVE SEMESTER-IV**  
**B.COM.**  
**SEMESTER IV**  
**Computer Application for Business-II (GE 5)**

Total Credits: 04 Theory : 3 Credits Practical: 1 Credits

LECTURES : 3 per week of 1 hr each (Total Lectures: 45)

Practical : 1 Practical Lab session of 2 hrs each per week per batch  
(Batch of 10-15 students) (Total Practical sessions: 15)

Max. Marks : 75T + 25P = 100

**Objectives:**

- To familiarise the student with various applications of Information and Communication technologies in business
- To enable the student to become familiar with the mechanism for conducting business transactions through electronic means
- To provide skills and knowledge to create a maintain a website for business

**Theory:**

**Unit I:** Internet technology

8 Lectures (14 Marks)

- a. Introduction to computer networks : Introduction- need, advantages, disadvantages, types of networks, types of transmission media, Internetworking devices-bridges, routers, gateways, IP addressing: why IP address, basic format of IP address- IPV4, IPV6, Protocols - HTTP, HTTPS, FTP, DNS, Email
- b. Applications on Internet: search engines ,browsers, blogs, social networking - types and applications

**Unit II:** Ecommerce theory

20 Lectures (22 Marks)

- a. Introduction to E-Commerce: Scope, Definitions, Trade Cycles
- b. The Value Chain, Supply Chain, Porter's Value Chain
- c. Electronic data Interchange (EDI): Introduction, definition and benefits, technology standards, Communication, implementation, agreements, EDI and business.
- d. E-Commerce models- categorizing major E-commerce business models(B2B,B2C,C2C), introduction , key elements a business model
- e. E –Governance Models: (G2B, G2C, C2G, G2G), Challenges to E – Governance, Strategies and tactics for implementation of E – Governance Case Study

- f. E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working), payment gateways, risks involved in e-payments.
- g. E-Commerce applications in various industries: banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online learning, publishing and entertainment, Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

### **Unit III: ERP**

10 Lectures( 15 Marks)

- a. Introduction: Traditional information model, Introduction to an enterprise, What is an ERP?, Reasons for growth of ERP market, Advantages and Disadvantages of ERP
- b. Introduction to business modules: finance, manufacturing, Human resource, materials management, sales and distribution, Limitations of ERP,
- c. ERP and e-Commerce

### **Unit IV : Security and Encryption**

(7 Lectures) (9 marks)

- a. Need and concepts, the e-commerce security environment- dimension, definition and scope of e- security
- b. Security threats in the E-commerce environment - security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.
- c. Technology solutions- Encryption security channels of communication, protecting networks and protecting servers and clients

### **Note:**

3. There shall be a theory examination of 75 Marks ( Internal Assessment – 15 Marks; End Semester Exam – 60 Marks) of 2 hrs duration
4. There shall be three lectures per theory class.

### **REFERENCE**

1. Web technology- Kahate
2. Introduction to Information Technology – ITL Education Solutions Limited, Pearson Education
3. E-Commerce: Strategy, Technologies and Applications By David Whitely, Tata McGraw Hill Edition. I
4. Kalakota and Whinston, Frontiers of Electronic commerce, Pearson Education Asia.
5. S Sadagopan, “ERP a Management Prospective” Tata McGraw Hill Publishing Company Limited, New Delhi 1999
6. Alexis Leon , “ERP Demystified”, Tata McGraw Hill Publishing Company Limited, New Delhi 2000
7. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education

8. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
9. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
10. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
11. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
12. Sushila Madan, *E-Commerce*, Taxmann
13. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co .



**List of Practical Assignments for Computer Applications For Business – II(Lab) for B.Com. Sem IV**

**PRACTICALS:**

1. Designing, building and launching e-commerce website:
  - A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in house development of a website, updating website, uploading content on the website using FTP tools
  
2. Mini-Project in ERP Implementation  
Case study – Studying ERP implementation in any business firm  
Report preparation and submission – report shall include ERP introduction, life cycle as followed by the Business firm under study – pre-evaluation screening, package evaluation, project planning phase, gap analysis, reengineering, configuration, implementation team training, testing, going live, end user training, post implementation.

**Note:**

1. There shall be a practical examination of 25 Marks at the end of each semester (Practical-20 Marks and Work Book- 05 Marks) and duration of Examination shall be 2 Hrs.

**B.COM**  
**SEMESTER IV**  
**Indian Economy (GE 6)**  
**(100Marks, 60 Lectures)**

**Objectives:**

- 1.To enable the students to grasp the current economic problems in India.
2. To highlight the important economic sectors and challenges faced by them in the recent years.
3. To acquaint students with the major policy regimes of government to resolve problems in agriculture, industry and service sector of India.
4. To enable students to understand the change in policy focus from central planning to process of market integration of the Indian Economy with other markets in the world.

**Unit I Basic Issues in Economic Development (20 Marks, 10Lectures)**

Concept and Measures of Development and Underdevelopment; The concept of economic growth and development, India's recent position in the world economy(based on World Bank GNI per capita), Human Development- concept, the Human Development Index – interpretation of indicator and value & rank of the indicator for India in the world context.

**Unit II Basic Features of the Indian Economy (20 Marks,10 Lectures)**

Composition of national income and occupational structure, per capita income, inflation, unemployment, income distribution, poverty); India's population demographics [ infant mortality rate, literacy rate, gender composition-female male ratio(issue of missing women) and age structure- concept of demographic dividend]

**Unit III Policy Regimes, Growth, Development& Structural Change (30 marks, 20Lectures)**

- a) Review of Planning Policy Experience in India.
- b) Policies for Agricultural and Rural Development(since Green Revolution till recently).
- c) Major Industrial policies under planning- Nehru-Mahalanobis Model and Liberalization, Globalization and Privatization (LPG) model of industrial growth.Evolution of Disinvestment policy of Government.
- d) Economic Reforms since 1991 – in banking sector (Narasimham Committee report main suggestions), capital markets,in the external sector, managed exchangerate system, rupee convertibility, in Government's policy on IT services,FDI,FPI entry in domestic sectors.
- e) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.

**Unit IV Sectorial Trends and Issues (30 Marks, 20 Lectures)**

**a) Agriculture Sector:**

Nature of Indian Agriculture; Brief evaluation of the agricultural sector (achievements and problems); Agricultural Finance (organized-NABARD, Cooperative and Commercial banks, Micro finance institutions, unorganized sources- moneylenders, landlords, traders etc.); Agricultural Marketing (defects and corrective measures); Government Policy Measures : Minimum Support

Price, Food Security- PDS, TDPS (only meaning and challenges), National Food Security Act 2013(only rationale).Farmers Suicides, Land Acquisition.

**b) Industry and Services Sector:**

Present structure of industry in the Indian economy; Composition of the Indian industrial sector (organized & unorganized sector, public & private sector, large, medium, small and micro industrial units); Brief evaluation of the industrial sector (achievements and weaknesses); Challenges facing Indian manufacturing; MSME sector – role in the Indian economy and challenges faced.Meaning of Services, importance of services sector in the Indian economy; important components – Information Technology and IT-enabled Services, trade, tourism and travel, transport, telecommunications, real estate and construction, financial services, healthcare and education (contribution to GDP, employment, export earnings (where relevant));

**c) External Sector:**

Structure, Performance and Reforms: Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments (value, volume and direction); Export-import policies and their impact on exports and imports.WTO, meaning of major agreements (AOA, MFA, TRIPS, TRIMS etc.) and impact on India (wherever relevant).

**References:**

1. Ahluwalia I.J. & I.M.D. Little 1998, India's Economic Reforms & Development: Essays for Manmohan Singh, Oxford University Press, Delhi.
2. Dreze Jean and Sen Amartya 1996, Indian Economic Development and Social Opportunity, Oxford University Press, Delhi
3. Datt R. and Sundaram K.P.M., 2015, Indian Economy, S. Chand and Co., New Delhi. 71<sup>st</sup> edition.
4. Ghosh A. (Latest Edition), Indian Economy, World Press, Calcutta.
5. Kapila Raj and Kapila Uma 2001, India's Economy in the 21<sup>st</sup> Century: Collection of Select Articles, Academic Foundation, Ghaziabad.
6. Mishra S K and Puri V. K. 2015, Indian Economy, Himalaya Publishing Co., Mumbai. 33<sup>rd</sup> edition.
7. Patel, I.G. 1998 Economic Reforms and Global Change, Macmillan, Delhi.
8. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
9. Rangarajan, C. and N. Jadhav. *Issues in Financial Sector Reform*. Bimal Jalan. (ed). *The Indian Economy*. Oxford University Press, New Delhi.
10. Tandon B.B. and Tandon K.K. 2015, Indian Economy, Tata McGraw Hill, New Delhi.

**Journals**

1. EPW
2. Yogana

## Websites

1. [www.indiabudget.nic.in](http://www.indiabudget.nic.in)
2. [www.rbi.org.in](http://www.rbi.org.in)
3. [www.finmin.nic.in](http://www.finmin.nic.in)
4. [www.goidirectory.nic.in](http://www.goidirectory.nic.in)

**B. COM**  
**SEMESTER V**  
**Industrial Management (CC 15)**  
**(100 Marks- 60 Lectures)**

**Objective:** To enable the students to gain understanding of concepts and environment of industrial management.

**Unit I Introduction to Industrial Management, Factory Location and Plant Layout**  
**(25 Marks-15 Lectures)**

Concept of Industrial Management – Industrial Management Process – Importance of Industrial Management. Scientific approach to Industrial Management- Concept, principles and significance of scientific management.

Meaning and factors determining factory location.

Concept, objectives and importance of plant layout, factors influencing layout, types of layout, problems of layout.

**Unit II Industrial Productivity and Work Environment** **(25 Marks-15 Lectures)**

Meaning of Productivity: Factors affecting Industrial Productivity – Significance of higher Industrial Productivity — Suggestions for Productivity improvement-Role of National Productivity Council.

Work environment- Factors affecting Work Environment - Lighting, air, ventilation, temperature, water, sanitation and noise.

Occupational Hazards- Meaning and types - Biological Hazards, Chemical Hazards and Psychological Hazards. Measures to minimize occupational hazards.

**Unit III Total Quality Management** **(25 Marks-15 Lectures)**

Concept of TQM – Principles of TQM – Benefits of TQM.

Methods of TQM – Management methods (i) Benchmarking - Meaning, Types of Benchmarking, Steps in Benchmarking Process(ii) Deming Wheel – Steps in Deming Wheel(iii) Just in time- Objectives and Characteristics of Just in Time (iv) Quality Circles-Concept and features of Quality Circles, (v) Six Sigma

Analytical methods – (i) Critical Path Method – Process and advantages of Critical Path Method(ii) Force Field Analysis – Driving and restraining forces, decision making(iii) Failure Mode and Effect Analysis –Meaning and steps in Failure Mode and effect Analysis

ISO-9000-Concept, Standards and guidelines.

**Unit IV Industrial Safety and Occupational Health** **(25 Marks – 15 Lectures)**

Definition of safety – Objectives of Safety Management.

Industrial Accidents – Causes of Accidents (a) Mechanical causes (b) Human Causes

Effects of Industrial accidents on employers, workers and society.

Code of practices for accident prevention.

Occupational Health- Concept- Health program in industries – Role of National Institute of Occupational Health(NIOH) - legal provisions regarding health- OHSAS 18000- (Occupational

Health and Safety Standards) - (In brief)

**References:**

- 1) Lundy, J. *Effective Industrial Management*. Eurasia Publishing House, New Delhi.
- 2) Khanna, O.P. *Industrial Engineering and Management*. Dhanpat Rai Publications, New Delhi.
- 3) Ahuja, K.K. *Industrial Management and Organisational Behaviour*. Khanna Publishers, Delhi.
- 4) Rao, Thukaram. *Industrial Management*. Himalaya Publishing House, Mumbai.
- 5) Aswathappa, K. *Factory Organisation and Management*. Himalaya Publishing House, Mumbai.
- 6) Telsang, Martand. *Industrial and Business Management*. S Chand Publications, New Delhi.
- 7) Deshpande, A.S. *Industrial Organisation and Management*. Vora & Co Publishers, Mumbai.
- 8) Rao, Sunil S. & Jain R.K., *Industrial Safety, Health and Environment Management Systems*. Khanna Publishers, Delhi.
- 9) Sarma, A.M., *Industrial Health and Safety Management*. Himalaya Publishing House, Mumbai.
- 10) Mukherjee, P.N. *Total Quality Management*. Prentice Hall, New Delhi.
- 11) *Industrial Safety Chronicle*, Quarterly Journal published by National Safety Council.
- 12) *Productivity*, Quarterly Journal published by National Productivity Council.

**B.COM**  
**SEMESTER V**  
**Indian Monetary and Financial System (CC 16)**  
**( 100 Marks , 60 Lectures )**

**Objectives:**

- (1) To enable the student to get a basic understanding of the components of money supply and the role of the central bank in controlling money supply.
- (2) To familiarize the student with the structure and composition of the financial system.
- (3) To facilitate an understanding of the functioning of the money and capital markets in an economy.
- (3) To provide the students a basic knowledge of financial institutions and to acquaint them with major financial services in India.

**Unit I Money and Money Supply**

**(15 Marks, 8 Lectures)**

**Money:** Definition; Origin; components of money - currency, coins and credit; RBI indices of money supply; Role of the RBI in the control of money supply - use of instruments (Quantitative - variable reserve requirements, open market operations, bank rate, repo, reverse repo rates and Qualitative credit controls) in expanding and contracting money supply.

**Unit II Financial System and its Components**

**(25 Marks, 12 Lectures)**

Structure (formal and informal financial system); Composition of the Indian financial system – Financial markets, financial institutions, financial instruments, financial services; Flow of Funds Matrix; Financial system and economic development; an overview of Indian Financial system.

**Unit III Financial Markets**

**(30 Marks, 20 Lectures)**

Money Market – Features, functions, organization and instruments; Role of central bank in money markets; Indian money market – an overview.

Capital Markets – Features, functions, organization and instruments; Indian debt market; Indian equity market – primary and secondary markets; Role of stock Exchanges in India; SEBI and Investor protection.

**Unit IV Financial Institutions and Services**

**(30 Marks, 20 Lectures)**

Commercial banking – introduction, its role in project finance and working capital finance; Development Financial Institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual funds-introduction and their role in capital market development; Non-banking financial companies (NBFCs); Financial services - Merchant banking, underwriting, credit rating, venture capital finance, financial counseling.

## References:

1. Mishra S.K & V.K. Puri (2010), *Indian Economy*, Himalaya Publishing House, Mumbai (Latest edition)
2. M.L.Jinghan, *Money, Banking, International Trade and Public Finance*, Vrinda Publications Pvt. Ltd, New Delhi
3. Bharati V Pathak,(2011) , *The Indian Financial System- Markets, Institutions and Services*, Pearson, Delhi
4. M.Y.Khan,(2011), *Indian Financial System*, Tata Mcgraw Hill Education Private Ltd, New Delhi
5. Machiraju H.R,(2010) *Indian Financial System* , Vikas Publishing House, 4<sup>th</sup> edition
6. Bhole L.M.,(2009) *Financial Institutions and Markets*, Tata McGraw-Hill, New Delhi
7. Bhole L.M (2000) *Indian Financial System*, Chugh Publications, Allahabad
8. Dutt and Sundaram (2015), *Indian Economy*, S Chand Publishers
9. Prasanna, Chandra, *Financial Management: Theory and Practice*, McGraw- Hill Education
10. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, PHI Learning

**Latest editions of suggested books to be referred to**  
**Websites**

1. <https://rbi.org.in>
2. [www.nseindia.com](http://www.nseindia.com)
3. [www.bseindia.com](http://www.bseindia.com)
4. [www.sebi.gov.in](http://www.sebi.gov.in)



**B. COM.**  
**SEMESTER V**  
**Accounting**  
**Income Tax, Service Tax and Goa Value Added Tax (DSE 1)**  
**(100 Marks –60 Lectures)**

**Objective:** *To provide an insight into main provisions of the Income Tax Act, 1961, applicable to the 'assessment year' which shall be same as the 'academic year' (e.g .for academic year 2016-17 the assessment year shall be 2016-17) and to impart some basic knowledge about the Service Tax as amended by the current Finance Act up to June 30 of the academic year. and some basic provisions of the Goa Value Added Tax Act, 2005 applicable to the current financial year, as amended up to November 30 of the immediately preceding the current academic year.*

**UNIT I:** **(30-35 Marks, 15 lectures)**

**a) COMPUTATION OF INCOME FROM HOUSE PROPERTY**

Definition of Annual Value u/s. 2(2).

Sections: 22, 23, 24, 25, 25(AA), 25(B), 26, 27

**b) COMPUTATION OF CAPITAL GAINS:**

Definition of Capital Asset u/s. 2(14) and Transfer u/s. 2(47).

Sections. 45, 47, 48.

Elementary practical problems may be covered for 5 marks on computation of short term and long terms capital gains including exemptions under sections 54, 54B, 54EC, & 54

**c) CLUBBING OF INCOME:** only for theory

Sections 60, 64(1)(ii), 64(1)(iv), 64(1)(vi), 64(1)(vii), 64(1)(viii) & 64(1A)

**UNIT II:** **(30-35 marks, 20 lectures)**

**a) INCOME FROM OTHER SOURCES**

Section 56, 57, 58

Practical problems of Individual assessee only .

**b) PERMISSIBLE DEDUCTIONS FROM GROSS TOTAL INCOME UNDER**

**CHAPTER VI-A:**

Sections 80C, 80CCC, 80 CCD, 80CCE, 80CCG,  
80D, 80DD, 80ddb, 80E, 80EE, 80G, 80GG, 80QQB, 80RRB, 80TTA, 80U

**Unit III:** **(20-25 Marks, 15 lectures)**

**a) COMPUTATION OF TOTAL INCOME AND TAX LIABILITY:**

1. Computation of total income of individual assessee only ( excluding capital gains) as under:

- a. Computation of Income from house property plus computed figures of Income from Salaries and Profits and Gains of Business or Profession

- b. Computation of Income from Other Sources (including exemptions & exclusions – practical part) plus computed figures of Income from Salaries and Income from house property) [Note: Since Income from Salaries and profits and gains of Business or Profession are covered in semester IV as part of core course, computed figures of these two heads must be given here]

2. Computation of income tax:

Rates of income tax for individuals and calculation of income tax and cess at these rates (on given income excluding capital gains and casual income like winnings from lotteries etc. having specific rates of tax for 5 marks may be covered. Rebate u/s87A.

**c) ADVANCE PAYMENT OF TAX, FILING OF RETURN & ASSESSMENT, SET OFF & CARRY FORWARD OF LOSSES:**

- i. Advance payment of tax & payment of tax when demanded, section 210 & 211.
- ii. Filing of return & assessment of income; Sections 139. 139(1), (3),(4),(5),(9), 140A, 142(1),(2),(3),143(1),(2),(3), Section 144(Reassessment not included)
- iii. Set off & carry forward of losses (only for theory)  
Sections 70, 71, 71B, 72, 73, 74,74A

**Unit IV: INDIRECT TAXES**

**a) THE GOA VALUE ADDED TAX (VAT) ACT, 2005. (10-15marks 5 lectures )**

**i) DEFINITIONS:**

Business, Dealer, Goods, Declared Goods, Input Tax, Manufacture, Out Put Tax, Person, Sale, Sale Price, Turnover, Works-Contract, Taxable Turnover.

- ii) Incidence of Tax, Composition of Tax, Net Tax of Registered Dealers, Input Tax Credit, Payment of Tax.

(Note: In case of Goa VAT, small practical problems of 5 marks on computation of taxable turnover, computation of tax thereon, computation of net tax/tax liability etc. of regular dealers as well as dealers in composition may be covered)

**b) SERVICE TAX ( 10-15 Marks, 5 lectures )**

**A. NEW SERVICE TAX REGIME BASED ON ‘NEGATIVE LIST’ APPROACH:**

Only brief idea about what is ‘negative list’ (and not the entire list) to be covered.

**B. ADMINISTRATION OF THE ACT AND BASIC PROPOSITIONS:**

- i). The Administration of the Act.
- ii) Basic Propositions:
  - a) Act does not extend to Jammu & Kashmir
  - b) Same transaction cannot be taxed more than once under different services
  - c) Composite Services-Abatement

**C. MEGA EXEMPTION NOTIFICATION:**

1. Services provided to United Nations or an International Organisation.
2. Services provided to Developer / Unit in Special Economic Zone:
  - (i) Developer
  - (ii) SEZ
3. Value of Goods and Materials sold by service provider.

4. Threshold Exemption:

- Exemption to Small Service Providers.
- Persons excluded from Exemption Benefit:
  - i) Person using brand name / trade name of another person.
  - ii) Where service tax is payable by persons other than service providers.
- Exemption is linked with preceding year's turnover.

New service providers (new services commenced during the year).

**D. FURNISHING OF RETURN:**

a) Periodicity for Filing of Return, Due Date for Filing of Return, Delay in Filing of Return (fees for late filing of return), Filing of Revised Return, e- filing of Return.

**E. RATE OF SERVICE TAX & PAYMENT OF SERVICE TAX:**

Rate of service tax, Monthly/Quarterly Payment of Service Tax, Due Dates for Payment of Service Tax, e-payment of Service Tax, Penalty for Failure to pay Service Tax, Interest for Late Payment of Service Tax

**Books for Study and Reference:**

**A. For Income Tax:**

<i>Title</i>	<i>Author(s)</i>	<i>Publisher</i>
1 Taxmann's Students Guide to Income Tax	Dr. Vinod Singhania & Monica Singhania.	Taxmann Allied Services Pvt. Ltd
2 Systematic Approach To Income Tax, Service Tax & VAT	Dr. Girish Ahuja, Dr. Ravi Gupta	Bharat Law House
3 Student'S Handbook On Income-Tax, VAT & Service Tax	T. N. Manoharan	Snow White Publications Pvt. Ltd
4 Direct Taxes - Law & Practice	Dr. Vinod K Singhania, Dr Kapil Singhania	Taxmann Allied Services Pvt. Ltd.
5 Income Tax Law and Practice	Gaur V P, Narang D B	Kalyani Publications
6 Income Tax Law And Practice	Bhagwati Prasad	Wishwa Prakashan
7 Income Tax Law and Practice	Dinkar Pagare	Sultan Chand & Sons, New Delhi
8 Income Tax Law & Practice	Dr.H.C.Mehrotra	Sahitya Bhavan, Agra,
9 Direct Taxes – practice and Planning	B.B.Lal	Konark Publishers
10 Income Tax -Law & Practice	B.B.Lal and N.Vashisht	Dorling Kindersley(India) Pvt. Ltd., Delhi-110017
11 Practical approach to Income Tax	Girish Ahuja & Ravi Gupta	Bharat Law House

**B. For Service Tax:**

1. Taxmann's Service Tax – By S.S. Gupta, (as amended to-date)- Taxmann Allied Services Pvt. Ltd.
2. Service Tax-Ready Reckoner- By V.S.Datey, Taxmann Allied Services Pvt. Ltd.

**B . For Goa VAT:**

- a. A Guide to Goa VAT – by Sandip P Bhandare & Mangurish Pai Raikar

- b. Goa Value Added Tax Manual – by Prabhu Verlekar (C.A)  
c. Website: <http://www.goacomtax.gov.in/>

## PATTERN OF QUESTION PAPER

### General guidelines:

1. The question paper shall have total of 6 questions carrying 80 marks and shall be of 2 hours duration.
2. Four questions of 20 marks each to be answered.
3. Question No. 1 to be compulsory (should be a practical question)
4. Any three questions from the remaining five questions to be answered.
5. A question may be sub-divided if necessary.

### Specific guidelines :

## ACCOUNTING: INCOME TAX, SERVICE TAX & GOA VALUE ADDED TAX

Duration : 2 Hours

Max. Marks: 80

Instructions: i) Question 1 is compulsory.  
ii) Answer any 3 questions from the remaining.

- |       |  |                           |
|-------|--|---------------------------|
| Q. 1. | Practical type four sub-questions carrying 5 marks each, covering entire syllabus<br>( one sub-question should be on Unit IV)  | (Marks-20)                |
| Q. 2. | Practical Question on Unit II i.e. computation of Income from house property.  | (Marks-20)                |
| Q. 3. | Practical Question on Unit I<br>(a) Computation of Income from other sources.<br>(b) Computation of Capital Gains.   | (Marks- 15)<br>(Marks-05) |
| Q. 4. | Answer any Four out of the following in relation to the Income Tax Act:<br>a) Short Answer type Q. on Unit I<br>b) Short Answer type Q. on Unit I<br>c) Short Answer type Q. on Unit II<br>d) Short Answer type Q. on Unit II<br>e) Short Answer type Q. on Unit III | (Marks-20)                |
| Q. 5. | Answer any Four out of the following<br>a) Short Answer type Q. on Unit I<br>b) Short Answer type Q. on Unit II<br>c) Short Answer type Q. on Unit III<br>d) Short Answer type Q. on Unit III<br>e) Short Answer type Q. on Unit IV                                  | (Marks-20)                |
| Q. 6. | Answer any four out of the following<br>a) Short Answer type Q. on Unit II   | (Marks -20)               |

- b) Short Answer type Q. on Unit III
- c) Short Answer type Q. on Unit III
- d) Short Answer type Q. on Unit IV
- e) Short Answer type Q. on Unit IV

**B.COM**  
**SEMESTER V**  
**Cost Accounting – I (DSE 1)**  
**(100 Marks, 60 Lectures)**

**Objective: To familiarize students to the basic concepts of cost accounting and elements of cost.**

**Unit I Cost Concepts and Terminology (20 Marks: 10 Lectures)**

Concepts of Cost, Costing, Cost accounting – objectives, principles, Importance, Advantages and Limitations of cost accounting system, Role of cost accounting in managerial decisions, Cost classification, Installation of costing system, Distinction between cost accounting and financial accounting.

**Unit II Material cost and control (20 Marks, 10 Lectures)**

**a) Material cost:** Meaning of material, Types of material, Procedure for purchase of materials, Calculation of material Purchase price, Types of purchase system – centralised and decentralised, Accounting for material losses – defective, spoilage and pilferage.

**b) Material control:** Meaning of material control, Dimensions of material control – cost and quantity, Need for control of materials, Essentials of material control, Advantages of material control.

**Unit III Stores control (30 Marks, 20 Lectures)**

Location and organisation of stores department, Store keeper and functions of store keeper, Classification and Codification of material, Inventory control system, Perpetual inventory system-Bin card and Stores ledger, Stores register, ABC Method of stores control, Calculation of Stock levels, Economic ordering quantity.

**Unit IV Material Issue Pricing and Control (30 Marks, 20 Lectures)**

Methods of pricing of material – Specific price method, First in First out, Last in First out, Average pricing methods (Simple average method, Weighted average method), Standard price method, Highest in first out method, Market price method.

**References :-**

9. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
10. Bhar, B.K. *Cost Accounting- Methods & Problems*, Academic Publishers Calcutta 700073.
11. Kishore R. *Cost Accounting-* Taxmann Allied Service Pvt.Ltd.New Delhi.
12. Iyenger, S. P. *Cost Accounting*. S. chand & Co. New Delhi
13. Khana, B. S. & J. M. Pandey- *Practical costing*. S. Chand & Co. New Delhi

14. Khan, M. Y. & P.K. Jain- *Theory and Problems of Management and Cost Accounting*- Tata McGraw Hill Publishing co. Ltd. New Delhi
15. Lal, J. *Cost Accounting*. Tata McGraw –Hill Publishing co. Ltd. New Delhi
16. Nigam, B. & J.C. Jain. *Cost Accounting Principles & Practice*. Prentice- Hall of India Pvt. Ltd., New Delhi

**B.COM**  
**SEMESTER V**  
**International Marketing Management (DSE 1)**  
**(100 Marks 60 Lectures)**

**Objective:** To develop an understanding of the basic concepts of International marketing

**Unit 1 Introduction to International Marketing Management (25 Marks 15 Lectures)**

Meaning, Features of International Marketing, Distinction between International and Domestic Marketing, Objectives and Importance of International Marketing, Challenges in International Marketing, Importance of International Marketing Research. International Marketing Environment.

**Unit 2 Developing International Marketing. (25 Marks 15 Lectures)**

International market entry strategies—Licensing, Joint Ventures and Direct Investment Export Promotion Organisations- Trade Blocks, Free Trade Zones, Special Economic Zones, Export Processing Zones.

**Unit 3 International Product and Price Policy. (25 Marks 15 Lectures)**

Global Branding, Trademarks, Packaging and Labelling. International Pricing Strategies, Factors affecting International Product Pricing, Dumping and types of Dumping, Price Quotations.

**Unit 4 International Distribution and Promotion Policy. (25 Marks 15 Lectures)**

Types of International market Intermediaries, Export Marketing Communication Mix. Importance of Export Marketing Communication, International Advertising, Trade Fairs and Exhibitions.

**References:**

- 1 Rao, P. S.. *International Business- Text and Cases*. Himalaya Publishing House.
- 2 Cherunilam, Francis. *International Trade and Export Management*. Himalaya Publishing House.
- 3 Kotler, Philip; Keller, Kevin Lane et al. *Marketing Management- A South Asian Perspective*. By Pearson Education.
- 4 Ramaswamy, V.S. & Namakumari. S. *Marketing Management*. MacMillan.
- 5 R, Philip & Graham, Cateora John. *International Marketing*. Sage Publications.
- 6 Ahmed, Mehtab et al. *Export Management*. Sheth publishers.
- 7 Madan, Pankaj et al. *Marketing Management*. Global Vision Publishing House.
- 8 Sherlekar, S.A. & Sherlekar, V.S. *Global Marketing Management*. Himalaya Publishing House.



**B. COM.  
SEMESTER V  
DISCIPLINE SPECIFIC ELECTIVE  
ACCOUNTING  
Auditing –I (DSE 2)  
(100 Marks – 60 Lectures)**

**Objective:**

The course aims at imparting knowledge about the principles, methods, techniques of auditing and their applications to understand the objective and concepts of auditing to gain working knowledge of generally accepted auditing procedures and of techniques and skills.

**Unit I Introduction:**

**(20 Marks-10 Lectures)**

- Evolution of audit
- Meaning and Definition
- Scope of Auditing
- Auditing V/s. Accountancy
- Objectives of Auditing – Primary & Secondary
- Various classes of audit (Based on authority, time and scope )
- Qualities of an Auditor
- Basic Principles governing an audit.
- Benefits and limitations of Auditing

**Unit II Internal Control System**

**(20 Marks-10 Lectures)**

- Meaning – Nature and Objectives of internal Control System
- Procedure for Evaluation of Internal Control System
- Methods for evaluation of internal control system,
  - Internal Control Questionnaire – Meaning, illustrations, merits and demerits
  - Flow chart – meaning, illustrations , merits and de-merits
- Internal Check – Meaning, objectives, merits and demerits
- Internal Audit – Meaning and Significance

**UNIT III Audit Process**

**(40 Marks-25 lectures)**

**(a) Basic Preparations**

- Audit plan – Meaning and steps in audit planning
- Audit Programme – Meaning, objectives, contents, merits and limitations.
- Audit evidence - Procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, documentation, direct confirmation, re-computation, Analytical review techniques, and representation by management.
- Audit Working Papers – Purpose, contents, working files – permanent and temporary files, ownership & confidentiality of working papers.

- Audit Note Book- Purpose, content and benefits
- Routine checking
- Audit Sampling - Judgmental and statistical sampling
- Test checking

**(b) Vouching, Verification and Valuation**

- Vouching – Meaning, objectives
- General procedure for vouching
- General Considerations in audit of payments, receipts, purchases and sales
- Verification-meaning, objectives, verification V/s Vouching
- Valuation-meaning, objectives, Verification V/s. Valuation
- Procedure for Verification & Valuation in general – Verification of inventories with case laws.

**(c) Audit Report**

- Types of audit report, distinction between report and certificate
- Reporting under CARO.

**Unit IV Developments in Auditing**

**(20 Marks, 15 lectures)**

Tax audit

Management audit

Cost audit

VAT audit

Forensic audit

Audit in computerized environment

Peer review

**Note.**

1. Relevant auditing standards to be covered wherever applicable
2. Syllabus will be revised on regular basis at the beginning of the year to accommodate changes made in auditing standards

**References:**

1. Aruna Jha, Students guide to auditing. Taxman publication New Delhi.
2. Gupta Kamal: Contemporary Auditing, Tata McGraw-Hill, New Delhi
3. Tandon B. N. Principles of Auditing: S. Chand & Co, New Delhi.
4. Pagare Dinkar: Principles & Practice of Auditing: Sultan Chand, New Delhi
5. Sharma T.R.: Auditing Principle & Problems: Sahitya Bhavan, Agra.
6. Sekhar & Sekhar: Auditing: Vikas Publishing House Ltd., New Delhi.
7. Saxena R. G. & Others: Practical Auditing: Himalaya Publishers, Mumbai.
8. S.D Sharma: Auditing Principles, Taxman publication New Delhi
9. Ravinder Kumar & Virender Sharma: Auditing Principles & Practice: Prentice Hall of India, New Delhi.

**B.COM**  
**SEMESTER II**  
**Cost Accounting-II (DSE 2)**  
**( 100 Marks , 60 Lectures )**

**Objective:** To familiarize the students to the basic concepts and element of cost - labour cost and overhead.

**Unit I Labour cost and Control ( 20 Marks , 10 Lectures )**

Meaning, classification of labour, Time keeping and Time booking, Payroll Accounting, Monetary benefit, Fringe benefits, Overtime Premium, Holiday and Vacation Pay, Idle time, Labour Turnover.

**Unit II Labour remuneration (30 Marks , 20 Lectures )**

Methods of labour remuneration, Incentive Schemes-Individual and Group, profit sharing, Calculation of Gross wages and Net wages, Individual incentive schemes and Group bonus schemes and Labour cost per unit.

**Unit III Overhead classification, Allocation and Apportionment ( 30 Marks , 20 Hours )**

Direct and indirect cost, Classification of overhead cost, Departmentalisation, Allocation and Apportionment of overhead to cost centres, Primary distribution of overhead, secondary distribution of overhead-Direct distribution method, step ladder method, Repeated distribution method, Simultaneous equation method.

**Unit IV Overhead absorption ( 20 Marks , 10 Lectures )**

Procedure for accounting of overhead cost, Overhead absorption rates, Actual and predetermined overhead rate, Methods of absorption, Accounting for under- absorption and over- absorption of overhead.

**References :-**

1. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
2. Bhar, B.K. *Cost Accounting- Methods & Problems* , Academic Publishers Calcutta 700073.
3. Kishore R. *Cost Accounting-* Taxmann Allied Service Pvt.Ltd.New Delhi.
4. Iyenger, S. P. *Cost Accounting*. S. chand& Co. New Delhi
5. Khana, B. S. & J. M. Pandey- *Practical costing*. S. Chand & Co. New Delhi
6. Khan, M. Y. & P.K. Jain- *Theory and Problems of Management and Cost Accounting-* Tata McGraw Hill Publishing co. Ltd. New Delhi
7. Lal, J. *Cost Accounting*. Tata McGraw –Hill Publishing co. Ltd. New Delhi
8. Nigam, B. & J.C. Jain. *Cost Accounting Principles & Practice*. Prentice- Hall of India Pvt. Ltd., New Delhi.

**B.COM**  
**SEMESTER – V**  
**Retail Management Strategies (DSE 2)**  
**(100 Marks – 60 Lectures)**

**Objective:** To acquaint students with retail management strategies.

**Unit I Retail Major Decisions (25 Marks-15 Lectures)**

Product Decisions - 1. Types of Goods 2. Life Cycle of Goods 3. Quality.

Pricing– Price v/s value – Meaning, factors affecting retail pricing

Promotion decisions – Need, objectives and forms.

**Unit II Understanding the Retail Consumer (25 Marks-15 Lectures)**

Identifying and responding to changing customer profiles

Retail Shopper – Meaning and factors influencing retail shopper. Customer decision-making process. Changing trends among the Indian consumers – Factors responsible.

**Unit III Servicing the Retail Consumer (25 Marks-15 Lectures)**

Customer Service – Meaning. Standardisation v/s Customisation. Importance of service in retailing, Product enhancement through services – Principles for delivering distinctive services. Managing customer expectations and handling complaints – Meaning, process of handling complaints. Customer loyalty – Meaning. Customer Loyalty Programmes – Meaning and essential features.

Concept of Customer Relationship Management.

**Unit IV: Retail Strategy and Implementation (25 Marks-15 Lectures)**

Growth strategies: Development, Diversification. Market penetration, Market expansion, Retail format.

Implementing Retail Strategies process- Define the business mission, conduct a situation Audit, Identify strategic opportunities, Evaluate strategic alternatives, Establish specific objectives and allocate resources, Develop a retail mix to implement strategy, Evaluate performance and make adjustments.

Retail Logistics Management – Meaning, importance.

Concept of supply chain management – Retail logistics – Push logistics v/s pull logistics.

**References:**

1. Pradhan, Swapna. *Retail Management – Text and Cases*. Tata McGraw Hill Publishing, New Delhi.
2. Levy, Michael & Weiz, Barton A. *Retailing Management*. Tata McGraw Hill Publishing, New Delhi.
3. Gilbert, David. *Retail Marketing Management*. Pearson Education, Delhi.
4. Lucas, George H.; Bush, Robert & Gresham, Larry. *Retailing*. All India Publishers and Distributors, Chennai.

5. Madaan, K.V.S. *Fundamentals of Retailing*. Tata McGraw Hill.
6. Bajaj, Chetan. *Retail Management*. Oxford University Press, Delhi.
7. Vedamani, Gibson. *Retail Management*. Jaico Publishing house, Mumbai.
8. Dawson, John. *International Retail Management*. Jaico Publishing house, Mumbai.
9. Vedamani, Gibson G. *Retail Management: Functional Principles and Practices*. Jaico Publishing house, Mumbai.
10. Singh, Harjit. *Retail Management- A Global Perspective*. S. Chand, New Delhi.
11. Gopal V. V. *Retail Management*. The ICFAI university press, Hyderabad.
12. Nair, Suja R. *Retail Management*: Himalaya Publishing house, Mumbai.

**B.COM**  
**SEMESTER V**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**ACCOUNTING**  
**Government Accounting (DSE 3)**  
**(100 Marks – 60 Lectures)**

**Objective:** To familiarize the students with concepts and practical aspects of government accounting.

**Unit 1: Introduction to Indian Government Accounting (25 Marks, 15 Lectures)**

Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India, Classification of government accounting in India, Government financial administration, Accounting procedure for government expenditure, General outlines of the system of government accounts.

**Unit 2: Accounting for Local Self-Government (20 Marks, 15 Lectures)**

Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats, Limitations of the present accounting system, Financial control in government.

**Unit 3: Accounting and Audit of Works Expenditure (30 Marks, 15 Lectures)**

General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure, Capital budgeting for project evaluation, New areas of contracting, Management contracts, leasing, service contracts, BOOT, BOO, BLO, Turnkey contracts, Project management – CPM and PERT.

**Unit 4: Accounts of Statutory Corporations (25 Marks, 15 Lectures)**

Meaning of statutory corporations, Accounts of electricity corporations, Accounting for state transport corporations, Practical problems.

**References:**

1. Bharadwaj, K. K. (2002). *Public Accounting and Auditing*. New Delhi: Mittal Publication.
2. Mahajan, A. P., & Mahajan, S. K. (2014). *Financial Administration in India*. Delhi: PHI Learning.
3. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
4. Pandey, I. M. *Financial Management*. New Delhi: Vikas Publishing House.
5. Premchand, A. (1995). *Effective Government Accounting*. Washington D C: International Monetary Fund.

**Websites:**

[www.cag.gov.in](http://www.cag.gov.in)  
[www.icaai.org](http://www.icaai.org)

**B.COM**  
**SEMESTER V**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**COST AND MANAGEMENT ACCOUNTING**  
**Techniques of Costing (DSE 3)**  
**(100 Marks , 60 Lectures )**

**Objective: To provide the students an understanding of the application of techniques of costing**

**Unit I Marginal Costing (30 Marks, 20 Lectures)**

Meaning , definition and objectives of marginal costing, comparison between absorption costing and marginal costing , preparation of marginal cost statement , marginal cost equation , P/V ratio ,break even analysis , margin of safety ,angle of incidence .(Theory and practical problems) .

**Unit II Application of Marginal Costing in Decision Making (20 Marks , 10 Lectures)**

Profit planning, key factor analysis, pricing decision, product decision, market decision, sales mix, make or buy decision.

**Unit III Standard Costing and Variance analysis (30 Marks , 20 Lectures )**

Meaning of standard cost and standard costing , merits and limitation of standard costing, standard cost v/s estimated cost , variance analysis - Different types of variances – Material, Labour and overhead variances(theory and problems)

**Unit IV Management Control ( 20 Marks , 10 Lectures )**

Meaning , Need of management control system, Designing of management control system, Performance budgeting, Balanced score card, Transfer Pricing, Management Reporting – General principles of reporting, classification of Reports.

**References:**

1. Patkar, M.G. *Management Accounting*.
2. Prasad, N. K. *Principles and practice of cost Accounting*
3. HiNgorani, Ramanathan & Grewal, *Management Accounting*.
4. Saxena, U. K. & C.D. Vashist, *Advanced Cost & Management Accounting*
5. Drury &Taxmann, *Management & Cost Accounting*.
6. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
7. Bhar, B.K. *Cost Accounting- Methods & Problems* , Academic Publishers Calcutta 700073.
8. Kishore R. *Cost Accounting-* Taxmann Allied Service Pvt.Ltd.New Delhi.

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**SEMESTER V**  
**Advertising Management – I (DSE 3)**  
**(100 Marks - 60 Lectures)**

**Objectives:** To acquaint the students with fundamentals of advertising, media planning and effectiveness of advertising.

**Unit I Introduction**

**(25 Marks-15 Lectures)**

Advertising – Meaning, Benefits and limitations of advertising. Factors influencing the growth of advertising. Types of Advertising- (a) Product/Service/Brand (b) Institutional, (c) Cause marketing. Future of advertising. Advertising Media – Meaning & types, factors influencing choice of media. Types of Internet advertising. Advertising ethics and social responsibility. Advertising and consumer protection. Integrated Marketing Communication – concept.

**Unit II Building the Advertisement**

**(25 Marks-15 Lectures)**

- a) Layout – Meaning, elements of an advertisement, Principles of effective layout.
- b) Illustration- functions and types
- c) Copywriting – Meaning, types and essential components of copy, Principles for effective copywriting for Posters, Print, Radio, Television & Web/ Internet.

**Unit III Advertising Agency**

**(25 Marks-15 Lectures)**

Advertising Agency – Meaning, functions, factors influencing the choice of an advertising agency, types of advertising agencies.  
Client Agency Relationship – Meaning and principles. Client Turnover – Meaning & reasons.  
Advertising Agency compensation – Meaning and types.  
Career options available in Advertising field- Advertising agencies, media, production house, research and allied field (printing, graphics and animation, modeling & dubbing).

**Unit IV Advertising Effectiveness**

**(25 Marks-15 Lectures)**

Measuring advertising effectiveness - Meaning & importance.  
Research in Advertising- importance and types (copy research & behavioural research).  
Limitations of research, Pre-testing and Post-testing methods, DAGMAR- concept, merits & demerits

**References:**

- Arens, William. *Contemporary Advertising*. Tata McGraw Hill, N. Delhi
- Dunn, Watson & Barbon Arnold. *Advertising- Its role in Modern Marketing*. Holt Saunders International Ed, New York.
- Shankar Amita. *Advertising*. Seth Publishers, Goa.
- Albert C. & Schick, C. Dennis. *Fundamentals of copy and layout*. NTC Publishing Group, U.S.
- Bennett, Anthony G. *The Big Book of Marketing*. Tata McGraw-Hill



- Batra, R., Myers, J. & Aaker, D. *Advertising Management*, 5th ed., Prentice Hall India, New Delhi, 2004.
- Chunawala, S. *Advertising, Sales and Promotion management*, Himalaya Publishing House.
- Jethwaney, J. & Jain, S. *Advertising Management*, 2nd Ed. Oxford University Press.
- Belch, G. & Belch, M. *Advertising and Promotion-An Integrated Marketing Communications Perspective*, 6th ed., Tata McGraw-Hill Publishing Company Limited, New Delhi, India.
- Kazmi, H., Batra, S. *Advertising and Sales Promotions*, 2nd ed., Excel Books, New Delhi, India, 2004.
- Sissors, J. & Surmanek, J. *Advertising Media Planning*, Crain books.
- Sullivan, L. *Hey Whipple Squeeze This – A Guide To Creating Great Ads*, in Cutting Edge Advertising Ed. by Jim Aitchison

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**SEMESTER V**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**ACCOUNTING**  
**Financial Reporting (DSE 4)**  
**(100 Marks – 60 Lectures)**

**Objective:** To familiarize the students with concepts and practical aspects of corporate financial reporting.

**Unit 1: Corporate Financial Reporting System (25 Marks, 15 Lectures)**

Concept, Users, Objectives of financial reporting, Qualitative characteristics of financial report, Disclosure – Concept, motives and problems, Regulatory framework of Indian financial reporting system, Components of financial reporting, Mechanisms of setting financial reporting standards, Current corporate reporting practices of Indian companies, Corporate social responsibility reporting, Case study on financial reporting.

**Unit 2: Accounting Pronouncements (30 Marks, 20 Lectures)**

Framework for preparation and presentation of financial statements – Purpose and Scope, Generally Accepted Accounting Principles (GAAP) – Meaning, Significance, Difference between Indian GAAP and US GAAP; Accounting Standards – Meaning, Significance, Accounting standards in India , AS-1 (Accounting Policies), AS-18 (Related Party Disclosures), Practical problems in Accounting Standards – AS-9 (Revenue Recognition), AS-10 (Accounting for Fixed Assets), AS-16 (Borrowing Costs), AS-20 (Earnings Per Share), Guidance Notes – Meaning and Significance.

**Unit 3: Developments in Financial Reporting (25 Marks, 15 Lectures)**

Value Added Statement - Meaning of VAS, Need and Importance, Concepts, Practical problems in VAS, Limitations of VAS; Segment Reporting - Meaning of segment reporting, Need and importance, Practical problems as per relevant Accounting Standard; Human Resource Reporting – Meaning, Need, Models, Practical problems on Lev and Schwartz model, Interim financial reporting.

**Unit 4: International Financial Reporting Standards and IND-AS (20 Marks, 10 Lectures)**

IFRS concept and need, IFRS foundation and IASB, IFRS adoption and convergence, IFRS converged IND-AS, Concept of fair value, Difference between IFRS and IND-AS, Practical problems in measurement of fair value, revenue and property, plant and equipment using relevant IFRS/IND-AS.

**References:**

1. Ghosh, T. P. (2007). *Accounting Standards and Corporate Accounting Practices* (Eighth ed.). New Delhi: Taxmann.
2. Ghosh, T. P. (2011). *Indian Accounting Standards (IND-AS) and IFRSs* (Second ed.). New Delhi: Taxmann.

3. Gupta, S., & Sharma, R. (2013). *Management Accounting: Principles and Practice* (Thirteenth ed.). New Delhi: Kalyani Publishers.
4. Sharma, D. G., & Sarda, P. (2013). *Financial Reporting - CA Final*. New Delhi: Taxmann.

#### Journals

Indian Journal of Accounting  
Journal of Accounting Research  
Chartered Accountant

#### Websites

[www.icaai.org](http://www.icaai.org)  
[www.ifrs.com](http://www.ifrs.com)  
[www.ifrs.org](http://www.ifrs.org)

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**SEMESTER V**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**COST AND MANAGEMENT ACCOUNTING**  
**Management Accounting (DSE 4)**  
**(100 Marks, 60 Lectures)**

**Objective:** This course provides the students an understanding of the application of accounting techniques for management.

**Unit I Introduction to Management Accounting (20 Marks, 10 Lectures)**

Management Accounting: meaning , nature ,scope and functions of management accounting – advantages, limitations of management accounting, Principles of management accounting, Role and status of management accountant management accounting v/s financial accounting , tools and techniques of management accounting .

**Unit II : Budgetary Control (30 Marks , 20 Lectures)**

Meaning of budget , budgeting and budgetary control , objectives , merits and limitations ,Classification of Budgets, Preparation of functional budgets – sales budgets, production budget, cost of production budget – Direct material, Direct Labour and Overhead budget, cash budget ,Flexible budget and Master budget ( theory and practicals)

**Unit III: Capital Budgeting (30 Marks ,20 Lectures)**

Meaning, Methods and Evaluation of projects, traditional Methods :- Pay Back Period/Accounting Rate of Return (practical), Scientific methods / Discounted cash flow method-Net Present Value, Internal Rate of Return, , Profitability Index, (Internal Rate of Return Only theory)

**Unit IV: Target costing and ERP (20 Marks, 10 Lectures)**

Concept – stages involved in target costing – objectives of target costing – target costing process- advantages of target costing.  
Enterprise Resource Planning (ERP) –features of enterprise resource planning, need for ERP, scope of ERP and Benefits of ERP

**References:**

1. Arora M N : *Cost Accounting – principles and practices* , vikas , new Delhi.
2. Anthony , Robert & Reece ,et,al : *Principles of management Accounting* ; Richard Irwin Inc.
3. Horngren , Charles , Foster and Datar et al: *Cost Accounting – A Managerial Emphasis* ; Prentice Hall , New Delhi.
4. Khan M. Y and Jain P.K : *Management Accounting* ; Tata McGraw Hill , New Delhi.
5. Kaplan R.S. and Atkinson A.A :*Advanced Management Accounting* :Prentice Hall India, New Delhi.

6. Maheshwari, S. N. *Management Accounting & Financial Control*
7. M.G. Patkar, *Management Accounting*.
8. Drury & Taxmann, *Management & Cost Accounting*.
9. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
10. Bhar, B.K. *Cost Accounting- Methods & Problems* , Academic Publishers Calcutta 700073.
11. Kishore R. *Cost Accounting-* Taxmann Allied Service Pvt.Ltd.New Delhi.

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**SEMESTER V**  
**BUSINESS MANAGEMENT (DSE 4)**  
**Services Marketing - II**  
**(100 Marks - 60 Lectures)**

**Objective:** To familiarize the students with the diversity in the services sector and the unique challenges faced by the managers in these services.

**Unit I Tourism and Hospitality Services (25 marks 15 Lectures)**

Tourism Services, Tourism product – meaning and components (attraction, accommodation, transport, support and auxiliary services).

Demand factors for tourism product.

Role of tour operators and travel agents.

Hospitality Services, hospitality product – meaning and components (location, facilities, services, image, price), major decisions in marketing of hotels, classification of hotels.

Airlines Services – meaning and feature of airline product, marketing mix for airlines.

Indian Railways – Brief profile, pricing considerations for Indian railways.

Emerging trends in tourism: i) eco tourism –meaning, concept

ii) adventure tourism - meaning, concept

iii) health tourism - meaning, concept

**Unit II Banking Services (25 marks 15 Lectures)**

Bank marketing – meaning and importance.

Bank Services – types of bank products available in the Indian context – savings account, current account, recurring deposit, fixed deposit.

Forms of lending (advances) - over draft, bill discounting, retail loans, bank credit,

ATM cum debit cards, Credit cards, benefits of credit cards to all concerned parties.

Mutual funds – meaning, definition, advantages of mutual fund investments, types of mutual funds. Systematic Investment Plan – meaning and importance.

**Unit III Insurance Services (25 marks 15 Lectures)**

Insurance – meaning, nature; basic principles of insurance – utmost good faith, insurable interest, indemnity, causa proxima, mitigation of loss, contribution, subrogation, period of insurance

Types of insurance –i) Life insurance – meaning, procedure and settlement.

ii) Non-life insurance –a) Marine insurance (meaning and types of marine insurance policies)

b) Fire insurance (meaning, and types of fire insurance policies) c) Concept of motor insurance, health/medical insurance, crop insurance, burglary insurance.

Insurance marketing in India – need, landmark developments.

Trends in insurance - cross selling, banc assurance, their meaning, merits and demerits.

Reinsurance – concept and importance.

#### **Unit IV Emerging trends in Services**

**(25 marks 15 Lectures)**

Green marketing – meaning, green marketing practices in service sector.

Health care services – concept, providers of health care services.

Media services – concept, buyers

BPOs, KPOs and LPOs – meaning, merits and limitations.

Courier services – concept, major players, SWOT analysis of courier industry in India.

Web marketing- concept, benefits.

#### **References:**

- 1) Zeithaml, Valerie & Bitner, Mary Jo. *Services Marketing*. Tata McGraw Hill.
- 2) Clow, Kenneth E. & Kurtz, David L. *Services Marketing- Operation, Management and Strategy*, (Second ed). Biztantra.
- 3) Woodruffe, Helen. *Services Marketing*. MacMillan.
- 4) Srinivasan, R. *Services Marketing – The Indian Context*. Prentice Hall.
- 5) Rust, Roland; Zahorik, Anthony & Keiningham, Timothy. *Services Marketing*. Eastern Press, Bangalore.
- 6) Shankar, Ravi. *Services Marketing – The Indian Perspective*. Excel Books.
- 7) Venugopal, Vasanti. *Services Marketing*. Himalaya Publications.
- 8) Indian Institute of Banking and Finance. *Banking Products and Services*. Taxmann Publications.
- 9) Somashekar Ne Thi. *Money Banking, International Trade and Public Finance*.
- 10) Gupta, Amitabh. *Mutual Funds in India – A Study of Investment Management*. Anmol Publications.
- 11) Indian Institute of Banking and Finance. *Insurance Products (including pension products)*. Taxmann Publications.
- 12) Tripathy, Nalini Prava & Pal, Prabin. *Insurance – Theory and Practice*. Prentice hall.

**B. COM**  
**SEMESTER VI**  
**Human Resource Management (CC 17)**  
**(100 Marks- 60 Lectures)**

**Objective:** To enable the students to understand and comprehend the vital issues of HRM in a dynamic environment.

**Unit I Introduction to Human Resource Management (25 Marks-15 Lectures)**

Human Resource Management – Meaning and importance, Human resource planning (HRP) defined, objectives and importance of HRP.

Job Analysis and Design - Process of Job analysis, methods of data collection, concept of job design, factors affecting job design, methods/ techniques of design.

Recruitment, Selection and Placement

Meaning, sources of recruitment and recruitment process, meaning of selection, meaning of placement, Business Process Outsourcing, need for outsourcing, HR Outsourcing Opportunities in India.

**Unit II Employee Compensation, Empowerment and Participation (25 Marks-15 Lectures)**

Employee Compensation: Concept of Wage - Factors determining Wage Rates- Essentials of a sound Wage system – System of wage payment- (i) Time wage system (ii) Piece wage system, Individual wage incentive plans - Meaning - (i) Halsey Premium Plan (ii) Rowan Plan (iii) Taylor's Differential Piece rate Plan.

Group incentive plans - Meaning- (i) Profit sharing scheme-features, advantages and disadvantages (ii) Co-partnership – features, advantages and limitations. Payment of Bonus, ESOPs.

Employee Empowerment: Meaning, forms of empowerment, barriers to empowerment, empowerment in India: An overview.

Workers Participation in Management: Definition and objectives, forms of workers participation in management.

**Unit III Labour Welfare and Trade Union (25 Marks-15 Lectures)**

Labour Welfare: Concept and objectives. Labour welfare agencies –Government, Employers and Trade Unions. Labour Welfare Programmes in Industries –Statutory and Non Statutory measures.

Trade Union: Definition and functions of Trade Union - weaknesses and problems of Indian Trade Union- suggestions for healthy growth of Trade Unions in India – Challenges faced by Trade Unions in the light of globalization.



Labour Turnover and Labour Absenteeism: Meaning of labour turnover and absenteeism. Causes and effects of labour turnover and absenteeism, measures to minimize labour turnover and absenteeism.

#### **Unit IV Trends in HRM**

**(25 Marks-15 Lectures)**

HRM in a changing environment – Changing environment and Challenges before HR manager  
Competencies and learning organizations: Employee branding, The need for innovation, creating an innovative organization, managerial roles, creating the innovation culture.  
Re - Engineering: The role of HR in Business Process Re-engineering.

#### **References:**

- 1) Lepak, David & Gowan, Mary. *Human Resource Management*. Dorling Kindersley (India).
- 2) Khanna, S.S. *Human resource Management (Text and Cases)*. S. Chand, New Delhi.
- 3) Sadri.J, Sadri.S, Nayak.N, *A Strategic Approach to Human Resource Management*, JAICO Publishing House.
- 4) Davar, R. S. *Personnel Management and Industrial Relations*. Vikas Publication, Noida.
- 5) Robbins, Stephen P. *Organisational Behaviour*. Pearsons Education, New Delhi.

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**SEMESTER VI**  
**International Economics (CC 18)**  
**(100Marks, 60 Lectures)**

**Objectives:**

1. To enable the students to understand the role of international trade and the importance of trade policy in the current global scenario
2. To enable the students to have an understanding of the importance of investment flows across countries and their dependence on various macroeconomic variables that are of significance in an open economy
3. To acquaint students with the key accounts of the balance of payments, how exchange rates are determined in the markets for foreign exchange and help them understand the connection between balance of payments and exchange rate movements
4. To enable students to be aware of the meaning and significance of regional and multilateral trade negotiations

**Unit I International Trade**

**(25 Marks, 15 Lectures)**

International trade – meaning and features; Theories of international trade: Classical (comparative advantage), H-O theorem, Product Life Cycle, Technological Gaps, Intra-industry trade; Gains from International trade; Terms of Trade: meaning and 3 concepts (Net Barter, Gross Barter and Income Terms of Trade); Free Trade v/s protectionism; types of protective devices - tariff and non-tariff barriers (exchange control, voluntary export restraints, anti-dumping duties & countervailing duties, social clauses such as labour & environmental standards, sanitary & phyto-sanitary measures and administered protection).

**Unit II Balance of Payments & Foreign Exchange Rates**

**(30 Marks, 18 Lectures)**

Balance of Payments: Meaning and Structure; Distinction between Balance and Equilibrium; Balance of Trade and Balance of Payments; Disequilibrium – meaning, types and causes; Corrective Measures– exchange rate adjustments (Revaluation and Devaluation), Exchange Control, Trade Measures, Effects of Monetary policy and Fiscal policy on internal and external balance (brief explanation of how the measures work)

Foreign exchange rates: Foreign exchange market – meaning, features and functions; Types of exchange rate systems (fixed, flexible and managed floating – meaning of each); Types of foreign exchange transactions (spot and forward transactions, arbitrage, currency swaps, futures contracts, speculation); Factors influencing short-term exchange rates; Concept of convertibility of Rupee on current account and capital account; Liberalized Exchange Rate Management System (LERMS); Hedging and Exchange rate risk management; Concept of PPP dollar

### Unit III International Investment

(25 Marks , 15 Lectures )

Foreign Investment – meaning and composition (FDI & FPI), Foreign Direct Investment: Meaning; Determinants of FDI (resources, market size, trade barriers, economic and business environment of the host country), Multinational corporations: meaning and operational characteristics; Entry modes adopted by Multinational Corporations (licensing, franchising, joint ventures/collaborations, wholly-owned subsidiaries, mergers and acquisitions); Foreign Portfolio Investment: Meaning; Operations of Foreign Institutional Investors; Determinants of FPI (return on investment, level of financial sector development, capital controls, exchange risk); Impact of FPI on capital markets and the exchange rate.

### Unit IV Multilateralism and Regional Economic Cooperation

(20 Marks , 12 Lectures)

Multilateralism and Regionalism – meaning and distinction; World Trade Organization – objectives, principles, functions and Agreements (Market access, Agreement on Agriculture, TRIPs, TRIMs, GATS, Dispute Settlement); Regional economic cooperation - Meaning and reasons for growth; Forms of regional integration - Preferential Trade Agreement, Free Trade Agreement, Customs Union, Monetary Union, Economic Union; Integration efforts among Countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC)

#### References:

1. *Bhole, L. M. & Mahakud, J. 2009*, Financial Institutions and Markets: Structure, Growth & Innovations, Tata-McGraw Hill, New Delhi
2. *Cherunilam, F. 2008*, International Economics, Tata McGraw-Hill, New Delhi, 5<sup>th</sup> Edition
3. *Cherunilam, F. 2013*, International Business Environment, Himalaya Publishing House, New Delhi, 6<sup>th</sup> Revised Edition
4. *Dutt, R. and Sundaram, K.P.M. , Indian Economy*, S. Chand and Co., New Delhi, Latest Edition
5. *Kindleberger, C.P. 1973*, International Economics, Homewood, R.D. Irwin
6. *Krugman, P.R. and Obstfeld, M. 2009*, International Economics: Theory and Policy, Pearson International Edition, Boston MA
7. *Machiraju, H.R. 2009*, International Financial Markets and India, New Age International, New Delhi,
8. *Rajwade, A.V. 2008*, Foreign Exchange International Finance Risk Management, Academic Foundation, New Delhi
9. R. B.I. Reports on Currency Finance
10. *Salvatore, D.L. 1997*, International Economics, Prentice-Hall, Upper Saddle River, N.J.
11. *Sharan, V. 2012*, International Financial Management, PHI Learning Pvt. Ltd., New Delhi
12. *Sodersten, B. & Reed, G. 1994*, International Economics, Palgrave Macmillan, London
13. *SubbaRao, P. 2014*, International Business: Text and Cases, Himalaya Publishing House, New Delhi, 4<sup>th</sup> Revised Edition

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**SEMESTER VI**  
**ACCOUNTING**  
**Advanced Company Accounts (DSE 5)**  
**(100 Marks – 60 Lectures)**

**Objective:** To develop accounting skills in students to for preparation of financial statements of limited companies and for accounting of transactions in the special circumstances of internal and external reconstruction, redemption debentures and valuation of goodwill and shares.

**Unit I: Company Final Accounts (Comprehensive Study): (20 Marks, 16 Lectures)**

Preparation of 'Balance Sheet' and 'Statement of Profit and Loss' as per Schedule III of the Indian Companies Act, 2013. (Problems to include 'Notes' required as per Schedule III).

**Unit II: Internal Reconstruction: (20 Marks, 12 Lectures)**

Concept, Treatment of special items, Legal aspects, accounting procedures, Journal entries, Capital Reduction Account and Balance sheet after reconstruction (as per Schedule III).

**Unit III: Valuation of Goodwill and Shares: (20 Marks, 14 Lectures)**

**a) Valuation of Goodwill:**

Circumstances under which goodwill is valued, factors affecting value of goodwill, Methods of valuation of Goodwill (Super profit, Future Maintainable Profit and Capitalization of FMP).

**b) Valuation of shares:**

Meaning and need for Valuation of shares, Factors affecting valuation of shares, Methods of Valuation of Shares:

i) Net Assets Method (or Intrinsic Value Method/Liquidation value Method/Breakup Value Method/Asset Backing Method),

ii) Yield Value/Market Value Method: Earning Yield and Dividend Yield,

iii) Fair Value Method.

**Unit IV: Mergers, Acquisitions & External Reconstruction : (40 Marks, 18 Lectures)**

Concept, Terms, Introduction to IND-AS 14, Calculation of Purchase consideration; Accounting procedures in the books of Vendor company and Purchasing company, Treatment of liquidation expenses, Journal entries , Ledger accounts and Balance sheet (including pooling of interest method and purchase method but exchange of shares method based on valuation of shares to be excluded).

**Note:** Relevant amendments to the Companies Act to be covered wherever applicable.

**References:**

1. Agarwal, B., & Gupta, M. *IPCC (Group II) Advanced Accounting Text & Problems - Revised*. Allahbad: Suchita Prakashan.
2. Gupta, R. L., & Radhaswamy, M. *Advanced Accountancy*. New Delhi: Sultan Chand.
3. Jain, & Narang. *Advanced Accountancy*. New Delhi: Kalyani Publishers.
4. Mahajan, S., & Kulkarni, M. *Corporate Accounting*. Pune: Nirali Publication.
5. Mahajan, S., Jagtap, & Zagade, S. *Corporate Accounting*. Pune: Diamond Publication.
6. Monga, J. R., & Ahuja, G. *Advanced Accounting* (Vols. I, II). Noida: Mayoor Paperback.
7. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
8. Paul, S. K. *Accountancy* (Vols. I, II). Calcutta: New Central Book Agency.
9. Shukla, M., Grewal, T., & Gupta, S. *Advanced Accounts*. New Delhi: S. Chand & Co.
10. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.
11. Tulsian, P. C., & Tulsian, B. *Accounting for CA – IPCC (Group I& II)*. New Delhi: S. Chand.

**General guidelines for paper setting:**

1. Four questions of 20 mark each to be answered.
2. Question No. 1 to be compulsory (All Questions should be practical in nature)
3. Any Three questions from the remaining Five Questions to be answered.

**Specific Guidelines for paper setting:**

1. Two questions each to be asked on Unit III and Unit IV
2. One question each to be asked on Unit I & Unit II

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**SEMESTER VI**  
**COST AND MANAGEMENT ACCOUNTING**  
**Advanced Cost Accounting-1 (DSE 5)**  
**( 100 Marks , 60 Lectures )**

**Objective: To provide basic conceptual & working knowledge of various methods of cost accounting**

**Unit I Job Costing and Batch Costing (30 Marks, 20 Lectures)**

Nature, Purpose and Procedure of Job Costing, Recording and Controlling Costs in Job order Costing, Forms used in Job order Costing, Tenders and Quotations, Nature and use of Batch Costing, Determination of Economic batch quantity.

**Unit II Operating costing (20 Marks, 10 Lectures)**

Meaning, Nature, Basic Principles of Operating Costing – transport, entertainment and hotels.

**Unit III Reconciliation of Costing profit with Financial Profit ( 25 Marks , 15 Lectures )**

Need for reconciliation, reasons for disagreements in Profit, procedure for reconciliation

**Unit IV Cost Control and Cost Reduction ( 25 Marks , 15 Lectures )**

Meaning, Elements, Scheme and techniques of Cost control, Essentials for success of cost control, meaning of cost reduction, areas of cost reduction, tools and techniques of cost reduction, distinction between cost control and Cost reduction

**References:-**

1. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
2. Bhar, B.K. *Cost Accounting- Methods & Problems* , Academic Publishers Calcutta 700073.
3. Kishore R. *Cost Accounting-* Taxmann Allied Service Pvt.Ltd.New Delhi.
4. Iyenger, S. P. *Cost Accounting*. S. chand& Co. New Delhi
5. Khana, B. S. & J. M. Pandey- *Practical costing*. S. Chand & Co. New Delhi
6. Khan, M. Y. & P.K. Jain- *Theory and Problems of Management and Cost Accounting-* Tata McGraw Hill Publishing co. Ltd. New Delhi
7. Lal, J. *Cost Accounting*. Tata McGraw –Hill Publishing co. Ltd. New Delhi
8. Nigam, B. & J.C. Jain. *Cost Accounting Principles & Practice*. Prentice- Hall of India Pvt. Ltd., New Delhi

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**SEMESTER VI**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**BUSINESS MANAGEMENT**  
**Financial Management II (DSE 5)**  
**(100 marks- 60 lectures)**

**Objectives :** To familiarize the students with concepts, role and techniques of financial management in firms and provide an insight into various decisions in management of corporate finance.

**Unit I Dividend Policy (25 marks-10 lectures)**

Meaning of dividend & dividend policy, determinants of dividend policy- dividend payout ratio, stable dividends & the other determinants; forms of dividends ( cash dividend, scrip dividend, stock dividend, property dividend ). Types of dividend- interim dividend and final dividend. Models in which investment & dividend decisions are related;

1. Walter's model and Gordon's model
2. M.M. Hypothesis ( Modigliani and Miller )

**UNIT II Cost of Capital & its Measurement (25 marks-15 lectures)**

Meaning of cost of capital, importance of cost of capital, types- historical cost, future cost, explicit cost, implicit cost, specific cost and composite cost; measuring cost of capital: cost of Debt, cost of Preference capital, cost of Equity share capital:- ( 4 approaches- *D/P ratio, E/P ratio, E/P ratio + growth ratio, realized yield approach*); cost of retained earnings and weighted average cost of capital.

**UNIT III Capital Budgeting ( 25 marks- 20 lectures )**

Meaning and nature of Capital Budgeting; importance of Capital Budgeting decisions; Capital Budgeting process; kinds of Capital Budgeting decisions ( *Accept- reject decisions, mutually exclusive project decisions, capital rationing decisions*); project classification ( *mandatory investment, new projects, replacement projects, expansion projects, diversification projects, research and development projects and miscellaneous projects* ); investment criteria, methods of appraising capital expenditure proposals :

- A. Non discounting criteria
1. Pay Back Period method    2. Average/ Accounting Rate of Return method
- B. Discounting criteria
1. Net Present Value method    2. Internal Rate of Return method    3. Profitability Index

**UNIT IV Capital Structure Decisions (25 marks – 15 lectures )**

A. Meaning of capital structure, importance of capital structure and optimum capital structure, risk – return trade off, capital structure theories:- ( *Net Income Approach, Net Operating Income Approach, Traditional Approach* ) features of a sound / optimum capital mix, factors determining capital structure.

- B. Leverages- meaning and types:
1. Financial leverage & its features
  2. Operating leverage & its features
  3. Combined leverage

**Problems on:**

1. Cost of capital and its measurement
2. Capital budgeting – only 3 methods i.e Pay Back Period method, Average/ Accounting Rate of Return method, Net Present Value method.
3. Leverages- Financial leverage, Operating leverage, Combined leverage

**Books for study and reference:**

1. Chandra, Prasanna. *Financial Management, Theory & Practice*. Tata McGraw Hill
2. Pandey I. M. *Financial Management*. Vikas Publishing House
3. Khan & Jain. *Financial Management*. Tata McGraw Hill
4. Kuchal, S.C. *Financial Management*. Chaitanya Publishing House
5. Sharma & Gupta, Shashi. *Financial Management*. Kalyani Publishers
6. Vanhorne, James C. *Fundamentals Of Financial Management*. Prentice Hall Of India
7. Phatak. *Indian Financial System*,
8. Singh, Preeti. *Investment Management*. Himalaya Publishing House
9. G. Sudarshana, Reddy. *Financial Management- Principles and Practice*. Himalaya Publishing House
10. Tulsian, P.C. *Financial Management*. S. Chand & Co Ltd
11. Shavam, Vyuptakesh. *Fundamentals Of Financial Management*. Pearson



**B.COM**  
**SEMESTER VI**  
**Accounting – I (DSE 6)**  
**(100 Marks – 60 Lectures)**

**Objectives:** To develop skills in students for preparation of books of accounts in respect of hire purchase and royalty businesses and organizations operating with branch and departmental structure.

**Unit I: Hire Purchase and Instalment System Accounting: (40 Marks, 18 Lectures)**

Introduction, Nature of hire purchase system, Accounting procedure under Hire purchase: Accounting treatment in the books of Hire purchaser (Buyer) and Hire vendor (Seller) – when the asset is recorded at full cash price to be dealt with, Journal entries and Ledger Accounts (including re-possession).

Instalment System: Journal entries and Ledger Accounts only under ‘Interest Suspense method’ in the books of buyer and seller/ vendor to be covered.

**Unit II: Royalty Accounts: (20 Marks, 12 Lectures)**

Introduction, Minimum rent/ dead rent, Short workings, Excess working, Accounting treatment in the books of Lesser (Landlord) and lessee, sub-lease, Preparation of:

- I. Royalty Payable Account.
- II. Royalty Receivable Account.
- III. Landlord’s Account.
- IV. Short working Account.

**Unit III: Departmental Accounts: (20 Marks, 12 Lectures)**

Departmental Accounts: Introduction, Advantages of Departmental A/c, Accounting procedure, Basis of allocation, preparation of departmental Trading & Profit & Loss Account, General Profit & Loss Account and Balance sheet OF SOLE Trading concern & Partnership firm .(including inter-departmental transfers at cost & invoice price and calculation of unrealised profits).

**Unit IV: Branch Accounts: (20 Marks, 18 Lectures)**

Introduction, Types of Branches: Dependent branches, foreign branches and independent branches. Branch Account v/s Department Account, Systems of maintaining branch accounts : 1.Debtors Method : cost & invoice price. 2. Stock and Debtor Method 3.Final Account method 4.Wholesale Branch Method.

( Practical problem only on Debtors & Stock & Debtors .)

**References:**

1. Gupta, R. L., & Radhaswamy, M. *Advanced Accountancy*. New Delhi: Sultan Chand.
2. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.

3. Rajasekaran, V., & Lalitha, R. *Financial Accounting*. New Delhi: Pearson Education.
4. Shukla, M., Grewal, T., & Gupta, S. *Advanced Accounts*. New Delhi: S. Chand & Co.
5. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.

**Guidelines for paper setting**

- Two questions from Unit I and Unit IV each
- One question from Unit II and Unit III each

**B.COM**  
**SEMESTER VI**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**COST AND MANAGEMENT ACCOUNTING**  
**Cost and Management Audit (DSE 6)**  
**(100 Marks, 60 Lectures)**

**Objectives: To provide in-depth knowledge of cost and management audit**

**UNIT I COST AUDIT (20 Marks, 10 Lectures)**

Meaning, nature, objectives and scope of cost audit, Concepts of efficiency audit, Propriety audit, Management Audit, Social audit, Operational Audit, Energy Audit, VFM audit, Performance Audit, Difference between cost audit and financial audit. Advantages and limitations of Cost Audit.

**UNIT II COST AUDIT AND COMPANIES ACT (30 Marks, 15 Lectures)**

Important sections of Companies Act 2013 relating to Cost Audit, Books of Accounts to be maintained, Qualification, Disqualification, ceiling on Number of cost audit, Appointment of cost auditor, rights and responsibilities, status, relationship and duties and liabilities- professional and legal under the companies act 2013 and the cost and the Works accountants Act 1959, professional ethics and code of conduct for cost auditor.

**UNIT III PLANNING AND TECHNIQUES OF COST AUDIT (20 Marks , 15 Lectures)**

Familiarization with the industry, the organisation, the production process, the system, and procedure- list of records and reports, preparation of the audit program, audit notes and working papers, techniques of cost audit, procedure, meaning and importance, Internal control, internal check, internal audit.

**UNIT IV: COST RECORDS AND AUDIT RULES (25 Marks , 15 Lectures )**

- (a) Cost Accounting Record Rules-meaning –list of cost accounting records essential records and statistical record-application of CAAR and maintenance of record important cost accounting records such as Raw Materials, wages, overheads, depreciation production records, sales records consumable stores & spares R&D Expenses Benefits derived from cost accounting records preservation of cost accounting records.
- (b) Cost Audit Report Rules-contents-annexure to cost audit reports types of report- distinctions between notes and qualifications to the report. Report and opinion, special emphasis on Cost auditors observation Necessity of cost audit, End use of cost Audit Report. Cost audit as an aid to management.

**References :**

- 1. Ramnathan, A. R., *Cost and Management Audit*. Tata McGraw Hill Publishing, New Delhi.

2. Saxena, Vashist. *Cost and Management Audi.* Sultan Chand and Sons, New Delhi.
3. Tikha, J. G. *Cost and Management Audit.* ENCOMS BOMBAY

**B. COM**  
**SEMESTER –VI**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**BUSINESS MANAGEMENT**  
**Strategic Management (DSE 6)**  
**(100 Marks-60 Lectures)**

**Objective:** To enable students to learn the basics of Strategic Management and various strategies of business firms to have a competitive advantage.

**Unit I Introduction (25 Marks 15 Lectures)**

Strategy: Meaning- Elements.

Strategic management: Meaning, Advantages, Limitations.

Strategic management process: Fred R. David's Model

Stages (i) Formulation (ii) Implementation (iii) Evaluation

Levels of strategy: Corporate, SBU, Functional.

Distinction between Strategic Management & Operational Management.

**Unit II Strategy Formulation (25 Marks 15 Lectures)**

Vision: meaning -Vision statement.

Mission: meaning- Elements, Mission Statement – Meaning- Characteristics.

Objectives: Meaning- Characteristics.

Environmental Analysis:

- i) Internal Environment: Meaning- Factors
- ii) External Environment: Meaning- Factors

**Unit III Models of Strategic Analysis (25 Marks 15 Lectures)**

Michael E. Porter's Five force Analysis

Kenichi Ohmae's four routes to strategic advantage

SWOC Analysis

BCG Analysis

Value Chain Analysis

GE Nine Cell Matrix

**Unit IV Strategic Implementation, Evaluation and Control (25 Marks 15 Lectures)**

Strategic Implementation- Meaning, steps and approaches

Strategic Evaluation – Meaning and steps

Strategic Control – Meaning and Techniques

Balanced Scorecard - Meaning, Perspective (with diagram)

Six Sigma - Concept.

**References:**

- 1) Jauch, Lawrence R. & Glueck, William. *Business Policy & Strategic Management*. McGraw-Hill.
- 2) Porter, Michael. *Competitive Advantage*. MacMillan.

- 3) Miller, Alex & Irwin: *Strategic Management*. McGraw Hill.
- 4) Rao, P. Subba. *Strategic Management*. Himalaya Publishing House.
- 5) Cherunilam, Francis. *Strategic Management*. Himalaya Publishing House.
- 6) Gupta, V; Gollakota, K & Srinivasan, R. *Business Policy & Strategic Management*. Prentice Hall. New Delhi.
- 7) Pearce, J. A. & Robinson Jr. R. B. (1995). *Strategic Management – Strategy Formulation & Implementation*. Prentice Hall.
- 8) Srinivasan R. *Strategic Management*.
- 9) David, Fred R. *Strategic Management – Concepts & Cases*. Prentice Hall.
- 10) Carpenter, Mason A.; Wm Gerard Sanders & Prashant Salwan: *Concepts & Cases – Strategic Management- A Dynamic Perspective*. Pearsons Publications.
- 11) Reddy, G. Sudarsana. *Strategic Management*. Himalaya Publishing House.
- 12) Kishore, Ravi M. *Strategic Management – Text & Cases*. Taxmann's.
- 13) Wheelan, Thomas L, Hunger, David & Rangarajan, Krish: *Concepts in Strategic Management & Business Policy*. Pearsons Publications.
- 14) Certo, Samuel C. & Peter Paul. *Strategic Management– A focus on Process*. Tata McGraw.

**B.COM**  
**SEMESTER VI**  
**Accounting – II (DSE 7)**  
**(100 Marks – 60 Lectures)**

**Objectives: To develop accounting skills in students to prepare books of accounts in respect of fire insurance claims, investments, redemption of debentures and liquidation of companies.**

**Unit I: Accounting for Professionals: (20 Marks – 12 Lectures)**

Introduction, Meaning of three systems of Accounting: Accrual/Mercantile system, Cash system, Books of accounts maintained by the Professionals – Cash book, Memorandum Book, stock Register, Receipts & Expenditure Account/Profit & Loss Account and Balance sheet. Practical problems based on preparation of Receipts & Expenditure Account/Profit and Loss Account and Balance sheet of different professionals.

**Unit II: Investment Accounting : (20 Marks, 12 Lectures)**

Meaning and types of investments, Ex-interest/ dividend; Cum- interest/ Dividend transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment.

**Unit III: Redemption of Debentures: (40 Marks, 18 Lectures)**

Concept, Sources of finance, Methods of Redemption of Debentures - Sinking Fund, Insurance Policy, Own Debentures and Convertible Debentures method (excluding ex-interest/cum-interest). Journal Entries and Ledger Accounts regarding redemption of debentures.

**(Practical problems to cover Sinking Fund, Insurance Policy and Convertible Debentures methods only).**

**Unit IV: Liquidation of Companies: (20 Marks, 12 Lectures)**

Meaning of Liquidation, Salient Features of Liquidation, Methods of Liquidation, Consequences of Liquidation, Fraudulent Preference, Order of Payment, Statement of Affairs and Deficiency/Surplus Account, Lists attached to the Statement of Affairs, Liquidator's Final Statement of Account.

**Practical problems to cover only the preparation of 'Liquidator's Final Statement of Account'.**

**References:**

1. Agarwal, B., & Gupta, M. *IPCC (Group II) Advanced Accounting Text & Problems - Revised*. Allahbad: Suchita Prakashan.
2. Gupta, R. L., & Radhaswamy, M. *Advanced Accountancy*. New Delhi: Sultan Chand.
3. Jain, & Narang. *Advanced Accountancy*. New Delhi: Kalyani Publishers.

4. Mahajan, S., & Kulkarni, M. *Corporate Accounting*. Pune: Nirali Publication.
5. Mahajan, S., Jagtap, & Zagade, S. *Corporate Accounting*. Pune: Diamond Publication.
6. Monga, J. R., & Ahuja, G. *Advanced Accounting* (Vols. I, II). Noida: Mayoor Paperback.
7. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
8. Paul, S. K. *Accountancy* (Vols. I, II). Calcutta: New Central Book Agency.
9. Shukla, M., Grewal, T., & Gupta, S. *Advanced Accounts*. New Delhi: S. Chand & Co.
10. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.
11. Tulsian, P. C., & Tulsian, B. *Accounting for CA – IPCC (Group I& II)*. New Delhi: S. Chand.

**General guidelines:**

1. The question paper shall have total of 6 questions carrying 80 marks and shall be of 2 hours duration.
2. Four questions of 20 mark each to be answered.
3. Question No. 1 to be compulsory (All Questions should be practical in nature)
4. Any three questions from the remaining five questions to be answered.

**Specific Guidelines:**

1. Two questions each to be asked on Unit II and Unit III.
2. One question each to be asked on Unit I & Unit IV.



**B.COM.**  
**SEMESTER VI**  
**COST AND MANAGEMENT ACCOUNTING**  
**Advanced Cost Accounting Costing- II (DSE 7)**  
**(100 Marks, 60 Lectures)**

**Objective:** To provide basic conceptual & working knowledge of various methods of cost accounting

**Unit I Process Costing (Comprehensive) (25 Marks, 15 Lectures)**

Inter process profits, Meaning of equivalent production, Calculation of equivalent production.

**Unit II Contract Costing (Comprehensive) (20 Marks, 10 Lectures)**

Cost plus Contracts, Calculation of work uncertified, Escalation clause, Estimation of contract costs.

**Unit III Integral and Non – Integral Accounting, Activity Based Costing (30 Marks, 20 Lectures)**

Prerequisite, Principles, Essentials features, Benefits and Journal entries of Integral Costing, Ledgers under Non – Integral accounts. Nature, Scope and Implementation of activity based costs.

**Unit IV Uniform Costing, Inter Firm Comparison and Responsibility Accounting**

**(25 Marks , 15 Lectures )**

Meaning, Features, Objectives, Scope, Need for Uniform Costing, Installation of Uniform Costing manual, need, requirements and scheme of Inter Firm Comparison, benefits and limitations of Inter Firm Comparison, Responsibility accounting

**References:**

1. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
2. Bhar, B.K. *Cost Accounting- Methods & Problems* , Academic Publishers Calcutta 700073.
3. Kishore R. *Cost Accounting-* Taxmann Allied Service Pvt.Ltd.New Delhi.
4. Iyenger, S. P. *Cost Accounting.* S. chand& Co. New Delhi
5. Khana, B. S. & J. M. Pandey- *Practical costing.* S. Chand & Co. New Delhi
6. Khan, M. Y. & P.K. Jain- *Theory and Problems of Management and Cost Accounting-* Tata McGraw Hill Publishing co. Ltd. New Delhi
7. Lal, J. *Cost Accounting.* Tata McGraw –Hill Publishing co. Ltd. New Delhi
8. Nigam, B. & J.C. Jain. *Cost Accounting Principles & Practice.* Prentice- Hall of India Pvt. Ltd., New Delhi

**B.COM**  
**SEMESTER VI**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**BUSINESS MANAGEMENT**  
**Supply Chain & Logistics Management (DSE 7)**  
**(100 Marks – 60 Lectures)**

**Objective:** To develop a basic understanding of the key concepts and processes of Supply Chain & Logistics Management.

**Unit I Introduction to Logistics Management (25 Marks- 15 Lectures)**

Logistics- nature & concepts. Evolution of the logistics concept.  
Functions of logistics management. Importance of Logistics Management.  
The Integrated Logistics System.  
Logistics in India.

**Unit II Fundamentals of Supply Chain Management (25 Marks- 15 Lectures)**

Supply chain- nature & concept; Importance of Supply Chain Management. Value chain.  
Functions & contributions of Supply chain management. Managing the supply chain.  
Outsourcing- reasons. Process tools for Supply Chain Management- (a) Make or buy decision, (b) Supplier scheduling, (c) Value analysis/engineering, (d) Supplier certification/ evaluation.

**Unit III Demand Management & Customer Service (25 Marks- 15 Lectures)**

Demand Management- concept. Demand forecasting- types of forecasts. Forecasting techniques- Qualitative & Quantitative.  
Customer- Concept & Nature. Components of customer service. Establishing a customer service strategy- methods-(a) Customer reactions to stock outs, (b) Cost/Revenue trade-off, (c) ABC analysis/Pareto's law, (d) Customer service audit.

**Unit IV Components of Supply Chain & Logistics Management (25 Marks- 15 Lectures)**

Information Technology systems in Supply chain & Logistics – Types (concepts only) –(i) Bar coding, (ii) Electronic Data Interchange, (iii) XML, (iv) Data Management, (v) Imaging, (vi) Artificial Intelligence, (vii) RF technology, (viii) Computers on board & Satellite tracking, (ix) Intranet/Extranet, (x) E-commerce.  
Order processing – Elements of Order Cycle -Order preparation, Order transmittal, Order entry, Order filling, Order status reporting, Order transportation, Customer delivery & unloading.  
Inventory management process and Materials handling – Handling systems/considerations- Mechanised handling system, Semi-automated handling system and Automated handling system.  
Transportation- Functions- Product Movement and Product Storage.  
Warehousing - Primary handling activities- Receiving, In-storage handling, and Shipping.  
Packaging- Types of packaging- Consumer and Industrial.

**References:**

- 1) Agarwal, D.K. *Textbook of Logistics and Supply Chain Management*. Macmillan, India.
- 2) Bhat, K. Shridhara. *Logistics and Supply Chain Management*. Himalaya Publishing House.
- 3) Bowersox, Donald J.; Closs, David M Cooper, Bixby. *Supply Chain Logistics Management*. McGraw Hill Education.
- 4) Ballou, Ronald H. *Business Logistics/Supply Chain Management* (Fifth ed). Pearson Prentice Hall.
- 5) Lu, Dawei. *Fundamentals of Supply Chain Management* (bookboon.com)
- 6) *Journal of Business Logistics*, Wiley online.

**Websites:**

<http://www.managementstudyguide.com/>

**Annexure–III**  
**B.COM**  
**SEMESTER VI**  
**COST AND MANAGEMENT ACCOUNTING (DSE 7 B)**  
**Advanced Management Accounting**  
**(100 Marks, 60 Lectures)**

**Objective:** To familiarize students with the application of management accounting in decision making.

**Unit I :Marginal Costing****(25 Marks, 15 lectures)**

Practical application of Marginal Costing in Decision Making- Profit Planning, Pricing decision, Market decision, Introduction of a new product, Accept/reject special offer and sub-contracting. (Advanced problems on marginal costing)

**Unit II : Cost Management for service sectors****(25 Marks, 15 lectures)**

Meaning of service sector, features of service sector, collection of costing data in service sector, Service sector costing – Power House costing and Hotel Costing.  
(Practical Problems on both )

**Unit III :Strategic Cost Management****(25 Marks, 15 lectures)**

- a) Introduction and Concept of Strategic Cost Management, Meaning, Traditional v/s strategic cost management, Tools.
- b) Activity Based Costing (ABC): Definition & Meaning, Merits, Demerits, Developing and implementing Activity Based Costing , Decisions using Activity Based Costing. (Practical Problems

**Unit IV: Recent Trends in Management Accounting****(25 Marks, 15 lectures)**

- a) **Developments in Business Environment**  
Introduction, Characteristics of modern business environment, Impact of developments in business environment on management accounting, Environmental Management Accounting, Kaizen Costing.
- b) **Quality Management**  
Definition of quality, Classification of quality costs, Analysis of quality costs, Total Quality Management (TQM).
- c) **Just in Time (JIT)**  
Introduction and Meaning, Objectives, Features, Benefits, Techniques used in implementation of JIT, Impact of JIT on costing system.

**References**

1. Jain, Narang & Agarwal , Advanced Cost & Management Accounting . Kalyani Publishers. New Delhi.
2. Kishore. R.M. Cost & Management Accounting. Taxmann Publications Pvt Ltd. New Delhi.
3. Rao M.E. Advanced Cost and Management Accounting. New Age International Publisher Co.
4. Khan,M.Y. & P.K. Jain Theory and Problems of Management and Cost Accounting Tata Mc Graw Hill Publishing Co.Ltd. New Delhi.
5. Hingorani, Ramnathan & Grewal . Management Accounting .

**Annexure–IV****B.Com.****SEMESTER VI****ACCOUNTING (DSE 7B)****CORPORATE ACCOUNTING AND TAX PLANNING****(100 Marks, 60 Lectures)**



**Objective:** (i) To provide exposure to students on advanced topics in corporate accounting related to specific circumstances of consolidations, incorporation and declaration of employee benefits in the form of stock options. (ii) To familiarize students with tax planning provisions and mechanisms available for corporate entities under varied circumstances.

### **Unit I Holding Companies**

**(40 Marks, 20 Lectures)**

Concept of holding company, Wholly owned and partly owned subsidiaries, Provisions of Companies Act 2013 with reference to holding companies, Consolidated financial statements – Meaning and procedure for preparation of consolidated financial statements. Concepts of minority interest (non-controlling interest) and cost of control. Practical problems on preparation of consolidated balance sheet as per AS 21 (including inter-company transactions). Introduction to IND AS 110 on consolidated financial statements, Difference between AS 21 and IND AS 110.

### **Unit II Profit (Loss) Prior to Incorporation**

**(20 Marks, 15 Lectures)**

Meaning, Cut-off date for profit (loss) prior to incorporation, Basis of apportionment of profits between pre and post incorporation, Practical problems on determination of profit (loss) prior to incorporation and preparation of columnar statement of profit and loss.

### **Unit III Accounting for Employee Stock Option Plan**

**(20 Marks, 10 Lectures)**

Meaning of ESOP, Terminology of ESOP transaction, Provisions of ICAI guidance note on employee share-based payments, Accounting procedure – Equity settled payment plans, Cash settled payment plans, Shares-based payment plans with cash alternatives, Journal entries.

### **Unit IV Corporate Tax Planning**

**(20 Marks, 15 Lectures)**

Meaning and objectives, Tax planning with reference to setting up of new business, Tax planning in financing and investment decisions, Tax planning with reference to managerial decisions – Purchase of assets out of owned or borrowed funds, Own or lease, Make or buy, Shutdown or continue, replace or repair.

### **References:**

1. Maheshwari, S. N., Maheshwari, S. K. and Maheshwari S. K. (2018), Advanced Accountancy (Volume II), Vikas Publishing House, Noida.
2. Arulanandam, M. A. and Raman, K. S. (2006), Advanced Accountancy (Vol.II)-Corporate Accounting, Himalaya Publishing House, Mumbai.
3. Mehrotra, H. C. and Goyal, S. P. (2019), Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra.
4. Singhania V. K. and Singhania, M. (2017), Corporate Tax Planning and Business Tax Procedures with Case Studies, 21<sup>st</sup> Edn., Taxmann,
5. Hanif M., Mukherjee, A (2018), Modern Accountancy Volume II, 3<sup>rd</sup> Edn., McGraw Hill, New Delhi.



**Annexure-I**  
**B.Com**  
**Semester VI**  
**Business Management (DSE 7B )**  
**BRAND MANAGEMENT**  
**(100 marks; 60 Hours)**

**Course Objective:** To understand the methods of managing brands and strategies for brand Management.

**UNIT I : INTRODUCTION TO BRAND ( 25 Marks, 15 Lectures )**

Meaning and Definitions of Brand – Branding- Concepts – Brand Evolution– Factors shaping a brand over its life cycle- Features of good brand name-Functions of Brand - Significance of Brands – Different Types of Brands – Co branding – Store brands-Branding Challenges and Opportunities, Brand Choice decision and models, Launching a new brand, Building brand in Indian Market,

**UNIT II: BRAND STRATEGIES ( 25 Marks; 13 Lectures)**

Strategic Brand Management process – Identifying and establishing brand positioning and values- Brand building, brand positioning and values brand repositioning- designing and implementing brand strategies, brand extension, brand transfer, brand hierarchy – Branding for Global Markets – Competing with foreign brands, Digital branding, Global branding, Corporate Branding, Service branding, B2B branding

**UNIT III: BRAND COMMUNICATIONS, BRAND EXTENSION AND BRAND EQUITY (30 Marks 16 Lectures)**

**BRAND COMMUNICATION** - Brand image Building – Brand Loyalty programmes– Brand Promotion Methods – Role of Brand ambassadors, celebrities – On line Brand Promotions.

**BRAND EXTENSION** – Naming new brand and extension, Advantages of extension, disadvantages of extension, Brand Adoption Practices – Different type of brand extension – Factors influencing Decision for extension – Re-branding and re-launching.

**BRAND EQUITY** -Customer based brand equity, Concept of brand equity, sources of brand equity, benefits of brand equity, choosing brand elements to build brand equity, Brand element choice criteria, Brand element option, brand element tactics

**UNIT IV: BRAND VALUATION AND PERFORMANCE ( 20 marks , 16 lectures)**

Measuring sources of brand equity, qualitative research techniques, quantitative research techniques, measuring outcomes of brand equity, Comparative methods, Holistic methods, Brand equity measurement systems, Brand audit, establishing brand equity management system, Measuring Brand Performance – Brand Equity Management –Global Branding strategies - -Role of Brand Managers- Managing brand crisis, ethics and brands, managing brand overtime



### TEXT BOOKS:

1. Kevin Lane Keller, Strategic Brand Management: Building, Measuring and Managing, Prentice Hall, 4rd Edition, 2012.
- 2 Moorthi YLR, Brand Management – I edition, Vikas Publishing House 2012
3. Lan Batey, Asain Branding – A Great way to fly, PHI, Singapore, 2002.
4. Paul Tmepoal, Branding in Asia, John Willy, 2000.
5. Ramesh Kumar, Managing Indian Brands, Vikas Publication, India, 2002.
6. Jagdeep Kapoor, Brandex, Biztranza, India, 2005.
7. Mahim Sagar, Deepali Singh, D.P.Agarwal, Achintya Gupta.–Brand Management Ane Books Pvt.Ltd – (2009).
- 8 Gulnar Sharma and Karan Singh Khundia , Brand Management, Himalaya Publishing House ( 2012 )
- 9) Aaker, David A: Building a Strong Brands, Free Press, New York
- 10)Joel Kapfferrer: Strategic Brand Management, Kogen Page