



## **P. Shyama Raju**

Chancellor  
REVA University

Education during recent years has witnessed a great transformation. Today's society, termed as "Knowledge Society" has brought about unprecedented economic and social growth. This has propelled universities across the world to devise new ways of tapping human potential for different competencies and building a vibrant society with a win-win situation for all.

REVA University has seen the light of the day to imbibe this character of paradigm shift in academic pursuits to contribute to the knowledge society. REVA works hard to bring in you an exciting and rewarding educational experience, to discover new interests that will develop your career prospects. You will benefit from a unique approach to student-centered learning through group work and individual study tackling real world challenges alongside experienced practitioners and researchers.

REVA has excellent learning facilities including custom built teaching facilities designed specifically to emulate working conditions, air-conditioned library opened for your studies from early morning till midnight and facilities for variety of sports and cultural activities.

Our faculties have introduced socially relevant and market driven commerce courses after studying the market situation in detail and consulting entrepreneurs, experts in different areas of commerce and industry and other stake-holders. I am glad that the Choice Based Credit System (CBCS) and Continuous Assessment Grading Pattern (CAGP) being adopted will facilitate learning environment under continuous guidance and monitoring by the faculty and equip you with competent skills apt for different job prospects across the globe.

I hope that the present scheme of instructions, continuous periodic progress assessments, course curriculum of B.Com-Industry Integrated program and other information provided in this hand book will guide you to choose appropriate courses of study and move ahead in the right direction in your chosen area of study. I hope you will enjoy and experience the curriculum, the student-centered teaching and learning ambience in developing your personality to become successful professionals, entrepreneurs and proud citizens of the country.

**I wish you every success in your career.**

Approved by: BOS/SOC/UG-PG/06.10.2014/01

## PREFACE

Higher education across the globe is opening doors of its academic disciplines to the real world experiences. The disciplinary legitimacy is under critical review. Trans-border mobility and practice learning are being fore-grounded as guiding principles. Interactive learning, bridging disciplines and facilitating learners to gain different competencies through judicious management of time is viewed as one of the greatest and fascinating priorities and challenges today.

The B.Com - Industry Integrated program is designed keeping in view the current situation and possible future developments, both at national and global levels. The courses being offered give greater emphasis on core commerce areas of study. These are termed as Hard Core courses. There are ample number of courses providing knowledge in specialized areas of accounting, Auditing taxation, finance, information technology, banking and insurance, facilitating students to choose specialized areas of their interest. Adequate attention is given to provide students the knowledge of Functional English, Corporate law, Environmental science, Indian Constitution and Disaster management. The internships and projects in the area of accounting, financial services, banking, community services, being part of the curriculum in each semester of the program will certainly provide students the experience of practical exposure in working environment.

The L: T: P structure of teaching and learning under Choice Based Credit System (CBCS) and Continuous Assessment Grading Pattern (CAGP) would certainly help our students learn and build competencies needed in this knowledge based society.

Our well qualified, experienced and committed faculty will guide you, monitor your progress, mould you and make your study interesting and fruitful. The facilities for curricular and co-curricular activities with dedicated supportive staff provide your conducive ambiance for learning.

This handy document containing a brief information about B.Com – Industry Integrated program, scheme of instruction, course content, CBCS-CAGP regulations and its advantages and calendar of events for the year will serve as a guiding path to students to move forward in a right direction. It would definitely mould them with knowledge, skill and ethical values to face the challenges of this competitive world with greater confidence in becoming proud citizens of the Country.

**Prof. V.G.Talawar**

Vice-Chancellor  
REVA University

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## **RUKMINI EDUCATIONAL CHARITABLE TRUST**

It was the dream of late Smt. Rukmini Shyama Raju to impart education to millions of underprivileged children as she knew the importance of education in the contemporary society. The dream of Smt. Rukmini Shyama Raju came true with the establishment of Rukmini Educational Charitable Trust (RECT), in the year 2002. The Rukmini Educational Charitable Trust (RECT) is a Public Charitable Trust, set up in 2002 with the objective of promoting, establishing and conducting academic activities in the fields of Arts, Commerce, Education, Engineering, Environmental Science, Management and Science & Technology, among others. In furtherance of these objectives, the Trust has set up the REVA Group of Educational Institutions comprising of REVA Institute of Technology & Management (RITM), REVA Institute of Science and Management (RISM), REVA Institute of Management Studies, (RIMS) REVA Institute of Education, (RIE) REVA First Grade College, (RFGC) REVA Degree College (Evening), REVA Independent PU College at Kattigenahalli, Ganganagar and Sanjaynagar and now REVA University. Through these institutions, the Trust seeks to fulfill its vision of providing world class education and create abundant opportunities for the youth of this nation to excel in the areas of Engineering, Commerce, Management, Education, Arts and Science & Technology.

Every great human enterprise is powered by the vision of one or more extraordinary individuals and is sustained by the people who derive their motivation from the founders. The Chairman of the Trust is Sri. P. Shyama Raju, a developer and builder of repute, a captain of the industry in his own right and the Chairman and Managing Director of the DivyaSree Group of companies. The idea of creating these top notched educational institutions was born of the philanthropic instincts of Shri. P. Shyama Raju to do public good, quite in keeping with his support to other socially relevant charities such as maintaining the Richmond road park, building and donating a police station, gifting assets to organizations providing accident and trauma care, to name a few.

The Rukmini Educational Charitable Trust drives with the main aim to help students who are in pursuit of quality education for life. REVA is today a family of ten institutions providing education from PU to Post Graduation and Research leading to M. Phil and Ph.D degrees. REVA has well qualified experienced teaching faculty of whom majority are doctorates. The faculty is supported by committed administrative and technical staff. Over 9,000 students study various courses across REVA's three campuses equipped with exemplary state-of-the-art infrastructure and conducive environment for the knowledge driven community.

## **ABOUT REVA UNIVERSITY**

REVA University established under the Government of Karnataka Act 80 of the year 2012 and notified in the Karnataka Gazette dated 7th Feb, 2013, is located 14 kms away from the Bangalore International Airport on the way to Bangalore city. The university has a sprawling lush green campus spread over 35 acres of land equipped with state-of-the-art infrastructure and conducive environment for higher learning.

The REVA campus has well equipped laboratories, custom-built teaching facilities designed specifically to emulate working conditions, fully air-conditioned library and central computer centre kept open from morning 8.00 AM till mid-night for the students and the faculty. The well planned sports facility for variety of sports activities, facilities for cultural programs and friendly campus lifestyle add to the overall personality development of students. The campus also has residential facility for students, faculty and staff.

Currently, REVA University offers 18 Post Graduate programs and 8 Graduate programs in Engineering

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and Technology, Science, Commerce and Management in addition to research degrees leading to Ph.D in different disciplines. The University aims to offer many more PG and UG programs in Science, Arts, Commerce, Engineering & Technology, Management Studies, Education, in the years to come.

The programs being offered by REVA University are well planned and designed after detailed study in emphasis with knowledge assimilation, applications, global job market and their social relevance. Highly qualified, experienced faculty and scholars from reputed universities / institutions, experts from industries and business sectors have contributed in preparing the scheme of instruction and detailed curricula for this program. Greater emphasis on practice in respective areas and skill development to suit respective job environment has been given while designing the curricula. The Choice Based Credit System and Continuous Assessment Grading Pattern (CBCS – CAGP) of education has been introduced in all programs to facilitate students to opt for subjects of their choice in addition to the core subjects of the study and prepare them with needed skills. The system also allows students to move forward under fast track for those who have the capabilities to surpass others. These programs are taught by well experienced qualified faculty supported by the experts from industries, business sectors and such other organizations. REVA University has also initiated many supportive measures such as bridge courses, special coaching, remedial classes, etc., for slow learners so as to give them the needed input and build in them confidence and courage to move forward and accomplish success in their career. The University has also entered into MOUs with many industries, business firms and other institutions seeking their help in imparting quality education through practice, internship and also assisting students' placements.

### **ABOUT SCHOOL OF COMMERCE**

The School of Commerce headed by a highly experienced Professor of Commerce is supported by well qualified faculty members. The school has the state-of-the-art class rooms and a business laboratory. It offers B. Com (Industry Integrated) and M Com programs. The school also has research program leading to doctoral degree. The curriculum of both graduate and post graduate degree programs have been designed to bridge the gap between industry – academia and hence they are industry oriented. The B. Com (Industry Integrated) program provides ample scope to enter into a wide range of business opportunities. This is reflected in various core subjects offered within the program. The Masters degree in Commerce not only induces research culture and entrepreneurship but also provides practical exposure and much needed soft skills.

### **VISION OF THE SCHOOL OF COMMERCE**

- To nurture leaders of eminence and successful entrepreneurs through innovative academic and research programs in business, commerce and trade.

### **MISSION**

- To impart best quality commerce education through socially and globally relevant syllabus using cutting edge technology.
- To engage in indigenous, innovative and global research and contribute to the enrichment and dissemination of knowledge in commerce and trade.
- To collaborate with industries, experts, business firms, government and private institutions,

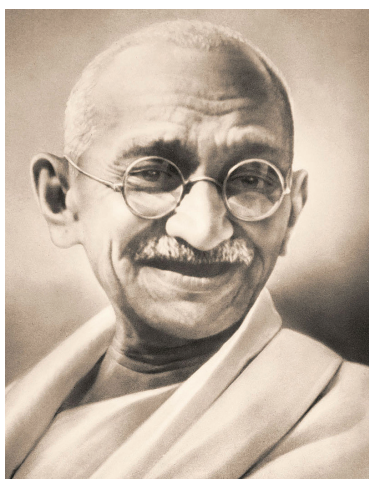
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and such others to undertake joint studies, research, consultancy ventures so as to facilitate students with greater opportunities for research, practice and placements.

- To work towards establishment of code of conduct, standards for business ethics, for healthy customer relation and social development.
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### VALUES

- Excellence in all our academic and research endeavors
- Dedication and service to our stakeholders
- Leadership through innovation
- Accountability and transparency
- Creating conducive academic environment with service motto
- Integrity and intellectual honesty
- Ethical and moral behavior
- Freedom of thought and expression
- Adaptability to the change
- Team-work



### **“Seven Deadly Sins**

**Wealth without work  
Pleasure without conscience  
Science without humanity  
Knowledge without character  
Politics without principle  
Commerce without morality  
Worship without sacrifice.”**

**— Mahatma Gandhi**

## Advisory Board

Sl.No.	Name of Members
1	<b>Belverd E. Needles, Jr.</b> Ernst & Young Distinguished Professor of Accounting, EY Distinguished Professor of Accountancy Editor, Accounting Instructors' Report (AIR) School of Accountancy & MIS DePaul University, Chicago USA. Email: bneedles@depaul.edu
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## **CBCS (CHOICE BASED CREDIT SYSTEM) AND CAGP (CONTINUOUS ASSESSMENT AND GRADING PATTERN) OF EDUCATION AND ITS ADVANTAGES**

CBCS is a proven, advanced mode of learning in higher education. It facilitates students to have freedom in making their own choices for acquiring a Degree / Masters Degree program. It is more focused towards the student's choice in providing a wide range of modules available in a single campus across various disciplines offered by experts in the subjects. It leads to quality education with active teacher-student participation.

### **Studying under CBCS has following advantages:**

- Students may undergo training in cross-disciplinary and multi-disciplinary subjects and acquire more focused and preferred knowledge.
- Students may get more skills from other subject(s) which are required for the career path in addition to their regular subject knowledge.
- Students may get ample opportunities to use the laboratories and gain practical exposure to the much needed modules available in other departments/schools for want of scientific inputs.
- Courses are conducted by subject experts identified on the basis of their experiences. Courses taught by such experts may provide in-depth information and clear understanding of the modules.
- Students may get an opportunity to study courses with other students of different programs and exchange their views and knowledge in a common class room.
- CBCS provides a cross-cultural learning environment.
- Students may benefit much from selecting the right options to successfully face the public service examinations like UPSC, KPSC, IFS, IES wherein the knowledge of additional subjects become mandatory for general or optional papers.
- Students are exposed to the culture of universal brotherhood during their campus life.
- Students are allowed to practice various methods of learning a subject.

## **BRIEF OUTLINE OF REVA UNIVERSITY REGULATIONS FOR CHOICE BASED CREDIT SYSTEM (CBCS) AND CONTINUOUS ASSESSMENT GRADING PATTERN (CAGP) FOR DEGREE PROGRAMS IN COMMERCE AND MANAGEMENT STUDIES, 2013**

The teaching and learning process under CBCS-CAGP of education in each course of study will have three components, namely-

(i) L= Lecture    (ii) T= Tutorial    (iii) P= Practice, where:

**L** stands for **Lecture** session consisting of classroom instruction.

**T** stands for **Tutorial** session consisting of participatory discussion / self study/ desk work/ brief seminar presentations by students and such other novel methods that enable a student absorb and assimilate the contents delivered in the Lecture classes more effectively .

**P** stands for **Practice** session and it consists of hands- on experience / laboratory experiments / field studies / case studies that equip students to acquire the much required skill component.

Each of the courses carries credits which are based on the number of hours of teaching and learning.



In terms of credits, every one hour session of L amounts to 1 credit per semester and a minimum of two hour session of T or P amounts to 1 credit per semester, over a period of one semester of 16 weeks for teaching-learning process. The total duration of a semester is 20 weeks inclusive of semester-end examination. The number of credits to be earned by the candidates for successful completion of a given program may vary from program to program. For example, one has to earn a minimum of 150 credits for successful completion of 3 year B Com program.

Various **Courses of Study under CBCS-CAGP of education** are labeled and defined as: (i) Core Course (CC), (ii) Hard Core (HC), (iii) Soft Core (SC), (iv) Foundation Course (FC), and (v) Open Elective (OE) courses.

**(i) Core Course:**

A course which has to be studied by the candidates as a core-requirement is termed as Core Course. The CORE courses of Study are also grouped as: (i) Hard Core Course, and (ii) Soft Core Course.

**(ii) Hard Core Course:**

The Hard Core Course is a Core Course in the main discipline / subject of study that the candidates have to study compulsorily. These courses cannot be substituted by any other course(s) and are fundamental requirements for a subject of study.

**(iii) Soft Core Course:**

Soft Core courses are pool of courses from the main discipline and are slightly advanced areas of study. Every school / department of study of the University will furnish a detailed list of need-based Soft Core courses and students can choose one/two or many of them depending upon the program structure. The Soft Core course provides enough scope for advanced learning in a subject within or outside the school /department.

**(iv) Foundation Course:**

Certain areas of study such as environmental studies, Indian constitution, disaster management, etc. are required to be studied by all the students. These are the mandatory courses prescribed by the government/university. Hence these course are labeled and defined as foundation courses.

**(v) Open Elective Course:**

Open Elective courses are the concept courses and offered by each school/ department. These courses are general in nature and students have the freedom to choose any of them. These are chosen generally from other discipline(s) / subject(s) of study with an intension to seek exposure to other areas of study.

**(vi) Self Study Elective Course:**

An elective course designed to acquire a special/advanced knowledge, such as supplement study/ support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher is called a Self Study Elective.

**Project work/Dissertation:**

Project work/Dissertation work is a special course involving application of knowledge in solving / analyzing /exploring a real life situation / difficult problem.

**(i) Minor Project:**

A project work up to FOUR credits is called Minor Project work.

**(ii) Major Project:**

A project work of SIX or EIGHT credits is called Major Project work.

**(iii) Dissertation:**

**Dissertation** work can be of **TEN** or **TWELVE** or **SIXTEEN** credits. **A Project/Dissertation work may be a hard core or a soft core as decided by the Board of Studies concerned.**

Duration of the program and Medium of Instruction:

The **B.Com Degree** program is of **6 Semesters - three years duration**. A candidate can avail a maximum of **12 successive semesters** (including blank semesters, if any) – **i.e. 6 years (in one stretch) to complete the B.Com Degree Program**. A candidate opting for **Blank Semester(s)** or Dropping the Course should have to study the prevailing courses offered by the school when he / she continues his / her studies.

The medium of instruction shall be English.

**Minimum Credits to be Earned:**

**A candidate has to earn a minimum of 150 credits, for successful completion of the B.Com Degree program** with a distribution of credits for different courses as given in the table given under the scheme of instructions.

A candidate can enroll for **a maximum of 30 credits per semester**.

**Eligibility for Declaration of Ranks / Medals:**

**Only such candidates who register for a minimum of 23 credits per semester and complete successfully 150 credits in 6 successive semesters shall be considered for declaration of ranks, medals and are eligible to apply for student fellowship, scholarship, free ships and hostel facilities.**

**Add- on Proficiency Certification:**

In excess to the minimum of 150 credits for the B.Com Degree program, a candidate can opt to complete a minimum of 4 extra credits either in the same discipline/subject or in different discipline / subject to acquire **Add on Proficiency Certification** in that particular discipline / subject along with the B.Com degree.

**Add on Proficiency Diploma:**

In excess to the minimum of 150 credits for the B.Com degree program, a candidate can opt to complete a minimum of 18 extra credits either in the same discipline/subject or in different discipline / subject to acquire Add on Proficiency Diploma in that particular discipline / subject along with the B.Com degree.

The **add on proficiency certification / diploma** so issued to the candidate contains the courses studied and grades earned.

### **Continuous Assessment, Earning of Credits and Award of Grades.**

The assessment / evaluation of the candidate is based on continuous assessment. The structure for evaluation is as follows:

For the purpose of assessment and evaluation, **a semester is divided into 3 discrete components identified as C1, C2, and C3.**

The performance of a candidate in a course will be assessed for a maximum of 100 marks as explained below.

#### **(i) Component C1:**

**The first Component (C1), of assessment is for 25 marks.** This will be based on test, assignment and seminar. During the first half of the semester (i.e. by 8th week), the first 50% of the syllabus will be completed. This shall be consolidated during the first three days of 9th week of the semester. A review test based on C1 will be conducted and completed in the beginning of the 9th week. In case of courses where test cannot be conducted, the form of assessment will be decided by the concerned school / department and such formalities of assessment will be completed in the beginning of the 9th week. The academic sessions will continue for C2 immediately after completion of process of C1.

#### **(ii) Component C2:**

**The second component (C2), of assessment is for 25 marks.** This will be based on test, assignment, and seminar. The continuous assessment and scores of second half of the semester (9th to 17th week) will be consolidated during the last three days of 17th week of the semester. During the second half of the semester the remaining units in the course will be completed. A review test based on C2 will be conducted and completed during the last three days of the 17th week of the semester. In case of courses where test cannot be conducted, the form of assessment will be decided by the concerned school / department and such formalities of assessment will be completed during the last week of the 17th week.

The 18th week will be for revision of syllabus and preparation for the semester - end examination.

#### **(iii) Component C3:**

The semester - end examination of 2 hours duration for each course shall be conducted during the 19th & 20th week. **This forms the third / final component of assessment (C3) and the maximum marks for the final component will be 50.**

Valuation will be undertaken concurrently and results are announced latest by the end of 22nd week. This practice will be followed both in odd semester and even semester.

**The calendar of events given at the end of this hand book provides detailed assessment schedule.**

The outline for continuous assessment activities for Component-I (C1) and Component-II (C2) are as under:

1 Seminar = 5 marks; 1 assignment = 5 marks; 1 review test = 15 marks Total 25 marks

This will apply for both C1 and C2 components.

In cases where these forms of assessment cannot be practiced, the respective school boards on the recommendation of the concerned faculty member may decide the form of assessment. However, the students are informed about the modalities well in advance.

The assessed / evaluated courses / assignments during Component - I (C1) and Component - II (C2) of assessment are immediately returned to the candidates after obtaining acknowledgement in the register maintained by the concerned teacher for this purpose.

### **Provision for Appeal:**

If a candidate is not satisfied with the assessment / evaluation of C1 and C2 components, he / she can approach the **Grievance Cell** with the written submission together with all facts, the assignments, test papers etc, which were assessed / evaluated. He / She can do so before the commencement of semester-end examination. The Grievance Cell is empowered to recommend to the Board of Management to revise the marks if the case is genuine. The Grievance Cell is also empowered to levy penalty as prescribed by the university on the candidate if his / her submission is found to be baseless and unduly motivated. This Cell may recommend taking disciplinary / corrective action on an evaluator if he / she is found guilty.

For every program there will be one Grievance Cell constituted by the Vice-Chancellor. The composition of the Grievance Cell is as follows:

- (1) **The Registrar (Evaluation)** ex-officio Chairman / Convener
- (2) **One Senior Faculty Member** (other than those concerned with the evaluation of the course concerned) drawn from the school / department/ discipline/ college and / or from a sister school / sister disciplines.
- (3) **One Senior Faculty Member / Subject Expert** drawn from outside the University.

### **Evaluation of Minor Project / Major Project / Dissertation:**

Right from the initial stage of defining the problem, the candidate has to submit the progress reports periodically and also present his/her progress in the form of seminars in addition to the regular discussion with the supervisor. At the end of the semester, the candidate has to submit final report of the project / dissertation, as the case may be, for final evaluation. The components of evaluation are as follows.

Component – I	(C1):	Periodic Progress and Progress Reports (25%)
Component – II	(C2):	Results of Work and Draft Report (25%)
Component– III	(C3):	Final Evaluation and Viva-Voce (50%). Evaluation of the report is for 30% and the Viva-Voce examination is for 20%.

The schedule of continuous assessment and examinations are summarized in the following Table belows

Component	Period	Syllabus	Weightage	Activity
C1	1st Week to 8th Week	First 50% (two units)	25%	Instructional process and Continuous Assessment
	First 3 days of 9th Week			Consolidation of C1
C2	From fourth day of 9th Week to first 3 days of 17th Week	Second 50% (remaining two units)	25%	Instructional process and Continuous Assessment
	Last 3 days of 17th Week			Consolidation of C2
	18th Week			Revision and preparation for semester – end exam
C3	19st Week to 20th Week	Entire syllabus	50%	* Conduct of Semester –end Exams
	21st Week to 22nd Week			Evaluation and Tabulation
	22nd Week			Notification of Final Grades
<b>*Examination and Evaluation shall take place concurrently and Final Grades be announced latest by 22nd week</b>				

**Finally, awarding the Grades should be completed latest by the 22nd week of the Semester.**

A candidate's performance from all THREE components (i.e. C1, C2,C3) will be in terms of scores, and the sum of all three scores will be for a maximum of 100 marks (25 + 25 + 50).

**Provision to Drop the Course/Make up Examination:**

In case a candidate secures less than 30% in C1and C2 put together in a course, the candidate is said to have DROPPED that course, and such a candidate is not allowed to appear for C3 in that course.

In case a candidate's class attendance in a course is less than 75% or as stipulated by the University, the candidate is said to have DROPPED that course, and such a candidate is not allowed to appear for C3 in that course.

In case a candidate secures less than 30% in C3, he/she may choose DROP/MAKEUP option.

In case a candidate secures more than or equal to 30% in C3, but his/her grade (G) = 4, then he/she may be declared to have been conditionally successful in this course, provided that such a benefit of conditional clearance based on G=4 shall be availed for a maximum of 4 credits only, for the entire Degree program of three years (Six semesters).

In case a candidate secures more than 30 % in C3 but G=4, then he/she may choose DROP/MAKE-UP option. The candidate has to exercise his/her option immediately within 10 days from the date of notification of results.

In case a candidate chooses MAKE-UP option, a MAKE-UP examination shall be conducted within 25 days from the date of notification of results. If the candidate's status remains the same even after MAKE-UP examination he/she is said to have DROPPED that course.

#### **Registration for Dropped Course:**

A candidate has to re-register for the DROPPED course when the course is offered again by the School / University if it is a HARD CORE course. The candidate may choose the same or an alternate CORE / ELECTIVE in case the dropped course is soft core / elective course. A candidate who is said to have DROPPED Project Work has to re-register for the same subsequently within the stipulated period. **The details of any dropped course will not appear in the Grade Card.**

#### **Provisional Grade Card:**

The tentative / provisional Grade Card will be issued by the Registrar (Evaluation) at the end of every Semester indicating the courses completed successfully. This statement will not contain the list of DROPPED courses.

#### **Provision to Withdraw Course:**

A candidate can withdraw any course within ten days from the date of notification of final results. Whenever a candidate withdraws a course, he/she has to register for the same course in case it is hard core course, the same course or an alternate course if it is soft core/open elective.

**A DROPPED course is automatically considered as a course withdrawn.**

#### **Challenge Valuation:**

A student who desires to apply for challenge valuation shall obtain a Xerox copy of the answer script by paying the prescribed fee within 10 days after the announcement of the results. He / She can challenge the Grade awarded to him / her by surrendering the Grade Card and by submitting an application along with the prescribed fee to the Registrar (Evaluation) within 15 days after the announcement of the results. This challenge valuation is only for C3 component.

**Grade and the Grade Point:**

The Grade and Grade Point earned by the candidate in the **subject studied** will be given as below:

Marks in Percentage [P]	Grade [G]	Grade Point (GP = V x G)
30-39	4	V*4
40-49	5	V*5
50-59	6	V*6
60-64	6.5	V*6.5
65-69	7	V*7
70-74	7.5	V*7.5
75-79	8	V*8
80-84	8.5	V*8.5
85-89	9	V*9
90-94	9.5	V*9.5
95-100	10	V*10

Here, **P is the Percentage of Marks** ( $P = [C1+C2]+M$ ) secured by the candidate in a course which is rounded to nearest integer. **V is the Credit Value of Course. G is the Grade and GP is the Grade Point.**

**Cumulative Grade Point Average (CGPA):**

Overall Cumulative Grade Point Average (CGPA) of a candidate after successful completion of the required number of credits (40) is given by:

$$\text{CGPA} = \Sigma \text{GP} / \text{Total number of Credits}$$

**Classification of Results:**

The Final Grade Point (FGP) to be awarded to the student is based on CGPA secured by the candidate and is given below:

CGPA	FGP	
	Numerical Index	Qualitative Index
4 ≤ CGPA < 5	5	SECOND CLASS
5 ≤ CGPA < 6	6	
6 ≤ CGPA < 7	7	FIRST CLASS
7 ≤ CGPA < 8	8	
8 ≤ CGPA < 9	9	DISTINCTION
9 ≤ CGPA ≤ 10	10	

Overall percentage=10\*CGPA or is said to be 50% in case CGPA is <5

#### **Final Grade Card:**

Upon successful completion of Degree a final Grade Card consisting of GRADES of all courses successfully completed by the candidate will be issued by the Registrar (Evaluation).

#### **GENERAL INSTRUCTIONS TO CANDIDATES ABOUT CBCS-CAGP**

Students are advised to follow the instructions given below:

- Every student is expected to attend the orientation program of CBCS organized by the University at central level/at school/department level and understand the system thoroughly before selecting the soft-core, open elective courses.
- For all programs under CBCS, there will be a Faculty Adviser in every School/Department and a set of course teachers assigned to conduct the courses. Students shall consult any of them for clarifying their doubts and understand the scope of studying such choices, before selecting them. Particulars Soft Core courses are given in this handbook. However, particulars of Open Electives are provided in a separate handbook. Schedule of orientation modules conducted for fresher's will be intimated from the University at the time of commencement of the classes.
- It is mandatory for every student, to register officially the courses opted under CBCS system in a Registration Form which contains details of core courses, hardcore, soft-core, open elective and foundation courses selected for a semester.
- Registrations form the basis for a student to undergo sessional tests and end-semester examination. Application forms for examinations are to be filled based on the choices indicated in this form and submitted to the University along with the prescribed examination fee.
- There will be a coordinating office for CBCS in the Campus of the University. Proper inter-departmental linkages will be done by this office. Circulars and notices will be issued by this office, whenever needed. In addition, they may also be scrolled in the University web-site.



- f. There will be no individual Correspondence made by the University, unless other-wise required for a specific reason.
- g. Since Courses are conducted in more number of disciplines by various schools / departments, failure to comply with the requirements may lead to complications only to the defaulting students. Care should be taken by every student in attending the classes held in various buildings/halls as per the notified time-table.
- h. Credits are assigned based on the structured distribution shown for every course of programs. Students opting for lateral exit, add on proficiency certification, add on proficiency diploma have to meet the coordinating officers and submit their application for lateral exit, add on proficiency certification, add on proficiency diploma with proper declarations.

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“Whomsoever controls the volume of money in any country is absolute master of all industry and commerce and when you realize that the entire system is very easily controlled, one way or another, by a few powerful men at the top, you will not have to be told how periods of inflation and depression originate.”

**James Garfield**

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## B. COM -INDUSTRY INTEGRATED PROGRAM

**Eligibility:** Two year PU passed from PU Board of Karnataka State Government or pass in 10+2 or any other qualification recognised as equivalent there to with a minimum 45% (40% in case of candidates belonging to SC/ST) of marks in aggregate in the optional subjects.

### Scheme of Instruction

**Intake: 120**

Sl No	Course Code	Title of the course	CC/ HC/ SC/FC OE	Credit Pattern			
				L	T	P	Total
FIRST SEMESTER							
1	BCOM14F1100	Communicative English and Critical Awareness	CC	1	1	1	3
2	BCOM14F1200	Language – II: K / H / AE	CC	3	0	0	3
3	BCOM14F1300	Principles of Management	HC	2	1	0	3
4	BCOM14F1400	Financial Accounting	HC	3	1	0	4
5	BCOM14F1500	Business Environment	HC	2	1	0	3
6	BCOM14F1600	Corporate Law	HC	2	1	0	3
7	BCOM14F1700	Fundamentals of Computers	FC	2	0	1	3
8	BCOM14F1800	Internship – in an Accounting Firm / Department (Evaluation in Second Semester)	HC*	-	-	-	-
Total Credits							22
*Note: Credits will form part of course code BCOM14F2800: Internship in an ccounting Firm / De- partment of Second Semester							
SECOND SEMESTER							
1	BCOM14F2100	Business Communication	CC	3	0	0	3
2	BCOM14F2200	Language – II: K / H / AE / S	CC	3	0	0	3
3	BCOM14F2300	Marketing Management	HC	2	1	0	3
4	BCOM14F2400	Business Economics	HC	2	1	0	3
5	BCOM14F2500	Business Statistics	HC	2	1	0	3
6	BCOM14F2600	Corporate Accounting	HC	3	1	0	4
7	BCOM14F2700	Environmental Science	FC	2	0	1	3
8	BCOM14F2800	Internship – in an Accounting Firm / Department	HC	0	0	2	2
9	BCOM14F2900	Internship in Financial Services/ Banking Institutions (Evaluation in Third Semester)	HC*	-	-	-	-
Total Credits							24
*Credits will form part of course code BCOM14F3800: Internship in Financial services/Banking institutions of Third Semester							

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THIRD SEMESTER							
1	BCOM14F3100	Language - II	CC	3	0	0	3
2	BCOM14F3200	Cost Accounting	HC	3	1	0	4
3	BCOM14F3300	Advanced Accounting	HC	2	1	0	3
4	BCOM14F3400	Human Resource Management	HC	2	1	0	3
5	BCOM14F3500	Banking Theory and Practice	HC	2	1	0	3
6	BCOM14F3600	International Business	HC	2	1	0	3
7	BCOM14F3700	Indian Constitution	FC	2	1	0	3
8	BCOM14F3800	Internship in Financial Services / Banking Institutions	HC	0	1	2	3
9	BCOM14F3900	Community Project and Internship in NGO (Evaluation in Forth Semester)	HC*	-	-	-	-
Total Credits							25
*Credits will form part of course code BCOM14F4800: Community Project and Internship in NGO of Fourth Semester.							
FOURTH SEMESTER							
1	BCOM14F4100	Language II	CC	3	0	0	3
2	BCOM14F4200	Auditing	HC	2	0	1	3
3	BCOM14F4300	Business Laws	HC	2	1	0	3
4	BCOM14F4400	Business Research Methods	HC	1	1	1	3
5	BCOM14F4500	Financial Management	HC	2	1	0	3
6	BCOM14F4600	Disaster Management	FC	2	0	1	3
7	BCOM14F4700	E-Commerce	OE	2	1	1	4
8	BCOM14F4800	Community Project and Internship in NGO*	HC	1	0	2	3
9	BCOM14F4900	Project on Research Methodology (Evaluation in Fifth Semester)	HC*	-	-	-	-
Total Credits							25
*Credits will form part of course code BCOM14F5400: Project on Research Methodology of Fifth Semester.							
FIFTH SEMESTER							
1	BCOM14F5100	Entrepreneurship and Small Business Development	HC	2	0	1	3
2	BCOM14F5200	Direct Taxation	HC	2	1	0	3
3	BCOM14F5300	Management Accounting	HC	2	1	0	3
4	BCOM14F5400	Project on Research Methodology	HC	0	1	2	3

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5	BCOM14F5500	Mini Project Based on Specialization (Evaluation in Sixth Semester)	HC	-	-	-	-
<b>I. Accounting and Taxation Specialization #</b>							
1	BCOM14F5A10	Advanced Accounting	SC	2	1	0	3
2	BCOM14F5A20	Business Taxation-I	SC	2	1	0	3
3	BCOM14F5A30	Business Taxation-II	SC	2	1	0	3
4	BCOM14F5A40	Accounting for Business Decisions & Reporting	SC	2	1	0	3
<b>II. Finance Specialization **</b>							
1	BCOM14F5F10	Advanced Financial Management	SC	2	1	0	3
2	BCOM14F5F20	International Finance	SC	2	1	0	3
3	BCOM14F5F30	Corporate Finance	SC	2	1	0	3
4	BCOM14F5F40	Security Analysis and Portfolio Management	SC	2	1	0	3
<b>Total Credits</b>							<b>24</b>
# Students will have to chose either of the one specialization under Course Code BCOM14F5A10 to BCOM-14F5A40 or BCOM14F5F10 to BCOM14F5F40.							
* Credits will form part of course code BCOM14F6300 : Mini Project based on Specialization of SIXTH Semester.							
<b>SIXTH SEMESTER</b>							
1	BCOM14F6100	Indian Financial System	HC	2	2	0	4
2	BCOM14F6200	Indirect Taxation	HC	2	0	2	4
3	BCOM14F6300	Mini Project Based on Specialization	HC	0	1	3	4
4	BCOM14F6400	Final Project	HC	6	0	0	6
<b>I. Information and Technology Specialization</b>							
1	BCOM14F6T10	Accounting Information Systems	SC	2	1	0	3
2	BCOM14F6T20	Enterprise Resource Planning	SC	2	1	0	3
3	BCOM14F6T30	Information Technology and Audit	SC	2	1	0	3
4	BCOM14F6T40	Banking Technology and Management	SC	2	1	0	3
<b>II. Banking and Insurance Specialization **</b>							
1	BCOM14F6B10	Principles and Practice of Banking and Insurance	SC	2	1	0	3
2	BCOM14F6T20	Investment Management	SC	2	1	0	3
3	BCOM14F6B30	Banking Financial Services	SC	2	1	0	3
4	BCOM14F6B40	Banking and Insurance Product	SC	2	1	0	3
<b>Total Credits</b>							<b>30</b>
# / ** Students will have to chose either of the one specialization under Course Code BCOM14F6T10 to BCOM14F6T40 or BCOM14F6B10 to BCOM14F6B40							

## DETAILED SYLLABUS

### FIRST SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCOM14F1100	16 Weeks	COMMUNICATIVE ENGLISH AND CRITICAL AWARENESS	1	1	1	3

#### Outline of courses and Pedagogical Strategies

The course containing three units would aim at and take care of basic grammatical and communicative fluency. One unit on critical awareness is included to sensitize students. Teachers will have the autonomy to choose contexts based studies and issues related texts which could provide sites for specific skills focused learning process. Capacity building for effective communication will be the major thrust and goal. Peer – team learning, role plays and co-operative learning methods could be used to ensure better efficiency in terms of learning outcomes.

#### Course Contents:

##### UNIT-1:

**Grammatical Aspects and Fluency:** Tenses, Articles, Prepositions, Voice, Reported Speech, Concord, Questions / tags, Adjectives, Linkers, Idioms and Phrases.

##### UNIT-2:

#### Communicative Fluency

- Listening skills
- Telephone skills
  - Telephone etiquette
  - Giving / taking instructions
  - Making enquiries
- Describing (people, process, objects, places)
- Narrating events

##### UNIT-3:

#### Critical Awareness (Themes / Ideas)

- Ecology and Environment
- Media and Entertainment
- Travel and Tourism
- Sports and Adventure

#### Learning Outcomes:

At the end of the semester students should be able to –

## UNIT-1 & 2:

- Revise / reinforce grammar (remedial) in context through tasks/activities.
- Acquire the functional use of language in context.
- Carryout simple telephonic conversation and dialogues.
- Obtain skills in speaking and listening that are useful in specific tasks such as explaining, narrating, directing instructing etc.

## UNIT-3:

- Understand issues of ecology and environment.
- Examine and critique issues related to media.
- Perceive travel and tourism as a learning experience

Course Code	Duration	Course Title	L	T	P	C
BCOM14F1200	16 Weeks	LANGUAGE-II K / H / AE	3	0	0	3

**Course Objective:** To improve language proficiency in respective language and learn grammar for critical and proper communication.

## KANNADA

The following texts are prescribed:

- 1) T. P. Kailasam, TOLLUGATT ATWA MAKALISCHOOL MANELALVE? A play, published by Ankita Pustaka - 2010, Bangalore
- 2) V. Sitaramiah (V.Si.), PAMPA YATRE – (Pilgrimage to Hampi: Capital of Vijayanagar Empire), published by V. Si. Sampada (V. Si Samsamarana Vedike), 6th Edition, 2004, Bangalore

## HINDI

The following texts are prescribed:

- 1) Jaya Prakash, Nutan Gadya Sangraha published by Sumitra Prakashan, Islamabad, 2009.
- 2) Dr. Sanjeev Kumar Jain, Media Writing and Mass Communication by Kailash Pustak Sadan, Bhopal

## ADDITIONAL ENGLISH

The following texts are prescribed:

- 1) Nandini Nayar, Footprints I, An anthology of prose, poetry and fiction, published by Cambridge University, New Delhi, 2008
- 2) Nandini Nayar, Footprints II, An anthology of prose, poetry and fiction, published by Cambridge University, New Delhi, 2008
- 3) Nandini Nayar, Footprints III, An anthology of prose, poetry and fiction, published by Cambridge University, New Delhi, 2010

Course Code	Duration	Course Title	L	T	P	C
BCOM14F1300	16 weeks	PRINCIPLES OF MANAGEMENT	2	1	0	3

#### Course Objective:

The course familiarizes the students with the principles of management, managerial practices, and recent trends in management.

#### Course Contents:

##### UNIT-1:

**Concept of Management:** Meaning –Nature - Scope and Importance - Management as profession- Management as science and an art - MBO -MBE - Theories of management.

##### UNIT-2:

**Planning:** Meaning and significance - Types of plans - Different approaches to plans – strategies - Objectives and policies.

##### UNIT-3:

**Organizing:** Principles of organization –Types of organization - Formal and informal organization structure - Authority and responsibility - Delegation - Span of control and chain of command.

##### UNIT-4:

**Directing:** Definition - Importance - Principles of Direction - Co-ordination as essence of management.

**Managerial Control:** Need for control - Features of effective controlling system - Emerging trends in management.

#### Skill Development Activities:

1. Collect the photographs and Bio-data of any three contributors to management thought.
2. Draft organizational chart and discuss the authority relationship.
3. Identify the feedback control system of an organization.
4. List out your strengths and weaknesses.
5. Collect the names of BPO's and KPO's.
6. Visit a factory/industry and collect information from workers about the stress and their causes.

#### Reference Books:

1. Cindeylenaire, Business Policy Event Planning in Business
2. Gupta CB, Principles of management. Sultan & Chand publishers, New Delhi
3. Prasad L M, Strategic Management
4. Prasad L.M, Principles and Practices of Management, Chand and Sons, New Delhi.
5. Raman AT, Knowledge Management
6. Sherlekar, Principles of Management

(Note: Latest edition of text book may be used)

Course Code	Duration	Course Title	L	T	P	C
BCOM14F1400	16 weeks	FINANCIAL ACCOUNTING	3	1	0	4

#### Course Objective:

To provide knowledge in accounting considered essential to students pursuing advanced study in accounting and other related professional subjects.

#### Course Contents:

##### UNIT-1:

**Conversion of Single Entry in to Double Entry:** Introduction – Need for conversion - preparation of statement of affairs – Cash book – Total debtors account – Total creditors account – Bills receivable account – Bills payable account – Trading and profit and loss account – Balance Sheet.

##### UNIT-2:

**Hire Purchase Systems:** Introduction – Meaning – Hire Purchase Act 1972 – Important definitions – Hire purchase agreement - Hire purchase price – Cash price - Hire purchase charges - Net hire purchase price – Net cash price – Net hire purchase – Important provisions – Right of the hirer to purchase with rebate – Termination of the agreement – rights of the owner on termination - Calculation of interest when both the cash price and the rate of interest are given and are not given – Calculation of cash price – Calculation of amount of installment – use of annuity value to find cash price – Journal entries and ledger accounts in the books of hire purchaser and hire vendor under - Asset accrual method.

##### UNIT- 3:

**Installment Purchase Method:** Introduction – Meaning – Difference between hire purchase and installment purchase system – Treatment of interest suspense account - Journal entries and ledger account in the books of both parties.

##### UNIT- 4:

**Royalty Accounts:** Introduction – Meaning – Technical terms – Royalty – Landlord – Tenant – Minimum rent – Short workings – Recoupment of short working under fixed period – Floating period – Recoupment within the life of a lease – Treatment of strike and stoppage of work – Accounting treatment of average clause treatment of abnormal items treatment – In the books of lessee (tenant) – When royalty is less than minimum rent – When royalty is equal to minimum rent – When the right of recoupment is lost- when minimum rent account method is followed – Preparation of ledger accounts – Royalty account- Landlord account – Short workings account - Minimum rent account when minimum rent account is followed.

**Insurance Claims:** Introduction – Need – Loss of stock policy – Preparation of statement of cost of goods sold – Preparation of statement to ascertain value of stock on the date of fire - Treatment of salvage – Valuation of stocks prior to date of fire - Calculation of GP - Ratio when GP ratio is not given.



**Reference Books:**

1. Battacharya S.K, John Dearden, Accounting for Management; Vikas Publishing House Ltd., New Delhi.
2. Gupta R.L, and M. Radhaswamy, Advanced Accountancy, Chand and Sons, New Delhi.
3. Jain and Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
4. Maheswari S.N, Financial Accounting, Vikas Publishing House, New Delhi.
5. Maheswari S.N, Corporate Financial Accounting. Vikas Publishing House, New Delhi.
6. Shukla and Grewal, Advanced Accounts, S. Chand and Co. New Delhi.
7. Tulasian P.C, Introduction to Accounting, Pearson Education, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F1500	16 weeks	<b>BUSINESS ENVIRONMENT</b>	2	1	0	3

**Course Objective:**

It helps the students to have awareness about various local and global business environments.  
Course Contents:

**UNIT- 1:**

**Business and Its Environment:** Meaning-Scope and Characteristics of Business Environment-Theories of International Business.

**UNIT-2:**

**Global Environment:** Meaning – Definition and feature of globalization–Merits and demerits of globalization–Barriers of globalization–Challenges of international business strategies for going global in India – WTO – Objectives- Functions- organization structure- Trading blocs - SAARC.

**UNIT-3:**

**Multinational Corporations:** Definitions- Distinction between Indian companies and MNCs-Global and TNCs–Factors contributed for growth of MNC's - Merits and Demerits of MNC's-MNC's in India.

**UNIT-4:**

**Technological Environment:** Main features of technology-Impact-Technology and society-Economic effects of technology-Technology and plant level changes.

**Economic Environment and Government Policies:** Features of Indian economy - Factors affecting economy - Economic resources - Impact of LPG on Indian business - Impact of fiscal - Monetary and EXIM policies - Industrial policies on business.

**Skill Development Activities:**

1. Study the impact of economic policies on decision of any organization of your choice.

2. Analyze the elements of globalization and role of WTO.
3. Globalization of Indian Business and impact or Privatization of Indian business- present case.
4. Choose any one change in any of the economic policies and show the impact or how does the change affect the business.
5. List out different trading block in international trade.
6. Give your observations as to how technology has helped society.
7. List out the major MNC's in India.
8. List latest news affecting India through, World Bank, IMF, WTO, ADB, etc, collect& paste.

#### Reference Books:

1. Agrawal. A.N., Indian Economy: Problems of Development and Planning, New Age Publications, New Delhi, 2008.
2. Aswathappa. K, Essentials of Business Environment, Himalaya Publishing House, New Delhi.
3. Fernando A.C, Business Environment, Pearson Education, New Delhi.
4. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi.
5. Kohli.S.L. and Resutra N.K, Business Environment, Kalyani Publishers, New Delhi 2005.
6. Misra.S.K, and V.K.Puri, Indian Economy, Himalaya Publishing House, New Delhi, 2008.
7. Misra.S.K., and V.K.Puri, Economic Environment of Business, Himalaya Publishing House, New Delhi, 2008.
8. Subbarao P, International business, Himalaya Publishing House, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F1600	16 weeks	CORPORATE LAW	2	1	0	3

#### Course Objective:

To enable the students to get familiarized with the existing Company law and practices

#### Course contents

##### UNIT-1:

**Formation of Company:** Promotion – Incorporation – Capital subscription and Certificate of commencement of business - Memorandum of association- Definition- Clauses - Articles of association – Definition – Contents – Distinction between Memorandum of association and articles of association - Prospectus- Meaning- Contents Statement in lieu of Prospectus.

##### UNIT-2:

**Capital of Company:** Share Capital – Meaning of shares – Kinds of shares - Merits and de-merits of shares - Debentures -Meaning – Features- Types- Merits and de-merits- Listing of shares.

##### UNIT-3:

**Company Secretary:** Meaning and definition – Position –Appointment - Rights-Duties- Liabilities-

Qualification and removal of company secretary.

#### UNIT-4:

**Company Meetings:** Meaning and definition – Types of meetings –Statutory meeting- Annual general meeting- Extra ordinary general meeting- Board meeting and resolutions.

Winding of Companies: Modes of winding up - Commencement of winding up – Consequences – Official liquidator – Powers and duties of liquidator.

#### Skill Development:

1. Drafting of Memorandum of Association, Drafting of Articles of association.
2. Drafting notice of company meetings – Annual , Special , Extra ordinary and Board meetings.
3. Drafting Resolutions of various meetings – different types.
4. Chart Showing Company's Organization structure.
5. Chart showing different types of companies.

#### Reference Books:

- 1 Maheshwari S.N and S.K Maheshwari, Elements of Corporate law, Vikas Publishing House, New Delhi.
- 2 Gulshan S.S, Company law, Excel Books, New Delhi, 2008.
- 3 Kapoor N.D, Company Law and Secretarial Practice, Sultan and Chand publishing house, New Delhi.
- 4 Shukla M.C. and Gulshan – Principles of Company Law.
- 5 Bansal C.L, Business and Corporate law.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F1700	16 weeks	FUNDAMENTALS OF COMPUTERS	2	0	1	3

#### Course Objective:

To provide basic knowledge of computer and its usage.

#### Course Contents:

##### UNIT-1:

**Introduction to Computers:** General features of a computer – Generations of computers - Personal computer – Workstation– Mainframe computer and super computers. Computer applications – Data processing – Information processing – Commercial – Office automation – Industry and engineering – Healthcare – Education – Graphics and multimedia.

##### UNIT-2:

**Computer Organization:** Central processing unit – Computer memory – Primary memory – Secondary memory – Secondary storage devices – Magnetic and optical media – Input and output units – OMR – OCR – MICR – Scanner – Mouse - Modem.

**UNIT-3:**

**Computer Hardware and Software:** Machine language and high level language – Application software – Computer program – Operating system – Computer virus -Antivirus and computer security – Elements of MS DOS and Windows OS – Computer arithmetic – Binary - Octal and Hexadecimal number systems – Algorithm and flowcharts – Illustrations – Elements of database and its applications.

**UNIT-4:**

**Microsoft Office:** Word Processing and electronic spread sheet – An overview of MS WORD - MS EXCEL and MS POWERPOINT – Elements of BASIC programming – Simple illustrations.

**Computer Networks:** Types of networks – LAN - Intranet and Internet – Internet applications – World Wide Web – E-mail - Browsing and Searching – Search engines – Multimedia applications.

**Reference Books:**

1. Alexis Leon and Mathews Leon (1999), Fundamentals of Information Technology, Leon Tech world Pub.
2. Jain. S.K. (1999), Information Technology "O" level made simple, BPB Publications.
3. Jain. V.K. (2000), "O" Level Personal Computer Software, BPB Publications.
4. Sharma Dhiraj, Information Technology for Business, Himalaya Publishing House, New Delhi
5. Archana kumar, Computer Basics with Office automation I.K. International
6. Sinha, Computer Fundamentals, BPB Publications.
7. Saha & Saha, Computer Fundamentals
8. Bharihoke D, Fundamenatals of Information Technology.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F1800	16 weeks	INTERNSHIP IN AN ACCOUNTING FIRM / DEPARTMENT OF EVALUATION IN SECOND SEMESTER	-	-	-	-

**\*Note: Credits will form part of course code BCOM14F2800: Internship in an ccounting Firm / Department of Second Semester**

Ideas are refind and multiplied in the commerce of minds. In their splendor, images effect a very simple communion of souls.

**Gaston Bachelard**

## SECOND SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCOM14F2100	16 weeks	<b>BUSINESS COMMUNICATION</b>	3	0	0	3

### Course Objective:

To enable the Students to grasp the basic principles, objectives and importance of communication in trade and commerce.

### Course Contents:

#### UNIT-1:

**Introduction to Communication:** Communication – Meaning and definition – Importance in business – Types – Barriers – Principles – Communication Vs Correspondence – Lay-out and components of business letters - Qualities of a good business letter.

#### UNIT-2:

**Application:** Application for situations – Application blank – Bio-data – Interview call – Appointment order – Application seeking agency – Sanctioning agency.

#### UNIT-3:

**Trade Letters:** Trade enquiries and replier – Offers and quotations – Terms used in offer and quotation – Documents used in international trade – Orders and their executions – Complaints and adjustments – Business circular letters.

#### UNIT-4:

**Credit Letters:** Requisition for credit sales – Requisition for bank credit – Trade and bank references – Status enquiry and reply – Granting or refusal of credit – Collection letters.

**Secretarial Correspondence:** Company secretary – Role and functions – Duties – Invitation for share application – Letter of allotment – Letter of regret – Notice for company meeting – Agenda for company meetings – Minutes writing.

### Reference Books:

1. Pillai, R.S.N. & Bhagavathi - Commercial Correspondence and Office Management.
2. Revathi & Vanitha - Effective English in Business Correspondence.
3. Mehta, P.P. & Saroj P. Karuik – Business Communication.
4. Rajendra Pal & J.S. Korlahalli - Essentials of Business Communication.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F2200	16 weeks	LANGUAGE-II K / H / AE	3	0	0	3

### KANNADA

The following texts are prescribed:

- 1) T. P. Kailasam, TOLLUGATT ATWA MAKKALISCHOOL MANELALVE? A play, published by Ankita Pustaka - 2010, Bangalore
- 2) V. Sitaramiah (V.Si.), PAMPA YATRE – (Pilgrimage to Hampi: Capital of Vijayanagar Empire), published by V. Si. Sampada (V. Si Samsamarana Vedike), 6th Edition, 2004, Bangalore

### HINDI

The following texts are prescribed:

- 1) Sri. Chandrasekhar Tiwari, Ras Chand and Alankar by Hindi Marathi Prakashan, Nagpur, 2010
- 2) Sri Maithilisharan Gupt Nahush by Lokabharathi Prakashan, 2013
- 3) Dr. Sanjeev Kumar Jain, Media Writing and Mass Communication by Kailash Pustak Sadan, Bhopal

### ENGLISH

The following texts are prescribed:

- 1) Nandini Nayar, Footprints I, An anthology of prose, poetry and fiction, published by Cambridge University, New Delhi, 2008
- 2) Nandini Nayar, Footprints II, An anthology of prose, poetry and fiction, published by Cambridge University, New Delhi, 2008
- 3) Nandini Nayar, Footprints III, An anthology of prose, poetry and fiction, published by Cambridge University, New Delhi, 2010

Course Code	Duration	Course Title	L	T	P	C
BCOM14F2300	16 weeks	MARKETING MANAGEMENT	2	1	0	3

### Course Objective:

To facilitate students to understand the conceptual framework of marketing and process of decision making in product and price under various market constraints.

## Course Contents:

### UNIT-1:

**Introduction to Marketing:** Definition – Nature - Scope and importance of marketing -approaches to the study of marketing and economic development - Traditional and modern Concept of marketing - Functions of marketing.

### UNIT-2:

**Product:** Classification of products - Product mix decision - Product line - Product addition and deletion -Product lifecycle - Product planning - New product development Process – Strategies - Branding – Packaging.

### UNIT-3:

**Pricing:** Pricing objectives - Price determination - Factors influencing pricing policy - Method of pricing policies and strategies.

### UNIT-4:

**Channels of Distribution and Logistics:** Definition – Need – Channel design decision – Channel management decision – Factors affecting channels - Types of marketing channels.

**Recent Trends in Marketing:** E-business - Tele-Marketing - M-Business - Relationship marketing – Retailing - Concept marketing and virtual marketing.

## Reference Books:

1. Armstrong & Kotler, Marketing : An Introduction, Pearson Publishing House, New Delhi.
2. Gandhi, J.C., Marketing – A managerial introduction, Tata Mc Graw Hill, New Delhi
3. Govindharajan, Marketing Management, PHI, New Delhi.
4. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Publishing House, New Delhi.
5. Lamb, Charles W. Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio.
6. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK.
7. Ramaswamy, V.S.: and Namakumari: Marketing Management – Planning implementation and control, Mc Millan India Ltd., New Delhi.
8. Valarie A, Ziethaml and Mary Jo Bitner, Services Marketing, Tata Mc Graw Hill, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F2400	16 weeks	<b>BUSINESS ECONOMICS</b>	2	1	0	3

## Course Objective:

To facilitate students to acquaint with the basic principles of micro and macro economics in business arena.

## Course Contents:

### UNIT-1:

**Business Economics:** Meaning – Definition - Characteristics – Distinction between Business economics and economics – Scope of business economics – Uses-Objectives of business economics – Role and responsibilities of business economist.

### UNIT-2:

**Consumer Behavior:** Consumer sovereignty-Limitations-Approaches to the study of consumer behavior - Cordial approach -The Law of Equi-Marginal utility- Ordinal approach - Indifference curve analysis - Properties-Consumer surplus - Meaning-Analysis - Limitations.

### UNIT-3:

**Theories of Demand and Analysis:** Demand - Demand determinants-Law of demand-Characteristics exceptions-Elasticity of demand-Price elasticity-Types-Determining factors-Change in demand and elasticity of demand-Business applications of price elasticity-Concepts of income and cross elasticity of demand - Price elasticity of demand measurement by total outlay method.

### UNIT-4:

**Demand Forecasting Methods:** Survey of Buyers' intention - Collective opinion - Trend projection - Economic indicator - Demand forecasting methods for a new product.

**Law of Supply:** Meaning-Determinants of supply and its influence on cost of production - Production function - Equilibrium through Isoquants and Isocosts - Managerial uses of production function - Law of variable proportions - Economies of large scale of production- Diseconomies of large scale production.

## Reference Books:

1. Craig Petersen H. & W. Cris lewis: Managerial Economics, Prentice Hall Ltd., India.
2. Dewett K K: Economic Theory
3. Joel Dean, Managerial Economics, Prentice Hall Ltd., India.
4. Mithani D M: Business Economics
5. Mote, Paul and Gupta, Managerial Economics, Tata Mc Graw Hill Ltd.,
6. Petersen and Lewis: Managerial Economics
7. Reddy P.N. and H.R. Appanaiah : Essentials of Business Economics.
8. Sankaran: Business Economics
9. Seth M L Text Book of Economic Theory
10. Varshiney and Maheswari, Managerial Economics, Sultan Chand & Co.,

Course Code	Duration	Course Title	L	T	P	C
BCOM14F2500	16 weeks	<b>BUSINESS STATISTICS</b>	2	1	0	3

## Course Objective:

The objective of this course is to familiarize students with the basic statistical tools used to summarize and



analyze quantitative information for decision making with emphasis on applications to business situations.

### Course Contents

#### UNIT-1:

**Background and Basic Concepts:** Introduction – Statistics defined – Functions – Scope – Limitations.

#### UNIT-2:

**Diagrammatic and Graphic Representation:** Introduction – Significance – Difference between diagrams and graphs – Types of diagrams.

#### UNIT-3:

**Measures of Central Tendency:** Introduction – Types of averages – Arithmetic mean (Simple and Weighted) – Median – Mode.

#### UNIT-4:

**Measures of Dispersion:** Range – Quartile deviation – The Mean deviation and the standard deviation – Co-efficient of variation.

**Correlation and Regression Analysis:** Meaning – Types – Probable error – Rank correlation (excluding Bivariate and Multi correlation)

### Reference Books:

1. Aggarwal S.L., Business Mathematics and Statistics.
2. Elhance D.N, Fundamentals of Statistics.
3. Ellahance D.N, Veena Ellahance, B.M. Agarwal, Fundamentals of Statistics.
4. Gupta S.P., Statistical Methods.
5. Gupta. S.C, Fundamentals of Statistics.
6. Sharma, J.K., Business Statistics, Pearson Education.
7. Thukral, J.K., Mathematics for Business Studies, Mayur Publications.
8. Vohra, N.D., Business Statistics, McGraw Hill Publishing Co.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F2600	16 weeks	CORPORATE ACCOUNTING	3	1	0	4

### Course Objective:

The objective of this course is to familiarize the students with corporate accounting procedure.

### Course Contents

#### UNIT-1:

**Amalgamation of Companies:** Meaning - Objective - Calculation of purchase consideration - Merger method - Purchase method - Entries and ledger accounts in the books of transferor and transferee companies and balance sheet in the books of transferee company.

**UNIT-2:**

**Valuation of Goodwill:** Meaning – Definition – Elements of goodwill – Types of goodwill – Purchased goodwill – None purchased or inherent goodwill – Valuation of Non-purchased goodwill – Average profit method–Super profit method – Capitalization of average profit method – Capitalization of super profit method – Annuity method.

**UNIT-3:**

**Valuation of Shares:** Meaning – Need for valuation – Factors affecting valuation – Methods of valuation – Asset backing or intrinsic value method –Yield valuation method – Dividend yield –Fair value method – Value of right shares – Valuation of preference shares.

**UNIT-4:**

**Company Final Accounts:** Knowledge on requirements of companies act for presentation of profit and loss account and balance sheet of a company – Treatment of special items relating to company final accounts–Depreciation –Interest on debentures – Tax –Dividends – Interim – Proposed – Unclaimed –Interest out of capital – Managerial remuneration – Commission after charging such commission –Treatment of profit and loss appropriation account – Preparation of balance sheet as per the requirements of companies act amendment 1993.

**Reference Books:**

1. Bhattacharya S.K., John Dearden, Accounting for Management; Vikas Publishing House Ltd., New Delhi.
2. Financial Accounting – A dynamic approach B. K .Banerjee, Printice Hall India Pvt. Ltd., New Delhi
3. Gupta R.L., and M. Radhaswamy, Advanced Accountancy, Chand and Sons, New Delhi.
4. Jain and Narang; Advanced Accountancy, Kalyani Publishers, New Delhi.
5. Maheswari S.N., Corporate Financial Accounting.
6. Narayana Swamy, R. Financial Accounting of Managerial Perspective, Printice Hall India Pvt. Ltd., New Delhi.
7. Shukla and Grewal , Advanced Accounts, S. Chand and Co. New Delhi.
8. Tulsian, Advanced Accounting

Course Code	Duration	Course Title	L	T	P	C
BCOM14F2700	16 weeks	ENVIRONMENTAL SCIENCE	2	0	1	3

**Course Objective:**

To facilitate students to acquaint with the basic aspects and importance of environmental science and environmental issues.

## Course Contents

### UNIT-1:

**Multidisciplinary Nature of Environmental Studies:** Definition-Scope and Importance-Need for public awareness.

### UNIT-2:

**Natural Resources:** Renewable and Non-renewable-Problems associated forest resources-Water resources-Mineral resources-Food resources-Energy resources- Land resources and their conservation.

### UNIT-3:

**Environmental Pollution:** Definition-Causes-Effects and control measures of air- Water-Soil-Marine- Noise-Thermal-Nuclear pollutions-Solid waste management- Prevention of pollution.

### UNIT-4:

**Social Issues and the Environment:** Unsustainable to sustainable development- Environmental ethics- Climate changes-Global warming-Wildlife protection Act- Public awareness.

**Human Population and the Environment:** Population growth-Population explosion- Human rights- Value education-Role of information technology in environment and human health- HIV/AIDS -Women and child welfare- Case studies.

### Reference Books:

1. Desai R.G. Environmental studies. Himalaya Publishing House, New Delhi.
2. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
3. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd.,
4. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi.
5. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F2800	16 weeks	INTERNSHIP IN AN ACCOUNTING FIRM / DEPARTMENT OF EVALUATION IN SECOND SEMESTER	0	0	2	2

Course Code	Duration	Course Title	L	T	P	C
BCOM14F2900	16 weeks	INTERNSHIP IN FINANCIAL SERVICES/ BANKING INSTITUTIONS (Evaluation in Third Semester)	-	-	-	-

**\*Credits will form part of course code BCOM14F3800: Internship in Financial services/Banking institutions of Third Semester**

Success is not final, failure is not fatal : it is the courage  
to continue that counts

Winston Churchill

### THIRD SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCOM14F3100	16 weeks	LANGUAGE = II K / AE / H	3	0	0	3

#### KANNADA

The following texts are prescribed:

- 1) T.P. kailasam, TOLLUGATT ATWA MAKKALISCHOOL MANELALVE? A play, published by Ankita Pustaka - 2010, Bangalore
- 2) V. Sitaramiah (V.Si.), PAMPA YATRE – (Pilgrimage to Hampi: Capital of Vijayanagar Empire), published by V. Si. Sampada (V. Si Samsamarana Vedike), 6th Edition, 2004, Bangalore

#### HINDI

The following texts are prescribed:

- 1) Usha priamvada Novel Shesh yatra by Rajkamal Prakashan, 2009
- 2) Dr. Sanjeev Kumar Jain, Media Writing and Mass Communication by Kailash Pustak Sadan, Bhopal

#### ENGLISH

The following texts are prescribed:

- 1) Nandini Nayar, Footprints I, An anthology of prose, poetry and fiction, published by Cambridge University, New Delhi, 2008
- 2) Nandini Nayar, Footprints II, An anthology of prose, poetry and fiction, published by Cambridge University, New Delhi, 2008
- 3) Nandini Nayar, Footprints III, An anthology of prose, poetry and fiction, published by Cambridge University, New Delhi, 2010

Course Code	Duration	Course Title	L	T	P	C
BCOM14F3200	16 weeks	COST ACCOUNTING	3	1	0	4

#### Course Objective:

To enable the students to grasp the fundamentals of cost accounting and the tools used in cost accounting.

## Course Contents

### UNIT-1:

**Introduction:** Meaning and definition of cost- Costing-Cost accounting and cost accountancy- Objectives and functions of cost accounting-Advantages of costing-Differences between cost accounting and financial accounting-Methods of costing (only theory).

### UNIT-2:

**Cost Ascertainment:** Cost center and cost unit - Elements of cost - Classification of cost - Components of total cost - Computation of total cost through cost sheet - Single or output costing - Preparation of cost sheets – Tenders – Quotations - Estimates.

### UNIT-3 :

**Material:** Meaning and definition - Material control concept and techniques - Purchase department - Functions of purchase department - Centralized and decentralized purchase system - Stores organization - Functions-Centralized and decentralized system - Inventory control - Stock levels - Pricing of material issues- Problems on FIFO and LIFO methods.

### UNIT-4 :

**Labor:** Meaning and definition - Control of labor - Time keeping and time- Booking departments- Methods of remuneration –Based on time rates and piece rates system and incentive scheme- Halsey and Rowan plans - Problems on time rate- Piece rate -Halsey and Rowan plans - Preparation of labor cost sheet.

**Overheads** –Meaning and definition - Classification of overhead - Calculation of machine hour rate (Simple problems relating to single machine).

### Skill Development Activities:

1. Name the appropriate method of costing for each of the following-
  - a) Printing press
  - b) Sugar factory
  - c) Cinema theater
  - d) Hospital
  - e) Paper mill
  - f) KSRTC
  - g) Oil Refinery
  - h) Rice Mill
2. Visit the factory and write the report on any two of the factory Following-
  - a. Costing department
  - b. Production department.
3. Classification of Over Head- Basis of apportionment of overhead and listing of overheads on the basis of variability.
4. Listing of Industries where process costing is adopted and listing of industries where single or output costing is adopted.

### Reference Books:

1. Arora, M.N., Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
2. Horngreen, Charles T., Foster, George, and Srikant M. Dattar, Cost Accounting: A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi.
3. Jain and Narang, Cost Accounting, Kalyani Publishers, New Delhi.
4. Lal, Jawahar and Seema Srivastava, Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.

5. Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
6. S.P. Iyengar. Cost Accounting.
7. Shukla, M.C., Grewal, T.S., and M.P. Gupta, Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F3300	16 weeks	<b>ADVANCED ACCOUNTING</b>	2	1	0	3

### Course Objective:

The objective of this course is to facilitate students to acquire knowledge of advanced financial accounting and to impart skills for preparing accounts of a business.

### Course Contents

#### UNIT-1:

**Branch Accounts:** Introduction – Inland branches – Types – Dependant – Preparation of branch accounts in head office books – Treatment of cost price – Invoice price - Debtors account – Creditors account – Treatment of petty cash – Prepaid insurance – Creation of stock reserve – Independent branches – Preparation of head office account in branch books – Branch account in head office books – memorandum trading and profit and loss account in head office books - Incorporation of trial balance of branch in head office books - Adjustment entries – Goods-in-transit - Cash-in-transit – Depreciation of branch assets - Services rendered by branch to head office and vice versa –Receipts and payments by branch on behalf of head office and vice versa – Reconciliation of branch and head office current accounts.

#### UNIT-2:

**Departmental Accounting:** Introduction – Allocation of expenses – Calculation of departmental purchases – Inter departmental transfers at cost price – Selling price – Preparation of Balance Sheet.

#### UNIT-3:

**Accounts of Banking Companies:** Preparation of schedules- Profit and Loss account and Balance Sheet as per the legal requirements of the Act.

#### UNIT-4:

**Accounting Standards:** Introduction - Formation of accounting standards board – Scope and functions of accounting standards board - Problems based on various accounting standards- IAS- IFS.

### Reference Books:

1. Gupta R.L, and M. Radhaswamy, Advanced Accountancy, Chand and Sons, New Delhi.
2. Maheswari S.N, Financial Accounting, Vikas Publishing House, New Delhi.
3. Jain and Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
4. Shukla and Grewal , Advanced Accounts, S. Chand and Co. New Delhi.

5. Tulasian P.C, Introduction to Accounting, Pearson Education, New Delhi.
6. Battacharya S.K, John Dearden, Accounting for Management; Vikas Publishing House Ltd., New Delhi.
7. Maheswari S.N, Corporate Financial Accounting. Vikas Publishing House, New Delhi.
8. Raman B S, Financial Accounting.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F3400	16 weeks	<b>HUMAN RESOURCE MANAGEMENT</b>	2	1	0	3

#### Course Objective:

The objective of this course is to familiarize the students with the techniques and principles of managing human resource of an organization.

#### Course Contents

##### UNIT-1:

**Human Resource Management:** Meaning of HRM-Importance of HRM-Objectives and functions- Process of HRM-Systems and techniques-Role of human resource manager-Duties and responsibilities of human resource manager-Typical organization set up of human resource department.

##### UNIT-2:

**Human Resource Planning, Recruitment, Selection and Placement:** Meaning and importance of human resource planning-Benefits of human resource planning-Meaning of recruitment- Selection- Placement and training methods of recruitment and selection - uses of tests in selection- Problems involved in placement.

##### UNIT-3:

**Training and Induction:** Meaning of training and induction-Objective and purpose of induction- Need for training- Benefits of training- Identification of training needs- Methods of training.

##### UNIT-4:

**Performance Appraisal and Compensation:** Meaning of performance appraisal- Objectives of performance appraisal -Methods of performance appraisal and limitations- Principles and techniques of wage fixation- Job evaluation- Compensation-Meaning of compensation-Objectives of compensation.

**Work Environment:** Meaning of work environment-Fatigue-Implications of fatigue- Causes and symptoms of fatigue-Monotony and boredom-Factors contributing to monotony and boredom-Industrial accidents-Employee safety-Morale-Grievance and grievances handling-Personnel records and personnel audits.

#### Reference Books:

1. Aswathappa K, Human Resource and Personnel Management, Tata Mc Graw Hill Publishing Company Limited, New Delhi.
2. C.B.Mamoria, Personnel management

3. David A, Decenzo, and Stephen P. Robbins, Human Resource Management, John Wiley and Sons, Inc., New York.
4. Gary Dessler, Human Resource Management, Pearson Education Pvt. Ltd., New Delhi.
5. Michael Porter, HRM and human Relations
6. Pravin Durai, Human Resource Management, Pearson Education, New Delhi.
7. Subba Rao P, Essentials of Human Resource Management and Industrial Relations: Text Cases and Games, Himalaya Publishing House, Mumbai.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F3500	16 weeks	<b>BANKING THEORY AND PRACTICE</b>	2	1	0	3

### Course Objective:

To enable the students to gain knowledge about the basics of Banking theory and Practices.

### Course Contents

#### UNIT-1:

**Commercial Banks:** Functions–Structure of commercial banks in India–Sources of funds–Investment norms–Factors determining liquidity of banks–Asset structure of commercial banks –Profitability of banks–Banker and customer–General and special relationship–RB –Organization- Objectives- Role and functions- Monetary policy of the RBI.

#### UNIT-2:

**Paying Banker:** Nature of banking business–Negotiable instruments and their characteristics–Payment of cheques and protection to the paying banker–Dishonors of cheques- Payment of cheque and other instruments–Mandatory function of the banker.

#### UNIT-3:

**Types of Customers and Account holders:** Procedure and practice of opening and conducting the accounts of customers particularly individuals including minors - Joint account holders–Partnership firms–Joint stock companies with limited liability–Executors and trustees–Clubs and associations–Joint Hindu family etc - Steps to be taken on death- Lunacy- Bankruptcy- Winding up in cases of garnishee orders–Non-resident accounts – Accounts of government departments - payment of pension–Certificate of deposit.

#### UNIT-4:

**Services to Customers:** Remittance of funds by demand drafts- Mail transfers and telegraph/telex transfers -Safety lockers safe custody of articles –Standing instructions–Credit cards.

**Principles of Bank Lending:** Different kinds of borrowing facilities granted by banks such as loans- Cash credit- Overdraft- Bills purchased- Bills discounted- Letters of credit- Types of securities- NPA.

### Books for Reference:

1. Bedi H.L & Hardikar V.K, Practical Banking



2. Bedi. H.L, Theory and Practice of Banking.
3. Gordon E and Natarajan K., Banking: Theory, Law & Practice, Himalaya Publishing House, Mumbai.
4. Kothari N. M, Law and Practice of Banking.
5. Lal Nigam RM, Law and Practice of a Banking.
6. Maheshwari. S.N. Banking Law and Practice.
7. Pannandikar & Mithami, Banking in India.
8. Radhaswamy & Vasudevan, Text Book of Banking.
9. Sundaram KPM, Money, Banking and International Trade.
10. Tannan M.L, Banking Law and Practice in India.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F3600	16 weeks	INTERNATIONAL BUSINESS	2	1	0	3

#### Course Objective:

To facilitate the students to gain the knowledge of International Business and acquaint them with latest development in international business.

#### Course contents:

##### UNIT-1:

**International Business:** Meaning - Theories and competitive advantages – Evolution – Nature of international business - Reasons and stages of internationalization – Approaches and theories of international business – Comparative cost advantage and problems of international business.

##### UNIT-2:

**Modes of Entering International Business:** International business analysis – Modes of entry – Exporting - Licensing – Franchising – Contract manufacturing – Turn key projects – Foreign direct investment – Mergers and acquisitions and joint ventures – Comparisons of different modes of entry.

##### UNIT-3:

**Globalization:** Meaning - Definitions - Features –Stages – Stages of markets production – Investment and technology globalization – Advantages and disadvantages -Methods and essential conditions for globalization – Globalization and India.

##### UNIT-4:

**Foreign Trade:** Process - Documents - Regulations regarding imports and exports and financing techniques– Imports and export Banks- Other financial institutions focusing on exports (ecgc, exim bank- functions and roles). Exchange rate determination (concept only) - Capital account convertibility (concept). Balance of trade and payments. Disequilibrium's and measures for rectification.

MNCs and International Business: Definitions – Distinction among Indian companies- MNC- Global companies and TNC -Organizational transformations –Merits and demerits – MNCs in India.

**Reference Books:**

1. Ajitabh: Global Competitiveness, Excel Publishing House, New Delhi.
2. Anant K. Sundaram & Stewart black: International Business Environment
3. Bhalla V.K.: International Business Environment and Management, Anmol publications
4. Boxed Set: International Business and Management, Sage Publications.
5. Dewan: International Business Management, Discovery Publications, New Delhi
6. John D. Daniel and Radebangh Lee H: International Business, Addison Wesley
7. Prentice Hall India, New Delhi.
8. Subbarao.P: International Business, Himalaya Publishing House, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F3700	16 weeks	INDIAN CONSTITUTION	2	1	0	3

**Course Objective:**

To familiarize students with basic Constitutional aspects, fundamental duties and rights

**Course Contents****UNIT-1:**

**Framing of the Indian Constitution:** Role of the Constituent Assembly.

Philosophy of the Constitution: Objectives- Resolution- Preamble- Fundamental rights and duties- Human rights and environmental protection.

**UNIT-2:**

**Special Rights** created in the constitution of dalits- Backward classes- Women and children and religious and linguistic minorities.

**Directive Principles of State policy:** The need to balance fundamental rights with directive principles.

**UNIT-3:**

Union Executive: President- Prime Minister and Council of Ministers- Powers and Functions- Coalition Government- Problems in their Working.

**Union Legislature:** Lok Sabha and Rajya Sabha- Powers and functions- Recent trends in their functioning.

**UNIT-4:**

**State Government:** Governor- Chief Minister and Council of Ministers- Legislature.

Centre – State relations: Political- Financial and administrative- Recent trends.

**Judiciary:** Supreme Court- Judicial review- Writs and public interest litigations-Enforcing rights through writs. Emergency Provisions (Article 356).

**Reference Books:**

1. Basu D.D, Introduction to the Indian Constitution.

2. Gran Ville Austin, The Indian Constitution. Corner stone of a Nation, Oxford, New Delhi, 2000.
3. Johari J.C, Indian Government and Politics Vol. I & II, Vishal, New Delhi.
4. Nani Palkhivala, We, the People, UBS Publishers, New Delhi, 1999.
5. Narang A.S, Indian Constitution, Government and Politics.
6. Noorani A.G, Indian Government and Politics.
7. Plyce. M.U., Constitutional Government in India.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F3800	16 weeks	<b>INTERNSHIP IN FINANCIAL SERVICES/ BANKING INSTITUTIONS (Evaluation in Third Semester)</b>	0	1	2	3

Course Code	Duration	Course Title	L	T	P	C
BCOM14F3900	16 weeks	<b>COMMUNITY PROJECT AND INTERNSHIP IN NGO – (Evaluation in Fourth Semester)</b>	-	-	-	-

**\*Credits will form part of course code BCOM14F4800: Community Project and Internship in NGO of Fourth Semester.**

Commerce, trade and exchange make other people more valuable alive than dead, and mean that people try to anticipate what the other guy needs and wants. It engages the mechanisms of reciprocal altruism, as the evolutionary biologists call it, as opposed to raw dominance.

**Steven Pinker**

## FOURTH SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCOM14F4100	16 weeks	LANGUAGE – II K / H / AE	3	0	0	3

### KANNADA

The following texts are prescribed:

- 1) T.P. kailasam, TOLLUGATT ATWA MAKALISCHOOL MANELALVE? A play, published by Ankita Pustaka - 2010, Bangalore
- 2) V. Sitaramiah (V.Si.), PAMPA YATRE – (Pilgrimage to Hampi: Capital of Vijayanagar Empire), published by V. Si. Sampada (V. Si Samsamarana Vedike), 6th Edition, 2004, Bangalore

### HINDI

The following texts are prescribed:

- 1) Sri. Harishankar Parsai ki kahaniyan , Vaishnav ki fisalan published by Rajkamal Prakashan, 2010.
- 2) Smt. Mahadevi Varma, Ateet ke chalachira, published by Lokbharathi Prakashan, 2010
- 3) Dr. Sanjeev Kumar Jain, Media Writing and Mass Communication by Kailash Pustak Sadan, Bhopal

### ENGLISH

The following texts are prescribed:

- 1) Nandini Nayar, Footprints I, An anthology of prose, poetry and fiction, published by Cambridge University, New Delhi, 2008
- 2) Nandini Nayar, Footprints II, An anthology of prose, poetry and fiction, published by Cambridge University, New Delhi, 2008
- 3) Nandini Nayar, Footprints III, An anthology of prose, poetry and fiction, published by Cambridge University, New Delhi, 2010

Course Code	Duration	Course Title	L	T	P	C
BCOM14F4200	16 weeks	AUDITING	2	0	1	3

### Course Objective:

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

## Course Contents:

### UNIT-1:

**Introduction to Auditing:** Introduction – Meaning – Definition – Objectives – Differences between accountancy and auditing- Types of audit- Advantages of auditing- Preparation before commencement of new audit- Audit note book-Audit working papers – Audit program- Recent trends in auditing.

### UNIT-2:

**Internal Control:** Meaning –Objectives-Internal check as regards- Wage payments- Cash sales- Cash purchases- Internal audit-Meaning- Advantages and disadvantages of internal audit- Differences between internal check and internal audit.

### UNIT-3:

**Vouching:** Meaning – Definition- Importance- Routine checking and vouching- Voucher – Types of vouchers – Vouching receipts – Cash sales – Receipts from debtors – Proceeds of the sale of investment –Vouching of payments – Cash purchases- Payment to creditors- Deferred revenue expenditures.

### UNIT-4:

**Verification and valuation of assets and liabilities:** Meaning and objectives of verification and valuation –Position of auditor with regards to the valuation of assets – Verification and valuation of different items – Assets-Land and building- Plant and machinery- Good will – Investments – Stock in trade – Liabilities – Bills payable- Sundry creditors- Contingent liabilities.

**Audit of Limited Companies and others Company Auditor:** Appointment – Qualification – Powers – Duties and liabilities – Professional ethics of an auditor- Audit of educational institutions-Audit of insurance companies –Audit of co operative societies.

## Skill Development:

1. Collect the information about the types of audit conducted in any one organization
2. Draft an audit program.
3. Draft an investigation report on behalf of a public limited company.
4. Record the verification procedure with respect to any one fixed asset.
5. Visit an audit firm write about the procedures followed by them in auditing the books of accounts of a firm.

## Reference Books:

1. Alvin, S.A. Arens, and K. Loebbecke James, Auditing: An integrated Approach, Prentice Hall. NJ.
2. Basu S. K, Auditing –Principles and Techniques, Pearson Education.
3. Jha, Aruna, Student guide to Auditing, Taxman Allied Service (P) Ltd.
4. Kamal Gupta, Practical Auditing.
5. Ramaswamy M.S, Principles and practices of auditing.
6. Sharma, S.D, Auditing Principles and Practice, Taxman Allied Services (P) Ltd.
7. Saxena R.G, Principle and Practice of Auditing.
8. Tandon B.N, Practical Auditing. Sultan and Chand Publishing House, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F4300	16 weeks	<b>BUSINESS LAWS</b>	2	1	0	3

### Course Objective:

To gain a comprehensive knowledge on all aspects of legal rules and regulations relating to business law.

### Course Contents:

#### UNIT-1:

**Introduction:** Meaning and scope of business law – Sources of Indian business law.

#### UNIT-2:

**Indian Contract Act of 1872:** Definition – Types of Contract – Essentials – Offer - Acceptance- Consideration - Capacity of parties – Free consent – Legality of object and consideration – Various modes of discharge of a contract – Remedies for breach of contract.

#### UNIT-3:

**Intellectual Property Legislations:** Meaning and scope of intellectual properties – Patent Act of 1970 and amendments as per WTO agreements: Background – Objects – Definition –Inventions – Patentee – True and first inventor – Procedure for grant of process and product patents - WTO rules as to patents (in brief) - Rights to patentee – Infringement – Remedies.

#### UNIT-4:

**The Environment Protection Act of 1986:** Back ground – Definition of 1) Environment2) Environmental pollutant 3) Environment pollution 4) Hazardous substances and 5) Occupier– Power of central government in relation to protection of environment and prevention of environment pollution.  
Consumer Protection Act. [COPRA] 1986: Back ground – Definitions of 1) Consumer 2) Consumer Dispute 3) Complaint 4) Deficiency 5) Service – Consumer protection council –Consumer redressal agencies – District forum- State commission and national commission.

### Reference Books:

1. Aswathappa. K & Ramachandra, Business Law, Himalaya Publishing House, Mumbai.
2. Consumer Protection Act, 1986, Bare Acts.
3. Garg, Sareen, Sharma & Chawla, Business Law.
4. Kapoor N.D, Business Law, Sultan Chand & Co. New Delhi
5. Kuchhal M.C, Business Law.
6. Nabhi, Business Law, Indian Law House, Mumbai.
7. Tulsian PC, Business Law, Tata McGraw Hill, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F4400	16 weeks	<b>BUSINESS RESEARCH METHODS</b>	1	1	1	3

#### Course Objective:

The course familiarizes the students with the basic understanding of business research methods. It will impart knowledge right from the identification of research topic (problem) data collection, analysis, interpretation of data and report writing.

#### Course Contents:

##### UNIT-1:

**Research:** Meaning and definition - Types of research - Nature and scope of research - Problem formulation - Statement of research objective - Value and cost of information decision theory - Organizational structure of research. Research process- Research designs - Exploratory - Descriptive - Experimental research. Hypothesis –meaning and importance.

##### UNIT-2:

**Methods of Data Collection:** Observational and survey methods - Field work plan - Administration of surveys - Training field investigators - Sampling methods -sample size.

##### UNIT-3:

**Questionnaire Design:** Attitude measurement techniques - Motivational research techniques - Selection of appropriate Statistical techniques – Correlation.

##### UNIT-4:

**Use of SPSS and other Statistical Soft wares:** Tabulation of data - Analysis of data - Advanced techniques - ANOVA - Discriminate analysis - Factor analysis -Conjoint analysis - Multidimensional scaling - Cluster analysis.

**Report Writing:** Business and academic report writing - Methodology procedure - Contents - Bibliography - Types of reports - Communication and reporting – Content writing- Technical reports – Committee report – Business reports – Business letters –Minutes of meeting - Drafting a personnel resume.

#### Reference Books:

1. Bhattacharyya, Research Methodology, Excel Books,2008.
2. Divivedi R, Research Methods in Behaviour Science, Macmillan India Ltd., 2001.
3. Gupta S, Research Methodology and Statistical Techniques, Deep & Deep Publication (P) Ltd., 2002
4. Krishnaswamy O.R., Research methodology in Social Sciences, Himalaya Publishing House, 2008.
5. Levin & Rubin, Statistics for Management, Prentice Hall of India, 2002
6. Murthy. Business Research Methods, Excel Books, 2008.
7. Sachdeva, Business Research Methods, Himalaya Publishing House, 2008.

8. Thakur D , Research Methodology in Social Sciences, Deep & Deep Publications (P) Ltd.,1998.
9. Tripathi P.C, A Textbook of Research Methodology, Sultan Chand & Sons, 2002.
10. Zikmund, Business Research Methods, Cengage Learning, 2008.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F4500	16 weeks	<b>FINANCIAL MANAGEMENT</b>	2	1	0	3

#### Course Objective:

The course familiarizes the students with the basic concepts, Principles, Practices of financial management in a modern business.

#### Course Contents:

##### UNIT-1:

**Financial Management:** Finance functions – Aims of finance function – Financial management – Goals of financial management – Financial decisions – Financial planning – Objectives and principles of sound financial planning – Long term and short term financial plan – Factors affecting financial plan.

##### UNIT-2:

**Financing Decisions:** Capital structure – Factors influencing capital structure – EBIT – EBT- EPS Analysis - Leverage – Problems.

##### UNIT-3:

**Investment Decisions:** Capital budgeting – Significance – Techniques of evaluation of investment proposals - Payback (PB) method – Internal Rate of Return (IRR) method - Net present value (NPV) method – (simple problems only)

##### UNIT-4:

**Dividend Decisions:** Dividend policy – Determinants of dividend policy – Types of dividend policy– Forms of dividend.

**Working Capital Management:** Meaning – Importance of adequate working capital- Excess or inadequate working capital – Determinants of working capital requirement – Cash management- Receivable management and inventory management – Sources of working capital.

#### Reference Books:

1. Chandrabose, Fundamentals of Financial Management, PHI, New Delhi.
2. Jonathan Berk Peter DeMarzo, Financial Management, Pearson Education,2008.
3. Khan MY& Jain PK, Financial Management, TMH Publishers, New Delhi.
4. Kulakarni. P.V, Financial Management, Himalaya Publishing House Co. Ltd, Mumbai.
5. Maheswari, S.N, Financial Management, Sultan Chand and Sons, New Delhi.
6. Pandey, I.M, Financial Management, Vikas Publishing House, New Delhi.
7. Prasanna Chandra, Financial Management, Tata Mc Graw Hill, New Delhi.
8. Van Horne, Financial Management and Policy, Prentice Hall of India, New Delhi.



Course Code	Duration	Course Title	L	T	P	C
BCOM14F4600	16 weeks	DISASTER MANAGEMENT	2	0	1	3

### Course Objective:

This course is being introduced at the UG level to enable students and citizens to recognize the increasing vulnerability of the planet in general and India in particular to disasters

### Course Contents:

#### UNIT-1:

**Introduction to Disasters:** Concepts and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks)

#### UNIT-2:

**Disasters:** Classification–Causes-Impacts (including Social, Economic, Political, Environment, Health, Psychosocial etc.) Differential impacts–In terms of caste- Class- Gender- Age- Location- Disability global trends in disasters- Urban disasters- Pandemics- Complex emergencies- Climate change.

#### UNIT-3:

**Approaches to Disaster Risk reduction:** Disaster cycle and its analysis - Phases- Culture of safety- Prevention-Mitigation and preparedness - Community based - Structural-Nonstructural measures - Roles and responsibilities of community - Panchayat Raj Institutions/Urban local bodies (PRIS/ULBS) - States - Centre and other stake holders.

#### UNIT-4:

**Inter-relationship between Disasters and development:** Factors affecting vulnerabilities- Differential impacts - Impact of development projects such as dams - Embankments- Change in land-Use etc - Climate change adaptation - Relevance of indigenous knowledge - Appropriate technology and local resources.

**Disaster Risk Management in India:** Hazard and vulnerability profile of India- Components of disaster relief: Water- Food- Sanitation- Shelter- Health- Waste Management- Institutional arrangements (Mitigation, Response and Preparedness, DM Act and policy, other related policies, plans, programme's and legislation).

### Reference Books:

1. Disaster Management Act. (2005), Ministry of Home Affairs, Government of India, New Delhi, 2005.
2. Disaster Management in India, Ministry of Home Affairs, Government of India, New Delhi, 2011.
3. Gupta HK.2003.Disaster Management. Indian National Science Academy. Orient Blackswan.
4. Hodgkinson PE & Stewart M. 1991. Coping with Catastrophe: A handbook of Disaster Management.
5. National Policy on Disaster Management, NDMA, New Delhi, 2009.
6. Sharma VK. 2001. Disaster Management. National Centre for Disaster Management, India

Course Code	Duration	Course Title	L	T	P	C
BCOM14F4700	16 weeks	E-COMMERCE	2	1	1	4

### Course Objective:

To impart latest knowledge on emerging areas of E-Commerce to the students and also enable them to gain knowledge about e-commerce and its various components involved in it.

### Course Contents:

#### UNIT – 1:

**Basics of E- Commerce (EC) :** Meaning – Importance – Evolution - Features of EC – Advantages and disadvantages of EC - Applications of EC - B2B and B2C models of EC - Management issues relating to EC - Future of EC in global market environment.

#### UNIT – 2:

**Application in B2B and B2C:** Applications of B2B - Key technologies for B2B - Architectural models of B2B - Characteristics of the supplier-oriented marketplace - Buyer-oriented marketplace - Applications of B2C- Products in B2C model.

**EC applications:** Advertising – Supply Chain Management (SCM) – Market research – Financial services – Retailing – Trading stocks – Auctions – Publications.

#### UNIT- 3:

**Emerging Business Models:** Retail model - Media model - Advisory model - Made-to-order manufacturing model - Do-it-yourself model - Information service model - Information service model - Emerging hybrid models - Emerging models in India.

#### UNIT- 4:

**E-payment systems:** Types of e-payments – SSL and SST Protocols in e-payments – Debit card system – Credit card system - Digital cash – Digital wallets – Digital check.

### Reference Books

1. Efraim Turban, Jae Lee, David King and H.Michael Chung, Electronic Commerce – A managerial perspective, Pearson Education, New Delhi.
2. Kenneth C.Laudon, and Carol Guercio Traver, E-Commerce – Business, technology and society, Pearson Education, New Delhi.
3. Joseph, E-Commerce, PHI, New Delhi.
4. Murthy.C.S.V. "E-Commerce-Concepts-models-Strategies" Himalaya publications, New Delhi.
5. Ravi kalakota, Whinston, Frontiers of Electronic Commerce, Pearson Education, New Delhi.
6. Daniel Minoli, Emma Minoli, Web Commerce Technology Handbook, Tata McGrawHill, New Delhi.
7. Ward Hanson, Internet Marketing, Thomson Learning Inc, Bangalore.
8. Parag Diwan and Sunil Sharma: E-Commerce A Managers Guide to E-Business, Excel Book New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F4800	16 weeks	<b>COMMUNITY PROJECT AND INTERNSHIP IN NGO – (Evaluation in Fourth Semester)</b>	1	0	2	3

Course Code	Duration	Course Title	L	T	P	C
BCOM14F4900	16 weeks	<b>PROJECT ON RESEARCH METHODOLOGY– (Evaluation in Fifth Semester)</b>	-	-	-	-

**\*Credits will form part of course code BCOM14F5400: Project on Research Methodology of Fifth Semester.**

“Learning gives creativity,  
Creativity leads to thinking.  
Thinking provides knowledge,  
Knowledge makes you great.”

**Dr. A.P.J Abdul Kalam**

## FIFTH SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCOM14F5100	16 weeks	ENTREPRENEURSHIP AND SMALL BUSINESS DEVELOPMENT	2	0	1	3

### Course Objective:

The objective of this course is to acquaint students with the conceptual, applied, practical knowledge and skills about entrepreneurship and small business development.

### Course Contents :

#### UNIT-1 :

**Entrepreneurship:** Introduction to entrepreneur - Entrepreneurship and enterprise - Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and cons of being an entrepreneur -Women entrepreneurs-Problems and promotion - Types of entrepreneurs - Characteristics of successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self competency and its development.

#### UNIT-2:

**Small Scale Enterprises:** Small scale enterprises- Tiny industries-Ancillary industries- Cottage industries – Definition- Meaning- Product range- Capital investment- Ownership patterns - Importance and role played by SSE in the development of the Indian economy - Problems faced by SSE's and the steps taken to solve the problems - Policies governing SSE's – Sickness in SSE's – Meaning and definition of a sick industry – Causes of industrial sickness – Preventive and remedial measures for sick industries.

#### UNIT-3:

**Starting a Small Business:** To understand what constitutes a business opportunity- Scanning the environment for opportunities- Evaluation of alternatives and selection based on personal competencies -An overview of the steps involved in starting a business venture – Location- Clearances and permits required- Formalities- Licensing and registration procedures - Assessment of the market for the proposed project- To understand the importance of Financial- Technical and social feasibility of the Project.

#### UNIT-4:

**Preparing the Business Plan (BP):** Meaning of BP- Importance of business plan- Preparation of business plan- Typical BP format -Financial aspects of the BP - Marketing aspects of the BP - Human resource aspects of the BP -Technical aspects of the BP - Social aspects of the BP - Preparation of BP - Common pitfalls to be avoided in preparation of a BP.

**Institutional Assistance to Small Scale Enterprises:** Financial assistance through SFCs – SIDBI- Commercial Banks- KSIDC- KSSIC- IFCI- Nonfinancial assistance from DIC- SISI-EDI- SIDO- AWAKE- TCO- TECKSOK- KVIC- Financial incentives for SSI's and tax Concessions - Assistance for obtaining raw.

**Reference Books:**

1. Barringer, B. R., and R. D. Ireland, Entrepreneurship: Successfully Launching New Ventures, Pearson Education, India.
2. Neeta Baporikar, "Entrepreneurship Development and Project Management", Himalaya Publishing House, Mumbai.
3. Poornima Charantinath, "Entrepreneurship Development and Small Business Enterprises", Pearson Education, New Delhi.
4. Robert, H. M., Manimala, M. Peters, and D. Shepherd, Entrepreneurship, Tata McGraw Hill, India.
5. Thomas W. Zimmerer and Norman M. Scarborough, "Essentials of Entrepreneurship and Small Business Management", Pearson Education Inc., Delhi.
6. Vasanth Desai, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House, Mumbai.
7. Vasanth Desai, "Entrepreneurial Development and Project Management", Himalaya Publishing House, Mumbai.
8. Vasanth Desai, "Small Scale Industries and Entrepreneurship", Himalaya Publishing House, Mumbai.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F5200	16 weeks	DIRECT TAXATION	2	1	0	3

**Course Objective:**

To familiarize the students with the basic legal provisions and procedural aspects of Income-Tax.

**Course Contents:****UNIT-1:**

**Income Tax Act:** Basic concepts – Income- Agricultural income- Casual income Assesses - Assessment year- Previous year- Person- Gross total income and total income.

**UNIT-2:**

**Residential Status:** Residential status of Individual and incidence of tax theory and problems - Tax-free Incomes.

**UNIT-3 :**

**Heads of Income:** All heads to be mentioned – Theory and problems on Salary head- Including retirement.

**UNIT-4:**

**Deductions:** Deductions from gross total income u/s 80 relating to individuals and HUF u/s 80C- 80CCC- 80CCD- 80CCE- 80D- 80DD- 80DDB- 80E- 80G- 80U (with problems).

Income Tax Authorities in India: Appointment of income tax authorities and their powers.

**Skill Development Activities:**

1. Collection of salary certificate of an employee of any organization.
2. Draw an organizational chart of IT authorities.
3. Filling of Form No. 16, 16A.
4. Filling of challan and making payment of tax.
5. Income tax Clearance certificate for the purchase and sale of immovable property.
6. List out a few non-residential Indians, firms and companies in your town / locality.
7. PAN- filling of form 49-A.
8. Prepare Perquisites chart.(RFA and Motor car)

**Reference Books:**

1. Bhaghavathi Prasad, Law and practice of income tax.
2. Datey V.S. Indirect Taxes -Taxman Publications, New Delhi.
3. Gaur and Narang, Law and practice of income tax.
4. Lal. B.B., Direct taxes.
5. M. B. Kadkol, Income tax law and practice.
6. Mehrotra., Income tax law and accounts.
7. Sighania, V.K, Direct Tax Planning and Management, Taxman's Publication, Delhi.
8. Sighania, V.K., Direct Taxes, Law and Practice, Taxman's Publication, Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F5300	16 weeks	MANAGEMENT ACCOUNTING	2	1	0	3

**Course Objective:**

To facilitate the students to enrich knowledge about the financial statement analysis and management reporting practices.

**Course Contents:****UNIT-1:**

**Introduction:** Meaning – Objectives – Nature and scope of management accounting – Role of management accountant – Relationship between financial accounting - Cost accounting and management accounting.

**UNIT-2:**

**Financial Statement Analysis:** Meaning – Types –Meaning and concept of financial analysis – Types of financial analysis – Methods of financial analysis – Problems on comparative statements – Common size statements – Trend analysis.

**UNIT-3:**

**Ratio Analysis:** Meaning – Importance – Utility of ratios – Classification of ratios – Calculation and interpretation of ratios – Preparation of income statement and balance sheet with ratios.

**UNIT-4:**

**Funds Flow and Cash Flow Analysis:** Meaning – Concept of fund and funds flow statement – Uses and significance of funds flow statement – Procedure for preparing FFS – Schedule of changes in working capital- Statement of sources and application of funds - Cash flow analysis – Meaning and concept – Comparison between funds flow and cash flow statements –Uses and significance of CFS- Preparation of cash flow statement as per accounting standards.

**Management Reporting:** Methods of reporting –Requirements of a good report – Kinds of reports – Principles of good reporting system – Drafting of reports under different situations.

**Reference Books:**

1. Arora, M.N, Management Accounting, Himalaya Publishing House.
2. Drury, Colin, Management and Cost Accounting, Thomson Learning.
3. Foster, Financial Management Analysis, Pearson
4. Garrison H, Ray and Eric W. Noreen, Managerial Accounting, McGraw Hill.
5. Jhamb, H.V, Management Accounting, Ane Books Pvt. Ltd. New Delhi
6. Khan, M.Y. and P.K. Jain, Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
7. Horngren, Charles T. and, Gary L. Sundem, Introduction to Management Accounting, Prentice Hall.
8. Murthy. A and S Gurusamy Management Accounting, Tata McGraw Hill.
9. Sexana V.A, Management Accounting, Sultan and Chand Publishing House, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F5400	16 weeks	<b>PROJECT ON RESEARCH METHODOLOGY– (Evaluation in Fifth Semester)</b>	0	1	2	3

Course Code	Duration	Course Title	L	T	P	C
BCOM14F5500	16 weeks	<b>Mini Project based on Specialization (Evaluation in Sixth Semester)</b>	-	-	-	-

\* Credits will form part of course code BCOM14F6300 : Mini Project based on Specialization of SIXTH Semester.

“Courage starts when confidence is there; and  
confidence is there when you have willed to  
reach the destination”.

**Anonymous**

## ELECTIVES:

Course Code	Duration	Course Title	L	T	P	C
BCOM14F5A10	16 weeks	ADVANCED ACCOUNTING	2	1	0	3

### Course Objective:

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

### Course Contents:

#### UNIT-1:

**Accounts of Banking Companies:** Business of banking companies - Some important provisions of Banking Regulations Act of 1949 - Minimum capital and reserves - Restriction on commission- Brokerage- Discounts- Statutory reserve – Cash reserve.

#### UNIT-2:

**Banking Books of Accounts:** Special features of bank accounting -Final accounts-Balance sheet and profit and loss account- Interest on doubtful debts – Rebate on bill discounted – Acceptance- Endorsement and other obligations – Problems as per new provisions.

#### UNIT-3:

**Accounts of Insurance Companies:** Meaning of life insurance and general insurance – Accounting concepts relating to insurance companies- Preparation of final accounts of insurance companies – Revenue account and balance sheet.

#### UNIT-4:

**Inflation Accounting:** Need – Meaning- Definition- Importance and need – Role-Objectives- Merits and demerits- Problems on Current Purchasing Power Method (CPP) and Current Cost Accounting Method (CCA).

**Farm Accounting:** Meaning- Need and purpose- Characteristics of farm accounting – Nature of transitions – Cost and revenue – Apportionment of common cost – By product costing – Farm accounting – Recording of transactions.

### Reference Books:

1. Gupta R.L and M. Radhaswamy, Advanced Accountancy, Chand and Sons, New Delhi.
2. Jain and Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
3. Maheswari S.N, Financial Accounting, Vikas Publishing House, New Delhi.
4. Maheswari S.N, Corporate Financial Accounting. Vikas Publishing House, New Delhi.
5. Paul S.Kr., Advanced Accounting
6. Raman BS, Financial Accounting
7. Sehgal, Ashok, and Deepak Sehgal, Advanced Accounting, Part-I, Taxmann Applied Services, New Delhi.
8. Shukla and Grewal, Advanced Accounts, S. Chand and Co. New Delhi.



Course Code	Duration	Course Title	L	T	P	C
BCOM14F5A20	16 weeks	<b>BUSINESS TAXATION-I</b>	2	1	0	3

#### Course Objective:

To equip students with the application of principles and provisions of central sales tax, customs act, central excise, value added tax, service tax laws. It provides an insight into practical aspects and apply the provisions of tax laws to various situation.

#### Course Contents:

##### UNIT-1:

**Central Sales Tax / G.S.T 9 Goods & Services Tax:** Objects and basic scheme of CST Act - Meaning – Dealer – Business – Sale – Goods – Declared goods- Turnover – Sale price – Sales exempt from Central Sales Tax- Interstate and intra state sale- Sales in the course of imports and exports- Registration under CST Act- Problems on Central Sales Tax.

##### UNIT-2:

**Customs Act:** Meaning – Types of custom duties –Valuation of customs duty- Tariff value – Customs value – Methods of valuation for customs – Problems on custom duty.

##### UNIT-3:

**Central Excise:** Procedures relating to levy- Valuation and collection of duty- Types of duty- Nature of excise duty – Cenvat credit – Classification of excisable goods – Valuation of excisable goods – Important central excise procedures – Problems.

##### UNIT-4:

**Value Added Tax:** Basic concepts of Value Added Tax – Dealer – Registered dealer – Sales – Turnover – Input VAT –Output VAT – Goods – Capital goods – Exempted sales- Zero rated sale- Merits and demerits of VAT –Features and methods of VAT – Variants of VAT – Methods of computation of VAT ( Simple Problems).

#### Skill development:

1. Filling of Registration forms, half yearly returns and challans for payment of tax under
2. Narrate the procedure for calculation of CST, customs duty, central excise, VAT, service tax.
3. Preparation of challans for payment of duty.
4. Preparation of manufacturers invoice.
5. Preparation of tax invoice under the VAT act.

#### Reference Books:

1. Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Datey V.S, Indirect Taxes-Taxman Publications.
3. Jain R.K, customs law manual and customs tariff of India
4. Maniharan TN, Income Tax Law Including VAT/ service tax, Snow White Pub Pvt. Ltd.

5. Singhania, Vinod K. and Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
6. Taxmann's central excise manual and central excise tariff
7. Taxmann's CENVAT law and procedure

Course Code	Duration	Course Title	L	T	P	C
BCOM14F5A30	16 weeks	<b>BUSINESS TAXATION-II</b>	2	1	0	3

#### **Course Objective:**

To enable the students to understand assessment of firms and companies in regard to income tax and wealth tax.

#### **Course Contents:**

##### **UNIT-1:**

**Service Tax:** Meaning and definition – Features of service tax- Levy and collection of services tax- Service tax administration – Exemptions from service tax – Taxable service – Determination of service tax liability ( simple problems).

##### **UNIT-2:**

**Wealth Tax:** Basis of charge – Assessment year – Valuation date- Net wealth – Deemed assets – Exempted assets – Problems on wealth tax of companies and firms.

##### **UNIT-3:**

**Taxation of Firms:** Meaning of partnership firm and partners – New scheme of taxation of firms – Assessment of firms (section 184) - Computation of firms business income – Treatment of interest and capital- Salary- Commission- Remuneration received by partners and computation of firms total income.

##### **UNIT-4:**

**Assessment of Companies:** Introduction- Meaning of company – Types of companies – Computation of depreciation – Computation of taxable income of companies – Minimum alternative tax (MAT) – Computation of tax liability.

#### **Skill Development:**

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

#### **Reference Books:**

1. Datey V.S, Indirect Taxes-Taxman Publications.

2. Gaur and Narang, Direct Taxes, Kalyani Publishers
3. Maniharan TN, income tax law including VAT/ service tax, Snow White Publications Pvt.
4. Mehrotra Hc and goyal, Direct taxes :, Sahitya Bhavan Publications
5. Rajiva .S Mishra., Direct And Indirect Tax
6. Santhil and santhil, Business Taxation.
7. Singhanian, Vinod K. and Monica Singhanian, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
8. Vinod K Singhanian, "Direct taxes – law and practice", Taxmann Publications Pvt. Ltd., New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F5A40	16 weeks	<b>ACCOUNTING FOR BUSINESS DECISIONS REPORTING</b>	2	1	0	3

### Course Objective:

To enable the students to understand business decisions using the accounting information:-

### Course Contents:

#### UNIT-1:

**Marginal Costing:** Meaning- Advantages and disadvantages – Need for managerial costing – Meaning and definition of marginal costing – Features – Uses and limitation of marginal costing – Absorption costing V/S Marginal costing – Problems.

#### UNIT-2:

**Standard Costing:** Introduction – Meaning and definition of standard cost and standard costing – Analysis of variances – Advantages & disadvantages of standard costing – Problems on material variances- Labour variances and overhead variances.

#### UNIT-3:

**Budgetary Control:** Introduction- Meaning and definition of budget and budgetary control – Objectives of budgetary control- Classification of budgets – Flexibility classification- Functional budgets – Problems on flexible budgets and cash budgets.

#### UNIT-4:

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

**Corporate Financial Reporting:** Issues and problems with special reference to published financial statements.

### Skill development:

1. Illustrate accept or reject decisions

2. Illustrate make or buying decisions
3. Preparation of flexible budget with imaginary figures
4. Preparation of income statement using absorption costing and marginal costing technique.

#### Reference Books:

1. Arora, M.N., Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
2. Horngreen, Charles T., Foster, George, and Srikant M. Dattar, Cost Accounting: A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi.
3. Jain and Narang, Cost Accounting, Kalyani Publishers, New Delhi.
4. Lal, Jawahar and Seema Srivastava, Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
5. Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
6. Shukla, M.C., Grewal, T.S., and M.P. Gupta, Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi.

#### FINANCE SPECIALISATION:

Course Code	Duration	Course Title	L	T	P	C
BCOM14F5F10	16 weeks	ADVANCED FINANCIAL MANAGEMENT	2	1	0	3

#### Course Objective:

To familiarize the students with advance financial management decisions;

#### Course Contents:

##### UNIT-1:

**Investment Decisions and Risk Analysis:** Risk analysis- Types of risks- Risk and uncertainty- Techniques of measuring risks-Risk adjusted discount rate approach –Certainty equivalent approach – Sensitivity analysis- Probability approach- Standard deviation and Co-efficient of variation- Decision tree analysis – Problems.

##### UNIT-2:

**Sources of Capital:** Long term sources – Meaning – Equity shares – Preference shares – Debentures – Differences between shares and debentures – Retained earnings – Long term loans and loans from financial institutions.

##### UNIT-3:

**Capital Structure Theories:** Introduction – Capital structure – Capital structure theories- Net income approach – Net operating income approach- Tradition approach – MM approach- Problems.

##### UNIT-4:

**Dividend Theories:** Introduction – Irrelevance theory – MM model. Relevance theories–Walters model–Gordon model – Problems on dividend theories.

**Planning and Forecasting of Working Capital:** Concept of working capital- Determinants of working capital – Estimating working capital needs – Operating cycle – Cash management – Motives of holding cash – Cash management techniques – Preparation of cash budget – Receivables management – Preparation of ageing schedule and debtors turnover ratio – Inventory management techniques – Problems on EOQ.

**Skill development:**

1. Designing a capital structure for a trading concern.
2. List out different modes of dividend policy.
3. Preparation of small project report of a small business concern covering all components – (Finance, marketing, production, human resource).
4. Prepare a chart on modes of cash budget.
5. Preparing a blue print on working capital of a small concern.

**Reference Books:**

1. Chandrabose, Fundamentals of Financial Management, PHI, New Delhi.
2. Jonathan Berk Peter DeMarzo, Financial Management, Pearson Education, 2008.
3. Khan and Jain : Financial Management, Tata Mc Graw Hill, New Delhi.
4. Maheswari, S.N. : Financial Management, Sultan Chand and Sons, New Delhi.
5. Pandey, I.M. : Financial Management, Vikas Publishing House, New Delhi.
6. Prasanna Chandra, Financial Management, Tata Mc Graw Hill, New Delhi.
7. Sheeba Kapil, Financial Management, Pearson Education, New Delhi.
8. Van Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F5F20	16 weeks	INTERNATIONAL FINANCE	2	1	0	3

**Course Objective:**

To familiarize the students with International Financial Management Issues.

**Course Contents:**

**UNIT-1:**

**International Finance:** Introduction - Issues involved in international business and finance- Methods of payment- International monetary system.

**UNIT-2:**

**Foreign Exchange and Balance of Payments:** Forex market and its intermediaries ADR- Foreign exchange rate- Theories of foreign exchange rate determination- Components of balance of payments – Disequilibrium in the balance of payments –Methods of correction of disequilibrium.

**UNIT-3:**

**Instruments in International Financial Markets:** Meaning - Definition international finance markets – Globalization of capital markets- Innovation in foreign securities and International portfolio management.

**UNIT-4:**

**Foreign Exchange Risk:** Exchange risks – Hedging- Forward- Future- Swaps -Options- Valuation of future and swaps -Valuation of options and efficiency of the exchange market.

International Financial Institutions and Liquidity: The IMF- International liquidity and SDR's (Special drawing rights) – International bank for reconstruction and development (World Bank) - International development association- International guarantee agency.

**Skill Development:**

1. Visit any authorized dealer's establishment and understand the activities of dealing room.

**Reference Books:**

1. Apte.P.G, International Financial Management, Tata Mc Graw Hill Publishing House, New Delhi.
2. Avadhani V.A, International Finance, Himalaya Publishing House, Mumbai.
3. Bhalla,V.K, International Financial Management, Anmol Publicatins, New Delhi.
4. Eun & Resnick, International Financial Management, Tata Mc Graw Hill Publishing Company ILtd., New Delhi.
5. Harris Manville, International Finance.
6. Keith Pibean, International Finance.
7. Sharan V, International Financial Management, Prentice Hall of India Publishing, New Delhi.
8. Timothy Carl Kesta, case and problems in International Finance.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F5F30	16 weeks	<b>CORPORATE FINANCE</b>	2	1	0	3

**Course Objective:**

To expose the student towards corporate financial policies.

**Course Contents:****UNIT-1:**

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

**UNIT-2:**

**Cost of Capital:** Meaning and definition – Significance of cost of capital – Types of capital – Computation of cost of capital – Specific cost – Cost of debt – Cost of preference share capital – Cost of equity share capital – Weighted average cost of capital – Problems.

**UNIT-3:**

**Corporate Financial Goals:** Mission – Vision – Profit maximization – Economic and business environment – Sustained growth approach – Fund availability – Maximizing growth – Growth potential of a single product company – Growth potential of multi product company.

**UNIT-4:**

**Mergers and Acquisitions** – Meaning – Reasons – Types of combinations – Forms of merger – Motives and benefits of merger – Financial evaluation of a merger – Merger negotiations – Meaning and significance of P/E ratio – Problems on exchange ratio and impact of merger – EPS and market ratio.

**Corporate Valuation:** Meaning of corporate valuation reasons for corporate valuation – Different approaches for corporate valuation – Valuation of bonds and intangible assets – Valuation of bonds and shares – Problems.

**Skill Development:**

1. Analyzing business growth of some companies on the basis of reported financial results of some companies.
2. Case analysis of some live merger reported in business magazines.
3. Case study of growth pattern of single product / multi product.
4. Formulation of financing policy.
5. Identify mission, vision statement of company.

**Reference Books:**

1. Jonathan Berk Peter DeMarzo, Financial Management, Pearson Education, 2008.
2. Khan and Jain, Financial Management, Tata Mc Graw Hill, New Delhi.
3. Kulakarni. P.V, Financial Management, Himalaya Publishing House Co. Ltd, Mumbai.
4. Maheswari, S.N, Financial Management, Sultan Chand and Sons, New Delhi.
5. Pandey, I.M, Financial Management, Vikas Publishing House, New Delhi.
6. Prasanna Chandra, Financial Management, Tata Mc Graw Hill, New Delhi.
7. Sheeba Kapil, Financial Management, Pearson Education, New Delhi.
8. Van Horne, Financial Management and Policy, Prentice Hall of India, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F5F40	16 weeks	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	2	1	0	3

**Course Objective:**

To familiarize the students about investment decisions and portfolio decisions.

**Course Contents:****UNIT-1:**

**Investment:** Meaning – Selection of investment – Classification of securities – Risk and uncertainty – Types of risks – Risk and expected return – Measurement of portfolio risk – Benefits of diversification

- Investment strategies – Types of companies and stocks – Matrix approach in investment decision
- Investment avenues.

#### **UNIT-2:**

**Security Analysis:** Introduction – Fundamental analysis – Economic analysis – Industry analysis – Company analysis – Technical analysis – Dow theory – Advanced declined theory – Chartism assumptions of technical analysis.

#### **UNIT-3:**

**Portfolio Theory:** Introduction – Mean –Variance model –Capital market line – Market portfolio – Capital asset pricing model – Security market line – Beta factor – Alpha and beta coefficient – Arbitrage pricing model.

#### **UNIT-4:**

**Portfolio Management:** Markowitz model – Sharpe model – Jensen and Tenor's model.

Global Investment Benefits – Introduction to ADRs- GDRs- FCCBs- Foreign bonds- Global mutual funds – Relationship between trends in global markets and the domestic markets.

#### **Reference Books:**

1. Avadani V.A, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 200.
2. Donald E.Fischer & Ronald J.Jordan, Security Analysis and Portpolio Mangement, Pearsons Education (Singapore) Pvt, Ltd., New Delhi.
3. Prasanna Chandra, Analysis and Portfolio Management, Tata Mc Graw Hill Co. Ltd., New Delhi.
4. Prethi Singh, Investment Management, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2005.
5. PunithvathyPandian, Security analysis and port folio management.Vikas Publishing House, new Delhi.
6. Sulochana M. Investment Management, Kalyani Publishers, New Delhi,

“If someone feels that they had never made a  
mistake in thier life, then it means they had never  
tried a new thing in their life”

**Albert Einstein**



## SIXTH SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCOM14F6100	16 weeks	INDIAN FINANCIAL SYSTEM	2	2	0	4

### Course Objective:

To provide the conceptual knowledge of Indian financial market.

### Course Contents:

#### UNIT-1:

**Money and Functions of Money:** Meaning - Definitions and functions of money - Role of money in a modern economy- Supply of money- M1, M2, M3 and M4.

#### UNIT-2:

**Finance:** Role of Finance in an Economy – Role of non-banking financial intermediaries – Financial institutions – IFCI-IDBI-ICICI-SIDBI.

#### UNIT-3:

**Financial Markets:** Money Market- Features composition of Indian - Money market – Recent trends – Shortcomings of Indian money market.

Capital Market: Primary and secondary market – New issues market – Functions of new issues market – Capital market reforms – Recent trends in capital market.

#### UNIT-4 :

**Stock Exchange:** Meaning- Distinctions between new issues market and stock exchanges – Services of S/E – Listing of securities – SEBI guidelines. Investor protection – Book building- Buyback of shares.

**Reserve Bank of India:** Functions – Objectives of monetary policy - Credit control weapons.

### Skill Development Activities:

1. Identify and record the major findings of Narasimhan Committee report.
2. Name the banks/branches in the area/ city with classification of banks.
3. Name the credit control weapons used by RBI.
4. Procedure for obtaining credit card, debit card, filling up of application for credit card, debit card, collection of sample of credit/debit cards.
5. Visit to ATM counter and report about its operation.
6. Write the format of any two money market instruments.

### Reference Books:

1. Gordon, E and Natarajan, K, Financial Markets and Services, Himalaya Publications, Mumbai.
2. Gupta, S.K and Nisha Aggarwal, Financial Services, Kalyani Publishers, New Delhi.

3. Guruswamy, S, Financial Services and Markets, Thomson Learning, Singaore.
4. Khan, M.Y, Indian Financial System – Theory & Practice, Tata Mc Graw Hill, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F6200	16 weeks	INDIRECT TAXATION	2	0	2	4

#### Course Objective:

To familiarize the students with the indirect tax laws. To enable the students to independently calculate and analyze tax liabilities.

#### Course Contents:

##### UNIT-1:

**Central Excise:** Historical background of central excise- Taxation in India- Central Excise Tariff Act, 1985-Licensing levy- Collection of duty- Power and duties of excise officer- Claim for rebate of duty- Assessment and provisional assessment- Recovery- Refunds and remission of duty- Pro-forma credit- CENVAT and money credit- Warehousing- Self removal procedure- Offences and penalties- Adjudications- Appeals- Revisions and references- Payment of duty under protest and exemptions- Service tax (VAT).

##### UNIT-2:

**Customs :** History of Customs Act, 1962- Customs tariff- Valuation- Customs valuation (Determination of price of imported goods) Rules,1988- Levy and exemptions- Prohibition on import and exports- Special provision regarding baggage- Goods imported and exported by post- Offences and penalties- Adjudication- Appeals- Revision and draw back.

##### UNIT-3:

**Sales Tax:** Central Sales Tax Act, 1956 and Karnataka Sales Tax Act – VAT in Sales Tax - GST- TDS- E-filing of returns - Forms used in tax such as C-Form- H Form, etc.

##### UNIT-4:

**Service Tax:** Meaning- Importance- Legislation- Implications for business.

#### Reference Books:

1. Acharya Shuklendra, Central Excise – Law, Practice and procedure Vol I & II,
2. Arvind Datar, Guide to Central Excise – Law and Practice Vol. I , Wadhwa and Co. Nagpur.
3. Bare Acts of CST and KST.
4. Bhatnagar S.P., Customs Law and Procedure, Context Pub. New Delhi.
5. Datey V.S, U.K.Bhargava, Indirect Tax Law and Practices.  
Eastern Book Company Lucknow.
6. Ghargava B.K., Indirect Tax Laws, Taxman Allied Services.
7. Jain L.K., Central Excise Mannual, Contay Pulishers P. Ltd.

8. Jain R.K., Customs Law Manual, ii) Central Excise Manual, iii) Central Excise Law guide, Context Pub. New Delhi.
9. Khole D.N, B.N.Sharama et al, Customs Tariff, Census Publishers.
10. Malik P.L, Commentaries on Customs Act, 1962, with Rules and Notifications, Modern Law Publications, Allahabad.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F6300	16 weeks	<b>Mini Project based on Specialization (Evaluation in Sixth Semester)</b>	0	1	3	4

Course Code	Duration	Course Title	L	T	P	C
BCOM14F6400	16 weeks	<b>FINAL PROJECT</b>	6	0	0	6

## INFORMATION AND TECHNOLOGY SPECIALISATION

Course Code	Duration	Course Title	L	T	P	C
BCOM14F6T10	16 weeks	<b>ACCOUNTING INFORMATION SYSTEMS</b>	2	1	0	3

### Course Objective:

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

### Course Contents:

#### UNIT-1:

**The Information System:** An accountant's perspective – The information systems frame work -AIS sub systems-A general model for AIS- Acquisition of information- Systems organizational structure – Business segments- Functional segmentation- The accounting function- The information technology function- Evolution of information system models- The manual process model- The flat file model- The data base model- The REA model -Accountants as system designers- Accountants as system auditors.

#### UNIT-2:

**Transaction Processing:** Introduction – An overview of TP- Transaction cycles- The expenditure cycle- The conversion cycle- The revenue cycle.

#### UNIT-3:

**Computer Based Accounting Systems:** Automating sales order processing with batch technology- Key stroke- Edit run- Update procedures- Re-engineering sales order processing with real time technology- Transaction processing procedures- General ledger update procedure- Advantages of real

time processing- Automated cash receipts procedures- Re-engineered cash receipts procedure- Point of sale systems- Daily procedures- End of day procedures.

#### UNIT-4:

**Computer Controls and Auditing it Controls:** Relationship between IT controls and financial reporting- Audit implications of sections IT governance controls- Organizational structure controls- Segregation of duties within the centralized firm - The distributed model- Creating a corporate IT function- Audit objectives relating to organizational structure- Audit procedures relating to organizational structure.

**Computer Centre Security and Controls:** Disaster recovery planning- Providing second site back up- Identifying critical applications- Performing back up and offsite storage procedures- Creating a disaster recovery team- Testing the DRP- Audit objective- Assessing disaster recovery planning.

#### References Books:

1. Bharihoka, Deepak, Fundamentals of Information Technology, Excel Book.
2. Boockholdt J.L, Accounting Information System: Transaction Processing and Control, Irwin Mcraw-Hill.
3. Donna Kay, Ali ovlla, The cross roads of Accounting and IT.
4. Gelinas, Ulric J, and Steve G. Sutton, Accounting Information System, South Western Thomson Learning.
5. Hall, J.A, Accounting Information System, South-Western College Publishing.
6. Madan, Sushila, Computer Applications, Mayur Paperbacks, New Delhi.
7. Marchall B. Romney, Accounting Information Systems, 11/e, Brigham Young university.
8. Rajaraman, V, Introduction to Information Technology, PHI.

Course Code	Duration	Course Title	L	T	P	C
BCOM14F6T20	16 weeks	ENTERPRISE RESOURCE PLANNING	2	1	0	3

#### Course Objective:

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

#### Course Contents:

##### UNIT-1:

**Enterprise Resource Planning (ERP):** Introduction- Evolution of ERP- Meaning- Reasons for the growth of ERP- Scenario and justification of ERP in India- Evaluation of ERP- Various modules of ERP- Advantages of ERP.

##### UNIT-2:

**ERP Environment:** An overview of enterprise- Integrated management information- Business modeling- ERP for small businesses- ERP for make to order companies- Business process mapping for ERP- Module design- Hardware environment and its selection for ERP implementation.

**UNIT-3:**

**ERP Related Technologies:** ERP and related technologies- Business process re-engineering (BPR)- Management information system (MIS) -Executive information system (ESI)- Decision support system (DSS)-Supply chain management.

**UNIT-4:**

**ERP Modules:** ERP Modules- Introduction to finance- Plant maintenance- Quality management and materials management.

**ERP Market:** Introduction- SAP AG- Baan company- Oracle corporation- People soft- JD Edwards world solutions company- System software associated inc (SSA) -QAD- A comparative assessment and selection of ERP packages and modules.

**Reference Books:**

1. Alexis Leon, Enterprise Resource Planning, Tata McGraw Hill, New Delhi
2. Altek, ERP, Prentice Hall of India, New Delhi.
3. Diwan P. ERP.
4. Murthy C.S.V.ERP. Himalaya Publishing House, New Delhi.
5. Rahul V. Altek, Enterprise Resource Planning, Prentice Hall of India, New Delhi.
6. Sai Kumar ML, Enterprise Resources Planning, Institute of Public Enterprises, Hyderabad
7. Vivod Kumar Garg and NK. Venkata Krishnan: E.R.P. Concepts & Practices, Prentice Hall of India, New Delhi.
8. Zaveri Jyotinadra, ERP

Course Code	Duration	Course Title	L	T	P	C
BCOM14F6T30	16 weeks	INFORMATION TECHNOLOGY AND AUDIT	2	1	0	3

**Course Objective:**

This course aims at imparting knowledge about auditing done with the use of information technology.

**Course Contents:****UNIT-1:**

**Audit under Computerized Environment:** Computer auditing – Importance - Problems of Electronic Data Process (EDP) Audit - Need for review of internal control and facility control - Techniques of audit of EDP output - Use of computers for internal and management audit Purposes - Computerized audit programs.

**UNIT-2:**

**Auditing Software:** Meaning - Importance- Preparation of audit working papers -Tally ERP 9 auditors' edition: Features-Characteristics -Tally.net: Features - Requirements for remote connectivity - Access information via SMS-Safeguard data - Automated backup and recovery.

**UNIT-3:**

**Audit of Subsidiary Books:** Subsidiary books - Cash book - Checking of receipts and payments-Vouchers - Checking of bank transaction -BRS - Petty cash transaction - Sales daybook-Purchase day book - Sales return book - Purchase return book-Bills receivable book - Bills payable book.

**UNIT-4:**

**Audit of Financial Statements:** Configuring profit/Loss account -Display profit/loss account-Audit of profit/loss account-Configuring balance sheet-Display the balance sheet-Display balance sheet with different stock valuation methods-Setting closing stock manually in the balance sheet - Balance sheet of joint stock companies.

**Statutory Audit: Meaning** - Creation and maintenance of audit programme - Create the audit programme as pre audit activity - Supports to prepare and maintain audit working papers - Extracting the financial information required for statutory audit.

**Skill Development:**

1. Maintain a computer record and execute the problems

**Reference Books:**

1. Emile Woolf et al, Advanced Auditing and Investigation, McDonald & Evans, U.K.
2. edition.
3. Guide to Tally 9, Law Point.
4. Kamal Gupta, Contemporary Auditing, Tata McGraw Book Co., New Delhi.
5. Nellai Kannan C, Tally Ver 9, Nels publication
6. Vishnu Pratap Singh, Learning Tally ERP 9, Computech publications limited, 3rd Revised

Course Code	Duration	Course Title	L	T	P	C
BCOM14F6T40	16 weeks	<b>BANKING TECHNOLOGY AND MANAGEMENT</b>	2	1	0	3

**Course Objective:**

The course aims to acquire knowledge in various functions associated with banking, principles and practices/procedures relating to deposits and loans, and banking technology.

**Course Contents:****UNIT-1:**

**Branch Operation and Core Banking:** Introduction - Evolution of bank management - Technological impact in banking operations - Total branch computerization - Concept of opportunities - Centralized banking - Opportunities - Challenges & Implementation.

**UNIT-2:**

**Delivery Channels:** Overview of delivery channels - Automated teller machine (ATM) - Cash deposit

machines – Phone banking – Call centers – Internet banking – Mobile banking – Payment gateways  
– Card technologies – MICR electronic clearing.

#### UNIT-3:

**Back office Operations:** Bank back office management – Inter branch reconciliation – Treasury management – Forex operations – Risk management – Data centre management – Net work management – Knowledge management (MIS/DSS/EIS) – Customer Relationships Management (CRM).

#### UNIT-4:

**Inter Bank Payment System:** Interface with Payment system network – Structured financial messaging system – Electronic fund transfer – RTGS – Negotiated dealing systems & Securities settlement systems – Electronic money – E cheques.

**Contemporary Issues in Banking Techniques:** Rangarajan Committee Reports – E Banking - Budgeting – Banking softwares – Analysis of recent Core Banking Software.

#### Reference Books:

1. Banking Technology - Indian Institute of Bankers Publication
2. Financial Services Information Systems - Jessica Keyes Auerbach publication
3. Kaptan S S & Choubey N S., "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi.
4. Turban Rainer Potter, Information Technology, John Wiley & Sons Inc.
5. Vasudeva, "E – Banking", Common Wealth Publishers, New Delhi.

#### BANKING AND INSURANCE SPECIALISATION:

Course Code	Duration	Course Title	L	T	P	C
BCOM14F6B10	16 weeks	PRINCIPLES AND PRACTICE OF BANKING AND INSURANCE	2	1	0	3

#### Course Objective:

The objective of this course is to provide comprehensive knowledge in the area of banking and insurance principles and practice.

#### Course Contents:

##### UNIT-1:

**Banking System and Structure in India:** Types of banks in operation – Role of reserve bank and GOI as regulator of banking system – Provisions of banking regulation act and reserve bank of India act.

##### UNIT-2:

**Banker and Customer:** Types of relationship between banker and customer – Bankers obligations to customers – Right of lien- Setoff- appropriation– Provisions of Negotiable Instrument Act, 1881 – Bankers legal duty of disclosure and related matters.

### UNIT-3:

**Customers` Accounts with Banks:** Opening- Operation – KYC norms and operation – Types of accounts and customers – Nomination – Settlement of death claims.

### UNIT-4:

**Banking Technology:** Home banking – ATMs- Internet banking – Mobile banking- Core Banking solutions – Debit- Credit and smart cards – EFD –RTGS.

**International Banking:** Exchange rates – Documentary letter of credit –Financing exporters and importers – ECGC policies and guarantees.

**Introduction to Insurance:** Insurable interest- Human life value concept- Elements of insurance risk – Principles of indemnity – Principles of utmost good faith- Principle of subrogation- Insurable interest – Proximate clause-Players in life and non-life insurance sector – Insurance documents –Procedure for issue – Alterations- Duplicate policy – Nomination- Assignment – Lapse and revivals- Assignment – Foreclosure.

**Types of Insurance:** Life insurance and general insurance products including module linked plans – Re-insurance – Nature of re-insurance risk –Types of re -insurance – Reinsurance agreements -Legal framework of life and general insurance – Underwriting (process and principles) –Underwriting in life insurance – Underwriting in non-life insurance Bank Assurance- Concepts – Critical issues – Functional aspects – Indian scenario – Future prospects –Insurance accounting – Financial analysis and valuations- Solvency and performance measures.

1. List out all the insurance companies operating in India in both PSU & Private space and submit the report on the same
2. List out the names of banks that have tie-ups with various insurance companies (for example – Karnataka Bank tie-up with Met Life Insurance Co.) and submit the report on the same

### Practical Components:

1. Students can Understand Advertisement & Publicity efforts done by banks using ATMs (making a checklist of the publicity material found in an ATM – preferably in a private bank ATM)
2. Students can Understand Customer Profiling aspects adopted by banks
3. Students can Understand Universal Banking & Cross Selling concepts adopted by banks
4. Study an issued insurance policy
5. Write about Third Party Administrator (TPA) in a mediclaim policy

### Reference Books:

1. Aggarwal O. P., Banking and Insurance, Publications. 7. Himalaya Publishing House, New Delhi
2. Gupta P. K, Insurance & Risk management, Himalaya Publishing House, 2011.
3. Prasad K, Nirmla, Chandradas J, Banking and Financial System, Himalaya Publishing House, Mumbai.
4. Shashidharan K Kutty, Managing Life Insurance, Prentice Hall of India.
5. Sondhi N. K, Vrinda, Management of Banking and Insurance –
6. Sunderaram and Varshney, Banking Theory, Law and practice, Sultan Chand & Sons, New Delhi.



Course Code	Duration	Course Title	L	T	P	C
BCOM14F6B20	16 weeks	INVESTMENT MANAGEMENT	2	1	0	3

#### Course Objective:

To familiarize the students with the concepts and practice of Investment Management and acquaint them with the functioning of the Indian Capital Market.

#### Course Contents:

##### UNIT-1:

**Investment:** Attributes- Economic vs Financial investment- Investment and speculation- Features of a good investment- Investment process- Financial instruments- Money market instruments- Capital market instruments- Derivatives.

##### UNIT-2:

**Securities Market:** Primary market - Factors to be considered to enter the primary market- Modes of raising funds- issue management-Pre and post issue management- Secondary market- Major players in the secondary market- Functioning of stock exchanges-Trading and settlement procedures- Leading stock exchanges in India.

Stock market indicators- Types of stock market indices- Indices of Indian stock exchanges.

**Mutual Funds:** Functions of investment companies- Classification of investment companies- Mutual fund types- Performance of mutual funds-NAV- Theory & problems.

##### UNIT-3:

**Risk and Return Concepts:** Concept of risk- Types of risk- Systematic risk- Unsystematic risk- Calculation of risk and returns- Portfolio risk and return- Expected returns of a portfolio- Calculation of portfolio risk and return- Portfolio with 2 assets- Portfolio with more than 2 assets - Theory & problems.

##### UNIT-4:

**Valuation of Securities:** Bond- Bond Features- Types of Bonds- Determinants of Interest Rates- Bond Management Strategies- Bond Valuation and Bond Duration. Preference Shares- Concept- Features- Yields - Equity shares- Concept- Valuation- Dividend Valuation models.

**Macro-Economic and Industry Analysis:** Fundamental analysis-EIC frame work- Global economy- Domestic economy- Business cycles- Industry analysis- Company analysis- Financial statement analysis- Ratio analysis- Technical analysis – Concept- Theories- Dow theory- Eliot wave theory- Charts-Types- Trend and trend reversal patterns- Mathematical indicators – Moving averages- ROC- RSI- Market indicators (problems in company analysis& technical analysis) - Theory & problems.

**Modern Portfolio Theory:** Markowitz model -Portfolio selection- Oporto module-y set- Efficient frontier - Capital asset pricing model - Basic assumptions- CAPM equation- Security market line- Extension of capital asset pricing model - Capital market line- SML vs CML- Arbitrage pricing theory-Arbitrage- Equation- Assumption- Equilibrium- APT and CAPM.

**Practical Components:**

1. A Student is expected to trade in stocks. It involves an investment of a virtual amount of Rs.10 lakhs in a diversified portfolio and manages the portfolio. At the end of the Semester the Net worth is to be assessed and marks may be given (to beat an index).
2. Student has to understand the functioning of stock exchange.
3. Students can Study of the current Bond Issues in the market and present the same in the class.
4. Analysis for select companies.4.Practice Technical Analysis.
5. Students can study the mutual funds schemes available in the market and do their Performance evaluation.

**Reference Books:**

1. Avadani V.A, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2008.
2. Bhalla V. K, Investment Management –17/e, Sultan and Chand Publisher, 2011.
3. Dhamodharan, Investment Valuation, Johnweely and sons, Johnweely and Sons, New York.
4. Donald E.Fischer & Ronald J.Jordan, Security Analysis and Portfolio Mangement, Pearsons Education (Singapore) Pvt, Ltd., New Delhi.
5. Fisher and Jordan, Security Analysis & Portfolio Management –, 6/e, Pearson Publications, 2011.
6. Kevin, Security Analysis and Portfolio Management, PHI, New Delhi.
7. Prasanna Chandra, Analysis and Portfolio Management, Tata Mc Graw Hill Co. Ltd., New Delhi.
8. Prethi Singh, Investment Management, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2005.
9. Punyavathy Pandian, Security Analysis & Portfolio Management – P Module, 2/e, Vikas Publishing House, 2005.
10. Sudhindra Bhat, Security Analysis & Portfolio Management – Excel Books.
11. Sulochana M, Investment Management, Kalyani Publishers, New Delhi,

Course Code	Duration	Course Title	L	T	P	C
BCOM14F6B30	16 weeks	<b>BANKING &amp; FINANCIAL SERVICES</b>	2	1	0	3

**Course Objective:**

To acquaint the students with innovative banking and financial services offered to meet the varied requirements of both the corporate and individual customers.

**Course Contents:****UNIT-1:**

**Banking:** Meaning and definition- Evolution of Indian banks- Types of banks -Public sector- Regional banks- Performance of public sector banks- Private sector banks- Commercial banking- Structure- Functions - Primary and secondary function- Role of commercial banks in socio- economic development - services rendered by the banks - Credit creation and deployment of funds- Bank clearing house-

Clearing procedure- Hi-tech banking- modern technology in banking- Core banking- E -banking- ATM- EFTS- RTGS- Internet banking- Mobile banking.

#### **UNIT-2:**

**Bank and Customer:** Relationship between the banker and the customer -Types of accounts and deposits- Forms of lending- Bank's obligation to customers- Documents and procedure for loan- Asset liability management in banks- Components of liabilities and components of assets- Significance of asset liability management- Purpose and objectives- ALM as co-ordinate balance sheet management- Banking instruments- Cheque - Bank draft- E-cheque - Travellers cheque - Credit card - Debit card- Concepts of universal banking.

#### **UNIT-3:**

**International Banking:** Exchange rates and forex business- Correspondent banking and NRI accounts- Letters of credit- Foreign currency loans- Facilities for exporters and importers- Role of ECGC- RBI and EXIM Bank.

#### **UNIT-4:**

**Merchant Banking:** Origin -Services rendered by merchant bankers- Functions of lead managers- SEBI guidelines for merchant bankers- Non-banking finance companies- Functions- RBI guidelines- Prudential norms.

**Housing Finance:** Types- Institutions and banks offering housing finance-Procedure and interest rates- Income tax implication- Leasing- Concept- Steps in leasing transactions- Types of lease- Legal frameworks- Advantages and disadvantages of leasing - Contents of a lease agreement - Matters on depreciation and tax- Problems in leasing- Factors influencing buy or borrow or lease decision- Hire purchasing- Concepts and features- Hire purchase agreement- Comparison of hire purchase with credit sale- Installment sale and leasing - Banks and hire purchase - Reverse mortgage -Problems related to outright purchase- Hire purchase and leasing.

**Credit Rating:** Definition and meaning-Process of credit rating of financial instruments- Rating methodology- Rating agencies- Rating symbols of different companies- Securitization of debt- Meaning- Features- Special purpose vehicle- Types of securitisable assets- Benefits of securitization- Issues in securitization- Factoring- Meaning- Definition- Functions- Types and cost of factoring forfeiting.

1. How to write and present a cheque.

#### **Practical Components:**

2. Students can study functioning of net Banking
3. Students can study the Calculation of EMI.
4. Students can study the Credit card and debit card procedure and account Statements.
5. Students can study the procedure for opening a Savings account and a Current Account.
6. Students can study the Procedure to open a Demat account and an Online
7. Students can understand the criteria to be noted to identify a true currency note.
8. Trading Account.

**Reference Books:**

1. Gordon & Natarajan, Banking Theory, Law and Practice. 22/e, Himalaya Publishing House, 2011
2. Khan M. Y, Indian Financial System, 7/e, Tata McGraw Hill, New Delhi, 2011.
3. Machiraju H. R, Merchant Banking: Principles and Practice, New Age International.
4. Pathak, Indian Financial System, Pearson Education, 3/e, 2011.
5. Srivastava, Dynamics of Financial Markets and Institutions in India, R. M, Excel Books, 2010.
6. Vasant Desai, Banks and Institutional Management, Himalaya Publishing House

Course Code	Duration	Course Title	L	T	P	C
BCOM14F6B40	16 weeks	<b>BANKING AND INSURANCE PRODUCTS</b>	2	1	0	3

**Course Objective:**

To familiarise the students about the banking and insurance products.

**Course Contents:****UNIT-1:**

**Deposit Products:** Savings bank–Current account– Demand deposits–Term deposits–Concepts of low cost deposits– Certificate of deposit –Bulk deposit.

**UNIT-2:**

**Remittance Products:** Demand draft – Travelers' cheques – Gift cheque –Mail transfer – Telegraphic transfer – Multicity cheques – EFD – RTGS.

**UNIT-3:**

**IT Products:** MICR Cheques – Channel banking – Core banking – Internet banking- Mobile banking – ATMS – Debit card – Credit card – RTGS – EFD.

**UNIT-4:**

**Loan Products:** Short term loans- long term loans – Consumer loans- Education loans – Housing loans – Business loans – Farm loans- Kisan credit cards – Corporate loans – Syndication – Micro finance.

**Life Insurance Products:** Types of insurance policies-Features of term insurance – Features of endowment assurance - Role of term and endowment in product designing –Types of life insurance policies– Annuity and pension policies – Whole life policies–Money back policies–Market-linked insurance products- Riders- Pension products- Marketing of life insurance.

**Fire Insurance**–Fundamental principles – Fire insurance contracts -Proposals fire insurance proposals – Special coverage's –Fire insurance claims.

**Motor Vehicles Insurance:** Need – Types – Factors to be considered for premium fixing –Motor insurance claims.

**Practical Components:**

1. Students can prepare a matrix on the risk cover required by an individual under Life Insurance product
2. Students can prepare a matrix on the health cover (mediclaim) insurance required by a family under general insurance product
3. Students can analyze and report "During a life time what all insurance products that an individual under life & non-life insurance would they avail"

**Reference Books:****Banking:**

1. IIBF, Principles and practices of Banking, 2/e, Macmillan, 2011.
2. Jyothsna Sethi & Nishwan Bhatia, Elements of Banking & Insurance –Prentice Hall of India, 2009.

**Insurance:**

1. Das S C., Insurance Management: Text & Cases, Sahoo,–Himalaya Publishing House, 2011.
2. Ganguly, Anand, Insurance Management, New Age International, New Delhi.
3. Gupta, P K., Fundamentals of Insurance, 2/e, Himalaya Publishing House, 2011.
4. Kaninika Mishra, Fundamentals of Insurance, Prentice Hall of India, 2010.
5. Nalini Tripathi & Prabir Pal, Insurance: Theory & Practice –, Prentice Hall of India, 2010.
6. Periswamy, Principle and Practice of insurance, Himalaya publishing House, 2011.

**Training and Placement:**

The REVA University has given utmost importance to Training and Placement to their students. A full-fledged Training and Placement Cell (TPC) is established and managed by an efficient team to handle all aspects of Internships and Placement for the students of REVA University. The prime objective of the TPC is to facilitate its graduating students and industry by providing a common platform where the prospective employer companies can identify suitable candidates for placement in their respective organization. The Training and Placement Cell organizes pre-placement training by professionals and also arranges expert talks to our students. Training and Placement Cell facilitates to career guidance and improve their employability.

The need of the hour in the field of Business, Management, Commerce and Trade is efficient leaders of repute, who can deal the real time problems with a pinch of innovation. This kept in focus, the training and Placement cell has designed the training process, which will commence from second semester along with the curriculum. Special coaching in personality development, career building, English proficiency, reasoning, puzzles, leadership, strategic management and communication skills to every student of REVA University is given with utmost care. The process involves continuous training and monitoring the students to develop their interpersonal skills that will fetch them a job of repute and to choose a proper career path.

REVA University has signed MOU's with Universities abroad and Multi National Companies for exchange programs to enhance the opportunities in the field of Commerce.

**Prominent Recruiters of the past includes**

## FACULTY PROFILE



**Dr. Himachalam Dasaraju** is a Professor and Head, School of Commerce & Dean, Faculty of Commerce & Management, REVA University. He holds a Ph.D. in Commerce (1989), Master of Philosophy (1981) and did his Master of Commerce degree (1978) from Sri Venkateswara University, Tirupathi. Professor Himachalam Dasaraju has published over **95 research papers** in refereed national and international journals and over **12 books** in the area of accounting & Finance and Entrepreneurship.

He received the **Best Teacher Award from the Andhra Pradesh Government in 2011** for his Notable Contributions in teaching and research pursuits in the Commerce discipline. He has been honored with Bharat **Jyothi Award 2013** by IIFS, New Delhi and **Award for Teaching Excellence, 2013** by Indus Foundation, USA. He is currently serving as Member of Editorial Board and reviewer for various National and International Journals.

He served **30 years** in the university as a faculty of Commerce for teaching post-graduate students and pursuing research on various issues of importance. His specialization areas of teaching and research are Accounting & Finance, Entrepreneurship, Consumer affairs and Corporate Governance, Security Market and International Financial Management. He has successfully guided around **25 researchers** for their Doctoral degrees (Ph. Ds) and 8 for M. Phil degrees. He completed successfully **10 major research projects** and one project is in progress funded by various funding agencies like UGC, ICSSR, Ministry of Social Justice and Empowerment, Govt. of India.

He is the recipient of **Social Scientist Award under Indo-French Cultural Exchange Programme** jointly by Govt. of India and France in 2003. He is also **Commonwealth Fellowship** awardee under which he visited Essex Business School, University of Essex, UK for 6 months in 2008-09. At present he is the **Visiting Professor at University of Essex, UK**. He got his second term as Visiting Professor and will continue in the position up to 2015. He visited Bordeaux, France (1999), (2007), Paris, France (2003), (2005), (2006), and (2007), Brussels, Belgium (2003), Singapore (2004), Bali, Indonesia (2005), Malaysia (2005), Bangkok, Thailand (2006), Netherlands (2006), Colchester, UK (2008), (2009), (2011), Naples & Rome, Italy (2011), Southampton, UK (2013) for various academic and research purposes. Prof. H. Dasaraju has been awarded **Emeritus Professorship** (2014-15 – 2015-16) by the University Grants Commission, New Delhi. (See CV). (Mobile No. 8951264039, Email ID: dhchalam@gmail.com)



**Dr. M. Subramanyam**, Assistant Professor, School of Commerce did his M.Com in 2008 and Ph.D. in 2013 from Sri Venkateswara University, Tirupati. His area of interest are Accounting and Finance, and corporate Governance. He worked as Accounting payable officer in Siemens, Bangalore for 2 years, and as Guest Faculty in Sri Venkateswara University and Sri Padmavathi Mahila Visvavidyalayam 2 more years and Head department of Management Studies in Seshachala Institute of Management Studies for 1 year prior to joining as Assistant Professor in School of Commerce, REVA University. To his credit, 8 articles published in National and International Journals. He has attended and presented papers in 4 International Conferences and 13 National Seminars/conferences. He has participated in 2 faculty development programs. He is having international collaboration with Prof. Collins Ntim and Prof. Soobaroyen Teerooven of Southampton Business School Southampton University UK and one joint collaborative research project is under progress. (Mobile No 8792541610 Email ID: drmutyala2013@gmail.com)



**Dr. Vani Ramesh**, is working as Asst. Professor, School of Commerce and Management, Reva University. She holds Ph.D. in Management, (Ph.D in Commerce), Masters of Philosophy, Masters in Business Administration, and Masters in Commerce. She has 8 years of Corporate Exposure and was associated with reputed Institutions for 8 years. She is a recipient of Presidents award for the best presidency and many gold and silver medals in academics and extra-curricular activities. She has authored a book on HRM for BBM under Bangalore University. She has published 15 articles in National and International journals and presented papers in National and International seminars and conferences in the areas of HRM, Marketing and General Management.

She is a member of Editorial Board for PJ Journals, New Delhi, Member of NHRD and member of Association of Indian Universities.





**Mrs. Rajeevi Nayak**, is currently Assistant Professor in School of Commerce, REVA University. She holds M.Com, MBA(Finance), M.Phil degrees and presently pursuing Ph.D in Commerce from Bharatiyar University, Coimbatore. She has 15 years of teaching experience and worked in various institutions including Dr.A.V.Baliga College of Commerce, Kumta, SDM College, Honavar and Presidency College, Bangalore. She has participated in different National Seminars. Besides teaching she had taken up Entrepreneurship Activities by being an 'Education Partner' of 'Tally India Pvt.Ltd.,(TIPL)' for a period of 5 years. She has been awarded as 'Tally Certified Professional' by TIPL to educate 'Tally' an Accounting Software. She has also served in the capacity of Co-ordinator of BBA in SDM College, Honavar(Uttara Kannada District). She was a Co-Ordinator for oral coaching center of ICWAI for CAT( Certified Accounting Technician) Course in Honavar(U.K.). She is also Co-Author of a book 'E. Business & Accounting' Puublished by SywardPublication. (Mobile No.9342488639, Email ID rajeevink912@gmail.com)



**Mrs. Geethanjali. G**, Assistant Professor possesses M Com from Mount Carmel College, Bangalore and she is specialized in Cost Accounting, Taxation. Currently Pursuing M Phil from Madurai Kamaraj University is UGC-NET-EFL qualified. She has 13 years of teaching experience in St. Annes Degree College and Presidency College, Bangalore. She has officiated as Head of the Dept. of Commerce & Management in Presidency College. She has also served as Chief Superintendent for Bangalore University Examinations and has been actively coordinating Rotaract Club and Samarpan Social service club in organizing Social outreach programs. She has received awards for contributing 100% results in the department of Commerce & Management in Presidency College. Ms. Geethanjali is known for her good communication, interpersonal skills and counseling Skills. (Mobile No. 9880504416, Email ID: anjaliraj20@yahoo.co.in)



**Ms.Yamuna Sastry**, Assistant Professor in Commerce posses M Com from Jain University, Bangalore and Diploma in Business Administration from Bangalore University. Before joining REVA University, Ms. Yamuna Sastry served as Senior Consultant in KPMG's Advisory Services for nearly 3 years. She has experience in Auditing and Project Management. She served in project management stream by addressing vulnerabilities for underlying business critical applications for Shell (Oil and Natural Gas Industry). Prior to this project, she was involved in a number of Internal Audit assignments. She along with her team has executed project assignments relating to Banking and Financial services, manufacturing and technology solutions of several clients like Emerson, Century Link, Motorola, Accenture including Fortune 500 Companies. She was also part of Training team for the campus fresher's for 2012-2013 and 2013-2014 batch of KPMG's Advisory Services. She was awarded "Spot-Award" in recognition of excellence in performance during FY 2012-13. She is an active member in Rural Education and Soft Skill Development Program. (Phone Number 9739885822, Email ID: yamunasastry@gmail.com)



**Mr. Nagendra S.M**, Alumini of REVA Group of Educational Institutions is an Assistant Professor, at REVA University. He holds M.Com and MBA degrees and has qualified UGC – NET. His primary areas of interest are Marketing and Entrepreneurship. One of the top 5 finalist among 1100 participants from the country in the National level event "**Chanakaya**", conducted by MMA(Madras Management Association) during 2010, for the selection of Best Management Student of the year. He was selected as one of the delegates for G20 Summit India Dialogue Series. **He has also won Best Paper award at National Level Paper presentations.** (Email: nagendra@revainstitution.org mobile no: 9742056799).



## FIRST SEMESTER CALENDAR 2014-2015

	Week	MON	TUES	WED	THR	FRI	SAT	SUN	Description of calendar
Study Weeks				9 July	10 July	11 July	12 July	13 July	Commencement of Classes at 9.30 a.m. Introduction of teachers, students and overview of the B Com program.  Inauguration of the commencement of B Com program
	1	14 July	15 July	16 July	17 July	18 July	19 July	20 July	
	2	21 July	22 July	23 July	24 July	25 July	26 July	27 July	
	3	28 July	29 July	30 July	31 Aug	1 Aug	2 Aug	3 Aug	
	4	4 Aug	5 Aug	6 Aug	7 Aug	8 Aug	9 Aug	10 Aug	Allocation of topics for Assignment / Seminar for C1
	5	11 Aug	12 Aug	13 Aug	14 Aug	15 Aug	16 Aug	17 Aug	Submission of Assignments
	6	18 Aug	19 Aug	20 Aug	21 Aug	22 Aug	23 Aug	24 Aug	Presentation of Seminar papers
	7	25 Aug	26 Aug	27 Aug	28 Aug	29 Aug	30 Aug	31 Aug	
	8	1 Sep	2 Sep	3 Sep	4 Sep	5 Sep	6 Sep	7 Sep	Mid-term Test(C1) – Units 1 & 2
	9	8 Sep	9 Sep	10 Sep	11 Sep	12 Sep	13 Sep	14 Sep	Display of results of C1 and submission of marks sheets to the Registrar (Evaluation)
	10	15 Sep	16 Sep	17 Sep	18 Sep	19 Sep	20 Sep	21 Sep	Allocation of topics for Assignment / Seminar for C2
	11	22 Sep	23 Sep	24 Sep	25 Sep	26 Sep	27 Sep	28 Sep	Submission of Assignments
	12	29 Sep	30 Sep	1 Oct	2 Oct	3 Oct	4 Oct	5 Oct	
	13	6 Oct	7 Oct	8 Oct	9 Oct	10 Oct	11 Oct	12 Oct	Presentation of Seminar papers
	14	13 Oct	14 Oct	15 Oct	16 Oct	17 Oct	18 Oct	19 Oct	
	15	20 Oct	21 Oct	22 Oct	23 Oct	24 Oct	25 Oct	26 Oct	
Preparatory Weekd	16	27 Oct	28 Oct	29 Oct	30 Oct	31 Oct	1 Nov	2 Nov	
	17	3 Nov	4 Nov	5 Nov	6 Nov	7 Nov	8 Nov	9 Nov	
	18	10 Nov	11 Nov	12 Nov	13 Nov	14 Nov	15 Nov	16 Nov	Mid-term Test(C1) – Units 3 & 4
Exam Weeks	19	17 Nov	18 Nov	19 Nov	20 Nov	21 Nov	22 Nov	23 Nov	Closure of First Semester Classes and Preparatory for Semester end Examination( C3)
	20	24 Nov	25 Nov	26 Nov	27 Nov	28 Nov	29 Nov	30 Nov	Commencement of First Semester end Examination (C3)  Commencement of Central Evaluation of Answer scripts of semester end Examination
Vacation Semester Break	21	1 Dec	2 Dec	3 Dec	4 Dec	5 Dec	6 Dec	7 Dec	Last day of First Semester Examination  Closure of Evaluation of Semester end Examination answer scripts  Consolidation of marks and preparation of marks sheets  Vacation for Students
	22	8 Dec	9 Dec	10 Dec	11 Dec	12 Dec	13 Dec	14 Dec	Announcement of Results and Distribution of Provisional marks sheets to students  Submission of Applications by students for revaluation, re-totaling, photocopy of answer scripts, if any  Commencement of Internship Project
	23	15 Dec	16 Dec	17 Dec	18 Dec	19 Dec	20 Dec	21 Dec	
	24	22 Dec	23 Dec	24 Dec	25 Dec	26 Dec	27 Dec	28 Dec	
	25	29 Dec	30 Dec	31 Dec	1 Jan	2 Jan	3 Jan	4 Jan	
	26	5 Jan	6 Jan	7 Jan	8 Jan	9 Jan	10 Jan	11 Jan	
	27	12 Jan	13 Jan	14 Jan	15 Jan	16 Jan	17 Jan	18 Jan	
Next Semester	28	19 Jan							Commencement of second semester

**Note:** I. Internship Project from Dec 13th to Jan 13th 2015.

**Note:** II. 29 July , (Ramazan) Aug 15, (Independence Day), Aug 29th Friday, (Ganesh Chaturthi), Sep 24th,( Mahalaya Amavasya), Oct 2nd Gandhi Jayanti, Oct 3rd (Ayudha Pooja), Oct 4th (Vijayadashami), Oct 8th, (Valmiki Jayanti), Oct 22nd (Naraka Chaturdasi), Oct 24th, (Balipadyami), Nov 1st, (Rayotsava Day), Nov 4th, (Muharram), Nov 8th, (Kanakadasa Jayanti), Dec 25th (Christmas),

## SECOND SEMESTER CALENDAR 2014-2015

	Week	MON	TUES	WED	THR	FRI	SAT	SUN	Description of calendar
Study Weeks	1	19 Jan	20 Jan	21 Jan	22 Jan	23 Jan	24 Jan	25 Jan	Commencement of Classes of Second Semester
	2	26 Jan	27 Jan	28 Jan	29 Jan	30 Jan	31 Jan	1 Feb	
	3	2 Feb	3 Feb	4 Feb	5 Feb	6 Feb	7 Feb	8 Feb	
	4	9 Feb	10 Feb	11 Feb	12 Feb	13 Feb	14 Feb	15 Feb	Allocation of topics for Assignment / Seminar for C1
	5	16 Feb	17 Feb	18 Feb	19 Feb	20 Feb	21 Feb	22 Feb	Submission of Assignments
	6	23 Feb	24 Feb	25 Feb	26 Feb	27 Feb	28 Feb	1 March	Presentation of Seminar papers
	7	2 March	3 March	4 March	5 March	6 March	7 March	8 March	
	8	9 March	10 Mar	11 Mar	12 Mar	13 Mar	14 Mar	15 Mar	Mid-term Test(C1) – Units 1 & 2
	9	16 Mar	17 Mar	18 Mar	19 Mar	20 Mar	21 Mar	22 Mar	Display of results of C1 and submission of marks sheets to the Registrar (Evaluation)
	10	23 Mar	24 Mar	25 Mar	26 Mar	27 Mar	28 Mar	29 Mar	Allocation of topics for Assignment / Seminar for C2
	11	30 Mar	31 Mar	1 April	2 April	3 April	4 April	5 April	Submission of Assignments
	12	6 April	7 April	8 April	9 April	10 April	11 April	12 April	Presentation of Seminar papers
	13	13 April	14 April	15 April	16 April	17 April	18 April	19 April	
	14	20 April	21 April	22 April	23 April	24 April	25 April	26 April	
	15	27 April	28 April	29 April	30 April	1 May	2 May	3 May	
	16	4 May	5 May	6 May	7 May	8 May	9 May	10 May	
	17	11 May	12 May	13 May	14 May	15 May	16 May	17 May	
	18	18 May	19 May	20 May	21 May	22 May	23 May	24 May	Mid-term Test(C1) – Units 3 & 4
Preparatory Weekd	19	25 May	26 May	27 May	28 May	29 May	30 May	31 May	Display of results of C2 and Submission of mark sheets of C2 to the Registrar (Evaluation)  Closure of Second Semester Classes and Preparatory for Semester end Examination (C3)
Exam Weeks	20	1 June	2 June	3 June	4 June	5 June	6 June	7 June	Commencement of Second Semester end Examination (C3)  Commencement of Central Evaluation of Answer scripts of semester end Examination
Vacation Semester Break	21	8 June	9 June	10 June	11 June	12 June	13 June	14 June	Last day of Second Semester Examination  Closure of Evaluation of Semester end Examination answer scripts  Consolidation of marks and preparation of marks sheets  Vacation for Students
Internship Project	22	15 June	16 June	7 June	18 June	19 June	20 June	22 June	Announcement of Results and Distribution of Provisional marks sheets to students  Submission of Applications by students for revaluation, re-totalling, photocopy of answer scripts, if any  Commencement of Internship Project
	23	23 June	24 June	14 June	26 June	27 June	28 June	29 June	
	24	30 June	1 July	22 June	3 July	4 July	5 July	6 July	
	25	6 July	7 July	29 June	9 July	10 July	11 July	12 July	
	26	13 July	14 July	6 July	16 July	17 July	18 July	19 July	
	27	20 July	21 July	12 July	23 July	24 July	25 July	26 July	
Next Semester	28	27 July	28 July	19 July	30 July	31 July			Commencement of third semester

**Note: I.** Internship Project from June 20th to July 20th 2015.

**Note: II.** Jan 26, (Republic day), Feb 17 (Maha Sivaratri), march 6 (Holi), April 2 (Mahvir jayanthi), April 3 (Good Friday), April 14 (Ambedkar Jayathi) may 1 (may day), may 3 (Buddha purnima).

## Time Table for First Semester

W.E.F

	8.30-9.30	9.30-10.30		10.45-11.45	11.45-12.45		1.30-2.30	2.30-3.30	3.30-4.30
Mon			T E A  B R E A K			L U N C H  B R E A K			
Tue									
Wed									
Thu									
Fri									
Sat									

Subject Code	Subject	Faculty Members

## Time Table for Second Semester

W.E.F

	8.30-9.30	9.30-10.30		10.45-11.45	11.45-12.45		1.30-2.30	2.30-3.30	3.30-4.30
Mon			T E A  B R E A K			L U N C H  B R E A K			
Tue									
Wed									
Thu									
Fri									
Sat									

Subject Code	Subject	Faculty Members

## SELF APPRAISAL

### I. Letter / Phone Calls

Important Letters received	Important Letters written	Important Phone Calls received/made

### II. Library Work

Subject Code	Subject	Faculty Members

### III. Performance in Tests

Component	Subject Code	Good	Satisfactory	Must Improve
Sem1 C1				
Sem1 C2				
Sem1 C3				
Sem2 C1				
Sem2 C2				
Sem2 C3				

#### IV. Attendance Information

[illegible]

NCC : Number of Classes Conducted

NCA : Number of Classes Attended

## V. Sports and Games Information

## **VI. Extracurricular Activities Information**

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## **VII. Important Notes**


## **VIII. Personal Notes**


## **DO'S AND DON'TS**

### **DO'S**

1. Maintain discipline and respect the rules and regulations of the university
2. Be regular and punctual to classes
3. Study regularly and submit assignments on time
4. Be respectful to your colleagues/friends and hostel staff/management.
5. Read the notice board (both at your college and the hostel) regularly.
6. Utilize your Personal Computer for educational purpose only.
7. Follow the code of conduct.
8. Visit Health Center on the campus whenever you are unwell.
9. Be security conscious and take care of your valuables especially Cash, Mobile Phones, Laptop and other valuables.
10. Carry your valuables along with you whenever you proceed on leave/vacation.
11. Use electric appliances, lights and water optimally.
12. Keep the campus clean and hygienic.

### **DON'TS**

1. Ragging inside / outside the campus.
2. Possession of Fire arms and daggers etc.
3. Use of Alcohols, Toxic drugs, sheesha, gutkha and hashish/heroin etc.
4. Use of Crackers, explosives and ammunition etc.
5. Smoking and keeping any kind of such items.
6. Misusing college & hostel premises/facilities for activities other than studies.
7. Playing loud music in the room which may disturb studies of colleagues / neighbours.
8. Making noise and raising slogans.
9. Keeping electrical appliances, other than authorized ones.
10. Involvement in politics, ethnic, sectarian and other undesirable activities.
11. Proxy in any manner.
12. Use of mobiles in the classrooms.

Note: 1. Rules are revised / reviewed as and when required.  
2. Healthy suggestions are welcome for betterment of Institution