

REVA GROUP OF EDUCATIONAL INSTITUTIONS

REVA University

REVA Institute of Technology and Management

REVA Institute of Science and Management

REVA Institute of Management Studies, Ganganagar

REVA Institute of Education, Ganganagar

REVA First Grade College, Sanjaynagar

REVA Independent PU College, Kattigenahalli

REVA Independent PU College, Ganganagar

REVA Independent PU College, Sanjaynagar

Rukmini Knowledge Park
Kattigenahalli, Yelahanka,
Bengaluru – 560064, INDIA

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www.reva.edu.in

**SCHOOL OF
COMMERCE**

B.COM (HONORS)

HAND BOOK

Rukmini Educational
Charitable Trust

OUR VISION

REVA University aspires to become an innovative university by developing excellent human resources with leadership qualities, ethical and moral values, research culture and innovative skills through higher education of global standards.

OUR MISSION

1. To create excellent infrastructure facilities and state- of- the -art laboratories and incubation centers .
 2. To provide student-centric learning environment through innovative pedagogy and educational reforms.
 3. To encourage research and entrepreneurship through collaborations and extension activities.
 4. To promote industry-institute partnerships and share knowledge for innovation and development.
 5. To organize social development programs for knowledge enhancement in thrust areas.
 6. To enhance leadership qualities among youth, to enrich personality traits and promote patriotism and moral values;
-

BROAD OBJECTIVES

1. Creation, preservation and dissemination of knowledge and attainment of excellence in different disciplines.
2. Smooth transition from teacher - centric focus to learner - centric processes and activities.
3. Performing all the functions of interest to its major constituents like faculty, staff, students and society to reach leadership positions.
4. Developing a sense of ethics in the University community, making it conscious of its obligations to society and the nation.
5. Accepting the challenges of globalization to offer high quality education and other services in a competitive manner.

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 Teaches/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.
 13. Use decent dressing.
-

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 ammUNIT - ion 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 academic areas.

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



REVA
UNIVERSITY

Bengaluru, India

SCHOOL OF COMMERCE

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MESSAGE FROM THE HON'BLE CHANCELLOR

Dr. P. Shyama Raju

Chancellor
REVA University

**"Education is the most powerful weapon which you can use to change the world."
- Nelson Mandela.**

There was a time when survival depended on just the realization of physiological needs. We are indeed privileged to exist in a time when 'intellectual gratification' has become indispensable. Information is easily attainable for the soul that is curious enough to go look for it. Technological boons enable information availability anywhere anytime. The difference, however, lies between those who look for information and those who look for knowledge.

It is deemed virtuous to serve seekers of knowledge and as educators it is in the ethos at REVA University to empower every learner who chooses to enter our portals. Driven by our founding philosophy of 'Knowledge is power', we believe in building a community of perpetual learners by enabling them to look beyond their abilities and achieve what they assumed impossible.

India has always been beheld as a brewing pot of unbelievable talent, acute intellect and immense potential. All it takes to turn those qualities into power is a spark of opportunity. Being at a University is an exciting and rewarding experience with opportunities to nurture abilities, challenge cognizance and gain competence.

For any University, the structure of excellence lies in the transitional abilities of its faculty and its facility. I'm always in awe of the efforts that our academic board puts in to develop the team of subject matter experts at REVA. My faculty colleagues understand our core vision of empowering our future generation to be ethically, morally and intellectually elite. They practice the art of teaching with a student-centered and transformational approach. The excellent infrastructure at the University, both educational and extra-curricular, magnificently demonstrates the importance of ambience in facilitating focused learning for our students.

A famous British politician and author from the 19th century - Benjamin Disraeli, once said 'A University should be a place of light, of liberty and of learning'. Centuries later this dictum still inspires me and I believe, it takes team-work to build successful institutions. I welcome you to REVA University to join hands in laying the foundation of your future with values, wisdom and knowledge.

Vice-Chancellor's Message

The last two decades have seen a remarkable growth in higher education in India and across the globe. The move towards inter-disciplinary studies and interactive learning have opened up several options as well as created multiple challenges. India is at a juncture where a huge population of young crowd is opting for higher education. With the tremendous growth of privatization of education in India, the major focus is on creating a platform for quality in knowledge enhancement and bridging the gap between academia and industry.



A strong believer and practitioner of the dictum "Knowledge is Power", REVA University has been on the path of delivering quality education by developing the young human resources on the foundation of ethical and moral values, while boosting their leadership qualities, research culture and innovative skills. Built on a sprawling 45 acres of green campus, this 'temple of learning' has excellent and state-of-the-art infrastructure facilities conducive to higher teaching-learning environment and research. The main objective of the University is to provide higher education of global standards and hence, all the programs are designed to meet international standards. Highly experienced and qualified faculty members, continuously engaged in the maintenance and enhancement of student-centric learning environment through innovative pedagogy, form the backbone of the University.

All the programs offered by REVA University follow the Choice Based Credit System (CBCS) with Outcome Based Approach. The flexibility in the curriculum has been designed with industry-specific goals in mind and the educator enjoys complete freedom to appropriate the syllabus by incorporating the latest knowledge and stimulating the creative minds of the students. Bench marked with the course of studies of various institutions of repute, our curriculum is extremely contemporary and is a culmination of efforts of great think-tanks - a large number of faculty members, experts from industries and research level organizations. The evaluation mechanism employs continuous assessment with grade point averages. We believe

sincerely that it will meet the aspirations of all stakeholders – students, parents and the employers of the graduates and postgraduates of Reva University.

At REVA University, research, consultancy and innovation are regarded as our pillars of success. Most of the faculty members of the University are involved in research by attracting funded projects from various research level organizations like DST, VGST, DBT, DRDO, AICTE and industries. The outcome of the research is passed on to students through live projects from industries. The entrepreneurial zeal of the students is encouraged and nurtured through EDPs and EACs.

REVA University has entered into collaboration with many prominent industries to bridge the gap between industry and University. Regular visits to industries and mandatory internship with industries have helped our students become skilled with relevant to industry requirements. Structured training programs on soft-skills and preparatory training for competitive exams are offered here to make students more employable. 100% placement of eligible students speaks the effectiveness of these programs. The entrepreneurship development activities and establishment of “Technology Incubation Centers” in the University extend full support to the budding entrepreneurs to nurture their ideas and establish an enterprise.

With firm faith in the saying, “Intelligence plus character –that is the goal of education” (Martin Luther King, Jr.), I strongly believe REVA University is marching ahead in the right direction, providing a holistic education to the future generation and playing a positive role in nation building. We reiterate our endeavor to provide premium quality education accessible to all and an environment for the growth of over-all personality development leading to generating “GLOBAL PROFESSIONALS”. Welcome to the portals of REVA University!

Dr. S. Y. Kulkarni
Vice-Chancellor
REVA University

PREFACE

The B. Com (Honors) program is designed keeping in view the current situation and possible future developments, both at national and global levels. This course is designed to give greater emphasis on core commerce and trade. There are ample number of courses providing knowledge in specialized areas of finance, accounting, taxation, banking, insurance, etc. facilitating students to choose specialized areas of their interest. Adequate attention is given to provide students the basic concepts.

Commerce and Trade have today gained key place in global environment. The communication and technology revolution, socio-economic and political changes led to global marketing have brought in greater transformation in the global market. The trends like e-banking, e-commerce, web marketing etc., have made enormous impact on the business environment. The wings of study of commerce thus have spread beyond imagination. Hence the structure of the B Com degree programme has undergone a face-lift with the introduction of subjects from computer application, internet, communication and such other areas apart from keeping righteousness of core commerce subjects.

The B.Com - Industry Integrated program of REVA University 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 studies, Indian Constitution and Disaster management.

Thus students in Commerce have the flexibility to broaden their horizons in computer, internet, communication and such several streams of subjects related industries, commerce, banking and trade apart from the core subjects of study. The program is thus designed to expose students to various subjects having applications in business, commerce and trade through outcome based teaching and learning process which emphasizes practical exposure rather than memorization. The internships and projects in the area of accounting, financial services, banking, community services, being part of the curriculum the program will certainly provide students the experience of practical exposure in working environment. Several add on courses in different areas of commerce, management, business analytics etc., bring added advantages to students. A variety of activities such as case studies seminars, interaction with industries, cultural activities and social activities are in place to shape the all-round development of students.

The benefits of choosing B Com (Honors) program at REVA University are:

- Flexibility to choose various fields upon graduation.
- Opportunity to work on live problems.
- Opportunity to work on business, commerce, marketing and such other related areas.
- Opportunity to be entrepreneurs with greater confidence.

I am sure the students choosing B Com (Honors) in REVA University will enjoy the curriculum, teaching and learning environment, the vast infrastructure and the experienced teachers involvement and guidance. We will strive to provide all needed comfort and congenial environment for their studies. I wish all students pleasant stay in REVA and grand success in their career.

Prof. Shubha A
Director

SCHOOL OF COMMERCE

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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. **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, Architecture, Commerce, Management, Education, Law and 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 Dr. 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 notch educational institutions was born of the philanthropic instincts of Dr. 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 PhD degrees. REVA has well qualified experienced teaching faculty of whom majority are doctorates. The faculty is supported by committed administrative and technical staff. Over 11,000 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 has been established under the REVA University Act, 2012 of Government of Karnataka and notified in Karnataka State Gazette No. 80 dated 27th February, 2013. The University is empowered by UGC to award degrees any branch of knowledge under Sec.22 of the UGC Act. The University is a Member of Association of Indian Universities, New Delhi. The main objective of the University is to prepare students with knowledge, wisdom and patriotism to face the global challenges and become the top leaders of the country and the globe in different fields.

REVA University located in between Kempegowda International Airport and Bangalore city, has a sprawling green campus spread over 45 acres of land and equipped with state-of-the-art infrastructure that provide conducive environment for higher learning and research. The REVA campus has well equipped laboratories, custom-built teaching facilities, fully air-conditioned library and central computer centre facilitating conducive environment for studies, research and overall personality development. The unique feature of REVA campus is the largest residential facility for students, faculty members and supportive staff.

The University is presently offering 23 Post Graduate Degree programs, 20 Degree and PG Degree programs in various branches of studies and has 12000+ students studying in various branches of knowledge at graduate and post graduate level and 302 Scholars pursuing research leading to PhD in 18 disciplines. It has 800+ well qualified, experienced and committed faculty members of whom majority are doctorates in their respective areas and most of them are guiding students pursuing research leading to PhD.

The programs being offered by the REVA University are well planned and designed after detailed study with emphasis on 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 to respective job environment has been given while designing the curricula. The Choice Based Credit System and Continuous Assessment Graded 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 the 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.

REVA University recognizing the fact that research, development and innovation are the important functions of any university has established an independent Research and Innovation division headed by a senior professor as Dean of Research and Innovation. This division facilitates all faculty members and research scholars to undertake innovative research projects in engineering, science & technology and other areas of study. The interdisciplinary-multidisciplinary research is given the top most priority. The division continuously liaisons between various funding agencies, R&D Institutions, Industries and faculty members of REVA University to facilitate undertaking innovative projects. It encourages student research projects by forming different research groups under the guidance of senior faculty members.

The REVA University has also given utmost importance to develop the much required skills through variety of training programs, industrial practice, case studies and such other activities that induce the said skills among all students. A full-fledged Career Counseling and Placement (CCP) with world class infrastructure, headed by a dynamic experienced Professor & Dean, and supported by well experienced Trainers, Counselors and Placement Officers.

The University also has University-Industry Interaction and Skill Development Centre headed by a Senior Professor & Director facilitating skill related training to REVA students and other unemployed students. REVA University has been recognised as a Centre of Skill Development and Training by NSDC (National Skill Development Corporation) under Pradhan Mantri Kaushal Vikas Yojana. The Centre conducts several add-on courses in challenging areas of development. It is always active in facilitating student's variety of Skill Development Training programs.

The University has collaborations with industries, universities abroad, research institutions, corporate training organizations, and Government agencies such as Florida International University, Oklahoma State University, Western Connecticut University, University of Alabama, Huntsville, Oracle India Ltd, Texas Instruments, Nokia University Relations, EMC², VMware, SAP, Apollo etc, to facilitate student exchange and teacher-scholar exchange programs and conduct training programs. These collaborations with foreign universities also facilitates students to study some of the programs partly in REVA University and partly in foreign universities, viz, M.S in Computer Science one year in REVA University and one year in the University of Alabama, Huntsville, USA.

The University has also given greater importance to quality in education, research, administration and all activities of the university. Therefore, it has established an independent Internal Quality division headed by a senior Professor as Dean of Internal Quality. The division works on planning, designing and developing different quality tools, implementing them and monitoring the implementation of these quality tools. It

concentrates on training entire faculty to adopt the new tools and implement their use. The division further works on introducing various examination and administrative reforms.

To motivate the youth and transform them to become innovative entrepreneurs, successful leaders of tomorrow and committed citizens of the country, REVA organizes interaction between students and successful industrialists, entrepreneurs, scientists and such others from time to time. As a part of this exercise great personalities such as Bharat Ratna Prof. C. N. R. Rao, a renowned Scientist, Dr. N R Narayana Murthy, Founder and Chairman and Mentor of Infosys, Dr. K Kasturirangan, Former Chairman ISRO, Member of Planning Commission, Government of India, Dr. Balaram, Former Director IISc., and noted Scientist, Dr. V S Ramamurthy, Former Secretary, DST, Government of India, Dr. V K Aatre, noted Scientist and former head of the DRDO and Scientific Advisor to the Ministry of Defence Dr. Sathish Reddy, Scientific Advisor, Ministry of Defence, New Delhi and many others have accepted our invitation and blessed our students and faculty members by their inspiring addresses and interaction.

As a part of the effort in motivating and inspiring youth of today, REVA University also has instituted awards and prizes to recognize the services of teachers, researchers, scientists, entrepreneurs, social workers and such others who have contributed richly for the development of the society and progress of the country. One of such award instituted by REVA University is 'Life Time Achievement Award' to be awarded to successful personalities who have made mark in their field of work. This award is presented on occasion of the "Founders' Day Celebration" of REVA University in presence of dignitaries, faculty members and students gathering and the first "REVA Life Time Achievement Award" for the year 2015 has been awarded to Shri. Kiran Kumar, Chairman ISRO on the occasion of Founder's Day Celebration, 6th January, 2016 and the second "REVA Life Time Achievement Award" for the year 2016 has been awarded to Shri. Shekhar Gupta, renowned Journalist and Padma Shree Shri Ignace Tirkey, Former Indian Hockey Player & Captain on the occasion of Founder's Day Celebration, 6th January, 2017.

REVA University is keen in promoting sports and cultural activities to inculcate cultural, traditional, ethical and moral values among our students. It has well planned sports facility with cricket ground, running track & variety of indoor and outdoor sports activities, facilities for cultural programs. Recently a music hall with all necessary gadgets / instruments has been established to promote cultural interest among students. REVA organises various cultural programs throughout the academic year. During such cultural events the students are given opportunities to unfold their hidden talents and motivate them to contribute innovative ideas for the progress of the society. One of such cultural events is REVAMP conducted every year. The event not only gives opportunities to students of REVA but also students of other Universities and Colleges. During three days of this mega event students participate in debates, quizzes, group discussion, seminars, exhibitions and variety of cultural events. Another important event is 'Shubha Vidaaya' - Graduation Day for the final year students of all the programs, wherein, the outgoing students are felicitated and are addressed by eminent personalities to take their future career in a right spirit, to be the good citizens and dedicate themselves to

serve the society and make a mark in their respective spheres of activities. During this occasion, the students who have achieved top ranks and won medals and prizes in academic, cultural and sports activities are also recognised by distributing awards and prizes. The founders have also instituted medals and prizes for sports achievers every year. The physical education department conducts regular yoga classes everyday to students, faculty members, administrative staff and their family members and organises yoga camps for villagers around.

Recognizing the fast growth of the university and its quality in imparting higher education, the BERG (Business Excellence and Research Group), Singapore has awarded BERG Education Award 2015 to REVA University under Private Universities category. The University has also been honored with many more such honors and recognitions.

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, 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

- 1. Belverd E. Needles, Jr.**
Ernst & Young Distinguished Professor of Accounting, EY Distinguished
Professor of Accountancy Editor, Accounting Instructors' Report (AIR) School of Accountancy & MIS,
DePaul University, Chicago USA.
- 2. Shri. Ananthakrishna**
Executive Chairman, Karnataka Bank Ltd, Mahaveer Circle,
Kankanady Mangalore - 575002
- 3. Rajendra P. Srivastava**
Ernst & Young Distinguished Professor and Director
Ernst & Young Center for Auditing Research and Advanced Technology School of Business, The University
of Kansas Lawrence, Kansas 66045
- 4. Prof. Shahzad Uddin,**
Director, Essex Accounting Centre, Essex Business School,
University Of Essex Colchester, UK.
- 5. Prof. Jacques Richard,**
Profess of Accounting, University of Dauphine, Paris, France.
- 6. Dr. Teerooven Soobaroyen**
Reader in Accounting, Centre for Research in Accounting
,Accountability and Governance, School of Management,
Faculty of Business and Law
University of Southampton, Highfield, Southampton, SO17, UK
- 7. Dr Collins Ntim** - BSc, MSc, MRes, PhD, PGCTHE, FHEA.
Professor of Accounting & Finance, Department of Accountancy
University of Huddersfield,UK
- 8. Prof. P. Murali**
Former Vice –Chancellor, Sri Venkateswara University, Tirupati-AP.
- 9. Prof. Sridhar Seshadri**
Senior Associate Dean, Faculty and Research
Indian School of Business, Gachibowli, Hyderabad - 500032
- 10. Dr. M. Thiripalraju**
Director, Indian Institute of Capital Markets
Sakal Bhavan Marg, CBD Belapur, Navi Mumbai - 400 614.
- 11. Prof. K.V Rao**
Vice-Chancellor. Acharaya Nagarjuna University, Guntur - AP
- 12. Dr. Shanthi S K**
Chair Professor - Union Bank Center for Banking Excellence, Greta Lakes University, Chennai--6303102
- 13. Mr. Nagaraj Kulkarni**
Director, Compgece Bangalore
- 14. Reshma Srinivasan,**
Founder and Managing Director, WeCare Learning Private Limited
901, Senswe Block, Elan Homes, Sarjapur Road, Bangalore – 560 035.

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.

Summary of REVA University Regulations for Choice Based Credit System (CBCS) and Continuous Assessment Grading Pattern (CAGP) for Three Years Graduate Degree Programs, 2016

1. Teaching and Learning Process:

The teaching & 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 participatory discussion / self study/ desk work/ brief seminar presentations by students and such other novel methods that make a student to absorb and assimilate more effectively the contents delivered in the Lecture classes.

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.

2. Courses of Study and Credits

- a. The study of various subjects in B Com degree program is grouped under various courses. Each of these courses carries credits which are based on the number of hours of teaching and learning.
- b. 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 or a three hour session of T / P amounts to 2 credits** over a period of one Semester of 16 weeks for teaching-learning process.
- c. **The total duration of a semester is 20 weeks inclusive of semester-end examination.**
- d. **A course shall have either or all the four components.** That means a course may have only lecture component, or only practical component or combination of any two or all the three components.
- e. The total credits earned by a student at the end of the semester upon successfully completing the course are **L + T + P. The credit pattern of the course is indicated as**
L: T: P

Different **Courses of Study** are labeled and defined as follows:

a. Core Course:

A course which should compulsorily be studied by a candidate as a core-requirement is termed as a Core course. The CORE courses of Study are of THREE types, viz – (i) Foundation Course, (ii) Hard Core Course, and (iii) Soft Core Course.

b. Foundation Course (FC):

The foundation Course is a core course which should be completed successfully as a part of graduate degree program irrespective of the branch of study. These would include basic courses in Languages, courses of study prescribed by the University.

c. Hard Core Course (HC):

The **Hard Core Course** is a Core Course in the main branch of study and related branch(es) of study, if any that the candidates have to complete compulsorily.

d. **Soft Core Course (SC):**

A Core course may be a **Soft Core** if there is a choice or an option for the candidate to choose a course from a pool of courses from the main branch of study or from a sister/related branch of study which supports the main branch of study.

e. **Open Elective Course:**

An elective course chosen generally from other discipline / subject, with an intention to seek exposure to the basics of subjects other than the main discipline the student is studying is called an **Open Elective Course**.

f. **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. A project work carrying **FOUR or SIX** credits is called **Minor Project work / Dissertation**. A project work of **EIGHT, TEN, TWELVE or SIXTEEN** credits is called **Major Project work / Dissertation**. A **Minor Project work may be a hard core or a Soft Core as decided by the BOS / concerned. But the Major Project shall be Hard Core**.

3. **Scheme, Duration and Medium of Instructions:**

3.1. The Three Year Degree program is of 6 semesters - 3 years duration. A candidate can avail a maximum of 12 semesters - 6 years as per double duration norm, in one stretch to complete the Three Year Degree, including blank semesters, if any. Whenever a candidate opts for blank semester, he/she has to study the prevailing courses offered by the School when he/she resumes his/her studies.

3.2. The medium of instruction shall be English.

4. **Credits and Credit Distribution**

4.1. **A candidate has to earn 144 credits for successful completion of Three Year B.Com degree (150credits for successful completion of Three Year B.Com - Honors degree)** with the distribution of credits for different courses as decided by the Board of Studies.

4.2. The concerned BOS based on the credits distribution pattern given above shall prescribe the credits to various types of courses and shall assign title to every course including project work, practical work, field work, self study elective, as **Foundation Course(FC), Hard Core(HC) or Soft Core(SC) or Open Elective(OE)**.

4.3. A candidate can enroll for a maximum of 30 credits and a minimum of 20 credits per Semester. However he / she may not successfully earn a maximum of 30 credits per semester. This maximum of 30 credits does not include the credits of courses carried forward by a candidate.

4.4. **Only such full time candidates who register for a minimum prescribed number of credits in each semester from I semester to VI semester and complete successfully 144 credits (150 credits in case of Honors program) in 6 successive semesters shall be considered for declaration of Ranks, Medals,**

Prizes and are eligible to apply for Student Fellowship, Scholarship, Free ships, and such other rewards / advantages which could be applicable for all full time students and for hostel facilities.

5. Add- on Proficiency Certification:

To acquire **Add on Proficiency Certification** a candidate can opt to complete a minimum of 4 extra credits either in the same discipline /subject or in different discipline / subject in excess to 144 credits for the Three Year B Com Degree (150 credits in case of B Com Honors Degree) program.

6. Add on Proficiency Diploma:

6.1. To acquire **Add on Proficiency Diploma**, a candidate can opt to complete a minimum of 18 extra credits either in the same discipline /subject or in different discipline / subject in excess to 144 credits for the Three Year B Com (150 credits in case of B Com - Honors) Degree program.

6.2. The **Add on Proficiency Certification / Diploma** so issued to the candidate contains the courses studied and grades earned.

7. Scheme of Assessment & Evaluation

7.1. The Scheme of Assessment and Evaluation will have two parts, namely;

- i. Internal Assessment (IA); and
- ii. Semester End Examination

7.2. Assessment and Evaluation of each Course shall be for 100 marks. For UG Non Engineering streams and PG programs, the Internal Assessment and Semester End Examination shall carry 50 and 50 marks respectively.

7. 3. The 50 marks of internal assessment shall comprise of:

Internal Test	= 30 marks
Assignments	= 10 marks
Seminars	= 10 marks

7.4. There shall be three internal test conducted as per the schedule given below. The students have to attend all the three tests compulsorily.

- 1st test for 15 marks at the end of 5th week of the beginning of the Semester;
- 2nd test for 15 marks at the end of the 10th week of the beginning of the Semester; and
- 3rd test for 15 marks at the end of the 15th week of the beginning of the Semester.

7.5. The coverage of syllabus for the said three tests shall be as under:

- For the 1st test syllabus shall be 1st unit of the course;
- For the 2nd test it shall be 2nd unit and 1st half of the 3rd unit;
- For the 3rd test the syllabus will be 2nd half of the 3rd unit and complete 4th unit.

7.6. Out of 3 tests, the highest marks scored in two tests are automatically considered while assessing the performance of the students.

7.7. The Semester End Examination for 50 marks shall be held during 18th and 19th week of the beginning of the semester and **the syllabus for the semester end examination shall be entire 4 units.**

7.8. The duration of the internal test shall be 75 minutes and for semester end examination the duration shall be 3 hours.

Summary of Continuous Assessment and Evaluation Schedule

Type of Assessment	Period	Syllabus	Marks	Activity
First Test	2 nd half of 5 th Week	1 st Unit	15	Consolidation of 1 st Unit
Allocation of Topics for Assignments	6 th Week	First Unit and 1 st half of second unit		Instructional process and Continuous Assessment
Submission of Assignments	7 th Week	First Unit and 1 st half of second unit	5	Instructional process and Continuous Assessment
Seminars	8 th Week	First unit and 1 st half of second unit	5	Instructional process and Continuous Assessment
Second Test	2 nd half of 10 th Week	Second unit and 1 st half of third unit	15	Consolidation of 2 nd and 3 rd Unit
Allocation of Topic for 2nd Assignment	11 th Week	2 nd half of second unit and 3 rd Unit		Instructional process and Continuous Assessment
Submission of Assignments	12 th Week	2 nd half of second unit and 3 rd Unit	5	Instructional process and Continuous Assessment
Seminars	13 th Week	2 nd half of second unit and 3 rd Unit	5	Instructional process and Continuous Assessment
Third Test	2 nd half of 15 th Week	Second half of third unit and complete 4 th Unit	15	Consolidation of 2 nd half of 3 rd Unit and entire 4 th Unit
Semester End Practical Examination	16 th Week	Entire syllabus	50	Conduct of Semester - end Practical Exams
Preparation for Semester–End Exam	16 th , 17 th &	Entire Syllabus		Revision and preparation for semester–end exam
Semester End Theory Examination	18 th Week & 19 th Week	Entire Syllabus	50	Evaluation and Tabulation
	End of 20 th Week			Notification of Final Grades

Note: 1. Examination and Evaluation shall take place concurrently and Final Grades shall be announced latest by 5 days after completion of the examination.

2. Practical examination wherever applicable shall be conducted after 3rd test and before semester end examination. The calendar of practical examination shall be decided by the respective School Boards and communicated well in advance to the Registrar (Evaluation) who will notify the same immediately

8.0. Evaluation of Practicals and Minor Project / Major Project / Dissertation

8.1. The performance in the practice tasks / experiments shall be assessed on the basis of:

- a) Knowledge of relevant processes;
- b) Skills and operations involved;
- c) Results / products including calculation and reporting.

8.2 The 50 marks meant for continuous assessment of the performance in carrying out practicals shall further be allocated as under:

i	Conduction of regular practical / experiments throughout the semester	20 marks
ii	Maintenance of lab records	10 marks
iii	Performance of mid-term test (to be conducted while conducting second test for theory courses); the performance assessments of the mid-term test includes performance in the conduction of experiment and write up about the experiment.	20 marks
	Total	50 marks

The 50 marks meant for Semester End (C3) Examination, shall be allocated as under:

i	Conduction of semester end practical examination	30 marks
ii	Write up about the experiment / practical conducted	10 marks
iii	Viva Voce	10 marks
	Total	50 marks

8.3. The duration for semester-end practical examination shall be decided by the concerned School Board.

8.4 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:

i	Periodic Progress and Progress Reports (25%)
ii	Results of Work and Draft Report (25%)
iii	Final Evaluation and Viva-Voce (50%). Evaluation of the report is for 30% and the Viva-Voce examination is for 20%.

9. Eligibility to Appear Semester - end Examination

Only those students who fulfil a minimum of 75% attendance in aggregate of all the courses including practical courses / field visits etc, as part of the course(s) shall be eligible to appear for Semester End examination.

10. Requirements to Pass the Semester and to Carry Forward the Failed Subjects / Courses:

10.1. Requirements to Pass a Course

A candidate's performance will be in terms of scores, and the sum of IA and Semester End examination will be for a maximum of 100 marks (i. e, 50 marks of internal assessment and 50 marks of semester end examination) and have to secure a minimum of 40% to declare pass in a given course. However, a candidate has to secure a minimum of 25% (12 marks) in Semester End which is compulsory.

10.2. Requirement to pass the semester:

To pass the semester, a candidate has to secure minimum of 40% marks in each subject / course of study prescribed in that semester.

10.3. Provision to Carry Forward the Failed Subjects / Courses:

A student who has failed in a given number of courses in odd and even semesters shall move to next semester of immediate succeeding year and final year of the study. However, he / she shall have to clear all courses of all semesters within the double duration, i. e., within six years of admission of the first semester failing which the student has to re-register to the entire program.

10.4 Re-Registration and Re-Admission:

a) In case a candidate's class attendance in aggregate of all courses in a semester is less than 75% or as stipulated by the University, such a candidate is considered as dropped the semester and is not allowed to appear for end semester examination and he / she shall have to seek re-admission to that semester during subsequent semester / year within a stipulated period.

b) In such a case where in a candidate drops all the courses in semester due to personal reasons, it is considered that the candidate has dropped the semester and he / she shall seek re-admission to such dropped semester.

11. Attendance Requirement:

11.1 All students must attend every lecture, tutorial and practical classes.

11.2 In case a student is on approved leave of absence (e g:- representing the university in sports, games or athletics, placement activities, NCC, NSS activities and such others) and / or any other such contingencies like medical emergencies, the attendance requirement shall be minimum of 75% of the classes taught.

11.3 Any student with less than 75% of attendance in aggregate of all the courses including practical courses / field visits etc, during a semester shall not be permitted to appear to the end semester examination and such student shall seek re-admission as provided above.

11.4 Teachers offering the courses will place the above details in the School Board meeting during the last week of the semester, before the commencement of examination, and subsequently a notification pertaining to the above will be brought out by the Director of the School before the commencement of examination. A copy of this notification shall also be sent to the office of the Registrar & Registrar (Evaluation).

12. Challenge Valuation

- a. A student who desires to apply for challenge valuation shall obtain a photo 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 10 days after the announcement of the results. This challenge valuation is only for SEE.
- b. **The answer scripts for which challenge valuation is sought for shall be evaluated by the external examiner who has not involved in the first evaluation. The higher of two marks from first valuation and challenge valuation shall be the final.**

13. Grade Card and Grade Point:

- a. **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. The provisional grade card provides **Semester Grade Point Average (SGPA)**.
- b. **Final Grade Card:** Upon successful completion of B Com / B Com (Honors) Degree a Final Grade card consisting of grades of all courses successfully completed by the candidate will be issued by the Registrar (Evaluation).
- c. **The Grade and the Grade Point:** The Grade and the Grade Point earned by the candidate in the subject will be as given below:

Marks P	Grade G	Grade Point (GP=V x G)	Letter Grade
90>100	10	v*10	O
80>90	9	v*9	A+
70 > 80	8	v*8	A
60> 70	7	v*7	B+
55 > 60	6	v*6	B
50 > 55	5.5	V*5.5	C
40> 50	5	v*5	P
0-40	0	v*0	F
ABSENT			AB

O - Outstanding; A-Excellent; B-Very Good; C-Good; D-Fair; E-Satisfactory; F - Fail

Here, P is the percentage of marks ($P=[(IA)+M]$) secured by a candidate in a course which is **rounded to nearest integer**. V is the credit value of the course. G is the grade and GP is the grade point.

i. Computation of SGPA and CGPA

The Following procedure to compute the Semester Grade Point Average (SGPA)

The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student in a given semester, i.e : **SGPA (Si) = $\sum(C_i \times G_i) / \sum C_i$**

where C_i is the number of credits of the i th course and G_i is the grade point scored by the student in the i th course.

Illustration for Computation of SGPA and CGPA

Illustration No. 1

Course	Credit	Grade Point	Grade letter	Credit Point (Credit x Grade point)
Course 1	4	8	A	4X8=32
Course 2	4	7	B+	4X7=28
Course 3	3	9	A+	3X9=27
Course 4	3	7	B+	3X7=21
Course 5	3	6	B	3X6=18
Course 6	3	5	P	3X5=15
Course 7	2	7	B+	2X7=14
Course 8	2	8	A	2X8=16
	24			171

Thus, **SGPA = $171 \div 24 = 7.13$**

Illustration No. 2

Course	Grade Point	Grade letter	Credit	Credit Point (Credit x Grade)
Course 1	9	A+	4	4X9=36
Course 2	8	A	4	4X8=32
Course 3	7	B+	3	3X7=21
Course 4	10	O	3	3X10=30
Course 5	5	C	3	3X5=15
Course 6	6	B	3	3X6=18
Course 7	10	O	2	2X10=20
Course 8	8	A	2	2X8=16
			24	188

Thus, **SGPA = $188 \div 24 = 7.83$**

Illustration No.3

Course	Credit	Grade Point	Grade Letter	Credit Point (Credit x Grade point)
Course 1	4	10	O	4 x 10 = 40
Course 2	4	9	A+	4 x 9 = 36
Course 3	3	7	B+	3 x 7 = 21
Course 4	3	8	A	3 x 8 = 24
Course 5	3	9	A+	3 x 9 = 27
Course 6	3	9	A+	3 x 9 = 27
Course 7	4	10	O	4 x 10 = 40
	24			215

Thus, **SGPA = $215 \div 24 = 8.99$**

ii. Cumulative Grade Point Average (CGPA):

Overall Cumulative Grade Point Average (CGPA) of a candidate after successful completion of the required number of credits (144) for B. Com (150 for B Com (Honors) degree is calculated taking into account all the courses undergone by a student over all the semesters of a program i. e., $CGPA = \sum(C_i \times S_i) / \sum C_i$

Where S_i is the SGPA of the i th semester and C_i is the total number of credits in that semester.

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

Illustration:

CGPA after Final Semester

Semester (ith)	No. of Credits (Ci)	SGPA (Si)	Credits x SGPA (Ci X Si)
1	24	6.83	24 x 6.83 = 163.92
2	24	7.13	24 x 7.13 = 171.12
3	24	7.83	24 x 7.83 = 187.92
4	24	8.99	24 x 8.99 = 215.76
5	24	8.68	24 x 8.68 = 208.32
6	24	9.20	24 x 9.20 = 220.80
Cumulative	144		7.84

$$\text{Thus, } CGPA = \frac{24 \times 6.83 + 24 \times 7.13 + 24 \times 7.83 + 24 \times 8.99 + 24 \times 8.68 + 24 \times 9.20}{144} = 8.11$$

CONVERSION OF GRADES INTO PERCENTAGE:

Conversion formula for the conversion of CGPA into Percentage is:

Percentage of marks scored = CGPA Earned x 10

Illustration: CGPA Earned 8.11 x 10 = 81.10

14. 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 as follows.

CGPA	Grade (Numerical Index)	Letter Grade	Performance	FGP
	G			Qualitative Index
9 >= CGPA 10	10	O	Outstanding	Distinction
8 >= CGPA < 9	9	A+	Excellent	
7 >= CGPA < 8	8	A	Very Good	First Class
6 >= CGPA < 7	7	B+	Good	
5.5 >= CGPA < 6	6	B	Above average	Second Class
> 5 CGPA < 5.5	5.5	C	Average	
> 4 CGPA < 5	5	P	Pass	Satisfactory
CGPA < 4	-	F	Fail	-

Overall percentage = 10 * CGPA

15. Provision for Appeal

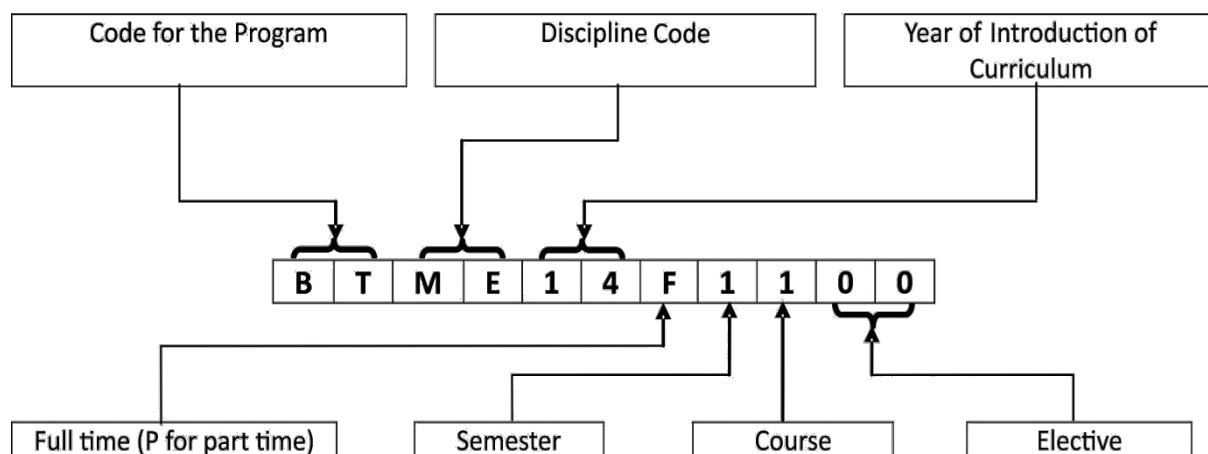
If a candidate is not satisfied with the evaluation of Internal Assessment components, he/she can approach the grievance cell with the written submission together with all facts, the assignments, test papers etc, which were evaluated. He/she can do so before the commencement of semester-end examination. The grievance cell is empowered to revise the marks if the case is genuine and 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. The decision taken by the grievance cell is final.

For every program there will be one grievance cell. The composition of the grievance cell is as follows:-

- The Registrar (Evaluation) - Ex-officio Chairman / Convener
- One Senior Faculty Member (other than those concerned with the evaluation of the course concerned) drawn from the school / department/discipline and/or from the sister schools / departments/sister disciplines – Member.
- One Senior Faculty Members / Subject Experts drawn from outside the University school / department – Member.

16. With regard to any specific case of ambiguity and unsolved problem, the decision of the Vice-Chancellor shall be final.

Course Numbering Scheme



List of Codes for Programs and Disciplines / Branch of Study

Program Code	Title of the Program	Discipline Code	Name of the Discipline / Branch of Study
BA	Bachelor of Arts	AE	Advanced Embedded Systems
BB	BBM (Bachelor of Business	AI	Advanced Information Technology
BC	B.Com (Bachelor of Commerce)	AP	Advanced Power Electronics
BR	B. Arch (Bachelor of Architecture)	CA	Computer Aided Structural Engineering
BS	B Sc, BS (Bachelor of Science)	CE	Civil Engineering
BT	B.Tech (Bachelor of Technology)	CH	Chemistry
BP	Bachelor of Computer Applications	CO	Commerce
BL	LLB (Bachelor of Law)	CS	Computer Science and Engineering /
MA	Master of Arts	DE	Data Engineering and Cloud Computing
MB	MBA (Master of Business Administration)	EC	Electronics and Communication Engineering
MC	M.Com (Master of Commerce)	EN	English
MS	M.Sc / MS (Master of Science)	MD	Machine Design and Dynamics
MT	M Tech (Master of Technology)	ME	Mechanical Engineering
MC	Master of Computer Applications	EE	Electrical & Electronics Engineering

B. COM - HONOURS

Scheme of Instruction

Duration: 6 Semesters (3 Years)

Name of Institution			Duration: 6 Semesters (5 Years)				
Sl. No	Course Code	Title of the Course	HC/SC/SE/CC/	Credit Pattern			
				L	T	P	Total
FIRST SEMESTER							
1	BCHO16F1100	Communicative English and Critical Awareness	CC	2	1	0	3
2	BCHO16F1200	Language – II: K / H / AE	CC	2	1	0	3
3	BCHO16F1300	Financial Accounting	HC	3	0	1	4
4	BCHO16F1400	Micro Economics	HC	3	1	0	4
5	BCHO16F1500	Business Laws	HC	3	1	0	4
6	BCHO16F1600	Investing in Stock Markets	HC	3	1	0	4
7	BCHO16F1700	Environment and Public Health	FC	2	0	1	3
Total Credits							25
SECOND SEMESTER							
1	BCHO16F2100	Communicative English and Critical Awareness	CC	2	1	0	3
2	BCHO16F2200	Language – II: K / H / AE	CC	2	1	0	3
3	BCHO16F2300	Corporate Accounting	HC	3	0		4
4	BCHO16F2400	Business statistics	HC	3	0	1	4
5	BCHO16F2500	Corporate Laws	HC	3	1	0	4
6	BCHO16F2600	Macroeconomics	HC	3	1	0	4
7	BCHO16F2700	Constitution of India and Human Rights	FC	2	0	0	2
Total Credits							24
THIRD SEMESTER							
1	BCHO16F3100	Corporate Communication	HC	2	0	1	3
2	BCHO16F3200	Office Management and Secretarial Practice	HC	2	0	1	3
3	BCHO16F3300	Cost Accounting	HC	3	0	1	4
4	BCHO16F3400	Fundamentals of Financial Management	HC	3	0	1	4
5	BCHO16F3500	Insurance and Risk Management	HC	3	1	0	4
6	BCHO16F3600	Project (IRP)/Minor Project	SC	0	0	6	6
7	BCHO16F3700	Personality Development and Leadership(Open elective offered by commerce to management)	OE	2	1	0	3

Total Credits							27
FOURTH SEMESTER							
1	BCHO16F4100	Management Accounting	HC	3	0	1	4
2	BCHO16F4200	Investment Management	HC	3	0	1	4
3	BCHO16F4300	New Venture Planning	HC	3	1	0	4
4	BCHO16F4400	Human Resource Management	HC	3	1	0	4
5	BCHO16F4500	Principles of Marketing	HC	3	1	0	4
6	BCHO16F4600	Auditing and Corporate Governance	HC	3	1	0	4
7	BCHO16F4700	Business Research Methodology	HC	3	1	0	4
Total Credits							28

FIFTH SEMESTER							
1	BCHO16F5100	Income Tax and Practice-I	HC	3	0	1	4
2	BCHO16F5200	International Business	HC	2	1	0	3
3	BCHO16F5300	Financial Reporting and Analysis	HC	3	0	1	4
4	BCHO16F5300	Financial Markets and Services	HC	2	1	0	3
4	BCHO16F6400	Major Project Based on Specialization (Evaluation in Sixth Semester)	HC	-	-	-	-
Specializations (Soft Core Courses(SC))*							
I. Accounting and Taxation							
II. Accounting and Financial Management							
III. Costing and Taxation							
* Choose any ONE specializations							
I. Accounting and Taxation							
1	BCHO16F5A11	Advanced Accounting - I	SC	2	0	1	3
2	BCHO16F5A12	Indirect taxes – I	SC	2	0	1	3
II. Accounting and Financial Management							
1	BCHO16F5A11	Advanced Accounting - I	SC	2	0	1	3
2	BCHO16F5F12	Advanced Financial Management	SC	2	0	1	3
III. Costing and Taxation							
1	BCHO16F5C11	Techniques of Cost Analysis and Control	SC	2	0	1	3
2	BCHO16F5A12	Indirect taxes – I	SC	2	0	1	3
Total Credits							20

SIXTH SEMESTER							
1	BCHO16F6100	Income Tax and Practice-II	SC	3	0	1	4
2	BCHO16F6200	Business Policy and Environment	SC	3	1	0	4
3	BCHO16F6300	Personal Financial Planning	HC	3	1	0	4
4	BCHO16F6400	Major Project Based on Specialization	HC	0	2	6	8
Specializations (Soft Core Courses(SC))*							
I. Accounting and Taxation							
II. Accounting and Financial Management							
III. Costing and Taxation							
* Choose any ONE specializations							
I. Accounting and Taxation							
1	BCHO16F6A13	Advanced Accounting - II	SC	2	0	1	3
2	BCHO16F6A14	Indirect taxes - II	SC	2	0	1	3
II. Accounting and Financial Management							
1	BCHO16F6A13	Advanced Accounting - II	SC	2	0	1	3
2	BCHO16F6F14	Security Analysis and Portfolio Management	SC	2	0	1	3
III. Costing and Taxation							
1	BCHO16F6C13	Strategic Cost Management	SC	2	0	1	3
2	BCHO16F6A14	Indirect taxes - II	SC	2	0	1	3
Total Credits							26
Total Credits of all Semesters							150

Semester-wise Summary of Credit Distribution

Semesters	No. of Credits
First Semester	25
Second Semester	24
Third Semester	27
Fourth Semester	28
Fifth Semester	20
Sixth Semester	26
Total Credits	150

B.COM – HONOURS
Detailed Syllabus
Semester – I

Course Code	Duration	Course Title	L	T	P	C
BCHO16F1100	16 weeks	Communicative English and Critical Awareness	2	1	0	3

OBJECTIVES:

- To attune young minds to concerns and issues which have a broad and wide scope of use and application to life
- To acquire a functional use of language in context
- To understand issues of ecology and environment
- To explore and critique issues related to sports and media
- To inculcate the habit of reading and writing leading to effective and efficient communication.

OUTCOMES: Learners should be able to

- Demonstrate ethical and political responsibilities in taking cognizance of issues relating to society, environment and media.
- Practice a process oriented approach to writing
- Write cohesively, coherently and flawlessly avoiding grammatical errors, using a wide range of vocabulary, organizing their ideas logically on a topic.
- Use the target language effectively to focus on interpersonal skills and develop a good command over the language.

UNIT I- ECOLOGY AND ENVIRONMENT

- Tears from earth - Duane Marchand
- The End of Living and Beginning of Survival - Chief Seattle
- MoschusMoschiferus - A. D. Hope
- Symbiotic Bond - Mari and Stan Thekaekara
- Tiger in the Tunnel - Ruskin Bond

UNIT II- MEDIA AND ENTERTAINMENT

- Violence and the Media by Karen Rutledge
- On Film Making: An Introduction to the Craft of the Director by Alexander Mackendrick
- Onscreen Magic - By Avijit Pathak

UNIT III - SPORTS AND ADVENTURE

- My Greatest Olympic Prize – Jesse Owens
- Extract from Edmund Hillary and Tenzing Norgay
- The Sporting Spirit – George Orwell
- “Homecoming of the Heroes” – Major Dhyan Chand Singh

UNIT IV–GRAMMAR

- Prepositions
- Articles
- Reading Comprehension
- Tenses – (Present / Past)
- Linkers
- Question Tags

Course Code	Duration	Course Title	L	T	P	C
BCHO16F1200	16 Weeks	LANGUAGE-II K / H / AE	2	1	0	3

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

KANNADA

HINDI

इकाई 1 –

- .1 कहानी - नमक का दारोगा – प्रेमचंद
- .2 कहानी - उसकी रोटी – मोहन राकेश
- .3 व्यंग्य रचना – वैष्णव की फिसलन – हरिशंकर परसाई

इकाई 2 –

- .4 कहानी – परदा – यशपाल
- .5 कहानी – यही सच है मन्नुभंडारी -
- .6 निबंध – अच्छी हिन्दी – रविन्द्रनाथ त्यागी

इकाई 3 –

- .7 कहानी – जयशंकर प्रसाद आँधी -
- .8 कहानी – जल्लाद – पांडेय बेचन शर्मा 'उग्र'
- .9 कहानी – मेरी माँ कहाँ – कृष्णा सोबती

इकाई 4 –

पत्र पत्र आवेदन और पत्र बीमा, पत्र संबंधी बैंक : लेखन-
अनुवाद (में हिन्दी से अंग्रेजी) अनुच्छेद और (शब्दावली पारिभाषिक)
सूचना प्रत्येक : इकाई | है निर्धारित केलिए अंक 25

ADDITIONAL ENGLISH

OBJECTIVES:

- To attune young minds to concerns and issues which have a broad and wide scope of use and application to life
- To acquire the functional use of language in context
- To understand the issues of love, marriage and life
- To explore and critique issues related to education and travel.
- To inculcate the habit of reading and writing leading to effective and efficient communication.

OUTCOMES:

Learners should be able to

- Demonstrate ethical responsibilities in taking cognizance of issues relating to love and marriage, life and travel.

- write cohesively and coherently and flawlessly avoiding grammatical errors, using a wide vocabulary range, organizing their ideas logically on a topic.

Unit 1

- Pyarkiya to Darna Kya
- Poor Girl
- The winner Takes it All
- Correction of errors

Unit 2

- I only came to use the phone
- Sonnet CXXX
- My young son asks me...
- Slogan writing

Unit 3

- Abraham Lincoln
- The lover
- In Sahyadri hills, A lesson in humanity
- Reading comprehension

Unit 4

- America
- The exercise book
- Tourists are coming
- Chicago

Reference Books:

NandiniNayar ,Footprints 1,An Anthology of prose ,poetry and Fiction ,published by Cambridge University ,New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F1300	16 weeks	FINANCIAL ACCOUNTING	3	0	1	4

COURSE OBJECTIVE:

To acquire conceptual knowledge of the financial accounting and to provide knowledge about the techniques for preparing accounts in different business organizations.

COURSE OUTCOME:

Students can analyze the financial data for decision making purpose. To enable the students to identify and address the issues relating to financial planning and control

Level of knowledge: Analytical

Unit 1:

- **Theoretical Framework**

Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India, International Financial Reporting Standards (IFRS):- Need and procedures, convergence to IFRS. Distinction between Indian accounting standards (IND Ass) and Accounting standards (AS).

- **Accounting process**

From recording of a business transaction to preparation of trail balance including adjustments: Capital and Revenue expenditures & Receipts. Preparation of Profit and Loss Account and Balance Sheet. (Sole Proprietorship only)

Unit 2:

Business Income

Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of income measurement.

Revenue: Concept, Revenue recognition principles, Recognition of expenses.

The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: Straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

Unit 3: Accounting for Hire Purchase and Installment System

Calculation of interest, partial and full repossession. Hire purchase trading (total cash price basis), stock and debtors system. Concepts of operating and financial lease.

Unit 4: Accounting for Inland Branches

Concept of dependent branches: accounting aspects: debtors system, stock and debtors system, branch final accounts system and whole sale basis system, Independent branches, Concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

REFERENCE BOOKS

1. Monga, J.R. Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
2. Shukla, M.C., Grewal, T.S., and Gupta, S.C. Advanced Accounts. Bol-I. S. Chand & Co., New Delhi.
3. Maheshwari, S.N., Maheshwar, S.K. Financial Accounting. Vikas Publishing House, New Delhi.
4. Lal, Jawahar., and Srivatasa, Seema. Financial Accounting Taxi & Problems. Himalaya Publishing House, New Delhi.
5. Tulsian, P.C. Financial Accounting. Tata McGraw Hill, New Delhi
6. Jain, S.P., and Narang, K.L. Financial Accounting. Kalyani Publishers, New Delhi.
7. Gupta, Nirmal, Financial Accounting and Auditing. Ane Books (P) Ltd, New Delhi.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
9. Elliott, Barry, and Elliott, Jamie. Financial Reporting and Analysis. Prentice Hall International.
10. Horngren, Charles T. Introduction of Financial Accounting. Pearson Education.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F1400	16 weeks	MICRO ECONOMICS	3	1	0	4

COURSE OBJECTIVE:

To acquaint the students with the concepts of microeconomics dealing with consumer behavior and producer behavior and also understand the behavior of firms under different market structures.

COURSE OUTCOME:

This course intends to provide the students understanding of various microeconomic variables that determine business decisions and consumer's purchase decisions.

Level of knowledge: Basic / Conceptual

Unit 1: Introduction

- a) Demand and supply: Determinants of demand, movements vs. shift in demand curve, Determinants of supply, movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determinants.
- b) Elasticity of demand and supply.
- c) Application of demand and supply.

Unit 2: Consumer Theory

Ordinal utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivatives of demand curve for a commodity; Criticisms of the law of demand.

Unit 3: Production and Cost

- a) Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale; Economies and Diseconomies of scale.
- b) Costs: Costs in the short run, Costs in the long run, Profit maximization and cost minimization, Equilibrium of the firm, Technological change.

Unit 4: Market Structure

- a) Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, the long run industry supply curve; Increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition.
- b) Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- c) Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition;
 - i. Monopolistic Competition: Assumption; Short-run Equilibrium; Long-run Equilibrium; Concepts of excess capacity; Empirical relevance.
 - ii. Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect competition; Cooperative vs. Non cooperative Behavior and dilemma of oligopolistic firms.

REFERENCE BOOKS:

- 1) Salvatore, D. Schaum's. Outline of Theory and Problems of Microeconomic Theory, New Delhi: McGraw-Hill, International Edition.
- 2) Ahuja, H.L. Business Economics. New Delhi: S. Chand & Co.
- 3) Pindyck, R.S., and Rubinfeld, D.L. Microeconomics. Prentice-Hall of India Pvt. Ltd.
- 4) Deepashree, Business Economics, New Delhi: Ane Books Pvt. Ltd.
- 5) Varian, H.R. Intermediate Microeconomics: A Modern Approach, New Delhi: Affiliated East-West Press.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F1500	16 weeks	BUSINESS LAWS	3	1	0	4

COURSE OBJECTIVE:

To impart basic knowledge of the important business laws along with relevant case laws.

COURSE OUTCOME:

By the time they complete the course they will be confident of the legal requirements of doing business in India. They will gain an insight into the important laws which matter in business world.

Level of Knowledge: Conceptual

Unit 1: The Indian Contract Act, 1872

- a) Contract-meaning, characteristics and kinds
- b) Essentials of valid contract-Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of contract – modes of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi – contracts
- g) Contract of Indemnity and Guarantee
- h) Contract of Bailment
- i) Contract of Agency

UNIT 2: The Sale of Goods Act, 1930

- a) Contract of sale, meaning and difference between sale and agreement to sell
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

UNIT 3: The Limited Liability Partnership Act, 2008

- a) Salient Feature of LLP
- b) Difference between LLP and Partnership, LLP and Company
- c) LLP Agreement
- d) Nature of LLP
- e) Partners and Designated Partners
- f) Incorporation Document
- g) Incorporation by Registration, Registered office of LLP and change therein
- h) Change of name
- i) Partners and their Relations
- j) Extent and limitation of liability of LLP and partners
- k) Whistle blowing
- l) Taxation of LLP
- m) Conversion of LLP
- n) Winding up and dissolution

UNIT 4: The Information Technology Act 2000

- a) Definitions under the Act
- b) Digital signature
- c) Electronic governance
- d) Attribution, acknowledgement and dispatch of electronic records
- e) Regulation of certifying authorities
- f) Digital signatures certificates
- g) Duties of subscribers
- h) Penalties and adjudication
- i) Appellate Tribunal
- j) Offences

REFERENCE BOOKS:

1. Lee Reach Business Laws, Oxford University Press, U.K.
2. Singh, Avtar. The Principles of Mercantile Law. Eastern Book Company, Lucknow.
3. Tulsian. P.C. Business Law. Tata McGraw Hill, New Delhi.
4. Sharma. J.P., and Kanojia, Sunaina. Business Laws. Ane Books Pvt. Ltd., New Delhi.
5. Chadha. P.R Business Law. Galgotia Publishing House, New Delhi.
6. Maheshwari & Maheshwari. Business Law. National Publishing House, New Delhi.
7. Information Technology. Rules 2000 with Information Technology Act 2000. Taxmann Publications Pvt. Ltd. New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F1600	16 weeks	INVESTING IN STOCK MARKETS	3	1	0	4

COURSE OBJECTIVE:

To provides basic skills to operate in stock market and the ways of investing in it. It will enable the student to take up investment in stock market independently.

COURSE OUTCOME:

This course will enable students in online trading of stocks and commodity.

Level of Knowledge: Conceptual

UNIT 1: Investing Fundamentals

Types of Investment – Equity Shares, IP/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Role of Stock Exchange, Stock exchanges in India: BSF, NSE, MCX. Buying and selling of stocks: using brokerage and analysts recommendations. Use of limit order and market order.

UNIT 2: Stock Analysis and Valuation

Online trading of stocks. Understanding stock quotations, types and placing of order. Risk: Its valuation and mitigation, Analysis of company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies, Stock valuations: using ratios like PE ratio. PEG ratio. Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing: high P/E stocks. Low price stocks, stop loss, excess averaging.

UNIT 3: Investing in Mutual Funds

Background on Mutual Funds: Advantages of investing in Mutual funds, Motives of mutual fund investments, Net Asset Value, Types of Mutual funds: Open ended close ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL. Mutual Fund Ranking and its Usage.

UNIT 4: Understanding Derivatives

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call Options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading.

REFERENCE BOOKS:

1. Gitman and Joehnk. Fundamentals of Investing. Pearson.
2. Madura, Jeff. Personal Finance. Pearson.

3. Chandra, Prasanna. Investment Analysis and Portfolio Management. Tata Mc Graw Hill.
4. Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Assets. Wiley Finance.
5. Bodie. Alex., Marcus and Mohanty. Investments. McGraw Hill Publishing Co.
6. Hirt and Block, Fundamentals of Investment Management, McGraw Hill Publishing Co.
7. Pandiyan, Punithavathy, Security Analysis and Portfolio Management. Vikas Publications.
8. www.yahoofinance.com
9. www.moneycontrol.com
10. www.bloomberg.com

Course Code	Duration	Course Title	L	T	P	C
BCHO16F1700	16 weeks	ENVIRONMENT AND PUBLIC HEALTH	2	0	1	3

COURSE OBJECTIVE:

To familiarize students with environmental issues as how to conserve, preserve our Environment.

COURSE OUTCOME:

Students will be able to develop concern for environment and its related aspects.

Level of Knowledge: Basic

UNIT 1 – Linkages between Environment and Health

Understanding linkages between Environment and Public Health Effect of quality of air, water and soil on health. Perspective on Individual health: Nutritional, socio –cultural and developmental aspects, Dietary diversity for good health; Human developmental indices for public health.

UNIT 2 – Climate Change and Implications on Public Health

Global warming – Agricultural practices (chemical agriculture) and Industrial technologies (use of non-biodegradable materials like plastics, aerosols, refrigerants, pesticides): Manifestations of Climate change on Public Health-Burning of Fossil fuels, automobile emissions and Acid rain.

UNIT 3 – Diseases in Contemporary Society

Definition – need for good health- factors affecting health. Types of diseases – deficiency, infection, pollution diseases-allergies, respiratory, cardiovascular, and cancer Personal hygiene-food – balanced diet. Food habits and cleanliness, food adulterants, avoiding smoking, drugs and alcohol.

Communicable diseases: Mode of transmission –epidemic and endemic diseases. Management of hygiene in public places – Railway stations, Bus stands and other public places. Infectious diseases: Role of sanitation and poverty case studies on TB, diarrhea, malaria, viral diseases. Non-communicable diseases: Role of Lifestyle and built environment. Diabetes and Hypertension.

UNIT 4 – Perspectives and Interventions in Public Health

Epidemiological perspective – Disease burden and surveillance; Alternative systems of medicine – Ayurveda, Yoga, Unani, Siddha and Homeopathy (AYUSH); Universal Immunization Programme (UIP); Reproductive health-Youth Unite for Victory on AIDS (YUVA) programme of Government of India. Occupational health hazards-physical-chemical and biological, Occupational diseases-prevention and control.

UNIT 5 – Environmental Management Policies and Practices

Municipal solid waste management: Definition, sources, characterization collection and transportation and disposal methods. Solid waste management system in urban and rural areas. Municipal Solid waste rules.

Policies and practices with respect to Environmental Protection Act, Forest Conservation Act, Wild life protection Act, Water and Air Act, Industrial, Biomedical and E waste disposal rules.

II SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCHO16F2100	16 weeks	Communicative English and Critical Awareness	2	1	0	3

OBJECTIVES:

- To attune young minds to concerns and issues which have a broad and wide scope of use and application to life
- To acquire a functional use of language in context
- To understand issues of ecology and environment
- To explore and critique issues related to sports and media
- To inculcate the habit of reading and writing leading to effective and efficient communication.

OUTCOMES:

Learners should be able to

- Demonstrate ethical and political responsibilities in taking cognizance of issues relating to society, environment and media.
- Practice a process oriented approach to writing
- Write cohesively, coherently and flawlessly avoiding grammatical errors, using a wide range of vocabulary, organizing their ideas logically on a topic.
- Use the target language effectively to focus on interpersonal skills and develop a good command over the language.

UNIT I

- We Wear the Mask – Paul Laurence Dunbar
- The Last Lesson – Alphonse Daudet
- Direct Indirect Speech

UNIT II

- Ulysses – Alfred, Lord Tennyson
- We are Not Afraid to Die.-Gordon Cook and Alan East
- Paragraph Writing

UNIT III

- TheWar Prayer – Mark Twain
- Hiroshima – Agyeya (Tr. Leonard Nathan)
- Reading Comprehension
- Active Voice & Passive Voice

UNIT IV

- The Journey of the Magi – T.S. Eliot
- The War – Luigi Pirandello
- Question Tags
- Media Transfer (Telephone message)

Reference Books:

- Murphy, Raymond. (1998), Intermediate English Grammar, New York
- Raymond Murphy (2002) English Grammar and composition
- Digne, Flinders and Sweeney(2010) Cambridge University press
- Lupton, Mary Jane (1998).
- Ur, Penny .(2002),Grammar Practice Activities, OUP
- Joan Van Emden and Lucinda Becker Palgrave. Effective Communication for Arts and Humanities students.
- Glendenning, Eric H. and Beverly Holmstrom (2008), Study Reading: A Course in Reading Skills for Academic Purposes, New Delhi: CUP.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F2200	16 weeks	Language – II: K / H / AE	2	1	0	3

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

KANNADA**ಘಟಕ – 1**

ಕಾಣಿಕೆ

ಇಂದ್ರಿಯ ಜಯ

ಆ ಹಕ್ಕಿ ಬೇಕಾದರೆ

ದೀಪದಾರಿ

ಅಂಕಗಳು-25

ಬಿ.ಎಂ.ಶ್ರೀ.

ಕುವೆಂಪು

ಎ.ಕೆ. ರಾಮಾನುಜನ್

ಚನ್ನವೀರ ಕಣವಿ

ಘಟಕ – 2

ಸಾವಿರಾರು ನದಿಗಳು

ಸಮಗಾರ ಭೀಮವ್ವ

ನೋಡಬಾರದು ಚೀಲದೊಳಗನು

ದಾಂಪತ್ಯ

ಅಂಕಗಳು-25

ಸಿದ್ದಲಿಂಗಯ್ಯ

ಎಚ್.ಎಸ್.ಶಿವಪ್ರಕಾಶ್

ವೈದೇಹಿ

ಪ್ರತಿಭಾ ನಂದಕುಮಾರ್

ಘಟಕ – 3

ಪಶ್ಚಿಮ ಘಟ್ಟಗಳ ಪತನ

ಮೆಕಾಲೆಯ ಮಕ್ಕಳು

ವ್ಯವಹಾರ ಪತ್ರಗಳ ಸ್ವರೂಪ ಮತ್ತು ವಿಧಗಳು

ಡಿಜಿಟಲ್ ಯುಗದಲ್ಲಿ ಕನ್ನಡ ಜಗತ್ತು

ಅಂಕಗಳು-25

ನಾಗೇಶ್ ಹೆಗಡೆ

ಡಿ.ಆರ್. ನಾಗರಾಜ್

ವಾಣಿಜ್ಯ ಪತ್ರಗಳು

ವಿ. ಚಂದ್ರಶೇಖರ ನಂಗಲಿ

ಘಟಕ – 4

ಚಂದ್ರಗಿರಿಯ ತೀರದಲ್ಲಿ

ಅಂಕಗಳು-25

ಸಾ ರಾ ಅಬೂಬಕ್ಕರ್

HINDI

इकाई 1 –

- .1 कबीर के दोहे
- .2 कविता – जयशंकर प्रसाद
- .3 कविता – सुभद्राकुमारी कुमारी चौहान

इकाई 2 –

- .4 रहीम के दोहे
- .5 कविता दिनकर सिंह रामधारी -
- .6 कविता – अयोध्या सिंह उपाध्याय 'हरिऔध'

इकाई 3 –

- .7 मीरा के पद
- .8 कविता – अटल बिहारी वाजपाई
- .9 कविता – नरेश मेहता

इकाई 4 –

हिन्दी में रोजगार की संभावनाएं
अनुवाद (में अंग्रेज़ी से हिन्दी) अनुच्छेद और (शब्दावली पारिभाषिक)
सूचना | है निर्धारित केलिए अंक 25 इकाई प्रत्येक :

ADDITIONAL ENGLISH

OBJECTIVES:

- To attune young minds to concerns and issues which have a broad and wide scope of use and application to life
- To acquire the functional use of language in context
- To understand the issues of love ,marriage and life
- To explore and critique issues related to education and travel.
- To inculcate the habit of reading and writing leading to effective and efficient communication.

OUTCOMES:

Learners should be able to

- Demonstrate ethical responsibilities in taking cognizance of issues relating to love and marriage, life and travel.
- write cohesively and coherently and flawlessly avoiding grammatical errors, using a wide vocabulary range, organizing their ideas logically on a topic.
- To use appropriate communicative strategies

.Unit - 1

- Idioms
- Degree of Comparisons
- A Horse and Two Goats
- The Cow of the Barricades

Unit – 2

- Prefix & Suffix
- Synonyms
- Mending Wall
- A Wall is Just a Wall

Unit –3

- Design a leaflet
- A Girl
- To Mother
- The Beauty Industry

Unit- 4

- Compose an invitation
- A Ring to Me is Bondage
- I am an Ordinary Man
- Why I want a Wife

Reference Books:

Nandini Nayar ,Footprints 2,An Anthology of prose ,poetry and Fiction ,published by Cambridge University ,New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F2300	16 weeks	CORPORATE ACCOUNTING	3	0	1	4

COURSE OBJECTIVE:

To acquire the conceptual knowledge of the corporate accounting and to understand the various techniques of preparing the accounting and financial statements.

COURSE OUTCOME:

Students will be able to analyze and understand the accounting standards and thereby understand the financial position of companies.

Level of knowledge: Analytical

UNIT 1: Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares- concept & process of book building, issue of rights and bonus shares. Buy back of shares Redemption of preference shares, Issue and Redemption of Debentures.

UNIT 2: Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

UNIT 3: Valuation of Goodwill and Valuation of Shares

Concepts and calculation – simple problem only.

UNIT 4:

• Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holding). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

• Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

REFERENCE BOOKS:

1. Monga, J.R. Fundamentals of *Corporate Accounting*. Mayur Paper Back, New Delhi
2. Maheshwari.S.N and Mshrdhesri.S.K **Corporate Accounting**, Vikas Publishing House, New Delhi.
3. Shukla.M.C, Grewal.T.S, S.C. *Advanced Accounts*. Vol-II. S.Chand & Co. New Delhi.
4. Ahmed, Naseen. *Corporate Accounting*. ANE Books Pvt., New Delhi.
5. Gupta, Nirmal. *Corporate Accounting*. Sahitya Bhawan, Agra.
6. Jain.S.P and Narang.K.L *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Compendium of *Statements and Standards of Accounting*, The Institute of Chartered Accountants of India, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F2400	16 weeks	BUSINESS STATISTICS	3	0	1	4

COURSE OBJECTIVE:

To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

COURSE OUTCOME:

The students will be able to apply commonly used statistical methods in business contexts and to interpret analyses performed by others.

Level of Knowledge: Analytical

UNIT 1: Statistical Data and Descriptive Statistics

- o **Measures of Central Tendency**

- a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
- b) Positional Averages:
Mode and Median (and other partition values including quartiles, deciles, and percentiles) (Including graphic determination).

- o **Measures of Variation; absolute and relative**

Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance

- o **Moments:** Calculation and significance, Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures: Concept of Kurtosis

UNIT 2: Simple Correlation and Regression Analysis

- o Correlation Analysis. Meaning of Correlation: simple, multiple and partial: linear and non-linear, Correlation and Causation, Scatter diagram, Person's co-efficient of correlation: calculation and properties (proofs not required). Correlation and Probable error: Rank Correlation
- o Regression Analysis, Principle of least squares and regression lines, regression equations and estimation: Properties of regression coefficients. Relationship between Correlation and Regression coefficients: Standard Error of Estimate.

UNIT 3: Index Numbers

- o Meaning and uses of index numbers. Construction of index numbers: Fixed and chain base: univariate and composite. Aggregative and average of relatives- simple and weighted

- Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers
- Construction of consumer price indices. Important share price indices, including BSE SENSEX and NSE NIFTY.

UNIT 4: Time Series Analysis

- Time Series Data: Components of time series, Additive and multiplicative models
- Trend analysis. Fitting of trend line using principle of least squares-linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages
- Seasonal variations-Calculation of seasonal indices using simple averages, Ratio-to-trend, Ratio-to-moving averages methods, Uses of seasonal Indices

REFERENCE BOOKS:

1. Levin, Richard, David S.Rastogi, and Siddiqui. Statistics for Management. Person Education
2. Berenson and Levine. Basic Business Statistics: Concepts and Applications. Person Education
3. Siegal, Andrew F Practical Business Statistics, McGraw Hill.
4. Vohra, N.D. Business Statistics< McGraw Hill.
5. Spiegel,M.D Theory and Problems of Statistics. Schaum's Outlines Series, McGraw Hill Publishing Co.
6. Gupta,S.P and Gupta,Archana. Statistical Methods. Sultan Chand and Sons, New Delhi.
7. Gupta, S.C Fundamentals of Statistics, Himalaya Publishing House.
8. Anderson, Sweeney and William. Statistics for Students of Economics and Business. Cengage Learning.
9. Thukral J.K. Business Statistics. Taxman

Course Code	Duration	Course Title	L	T	P	C
BCHO16F2500	16 weeks	CORPORATE LAWS	3	1	0	4

COURSE OBJECTIVE:

To impart basic knowledge of the provisions of the companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

COURSE OUTCOME:

Student will learn to draft MOA, AOA, Notice of company meetings and Resolutions of meetings.

Level of Knowledge: Conceptual

UNIT 1: Introduction

Administration of company law[including National Company Law Tribunal (NCLT), Appellate tribunal(NCLAT), Special Courts]: Characteristics of a company; common seal; lifting to corporate veil; types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company, producer company, association not for profit; illegal association; formation of company, promoters and their legal position, pre incorporation contract and provisional contracts: On-line registration of a company.

UNIT 2: Documents

Memorandum of association and its alteration, articles of association and its alteration, doctrine of constructive notice and indoor management, prospectus, shelf prospectus, shelf prospectus and red herring prospectus, misstatement in a prospectus; GDR; book building; issue, allotment and forfeiture of shares, calls on shares; public offer and private placement; issue of sweat capital; employee stock options; issue of bonus shares, buyback and provisions regarding buyback; share certificate; D-Mat-system; membership of a company.

UNIT 3: Management and meetings

Classification of directors, additional alternate and adhoc director; Women directors, independent director, small shareholders' director; director identity number (DIN): appointment, who can appoint a director, disqualifications, removal of directors; legal position, powers and duties; key managerial personnel, managing director, manager, meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting; postal ballot, meeting through video conferencing, e-voting; committees of board of directors- audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee; prohibition of insider trading.

UNIT 4: Dividends, Accounts, Audit

Provisions relating to payment dividend, provisions related to books of account, provisions relating to audit, auditor's appointment, rotation of auditors, auditor's report, secretarial standards and secretarial audit; on-line filing of documents, winding up-concept and modes of winding up.

REFERENCE BOOKS:

1. Hicks, Andrew & Goo S.H. *cases and Material on Company Law*, Oxford University press.
2. Gowar, LCB, *Principles of Modern Company law*, Stevens and Sons, London.
3. Majumdar, A.K, and Kapoor, G.K. *Company law and practice*, Taxmann, New Delhi.
4. Hanningan, Brenda. *Company Law*. Oxford university press. U.K.
5. Sharma, J.P. *An essay approach to Corporate Laws*. Ane Books Pvt. Ltd., New Delhi.
6. Kannal, S., & Sowrirajan, V.S. *Company Law Procedure*. Taxman's Allied Services pvt. Ltd., New Delhi.
7. Singh, Harpal. *Indian Company Law*, Galgotia Publishing, Delhi.
8. *Companies act and corporate laws*. Bharath law house Pvt. Ltd, New Delhi.
9. The Depositories act, 1996.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F2600	16 weeks	MACRO ECONOMICS	3	1	0	4

COURSE OBJECTIVE:

To provide the student with knowledge of basic concepts of the macro economics and modern tools of macro-economic analysis.

COURSE OUTCOME:

The students will be able to present the essential analytical tools widely used in basic applied macroeconomic analysis. This course focuses on the study of demand, supply, national income, basic principles of economics, production, growth, inflation, unemployment, saving, investment, financial system, international trade, and government policies.

Level of Knowledge: Conceptual

UNIT 1: Introduction

Concept and variables of macroeconomics, Income, Expenditure and The circular flow, Components of expenditure, Consumption, Saving and Investment and S-I approach.

Multiplier (Two sector) and Numerical. Static macro economic analysis short and the long run-determination of supply, Determination of demand and conditions of equilibrium.

UNIT 2: Economy in the short run

Meaning, objective and instruments of fiscal and monetary policy, AD-AS approach; Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run, and Aggregate demand-Aggregate supply analysis, Economy in the short run IS-LM framework.

UNIT 3: Inflation, Unemployment and Labour Market

Inflation, causes and effect of raising and falling inflation, Demand pull and cost push inflation and measures to control inflation, Inflation and interest rates, Social costs of inflation, Unemployment-Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Philips curve, Trade-off between inflation and unemployment, Sacrifice ratio, Role of expectations adaptive and rational.

UNIT 4: Open Economy

Flows of goods and capital, saving investment in a small and large open economy, Exchange rates; Fixed and flexible, Mundell-Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, Interest rate differentials case of a large economy. Balance of payments, Trade balance, Current and Capital account. Autonomous and accommodating transactions and measures to control disequilibrium on BOP.

REFERENCE BOOKS:

1. Dornbusch, Rudiger., and Fischer, Stanley, *Macroeconomics*. McGraw-Hill.
2. Mankiw, N. Gregory. *Macroeconomics*. Macmillan Worth Publishers New York, Hampshire, U.K.
3. Deepashree. *Macroeconomics*. Ane books Pvt. Ltd., New Delhi.
4. Salvatore, Dominick. *International Economics*. John Wiley & Sons Singapore.
5. Branson, William H. *Macroeconomic theory and policy*. Harper Collins India Pvt. Ltd.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F2700	16 weeks	INDIAN CONSTITUTION AND HUMAN RIGHTS	2	0	0	2

COURSE OBJECTIVE:

The objective of this course is to provide a comprehensive view of Indian Constitution and Human Rights.

COURSE OUTCOME:

Students will get an idea about Indian Constitution, Society and issues like development, equity and sustainability are addressed.

Level of Knowledge: Basic/Conceptual.

Unit 1: Indian Constitutional Philosophy

- a) Features of the Constitution and Preamble
- b) Fundamental Rights and Fundamental Duties
- c) Directive Principles of State Policy

UNIT 2: Union and State Executive, Legislature and Judiciary

- a) Union Parliament and State Legislature: Powers and Functions
- b) President, Prime Minister and Council of Ministers
- c) State Governor, Chief Minister and Council of Ministers
- d) The Supreme Court and High Court: Powers and Functions

UNIT 3: Concept and Development of Human Rights

- a) Meaning Scope and Development of Human Rights
- b) United Nations and Human Rights- UNHCR
- c) UDHR 1948, ICCR 1996 and ICESCR 1966

UNIT 4: Human Rights in India

- a) Protection of Human Rights Act, 1993 (NHRC & SHRC)
- b) First, Second and Third Generations- Human Rights
- c) Judicial Activities and Human Rights

III SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCHO16F3100	16 weeks	CORPORATE COMMUNICATION	2	0	1	3

COURSE OBJECTIVE:

To equip students of the B.com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

COURSE OUTCOME:

Students will be able to improve his/her communication and will also empower them with employability skills.

Level of Knowledge: Basic

Unit 1:

Nature of Communication, Process of Communication, Types of Communication (Verbal and Non Verbal), Importance of Communication, Different forms of Communication, Barriers to Communication Causes, linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organisational Barriers.

Unit 2:

Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim and adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume.

Unit 3:

Report writing, Business reports, Types, characteristics, Importance, Elements of structure, Process of writing, Order of writing, The Final Draft, Checklists for reports.

Unit 4:

- Vocabulary Words often confused, Words often misspelt, Common errors in English.
- Oral Presentation importance, Characteristics, Presentation Plan, Power point Presentation, Visual Aids

REFERENCE BOOKS:

1. Lesikar, R.V & Flatley, M.E; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi
2. Bovee, and Thill, *Business Communication today*, Pearson Education
3. Shirley Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH

Course Code	Duration	Course Title	L	T	P	C
BCHO16F3200	16 weeks	OFFICE MANAGEMENT AND SECRETARIAL PRACTICE	2	0	1	3

COURSE OBJECTIVE:

The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and the equipment used in office.

COURSE OUTCOME:

Students will learn to handle tools and equipment used in modern offices.

Level of Knowledge: Conceptual

UNIT 1: Office Management

Introduction to office organisation and management, Forms and Types of organisation, Centralization and Decentralization, Objectives and Principles of office Management, Functions of Office Manager, Qualities required for Office manager, Duties of the Office Manager.

Filing and Indexing

Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, concept of paperless office methods of filing, Digitalizing and retrieval of records, Weeding of old records, meaning and need for indexing, various types of indexing.

UNIT 2: Mailing Procedures and Forms and Stationary

Mailing Procedures – meaning and importance of mail, centralization of mail handling work, office equipment and accessories, inward and Outward mail, Courier services,

Office Forms- advantages and disadvantages of using, type of forms and form control.

Stationary- essential requirements for a good system of dealing with stationary, purchase procedure, standardization of stationery.

UNIT 3: Modern Office Equipment

Introduction, meaning and importance of office automation, Objectives of office mechanization, advantages and disadvantages, factors determining office mechanization, Kind of office machines.

UNIT 4: Role of Secretary

Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal secretary, Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting, Agenda and minutes of Meeting, drafting, Fax-messages, email, Maintenance of appointment diary.

REFERENCE BOOKS:

1. Ghosh, P.K. *Office management*, New Delhi; Sultan Chand & Sons.
2. Guggal, B. *Office Management & Commercial Correspondence*, New Delhi; Kitab Mahal
3. Pillai, R.S.N and Bagavati, *Office Management*, New Delhi; S. Chand & Company Limited
4. Chopra R.K, *OfficeManagement*, Himalaya Publishing House
5. Bhatia, R.C, *OfficeManagement*, New Delhi; Galgotia Publishers
6. Kuchhal, M.C. *Secretarial Practice*, New Delhi; Vikas Publishing House, Paperback
7. Publications of the Institute of Company Secretaries of India
8. Sinha, K.K. *Business Communication*, New Delhi; Galgotia and Sons
9. Ghosh, P.k&Balachandra, V. *Company Secretarial Practice*, new Delhi: Sultan Chand & Sons
10. *Manual of Company's Act*, 2013 by Bharat Law House.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F3300	16 weeks	COST ACCOUNTING	3	0	1	4

COURSE OBJECTIVE:

To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems and use of costing data for planning, control and decision-making.

COURSE OUTCOME:

To understand the significance of Cost accounting and relevant data for Managerial decision making in manufacturing industries and service industries like Hotels , Transport Power supply etc.The students will be in a position to understand the implications of cost and will also be able to control cost effectively

Level of Knowledge:Analytical

UNIT 1:INTRODUCTION TO COST ACCOUNTING

Introduction – Meaning& Definition of Cost, Costing and Cost Accounting - Objectives of Costing – Comparison between Financial Accounting and Cost Accounting – Designing and installing a Cost Accounting System – Cost Concepts – Classification of Costs – Cost Unit – Cost Centre – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.

UNIT 2:COST MATERIAL COST CONTROL

Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – levels settings – EOQ – ABC Analysis – VED Analysis – Just in Time – Perpetual Inventory System – Documents used in Material Accounting – methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method – Problems.

UNIT 3: LABOUR COST CONTROL

Meaning – Types: Direct Labour, Indirect Labour – Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey Plan, Rowan Plan & Taylor's Differential Piece Rate System) – Problems.

UNIT 4:OVERHEADS COST CONTROL

Meaning and definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method - Absorption of Factory Overheads - Method of Absorption(Theory only) – Machine Hour Rate – Problems on Machine Hour Rate.

REFERENCE BOOKS:

1. J. Made Gowda – *Cost and Management Accounting*, HPH
2. M.V. Shukla -*Cost and Management Accounting*
3. N.K. Prasad: *Cost Accounting*, Books Syndicate Pvt.ltd
4. Nigam & Sharma: *Cost Accounting*. HPH
5. Khanna Pandey & Ahuja – *Practical Costing*, S Chand
6. Soundarajan A & K.Venkataramana, *Cost Accounting*. SHBP

Course Code	Duration	Course Title	L	T	P	C
BCHO16F3400	16 weeks	FUNDAMENTALS OF FINANCIAL MANAGEMENT	3	0	1	4

COURSE OBJECTIVE:

To familiarize the students with the principles and practices of financial management.

COURSE OUTCOME:

To give a thorough knowledge as to the applications of Strategic Finance in various decision making process. To orient the students as to the latest developments occurring in the field of Finance with regard to Investments and Risk undertaking.

Level of Knowledge: Analytical

UNIT 1: Introduction

Nature, Scope and objectives of financial management, Agency problem, Time value of money, Risk and Return-Concept and Calculation(including Capital Asset Pricing Model).

UNIT 2: Capital Budgeting

The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value(NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk-Certainty Equivalent Approach and Risk-Adjusted Discount Risk.

UNIT 3: Cost of Capital and Financing Decision

Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC), and Marginal Cost of Capital, Capital Structure-Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Operating and Financial leverage, Determinants of capital structure.

UNIT 4:

- **Dividend Decision**

Theories for Relevance and Irrelevance of dividend decision for corporate valuation-Walter's Model, Gordon's Model, MM Theory, Cash and stock dividends, Dividend policies in practice and Determinants of Dividend.

- **Working Capital Decisions**

Concepts of Working Capital, Operating and cash cycles, Risk-return trade off, sources of short term finance, Working Capital Estimation, Cash Management, Receivables Management, Inventory Management. (Problems only on estimation of working capital requirements)

REFERENCE BOOKS:

- 1) Khan, M.Y. and Jain, P.K, *Financial Management: Text and Problems*. Tata McGraw Hill.
- 2) Horne, Van., James, C., and John, Wachowicz. *Fundamentals of Financial Management*. Pearson Education.
- 3) Ross, Stephen A., Westerfield, Randolph., and Jeffrey. Jaffe. *Corporate Finance*, Tata McGraw Hill.
- 4) Srivastava, Rajiv., and Mishra, Anil. *Financial Management*, Oxford University Press, UK.

- 5) Singh, Preeti, *Financial Management*. Ane Books Pvt. Ltd, New Delhi.
- 6) Singh, J.K. *Financial Management-text and problems*. Dhanpat Rai and Company, Delhi.
- 7) Sharma, G.L., and Singh, Y.P. *Contemporary issues in Finance and Taxation*, Academic Foundation, Delhi.
- 8) Rustagi, R.P. *Financial Management*, Galgotia Publishing Company
- 9) Pandey, I.M., *Financial Management*, Vikas Publications UNCTAD Reports.
- 10) Chandra, P. *Financial Management-theory and Practice.*, Tata McGraw Hill.
- 11) Bhalla, V.K. *Financial Management and Polic.* Animol Publications, Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F3500	16 weeks	INSURANCE AND RISK MANAGEMENT	3	1	0	4

COURSE OBJECTIVE:

To develop an understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business, along with its regulatory framework.

COURSE OUTCOME:

Students will be able to understand the elements of risk management and it will give them adequate exposure to the functioning of risk management tools.

Level of Knowledge: Conceptual

UNIT 1:

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction, Disaster Risk Management, risk Retention and Transfer.

UNIT 2:

Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment, Endowment

UNIT 3:

Nature of Insurance Contract, Principles of Utmost Good Faith, insurable Interest, Proximity cause, Contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.

UNIT 4:

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act' 1999.

REFERENCE BOOKS:

1. George, E. Rejda. *Principles of Risk Management and Insurance*. Pearson Education.
2. Dorfman, Marks S. *Introduction to Risk Management and Insurance*. Pearson.
3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India.
4. Gupta, P.K. *Insurance and Risk Management*. Himalaya Publishing House.
5. Mishra, M.N. *Principles and Practice of Insurance*. S Chand and Sons.
6. Dinsdale, W.A. *Elements of Insurance*. Pitman.
7. Black K and H.D Skipper, *Life and Health Insurance*. Pearson education.
8. Crane, F. *Insurance Principles and Practices*. John Wiley and Sons, New York.

9. Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons.

10. Hansell. D.S. *Elements of Insurance*. Macdonald & Evans Ltd.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F3600		PROJECT (IRP)	0	0	6	6

PARAMETERS FOR COMPARATIVE ANALYSIS OF COMPANIES OF AN INDUSTRY

1. Name of the enterprise & Year of Establishment
2. No. of. Employees and brief profile of employees
3. Profile of CEO/CMD
4. Total Share Capital & Share holding pattern
5. Total Sales Turn Over including foreign sales
6. Board of Directors/Management Profile.
7. Major Competitors
8. Annual Growth rate last 5 years
9. No of Subsidiaries (If applicable)
10. Headquarters
11. Market Share [during last three years]
12. Mergers and Acquisitions, Joint Ventures, collaborations & Strategic Alliances.
13. Diversification and other businesses (If applicable)
14. Nature of business & main business & other businesses.
15. Product profile (Range of Products)
16. No. of Patents/ Trade Marks/ Copy Rights (if any)
17. Market capitalization (in case of public company) in India or abroad
18. Number of awards & Recognitions (if any)
19. Market capitalization (In case of listed public company)
20. Litigations, if any.

Learning Outcome:

PARAMETERS FOR COMPARATIVE ANALYSIS OF COMPANIES OF AN INDUSTRY

1. Name of the enterprise & Year of Establishment
2. No. of Employees and brief profile of employees
3. Profile of CEO/CMD
4. Total Share Capital & Share holding pattern
5. Total Sales Turn Over including foreign sales
6. Board of Directors/Management Profile.
7. Major Competitors
8. Annual Growth rate last 5 years
9. No of Subsidiaries (If applicable)
10. Headquarters
11. Market Share [during last three years]
12. Mergers and Acquisitions, Joint Ventures, collaborations & Strategic Alliances.
13. Diversification and other businesses (If applicable)
14. Nature of business & main business & other businesses.
15. Product profile (Range of Products)
16. No. of Patents/ Trade Marks/ Copy Rights (if any)
17. Market capitalization (in case of public company) in India or abroad
18. Number of awards & Recognitions (if any)
19. Market capitalization (In case of listed public company)
20. Litigations, if any:

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Course Code	Duration	Course Title	L	T	P	C
BCHO16F3700	16 weeks	PERSONALITY DEVELOPMENT AND LEADERSHIP	2	1	0	3

COURSE OBJECTIVE:

To become a more effective leader, manager or supervisor through practical skill based learning.

COURSE OUTCOME:

The curriculum develops knowledge and skills useful to a position of influence.

Level of Knowledge: Conceptual

UNIT 1:

Self-Awareness: Meaning of Self-Awareness- Components – Improving Self-Awareness – Benefits of Understanding Self

Goal Setting: Meaning of goal and goal setting – Short, medium and long term goals – importance of goal setting – Choices/selection of setting goals – Steps for goal setting – SMART goals.

Creativity: Meaning of Creativity – Difference with Innovation – Barriers to Creativity – Steps to stimulate Creativity – Understanding and importance of human values – Difference with ethics, deals in life – Becoming a role model

UNIT 2:

Interpersonal Skills- Meaning of Interpersonal Skills – Need to develop Interpersonal Skills – Components of Interpersonal Skills – Techniques required to improve skills – Benefits of effective Interpersonal Skills.

Stress Management- Meaning of stress – Factors causing stress – Positive and negative types of stress – Effects of stress on body and mind – Stress removal techniques.

UNIT 3:

Time Management: What and why of Time Management – Necessity and benefits of Time Management – Tools of Time Management – How to manage time wisely

Leadership Development: Meaning and Importance – Types of leadership styles – Theories of leadership.

UNIT 4:

Effective leadership and management: Understanding and influencing the dynamics of organisations

REFERENCE BOOKS:

1. Vikas (Life Skills Manual) : Published by: Member Secretary & Executive Director, Karnataka Jnana Aayoga(Karnataka Knowledge Commission) Govt of Karnataka, Copy Right: 2010 Karnataka Jnana Aayoga
2. ManikaGhosh, "Positivity – A way of life", Published by Orient BlackswanPvt Ltd
3. Swami Vivekananda, "Personality Development", Published by Ramakrishna Math and Ramakrishna Mission (December 2011)

Course Code	Duration	Course Title	L	T	P	C
BCHO16F4100	16 weeks	MANAGEMENT ACCOUNTING	3	0	1	4

COURSE OBJECTIVE:

To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

COURSE OUTCOME:

The students will be able to identify and address the issues relating to financial planning and control in the conducts of corporate managerial decision making.

Level of Knowledge: Analytical

Unit 1: Introduction

Meaning, Objectives, Nature and Scope of management accounting. Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

UNIT 2: Budgetary Control

Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

UNIT 3: Standard Costing

Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour overheads and sales variances. Disposition of Variances, Control Ratios.

UNIT 4: Marginal Costing

Absorption versus Variable Costing, Distinctive features and income determination. Cost. Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

REFERENCE BOOKS:

1. Lal, Jawahar., and Srivastava, Seema, Cost Accounting, McGraw Hill Publishing Co., New Delhi.
2. Arora, M.N. Management Accounting, Himalaya Publish House.
3. Jhamb, H.V Management Accounting, Ane Books Pvt. Ltd. New Delhi
4. Nigam, B.M. Lall., and Jain, I.C. Cost Accounting-Principles andPractice Hall of India, New Delhi.
5. Khan, M.Y. and Jain, P.K. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi.
6. Usry, Milton E., and Lawrence, H. Hammer, Cost Accounting, Planning and Control South Western Publishing Co.
7. Drury, Colin, Management and Cost Accounting, Thomson Learning.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F4200	16 weeks	INVESTMENT MANAGEMENT	3	0	1	4

COURSE OBJECTIVE:

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

COURSE OUTCOME:

Students are expected to understand the impact of changing economic fundamentals and corporate performance on the risk –return parameters, valuations of different securities, and understanding the efficiency of the market in the portfolio construction and management.

Level of Knowledge: Conceptual

Unit 1: The Investment Environment

The Investment decision process, Types of Investments-Commodities. Real Estate and Financial Assets. The Indian, securities market, the market participants and trading of securities. Security market indices. Sources of financial information. Return and risk: Concept Calculation Tradeoff between return and risk, Impact of taxes and inflation on return.

Unit 2: Fixed Income Securities

Bond fundamentals, Estimating bond yield, Bond Valuation, Types of bond risks, default risk and credit rating.

Unit 3: Approaches to Equity Analysis

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis Valuation of Equity Shares using various models.

Unit 4:

Portfolio and Diversification, Portfolio Risk and Return (b) Mutual Funds (c) Introduction to Financial Derivatives-Forwards, Futures & Options, Financial Derivatives Markets in India.

REFERENCE BOOKS:

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

Course Code	Duration	Course Title	L	T	P	C
BCHO16F4300	16 weeks	NEW VENTURE PLANNING	3	1	0	4

COURSE OBJECTIVE:

The curriculum aims at giving exposure to students regarding different aspects of setting up a new business.

COURSE OUTCOME:

After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

Level of Knowledge: Conceptual

Unit 1:

- **Starting New Ventures**

Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing your creativity. Impediments to creativity.

- **Methods to Initiate Ventures**

The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Ventures, Examination of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

UNIT 2: Legal Challenges in Setting up Business

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent. Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation: Sole Proprietorship, Partnership and Company.

UNIT 3: The Search for Entrepreneurial Capital

The Entrepreneur's Search for Capital. The Venture Capital Market, Criteria for evaluating New- Venture Proposals. Evaluating the Venture Capitalist.

Financing stage. Alternate Sources of Financing for Indian Entrepreneurs, Bank Funding, Government Policy Packages, State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors.

UNIT 4:

- **The Marketing Aspects of New Ventures**

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research, Sales Forecasting. Evaluation. Pricing Decision.

- **Business Plan Preparation for New Ventures**

Business Plan: Concept Pitfalls to Avoid in Business Plant. Benefits of a Business Plan, Development a Well-Conceived Business Plant, Elements of a Business Plant: Executive Summary, Business Description, Marketing: Market Niche and Market Share, Research, Design and Development, Operations, Management, Finances, Critical-Risk, Harvest Strategy, Milestone Schedule.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F4400	16 weeks	HUMAN RESOURCE MANAGEMENT	3	1	0	4

COURSE OBJECTIVE:

To acquaint students with the techniques and principles to manage human resource of an organization.

COURSE OUTCOME:

Students will get to know about the basic processes involved in managing people in an organization. Students will get to know the actual practices in the organization through the latest trends being incorporated in every unit and also an exclusive unit created for the same.

Level of Knowledge: Conceptual

Unit 1:

- **Human Resource Management**

Concept and functions: Role, status and competencies of HR manager: Hr policies: Evolution of HRM: Emerging challenges of human resource management. Workforce diversity, empowerment, downsizing, VRS, work life balance.

- **Acquisition of Human Resource**

Human resource planning- Quantitative and qualitative dimensions: Job analysis – Job description and job specification: Recruitment – concept and sources: Selection – concept and process: Test and interview: Placement, induction and socialization: Retention.

UNIT 2: Training and Development

Concept and importance: Role specific and competency based training: Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing – sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

UNIT 3: Performance Appraisal and Compensation Management

Performance appraisal- Nature, objectives and process: Performance management: Methods of performance appraisal: Potential appraisal: Employee counseling: Job changes – Transfers and promotions, Human resource audit;

Compensation – Concept and policies, Base and supplementary compensation: Individual, group and organization incentive plans; Fringe benefits: Performance linked compensation: Employee stock option: Pay band compensation system: Job evaluation.

UNIT 4: Maintenance of employees and Emerging Horizons of HRM

Employee health and safety: Employee welfare: Social security (excluding legal provisions), Employer-employee relations- An overview: Grievance handling and redressal: Industrial disputes: Causes and settlement machinery: e-HRM: Human Resource Information System and e-HRM: Impact of HRM practices on organizational performance: HR audit, Contemporary issues in human resource management.

REFERENCE BOOKS:

1. Mondy, A.W., and Noe, R.M. Human Resource Management Pearson Education.
2. Decenzo, D.A., and Robbins, S.P. Fundamentals of Human Resource Management Wiley, India.
3. Dessler, G., and Varkkey. B. Human Resource Management Pearson Education, Delhi.
4. Chhabra. T.N. Human Resource Management Dhanpat Rai & Co., Delhi.

5. Aswathappa. K. Human Resource Management, Tata McGraw-Hill, New Delhi.
6. French, W.L., Human Resource Management. HaughtenMiffin, Boston.
7. Gupta. C.B. Human Resource Management, Sultan Chand & Sons, Delhi.
8. Rao. V. S.P Human Resource Management: Text and Cases. Excel Books.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F4500	16 weeks	PRINCIPLES OF MARKETING	3	1	0	4

COURSE OBJECTIVE:

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

COURSE OUTCOME:

This course introduces the student to marketing theory and concepts. Application of the concepts and theory occur via a series of team projects.

Level of Knowledge: Conceptual

Unit 1

- **Introduction:** Nature, scope and importance of marketing: Evolution of marketing concepts: Marketing mix: Marketing environment, Micro and Macro environmental factors.
- **Consumer Behaviour** – An Overview: Consumer buying process, Factors influencing consumer buying decisions.
- **Market Selection:** Market segmentation – concept, importance and bases: Target market selection: Positioning concept, importance and bases: Product differentiations. Market segmentation.

Unit 2: Marketing Mix

- **Product:** Meaning and importance, Product classifications: Concept of product mix. Branding, packaging and labeling: After-sales services: Product life-cycle: New product development.
- **Pricing:** Significance: Factors affecting price of product: Major pricing Methods; Pricing policies and strategies.
- **Promotion:** Nature and importance of promotion: Promotion tools: advertising, personal selling, public relations: sale promotion and publicity-concept and their distinctive characteristics: Promotion mix: Factors affecting promotion mix decisions: Integrated Marketing Communication Approach.
- **Place**
- **Additional Marketing mix elements.**

UNIT 3

- **Distribution: Channels of distribution** - Meaning and importance: Types of distribution channels: Wholesaling and retailing: Factors affecting choice of distribution channel: Distribution logistics: Meaning, importance and decisions.
- **Retailing:** Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives: Management of retailing operations: an overview: Retailing in India: changing scenario.

UNIT 4

- **Developments & Issues in marketing:** Rural marketing, Social marketing, Online marketing, Direct marketing, Services marketing, Green marketing, Relationship marketing, marketing ethics.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F4600	16 weeks	AUDITING AND CORPORATE GOVERNANCE	3	1	0	4

COURSE OBJECTIVE:

To provide knowledge of auditing principles, procedures and technique in accordance with current legal requirements and professional standards.

COURSE OUTCOME:

The outcome of the course is to enlighten students with best auditing practices that can be implemented in organisations to have proper check and control. They will also be able to evaluate corporate governance mechanisms and how they are related to different sets of stakeholders

Level of Knowledge: Conceptual

Unit1: Auditing

Basic Principles and Techniques: Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit: Audit Procedure – Vouching and verification of Assets & Liabilities:

Company Auditor – Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties: Auditor's Report – Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013

Special Areas of Audit: Cost audit, Tax audit and Management audit: Recent Trends in Auditing: Basic considerations of audit in EDP Environment: Relevant Auditing and Assurance Standards (AASs).

UNIT 2: Corporate Governance

Meaning, Theories, Models and Benefits of Corporate Governance: Politics and Governance: Board Committees and their functions: Insider trading: Rating Agencies: Green Governance E-Governance: Clause 49 of Listing Agreement: Corporate Governance in Public Sector Undertaking: Corporate Funding of Political Parties: Class Action: Whistle Blowing: Shareholders Activism.

UNIT 3: Major Corporate Governance Failures

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd. And Kingfisher Airlines: Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance: Initiative in India.

UNIT 4: Corporate Social Responsibility (CSR)

Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees, CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000

REFERENCE BOOKS:

1. Institute of Chartered Accountants of India. Auditing and Assurance Standards, ICAL, New Delhi.
2. Relevant Publications of ICAI on Auditing (CARO)

3. Gupta, Kamal., and Arora, Ashok, Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
5. Singh, A.K., and Gupta, Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
6. Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University Press, New Delhi.
7. Rani, Geeta D., and Mishra, R.K. Corporate Governance – Theory and Practice, Excel Books, New Delhi.
8. Tricker, Bob, Corporate Governance – Principles, Policies and Practice (Indian Edition), Oxford University Press, New Delhi.
9. Sharma.J.P. Corporate Governance, Business Ethics, and CSR Ane Books Pvt. Ltd. New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F4700	16 weeks	BUSINESS RESEARCH METHODOLOGY / PROJECT WORK	3	1	0	4

COURSE OBJECTIVE:

This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect analyse present and interpret data.

COURSE OUTCOME:

Student will be able to understand and execute research assignment in particular applied research domain.

Level of Knowledge:Application

Unit 1:

- **Introduction**

Meaning of research: Scope of Research in Business: Purpose of Research – Exploration, Description, Explanation: Unit of Analysis – Individual, Organization, Groups and Data Series: Conception, Construct, Attributes Variables.

- **Research Process**

An Overview: Problem Identification and Definition; Selection of Basic Research Methods-Field Study, Laboratory Study, Survey Method, Observational Methods, Existing Data Based Research, Longitudinal Studies, Panel Studies.

UNIT 2: Measurement

Definition: Designing and writing items; Uni-dimensional and Multi-dimensional scales; measurement Scales- Nominal, interval, Ratio; Rating and Ranking Scale. Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling Steps. Types Sample Size Decision; Secondary data sources.

UNIT 3: Hypothesis Testing

Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests, assumptions of Classical Normal Linear Regression.

UNIT 4: Report Preparation

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

REFERENCE BOOKS:

1. Babbie, Earl R. The Practice of Social Research, Wadsworth publication
2. Chawla, Deepak and Sondhi, Neena Research Methodology: Concept and Cases.

SPECIALISATION

1. ACCOUNTING AND TAXATION

Course Code	Duration	Course Title	L	T	P	C
BCHO16F5A11	16 weeks	Advanced Accounting - I	2	0	1	3

COURSE OBJECTIVE:

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

COURSE OUTCOME:

Students will be able to get proper understanding about accounting procedures with respect to various organisations.

Level of Knowledge: Analytical

Unit 1: Accounts for Banking Companies

Business of banking companies – some important provisions of banking regulation act of 1949 – Minimum capital and Reserves – Restriction on commission – Brokerage – Discounts – Statutory Reserves – Cash Reserves – 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: 2: 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 3: Inflation Accounting

Need – meaning – definition – importance and need – role – objectives – merit and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA)

Unit 4:

- **Farm Accounting**

Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problem.

- **Investment Accounting**

Meaning – nature of investment – investment ledger – different terms used – cum dividend or interest – ex-dividend or interest – brokerage and expenses – problems.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F5A12	16 weeks	Indirect Taxes - I	2	0	1	3

COURSE OBJECTIVE:

The objective is to equip students with the application of principles and provisions of Central sales tax, Customs act, Central excise, value added tax, Service tax laws, and provide an insight into practical aspects and apply the provisions of tax laws to various situations.

COURSE OUTCOME:

Students will get the proficiency to compute taxable value of goods and services as per the provisions of various Acts and also essential knowledge about the administrative aspects of Indirect taxes in India.

Level of Knowledge: Analytical

Unit 1: CENTRAL SALES TAX / G.S.T (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 for 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 Duties – 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)

REFERENCE BOOKS:

1. R.K.Jain: Customs Law Manual and Customs Tariff of India.
2. Taxmann's: Central Excise Manual and Central Excise Tariff.
3. Taxmann's: CENVAT Law and Procedure.
4. TN Manoharan, Income Tax Law including VAT/Service Tax, Snow White Publications
5. S.Bhat: Taxation Management
6. G. Sekar, Income Tax, Service Tax and VAT, C. Sitaraman & Co. Pvt. LTD.
7. Karnataka Value added tax Act, 2003 published by Karnataka Law Journal Publications Bangalore - 09
8. Santhil & Santhil : Business taxation.
9. V.S.Datey: Indirect Taxes – Law and Practice.
10. R.G Saha, Usha Devi & Other – Taxation – HPH
11. 7 Lecturers Business Taxation – I, VBH

Course Code	Duration	Course Title	L	T	P	C
BCHO16F6A13	16 weeks	Advanced Accounting - II	2	0	1	3

COURSE OBJECTIVE:

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

COURSE OUTCOME:

Students will be able to get proper understanding about accounting procedures with respect to various organisations.

Level of Knowledge: Analytical

Unit 1: Mergers and Acquisition of Companies:

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase – Methods of Purchase Consideration – Calculation of Purchase Consideration, Net asset Method – Net Payment Method – Accounting for Amalgamation – Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance Sheet. (Vertical Form)

Unit 2:Liquidation

Meaning – Types of Liquidation – Order of payment – Calculation of Liquidator's Remuneration – Preparation of Liquidator's Final Statement of Accounts.

Unit 3:Branch accounts

Introduction – Meaning – Objectives – Types of Branches – Dependent Branches – Features – Supply of Goods at Cost Price – Invoice Price – Branch Account in the books of Head Office (Debtors system only)

Unit 4:Departmental accounts

Meaning, Objectives, Basis of allocation of expenses, Trading and Profit and Loss Account in Columnar Form (Excluding Inter Departmental Transfers at invoice price).

REFERENCE BOOKS:

- 1) Arulanandam & Raman; Advanced Accountancy, HPH
- 2) Anil Kumar – Advanced Financial Accounting, HPH
- 3) Dr. Alice Mani: Advanced Financial Accounting, SBH
- 4) Dr. S.N Maheswari, Financial Accounting, Vikas Publication
- 5) Shukla and Grewal – Advanced Accountancy, Sultan Chand
- 6) Dr.Venkataraman R - Advanced Corporate Accounting

Course Code	Duration	Course Title	L	T	P	C
BCHO16F6A14	16 weeks	Indirect Taxes - II	2	0	1	3

COURSE OBJECTIVE:

The objective is to enable the students to understand assessment of Firms and Companies with regard to income tax and wealth tax.

COURSE OUTCOME:

Proper understanding about various indirect taxes in India. Proficiency to compute taxable value of goods and services as per the provisions of various Acts. Essential knowledge about the administrative aspects of Indirect taxes in India.

Level of Knowledge:Analytical

Unit 1: SERVICE TAX

Meaning and Definition – Features of Service Tax – Levy and Collection of Service Tax – ServiceTax Administration – Exemptions from Service Tax – Taxable Services – Determination of ServiceTax Liability (Simple Problems)

Unit 2: WEALTH TAX

Basis of Charge – Assessment Year – Valuation Date – Net Wealth – Deemed Assets – ExemptedAssets – Problems on Wealth Tax of individuals and firms.

Unit 3: ASSESSMENT OF FIRMS

Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment ofFirms (Section 184) – Computation of Firm's 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.

REFERENCE BOOKS:

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax
5. Santhil&Santhil : Business taxation.
6. S. Bhat – Taxation Management.
7. Singhania : Income Tax
8. V.S.Datey: Indirect Taxes – Law and Practice.
9. R. G. Saha, Usha Devi & Others – Taxation – HPH
10. 7 Lecturers Business Taxation – II, VBH

2. Accounting and Financial Management

Course Code	Duration	Course Title	L	T	P	C
BCHO16F5A11	16 weeks	Advanced Accounting - I	2	0	1	3

COURSE OBJECTIVE:

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

COURSE OUTCOME:

Students will be able to get proper understanding about accounting procedures with respect to various organisations.

Level of Knowledge: Analytical

Unit 1: Accounts for Banking Companies

Business of banking companies – some important provisions of banking regulation act of 1949 – Minimum capital and Reserves – Restriction on commission – Brokerage – Discounts – Statutory Reserves – Cash Reserves – 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: 2: 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 3: Inflation Accounting

Need – meaning – definition – importance and need – role – objectives – merit and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA)

Unit 4:

• Farm Accounting

Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problem.

- **Investment Accounting**

Meaning – nature of investment – investment ledger – different terms used – cum dividend or interest – ex-dividend or interest – brokerage and expenses – problems.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F5F12	16 weeks	Advanced Financial Management	2	0	1	3

COURSE OBJECTIVE:

The objective of this subject is to familiarize the students with Advanced Financial analysis and decision making.

COURSE OUTCOME:

To orient the students as to the latest developments occurring in the field of Finance with regard to Investments and Risk undertaking.

Level of Knowledge: Analytical

Unit 1: INVESTMENT DECISIONS AND RISK ANALYSIS

Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Riskadjusted 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 – Differencesbetween Shares & Debentures – Retained Earnings – Long Term Loans and Loans from FinancialInstitutions.

Unit 3:

- **CAPITAL STRUCTURE THEORIES**

Introduction – Capital Structure – Capital Structure Theories - Net Income Approach - Net OperatingIncome Approach - Traditional Approach – MM Approach – Problems.

- **DIVIDEND THEORIES**

Introduction – Irrelevance Theory – MM Model. Relevance Theories - Walter Model - Gordon Model– Problems on Dividend Theories.

Unit 4: 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 andDebtors Turnover Ratio – Inventory Management Techniques – Problems on EOQ.

REFERENCE BOOKS:

1. Narendra Singh Advanced Financial Management
2. Muniraju – Advanced Accounting Management, HPH.
3. K. Venkataramana, Advanced Financial Management, SHBP.
4. Avadhani - Advanced Accounting Management, HPH
5. GhousiaKhatoon, Mahanada B. C. Advanced Financial Management VBH
6. S N Maheshwari, Financial Management Principles and Practice, Sultan Chand
7. Khan and Jain, Financial Management, Tata McGraw Hill
8. Sudhindra Bhat ; Financial Management, Prentice Hall of India

9. Sharma and Sashi Gupta, Financial Management, Kalyani Publication
10. I M Pandey, Financial Management. Vikas Publication
11. Prasanna Chandra, Financial Management, Tata McGraw Hill
12. R.M Srivastava ; Financial Management & Policy, Sterling publishers

Course Code	Duration	Course Title	L	T	P	C
BCHO16F6A13	16 weeks	Advanced Accounting - II	2	0	1	3

COURSE OBJECTIVE:

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

COURSE OUTCOME:

Students will be able to get proper understanding about accounting procedures with respect to various organisations.

Level of Knowledge: Analytical

Unit 1: Mergers and Acquisition of Companies:

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase – Methods of Purchase Consideration – Calculation of Purchase Consideration, Net asset Method – Net Payment Method – Accounting for Amalgamation – Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance Sheet. (Vertical Form).

Unit 2: Liquidation

Meaning – Types of Liquidation – Order of payment – Calculation of Liquidator's Remuneration – Preparation of Liquidator's Final Statement of Accounts.

Unit 3: Branch accounts

Introduction – Meaning – Objectives – Types of Branches – Dependent Branches – Features – Supply of Goods at Cost Price – Invoice Price – Branch Account in the books of Head Office (Debtors system only)

Unit 4: Departmental accounts

Meaning, Objectives, Basis of allocation of expenses, Trading and Profit and Loss Account in Columnar Form (Excluding Inter Departmental Transfers at invoice price).

Course Code	Duration	Course Title	L	T	P	C
BCHO16F6F14	16 weeks	Security Analysis and Port Folio Management	2	0	1	3

COURSE OBJECTIVE:

The objective is to familiarize the students about investment decisions and Portfolio Management.

COURSE OUTCOME:

It enables the student to analyse the risk, uncertainty and measures to be taken to manage risk.

Level of Knowledge: Analytical

UNIT 1: Introduction to Investment Management

Meaning of Investment – 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 – Fundamentals Analysis – Economic Analysis – Industry Analysis – Company Analysis. Technical Analysis – Dow Theory – Advanced Declined Theory – Chartism assumptions of Technical Analysis.

UNIT 3:

- **Modern 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.

- **Portfolio Management**

Markowitz Model – Sharpe Model – Jensen and Treynor Model

UNIT 4: Global Markets

Global Investment Benefits – Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and Domestic Markets.

REFERENCE BOOKS:

1. Avadhani, Investment Analysis and Portfolio Management. HPH
2. Preeti Singh – Security Analysis and Portfolio Management. HPH
3. K. Venkataramana, Security Analysis and Portfolio Management, SBHP
4. Kevin, Investment and Portfolio Management
5. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw-Hill
6. Sudhindra Bhat - Security Analysis and Portfolio Management
7. Fischer and Jordon, Security Analysis and Portfolio Management, Prentice Hall
8. A.P.Dash: Security Analysis and Portfolio Management, I.K Intl
9. Rohini Singh - Security Analysis and Portfolio Management
10. Punithvathy Pandian - Security Analysis and Portfolio Management

3. COSTING AND TAXATION

Course Code	Duration	Course Title	L	T	P	C
BCHO16F5C11	16 weeks	Techniques of Cost Analysis and Control	2	0	1	3

COURSE OBJECTIVE:

The objective of the course is to understand various cost control and reduction techniques that can be effectively implemented in the organisations.

COURSE OUTCOME:

Student will be able to gain insight about various cost control and reduction techniques that can be used to improve the effectiveness of the organisation.

Level of Knowledge: Analytical

Unit 1: Cost Control and Cost Reduction

Cost Control: Meaning of cost control – Elements of cost control scheme - Cost control Techniques – Essentials for success of cost control

Cost Reduction: Meaning of cost reduction - Essentials for success of cost – Distinction between cost control and cost reduction – Tools and Techniques of cost reduction – Advantages of cost reduction – Dangers of cost reduction - cost reduction superior to cost control.

Unit: 2: Productivity and Value Analysis

Productivity: Meaning – Productivity and Profitability – Measurement of Productivity – Improving Productivity – Benefits from increased Productivity.

Value Analysis: Meaning –Types of Value – Procedure of Value Analysis – Relationship between Value, Function and Costs – Advantages of Value Analysis.

UNIT 3: Cost Audit and Management Audit

Cost Audit: Meaning and Definition – Types of Cost Audit – Objectives of Cost Audit – Advantages of Cost Audit – Auditing Techniques - - Functions of a Cost Auditor – Cost Audit in India - Cost Accounting Records.

Management Audit: Meaning and Definition – Objectives of Management Audit – Scope of Management Audit – Areas of Management Audit – Transaction Audit – System Audit – Policy Audit – Labour – Sales.

Unit 4: Responsibility Accounting and Performance Evaluation

Responsibility Accounting: Meaning and Definition – Essential features – Types of Responsibility Centres – Pre-requisites of Responsibility Accounting – Principles of Responsibility Accounting – Steps in implementation of Responsibility Accounting – Advantages of Responsibility Accounting – Problems in introducing Responsibility Accounting – Performance Evaluation.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F5A12	16 weeks	Indirect Taxes - I	2	0	1	3

COURSE OBJECTIVE:

The objective is to equip students with the application of principles and provisions of Central sales tax, Customs act, Central excise, value added tax, Service tax laws, and provide an insight into practical aspects and apply the provisions of tax laws to various situations.

COURSE OUTCOME:

Students will get the proficiency to compute taxable value of goods and services as per the provisions of various Acts and also essential knowledge about the administrative aspects of Indirect taxes in India.

Level of Knowledge: Analytical

Unit 1: CENTRAL SALES TAX / G.S.T (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 for 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 Duties – 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)

REFERENCE BOOKS:

1. R.K.Jain: Customs Law Mannual and Customs Tariff of India.
2. Taxmann's: Central Excise Mannual and Central Excise Tariff.
3. Taxmann's: CENVAT Law and Procedure.
4. TN Manoharan, Income Tax Law including VAT/Service Tax, Snow White Publications
5. S.Bhat: Taxation Management
6. G. Sekar, Income Tax, Service Tax and VAT, C. Sitaraman & Co. Pvt. LTD.
7. Karnataka Value added tax Act, 2003 published by Karnataka Law Journal Publications Bangalore - 560009
8. Santhil & Santhil : Business taxation.
9. V.S.Datey: Indirect Taxes – Law and Practice.
10. R.G Saha, Usha Devi & Other – Taxation – HPH
11. 7 Lecturers Business Taxation – I, VBH

Course Code	Duration	Course Title	L	T	P	C
BCHO16F5C13	16 weeks	Strategic Cost Management	2	0	1	3

COURSE OBJECTIVE:

The objective of the course is to create an awareness about emerging concepts in cost management such as strategic cost management.

COURSE OUTCOME:

It enables students to learn how optimum utilization of resources can be done and also enables them to understand various improvement methods that can be effectively adopted by them to improve the efficiency of the organisation.

Level of Knowledge: Analytical

Unit 1: Introduction to Strategic Cost Management

Meaning – Definition – Importance – Advantages – Techniques involved in Strategic Cost Management – Activity Based Costing – Target Costing – Total Quality Management – Benchmarking – Business Process Reengineering – Just in Time – Balance Score Card – Kaizen – Six Sigma – Life Cycle Costing.

Unit 2: Activity Based Costing

Meaning – Characteristics – Developing an ABC system – Allocation of overheads under ABC – Traditional versus ABC approach – Suitability of ABC system – Advantages of implementing ABC. (Simple Problem only)

UNIT 3: Target Costing

Meaning and Definition – Steps in Target Costing – Objectives – Process – Features – Traditional method vs Target Costing – Advantages of Target Costing – Techniques of Target Costing. (Simple Problem only)

Unit 4:

- **Life Cycle Costing**

Meaning and Definition – Features – Stages of PLC – Cost involved in different stages of PLC – LCC process.

- **Value Chain Analysis**

Meaning – Functions of Value Chain – Steps in Value Chain Analysis – Importance of Value Chain. (Simple Problem only)

Course Code	Duration	Course Title	L	T	P	C
BCHO16F6A14	16 weeks	Indirect Taxes - II	2	0	1	3

COURSE OBJECTIVE:

The objective is to enable the students to understand assessment of Firms and Companies with regard to income tax and wealth tax.

COURSE OUTCOME:

Proper understanding about various indirect taxes in India. Proficiency to compute taxable value of goods and services as per the provisions of various Acts. Essential knowledge about the administrative aspects of Indirect taxes in India.

Level of Knowledge: Analytical

Unit 1: SERVICE TAX

Meaning and Definition – Features of Service Tax – Levy and Collection of Service Tax – Service Tax Administration – Exemptions from Service Tax – Taxable Services – 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 individuals and firms.

Unit 3: ASSESSMENT OF FIRMS

Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firm's 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.

REFERENCE BOOKS:

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, SahityaBhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax
5. Santhil&Santhil : Business taxation.
6. S. Bhat – Taxation Management.
7. Singhania : Income Tax
8. V.S.Datey: Indirect Taxes – Law and Practice.
9. R. G. Saha, Usha Devi & Others – Taxation – HPH
10. 7 Lecturers Business Taxation – II, VBH

V SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCHO16F5100	16 weeks	INCOME TAX AND PRACTICE - I	3	0	1	4

COURSE OBJECTIVE:

The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

COURSE OUTCOME:

Students will know the basic concepts in Income Tax and their meaning. Significance of residential status of various entities. Various deductions from taxable income as per the provisions of section 80C to 80U.

Level of Knowledge:Analytical

Unit 1: INTRODUCTION TO INCOME TAX

Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Canons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Agricultural Income (including Scheme of Partial Integration – Theory Only) – Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O.

Unit 2:

- **EXEMPTED INCOMES**

Introduction – Exempted Incomes U/S 10 - Restricted to Individual Assessee.

- **RESIDENTIAL STATUS**

Residential Status of an Individual –Determination of Residential Status – Incidence of Tax – Problems.

Unit 3: INCOME FROM SALARY

Meaning – Definition - Basis of Charge– Advance Salary – Arrears of Salary – Allowances – Perquisites– Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 – Problems on Income from Salary.

Unit 4: INCOME FROM HOUSE PROPERTY

Basis of Charge – Deemed Owners – Exempted Incomes from House Property –Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.

REFERENCE BOOKS:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publication.
4. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur &Narang: Income Tax.
6. 7 Lectures – Income Tax – I, VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F5200	16 weeks	INTERNATIONAL BUSINESS	2	1	0	3

COURSE OBJECTIVE:

The objective of the course is to expose students to the concept, importance and dynamics of international business and India's involvement with global business operations.

COURSE OUTCOME:

Learning Outcome To get an overview of foreign exchange regulations and appreciate the relation between foreign trade and foreign exchange. To trace the evolution of exchange rate systems and appreciated the role of IMF in global exchange rate systems.

Level of Knowledge: Conceptual

Unit I

- **Introduction to International Business:** Globalization and its growing importance in word economy: Impact of globalization; International business contrasted with domestic business-complexities of international business; Internationalization Stages and Orientations. Modes of entry into international business.
- **International Business Environment:** National and foreign environments and their components – physical, economic, demographic, cultural and political- legal environments; Global trade environments- recent trends in world trade in goods and services, Trends in India's foreign Trade.

UNIT 2

- **International trade-** Theories of international trade, tariff and non-tariff measures balance of payment account and its components.
- **International and Economic Organisations:** WTO, UNCTAD, World Bank and IMF.
- **Regional Economic Integration:** Forms of regional integration; integration efforts among countries in Europe, North America and Asia. Cost and benefit of regional economic Integration.

UNIT 3

- **International Financial Environment;** International financial system and institutions; Foreign exchange markets, spot market, spot rate quotation, bid-ask spreads, trading in spot market, cross exchange rates- Forward Market; forward rate, long and short forward positions, forward premium and discount, Arbitrage, hedging and speculation; Foreign investment- types and flows; foreign investment in Indian Perspective.

UNIT 4

- **Exchange Rate Determination;** Factors effecting exchange rate- relative inflation rate, relative interest rate, relative income level, government controls, expectations, etc.. Government intervention and Government influence on exchange rates. Theories of exchange rates- Purchasing Power Parity, Interest Rate Parity and Fisher's effect.

REFERENCE BOOKS:

1. Charles.W.I.Hill., and Jain, Arun Kumar, *International Business*, New Delhi: Tata McGraw-Hill.
2. Johnson, Derbe., and Colin Turner, *International Business- Themes & Issues in the Modern Global Economy*, London: Roultedge.
3. Chernulam, Francis, *International Business: Text and Cases*. Prentice Hall of India Ltd.
4. Daniels John, D Lee H Radenbaugh and David P.Sullivan, *International Business*, Person Education
5. Justin, Paul. *International Business*. Prentice Hall of India Ltd.
6. Michel R Czinkota.et al, *International Business*, Fortforth: The Dryden Press.
7. RBI. Report on Currency & Finance, various issues.
8. Griffin, Ricky W and Michel W, Pustay, *Internal Business-A Managerial Perspective*, Prentice Hall
9. Sharan,V, *International Business*, Delhi: Pearson.
10. Bennett, Roger, *International Business*. Delhi: Pearson
11. UNCTAD Reports
12. WTO, Annual Report, various issues.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F5300	16 weeks	FINANCIAL REPORTING AND ANALYSIS	3	0	1	4

COURSE OBJECTIVE:

To gain ability to understand, analyse and interpret the basic framework of financial reporting.

COURSE OUTCOME:

Students gain knowledge to interpret and report about the financial transactions in the organisation.

Level of Knowledge:Conceptual

Unit 1: Basic of Financial Reporting

Purpose of financial reporting, users of financial reports, conceptual framework for financial reporting.

Accounting Standards in India & IFRS- Basic framework.

UNIT 2: Understanding Financial Statements

Structure of Financial Statements: Introduction, Statement of Financial Position (Balance Sheet). Statement of Earnings (Income Statement), and Statement of Cash flows (Cash Flow Statement).

UNIT 3: Elements of Financial Statements

Inventories, Receivables, Assets (Fixed Tangible, Intangible), Leases, Revenue, Income-Tax, Retained Earnings.

UNIT 4: Analysis & Interpretation of Financial Statements

Ratio Analysis-Liquidity, Solvency, Activity & Profitability analysis, Comparative & common size analysis (Vertical and Horizontal Analysis), Financial Statement Variation by Type of Industry.

Expanded Analysis: Financial Ratios used in Annual Reports, Management's use of financial analysis, Graphing Financial Information.

REFERENCE BOOKS:

1. Lal, Jawahar, *Corporate Financial Reporting: Theory & Practice*. Taxmann Applied Services, New Delhi.
2. Raiyani, J.R., and Lodha, G. *International Financial Reporting Standard (IFRS) and Indian Accounting Practices*. New Century Publication.
3. Singh, N.T., and Agarwal, P. *Corporate financial Reporting in India*. Raj Publishing, Jaipur.
4. Hennie, V.G. *International Financial Reporting Standards: A Practical Guide*, Washington: World Bank.
5. Alexander, D., Britton, A., and Jorissen, A. *Global Financial Reporting and Analysis*. Cengage Learning, Indian edition.

Course Code	Duration	Course Title	L	T	P	C
BCHO16F5400	16 weeks	FINANCIAL MARKETS, INSTITUTION AND FINANCIAL SERVICES	2	1	0	3

COURSE OBJECTIVE:

To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

COURSE OUTCOME:

The students will be able to effectively utilize the time value of money, and financial return and risk concepts to conduct professional financial analyzes.

Level of Knowledge: Conceptual

Unit 1: Introduction to Financial System and its Components

Financial markets and institutions. Financial intermediation, Flow of funds matrix. Financial system and economic development. An overview of Indian financial system.

UNIT 2: Financial Markets

Money market-functions, organization and instruments. Role of central bank in money market; Indian money market-An overview.

Capital Markets-functions, organization and instrument. Indian debt market; Indian equity market-primary and secondary markets; Role of stock exchanges in India.

UNIT 3: Financial Institutions

Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India; Mutual Funds- introduction and their role in capital market development. Non-banking financial companies (NBFCs).

UNIT 4: Overview of Financial Services Industry

Fund based and fee based financial services, Merchant banking-pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.

REFERENCE BOOKS:

1. Bhole, L.M. *Financial Markets and Institutions*. Tata Mcgraw Hill Publishing Company.
2. Khan, M.Y. *Indian Financial System-Theory and Practice*. New Delhi: Vikas Publishing House.

3. Sharma, G.L., and Singh, Y.P. *Contemporary Issues in Finance and Taxation*. Academic Foundation, Delhi.
4. Khan and Jain. *Financial Services*. Tata McGraw Hill
5. Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
6. Annual reports Major Financial Institutions in India.

VI SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCHO16F6100	16 weeks	INCOME TAX AND PRACTICE-II	3	0	1	4

COURSE OBJECTIVE:

The Objective of this subject is to make the students to understand the computation of Taxable Income and Tax Liability of individuals.

COURSE OUTCOME:

The students will be able to compute taxable income under five different heads of Income and calculate income tax liability of Individual assesses.

Level of Knowledge: Analytical

Unit 1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.

Unit 2:

• CAPITAL GAINS

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains.

• INCOME FROM OTHER SOURCES

Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources.

Unit 3: DEDUCTIONS FROM GROSS TOTAL INCOME

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 G, 80 GG, 80 GGA, and 80 U. (80 G & 80 GG together should not be given in one problem)

Unit 4: SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS

Meaning –Provision for Set-off & Carry forward of losses (Theory only).
Computation of Total Income and Tax Liability of an Individual Assessee (Problems– in case of income from salary & house property- computed income may be given).

REFERENCE BOOKS:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Gaur & Narang: Income Tax, Kalyani
5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
6. Singhania: Income Tax
7. Dr. H.C Mehrothra : Income Tax, Sahitya Bhavan
8. 7 Lecturer Income Tax – VBH

Course Code	Duration	Course Title	L	T	P	C
BCHO16F6200	16 weeks	BUSINESS POLICY AND ENVIRONMENT	3	1	0	4

COURSE OBJECTIVE:

The objective of this course is to provide the students the knowledge about human resources, their significance and managing them in organisations.

COURSE OUTCOME:

It enables the students to understand business and its related environment and also helps them to gain insight about ethical practices in business.

Level of Knowledge: Conceptual

Course Contents:

UNIT 1:

Introduction: Business in a Social System; Business and Economic System; Business Objectives; Internal Environment and External Environment.

UNIT 2:

Business Ethics: Principles of Business Ethics; Doctrine of trusteeship; unethical practices; Good ethics and Good Business. Social responsibility of business; Doctrine of social responsibility: Rationale of social responsibility; control of monopoly and restrictive and unfair trade practices.

UNIT 3:

Business Environment: Business is a social system-internal environment or business-external environment- Economic-Political-Socio-Cultural-Technological environment – Case Studies.

UNIT 4:

Business Policy: Importance of Business Policy- essentials of Business Policy – Classification of Business Policy – Production Policy – Personnel Policy – Financial Policy – Marketing Policy – Case Studies.

REFERENCE BOOKS:

1. A concept of Corporate Planning- Russel Ackoff, Newyork Wiley
2. Business Policy and Strategic Management- Tokyo, McGraw Hill
3. Strategic Management- Text and Cases- V.S.P Rao and V.Harikrishna
4. Strategic Management- Azar Kazmi
5. Strategic Management- Francis Cherunillam
6. Strategic Management- Subba Rao

Course Code	Duration	Course Title	L	T	P	C
BCHO16F6100	16 weeks	PERSONAL FINANCIAL PLANNING	3	1	0	4

COURSE OBJECTIVE:

The aim of the course is to provide basic principles for managing personal finance.

COURSE OUTCOME:

It enables students to manage their finances through proper savings and investments.

Level of Knowledge: Conceptual

Course Contents:

UNIT 1:

Basics of Personal Financial Management: The Personal Financial Planning Process, Preparation of Personal Budget, Personal Financial Statements, Personal Income Tax Planning. Case studies on Personal Financial Planning of individuals.

UNIT 2:

Personal Savings & Investment: Investment Criteria- liquidity, safety and profitability. Savings instruments of Post Office and Banks. Chit funds. Investment in Shares, Debentures, Corporate and Government Bonds, Mutual Bonds. Investment in Physical Assets- Real Estate, Gold and Silver. Risk and Return associated with these investments. Case studies on risk and return perception of retail investors on various investments.

UNIT 3:

Computation of Return and Risk of Personal Investment: Present Value and Future Value of a Single Amount and an Annuity. Computation of interest, dividend and capital gains on personal investments. Impact of leverage on return. Personal tax planning.

UNIT 4:

Retirement Savings Plan: Pension Plans- Defined Contribution Plan and Defined Benefit Plan. Provident fund, Gratuity. Life Insurance Plans. Reverse Mortgage Plans.

REFERENCE BOOKS:

1. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tata McGraw-Hill Publishing company Ltd, New Delhi.
2. Financial Education by Reserve Bank of India – rbi.org
3. Personal Finance columns in The Economic Times, The Business Line and Financial Express Daily News Papers.
4. Information Brochures of Post Office, Banks, Mutual Funds, Insurance Companies.
5. Internet Sources- BSE, NSE, SEBI, RBI, IRDA, AMFI etc.

CAREER COUNSELING AND PLACEMENT

Having a degree will open doors to the world of opportunities for you. But Employers are looking for much more than just a degree. They want graduates who stand out from the crowd and exhibit real life skills that can be applied to their organizations. Examples of such popular skills employers look for include:

- Willingness to learn
- Self motivation
- Team work
- Communication skills and application of these skills to real scenarios
- Requirement of gathering, design and analysis, development and testing skills
- Analytical and Technical skills
- Computer skills
- Internet searching skills
- Information consolidation and presentation skills
- Role play
- Group discussion, and so on

REVA University therefore, has given utmost importance to develop these skills through variety of training programs and such other activities that induce the said skills among all students. A full-fledged Career Counseling and Placement division, namely Career Development Center (CDC) headed by well experienced senior Professor and Dean and supported by dynamic trainers, counselors and placement officers and other efficient supportive team does handle all aspects of Internships and placements for the students of REVA University. The prime objective of the CDC is to liaison between REVA graduating students and industries by providing a common platform where the prospective employer companies can identify suitable candidates for placement in their respective organization. The CDC organizes pre-placement training by professionals and also arranges expert talks to our students. It facilitates students to career guidance and improve their employability. In addition, CDC forms teams to perform mock interviews. It makes you to enjoy working with such teams and learn many things apart from working together in a team. It also makes you to participate in various student clubs which helps in developing team culture, variety of job skills and overall personality.

The need of the hour in the field of Commerce is efficient leaders of repute, who can deal the real time problems with a flavour of innovation. This kept in focus, the CDC 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, and 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 soft skills including interpersonal skills that will fetch them a job of repute in the area of his / her interest and march forward to make better career.

The University has recognized skill development and industry relationship as its very important activities. Therefore, the University-Industry Interaction and Skill Development Centre headed by a Senior Professor & Director has been established to facilitate skill related training to REVA students and other unemployed

students around REVA campus. The center conducts variety of skill development programs to students to suite to their career opportunities. Through this skill development centre the students shall compulsorily complete at least two skill / certification based programs before the completion of their degree. The University has collaborations with Industries, Corporate training organizations, research institutions and Government agencies like NSDC (National Skill Development Corporation) to conduct certification programs. REVA University has been recognised as a Centre of Skill Development and Training by NSDC (National Skill Development Corporation) under Pradhan Mantri Kaushal Vikas Yojana.

The University has signed MOU's with Multi-National Companies, research institutions, Government agencies like NSDC (National Skill Development Corporation) and universities abroad to facilitate greater opportunities of employability, students' exchange programs for higher learning and for conducting certification programs.

FACULTY MEMBERS

SL. NO.	Name of the Faculty	Designation
1	Prof. Shubha .A	Director
2	Dr. M.Subramanyam	Associate Professor
3	Dr. Harani B	Assistant Professor
4	Dr. Lokanadha Reddy	Assistant Professor
5	Mr. G Kantharaju	Assistant Professor
6	Mr. Harsha J	Assistant Professor
7	Mr. Nagaraju L G	Assistant Professor
8	Mr. Karthik Reddy	Assistant Professor
9	Mrs. Shalini B	Assistant Professor
10	Mr. Jagannath S	Assistant Professor
11	Mr. Harish S N	Assistant Professor
12	Mr. Naresh Babu K S	Assistant Professor
13	Ms. Anusha B	Assistant Professor
14	Ms. Malashree S	Assistant Professor
15	Mr. Bharath C	Assistant Professor
16	Ms. Revathi	Assistant Professor
17	Ms. Supriya G Jakati	Assistant Professor
18	Ms. Chethana P Katti	Assistant Professor
19	Mr. Chandrashekhara T G	Assistant Professor
20	Ms. Shwetha T A	Assistant Professor
21	Ms. Geetha C	Assistant Professor
22	Ms. Ramya S	Assistant Professor
23	Mr. Sadik MD	Assistant Professor
24	Ms. Jayashree B N	Assistant Professor
25	Ms. Shreekritha	Assistant Professor
26	Ms. Ramya N R	Assistant Professor