



# **BENGALURU CENTRAL UNIVERSITY**

***NEW SYLLABUS 2019 – 20***

***B.COM. DEGREE(REGULAR)  
(CBCS - SEMESTER SCHEME)***

**DEPARTMENT OF COMMERCE**

*Central College Campus, Bangalore – 560 001.*



## **DEPARTMENT OF COMMERCE**

### **REGULATIONS PERTAINING TO B.COM DEGREE (REGULAR )** **(CBCS - SEMESTER SCHEME) 2019 – 20**

#### **I. OBJECTIVES :**

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

#### **II. ELIGIBILITY FOR ADMISSION:**

Candidates who have completed Two years Pre – University course of Karnataka State or its equivalent as notified by the university from time to time.

#### **III. DURATION OF THE COURSE:**

The course of study is Three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student who successfully completes Three (03) years of the course will be awarded Bachelor's Degree in Commerce (B.Com.).

#### **IV. MEDIUM OF INSTRUCTION**

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada (Kannada version Onlyfor Theory Papers).

#### **V. CLASS ROOM STRENGTH OF STUDENTS**

There shall be Maximum of 100 students in each section.

#### **VI. ATTENDANCE:**

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

#### **VII. COURSE MATRIX**

See Annexure – 1 for B.ComDegree (Regular)Course Matrix

#### **VIII. TEACHING AND EVALUATION:**

M.Com/MBA/M.Com (F&A)/MBS graduates with B.Com, B.B.M, and BBA & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

#### **IX. PRACTICALS / RECORD MAINTENANCE AND SUBMISSION:**

- a. Every college is required to establish a dedicated business lab / computer lab for the purpose of conducting practical classes & online assignments.
- b. In every semester, the student should maintain a Practical Record Book in which practical exercises / programs are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.
- c. The BOE is authorized to make random surprise visits to the colleges and verify practical records and marks awarded.

#### **X. SCHEME OF EXAMINATION:**

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. Of the 30 marks of Internal Assessment of Theory Papers, 20 marks shall be based on two tests. Each test shall be of at least 30 Minutes duration to be held during the

semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance.

- c. The marks based on attendance shall be awarded as given below:
  - 76% to 80% = 04 marks.
  - 81% to 85% = 06 marks.
  - 86% to 90% = 08 marks.
  - 91% to 100% = 10 marks.
- d. Internal Assessment Marks for Practicals shall be awarded by the faculty concerned based on Syllabus for Practicals provided in each Semester.

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

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

#### **XII. MINIMUM MARKS FOR A PASS:**

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

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

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
  - a. First Class: Those who obtain 60% and above of the total marks of parts I, II, III & IV.
  - b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II, III & IV.
  - c. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II and III.
2. Ranks shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part IV) as a whole.

However, only those candidates who have passes each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.

**XIV. MEDALS AND PRIZES:**

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

**XV. TERMS AND CONDITIONS:**

- a) A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
- b) Such of those candidates who have failed/ remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- c) The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

**XVI. PATTERN OF QUESTION PAPER:**

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

**i) For Theory Examinations:**

<b>SECTION-A</b> 1. a,b,c,d,e,f,g.	(Conceptual questions) Answer any FIVE	(05 X 02 = 10 Marks)
<b>SECTION -B:</b> 2,3,4,5.	(Analytical questions) Answer any THREE	(03 X 05 = 15 Marks)
<b>SECTION-C:</b> 6,7,8,9.	(Essay type questions) Answer any THREE	(03 X 15 = 45 Marks)
<b>Total</b>		<b>70 Marks</b>

**ii) For Practical Subjects Examinations:**

<b>SECTION-A:</b> 1, 2, 3, 4, 5.	Answer any FOUR	(04 X 05 = 20 Marks)
<b>SECTION -B:</b> 6, 7, 8, 9	Answer any THREE	(03 X 10 = 30 Marks)
<b>Total</b>		<b>50 Marks</b>

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

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

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

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



**B.COM DEGREE (REGULAR)  
(CBCS -SEMESTER SCHEME) – 2019-20  
COURSE MATRIX**

**I SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	1.1	4	3	30	70	100	2
	Language – II : English	1.2	4	3	30	70	100	2
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	2
	Business Dynamics & Entrepreneurship	1.4	4	3	30	70	100	2
	Indian Financial Institutions & Markets	1.5	4	3	30	70	100	2
	Corporate Structure & Administration	1.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	1.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	2	2	30	70	100	2
	CC & EC	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>17</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced Teachers may be allotted the practical work load.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test). University examination shall be conducted with a separate Question Paper.

## II SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	2.1	4	3	30	70	100	2
	Language – II : English	2.2	4	3	30	70	100	2
Part 2 Optional	Advanced Financial Accounting	2.3	4	3	30	70	100	2
	Banking Operations & Innovations	2.4	4	3	30	70	100	2
	Modern Marketing	2.5	4	3	30	70	100	2
	Methods & Techniques for Business Data Analysis	2.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	2.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	2	2	30	70	100	2
	CC & EC	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>17</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced Teachers may be allotted the practical work load.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test). University examination shall be conducted with a separate Question Paper.



### III SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	3.1	4	3	30	70	100	2
	Language – II: English	3.2	4	3	30	70	100	2
Part 2 Optional	Corporate Accounting	3.3	4	3	30	70	100	2
	Financial Management	3.4	4	3	30	70	100	2
	Cost Accounting	3.5	4	3	30	70	100	2
	Business Data Analysis	3.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	3.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	2	2	30	70	100	2
	CC & EC	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>17</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced Teachers may be allotted the practical work load.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test). University examination shall be conducted with a separate Question Paper.

**INSTRUCTION:** During the beginning of III Semester students should be assigned Community Service and it shall be monitored by the Mentors. Maximum 20 Students shall be allotted to each Mentor. In addition to Commerce & Management Faculty, Faculty from Languages including English, Additional Subjects, Librarian, and Physical Education Director shall also be appointed as Mentors. The Community Service may be carried out in any type of Non-Profit Service Organization's such as, Panchayat Raj Institutions, Public Hospital, Old Age Homes, Orphanage Houses, Sports clubs, Women's organizations, Neighbourhood organizations, Religious or Educational organizations, Red Cross, Lions Club, Rotary Clubs, Youth Service Associations, Or in any other social service organization. Minimum of 15 days Field Service shall be ensured. The Report on Community Service shall be submitted within 45 days of commencement of V semester. The Report shall consist of Organisation's Profile, Nature of Service & Experience of the student, along with Certificate from the Organisation in about 20 pages. The related Marks & Credit will be awarded in the V Semester.

## IV SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	4.1	4	3	30	70	100	2
	Language – II: English	4.2	4	3	30	70	100	2
Part 2 Optional	Advanced Corporate Accounting	4.3	4	3	30	70	100	2
	Goods & Services Tax	4.4	4	3	30	70	100	2
	Business Regulations	4.5	4	3	30	70	100	2
	E – Business & Accounting	4.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	4.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	2	2	30	70	100	2
	CC & EC	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>17</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced Teachers may be allotted the practical work load.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test). University examination shall be conducted with a separate Question Paper.

**INSTRUCTION:** During the beginning of IV Semester, students should be assigned INTERNSHIPS and it shall be monitored by the Mentors. Faculty from Commerce Department shall only be appointed as Mentors. Internship may be undertaken in any type of Tiny / Micro / Small / Medium / Large, Manufacturing / Trading / Service Organisations. Maximum 25 Students shall be allotted to each Mentor. Minimum of THREE weeks of internship shall be undergone by the student and the Internship Certificate from the Organisation shall be enclosed with the report. The Report shall consist of Organisations Profile, Nature of Work undertaken by the student, Experience & Response of the student in about 25 pages. The Report on Internship shall be submitted within 45 days of commencement of VI semester. The related Marks & Credit will be awarded in the VI Semester.

## V SEMESTER

	Subjects	Paper No.	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax -I	5.1	4	3	30	70	100	3
	Auditing & Corporate Governance	5.2	4	3	30	70	100	3
Part 2 Elective	ELECTIVE PAPER – 5.3 (From First Elective Group)	5.3	4	3	30	70	100	3
	ELECTIVE PAPER – 5.4 (From First Elective Group)	5.4	4	3	30	70	100	3
	ELECTIVE PAPER – 5.3 (From Second Elective Group)	5.5	4	3	30	70	100	3
	ELECTIVE PAPER – 5.4 (From Second Elective Group)	5.6	4	3	30	70	100	3
Part 3 Practicals	Practicals on Skill Development*	5.7	2*	2	50**	50**	100	3
Part 4	SDC/SEC: Community Service	-	-	-	100	-	100	3
	Ability Enhancement Compulsory Course		2	2	30	70	100	2
<b>Total Credits</b>								<b>26</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced Teachers may be allotted the practical work load.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test). University examination shall be conducted with a separate Question Paper.

**INSTRUCTION:** Dual Elective System shall be followed. Student shall have to opt any Two Elective Groups(2 +2 = 4 papers).

## VI SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax – II	6.1	4	3	30	70	100	3
	International Financial Reporting Standards	6.2	4	3	30	70	100	3
Part 2 Elective	ELECTIVE PAPER – 6.3 (From First Elective Group)	6.3	4	3	30	70	100	3
	ELECTIVE PAPER – 6.4 (From First Elective Group)	6.4	4	3	30	70	100	3
	ELECTIVE PAPER – 6.3 (From Second Elective Group)	6.5	4	3	30	70	100	3
	ELECTIVE PAPER – 6.4 (From Second Elective Group)	6.6	4	3	30	70	100	3
Part 3 Practicals	Practicals on Skill Development*	6.7	2*	2	50**	50**	100	3
Part 4	SDC/SEC: Internship Programme	-	-	-	100	-	100	3
	Ability Enhancement Compulsory Course	-	2	2	30	70	100	2
<b>Total Credits</b>								<b>26</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced Teachers may be allotted the practical work load.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test). University examination shall be conducted with a separate Question Paper.

**INSTRUCTION:** Student shall have to continue with the SAME Elective Groups opted in the V Semester (2 + 2 = 4 papers).

## **ELECTIVE GROUPS**

### **ACCOUNTING GROUP**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	AC. 5.3	Advanced Accounting
	AC.5.4	Methods & Techniques of Cost Accounting
<b>VI</b>	AC.6.3	Management Accounting
	AC.6.4	Accounting for Government & Local Bodies

### **FINANCE GROUP**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	FN.5.3	Advanced Financial Management
	FN.5.4	Financial Markets & Services
<b>VI</b>	FN.6.3	International Finance
	FN.6.4	Security Analysis & Portfolio Management

### **MARKETING GROUP**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	MK 5.3	Consumer Behaviour & Market Research
	MK 5.4	Digital Marketing
<b>VI</b>	MK 6.3	Customer Relationship Marketing
	MK 6.4	Logistic & Supply Chain Management

### **HUMAN RESOURCE GROUP**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	HR.5.3	Employee Welfare & Social Security
	HR.5.4	Strategic HRM
<b>VI</b>	HR.6.3	Organizational Change & Development
	HR.6.4	Compensation Management

### **BANKING GROUP**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	BK 5.3	Regulatory Framework of Banking
	BK 5.4	Marketing of Banking Products
<b>VI</b>	BK 6.3	e-Banking
	BK 6.4	Treasury & Forex Management

### ACCOUNTING INFORMATION SYSTEMS GROUP

Semester No.	Paper Code	Title of the Paper
V	AIS 5.3	ICT Applications in Business
	AIS 5.4	Accounting Software
VI	AIS 6.3	Cyber Law
	AIS 6.4	DBMS & SQL

### INTERNATIONAL FINANCE GROUP

Semester No.	Paper Code	Title of the Paper
V	IF 5.3	International Financial Management
	IF 5.4	Performance Management
VI	IF 6.3	International Auditing & Assurance
	IF 6.4	Strategic Business Reporting

#### 1. FOUNDATION COURSE / SKILL DEVELOPMENT / SKILL ENHANCEMENT COURSE (SEC) / ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) / INTERDISCIPLINARY COURSES

- ❖ Common for all programmes, MCQ type of question paper shall be used, use of modern teaching aids and supply of study material is recommended.
  - Constitution of Indian and Human Rights
  - Environmental Science
  - Computer Applications and Information Technology
  - Business Entrepreneurship and Management
  - Philosophy, Psychology and Life Skills
  - Personality Development and Leadership
  - Culture, Diversity and Society
  - Research Methodology
  - Education and Literacy / Science and Society
  - Human Resource Development / Management
  - Anyone Foreign Language
  - Commodity & Stock Market
  - Mathematics in finance.
  - Any other Course prescribed by the University from time to time

#### 2. CO-CURRICULAR AND EXTRA – CURRICULAR ACTIVITIES (CC& EC)

A student shall opt for any one of the following activities in the first four semesters offered in the college

- N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indian in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Any other Co- curricular and Extra-curricular activities leading to Student Development as prescribed by the University.

Evaluation of Co-curricular and Extra Curricular Activities as per the procedure evolved by the University from time to time.

### 1.3: FINANCIAL ACCOUNTING

**LEARNING OBJECTIVE:** The objective of this subject is to help the students to acquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of Business transactions.

**Unit 1: THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING** 08 Hrs  
Introduction – Meaning and Definition – Significance of Accounting – Functions of Accounting – Users of Accounting Information - Accounting Principles – Accounting Concepts and Accounting Conventions- Accounting equations, Problems on Accounting Equations - Accounting Standards: List of Indian Accounting Standards.

**Unit 2: CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY SYSTEM** 12 Hrs  
Need for Conversion – steps in conversion- ascertainment of capital- total sales- total purchases – Cash and bank balances – stock – Bills Receivable – Bills payable –Preparation of Final accounts – Trading and Profit & Loss Account and Balance Sheet.

**Unit 3: HIRE PURCHASE ACCOUNTING** 12 Hrs  
Meaning of Hire Purchase and Installment Purchase System- Hire Purchase v/s sale – differences between Hire Purchase and Installment system, meaning of Some important technical terms – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only and excluding repossession).

**Unit 4: DEPARTMENTAL ACCOUNTS** 10 Hrs  
Meaning, Objectives, basis of apportionment of common expenses among different departments- Preparation of Trading and Profit and Loss Account in Columnar form-preparation of balance sheet in horizontal format – (Including Inter Departmental Transfers at cost price only).

**Unit 5: BRANCH ACCOUNTS** 10 Hrs  
Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only)

#### BOOKS FOR REFERENCE

1. Arulanandam& Raman – Financial Accounting – I, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, “Financial Accounting”, HPH
3. Jawaharlal & Seema Srivastava :Financial Accounting, HPH
4. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications
5. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
6. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
7. Dr.Janardhanan: Financial Accounting, Kalyani Publishers
8. Guruprasad Murthy: Financial Accounting, HPH
9. Soundarrajan& K. Venkataramana, Financial Accounting, SHBP.
10. Dr.Venkataraman& others ( 7 lecturers): Financial Accounting, VBH

## **1.4: BUSINESS DYNAMICS AND ENTREPRENEURSHIP**

### **Objective:**

The objective of this course is to help students to understand the conceptual framework of management and to know about the entrepreneurial culture and industrial growth to manage in 21st century organizations.

### **UNIT 1: INTRODUCTION TO MANAGEMENT: 8 hours**

Concept and Nature –Types of Managers- Responsibilities and skills of Professional Manager- Functions of Management – Fayol’s Principles of Management – Administration vs. Management– Management Process – Levels of Management – Approaches to the study of Management - Challenges of managing 21st century Corporations/Organisations.

### **UNIT 2: MANAGERIAL FUNCTIONS: 14 hours**

Planning - Concept, Significance, Types; Organizing -Concept, Principles, Theories, Types of Organizations; Authority; Responsibility; Power; Delegation; Decentralization; Staffing; Directing; Coordinating; Control - Nature, Process, and Techniques.

### **UNIT 3: HUMAN RESOURCE MANAGEMENT: 14 hours**

Meaning, Objectives, Functions, HRM Process, Job Analysis, Job Design, Recruitment, Selection, Placement, Training and Development, Retention of Employees, Performance Appraisal

### **UNIT 4: INTRODUCTION TO ENTREPRENEURSHIP: 12 hours**

Evolution of Entrepreneurship – Introduction to the concept of Entrepreneurs, Entrepreneurship and Enterprise - Reasons for growth of Entrepreneurship - Characteristics and Classification of Entrepreneurs – Intrapreneurs; Women Entrepreneurs - Problems and Challenges; Competency requirement for entrepreneurs

### **UNIT 5: GOVERNMENT SUPPORT FOR ENTREPRENEURSHIP: 8 hours**

Start-up India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment Programme (STEP), Jan Dhan, Aadhaar, Mobile (JAM), Digital India, Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kausalya Vikasyojana (PMKVY), National Skill Development Mission (NSDM). (Concepts only)

### **BOOKS FOR REFERENCE**

1. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
2. Ivancevich; John and Micheeol T. Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.



3. Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich: Essentials of Management, Tata McGraw-Hill, New Delhi. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.
4. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi. Robbins, Stephen P: Organizational Behavior" Prentice Hall, New Delhi.
5. Govindarajan & Natarajan: Principles of Management, Prentice Hall of India Private Limited, New Delhi.
6. Tripathy& Reddy: Principles of Management, Tata McGraw-Hill Publications, New Delhi.
7. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
8. Siner A David: Entrepreneurial Mega books; John Wiley and Sons, New York.
9. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
10. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi

## 1.5: INDIAN FINANCIAL INSTITUTIONS AND MARKETS

**Objective:** The objective of this course is to help students to understand the conceptual framework of Indian financial Institutions and markets and their operations.

### **Module 1: BASICS OF INDIAN FINANCIAL SYSTEM** **8 hours**

Meaning, Functions, Structure, Components – Financial Assets, Financial Institutions, Financial Markets, Financial Services

### **Module 2: BANKING INSTITUTIONS** **12 hours**

Commercial Banks – Meaning, Definition, Classification, Role and Functions, Investment Norms

### **Module 3: REGULATORY INSTITUTIONS** **12 hours**

Reserve Bank of India – Objectives, Functions & Monetary Policy – Credit Control Methods

Securities Exchange Board of India – Objectives, Functions & Powers

### **Module 4: NON-BANKING FINANCIAL INSTITUTIONS** **10 hours**

Meaning, Functions of IFCI, SFCs, IDBI, EXIM Bank, Mutual Funds, Payment Banks

### **Module 5: FINANCIAL MARKETS** **14 hours**

a) Money Market – Meaning & Functions.

b) Capital Market – Meaning, Types – Primary Market, Secondary Market

c) Stock Exchange – Meaning, Features, Functions, Regulatory Framework – NSE, BSE, OTCEI, Meaning of important terms - online trading, stock brokers, insider trading, speculation, short selling in trade.

### **BOOKS FOR REFERENCE**

1. Vasantha Desai: The Indian Financial System, HPH
2. G. Ramesh Babu; Indian Financial System. HPH
3. Dr. Bharatish Rao, B.R. Bharghavi – Indian Financial System, VBH
4. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
5. Dr. Alice Mani: Indian Financial System, SBH.
6. L M Bhole: Financial Institutions and Markets, Tata Mc Graw Hill
7. M Y Khan: Indian Financial System, TMH
8. A Datta ; Indian Financial System, Excel Books
9. D.K. Murthy and Venugopal : Indian Financial System I.K. International Publishers
10. P N Varshney& D K Mittal: Indian Financial System, Sultan Chand & Sons

11. E Gardon & K Natarajan: Financial Markets & Services, HPH
12. S.C. Sharma and Monica : Indian Financial System I.K. International Publishers
13. K. Venkatramana, Indian Financial System, SHBP.

### **1.6: CORPORATE STRUCTURE AND ADMINISTRATION**

#### **OBJECTIVE**

The objective of this course is to enable the students to get familiarized with the existing Company Law and Company administration.

#### **Unit 1: FORMATION OF A JOINT STOCK COMPANY 16 Hrs**

Meaning, Definition and Features Joint Stock Companies, Kinds of Company (concepts only), Formation of a Company – Steps, Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter; Incorporation Stage: Steps in incorporation of a company; Meaning & Contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation; Subscription Stage – Meaning, Contents & Types of Prospectus; Commencement Stage – Document to be filed, e-filing; Registrar of Companies, Certificate of Commencement of Business.

#### **Unit 2: CAPITAL OF A COMPANY 12 Hrs**

Share Capital – Meaning of Shares – Kinds of Shares – Distinction between Equity & Preference shares; Debentures – Meaning – Features – Types; SEBI guidelines for issue of shares & debentures, Types of issue of Shares (concepts only), Book Building.

#### **Unit 3: ADMINISTRATION OF A COMPANY 12 Hrs**

Key Managerial Personnel – Managing Director, Whole time Directors, Company Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditor – Appointment – Powers – Duties & Responsibilities; Managing Director – Appointment – Powers – Duties & Responsibilities; Audit Committee & CSR Committee, Company Secretary – Meaning, Qualification, Appointment, Duties and Liabilities.

#### **Unit 4: CORPORATE MEETINGS 10 Hrs**

Meaning and Definition – Requisites of a valid meeting - Types of Meeting: Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meetings; Resolutions: Meaning and Types.

#### **Unit 5: STRUCTURE AND ADMINISTRATION OF GLOBAL COMPANIES 06 Hrs**

Meaning – Types – Features – Legal Formalities – Administration

#### **BOOKS FOR REFERENCE**

1. S.N Maheshwari; Elements of Corporate Law, HPH.
2. Balchandran – Business Law for Management HPH
3. Jagota, Business Laws, Cengage
4. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, VBH
5. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
6. M.C. Shukla & Gulshan: Principles of Company Law.
7. K. Venkataramana, Corporate Administration, SHBP.
8. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
9. C.L Bansal: Business and Corporate Law
10. M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.

11. S.C. Kuchal: Company Law and Secretarial Practice.
12. S.C. Sharma : Business Law, I.K. International Publishers
13. S.N Maheshwari ; Elements of Corporate Law, Vikas Publishers.

### **1.7: PRACTICALS ON SKILL DEVELOPMENT**

#### **Unit 1:**

- List out any five accounting standards with formats
- Collection and recording of Hire Purchase Agreement.
- Collection & recording of financial data of Departmental store
- Collection of transactions relating to any branch and preparation of branch account
- Preparation of Departmental Profit & Loss Account and Balance Sheet with Imaginary Figures.
- Calculation of interest under different situations of Hire Purchase System.

#### **Unit 2:**

- Preparation of different types of organisational structure of select companies.
- Preparation of a brief case study of any recognized successful entrepreneur.
- Chart showing the process of PMKVY registration with PMKVY forms.
- Preparation of a list of Corporate Strategies adopted by select Indian Companies.
- Preparation of a Project report to start a SSI Unit.
- Format of a business plan.

#### **Unit 3:**

- Chart showing the structure of Indian Financial System.
- Structure of Commercial Banks in India.
- Organisational structure of RBI.
- Structure of Financial Markets in India.
- Specimen of Cheque with MICR technology.
- Draft the application forms for opening a Fixed, Current and Savings Bank Accounts.

#### **Unit 4:**

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

## 2.3 ADVANCED FINANCIAL ACCOUNTING

**LEARNING OBJECTIVE:** The objective of this subject is to make the students familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions.

### **UNIT 1: FIRE INSURANCE ACCOUNTING 12 Hrs**

Introduction – Need – Loss of Stock Policy – Steps for Ascertaining Fire Insurance Claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire Insurance Claims.

### **UNIT 2: CONSIGNMENT ACCOUNTS 12 Hrs**

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

### **UNIT 3: ACCOUNTING FOR JOINT VENTURES 12 Hrs**

Introduction – Meaning – Objectives – Distinction between Joint Venture and Consignment – Distinction between Joint Venture and Partnership – Maintenance of Accounts in the books of co-ventures – Maintaining Separate Books for Joint Venture – Preparation of Memorandum Joint Venture - Problems.

### **Unit 4: ROYALTY ACCOUNTS 12 Hrs**

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

### **UNIT 5: CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY 12 Hrs**

Meaning – Objectives of Conversion - Purchase Consideration – Methods of Calculation of Purchase Consideration -Mode of Discharge of Purchase Consideration - Lump Sum Method- Net Assets Method - Net Payment Method -Ledger Accounts in the Books of Vendor – Incorporation Entries in the Books of Purchasing Company, Preparation of Balance Sheet in Vertical form.

### **BOOKS FOR REFERENCE:**

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Financial Accounting, HPH
3. Bhupinder, Financial Accounting: Concepts and Application, Cengage
4. Dr. Alice Mani: Advanced Financial Accounting, SBH.
5. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
6. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
7. Souandrajan & K. Venkataramana, Financial Accounting, SHBP.
8. A Bannerjee; Financial Accounting.
9. Dr. Janardhanan: Advanced Financial Accounting, Kalyani Publishers
10. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand

## 2.4: BANKING OPERATIONS AND INNOVATION

### OBJECTIVE

The objective of this course is to familiarize the students with the operations and innovations in Banking Sector.

#### **Unit 1: 16 Hrs**

##### **A). BANKER AND CUSTOMER RELATIONSHIP**

Introduction – Meaning of Banker & Customer; General and Special relationships between Banker & Customer, (Rights and Obligations of Banker & Customer).

##### **B). CUSTOMERS AND ACCOUNT HOLDERS**

Types of Customer and Account Holders – Procedure and Practice in Opening and Operating accounts of different customers – Minor, Joint Account Holders, Partnership Firms, Joint Stock Companies, Clubs, Non-Resident Account – NRI & NRE Accounts.

#### **Unit 2: COLLECTING BANKER 08 Hrs**

Meaning – Duties and Responsibilities of Collecting Banker; Holder for Value; Holder in Due Course; Statutory Protection to Collecting Banker.

#### **Unit 3: PAYING BANKER 12 Hrs**

Meaning – Precautions – Statutory Protection to the Paying Banker; Cheques – Crossing of Cheques – Types of Crossing; Endorsements - Meaning, Essentials and Kinds of Endorsement; Dishonor of Cheque - Grounds for Dishonor.

#### **Unit 4: LENDING OPERATIONS 12 Hrs**

Principles of Bank Lending, Kinds of lending - Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit. Types of securities and Methods of creation of charge, Secured and Unsecured Advances; Procedure - Housing, Education and Vehicle loan's; Non-Performing Asset (NPA): Meaning, circumstances & impact; Government Regulations on Priority lending for commercial banks.

#### **Unit 5: BANKING INNOVATIONS 08 Hrs**

New Technology in banking, Core Banking, Universal Banking and Offshore Banking; E-Services – Debit and Credit Cards - Internet Banking – ATM - Electronic Fund Transfer (NEFT, RTGS, IMPS), DEMAT, E-Wallet – Meaning, Types of E-Wallet's & Procedure of making E-Payments: BHIM, PAYTM, GOOGLE PAY (TEZ), PHONE PE (Concepts only)

### BOOKS FOR REFERENCE:

1. Gordon & Natarajan: Banking Theory Law and Practice, HPH
2. S. P. Srivastava ; Banking Theory & Practice, Anmol Publications
3. M. Prakhas, Bhargabhi R: Banking law & Operation, Vision Book House.
4. Tannan M.L: Banking Law and Practice in India, Indian Law House
5. Sheldon H.P: Practice and Law of Banking.
6. K. Venkataramana, Banking Operations, SHBP.
7. Kothari N. M: Law and Practice of Banking.
8. Neelam C Gulati: Principles of Banking Management.
9. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication
10. Shekar. K.C: Banking Theory Law and Practice, Vikas Publication.
11. S. Vipradas & j. K Syan: Bank Lending
12. Gajendra & Poddar : Law and Practice of Banking

13. Dr. Alice Mani: Banking Law and Operation, SBH.

## **2.5: MODERN MARKETING**

### **OBJECTIVE**

The objective of this course is to familiarize the students with the concepts, dimensions and trends in modern marketing practices

### **Unit 1: INTRODUCTION TO MARKETING**

**16 Hrs**

Meaning and Definition, Goals, Concepts of Marketing, Approaches to Marketing, Functions of Marketing, Recent trends in Marketing – Green Marketing and Grey Marketing, Retailing, Relationship Marketing, Customer Relationship Marketing and Social Marketing.

### **Unit 2: MARKETING ENVIRONMENT**

**08 Hrs**

Types of Environments - Demographic, Economic, Natural, Political, Legal and Socio-Cultural Environments. Market Segmentation – Meaning and Definition, Basis of Market Segmentation, Consumer Behaviour – Factors influencing Consumer Behaviour.

### **Unit 3: MARKETING MIX**

**12 Hrs**

Meaning and Elements, Product, Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development, Branding, Packing and Packaging, Pricing – Factors Influencing Pricing - Methods of Pricing (meanings) and Pricing Policy, Physical Distribution – Meaning - Factors affecting Channels of distribution - Types of Marketing Channels, Promotion – Meaning and Significance of Promotion - Personal Selling and Advertising.

### **Unit 4: DIGITAL MARKETING**

**12 Hrs**

Introduction, Features, Process of Digital Marketing, advantages and disadvantages, E-Marketing, Mobile Marketing, Market Disruption caused by Digital Marketing, Challenges and Suitability of Digital Marketing in India.

### **Unit 5: SERVICES MARKETING**

**08 Hrs**

Meaning of Services, Characteristics of Services, Classification of Services, Marketing of Services, Difference between Products and Services Marketing, Challenges of Services Marketing, Marketing Mix in Service Industry, Growth of Services Sector in India.

### **BOOKS FOR REFERENCE:**

1. Philip Kotler - Marketing Management, PHI.
2. Davar: Marketing Management.
3. Jain, Singhal, Principles of Marketing, Cengage
3. Rekha. M.P. & Vibha V – Marketing & Services Mgt – VBH.
4. Sunil B. Rao - Marketing & Services Mgt – HPH.
5. Janardhan T.G., Leelavathy AM, Bhagya G.B. – Marketing & Service Management, Kalyani Pub.
6. Dr. Alice Mani: Marketing & Services Management, SBH.
7. J.C. Gandhi - Marketing Management, TMH
8. Stanton W.J. et al Michael & Walker, Fundamentals of Management, TMH
9. Jayachandran ; Marketing Management. Excel Books.
10. K. Venkatramana, Marketing Management, SHBP.
11. P N Reddy & Appanniah, Essentials of Marketing Management, HPH
12. Sontakki, Marketing Management, HPH
13. K. Karunakaran; Marketing Management, HPH.
14. Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers





## 2.6: METHODS AND TECHNIQUES FOR BUSINESS DATA ANALYSIS

**OBJECTIVE:** The objective of this course is to provide basic knowledge of mathematics and their application in business

### **Unit 1: NUMBER SYSTEM**

**04 Hrs**

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

### **Unit 2: THEORY OF EQUATIONS**

**10 Hrs**

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

### **Unit 3:, MATRICES, INDICES AND LOGARITHMS**

**16 Hrs**

Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element –inverse – crammers rule in two variables – problems.

Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms – Common Logarithm, Application of Log Table for Simplification

### **Unit 4: COMMERCIAL ARITHMETIC**

**16 Hrs**

Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.

### **Unit 5: PROGRESSIONS**

**10 Hrs**

PROGRESSIONS: Arithmetic Progression – Finding the 'n<sup>th</sup>' term of AP and Sum to 'n<sup>th</sup>' term of AP. Insertion of Arithmetic Mean, Geometric Progression – Finding the 'n<sup>th</sup>' term of GP and sum to 'n<sup>th</sup>' term of GP and insertion of Geometric Mean

### **BOOKS FOR REFERENCE:**

- Saha: Mathematics for Cost Accountants, Central Publishers
- R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
- Rangaraja, Malliaswari, Reema, A Textbook of Business Mathematics
- Dr.Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
- Zamarudeen: Business Mathematics, Vikas
- R.S Bhardwaj :Mathematics for Economics & Business
- Madappa, mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash
- G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers

## 2.7: PRACTICALS ON SKILL DEVELOPMENT

### Unit 1:

- Preparation of a claim statement with imaginary figures to submit to Insurance Company.
- Preparation of Consignment account with imaginary figures
- List the types of business which comes under consignment.
- Preparation of Joint Venture Agreement
- Collection & recording of Royalty agreement with regard to any suitable situation
- Preparation of list of items which comes under Royalty accounts

### Unit 2:

- Application for opening a Bank Account.
- Application for Bank Loan.
- Form of a Cheque and Types of Crossing of Cheque
- Debit and Credit Cards
- Form of RTGS
- Draw specimen of Traveler's Cheques / Gift cheques

### Unit 3:

- Suggest strategies for development of a new product.
- Study of Consumer Behaviour for a product of your choice.
- Develop an Advertisement copy for a product.
- Prepare a chart for distribution network for different products.
- SWOC (Strengths, Weakness, Opportunities & Challenges) – of Digital Marketing
- Structure of Point of Sale System, E-Way Bill, Fast Tag & Wireless Swiping Machines.

### Unit 4:

- Secondary overhead distribution summary using Simultaneous Equations Method.
- Use of Matrices in various fields like Railway Reservation, CET Counselling, KSRTC.
- Interest calculation of various Deposits (both simple and compound)
- Calculation of interest on various Loans (both Fixed and Fluctuating)
- Preparation and Amortization Table for Loan Amount – EMI calculation
- Presentation & Progression of Food Supply and Population of different States (A.P./G.P)