MANGALORE UNIVERSITY

Office of the Registrar
Mangalagangothri- 574199

No. MU/ACC/CR1/2014-15/A2 Date: 31/5/2014

N O T I F I C A T I O N

Sub: Revised syllabus governing B.Com degree programme.

Ref: Academic Council decision No. 1: 2 (2014-15) dated 24-5-2014.

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The revised syllabus of B.Com degree programme which was approved by the Academic Council at its meeting held on 24-5-2014 is hereby notified for implementation with effect from the academic year 2014-15.

Sd/-

REGISTRAR

To:

1) The Principals of the colleges concerned.
2) The Registrar (Evaluation), Mangalore University.
3) The Chairman, UG BOS in Commerce, Mangalore University.
4) The Superintendent, Academic Section, O/o. the Registrar, Mangalore University.
5) Guard file

MANGALORE UNIVERSITY

B.COM DEGREE COURSE REVISED CURRICULAM

[UNDER CREDIT BASED SEMESTER SCHEME]

FIRST YEAR B.COM:					
FIRST SEMESTER			**SECOND SEMESTER**		
	Hrs.	Marks		Hrs.	Marks
1. Language I	4	100	1. Language I	4	100
2. Language II	4	100	2. Language II	4	100
3. Business Economics	4	100	3. Money and Public Finance	4	100
4. Financial Accounting I	6	150	4. Financial Accounting II	6	150
5. Principles of Management	6	150	5. Modern Banking?	6	150
6. Business Statistics & Mathematics I	4	100	6. Business Statistics & Mathematics II	4	100
7. IC & HR, G E	4	100	7. IC & HR,G E	4	100
8. Extra Curricular Activities	-	50	8. Extra Curricular Activities	-	50
Total	**32**	**850**		**32**	**850**

SECOND YEAR B.COM					
THIRD SEMESTER			**FOURTH SEMESTER**		
	Hrs.	Marks		Hrs.	Marks
1. Language I	4	100	1. Language I	4	100
2. Language II	4	100	2. Language II	4	100
3. International Trade & Finance I	4	100	3. International Trade & Finance II	4	100
4. Financial Accounting III	6	150	4. Financial Accounting IV	6	150
5.Cost & Management Accounting I	6	150	5. Cost & Management AccountingII	6	150
6. Elective Paper I	4	100	6. Elective Paper II	4	100
7. Extra Curricular Activities	-	50	7. Extra Curricular Activities	-	50
Total	**28**	**750**		**28**	**750**

THIRD YEAR B.COM					
FIFTH SEMESTER			**SIXTH SEMESTER**		
	Hrs.	Marks		Hrs.	Marks
1. Business Law	5	150	1. Indian corporate law	5	150
2. Modern Marketing	5	150	2. Auditing	5	150
3. Financial Managament I	5	150	3. Financial Management II	5	150
4. Financial Accounting V	5	150	4. Financial Accounting VI	5	150
5.Cost & Management AccountingIII	5	150	5. Cost & Management AccountingIV	5	150
6. Elective Paper III	5	150	6. Elective Paper IV	5	150
Total	**30**	**900**		**30**	**900**

Elective Papers:

Human Resource Management
Business Taxation
Insurance
Advanced Banking
Computer Application

SUBJECTS IN REVISED SYLLABUS

FIRST YEAR B.COM

FIRST SEMESTER:	**SECOND SEMESTER:**
1. Business Economics	1. Money & Public Finance
2. Financial Accounting I	2. Financial Accounting II
3. Principles of Management	3. Modern Banking
4. Business Statistics & Mathematics	4. Business Statistics & Mathematics

SECOND YEAR

THIRD SEMESTER:	**FOURTH SEMESTER:**
1. International Trade & Finance I	1. International Trade & Finance II
2. Financial Accounting III	2. Financial Accounting IV
3. Cost & Management Accounting I	3. Cost & Management Accounting II

THIRD YEAR

FIFTH SEMESTER:	**SIXTH SEMESTER:**
1. Business Law	1. Indian Corporate Law
2. Modern Marketing	2. Auditing
3. Financial Management I	3. Financial Management II
4. Financial Accounting V	4. Financial Accounting VI
5. Cost & Management Accounting III	5. Cost & Management Accounting IV

Elective Papers:

Human Resource Management
Business Taxation
Insurance
Advanced Banking
Computer Application

I B.COM- I Semester

C101 –Paper: Business Economics

Chapter 1: Business Economics: **10 Hrs**

1.1 Nature of Business Economics

1.2 Economic laws and principles

1.3 Economic and business environment

1.4 Business objectives.

Chapter 2: Demand Analysis: **10 Hrs**

2.1 Definition, determinants of Demand and Law of Demand.

2.2 Demand Curve, Forces behind the Demand Curve, Difference in changes in quantity demanded and change in demand.

2.3 Law of Diminishing Marginal Utility.

2.4 Consumer Surplus.

Chapter 3: Elasticity of Demand: **10 Hrs**

3.1 Definition – Price, Income, Cross Elasticity and promotional Elasticity of demand.

3.2 Factors that determine the elasticity of demand.

3.3 Measurement of price elasticity of Demand – Practical Utility

Chapter 4: Supply Analysis: **10 Hrs**

4.1 Supply Definition

4.2 Determinants of Supply

4.3 Law of supply

4.4 Supply Curve

4.5 Elasticity of Supply

4.6 Factors that determine the elasticity of supply

4.7 Measurements of elasticity of supply - Practical Utility

Chapter 5: Cost of Production: **08 Hrs**

5.1 Cost of Production and Variable and Fixed Cost.

5.2 Average and Marginal cost, real and Opportunity Cost, Short Run and Long run cost.

5.3 Cost output: Relationship in the short run and long run – economies of scale.

5.4 Law of returns: Constant, Decreasing and Increasing returns – Law of variable proportions.

Books for reference:

1. Mithani D M and V R S Murthy – Fundamentals of Business Economics – Himalaya Publishing House.
2. Varshney and Maheshwari – Managerial Economics.
3. Joel Dean – Management Economics.
4. Dewett K K – Modern Economic Theory.

I B.COM- I SEMESTER

C102 – PAPER: FINANCIAL ACCOUNTING I

CHAPTER I: Accounting Standards (AS): **10 Hrs**

1. Meaning, Definition and Importance.
2. Statutory Bodies to prescribe Accounting Standards – NACAS and National Financial Reporting Authority.
3. AS-1 : Disclosure of Accounting Policies :-
    a. Need for Disclosure
    b. Fundamental Accounting Concepts:- Going Concern Concept, Accrual Concept and Consistency Concept.
    c. Major considerations in selection of Accounting Policies: - Prudence, Substance over form and materiality.

CHAPTER II: Bank Reconciliation Statement: (Preparation of Bank Reconciliation Statement when balance as per pass book or cash book and reasons for their differences are given) **10 Hrs**

CHAPTER III: Depreciation Accounting – AS 6 : **10 Hrs**

a. Assets that are not covered by AS.
b. Meaning of depreciable assets.
c. Factors determining economic life of the asset.
d. Methods of depreciation (Change of method of depreciation excluded):
    i. Straight Line Method
    ii. Reducing Balance Method
    iii.Annuity Method
    iv.Sinking Fund Method

CHAPTER IV: Rectification of Errors: **10 Hrs**

Classification of Errors

Rectification of Errors:

i. Before Preparing the Trial Balance
ii. After preparing the Trial Balance and before preparing Final Accounts – Suspense Account.

iii. After preparing the Final Accounts – Rectification in the next Trading period – Profit &Loss Adjustment Account.

CHAPTER V: Final Accounts of Sole Trading Concerns: 10 Hrs

Preparation of:

i. Trading Account and Profit & Loss Account.
ii. Balance Sheet.

CHAPTER VI: Final Accounts of Non- Trading Concerns: 10 Hrs

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

References:

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

I B.COM- I Semester

C104- Paper Business Statistics and Mathematics

Chapter I: Popular Quantitative Tools used in Business. 10 Hrs

1.1 **Averages**: Meaning and Importance

1.2 **Arithmetic Mean, Median and Mode:** Definition, computation by Direct Method,

Deviation Method, Step Deviation Method, Combined Arithmetic Mean, Causes for popularity of Arithmetic Mean and Caution in Application.

1.3 **Geometric Mean**: Harmonic mean, Definition, Computation and Application of Arithmetic Mean

Chapter II: Quantitative Tools for Risk Management: 10 Hrs

2.1 **Absolute and Relative Measures of Dispersion of Data.**

2.2 **Standard Deviation**: Definition, computation by Direct Method, Deviation Method and Step Deviation Method.

2.3 **Co-efficient of Variation**

2.4 Causes for decreasing utility of Standard Deviation and Co-efficient of Variation.

2.5 **Variance**: Definition, Computation by Direct Method, Deviation method and Step Deviation Methods, Causes for its Popularity.

Chapter III: Measurement of Economic Activity: 10 Hrs

3.1 Meaning and Definition of **Index Number**.

3.2 Application of Index Numbers and the caution to be exercised while using Index Number.

3.3 Steps involved in the construction of Index Number.

3.4 Simple Index Number using Arithmetic Mean or Geometric Mean.

3.5 **Weighted Indices**: Laspeyre's Method, Paasche's Method and Fisher's Method.

3.6 **Consumer Price Index**: Meaning, Application and Steps in the Construction of Consumer Price Index.

3.7 Aggregate Expenditure Method and Family Budget Method.

Chapter IV: Evaluation of Business Choices: **10 Hrs**

4.1 Meaning and Types of Matrices.

4.2 Matrix Algebra

4.3 Transpose, Minors and Co-factors.

4.4 Inverse of a Matrix.

4.5 Solving Simultaneous Equations by Matrix Method.

Chapter V: Evaluation of Business Choice through Determinants:

5.1 Meaning of Determinants and its Properties. **08 Hrs**

5.2 Evaluation of Determinants

5.3 Solving Simultaneous Equations by Cramer's Rule.

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Books for reference:

1. Statistics : B.N.Gupta
2. Business Statistics and Mathematics : Vittal
3. Statistical Methods : S.P Gupta
4. Business Mathematics : S.P Gupta
5. Business Statistics and Mathematics : B.V. Raghunandan
6. Business Statistics and Mathematics : Rajmohan

I B.COM-I Semester

C103-Paper: Principles of Management

Chapter I: Nature and functions of management: Nature and functions of management-Evolution of management thought-Contributions of F.W Taylor and Henry Fayol **10 Hrs**

Chapter 2: Planning and Decision making: Planning-nature and importance of planning-planning process-Types of plans-managerial decision making-significance of decision making-scientific decision making process-guide lines for effective decision making-group decision making **10 Hrs**

Chapter 3: Organizing: Principles of organization-types of organization structure-Line organization-Functional organization-Line and staff organization-their merits and demerits-Delegation of authority-meaning and benefits of delegation-barriers to effective delegation-guidelines for making effective delegation **10 Hrs**

Chapter 4 – **Staffing**: Concept and importance of staffing-recruitment and selection-concept of recruitment and selection- sources of recruitment-selection process-training and development-importance and methods of training-Performance appraisal**-**meaning and objectives **10 Hrs**

Chapter 5 – **Direction –** meaning and elements of direction- Controlling – meaning and importance of controlling – control techniques (brief discussion only)**-** Communication - concept of communication - communication process- types of communication – barriers in communication – essentials of effective communication. **10 Hrs**

Chapter 6- Motivation and leadership –Concept and importance of motivation-Theories of motivation-Maslow's need hierarchy theory-Herzberg's hygiene theory-McGregor's theory X and Y-Leadership qualities-leadership styles (Autocratic,Democraticand Free-rein leadership) **10 Hrs**

Reference Books:

Principles of Management : H.Koontz and C. O'Donnel

Management Concepts and Practice : B.P.Singh and T.N. Chhabbra

Management : V.S.P.Rao and V. Harikrishna

Principles and Practice of management : L.M. Prasad

Principles of Management : C.B.Gupta

I B.COM – II Semester

C201- Paper: Money and Public Finance

Chapter 1: Money **10 Hrs**

1.1 Nature, Definition and Functions of Money.

1.2 Circular flow of money – with Govt. sector and Foreign Sector.

1.3 Measurement of changes in the value of money.

1.4 Index numbers, types, method of construction of price index numbers, difficulties and uses with simple sums.

Chapter 2: Public Finance **10 Hrs**

2.1 Meaning

2.2 Difference between Public Finance and Private Finance

2.3 Objectives of Public Finance

2.4 Components of Public Finance

2.5 Public Revenue and Public Expenditure

2.6 Role of Public Finance in Developing Economy.

Chapter 3: Deficit Financing **10 Hrs**

3.1 Meaning – Role and methods of Deficit Financing

3.2 Adverse Effects of Deficit Financing.

3.3 Safe Limits and Rating Agencies of Deficit Financing.

3.4 Fiscal Policy – Objectives, fiscal Policy and Economic Development.

Chapter 4: Public Debt **08 Hrs**

4.1 Meaning – Public and Private Debt.

4.2 Types – Burden on internal, external, effects of public debt on production, distribution and consumption.

4.3 Redemption methods of public debt.

Chapter 5: Government Budget **10 Hrs**

5.1 Meaning, Types – Revenue and Capital budget – Surplus and Deficit budget.

5.2 Economic component of Budget.

5.3 Functional classification of Budget.

5.4 Impact of budget on the economy.

Books for reference:

1. Dalton H. – Principles of Public Finance.
2. Crowther G. – An outline of Money.
3. M L Jhingan – Monetary Theory.
4. D M Mithani – Modern Public Finance.
5. K P M Sundaram – Money, Banking and Finance.

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I B.COM- II SEMESTER

C202 – PAPER : FINANCIAL ACCOUNTING II

CHAPTER I : Bills of Exchange :(Excluding accommodation bills) **10 Hrs**

CHAPTER II : Accounting from incomplete records: 10 Hrs

Meaning, merits and limitations of Single Entry System.

Analytical method of calculation of profit- conversion into double entry system only.

CHAPTER III: Consignment Accounts: 10 Hrs

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

CHAPTER IV: Fire Insurance Claims: (Excluding average clause) .Problems on loss of stock only. **10 Hrs**

CHAPTER V: Hire Purchase System: 10 Hrs

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

CHAPTER VI: Installment System : 10 Hrs

Entries and Ledger accounts in the books of Purchaser and Seller.

References:

1 Advanced Accounting- **Shukla M.C. ,Grewal T.S.**

2 -do- **Gupta R.L.**

3 -do- **Jain & Narang**

4 -do- **Maheshwari S.W. & Maheshwari S.K.**

5 -do- **B.S.Raman**

6 -do- **Basu & Das**

I B.COM- II SEMESTER

C203-PAPER: MODERN BANKING

I Chapter: Meaning and definition of bank and banking-significance-evolution of banks in India with special reference to Coastal Karnataka Banks- Indian Banking system –RBI, Commercial Banks, Development Banks, Regional Rural Banks, Co-operative Banks, NABARD,LDBs, EXIM Bank. Segment banking: need and features of Bharathiya Mahila Bank (BMB). **10 Hrs**

II Chapter: Commercial Banks: Types, Functions and Services of Commercial Banks-Primary and Secondary functions, Changing role of commercial banks-Housing finance, sale of mutual funds, Issue of credit cards, debit cards, ATM cards, E-Transfer of funds, E-banking. **10 Hrs**

III Chapter: Investment policy of banks-criteria of investment policy-Principles of Investment Policy. Inclusive Banking: meaning and need- micro finance- meaning, need, difference in approach from commercial banking, micro finance in India- Self Help Groups-meaning and importance. **10 Hrs**

IV Chapter: RBI-Functions- traditional and promotional- role of RBI in agricultural financing-Role in industrial development. **10 Hrs**

V Chapter: Negotiable instrument: meaning features and types (briefly). Cheque- meaning, definition, crossing of cheque, endorsement of cheque, clearing of cheques, Dishonour of cheques for insuffient funds (section 138), Cheque Truncation System- At Par cheque- RTGS. **10 Hrs**

VI Chapter: Paying Banker: Meaning, precaution to be taken by a paying banker, statutory protection to the paying banker- Payment in due course. Collecting Banker: legal status of the collecting banker, duties of collecting banker, statutory protection to colleting banker. **10 Hrs**

BOOK FOR REFERENCE

Modern Banking : B.V Raghunanadan

Modern Banking : B.S Raman

Banking and Financial System: K.P.M Sundharam and P.N Varshney (Sultan Chand & Sons)

The Banking saga : History of South (Corporation Bank, Mangalore)- Dr. N.K Thingalaya

I B.COM – II Semester

C204-Paper: Business Statistics and Mathematics

Chapter 1: Determining the relation between Business Variables through Correlation Analysis. **10 Hrs**

1.1 Karl Pearson's Co-efficient of Correlation.

1.2 Spearman's Rank Correlation

1.3 Co-efficient of Determination (r^2)

Chapter 2: Prediction of Business Variable through Regression Analysis. **10 Hrs**

2.1 Meaning of Regression Analysis.

2.2 Regression Lines and Equations

2.3 Properties of Regression co-efficient and Application of Beta for Risk Management.

2.4 Regression Equation

2.5 Prediction of a Variable.

Chapter 3: Business Forecasting through Analysis of Time Series. **10 Hrs**

3.1 Definition of Time Series, Application and its Components.

3.2 Measurement of Trend using Moving Averages.

3.3 Fitting a Straight Line Trend using Least Squares Method.

Chapter 4: Arithmetic for Day-to-day Management of Business. **10 Hrs**

4.1 Trade Discount.

4.2 Simple Interest.

4.3 Compound Interest.

4.4 Nominal and Effective Rate of Interest.

Chapter 5: Arithmetic for Transactions with Banks. **08 Hrs**

5.1 True Discount

5.2 Banker's Discount

5.3 Banker's Gain

5.4 Equated Due Date.

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Books for reference:

1. Statistics : B.N.Gupta
2. Business Statistics and Mathematics : Vittal
3. Statistical Methods : S.P Gupta
4. Business Mathematics : S.P Gupta
5. Business Statistics and Mathematics : B.V. Raghunandan
6. Business Statistics and Mathematics : Rajmohan

II B.Com. – III Semester

C301- Paper: International Trade and Finance – 1

Chapter 1: Introduction **10 Hrs**

1.1 Features of International trade
1.2 Significance of International trade
1.3 Theory of Comparative Cost.
1.4 Factor Endowment Theory (H-O Theory)

Chapter 2: Terms of Trade **08 Hrs**

2.1 Concepts of terms of trade.
2.2 Factors determining terms of trade.

Chapter 3: Trade Policy and Trade Barriers **10 Hrs**

3.1 Free Trade – Meaning & arguments for and against
3.2 Protection – Meaning & arguments for and against
3.3 Tariffs – Types and effects
3.4 Quotas – Types and effects
3.5 Exchange Control: Objectives and methods.

Chapter 4: Balance of Payments **10 Hrs**

4.1 Meaning and Components
4.2 Disequilibrium in Balance of Payments
4.3 Causes and types of disequilibrium
4.4 Methods of correcting disequilibrium

Chapter 5: International Economic Legislation **10 Hrs**

5.1 Meaning, types and advantages of Economic Integration.
5.2 European union – Origin, Objectives, Organisation, Working and Achievements.
5.3 WTO – Origin, Objectives, Organisation, WTO agreement, working of WTO and India.
5.4 Achievements and challenges of WTO.

Books for Reference:

1. Theory of International Trade – Hebarier G.
2. International Economics – M C Vaish Sudhama Singh
3. International Economics – M M Jhingan
4. An Introduction to industrial Trade and Foreign Exchange - K P M Sundaram

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II B.COM- III SEMESTER

C302 – PAPER: FINANCIAL ACCOUNTING III

CHAPTER I: Partnership Accounts: **10 Hrs**

Admission of a Partner.

CHAPTER II: Partnership Accounts: **10 Hrs**

Retirement of a Partner.

CHAPTER III: Partnership Accounts: **10 Hrs**

Admission –cum- Retirement.

CHAPTER IV: Partnership Accounts : **10 Hrs**

Death of a Partner, Joint Life Policy and Individual Policies.

CHAPTER V: Partnership Accounts: **10 Hrs**

Dissolution of Partnership Firms (Excluding Garner Vs Murray)

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

CHAPTER VI: Partnership Accounts : **10 Hrs**

Sale of Partnership Firm to a Limited Company – Entries in the Firm, gradual realisation of Assets and Piece Meal distribution of cash (Proportionate Capital Method only).

References:

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

II B.COM-III SEMESTER

C303-PAPER: COST & MANAGEMENT ACCOUNTING-I.

Chapter I: Basic Concepts: **10 Hrs**

Meaning and definition: Cost, costing, cost accounting, cost accountancy and management accounting.

Objectives of cost accounting.

Limitations of Financial accounting.

Relationship between Cost accounting and Financial accounting

Advantages of cost accounting.

Systems, Methods and Techniques of cost accounting.

CHAPTER II: Introduction of costing system: **10 Hrs**

Cost unit and cost centre.

Classification of costs on the basis of elements, functions and behaviour.

CHAPTER III: Cost Sheet: **10 Hrs**

Cost sheet- Tenders & Quotations.

Chapter IV: Material Control: **10 Hrs**

Material control: Meaning and objectives

Purchase of Materials: Types of purchasing –centralized and decentralized purchasing.

Purchase procedure.

Pricing of material purchases-simple problems.

Stores control-Meaning-Types of stores.

Inventory control-Meaning and techniques. Fixation of stock levels- Economic Order Quantity-ABC Analysis.

Physical stock verification: Periodical and continuous stock verification-merits.

Problems on stock levels, EOQ and Bin card.

CHAPTER V: Pricing of Material Issues: **10 Hrs**

Methods of Pricing the material issues-Theory and Problems on FIFO and Weighted Average Methods.

Chapter VI: Labour: **10 Hrs**

Labour: Meaning-Direct and Indirect labour.

Time keeping and Time booking-Meaning and objectives.

Idle time and Overtime: Causes and control.

Labour Turnover: Meaning, causes and measurement of labour turnover.

Systems of wage payment- Theory and problems:

Time wage: Merits and demerits.

Piece rate system: Merits and demerits.

Taylor's differential piece rate system.

Halsey's Incentive plan.

Rowan's Incentive plan.

BOOKS FOR REFERENCE:

- Cost Accounting : S.P. Jain and K.L. Narang.
- Cost Accounting : M.N. Arora.
- Cost Accounting : K.S.Adiga.
- Cost Accounting : S.P. Iyengar.
- Cost Accounting : Ravi .M. Kishore.
- Cost Accounting : Tukaram Rao.
- Cost Accounting : Pattan Setty and Dr. Palekar
- Cost Accounting : M.L. Agarwal.
- Cost Accounting : B.S. Raman.
- Management Accounting : I.M. Pandey.
- Management Accounting : Robert N. Anthony.
- Management Accounting : M.Y. Khan and P.K.Jain.

II B.Com. IV Semester

C401- Paper: International Trade and Finance – II

Chapter 1: International Capital Movement and MNC's **10 Hrs**

1.1 Types of Capital Movements.
1.2 Factors affecting capital movements
1.3 Meaning, Origin and Growth of MNC's(Multi National corporation)
1.4 MNC's and developing countries – advantage and disadvantages.

Chapter 2: Foreign Exchange Rate **10 Hrs**

2.1 Meaning
2.2 Determination of exchange rate – Purchasing Power Parity
2.3 Theory – Balance of Payments Theory
2.4 Causes of fluctuation in exchange rates.
2.5 Fixed and Flexible exchange rates.

Chapter 3: Foreign Exchange Market **10 Hrs**

3.1 Meaning
3.2 Participants
3.3 Functions
3.4 Instruments traded in foreign exchange.
3.5 Methods of quoting exchange rates
3.6 FEDAI (Foreign Exchange Dealers Association of India)

Chapter 4: Foreign Exchange Department of a Bank **08 Hrs**

4.1 Organisation and functions
4.2 Correspondent banking
4.3 Types and relations of NRI Accounts

Chapter 5: Exchange Arithmetic and Inter Bank deals **10 Hrs**

5.1 Ready exchange rate for trade and non-trade transactions.
5.2 Buying rates – IT buying and Bill buying rates
5.3 Selling rates – IT selling and Bill selling rates
5.4 Cross rates
5.5 Forward exchange contacts – forward rates
5.6 Inter bank deals – cover deals, swap deals and arbitrage operations.

Books for reference:

1. Foreign Exchange – Jeevanandan C.
2. Financing of Foreign Trade and foreign Exchange – Chaudhary B K
3. Foreign Exchange Principles and Practice – K K Andley
4. Finance of Foreign Trade and Foreign Exchange – K V Prabhu.

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II B.COM- IV SEMESTER

C402 – PAPER: FINANCIAL ACCOUNTING IV

CHAPTER I : Royalty Accounts : Main Lease: **10 Hrs**

Entries and Ledger Accounts in the books of Lessee and Lessor.

CHAPTER II : Royalty Accounts : Sub- Lease: **10 Hrs**

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

CHAPTER III : Branch Accounts : 10 Hrs

Dependent Branches (Including Higher Invoicing): Problems on Debtors Method and Stock and Debtors Method.

CHAPTER IV: Branch Accounts: 10 Hrs

Independent Branches: Incorporating Entries- Preparation of Columnar Trading and Profit & Loss Account and Consolidated Balance Sheet in the books of Head Office (Excluding Foreign Branches)

CHAPTER V: Departmental Accounts 10 Hrs

CHAPTER VI: Underwriting of Shares: 10 Hrs

SEBI guidelines on Underwriting – Partial Underwriting – Complete Underwriting – Open Underwriting and Firm Underwriting –Calculation of Underwriters liabilities - Journal Entries.

References:

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

II-B.COM. – IV Semester

C403 – PAPER : COST & MANAGEMENT ACCOUNTING - II

CHAPTER I: OVERHEADS **10 Hrs**

Meaning-Collection of overheads-classification of overheads on the basis of functions, elements and behaviour.

Allocation and apportionment of overheads to cost centers (Departmentation of overheads)

Problems on primary distribution of factory overheads

CHAPTER II: SECONDARY DISTRIBUTION OF OVERHEADS **10 Hrs**

Meaning-Basis of reapportionment

Methods of reapportionment: Direct distribution, step-ladder method-Reciprocal service methods: Simultaneous equation method and Repeated distribution

Problems on all methods of secondary distribution

CHAPTER III: ABSORPTION OF OVERHEADS **10 Hrs**

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

Problems on direct labour hour rate and machine hour rate.

CHAPTER IV: ACCOUNTING FOR COSTS (Non Integrated Accounting System) **10 Hrs**

Meaning, features, books maintained

Journal Entries and ledger accounts-Trial Balance excluded.

CHAPTER V: INTEGRATED ACCOUNTING SYSTEM **10 Hrs**

Meaning, Features, merits and limitations.

Journal entries and ledger accounts- Trial Balance excluded.

CHAPTER VI: RECONCILIATION OF COST&FINANACIAL ACCOUNTS **10 Hrs**

- Need for reconciliation
- Reasons for disagreement in profits
- Procedure for reconciliation

BOOKS FOR REFERENCE

- Cost Accounting : S.P.Jain & K.L.Narang
- Cost Accounting : M.N.Arora
- Cost Accounting : K.S.Adiga
- Cost Accounting : S.P.Iyengar
- Cost Accounting : Ravi M Kishore
- Cost Accounting : Tukaram Rao
- Cost Accounting : Pattan Setty and Dr. Palekar
- Cost Accounting : M.L.Agarwal
- Cost Accounting : B.S.Raman

III B.Com. - V Semester

C501-Paper: BUSINESS LAW

Unit I: Introduction **08 hours**

Meaning of Law, meaning of Mercantile Law, sources of Mercantile Law

Indian Contract Act 1872 - Meaning of contract, essentials of a valid contract

Classification of contract based on validity, creation and performance

Unit II : Offer, Acceptance, Consideration, Contractual Capacity **12 hours**

Offer - Meaning, legal rules and termination

Acceptance - Meaning, and legal rules

Lawful Consideration - Meaning, legal rules, Privity of contract (stranger to contract) with exceptions

Exceptions to the rule 'no consideration no contract'

Capacity to Contract - Persons disqualified from contracting, effects of minor's agreements

Unit III : Free Consent, Lawful Object and Contingent Contract **12 hours**

Free Consent - Meaning and essentials of Coercion, Undue Influence, Fraud and misrepresentation

Mistake - Mistake of law, mistake of fact, bilateral and unilateral mistake (meaning)

Lawful Object - Meaning, Agreements opposed to public policy, wagering agreements

Contingent contract - Meaning and rules, distinction between wager and contingent contract

Unit IV: Quasi contract, Discharge of Contract and Remedies for the Breach of Contract

10 hours

Quasi Contract- Meaning and circumstances

Discharge of Contract - Meaning and various modes of discharge

Remedies for the breach of contract - Various remedies available for the aggrieved party

Unit V : Special Contracts **08 hours**

Contract of Indemnity - Meaning and essentials only

Contract of guarantee - Meaning, essentials, rights of surety and discharge of surety distinction between Indemnity and Guarantee

Contract of Bailment - Meaning and essentials, duties of bailor and bailee

Contract of Pledge - Meaning and essentials, Distinction between Bailment and Pledge

Contract of Agency - Meaning, rights and duties of agent only

Unit VI : Contemporary Issues in Business Law **10 hours**

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information'

Need for Right to Information

Public Information - Request for obtaining information

Grounds for rejection of information

Central Information Commission - Constitution and powers

Information Technology Act -Purpose and significance

Cyber Crimes - Types of crimes, nature and punishment

Intellectual Property Law - Patent, trademark, copyright and industrial design

Case Laws:

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

i. Balfour Vs Balfour

ii. Carlill Vs Carbolic Smoke Ball Company

iii. Durgaprasad Vs Baldeo

iv. Nash Vs Inman

v. Ranganayakamma Vs Alwar Chetty

vi. Derry Vs Peak

vii. Planche Vs Colburn

Viii. Hadley Vs Baxandale

ix. Harvey Vs. Facie

x. Felthouse Vs Bindley

Books for Reference:

1. Law of Contract by Anson

2, Business Law by Kulashestra

3. Business Law by N.D. Kapoor

4. A Text Book of Business law by P.P.S. Gogna

5. Business Law by B.S.Raman

6. Business Law by M.C. Shukla

7. Business Law by Avatar Singh

8. Business Law by S. P. Iyengar

III B.COM- V Semester

C502-Paper:MODERN MARKETING

Chapter 1 Introduction to Marketing 10 Hrs

Marketing concepts – meaning - importance, limitations. An effective marketing mix - meaning and essential. Meaning and definition of marketing management. Features and objectives of marketing management. Marketing philosophy. Development of a marketing strategy. Competitive marketing strategy.

Chapter 2 Market Segmentation and Consumer Behaviour 10 Hrs

(a) Market segmentation: Meaning and importance - basis for segmentation - target marketing strategies.

(b) Consumer behavior: Meaning and definition - Importance of consumer behavior analysis. Buying motives – meaning and definition. Classification of buying motives - Rational, Inherent, Learned, Emotional and patronage. Factors influencing consumer behavior - Buying decision process.

Chapter3 Product Strategy 10 Hrs

Product concept - meaning and definition. Essential features of a product. Product mix - meaning and structure - Product mix decision strategies. Product Life Cycle(PLC) - meaning and definition. Stages of PLC. Factors affecting PLC.

New product development: Meaning, stages in New product development. Reasons for failure of new products. Branding - meaning. Branding and Trademarks. Functions of Branding, Branding strategies.

National and International Quality standards: AGMARK and ISO-Features of ISO 9000 and ISO 14000 series. Bureau of Standards (BIS) Act 1986.

Chapter 4 Advertising and Sales Management 10 Hrs

Meaning of Advertising, advertising budget, factors influencing budget decisions.

Media selection: Consideration in media selection, advertisement copy – meaning and essentials of a good advertisement copy – different types of copy. AIDA and DAGMAR – advertisement layout.

Sales management: selection and recruitment of salesmen. Training of salesmen. Methods of training salesman. Remuneration and compensation to salesmen. Motivation of salesmen. Control of salesmen.

Chapter 5 Marketing of services 10 Hrs

Meaning and characteristics of services. Distinction between Marketing of Products and services. Growing importance of services. Classification of services (Consumer and industrial). Marketing mix of services. Service delivery and quality in services.

Chapter 6 Emerging Trends in Marketing 10 Hrs

(a) Rural Marketing: Features of Rural Markets; causes for the changes in the volume and pattern of rural consumption. Problems of rural marketing. Marketing mix for rural markets - Strategy for rural marketing.

(b) E- Marketing or web-marketing or online marketing: Introduction to E-marketing - meaning and definition. Benefits of E-Marketing to sellers and consumers. Limitations of E-Marketing. Problems of E-Marketing in India (Legal, Infrastructural, Commercial and others).

(c) Green marketing: Meaning – importance - fundamental requirement - problems of Green Marketing.

Books for reference:

Marketing Management : Philip Kotler
Fundamentals of Marketing : W. J. Stanton
Marketing Management : T. N. Chabra and S.K. Grover
Marketing Management : Rajan Saxena
Marketing Management : Ramaswamy and Nama Kumari
Modern Marketing Management : K.C. Nair and others
Marketing Management : N. Sontaki
Industrial Management : Banga and Sharma
Marketing Management : R. S. N. Pillai and Bhagavathi
Marketing Management : R. S. Davar
Marketing Management : Devraj Datta and Mahua Datta
Modern Marketing Management : J. N. Jain and P. P. Singh
Marketing Management : Arun Kumar and Meenakshi
Modern Marketing : B. S. Raman

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III B.COM. - V SEMESTER

C503 - PAPER : FINANCIAL MANAGEMENT - I

Chapter I: Nature of Financial Management: **10 Hrs**

1.1 Meaning and Definition
1.2 Scope of Financial Management:
  1.2.1 Under Traditional Approach
  1.2.2 Under Modern Approach
1.3 Objectives of Financial Management
1.4 Growing Importance of Financial Management

Chapter II: Capital Structure: **10 Hrs**

2.1 Meaning and Definition of Capital Structure
2.2 Debt
  2.2.1 Features
  2.2.2 Merits
  2.2.3 Demerits
2.3 Equity:
  2.3.1 Features
  2.3.2 Benefits
  2.3.3 Limitations
2.4 Debt Equity Ratio:
  2.4.1 Meaning and Significance
  2.4.2 Computation of Debit-Equity Ratio
2.5 Zero Debt Capital Structure
2.6 Trading on Equity
2.7 Preparation of Statement of Income
2.8 Operating Leverage
2.9 Financial Leverage
2.10 Combined Leverage

Chapter III: Basic Financial Concepts: **10 Hrs**

3.1 Return on Investment (ROI)
3.2 Expected Rate of Return (Probability)
3.3 Standard Deviation and Co-efficient of Variation
3.4 Sensitivity Analysis and Range
3.5 Risk-Return Trade-off
3.6 Beta Factor
3.7 Alfa Factor

Chapter IV: Issue of Equity Shares: **10 Hrs**

4.1 Rationale for Issue
4.2 Public Issue : External Procedure
4.3 Rights Issue : Meaning
4.4 Book-building
4.5.1 Meaning
4.5.2 Rationale
4.5.3 Financial intermediaries
4.5.4 Issue Procedure
4.5.5 Merits and Demerits

Chapter V: Stock Exchange: **10 Hrs**

5.1 Meaning and Characteristics
5.2 Role and Function
5.3 Types of Dealings:
5.3.1 Cash Market (Rolling Settlement)
5.3.2 Options and Futures: Meaning and Settlement of Contracts.
5.4 Listing of Shares: Meaning, Listing Procedure
5.5 Speculators : Bulls, Bears and Arbitrager
5.6 Speculative activities: Rigging, Cornering, Wash sales. Dividend Stripping, Bonus Stripping
5.7 Securities and Exchange Board of India (SEBI)
5.7.1 Formation
5.7.2 Functions
5.7.3 Powers

Chapter VI: Time Value of Money: **10 Hrs**

6.1 Concept of Interest
6.2 Compound Interest and Discounted Cash Flow; Net Present Value
6.3 Perpetuity
6.4 Future Value of Annuity
6.5 Present Value of Annuity

Books for References:

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

III B.COM- V SEMESTER

C504 – PAPER: FINANCIAL ACCOUNTING V

CHAPTER I: Company Accounts: **10 Hrs**

Redemption of Preference Shares.

CHAPTER II: Company Accounts: **10 Hrs**

Redemption of Debentures (Sinking Fund Method Only).

CHAPTER III : Final Accounts of Companies: **10 Hrs**

Latest Vertical form with relevant Notes.

CHAPTER IV: Valuation of Shares. **10 Hrs**

CHAPTER V: Valuation of Goodwill. **10 Hrs**

CHAPTER VI: Holding Company Accounts: **10 Hrs**

Problems with Single Subsidiary only.

References:

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

III-B.COM – V Semester

C505 – PAPER: COST & MANAGEMENT ACCOUNTING - III

CHAPTER I: JOB AND BATCH COSTING **10 Hrs**

- Nature, Purpose and Procedure of Job Costing
- Advantages and Limitations

CHAPTER II: CONTRACT COSTING

- Features of Contract Costing **10 Hrs**
- Types of Contracts
- Cost plus Contract, Escalation & De-escalation clause
- Recording of Value & Profit on Contract

CHAPTER III: PROCESS COSTING **10 Hrs**

- Meaning – Difference between Job costing and Process costing
- Problems on process costing with process losses and without process losses – Normal loss, Abnormal loss and Abnormal gain
- Inter Process transfer at profit-only Theory

CHAPTER IV: JOINT PRODUCTS AND BY PRODUCTS **10 Hrs**

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

CHAPTER V: ACCOUNTING FOR BY PRODUCTS **10 Hrs**

- Non cost and Sales value methods: other income method, Total sales method and Net cost method-Theory and Problems
- Cost Methods: Opportunity cost method, standard cost method and Joint cost method-only Theory.

CHAPTER VI : OPERATING COSTING **10 Hrs**

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

BOOKS FOR REFERENCE

- Cost Accounting : S.P.Jain & K.L.Narang
- Cost Accounting : M.N.Arora
- Cost Accounting : K.S.Adiga
- Cost Accounting : S.P.Iyengar
- Cost Accounting : Ravi M Kishore
- Cost Accounting : Tukaram Rao
- Cost Accounting : Pattan Setty and Dr. Palekar

- Cost Accounting : M.L.Agarwal
- Cost Accounting : B.S.Raman
- Cost Accounting : R.K.Gupta
- Management Accounting : Manmohan and Goyal
- Cost and Management Accounting : Dr.S.N.Maheshwari

III.B.COM. - VI SEMESTER

C601-Paper: INDIAN CORPORATE LAW

Chapter I : Introduction **08 hours**

Introduction to Indian Companies Act 1956 and recent statutes

Definition and characteristics of a Joint Stock Company

Corporate Personality and Lifting of Corporate Veil

Kinds of Companies

Distinction between private company and public company

Chapter II : Formation of Company with recent amendments **12 hours**

Promoter - Meaning, functions, fiduciary position and remuneration

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

Memorandum of Association: Meaning, significance and contents

Articles of Association: Meaning, significance and contents

Distinction between Memorandum of Association and Articles of Association

Doctrine of Ultra-vires- Memorandum and Articles

Doctrine of Constructive Notice

Doctrine of Indoor Management - Relevance and Exceptions

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

Chapter III : Shares with recent amendments **08 hours**

Shares - Meaning and Definition

Kinds of shares - Equity (including sweat equity)

Preference (sub-classification excluded)

Issue and Allotment - Legal rules for allotment of shares

Share Certificate - in physical form and electronic form

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

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

Chapter IV : Membership of a Company with recent amendments 10 hours

Member and shareholder - Meaning and distinction

Modes of acquiring membership

Rights and liabilities of members

Termination of membership

Register of Members - Meaning, contents and closure

Foreign Register of Members - meaning and provisions

Chapter V : Company Management with recent amendments 10 hours

Company secretary - Meaning qualification, duties and liabilities

Directors - Meaning, kinds, qualification and disqualification, appointment and removal,

powers, duties and liabilities

Chapter VI: Company Meetings with recent amendments 12 hours

Requisites of a valid General Body Meeting

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

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

Minutes of general body meetings

Case Laws:

The following case laws are to be specifically dealt with:

i. Solomon Vs Solomon and Company

ii. Royal British Bank Vs Turquand

iii. Daimler Company Ltd. Vs Continental Tyre and Rubber Company

iv. Ashbury Railway Carriage Vs Riche

v. Anand Bihari Lal Vs Dinshaw and Company

Books for study and reference:

1. Company Law by P.P.S. Gogna

2. Company Law by Avatar Singh

3. Company Law by S.P. Iyengar

4. Company Law by N.D. Kapoor

5. Company Law and Practice by A.K. Majumdar and Dr. G.K. Kapoor

6. Company Law by B.S. Raman

III B.Com- VI Semester

C602-Paper: AUDITING

Chapter I: Meaning and definition of auditing, objects of Auditing, Advantages and limitations of Auditing. **10 Hrs**

Chapter II: Classification of audit: Statutary audit, Govt. Audit, Internal audit, Continuous audit and Annual Audit. Audit Programme – advantages and disadvantages. Audit Notebook and Audit Working Papers. **10 Hrs**

Chapter III: Internal check- meaning, definition, objects and merits of Internal Check. Internal Check regarding cash sales, cash purchases, payment of wages and stores. **10 Hrs**

Chapter IV: Vouching: Meaning, definition and objects, vouching of cash transactions – cash receipts and cash payments, credit purchases and credit sales. Verification: meaning and definition. Verification of Land and Buildings, Plant and Machinery, Stock in trade, Debtors, Goodwill and Creditors. **10 Hrs**

Chapter V: Company Audit – Qualifications and Disqualifications, Appointment and removal of auditor. Rights, Duties and liabilities of Company Auditor. Audit Report – Meaning and types, CARO report. **10 Hrs**

Chapter VI: Audit of computarised accounts – Auditing in an EDP environment. General EDP Controls, EDP Application Controls, Computer Assisted Audit Techniques (CAAT). **10 Hrs**

Books for Reference:

1.Auditing : Tandon

2. Auditing : Dinakar Pagare

3. Auditing : T. R. Sharma

4. Auditing : R. G. Saxena

5.Contemporary Auditing : Kamal Guptha

6. Auditing : Shekhar K.C.

7. Auditing : B.S. Raman

III B.COM. - VI SEMESTER
C603-PAPER: FINANCIAL MANAGEMENT - II

Chapter I: Treasury Management:

1.1 Meaning and Functions — 10 hrs
1.2 Centralised – Vs- Decentralised
1.3 Reasons for Cash Flow Problems
1.4 Effects of Cash Deficits
1.5 Methods of improving Liquidity
1.6 Cash Budget: Preparation of Cash Budget

Chapter II: Working Capital Management:

2.1 Meaning of Working Capital : Gross, Net, Permanent and Temporary — 10 hrs
2.2 Concept of Operating Cycle : Gross Operating Cycle and Net Operating Cycle.
2.3 Estimation of Working Capital Requirement :
- 2.3.1 Estimation of Components Method
- 2.3.2 Percentage of Sales Method
- 2.3.3 Operating Cycle Method

2.4 Factors Determining the Size of Working Capital

Chapter III: Cost of Capital — 10 hrs

3.1 Meaning
3.2 Cost of Equity Shares
- 3.2.1 Dividend Yield Method : Formula and Computation
- 3.2.2 Dividend Growth Model : Formula and Computation

3.3 Cost of Irredeemable and Redeemable Preference Shares : Formula and Computation.
3.4 Cost of Irredeemable and Redeemable Debentures and Bonds : Formula and Computation.
3.5 Weighted Average Cost of Capital

Chapter IV: Dividend Policies

4.1 Factors Determining Dividend Policy — 10 hrs
4.2 Stock Dividend (Bonus Shares)
- 4.2.1 Meaning
- 4.2.2 Merits and Demerits

4.2.3 SEBI Guidelines

4.3 Valuation of Shares and Dividend Models

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

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

Chapter V: Mutual Funds

5.1 Meaning and Formation 10 hrs

5.2 Management and Parties to the Fund : Sponsor, Trustee, Asset Management Company and Custodian

5.3 Types of Mutual Fund Schemes

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

5.3.2 Merits and Demerits of Mutual Fund

Chapter VI: Financial Statements Analysis

6.1 Meaning and Types of Financial Statements 10 hrs

6.2 Techniques of Financial Analysis:

6.2.1 Comparative Financial Statement analysis

6.2.2 Common-size Balance Sheet and Income Statement

6.2.2 Trend Analysis

Books for References:

(1) Financial Management – Ravi M. Kishore (Taxman Publications)

(2) Financial Management - Subir Kumar Banerjee (S. Chand & Co.)

(3) Financial Management & Policy - V. K. Bhalla (Anmol Publications (P) Ltd., New Delhi)

(4) Financial Management - I.M. Pandey (Vikas Publications)

(5) Financial Management - M. Y. Khan & P.K. Jain (Tata MC Graw Hill)

(6) Financial Management: Principles and Practice - Dr. S N Maheshwari (Sultan Chand & Sons)

(7) Financial Management - B.V. Raghunandan (Sushrutha Publications)

III B.COM- VI SEMESTER

C604 – PAPER: FINANCIAL ACCOUNTING VI

CHAPTER I: Ratio Analysis: Meaning, Classification of ratios, Advantages and Limitations. Problems relating to following Ratios:- **10 Hrs**

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

CHAPTER II: Company Accounts: Accounting for Amalgamation (Accounting Standard 14):– Purchase: Merger: Absorption – Problems on Purchase method only. **10 Hrs**

CHAPTER III: Company Accounts: Accounting for Amalgamation - Purchase - External Reconstruction. **10 Hrs**

CHAPTER IV: Company Accounts: Alteration of Share Capital and Internal Reconstruction **10 Hrs**

CHAPTER V: Company Accounts: Liquidators Final Statement of Accounts. **10 Hrs**

CHAPTER VI: Final Accounts of Banking Companies: With Relevant Schedules. **10 Hrs**

References:

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

III-B.COM. – VI Semester

C605 – PAPER : COST & MANAGEMENT ACCOUNTING - IV

CHAPTER I -FUND FLOW ANALYSIS **10 Hrs**

- Concept of fund and flow
- Identification of flow of funds
- Fund flow statement
- Statement of changes in working capital
- Sources of funds and application of funds
- Uses of fund flow statement
- Drawback of fund flow statement

CHAPTER II : CASH FLOW ANALYSIS-as per AS(R3) **10 Hrs**

- Concept of cash flow
- Cash flow Vs Fund flow
- Uses of Cash flow and limitations of cash flow.
- Sources and Application of funds

CHAPTER III: MARGINAL COSTING **10 Hrs**

- Nature, merits and limitations
- Marginal costing Vs Absorption costing
- Cost-Volume-Profit relationship
- Marginal cost equations and Break-even Analysis

  computation of Break-even point, P/V ratio, Margin of safety.

CHAPTER IV: BUDGETARY CONTROL **10 Hrs**

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

CHAPTER V: STANDARD COSTING **10 Hrs**

- Meaning
- Standard costing Vs Budgetary control
- Merits and demerits of standard costing

CHAPTER VI: VARIANCE ANALYSIS **10 Hrs**

- Material and labour cost variances and their computation

BOOKS FOR REFERENCE

- Cost and Management Accounting : Dr.S.N.Maheshwari
- Management Accounting : I.M.Pandey
- Management Accounting : Robert N Anthony
- Management Accounting : M.Y.Khan & P.K.Jain
- Management Accounting : Manmohan and Goyal
- Cost Accounting : R.K.Gupta
- Cost Accounting : S.P.Jain & K.L.Narang
- Cost Accounting : M.N.Arora
- Cost Accounting : K.S.Adiga
- Cost Accounting : S.P.Iyengar
- Cost Accounting : Ravi M Kishore
- Cost Accounting : Tukaram Rao
- Cost Accounting : Pattan Setty and Dr. Palekar
- Cost Accounting : M.L.Agarwal
- Cost Accounting : B.S.Raman

ELECTIVE PAPERS

II B.Com. – III SEMESTER

C304-PAPER: HUMAN RESOURCE MANAGEMENT - I

Chapter I: Human Resource Management – Evolution – Definition – Objectives – Changing functional roles of the H R Managers. **10 Hrs**

Chapter II: Role and significance of H R Department in an Organisation – Human Resource policies. **10 Hrs**

Chapter III : Human resource planning – Definition – objectives – Components – Job Analysis – Job Description and Job Specification – Methods of conducting Job Analysis. **10 Hrs**

Chapter IV: Recruitment and selection – Sources of manpower supply – Internal and external sources – Campus recruitment – Campus Selection – Job fair. Scientific selection procedure – Testing – Types of written tests – Group discussion – Case studies – interview Placement – Induction. **10 Hrs**

Chapter V: Employee Promotion – Promotion policies and criteria- Demotion – Transfers.

Absenteeism and Labour Turnover – Causes and consequences, Measures to control Absenteeism and Turnover.

Reference:

1. Michael Armstrong : A Handbook of Human Resource Management Practice, (London : Kogan Page)
2. Wilson, J. (Ed.) : Human Resource Development, (London : Kogan Page)
3. Bhasker Chatterjee : Human Resource – A Contemporary Text, Sterling Publishers Ltd., New Delhi.
4. Lalan Prasad & A.M. Banarjee : Management of Human Resources, Sterling Publisher Ltd., New Delhi.
5. Edwin B. Flippo : Principles of Personnel Management McGraw Hills, Tokyo.
6. Subba Rao : Human Resource Management
7. C.B. Gupta : Human Resource Management
8. S.S. Khanka : Human Resource Management
9. Chabra and Others : Human Resource Management

ELECTIVE

II B.COM - IV SEMESTER

C404-PAPER: HUMAN RESOURCE MANAGEMENT - II

Chapter I : Human Resource Development – Definition – difference between HRM and H R D – Training needs, analysis and assessment – Training methods, Coaching and mentoring – Job Rotation – Evaluating Training and development programme.
(Case study and group discussion techniques are to be incorporated for effective teaching)

Chapter II : Wage and Salary Administration – Methods of wage payment – Minimum Wage, Fair Wage and Living Wate – Incentive plans – Fringe benefits.

Chapter III : Job Evaluation – Definition, Objectives, Principles, methods – Wage differentials – Justifications for wage differentials.

Chapter IV : Performance Appraisal – Objectives – Functions of performance appraisal, Methods of appraising performance – Trait based appraisals – Behaviour appraisals – evaluation – Subordinate evaluation – 360 degree appraisals.

Chapter V : Human Resource Audit – Comuters in Human Resource Management – Human Resource Information System and its uses.

(Case study and group discussion tecniques are to be Incorporated effective teaching)

Books for Reference :

- Michael Armstrong – A Hand book of Human Resource Management Practice, (London : Kogan Page).
- Wilson, J. (Ed.) – Human Resource Development, (London : Kogan Page)
- Subba Rao – Human Resource Management
- C.B. Gupta – Human Resource Management
- S.S. Khanka – Human Resource Management

ELECTIVE

III B.COM - V SEMESTER

C506-PAPER: HUMAN RESOURCE MANAGEMENT - III

Chapter I : Motivation and Morale – Definition – Intrinsic and extrinsic Motivation Theories of Motivation – Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, X and Y theories; theory Z, Relationship between Motivation and Morale

Chapter II : Job Enlargement and Job Enrichment – Job Satisfaction –Employees commitment – Employee Satisfaction – Motivation and performance.

Chapter III : Organisational Change and Development – Definitions –Reasons for changes Resistance to change – Overcoming resistance to change implications – Team building – Organisational climate and effectiveness O.D Techniques

Chapter IV : Emerging Issues and challenges in HRM, Organisatinal Downsizing, Human Resource Accounting, Human Capital, Knowledge Management, Role of HRM in Service Sector – Business Process Outsourcing and HRM..

Chapter V : Employee Safety and Industrial Health – causes and consequences of Industrial Accidents – Occupational Diseases – Health Safety and Welfare Measures provided under Factories Act 1948.

Chapter VI : Stress in work place meaning & features causes and consequences of stress – Managing Stress.

(Case study and group discussion techniques are to be incorporated for effective teaching)

References :

- Michael Armstrong – A Hand book of Human Resource Management Practice, (London : Kogan Page).
- Wilson, J. (Ed.) – Human Resource Development, (London : Kogan Page)
- Subba Rao – Human Resource Management
- Arun Monappa - Human Resource Management
- R.S. Davar – Human Resource Management and Industrial Relations
- P.C. Tripati – Human Resource Management and Industrial Relations

ELECTIVE

III B.COM - VI SEMESTER

C606-PAPER: HUMAN RESOURCE MANAGEMENT - IV

Chapter I: Industrial Relations – Definition – Objectives – Industrial Peace and Harmoney – Causes of poor Industrial relations – Measures to improve industrial relations. Preventive measures : Works Committees – Wage Boards – Indian Labour Conference and Industrial Committee. **10 Hrs**

Chapter II : Trade Unionism in India – Functions and Role of Trade Unions – Types of Trade Unions – Politicisation of Trade Unions – Multiplicity of Trade Unions – Inter and Intra-union rivalry – ILO – Impact on Indian Labour. **10 Hrs**

Chapter III: Industrial Disputes – Causes and consequences – Prevention and settlement of Industrial Disputes : Concilliation, Arbitration and Adjudication. Major provisions of Industrial Disputes Act 1947 with reference to settlement of disputes. **10 Hrs**

Chapter IV: Employee Indiscipline – causes – Procedure for disciplinary action – McGregors Hot Stove Rule – Standing Orders – Complaints and Grievances Grievance Redressal System. **10 Hrs**

Chapter V: Collective Bargaining – Principles, Objectives Process and essential conditions for successful Collective Bargaining. **10 Hrs**

Chapter VI: Workers Participation in Management – Employee Involvement and empowerment, Quality Circles – Suggestion Schemes – ESOP **10 Hrs**

(Case study and group discussion techniques are to be incorporated for effective teaching)

References :

- Subba Rao – Human Resource Management and Industrial Relations
- R.S. Davar – Human Resource Management and Industrial Relations
- Ashwathappa- Human Resource Management
- P.C. Tripati – Human Resource Management and Industrial Relations

ELECTIVE

III SEMESTER B COM

C305-PAPER: BUSINESS TAXATION – I

OBJECTIVES

The objective of this paper is to familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Income Tax Law in India by the Annual Finance Act.

Chapter 1: Introduction: Definition – assessee - person – assessment year and previous year – income – agricultural income - gross total income - taxable income - Permanent Account Number (PAN) – Income tax rates of relevant assessment year for individual assessee. (8 hours)

Chapter 2: Residential status: Individual – HUF – Firm – Company – Determination of residential status of individual - Incidence of Tax (Scope of Total Income) - Meaning – Indian income – Foreign income – Deemed income - Computation of total income based on residential status (10 hours)

Chapter 3: Tax-free income under Sec. 10 relating to computation of salary income – Gratuity, Commutation of pension, Leave encashment, Income tax paid by employer, Receipts at the time of voluntary retirement, Foreign allowance and perquisites, House rent allowance, Leave travel concession, Receipts from Life Insurance Policy. (10 hours)

Chapter 4: Income from Salary – characteristics of salary income – allowances- perquisites and their valuation – tax-free perquisites – deduction under sec 16. Provident funds – income tax provisions relating to statutory provident fund, recognized provident fund, unrecognized provident fund and public provident fund. (10 hours)

Chapter 5: Computation of taxable salary - Deduction u/s 80C, 80CCC, 80CCD, 80CCE, 80CCG, 80D and 80E – set off losses of other heads against salary income and derivation of taxable income of salaried assessee.

(10 hours)

ELECTIVE

IV SEMESTER B COM

C405-PAPER: BUSINESS TAXATION – II

The objective of this paper is to familiarize the students with the Legal Provisions and Practical aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Income Tax Law in India by the Annual Finance Act.

Chapter 1: Income from house property – annual value of let out property – self-occupied property – concept of unrealized rent and composite rent – deductions. (10 hours)

Chapter 2: Profits and gains from business and profession – deductions permissible u/s 30 to 37, payments not deductible – deduction U/S 80GGB - computation of professional income (10 hours)

Chapter 3: Computation of business income - rules governing depreciation - computation of depreciation and written down value (10 hours)

Chapter 4: Capital gains: Meaning – transfer – short term and long-term capital gains – cost of acquisition - exemptible capital gains – computation of taxable capital gains – set off of losses of capital gains intra-head and inter-heads of income. (10 hours)

Chapter 5: Income from other sources – interest on securities – grossing up – exemption under sec. 10(15) – deduction u/s 57. (8 hours)

ELECTIVE

V SEMESTER B COM

C507- PAPER: BUSINESS TAXATION – III

The objective of this paper is to familiarize the students with the Legal Provisions and Practical aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Income Tax Law in India by the Annual Finance Act.

Chapter 1: Deduction U/S 80 – 80 DD, 80DDB, 80G, 80GG, 80GGA, 80GGB, 8GGC, 80P, 80TTA and 80U. Set-off of losses, carry forward, and set-off of losses intra-head and inter-heads of income leading computation of Gross Total Income. (10 hours)

Chapter 2: Assessment of Individual - taxability of agricultural income in indirect way – taxability of share of income of HUF and Firm - computation of total income and tax liability (10 hours)

Chapter 3: Assessment of Cooperatives: Meanings and characteristics – computation of total income and tax liability (10 hours)

Chapter 4: Assessment of Partnership Firm U/S 184, (other than problems on change of constitution of firm), computation of firm's total income and tax liability – computation of individual income of partners from firm taxable U/S 28. (10 hours)

Chapter 5: Assessment of Companies: Computation of Total Income – Computation of Book Profits and tax liability (applicability of Minimum Alternate Tax: MAT) - Taxation of Non-Resident Companies.

Chapter 6: Wealth Tax Act: Definitions – Assets – Deemed Assets – Exempted Assets – Valuation of Immovable property & Business Assets – Debts owned – Problems on computation of Net Wealth and Wealth. (10 hours)

ELECTIVE

VI SEMESTER B COM

C607 - PAPER: BUSINESS TAXATION – IV

The objective of this paper is to familiarize the students with the Legal Provisions and Practical aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to relevant Tax Laws and as notified by authorities like CBEC and others)

Chapter 1: Karnataka Value Added Tax Act 2003 (As amended by annual State Bills) - Definitions: Agriculture, Cultivator, Agricultural Produce, Business, Capital goods, Dealer, Goods, Sale, Documents under KVAT (Tax Invoice, Bill of Sale, Debit Note and Credit Note), Total Turnover, Taxable Turnover and Work Contract, Registration of Dealers under KVAT. (10 hours)

Chapter 2: KVAT – the incidence and levy of tax, levy of tax, schedules and rates thereof, output tax, input tax and net tax, input tax restrictions, deductions of input tax in respect of capital goods, composition of tax and reimbursement of tax (10 hours)

Chapter 3: Central Sales Tax Act: Constitutional provisions, Definitions (Appropriate State, Dealer, Sale, Sales Price, Business, Goods, Declared goods), Principles of determining the nature of sale, registration of dealers, rate of tax, forms to be availed (Form C & Form F) , Problems on computation of turnover and CST, rate of Tax. (10 hours)

Chapter 4: Central Excise Duties, meaning (excise duty, central excise duty, state excise duty), Acts (Central Excise Act 1944, Central Excise Tariff Act 1985), Basis of Levy – Levy and collection of central Excise Duty (CED), exemptions from CED, Kinds of CED, Conditions for levy of CED, Assessable value, CENVAT – Problems relating to computation of assessable value and CED. (10 hours)

Chapter 5: Customs Acts (Customs Act, Customs Tariff Act) – definitions, types of customs duties – prohibitions of importation and exportation of goods, methods of valuation for customs – problems on computation of assessable value and customs duty. (10 hours)

Chapter 6: Service Tax: definitions – taxable service & valuation of taxable services – negative list of services - computation of service tax – exemptions. Negative List of services (Section 66D), Declared services (Section 66 E), Bundled services (66F), exempted services, exemption to small service providers. Detailed discussion on the following 10 important services: (10 hours)

1. Advertisement Services
2. Business Auxiliary Services
3. Manpower recruitment agent's services
4. Cable and TV operator services
5. Commercial Coaching and Training
6. Courier Services
7. Mantap Keepers services
8. Outdoor catering services
9. Repairs and Maintenance
10. Tour Operator services

Recommended Books for Reference

1. Income Tax Law and Practice: Dr. H. C. Mehrotra and Goyal (Sahitya Bhavan)
2. Income Tax Law and Practice: Dr. Bhaghavathi Prasad, (Vishwa Prakashana)
3. Direct Taxes: B. B. Lal
4. Direct Taxes: Dr. Vinod K Singharia (Taxman Publication)
5. Income Tax Law and Practice: Gaur and Narang (Kalyani Publications)
6. Income Tax: Dinkar Pagare (Sultan Chand and Company)
7. Income Tax Laws: T. N. Manoharan
8. Income Tax Law and CST: Ravi Gupta and Girish Ahnja
9. Income Tax: Dr. M. B. Kadalkol

ELECTIVE

II B.COM-III Semester

ADVANCED BANKING

C307 – PAPER: INDIAN FINANCIAL SYSTEM

Chapter I: Banking System in India: **10 Hrs**

Commercial Banks
Co-operative Banks
Regional rural Banks
Land Development Banks
Foreign Banks

Chapter II: Non-Banking Financial intermediaries: **10 Hrs**

Investment Trusts
Hire Purchase Finance Companies
Chit Funds and Nidhis
Loans and Finance Companies

Chapter III: Narasimhan Committee Report on Banking Reforms: **10 Hrs**

Salient features. Impact of Liberalisation & Narasimhan Committee Report on Indian Banking. Consolidation through Takeovers. Absorption of Information Technology through Core Banking and Cluster Banking; changed phase of Indian Banking through Networking. Innovative Products: Housing Finance, bank Assurance, Depository Participation, Issue of credit cards, Debit cards and ATM cards – sharing of ATM Network-Electronic Transfer of Funds.

ChapterIV: Restructure of Development Banks:

Revenue merger of ICICI Limited in the post-merger scenario. **10 Hrs**
Conversion of IDBI into Universal Bank
Restructure of IFCI Limited.

Chapter V: Absorption & Human Resource Development in Banks: **08 Hrs**

Problems Created And Manner of Tackling
Training\ Retraining of Employees
Performance Appraisal of Bank Employees.

Books for Reference:

1.Principles and Practice of Bank Management : Subba Rao P.

2.Innovation in Bank Management : Jeesup P.F.

3. Service conditions of Bank Employees : Chotsalkar R.K.

4. Management Planning & Control Systems in Commercial Banks : Mohinder N. Karva

5. Banking System in India : Srivastava

ELECTIVE

II B. Com. – IV SEMESTER
ADVANCED BANKING II

C407 – PAPER: INERNATIONAL BANKING

Chapter I: Money Market: **10 Hrs**

Meaning and Features
London Money Market and LIBOR
New York Money Market
Mumbai Money Market

Chapter II: Foreign Exchange System of a Bank: **10 Hrs**

Need for maintaining Accounting abroad
Currency Position
Nostro – Vostro – Loro A/c
NRI Deposits

Chapter III: Exim Bank: **08 Hrs**

Formation and Role Played

Chapter IV: Exchange Control: **10 Hrs**

Aims of Exchange Control
Causes for fluctuation in Exchange Rate
Exchange Stabilisation by intervention
Exchange Control by Restriction
Foreign Exchange Management Act 1999: Introduction, Objects, Scope and Definition
Resident and Non-Resident.

Chapter V: Provisions regarding Regulation and Management of Foreign Exchange:

Authorised Persons: Introduction, Dealings by Authorised Persons, **10 Hrs**
RBI's Power to issue Directive, RBI's Power to inspect, Contravention Penalties.

Books for Reference:

1. International Finance & Investment – Terry B. J.
2. A Guide to World Money and Capital Markets – Kemp L. J.
3. Foreign Exchange – Vergeese
4. Modern Banking – M.C.Vaish
5. Business Law – Nair Agarwal and Banerjee

ELECTIVE

III B. COM. – V SEMESTER

ADVANCED BANKING – III

C509 – PAPER: SECURITY ANALYSIS AND INVESTMENT TOOLS

Chapter I: Security **10 Hrs**

Meaning of Security
Meaning of Investment and its Features
Avenues of Investment
Risk – Return Relationship

Chapter II: Securities Market **10 Hrs**

Regulation of Securities Market
Investors, Jobbers and Brokers in Stock Exchanges
A brief study of Primary and Secondary Market

Chapter III: Annuities **10 Hrs**

Perpetuity
Future Value
Present Value
Preparation of Amortisation Table

Chapter IV: Risk and Return **10 Hrs**

Concepts and Analysis
Components of return and Risk
Systematic and Unsystematic Risk

Chapter V: Security Valuation **10 Hrs**

Security Market Line
Portfolio Risk
Arbitrage Pricing Theory – Empirical Testing of Arbitrage

Chapter VI: Pricing Theory Model **10 Hrs**

Books for Reference:

1. Securities Analysis and Portfolio Management – V.A.Avadhani
2. Investment Security Market in India – V.A.Avadhani
3. Security Analysis and Portfolio Management – Donald E. Fischer & Ronald J. Jordan.
4. Investment Management – Preeti Sing

ELECTIVE

III B. COM. VI SEMESTER

ADVANCED BANKING IV

C609 – PAPER: LENDING AND INVESTMENTS

Chapter I: Capital Structure of Public Sector Banks **10 Hrs**

Bassel Norms and Capital Adequacy Ratio
Disinvestment and Public Sector Banks
Return Of Capital And Recapitalisation – The problems studied in the light of a few case studies.

Chapter II: Agricultural Finance **10 Hrs**

Types of Agricultural Finance
RBI's Guidelines
Agriculture Refinance Development Corporation

Chapter III: Export Finance **10 Hrs**

Pre-shipment Finance
Post-shipment Finance
Collection of Foreign Bills
Export Refinance by RBI and IDBI
Export Credit (Interest Subsidy) Scheme

Chapter IV: Priority Sector Lending **10 Hrs**

Reasons for Negligence of Priority Sector Lending
Eligible Borrowers

Chapter V: Priority Sector Lending (continued) **10 Hrs**

Credit Guarantee for Small Scale Industries
Process of Financing Small Scale Industrial Units

Chapter VI: Portfolio Management **10 Hrs**

Meaning of Portfolio
Factors influencing Security Pricing
Equity Valuation – Dividend Capitalisation and Earnings Capitalisation.

Books for Reference:

1. Banking Theory – K.P.M.Sundaram
2. Banking System in India – Srivastava
3. Commercial Banking – IndianInstitute of Bankers
4. Modern Banking – S.K.Basu
5. Investment – William F. Sharpe, Gordon J. Alexander and Jeffrey V. Bailey

ELECTIVE

II B.COM - III SEMESTER

INSURANCE – I

C306-PAPER: PRINCIPLES OF INSURANCE

UNIT 1: Meaning of risk and Insurance – Basis of Insurance – Classification and scope of Insurance – role and importance – Functions of insurance. **10 Hrs**

UNIT 2: Basic principles of Insurance – Utmost good faith, Insurable interest, idemnity, subrogation, contribution and proximate clause. **10 Hrs**

UNIT 3: Brief historical background of Insurance business – Types of insurance organization – Corporate (LIC, GIC, Govt. (KGID) and Joint Stock Companies – ESI – Deposit Insurance Corporation – Export Insurance, Corporation – Export Credit and Guarantee Corporation. Comparative study of different types of Insurance contracts. **10 Hrs**

UNIT 4: Insurance Contract – Features – Essentials of general contract as applied to insurance. (Section 10 of Indian Contract Act of 1872), Comparative study of different types of Contract of Insurance. **10 Hrs**

UNIT 5: IRDA: Constitution – functions – powers – guidelines issued – operation. Privatisation of insurance business in India. **08 Hrs**

Books for Reference:

Dins Dale	:	Insurance
M.N. Sreenivasam	:	Principles of Insurance Law
M.N. Mishra	:	Insurance
Bare Acts	:	Indian Contract Act of 1872
		LIC Act of 1956
		GIC Act of 1972

ELECTIVE

II B.COM - IV SEMESTER

INSURANCE – II

C406-PAPER: LIFE INSURANCE

Chapter I : **Life Insurance** – Meaning, definition, features, contractual nature, Insurance interest – Existence of Insurance interest – Material facts – Full disclosure – facts not required to be disclosed – warranty and its breach – Proximate clause – nomination and other features. **10 Hrs**

Chapter II: Classification of the Life Insurance Policies : Term policies – Endowment Policies – Money back policies – with or without profit policies – Pension schemes Their features and purposes. **10 Hrs**

Chapter III: Insurance Business : Structure and operation. Life Insurance Corporation – LIC Act of 1956 – LIC of India – Structure and performance – LIC as a non-banking financial Intermediary. **10 Hrs**

Chapter IV: Life Insurance Agency – Rules of agency – Types of agency – Qualities of Insurance salesman, Commission and benefits to agents. **10 Hrs**

Chapter V: Annuities : Meaning – Types of annuities – Annuity certain, present values amounts – deferred annuities – problems on annuities. **08 Hrs**

Books:

1. Insurance Institute of India : Hand book on Life Insurance
2. Insurance : M.N. Mishra
3. Bare Act : LIC Act of 1956
4. Bosco and Kiran : Business Statistics and Mathematics

ELECTIVE

III B.COM - V SEMESTER

INSURANCE – III

C508-PAPER: GENERAL INSURANCE

Chapter 1 : Introduction : History of general Insurance business in India – Scope and functions of general Insurance GIC Act of 1972 – GIC of India and its subsidiaries. **10 Hrs**

Chapter 2 : Classification of General Insurance – Cover note – Reinsurance – contribution – Calculation of contribution. **10 Hrs**

Chapter 3 : Fire Insurance; Meaning and Scope – Types of policies – Perils covered – Special perils and special policies – Excluded perils, property and losses fire policy rating and tariff declaration and floating policy – Problems. **10 Hrs**

Chapter 4 : Marine Insurance : Meaning and Scope – Classes – Cargo Insurance. **10 Hrs**

Chapter 5 : Hull Insurance – risks covered – rating and underwriting – information required for acceptance – types of losses – general average and particular average computation. **10 Hrs**

Chapter 6 : Miscellaneous Insurance : Motor Insurance – Compulsory Insurance Provision of Motor Vehicles Act – Types of vehicles – Types of policies – Bonus/Malus clause – documents required for claim settlement – Motor Accidents Claims Tribunal (MACT), Personal accidents and sickness Insurance, Burglary Insurance – Fidelity guarantee insurance – liability insurance – Engineering insurance – Live stock and cattle insurance – Crop insurance – Mediclaim insurance (features and purpose) **10 Hrs**

Books for Reference :

1. Insurance Institute of India : Hand book on General Insurance
2. Insurance : M.N. Mishra
3. Bare Act : GIC Act of 1956
   Motor Vehicle Act
4. Institure of India : Hand book on Life Insurance
5. Bare Act : LIC Act of 1956

ELECTIVE

III B.COM - VI SEMESTER

INSURANCE – IV

C608-PAPER: ACTUARIAL SCIENCE

Chapter 1: Permutation and combination. **10 Hrs**

Chapter 2: Mortality table – probabilities of survival and death – Stationary population expectives of life – selection and select rates – period of selection – age factor. **10 Hrs**

Chapter 3: Ultimate table – problems – construction of mortality tables – Procedure – Well known mortality tables. **10 Hrs**

Chapter 4 : Life Insurance Premium – meaning – assurance benefits – endowment, whole life, pension scheme – calculation of premium, Premium conversion tables – problems – office premium – problems. **10 Hrs**

Chapter 5: Computation of paid-up value and surrender value. **10 Hrs**

Chapter 6: Methods of valuation – prospective method – Net premium method- Modified premium method – Gross premium method – Gross premium bonus reserve method – Problems – Distribution of surplus – various types of bonus – problems. **10 Hrs**

Books for Reference:

1. Insurance Institute of India, Bombay (pub.): Actuarial Science
2. LIC of India : Manual for Agents
3. Insurance Institute of India : Hand book on Life Insurance
4. Institute : M.N. Mishra
5. Bare Act : LIC Act of 1956
6. Bosco and Kiran : Business Statistics and Mathematics

ELECTIVE

II B.COM – III SEMESTER

COMPUTER APPLICATION - I

C308-PAPER: COMPUTER FUNDAMENTAL & OFFICE AUTOMATION

1. History and generation of computers, functional units, characteristics of computers, classification, applications of computers, data representation, text codes, data processing concepts, system software, application software, computer languages, compilers, interpreters, assemblers, operating system: functions, dos, windows, and various commands under DOS.

2. Office Automation: Word, Excel and Power point presentation.

   Practical: DOS commands, Word, Spread Sheet Exercise, Presentation.

Books for Reference:

Computers Today : **Suresh K. Basandra**
(Galgotia Publications)

Computer Applications in Management : **Saini** and **Pradeep**
(Anmol Publications)

ELECTIVE

II B.COM – IV SEMESTER

COMPUTER APPLICATION - II

C408-PAPER: RDBMS & ORACLE

What is DBMS? Types of Data Model, Characteristics of RDBMS, Advantages, Various commands in SQL, Query Programs in Cursor, Practical: Query and Cursor Programmes.

Books for Reference:

Oracle and Developer 2000	:	**Ivan Bayross**
Database Management System	:	**Navathe**

ELECTIVE

III B.COM. – V SEMESTER

COMPUTER APPLICATION - III

C510-PAPER: PROGRAMMING IN VB

Introduction to programming, various control used, properties.

Practical: Programmes in Visual Basic.

Books for reference:

1. Visual Basic 6 – Gary Cornell
2. Teach Yourself Visual Basic 6 – Greg Perry

ELECTIVE

III B.COM – VI SEMESTER

COMPUTER APPLICATION - IV

C610-PAPER: WEB DESIGN & ACCOUNTING PACKAGE (TALLY)

1. Computer Networks, Classification of Computer Networks – LAN, WAN, MAN, Networking and Network operating System, Peer to Peer Networking, Client Server Networking, Network Topologies, Internet, Uses of Internet, Browser, Web Page, E-mail, WWW, E-Commerce, Types of E-Commerce, Electronic Data Interchange, Electronic Payment Systems-Electronic Cash, Smart Cards.

2. HTML Tags, Creating Simple Web Pages.

   Practical on Internet, Web Design, Computerised Accounting

Books for Reference:

(1) Computer Networking : Andrew S. Tenanbaum

(2) Tally 7.2 Firewall Media Publications

(3) Teach yourself – Tech Media Publications

CBSS FOR B.Com.

I/II Sem. ***Subjects***	*Teaching* *Hours/week*	*Marks* *I.A.+E.A*	*Max.* *Marks*	*Credits*	*Total* *Credits*
Gr. I. *Lang.K/H/&Eng*	4Hrs 4Hrs	20+80 20+80	100 100	2 2	
Gr II. *Optionals.Com*	4Hrs.X 2 6Hrs. X 2	20+ 80 X 2 30+120 X 2	200 300	4 6	
Gr.III.Fnd.Course *I.C. &HR,GES.*	4Hrs.	20X80	100	2	
CCA/ECA	-	-	50	1	
TOTAL			**850 X2**	**17 x 2**	**34**
III/IV Sem. ***Subjects***	*Teaching* *Hours/week*	*Marks* *I.A.+E.A*	*Max.* *Marks*	*Credits*	*Total* *Credits*
Gr. I. *Lang.K/H/&Eng*	4Hrs 4Hrs	20+80 20+80	100 100	2 2	
Gr II. *Optionals.Com.*	4Hrs.X 2 6Hrs. X 2	20+ 80 X 2 30+120 X 2	200 300	4 6	
Gr.III.Gen.Studies *Int.Disciplinary.*	–	–	–	–	
CCA/ECA	-	-	50	1	
TOTAL			**750X2**	**15 x 2**	**30**
V/VI Sem. ***Subjects***	*Teaching* *Hours/week*	*Marks* *I.A.+E.A*	*Max.* *Marks*	*Credits*	*Total* *Credits*
Gr. I.Lang.	-	--	-	-	-
Gr II. *Optionals.Com.*	5Hrs. X 6	30+120 X6	900	18	
Gr.III.	-	-	-	-	-
CCA/ECA	-	-			
TOTAL			**900X2**	**18 x 2**	**36**
			5000		**100**

B.COM. DEGREE COURSE CURRICULAM

(UNDER CREDIT BASED SEMESTER SCHEME)

(SCHEME OF EVALUATION)

Question Paper Pattern

Question Papers will have 3 sections :

* Section 'A'
* Section 'B'
* Section 'C'

Papers with 100 marks (20 marks for Internal Assessment and remaining 80 marks for University Examination)

Section 'A'

(1-6 questions) Students are required to answer any

4 questions out of 6, carrying 4 marks each. 4 x 4 = 16

Section 'B'

(7-12 questions) Students are required to answer any

4 questions out of 6, carrying 8 marks each. 4 x 8 = 32

Section 'C'

(13-16 questions) Students are required to answer any

2 questions out of 4, carrying 16 marks each. 2 x 16 = 32

80

Papers with 150 marks (30 marks for Internal Assessment and remaining 120 marks for University Examination)

Section 'A'

(1-6 questions) Students are required to answer any

4 questions out of 6, carrying 6 marks each. 4 x 6 = 24

Section 'B'

(7-12 questions) Students are required to answer any

4 questions out of 6, carrying 12 marks each. 4 x 12 = 48

Section 'C'

(13-16 questions) Students are required to answer any

2 questions out of 4, carrying 24 marks each. 2 x 24 = 48

120