



St Aloysius College (Autonomous)
Mangaluru

Re-accredited by NAAC “A” Grade

Course structure and syllabus of
B.COM

CHOICE BASED CREDIT SYSTEM

(2019 – 20 ONWARDS)

ST ALOYSIUS COLLEGE

(Autonomous)

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Re-accredited by NAAC with 'A' Grade - CGPA 3.62

Ranked 94 in College Category by NIRF, MHRD, Government of India

Recognised by UGC as "College with Potential for Excellence"

College with 'STAR STATUS' conferred by DBT, Government of India

No: SAC 40/Syllabus 2019-20

Date: .. - 05 - 2019

NOTIFICATION

Sub: Syllabus of **B.COM.** Under Choice Based Credit System.

Ref: 1. Academic Council decision dated 02-05-2019

2. Office Notification dated ..-05-2019

Pursuant to the Notification cited under reference (2) above, the Syllabus of **B.COM.** is hereby notified for implementation with effect from the academic year 2019-20.

PRINCIPAL

REGISTRAR

To:

1. The Chairman/Dean/HOD.
2. The Registrar
3. Library
4. Office

The Department of Commerce has been the pioneer in imparting commerce education for over seventy five years. The Department offers excellent Programme Structure with the choice of electives, under CBCS. The B Com programme structure encompasses Accounting, Finance, Banking, Taxation, HR, Marketing, Business Laws and Computer Applications. The amended Programme Structure and Course curriculum is given below:

CBCS – B Com. Degree Programme Structure 2019
I semester

		Particulars	Instruction Hrs per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I	G 301.1	Financial Accounting – I	6	3	30	120	150	3
(4 core courses)	G 302.1	Business Economics	4	3	20	80	100	2
	G 303.1	Business Statistics	4	3	20	80	100	2
	G 304.1	Principles of Management	6	3	30	120	150	3
Group II Electives (1 elective to be chosen)	G 306.1E	Human Resource Mgt – I	2	2	10	40	50	1
	G 307.1E	Tourism Management						
	G 308.1E	Shipping & Port Mgt – I						
	G 309.1E	Insurance – I						
	G 310.1E	Logistics & Supply Chain Mgt- I						
	G 311.1E	Fundamentals of GST						
Group III Foundation Courses		Foundation Languages:						
	G 335.1	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 701.1	Elective Foundation: Indian Constitution & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com Degree Programme Structure 2019

II semester

		Particulars	Instruction Hrs per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 301.2	Financial Accounting – II	6	3	30	120	150	3
	G 302.2	Business Environment	4	3	20	80	100	2
	G 303.2	Banking Theory and Practice	6	3	30	120	150	3
	G 304.2	Business Mathematics	4	3	20	80	100	2
Group II Electives (1 elective to be chosen)	G 306.2E	Human Resource Mgt -II	2	2	10	40	50	1
	G 307.2E	Tourism Operations						
	G 308.2E	Shipping & Port Mgt – II						
	G 309.2E	Insurance – II						
	G 310.2E	Logistics & Supply Chain Mgt -II						
	G 311.2E	GST and Customs Law						
Group III Foundation Courses		Foundation Languages:						
	G 335.2	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 702.2	Elective Foundation: Environment Science & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com Degree Programme Structure 2019
III semester

		Particulars	Instruction Hrs per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 301.3	Financial Accounting – III	6	3	30	120	150	3
	G 302.3	Cost accounting – I	6	3	30	120	150	3
	G 303.3	Income Tax – I	4	3	20	80	100	2
	G 304.3	Principles of Marketing	4	3	20	80	100	2
Group II Electives (1 elective to be chosen)	G 306.3E	Entrepreneurship	2	2	10	40	50	1
	G 307.3E	Soft Skill Training and Development						
	G 308.3E	Stock Market Operations						
	G 309.3E	Consumer protection						
	G 310.3E	Advertising						
	G 311.3E	Retail Management						
Group III Foundation Courses		Foundation Languages:						
	G 335.3	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 701.3	Elective Foundation: Human Rights & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com Degree Programme Structure 2019

IV semester

		Particulars	Instruction Hrs per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 301.4	Financial Accounting – IV	6	3	30	120	150	3
	G 302.4	E-Commerce and Accounting	4	3	20	80	100	2
	G 303.4	Cost accounting – II	6	3	30	120	150	3
	G 304.4	Income Tax – II	4	3	20	80	100	2
Group II Electives (Inter Disciplinary)	G 306.4E	Tourism Management	2	2	10	40	50	1
	G 307.4E	Event Management						
	G 308.4E	Personal Tax Planning						
Group III Foundation Courses		Foundation Languages:						
	G335.3	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 702.4	Elective Foundation: Gender Equity & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

		Particulars	Instruction Hrs per week	Exam Duration	Marks		
					IA	Exam	Total
Group I (6 core courses)	G 301.5	Corporate accounting - I	5	3	30	120	150
	G 302.5	International Business	5	3	30	120	150
	G 303.5	Principles and Practice of Auditing	5	3	30	120	150
	G 304.5	Business law	5	3	30	120	150
	G 305.5	Financial Management	5	3	30	120	150
	G 306.5	Business Taxation	5	3	30	120	150
Total Marks and Credits							900

CBCS - B Com Degree Programme Structure 2019
V semester

VI semester

		Particulars	Instruction Hrs per week	Exam Duration	Marks		
					IA	Exam	Total
Group I (6 core courses)	G 301.6	Corporate accounting - II	5	3	30	120	150
	G 302.6	Foreign Exchange Management	5	3	30	120	150
	G 303.6	Investment Management	5	3	30	120	150
	G 304.6	Corporate Law and Governance	5	3	30	120	150
	G 305.6	Management Accounting	5	3	30	120	150
	G 306.6	Security Analysis and Portfolio Management	5	3	30	120	150
Total Marks and Credits							900

Total Credits of all six Semesters: 104

B. Com – Semester I

Group I Core 1

Financial Accounting - I

Objectives:

- To acquaint students with the concept, need and benefit of accounting standards and IFRS.
- To understand the preparation of annual accounts of non-corporate concerns and non-trading concerns
- To understand how to rectify accounting errors and reconcile financial statements.

Pedagogy: classroom lecture, problem solving, assignment and skill development.

Unit 1: Theoretical Framework

(12 Hours)

Accounting as an information system, the users of financial accounting information and their needs. Branches of accounting. Basis of accounting, cash basis and accrual basis. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, Accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

Unit 2: Introduction to Accounting Standards (AS) and International Financial Reporting Standards (IFRS)

(12 hours)

AS-Introduction, standard setting process, benefits of AS, list of AS (issued by ICAI), overview of AS1, AS2 (Revised), AS3, AS4 (Revised) and AS5. Need for convergence towards global standards, International Accounting Standard Board (IASB). IFRS– meaning, need, conceptual framework, beneficiaries of convergence with IFRS, Indian Accounting Standards (IAS) and its significance.

Unit 3: Rectification of Errors

(12 Hours)

Classification of Errors, rectification of Errors:

- Before Preparing the Trial Balance
- After preparing the Trial Balance and before preparing Final accounts- Suspense account

Unit 4: Bank Reconciliation Statement

(12 Hours)

Reasons for the difference in pass book and cash book balances- purpose of bank reconciliation statement – problems

Unit 5: Final accounts of Non-Corporate (Sole trading) entities

(12 hours)

Meaning and components of final accounts of sole trading concerns,

Preparation of financial statements: Manufacturing concern and trading concern.

Unit 6: Final accounts of Non-Trading concerns(Not for profit organization)

(12 hours)

Meaning of non-trading concerns, need for maintenance of accounts by non-trading concerns, components of final accounts of Non-trading concerns and its preparation.

Maintenance of Accounts by Professional People and Accounts of Solicitors-Problems

Skill Development.

1. Study of a company's report which includes accounting policies and present a summary.
2. Study the financial statement of sole trading concern.
3. Studying final accounts of non-trading concerns.

BOOKS FOR STUDY AND REFERENCE:

1. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. Mc Graw-hill Education
2. Horngren, Introduction to Financial Accounting, Pearson Education.
3. Sukla M C and Grewal T S-Advanced Accountancy, S.Chand & sons ,New Delhi
4. Gupta R L and Radhaswamy- Advanced Accounting, Theory, Method,& Application, S Chand & sons, New Delhi
5. Jain &Narang- Advanced Accountancy(Kalyani publishers,Ludhiyana)
6. Maheshwari S N &Maheshwari S K- Advanced Accountancy, Vikas Publishing House PvtLtd,New Delhi
7. Patil V A &Korlahalli-Principles and Practice of Accountancy, R Chand & Co,New Delhi
8. Monga, J.R. Financial Accounting: concepts and Applications. Mayoor Paper Backs, New Delhi.
9. Chakraborty- Advanced Accountancy, Navabharath Publishers, Calcutta
10. Arulanandan (MA) and Raman (KS)- Advanced Accountancy, Himalaya publishing house, Delhi

11. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India
12. Jagadesh R. Raiyani, Gaurav Lodh- International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi India
13. Arif Ahmed, Subratakar - hand book on IFRS (International Financial Reporting Standards) converging to IFRS.

B. Com – Semester I

Group I Core 2

Business Economics

Objectives:

- To acquaint with the basic knowledge on the concept of business economics
- To understand the consumer behavior in different market situations
- To understand market structure and recent changes thereof

Pedagogy: Class room lecture, Group discussions, Case studies and assignments

Unit -1:NATURE AND SCOPE OF BUSINESS ECONOMICS

(10 Hours)

Economics- Meaning and definitions – Wealth definition, welfare definitions, scarcity definitions, growth – oriented definition, Nature of Economics – Arts or science, Positive or normative, Micro and macro nature, Methods – Deductive and inductive, Meaning, definitions of business economics, Nature and Objectives of business economics, Scope of Business Economics; Role and Responsibilities of business economists, Economics Vs Business economics.

Unit -2:THEORY OF CONSUMER BEHAVIOUR

(10 Hours)

Utility – Meaning – Creation of utility – Cardinal and Ordinal utility –Marginal and total utility, Concepts of utility with equations; Law of diminishing marginal utility – Explanation –Importance – Exceptions to the law , Law of Equi - marginal utility – Explanation- Limitations and Importance, Consumer surplus – Concept – Importance and criticisms of consumer surplus , Indifference curve analysis-meaning and properties, Budget Line -Consumers equilibrium (necessary and sufficient conditions), Revealed preference theory. N-M Hypothesis

Unit -3: THEORY OF DEMAND AND DEMAND FORECASTING

(10 Hours)

Demand – Demand determinants – law of demand – Demand function – linear demand function with schedule; forces behind demand curve – exceptions to the law of demand- changes in demand and quantity demanded, Elasticity of demand, price, income and cross elasticity of demand, measurement and importance of elasticity of demand, Demand forecasting – meaning and significance – methods of demand forecasting – steps involved in demand forecasting – criteria of a good demand forecasting

Unit -4:PRODUCTION, COST AND REVENUE ANALYSIS

(10 Hours)

Production function, Law of variable proportion, Isoquant curve – Meaning , properties, Marginal Rate of Technical Substitution , Economies of scale , cost output relations – Short run and long run ,Supply analysis – Meaning , determinants of supply , law of supply , elasticity of supply ,measurement of elasticity of supply , factors determining elasticity of supply, Revenue – Concepts of revenue – MR,AR under perfect and imperfect competition

Unit -5: PERFECT AND IMPERFECT COMPETITION

(10 Hours)

Perfect competition – Assumptions, Equilibrium of the firm and the industry. Equilibrium analysis in the very short run, short run and long run , Measuring producers surplus under perfect competition , stability analysis – Walras and Marshall analysis; Meaning of general equilibrium; Monopoly – types- equilibrium - short and long run, price discrimination– Essential conditions – equilibrium under price discrimination, Price Discounts and differentials - Monopolistic competition – features, Oligopoly –features – Kinked demand model, Cournot Duopoly model, Stackelberg model, Prisoner’s dilemma, Price leadership model – Contestable markets theory

Skill Development

1. A report has to be prepared regarding demand forecasting of any product.
2. Students need to select a existing product and apply price elasticity.
3. Detail charts on Consumer Surplus by considering an example.

REFERENCES:

- Kuldeep Gupta Raj Kumar, Business Economics, 2013, UDH Publishers & Distributors (P) Ltd.; 4th Edition.
- K.K. Dewett Modern Economic Theory ,2013, S. S Chand & Sons, New Delhi
- D.M. Mithani Managerial Economics: Theory & Application, 2012, Himalaya Publications
- H. L. Ahuja Macro Economics- Theory & Policy, 2013, S. Chand & New Delhi
- Mote, Paul, Gupta Managerial Economics , 2012, Tata McGraw Hill
- D.N. Dwivedi Managerial Economics, 2010, Vikas Publishers
- H.C. Peterson & W.C. Lewis Managerial Economics, 2013, Prentice Hall India
- Edward Shapiro Macro Economics Analysis ,2012, Galgotia Publications
- A. Koutyiannis Modern Micro Economics, 2012, McMillan Publications
- Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
- Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
- Arthur O’ Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes)
- Varian, Hal R.: Intermediate Microeconomics (Sixth edition)
- Mankiw, Gregory N.: Principles of Economics (Sixth edition)

- Pindyck, Robert S. & Rubinfeld, Daniel L.: Microeconomics Sixth Edition [PHI]
- Browning, Edgar K. & Zupan, : Microeconomic Theory and Applications
- Case, Karl E. & Ray C. Fair, Principles of Economics, Pearson Education, Inc., 8th edition, 2007
- Joseph E. Stieglitz and Carl E. Walsh (2006), Economics, International Student Edition, 4th edition

B. Com – Semester I

Group I Core 3

Business Statistics

Objectives of the Course:

- To know the importance of Business Statistics in making objective business decisions.
- The paper helps the students to gain knowledge on the concepts of Statistics, various data collection methods, and tools for analysis of data.
- This course prepares students to learn to apply commonly used statistical methods in business contexts and how to interpret analyses performed by others.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

Unit 1: Introduction to statistics:

(8 Hours)

Meaning, definition, functions & limitations of statistics. Importance of statistics in Business. Primary & secondary data- Meaning & their sources. Difference between primary data & secondary data. Classification & tabulation of data. Statistical enquiry and

Unit 2: Measures of Central Tendency:

(8 Hours)

Meaning of central tendency. Measures of central tendency – Mean, Median, Mode – advantages, limitations & problems. Combined mean & weighted mean – their importance, advantages & problems. Geometric & harmonic mean – Advantages, limitations & problems. Concept of Quartiles, Deciles & Percentiles – problems; Averages and weighted averages – problems.

Unit 3: Measures of dispersion

(8 Hours)

Meaning, definition & functions of dispersion. Absolute & relative measures of dispersion – range, quartile deviation, mean deviation from mean & median, standard deviation & coefficient of variation and their properties, advantages & disadvantages.

Unit 4: Correlation & Regression analysis**(10 Hours)**

Meaning, definition, uses of correlation. Types of correlation. Methods of correlation – Karl Pearson's correlation coefficient, Spearman's rank correlation, probable error – Their advantages, disadvantages & problems.

Meaning & uses of regression analysis. Comparison between regression & correlation.

Construction of simple regression equation- X on Y & Y on X. Regression coefficients

Unit 5: Time series analysis:**(8 Hours)**

Significance & components of time series. Computation of trend values by the method of moving averages (for even & odd periods) & least square method.

Unit 6: Index Numbers:**(8 Hours)**

Introduction, meaning of index number. Consumer Price Index number (CPI) - steps in constructing Consumer Price Index Number. Construction of Consumer Price Index Number – aggregative expenditure method & family budget method.

Skill development and employability:**activities conducted:**

1. Students are given different project topics where they have to collect primary and secondary data using various methods of collecting data.
2. Students need to find the trend value of the sales of a company in different years using time series analysis.
3. Students have to analyse the performance of a batsman in 10 matches using coefficient of variation.

Reference:

1. Gupta, S.C. and Kapoor, V.K., Fundamentals of Applied Statistics, Sultan Chand and Sons Publishers.
2. Vittal R.R., Business Statistics, Margham Publications, Chennai, 2011.
3. Gupta S.P., Statistical Methods, Sultan Chand and Sons Publishers. New Delhi,
4. Yule and Kendall, Introduction to Theory of Statistics, Universal Book Stall, New Delhi,

5. Croxton and Cowden, Applied General Statistics., Sir Isaac Pitman and Sons. Ltd., London.
6. C.M.Chikkodi, &Satyaprasad, B. (2014). *Business statistics*. Mumbai: Himalaya Publishing House.
7. Aggarwal, S., & Bhardwaj, S. (2014). *Business Statistics*. Ludhiana: Kalyani.
8. Wilson, M. (2014).*Business Statistics*. Mumbai: Himalaya Publishing House.
9. Levin, R. I., & Rubin, D. S. (2014). *Statistics for management*. Delhi: Pearson.
10. Gupta, S.C., & Gupta, I. (2014). *Business Statistics*. Mumbai: Himalaya Publishing House
11. Levin Richard I, Rubin, Davids : *Statistics for Management*

B. COM - SEMESTER I

Group I Core 4

PRINCIPLES OF MANAGEMENT

Objectives of the study:

- To study the nature and functions of management
- To understand managerial planning
- To learn organizing, staffing, directing and controlling of management functions
- To know about International management

Pedagogy: Class room lecture, Group discussions, Case studies and assignments

Unit 1: Nature of Management:

(10 hours)

Management – Definition, features, management as a function, responsibility for getting things done, decision making and leadership. Why Principles of Management? – Need and criticisms. Distinction between Management and Administration, Levels of Management – Management chart, Responsibilities of management, Roles of managers – Types of roles, Qualities of a good manager.

Unit 2: Planning:

(10 hours)

Planning – Nature of planning and features. Types of managerial plans- (a) Standing or Repeated use plans, Management by Objectives (M.B.O.), Policies – classification of policies, Procedures, Rules, Strategies. (b) Single-use plans (3) Kinds of enterprise plans. Importance of planning, Steps in planning.

Unit 3: Organising and staffing:

(10 hours)

Organising – Meaning and features, Process, Analysis, Formal and Informal organisation, Importance and Principles of organisation. Types of Organisation – Military or line, Functional, the line-and-staff system – types, merits and demerits. Authority and Responsibility – sources. Delegation of Authority – process, principles of delegation, difficulties, guidelines for better delegation. Staffing – Meaning, nature and characteristics of staffing, Need, Objectives, Significance. Staffing process and factors influencing staffing pattern.

Unit 4: Directing and controlling: (10 hours)

Direction – Definition & meaning, Characteristics, Importance, principles, supervision. Supervisor – functions and qualities. Controlling – Definition, meaning, characteristics, objectives, advantages and limitations. Control Process, Control techniques – Budget, concept of budget, purpose and types of budgets. Dangers in budgeting. Variable budgets or Flexible budgets, Zero based budgeting. Measures to be taken for effective budgetary control.

Unit 5: International Management: (10 hours)

International Management in selected countries – France- Le plan and Germany. Japanese Management and Theory “Z”, Lifetime employment, Decision making, Japanese Versus US management Practices and Theory “Z”. Japanese and US Management approaches. International Management and Multinational corporations – nature and purpose. Managerial functions in Multinational Corporations – Planning, Organizing and Staffing – sources of managerial talent, Trends in staffing, Leading and Controlling in MNC's.

Skill Development.

(Activities conducted for the skill development)

1. Students need to select any local company and describe the organisation structure of that company.
2. Preparing the list of qualities which are essential for a successful manager.
3. Studying the recent change in recruitments adopted by the companies.
4. Preparing the budget for starting a new business.
5. Students need to analyse the recent change in management style adopted globally(by selected few countries).

Books for reference:

- Y.K. Bhushan, Fundamentals of Business Organisation and Management, Sulthan Chand & Sons, 2013
- Harold Koontz, Heinz Wehrich, A. Ramachandra Aryasri – Principles of Management, Mc GrawHill Education, 2013
- Shashi K. Gupta, Rosy Joshi, Organisational Behaviour, Kalyani Publishers, 2014

- Fred Luthans, Organisational Behaviour, Mc GrawHill Education, 2011
- Jain Esha, Principles of Management: Text and cases, 2012
- Aquinas PG, Principles of Management : Foundation and realities, 2005
- R N Gupta, Principles of Management – 2010
- Tripathi PC, Reddy PN, Principles of Management, Ed. 5, 2012

Group II: Elective Courses:

B. COM – SEMESTER I

Elective 1: HUMAN RESOURCE MANAGEMENT – I

Objectives of the study:

- To study the concept and importance of Human Resource Management.
- To study the process of recruitment and training.
- To understand Job Analysis, design and evaluation.

Pedagogy: Class room lecture, group discussion, seminars and assignments.

Unit 1: Introduction to HRM

(10 hours)

Human Resource Management – Meaning, concept, characteristics, objectives, importance and functions. Human Resource Department – H.R. Manager – Qualities, Role and responsibilities. Human Resource Policies – Concept and nature, Need and importance, Scope, Formulation and Essentials of sound Human Resource policies, Man Power Planning.

Unit 2: Recruitment and Training

(10 hours)

Recruitment – meaning, process, policies and sources. Techniques of recruitment, Selection – Meaning, steps in selection process, selection tests – types, Selection Interview – types, steps in interview process and limitations of interview. Training – Concept, Need, Importance, Types and objectives of training. Methods and Techniques of training, Evaluation of training effectiveness – methods and principles.

Unit 3: Job analysis, Design, Description and Evaluation

(10 hours)

Job Analysis – Concept, Objectives, significance and process, Techniques of Job Analysis (Methods), Problems in Job Analysis. Job Design – Concept, Approaches and Methods. Recent trends in Job redesign. Job Description – Definition, Contents, Characteristics of a good Job Description. Job Evaluation – Concept, Process, Advantages, Limitations, Essentials of successful job evaluation and methods.

skill development

1. Activities conducted based on various functions of human resource management.
2. Students had to prepare a report on recent change in recruitment process.
3. Activities based on problems of job analysis.

Books for Reference:

- V.S.P. Rao, Human Resource Management – Text and cases, Excel Publication, 2014
- C B Gupta, Human Resource Management – Text and cases, Sultan Chand & Sons, 2014
- L.M. Prasad, Human Resource Management – Sultan Chand & Sons, 2013

- Biswajeeth Pattanayak, Human Resource Management – PHI learning private limited, 2009
- Shashi K. Gupta, Rosy Joshi, Human Resource Management – Kalyani Publishers, New Delhi.,2014
- Fred Luthans, Organisational Behavior, Mc Graw Hill International Edition, 2011

B. COM – SEMESTER I

Group II Elective 2: **Tourism Management**

Objectives:

- To understand the basic concept of tourism
- To study different types of tourism
- To understand the dimensions of tourism
- To study organization of tourism

Pedagogy: class room lecture, seminars, assignments, group discussions, case studies

Syllabus:

Unit 1: Introduction to Tourism: (10 Hours)

Definition of Tourism, Historical background of tourism, Types and forms of Tourism, Factors motivating travel. **Tourism Industry**- Nature and Characteristics – components – Tourism Industry in India

Unit 2: Tourism Planning and Development (10 Hours)

Planning for tourism; Conceptual meaning of tourism planning; coordination in planning; the planning process; tourist demand and supply; Levels and types of Tourism Planning, Public and Private sector role in Tourism Development.

Unit 3 : Tourism organizations (10 Hours)

World Tourism Organization (WTO), International Civil Aviation Organization (ICAO), **International Air Transport Association(IATA), Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association(UFTAA), Travel Agents Association of India (TAII), Indian Association of Tour Operators (IATO), Ministry of Tourism-Govt. Of India, India Tourism Development Corporation (ITDC)**

Employability/Entrepreneurship

- **Talk on job opportunities in the Travel and Tourism Industry and membership in Tourism organisations.**
- **Assignment on Tourism destinations in India.**
- **Quiz on Tourism in India**

Books for reference:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Sharma, J. K. (2014), Tourism Development. Design for ecological sustainability, Kaniska Publication, New Delhi.
- Jagmohan Negi (2013). Travel Agency and Tour Operations
- Mohinder Chand (2015). Travel Agency and Tour Operations: An Introductory Text, Anmol Publication Pvt. Ltd. New Delhi.
- Dennis L Foster (2014). Introduction to Travel Agency Management

- Laurence Stevens (2010). Guiding to Starting and Operating Successful Travel Agency, Delmar Publishers
- Manual of Travel Agency Practice – Butterworth Heinemann Pub, London (2013)
- Betsy Fay (2012) Essentials of Tour Management , Prentice Hall
- Pond KL (2014), Professional Guide: Dynamics of Tour Guiding, John Wiley & Sons Publications.

B. Com – Semester I

Group II Elective 3: Shipping and Port Management – I

Objectives:

- To understand the basics of shipping and shipping industry
- To know the working of ports and harbors
- To have the knowledge in port and shipping management

Pedagogy: Lectures, Group Discussion, Case Study, assignments.

Unit 1: Ship Building Industry: (10 Hours)

Introduction; characteristics of shipping industry; **general structure of shipping industry. Problems of ship building industry** ; organization of a shipping company-role of commercial, technical and crewing departments

Unit 2: Ship Operations and management (10 Hours)

Meaning, principal role and functions of ship management; **Ship Management Company –functions and structure. Role of shipping intermediaries** – shipping agents – clearing and forwarding agents – freight forwarders – freight brokers – surveyors – stevedores – liners –opened and closed conference system – **shipping freight rates** – structures and practices.

Unit3: Inland Container Depots (10 Hours)

Inland Container Depots (ICD) – meaning, procedures problems and prospects; containerization – types of container – benefits and constraints.

SKILL DEVELOPMENT

ACTIVITIES CONDUCTED

1. Students have to list the different shipping companies in India
2. Presentation on different types of containers used in cargo transportation
3. Talk on Job opportunities in Shipping Industry

REFERENCES:

- Malcolm Willingale (2012). Ship Management, Business of Shipping, LLP Professional Publications
- Panayides P (2013). Professional Ship Management, Ashgate Publications. 89

- R.Tallack (2013), Commercial Management in Shipping, Nautical Institute
- Raghuram Ashoka, Batnagar Dixit, Ramani Rao, Sinha, (2014) Shipping Management (Cases and Concepts),
- Carriage of goods by sea / John F. Wilson, Harlow : Longman: 2014
- J.R. Whittaker (2013) Containerization ; Wiley publications
- The economics of tramp shipping / (by) B.N. Metaxas. Athlone Press :2012

B.COM – SEMESTER I

Group II Elective 4

INSURANCE – I

Objectives:

- Enable the students to know the importance of life and general insurance
- Familiarize students with features of various insurance products.
- To know about making claims

Unit 1: Principles of Insurance

(10 hours)

The Concept of Insurance and its Evolution , The Business of Insurance , The Insurance Market , Insurance Customers , The Insurance Contract , Insurance Terminology , Life Assurance products , General Insurance Products , History of Insurance , History of Insurance in India.

Unit 2: Practice of Life Insurance

(10 hours)

Life Insurance Organization , Premiums and Bonuses , Plans of Life insurance , Annuities , Group Insurance , Linked Life Insurance Policies , Applications and Acceptance , Policy Documents , Premium payment, Life Insurance Corporation (L.I.C) of India policy lapse and revival , Assignment, Nomination and Surrender of policy , **Policy Claims**

Unit 3: Practice of General Insurance

(10 hours)

Introduction to General Insurance , Policy Documents and forms , General Insurance Products – Part 1 (Fire & Marine) , General Insurance Products – Part 2 (Motor, Liability, **Personal Accident and Specialty Insurance , General Insurance Products – Part 3 (Engineering & other Insurances) , Underwriting , Ratings & Premiums , Claims , Insurance Reserves & Accounting**

Activity performed:

Employability:

1. Organised interaction with the experts in the field of Insurance.
2. Students had to prepare the list of Insurance companies in India.
3. Part time work possibility (Earn while Learn).

Books for study and reference:

1. Mishra, M. N. Insurance Principles & Practice, S.Chand & Company Limited, New Delhi 2004

2. Mishra, M.N. & Mishra, S.B. Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi 2007
3. Pal Karam , Bodla B.S. , Garg M.C. Insurance Management – Principles and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi 2007
4. Palande, P.S, Shah, R.S and Lunawat, M.L, Insurance in India: Changing Policies and Emerging Opportunities, Response Books, Sage Publications, New Delhi, India 2003
5. Ali Sajid, Mohhamad Riyaz, Ahmed Mansharique Insurance in India, Regal Publications, New Delhi 2007

B. COM – SEMESTER I
Group II Elective 5 LOGISTICS AND SUPPLY CHAIN MANAGEMENT - I

Objectives:

- Introduce the concept of Logistics and Supply Chain Management
- Expose the various dimensions of Supply Chain Management
- To study the process of designing supply chain management strategies

Unit 1- Introduction to Logistics

(10 hours)

Introduction – Meaning of logistics, evolution of logistics, objectives, types – scope of logistics, Importance of logistics, need of logistics -logistics activities -logistics in India.

Unit 2 – Supply chain management

(10 hours)

Introduction – Meaning of supply chain management – objectives – Importance of supply chain management – Participants in supply chain management – Process of supply chain (cycle view)-Supply chain management vs. logistics – Supply chain management activities.

Unit 3 – Customer service in Logistics

(10 hours)

Introduction – Meaning of customer service, features – changing environment and importance of customer service in logistics – components of customer service in logistics-customer service cost – Gaps analysis for customer service measurement – customer service strategic management -Impediments to an effective customer strategy in logistics.

Skill Development

1. Supply chain management activities.
2. List down different logistics companies in India.
3. Studying the supply chain management in India.

Books for reference:

- D K Agarwal - Text book of Logistics and Supply chain Management – Published by Trinity press edition 2018.
- Sunil Chopra, Peter Meindl – Supply Chain Management Strategy, Planning and Operation- Published by Pearson Education.
- Renu Chopra, Seema Chopra - Logistics Management – Kalyani Publishers edition 2017.

- John T Mentzer- Supply Chain Management – published by SAGE Publications Inc 2001 edition.
- Coyle, Badri, Langley- the Management of Business Logistics – Published by West publishing company 6th edition.
- Nada R Sanders -Supply Chain Management: A Global Perspective – Published by Wiley publishing company 2nd edition.

B. Com – Semester I
Group II – Elective 6 Fundamentals of GST

Objectives:

- To provide basic knowledge of GST Law in India.
- Understand the concept of supply

Unit1: Introduction GST: (10 Hours)

Introduction, Need for imposition of GST, Features of GST, objectives and benefits of GST.

Types of GST - Central (CGST), State & Union Territory (SGST / UTGST) and Integrated (IGST) - GST Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017. Constitutional aspects, GST Council –Structure, Powers and functions.

Unit 2: Definitions of important terms under GST law: (10 Hours)

Definition of Goods, Principal place of business, Agent, Principal, Related Persons, Aggregate turnover, Services, Taxable turnover under CGST, SGST and IGST, Capital Goods, Casual taxable person, Input, Input Tax credit, Location of the Supplier and Recipient, Nature of supply – Composite, Mixed, Exempt, Recipient of goods and Services, Supplier of Goods and Services – Rates of GST

Unit 3: Concept of Supply: (10 Hours)

Meaning and Scope of Supply; Activities to be treated as supply of goods or supply of services; Activities not to be treated as supply; Non-taxable supplies and zero rated supplies.

Skill development

(activities conducted)

- 1. Studying the different rates of GST.**
- 2. Students had to make list of amendments.**

Books for study and reference:

- GST Ready Reckoner by V. S. Datey – Taxmann Publication, July 2017
- Basics of GST by Nitya Associates – Taxmann Publications, August 2016
- GST Law Guide by CA Ishaan V Patkar – Taxmann Publications August 2017

- CGST Act, IGST Act, GST Rules – Source :
<http://www.cbec.gov.in/htdocsbec/gst/index>

B. Com – Semester II

Group I Core 1

FINANCIAL ACCOUNTING - II

Objectives:

- To acquaint students with the practice of non-corporate Accounting
- To understand important Accounting Standards in India and basic knowledge of IFRS
- To study the accounts relating to local governments

Pedagogy: classroom lecture, interaction, group discussion, assignment and skill development

Unit 1: Indian Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) (12 Hours)

An overview of Accounting Standards - AS-7, AS-9, AS-10, AS-11, AS-12 and AS-13(Revised); IFRS – Requirements of successful implementation-key differences between IFRS and Indian GAAP – Applicability of IFRS for Indian concerns-Impact of IFRS implementation

Unit 2: Depreciation Accounting (12 Hours)

Meaning, features and causes of depreciation; Methods of depreciation (Problems)

- Straight line Method
- Reducing Balance Method
- Sinking Fund Method

Unit 3: Consignment Accounts and Joint Venture Accounts (12 Hours)

Meaning of Consignment - valuation of consignment stock and abnormal loss (including higher invoicing), Journal entries and ledger accounts in the books of Consignor and consignee (memorandum method excluded). Meaning of Joint Venture; accounting

procedures - Joint Bank account - Records maintained by the co-venture of-

a. All transactions

b. Only his own transactions

Unit 4: Departmental Accounts (12 Hours)

Objectives-advantages-methods of departmental accounts-allocation and apportionment of departmental expenses-inter departmental transfer - problems

Unit 5: Investment Accounts:**(12 Hours)**

Meaning and purpose of maintaining investment account, concept of cum-dividend or ex-dividend and cum-interest or ex-interest. Preparation of columnar investment accounts.

Unit 6: Accounting for Local Self-Government**(12 Hours)**

Meaning and importance of local self-governments –

Village or gram panchayats - Sources of revenue - main features of a Gram Panchayat

Accounting –problems; Municipalities- Sources of income-features of accounting – problems

Skill Development

(Activities)

1. Prepare a comparative chart of Ind AS and IFRS.
2. Student had to prepare a list of joint ventures in India.
3. Students had to make an analysis of any gram panchayat accounts.

Books for Reference:

1. Books for Reference: Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-hill Education
2. Horngren, Introduction to Financial Accounting, Pearson Education.
3. Monga, J.R. Financial Accounting: concepts and Applications. Mayoor Paper Backs, New Delhi.
4. Sukla M C and Grewal T S-Advanced Accountancy, S.Chand& sons ,New Delhi
5. Gupta R L and Radhaswamy- Advanced Accountancy, theory, method & application, S Chand & sons, New Delhi
6. Jain &Narang- Advanced Accountancy, Kalyanipublishers, Ludhiana
7. Maheshwari S N &Maheshwari S K- Advanced Accountancy, Vikas Publishing House PvtLtd, New Delhi
8. Patil V A & Korlahalli-Principles and Practice of Accountancy, R Chand &Co, New Delhi
9. Chakraborty- Advanced Accountancy, Navabharath Publishers,Calcutta
10. Arulanandan (MA) and Raman (KS) - Advanced Accountancy, Himalaya publishing house, Delhi Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India

11. Jagadesh R. Raiyani, Gaurav Lodh - International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi India
12. Arif Ahmed, Sbratakar- hand book on IFRS -International Financial Reporting Standards converging to IFRS.

B. Com – Semester II

Group I core 2

Business Environment

Objectives:

- To understand the broad environmental issues relating to the business.
- To know the monetary and fiscal policy issues in India.
- To study national income and its measurement.
- To study entrepreneurship qualities.

Pedagogy: Classroom lecture, interaction, group discussion, case analysis and assignment.

Unit 1: Nature of Economic Environment in India: (10 Hours)

Indian economy – Features, structural changes in Indian economy, Population and its impact on economic development, size, composition, causes and effect of population growth. Problems of poverty and unemployment - extent, causes, effects and remedial measures. Public sector- role and problems. Pricing of public utilities. Privatization and Liberalization – issues and challenges. **Micro, Small and Medium Enterprises (MSMEs) – role, problems, government measures, recent policy issues.**

Unit 2: Nature of Public Finance: (10 Hours)

Public finance Vs private finance - Principle of maximum social advantage. Canons of taxation, types of tax system, taxation policies- direct and indirect; impact, incidence and shift in Taxation system; Public expenditure – Classification, canon of public expenditure. Growth in public expenditure – Wagner’s law of increasing public expenditure.

Unit 3: Monetary and Fiscal Policy: (10 Hours)

Monetary policy – meaning, objectives and role of monetary policy in developing economy, instruments of monetary policy, **RBI’s monetary policy – measures – recent trends.**

Fiscal policy – meaning – objectives, role of fiscal policy in economic development. Budget – meaning – components- types of budget-**union budget, Finances for Union and State budget –Sources of revenue to central and state Governments**

Industrial policy of 1991- features and recent changes. Industrial licensing- meaning and objectives of industrial Licensing – **recent industrial licensing policy of India.**

Unit 4: Economic Reform Measures in India (10 Hours)

Fiscal sector reforms – Transport sector reforms – Financial sector reforms- Globalization of Indian economy and its impact on Indian Economy, FDI – meaning, advantages and disadvantages, recent policy - NITI Aayog

Unit 5: Business and Entrepreneurial Environment:

(10 Hours)

Business – characteristics of modern business. Business Environment– Meaning- **Internal and External environment; Environmental analysis** – Objectives, Uses, Process and Limitation. Sovereign rating – Meaning and Relevance, **recent case study on sovereign rating;**

Entrepreneur and Entrepreneurship – meaning, qualities and functions of an entrepreneur and risk faced by an Entrepreneur, Entrepreneurship development - Meaning, objectives, factors affecting Entrepreneurship development, Entrepreneurship development Programs; **Entrepreneurs in India** – case analysis, Innovation Theory of Schumpeter.

Skill Development

(Activities conducted)

1. Students had to prepare a list of schemes available for MSMEs.
2. Preparing a list of successful entrepreneurs in India and studying how they started.
3. Studying the FDIs in India in various sectors.
4. A case study on sovereign ratings.

Books for References:

- Francis Cherunilam, (2013). Business Environment, Himalaya Publishing House, Bangalore
- A Koutyiannis (2012). Modern Micro Economics, Mcmillan Publication, Mexico
- Shaikh Saleem (2012). Business Environment, Pearson, Delhi
- A C Fernando (2014). Business Environment, Pearson, Delhi
- K. Ashwathappa (2014). Essentials of Business Environment, Text, Cases and Exercises, Himalaya Publishing House
- Ian Worthington, Chris Britton (2014). Business Environment
- Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
- 2. Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
- Arthur O' Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes)
- Varian, Hal R.: Intermediate Microeconomics (Sixth edition)
- Mankiw, Gregory N.: Principles of Economics (Sixth edition)
- Pindyck, Robert S. &Rubinfeld, Daniel L.: Microeconomics Sixth Edition [PHI]
- Browning, Edgar K. &Zupan,: Microeconomic Theory and Applications
- D'Souza, E. (2008): –Macroeconomics||, Pearson Education: New Delhi.
- Blanchard, O. (2006) : –Macroeconomics|| (IVth Edition), Pearson Education : New Delhi

- N. Gregory Mankiw (2006)-Vth Edition, Macroeconomics, Worth Publishers
- Dornbusch Rudiger, Fischer Stanley and Startz Richard (2004)-IXth Edition, Tata McGraw-Hill
- Froyen (2013): Macroeconomics:- Theories and Policies Pearson New Delhi 6. Government of India (GOI) (Latest Year) : —Economic Survey||, Ministry of Finance: New Delhi

B. Com – Semester II

Group I Core 3

BANKING THEORY AND PRACTICE

Objectives:

- To familiarize the students in detail the concepts of Banking.
- To make the students understand the legal aspects of Banking Regulation Act.
- To create an awareness among students about recent developments in banking sector.
- To study the preparation of final accounts of Banks as per the banking law.

Pedagogy: Class room lecture, case studies, interaction, assignment and skill development.

SYLLABUS:

Unit 1: Introduction to Banks

(8 Hours)

Concepts and definition of bank and banking- nature and functions of banking. Banker Customer relationship- general relationship and special relationship, primary and subsidiary relationship.

Unit 2: Banking system in India

(8 Hours)

Introduction, Indigenous bankers- meaning and functions, Commercial banks- meaning and functions, Scheduled bank and Non- scheduled banks, Co-operative banks and their functions, Reserve Bank of India – functions and powers, Regional Rural banks – meaning and functions, Foreign banks.

Unit 3: Banking Regulation Act 1949

(8 Hours)

Main provisions of the Act, Application of the Act, management and control, Accounts and audit, suspension and winding up of banking business, nomination of deposit accounts and lockers. Credit management- meaning, objectives, and problems of credit management.

Unit 4: Negotiable Instruments

(8 Hours)

Bills of exchange, promissory note, cheques- definition, features, types of cheques and types of crossing. Holder and holder in due course- rights, privileges and differences. Demand drafts and pay orders- meaning and features. Dishonour of negotiable instruments- meaning and modes of dishonour. Dishonour of Cheque and its legal consequences. Endorsement- meaning, definition, legal provisions regarding

endorsements, rules regarding forms of endorsements and kinds of endorsements.
Dishonour of cheques and its legal consequences.

Unit 5 : Recent Trends in Indian Banking Sector

(8 Hours)

E-Banking - meaning, components of e-banking, advantages, opportunities and challenges. Principles and management of e-banking. Internet banking- meaning, types and growth in internet banking. Electronic banking in India- RTGS, NEFT, SWIFT. M-Banking and its operation- meaning, advantages, reasons for application of M-banking. Challenges and trends in M-banking. Retail banking- meaning, scope and problems.

Unit 6: Final Accounts of Banking Companies

(10 Hours)

Important provisions relating to final accounts of banking companies; preparation of final accounts of Banking Companies as per schedule attached to the Banking Regulation Act.

Books for Reference:

- Dr R Parameswaran and S Natarajan, Indian Banking, S Chand and Company Pvt Ltd revised edition
- V S P Rao, Bank Management, Discovery Publishing Pvt Ltd)
- Dr Rakesh Kumar ; E- Banking and Development of Bank, Surendra Publication, 2012
- Vasant Desai, Bank Management (Himalaya Publication House 2013)
- Sylvia C Hudgins and Peter S Rose; Bank management and financial services, Mc Graw hill education Pvt Ltd, 7th edition
- P N Varshney ;Banking Law and Practice, Sultan Chand and Sons
- R L Gupta and Radhaswamy; Advanced Accountancy, Sultan Chand and Sons

Skill Development and employability

(Activities conducted for the skill development)

1. Conducted talk on how to prepare for Banking Exams.
2. Students are asked to submit assignment on banks logo, slogan
3. Report preparation on any one of the services provided by the bank.
4. Quiz on recent trends in the Banking sector.

5. Students had to write assignments on what are the fees charged by different banks for the services provided.

B. Com – Semester II

Group I Core 4

Business Mathematics

Objectives of the course:

- To enable students to grasp of simple arithmetical calculations relating to topics on Commerce and Economics.
- To help students to develop logical thinking.
- To enable students to evaluate various applications of mathematical concepts in business.
- Emphasis is placed upon learning mathematical concepts through common business problems.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

Unit 1: Permutations

(8 Hours)

Series - prime number series, difference series, product series, square and cube series – problems. Fundamental rules of counting – Principle of addition & principle of multiplication. Meaning of factorial notation. Concept of permutation – permutation of n distinct things - problems. Circular permutation. Permutation of things not all different. Restricted permutation – Problems on all these concepts.

Unit 2: Combinations and Probability:

(8 Hours)

Concept of combinations, Combinations of distinct things – Problems. Problems on time and work, time speed and distance. Meaning of Probability, mathematical definition of Probability, addition and multiplication theorem of Probability (without proof) and its application

Unit 3: Ratios and Proportions, Percentages, Interests and Discounts (10 Hours)

Ratios & Proportions – Direct proportion, Inverse proportion, Compound proportions & problems. Percentages. Trade discount & cash discount – Problems. Concept of Simple interest & compound interest- nominal & effective rate of interest- Problems on all these. Compound interest for fraction of year, Compound interest when rate changes year by year – Problems and Problems on Depreciation.

Unit 4: Bill discounting and Bankers Gain:

(8 Hours)

Bill discounting. Concept of true discount & bankers' discount - Problems. Bankers gain, Banker's present value, True present value, equated due date – Problems.

Unit 5: Mathematics of Finance:**(8 Hours)**

Concept of annuity. Different types of annuities – Annuity immediate, annuity due & Problems. Concept of perpetuity & Problems. Deferred annuity – Problems. Deferred perpetuity - problems.

Unit 6: Differentiation:**(8 Hours)**

Concept of Limits. Meaning of differentiation. Differentiation of rational powers, problems on addition rule, product rule, quotient rule and composite function rule. Methods of differentiation – second order derivative & problems. Concept of maxima & minima. Problems on maxima & minima. Application to commerce & economics – Revenue function – Cost function – profit function & problems on all these topics.

Skill development and employability:

1. prepare bank statements using simple interest and compound interest
2. prepare a case study on application of derivatives in business.
3. case study on optimisation of cost and revenue

Reference books:

1. Quantitative Aptitude by Aruna Sharma, McGraw Hill Education Series
2. Logical reasoning by Nishit K Sinha, Pearson Publication
3. Sancheti, D.C. & V.K, Kapoor, (2012). *Business Mathematics*. Sultan Chand & Sons, New Delhi
4. DoraiRaj, Quantitative techniques in business mathematics
5. U.K. Srivatsava, G.V. Shenoy and S.C. Sharma, (2012). *Quantitative Techniques for Managerial Decisions*. New Age International Publishers
6. E. Don, J. Lerner. (2010). *Schaum's Outlines of Basic Business Mathematics*: McGraw-Hill Publications
7. J D Gupta, P K Gupta and M. Mohan. *Mathematics for Business and Economics* :Tata Mc Graw Hill Publishing Company Limited
8. Mouhammed A.H, *Quantitative methods for Business and Economics* :M.E. Sharpe,
9. Anderson, Sweeney, Williams, Camm, Cochran, Fry & Ohlmann. (2013). *Quantitative methods for Business*: South-Western Cengage Learning
10. Ajay Goel and Alka Goel : Taxman's Publications: *Mathematics & Statistics*

11. Dr. A K Arte & R V Prabhakar: *A Textbook of Business Mathematics*.

Group II Elective Courses:

B. COM – SEMESTER II

Elective 1 HUMAN RESOURCE MANAGEMENT - II

Objectives of the study:

- To understand International Human Resource Management
- To study Human Resource Management in Changing Environment
- To learn Ethical issues in Human Resource Management

Pedagogy: Class room lecture, group discussion, seminars and assignments.

Unit 1: Introduction, Trends, Issues and Challenges in HRM (10 hours)

Emerging trends in HRM – Employee relocation, changing demographics of workforce. **Issues in HRM** - Quality of work life (QWL)– Concept, measurement. Work-life balance - Work environment – Elements. Fatigue, Boredom and Monotony – causes, measurement and effects of fatigue. Methods of reducing fatigue.

Unit 2: Ethical Issues in HRM (10 hours)

Meaning and Importance of ethics. Evolution of Ethics – Classification, and Application. Ethical Responsibilities and **principles for being Ethical Managers**. Ethical Issues in Human Resources, Techniques of managing ethics, Difficulties in making Ethical decision. Ethics Vs Morals, Ethics Vs Law. Ethical Issues faced by HR Professionals, Strategies for handling ethical dilemmas.

Unit 3: International HRM (10 hours)

Definition of IHRM, Concept and P.V. Morgan's **model of IHRM**, International recruitment policy and selection criteria, International Training and Development. Multiculturalism – Nature and effects of culture, Cultural pre-dispositions - Hofstede's cultural dimensions and Trompenaar's Framework. Dimensions of Multicultural Organisations. Differences between Domestic and International HRM.

skill development

1. Activities conducted based on issues in HRM.
2. Activities based on principles for being ethical managers.
3. Activities based on Model of IHRM.

Books for reference:

- C B Gupta, Human Resource Management – Text and cases, Sultan Chand & Sons, 2014
- Biswajeeth Pattanayak, Human Resource Management – PHI learning private limited, 2009
- Shashi K. Gupta, Rosy Joshi, Human Resource Management – Kalyani Publishers, New Delhi. 2014
- P. Subba Rao, Essentials of Human Resource Management – Kalyani publishers – New Delhi, 2013
- Daniel Albuquerque, Business Ethics – Principles and Practices, Oxford University Press, 2013

- K Ashwathappa, Sadhana Dash, International Human Resource Management – Text and Cases, Mc Graw Hill Education(India) Private Limited., New Delhi. 2013
- S C Gupta, Text Book of International HRM, Macmillan India Ltd., 2007

B. COM – SEMESTER II

Group II Elective 2

Tourism Operations

Objectives:

- To expose the students on planning and execution of tourism operations
- To understand the concept of eco-tourism and create awareness on its application in tourism management.

Pedagogies: Lecture method, Group Discussion, Case Study methods.

Unit-I: Tourism Products and Marketing: (10 Hours)

Marketing in travel and tourism; defining tourism marketing – features of tourism marketing – tourist markets and market segmentation - service characteristics of tourism. Tourism marketing mix. Tourism services of Airlines, Hotel, travel Agencies and other tourism related services-Challenges and strategies. World-Heritage Centres in India.

Unit – 2: Entrepreneurship in Tourism: (10 Hours)

Entrepreneurship – concept, functions of entrepreneurship, risk faced by an entrepreneur.

Entrepreneurship in Tourism – different areas and features of tourism entrepreneurship;

Investment opportunities for tourism industry in India; institutional avenues of funding.

Unit – 3: Innovations in Tourism: (10 Hours)

Eco-Tourism, Ethnic Tourism, MICE Tourism Medical Tourism, Agro- tourism, Wedding tourism, Cruise Tourism, Space tourism

Employability

- Talk on job opportunities in Travel and Tourism Industry and membership in Tourism organisation.
- Preparing list of Tourism destinations in India.
- Quiz on world currencies

REFERENCES:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Seth, Prem Nath, (2014). Successful Tourism in India
- Sethi Praveen, (2014). A Handbook of Sustainable Tourism, Anmol Publications (P) Ltd., New Delhi

- Sinha, P.C. (2014). Ecotourism and Mass Tourism, Anmol Publications (P) Ltd., New Delhi
- Watt, (2013). Event Management in Leisure & Tourism, Longman Group United Kingdom
- P.S. Gill, (2012). Dynamics of Tourism, Anmol Publication, Delhi
- P.C. Sinha, (2013). Tourism Management, Anmol Publication, Delhi
- R. K. Malhotra (2014). Socio – Environmental and Legal Issues in Tourism, New Delhi

B. Com – Semester II

Group II Elective 3 Shipping and Port Management-II

Objectives:

- To understand the basics of shipping and shipping industry
- To know the working of ports and harbors
- To have the knowledge in port and shipping management

Pedagogy: Lecture method, Group Discussion, Case Study methods, assignments

Unit 1: Ports and Harbors: (10 Hours)

Meaning-Ports; Harbors, Classification – functions of ports and harbors; conditions of good ports – port facilities – major and minor ports in India. Inland water ports in India.

Unit 2: Regulatory framework (10 Hours)

Port development in India – Port Regulatory Authorities in India; Regulatory framework in Indian port sector; Port laws and shipping Laws in India.

Unit 3: Port Operations (10 Hours)

Managing Port Operations – Introduction to Vessel Traffic Systems (VTS) & Harbor Authority – Services rendered by ports and performance indicators – Terminal operations – Factors affecting Terminal Productivity – Cargo handling equipment – intermodal connections

SKILL DEVELOPMENT

ACTIVITIES

1. Presentation on Major and Minor ports in India
2. Listing out the shipping laws and regulations
3. Presenting the process of Cargo handling through video presentation

Books for study and reference:

- Malcolm Willingale (2012). Ship Management, Business of Shipping, LLP Professional Publications
- Panayides P (2013). Professional Ship Management, Ashgate Publications. 89

- R.Tallack (2013), Commercial Management in Shipping, Nautical Institute
- Raghuram Ashoka, Batnagar Dixit, Ramani Rao, Sinha, (2014) Shipping Management (Cases and Concepts),
- Carriage of goods by sea / John F. Wilson, Harlow : Longman: 2014
- J.R. Whittaker (2013) Containerization ; Wiley publications
- The economics of tramp shipping / (by) B.N. Metaxas. Athlone Press :2012

B. Com – Semester II

Group II Elective 4

INSURANCE – II

Objectives:

- To understand insurance regulatory framework in India
- To know the benefits of life insurance
- Familiarize legal aspects of life and general insurance business

Unit 1: Regulation of Insurance Business (10 hours)

Development of Insurance Legislation in India and Insurance Act 1938 ,: Insurance Regulatory and Development Authority Act, 1999 – IRDAI Functions and Insurance Councils , IRDAI and its Licensing Functions , Regulations on Conduct of Business-I , Regulations on Conduct of Business-II , Policy Holders Rights of Assignment, Nomination and Transfer , Protection of Policy Holders Interest , Dispute Resolution Mechanism , Financial Regulatory Aspects of Solvency Margin and Investments , International Trends In Insurance Regulation

Unit 2: Applications of Life Insurance (10 hours)

Financial Planning and Life Insurance, Life Insurance Planning, Pensions and Annuities, Takaful (Islamic Insurance), Reinsurance, Tax Laws and Life Insurance, Life Insurance – Claims Management

Unit 3: Legal Aspects of Life Insurance (10 hours)

Life Insurance Contract-I , Life Insurance Contract-II , Group Life – Other Insurance Schemes, Life Insurance Policies as Property , Rights under Life Insurance Policies , Claim Settlements, Insurance Intermediaries, Legal status of individuals, Nationalization of life insurance, Protection of Interest of Consumers, Life Insurance Legislation. Case Studies on Insurance frauds.

Activity Performed

1. Analyse case studies on Insurance Frauds.
2. Studying various life Insurance schemes.

Books for study and reference:

1. Mishra, M. N. Insurance Principles & Practice, S.Chand & Company Limited, New Delhi 2004
2. Mishra, M.N. & Mishra, S.B. Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi 2007
3. Pal Karam , Bodla B.S. , Garg M.C. Insurance Management – Principles and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi 2007
4. Palande, P.S, Shah, R.S and Lunawat, M.L, Insurance in India: Changing Policies and Emerging Opportunities, Response Books, Sage Publications, New Delhi, India 2003
5. Ali Sajid, Mohhamad Riyaz, Ahmed Mansharique Insurance in India, Regal Publications, New Delhi 2007

6. The Tools & Techniques of Life Insurance Planning, 6th edition **by Stephan R. Leimberg, Robert J. Doyle and Keith A. Buck**
7. Confessions of a CPA: The Truth about Life Insurance **by Bryan S. Bloom**
8. New Life Insurance Investment Advisor **by Ben Baldwin**

CBCS - B.Com – Semester II

Group II Elective 6

GST and Customs Law

Objectives:

- To familiarize students with the operation and practices of GST and Customs Laws in India.

Unit 1: Time of Supply and Valuation:

(10 Hours)

Time and place of supply; time of supply of goods; time of supply of services; Valuation and Valuation Rules; Value of taxable supply; transaction value – inclusions and exclusions: Composition Levy; **Computation of taxable value and tax liability including reverse charge.**

Unit 2: Input Tax credit:

(10 Hours)

Eligibility and conditions for claiming input tax credit, apportionment of credit and blocked credits, availability of credits under special circumstances, inputs tax credit on capital goods, distribution of credit by Input Service Distributor (ISD), transfer of Input Tax Credit. Problems on utilization of Input Tax Credit (including Blocked credits). Registration under GST: Registration procedure under GST, persons liable and not liable for registration, Compulsory registration, Exempted goods and services.

Unit 3: Customs Duty

(10 Hours)

Types of customs duties - Treatment of imports and exports under GST, methods of valuation for customs – problems on computation of assessable value and customs duty.

Books for study and reference:

- GST Ready Reckoner by V. S. Datey – Taxmann Publication, July 2017
- Basics of GST by Nitya Associates – Taxmann Publications, August 2016
- GST Law Guide by CA Ishaan V Patkar – Taxmann Publications August 2017
CGST Act, IGST Act, GST Rules – Source : <http://www.cbec.gov.in/htdocs/bec/>
- [gst/index](http://www.cbec.gov.in/htdocs/bec/)
- GST Ready Reckoner with Referencer by CA Keshav R Garg, 4th Edition July 2017, Bharat Law House Private Limited. Elements of Central Excise and Customs Law by V S Datey, Taxmann Publication

B. Com - SEMESTER III

Group I Core 1

FINANCIAL ACCOUNTING - III

Objectives:

- To study Indian Accounting Standards and IFRS
- To understand keeping books of accounts of special business transactions like hire purchase, installment system and royalty accounts.
- To familiarize with the accounts of insurance companies.
- To know the methods of keeping accounts by individuals and professionals.

Pedagogy: class room lecture, interaction, assignments and skill development.

Unit 1: Indian Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) (10 Hours)

An overview of Indian Accounting Standards-AS-14, AS-15, AS-16, AS-17, AS-18 and AS-19; Adoption of IFRSs in India – First time adoption of IFRSs, applicability to Financial Statements, IFRSs for Small and Medium Enterprises(SMEs).

Unit 2: Hire purchase system (10 Hours)

Meaning of Hire Purchase and Installment System Purchase – differences between Hire Purchase and Installment system of purchase-Hire Purchase Agreement-Hire Purchase Price-Cash Price, Hire Purchase Charges-Net Hire Purchase Price-Net Cash Price -

Calculation of Interest. Calculation of Cash Price - Default and repossession and sale. Journal Entries and ledger Accounts in the Books of Hire Purchaser and Hire Vendor (problems).

Unit 3: Installment system (10 Hours)

Installment Purchase System-Accounting Entries in Buyer's Books and in Vendor's books (problems).

Unit 4: Royalty Accounts (10 Hours)

Meaning and types of royalty; Royalty agreement -Landlord-Tenant-Minimum Rent-Short Workings-Recoupment of Short workings under (Fixed period) restrictive and non-restrictive(Floating period) Recoupment within the Life of the Lease-Treatment of Strike and Stoppage of Work-Accounting Treatment in the books of Lessee and lessor-journal entries and Ledger Accounts including minimum Rent account (problems).

Unit 5: Branch accounts including foreign Branches

(10 Hours)

Meaning-Objectives-types of Branches-Dependent and Independent Branches-Features-Supply of goods at Cost Price-Invoice Price. Independent Branches Incorporation journal entries- Foreign Branches- Rules for converting the Branch Trial Balance into the books of Head Office – problems

Skill Development

(activities in relation to skill development)

- 1. Analyse any one company's Head office and branch office financial statements.**
- 2. Prepare a list of Royalty charges fixed by the government for various commodity.**

Books for Reference:

1. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-hill Education
2. Horngren, Introduction to Financial Accounting, Pearson Education.
3. Monga, J.R. Financial Accounting: concepts and Applications. Mayoor Paper Backs, New Delhi.
4. Sukla M C and Grewal T S-Advanced Accountancy, S.Chand & sons, New Delhi
5. Gupta R L and Radhaswamy - Advanced Accountancy, Theory, Method & Application, S Chand & Sons, New Delhi
6. Jain & Narang- Advanced Accountancy, Kalyani Publishers, Ludhiana
7. Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt Ltd, New Delhi
8. Patil V A & Korlahalli-Principles and Practice of Accountancy, R Chand & Co, New
9. Delhi
10. Chakraborty- Advanced Accountancy, Navabharath Publishers, Calcutta
11. Arulanandan MA and Raman KS - Advanced Accountancy, Himalaya Publishing House,
12. Delhi,
13. Jagadeesh R. Raiyani, Gaurav Lodh-International Financial Reporting Standards (IFRS)
14. And Indian Accounting Practices. New Century Publications, New Delhi India

15. Arif Ahmed, Subrata Kar - hand book on IFRS (International Financial Reporting Standards converging to IFRS)

B. Com – Semester III

Group I Core 2

COST ACCOUNTING- I

Objective: To provide a sound understanding among the students about basic principles, methods and techniques of Cost Accounting.

Pedagogy: classroom lecture, interaction, group discussion, assignment and skill development

Unit 1- Basic concepts of Cost Accounting (10 Hours)

Meaning and definition of cost, costing, cost accounting, cost accountancy Objectives of cost accounting, limitations of financial accounting, advantages of cost accounting, methods and techniques of cost accounting.

Unit 2- Cost Sheet (10 Hours)

Cost concept, cost Unit and cost centre; elements of costs; Classification of cost on the basis of elements, functions and behaviour, Preparation of cost sheet and estimated cost sheet.

Unit 3- Material control (10 Hours)

Meaning, objectives and essentials of material control;

Purchase of material: types of purchasing- centralized and decentralized; Purchase procedure. Pricing of material purchase- simple problems. Inventory control- meaning and techniques.

Fixation of stock level- EOQ, ABC analysis, just in time. Problems on EOQ, stock level and Bin card. Perpetual inventory control: maintenance of stores record, bin card, stores ledger- continuous stock verification merits and demerits; methods of pricing the material issues, material losses and its treatment, problems on FIFO and weighted average method.

Unit 4- Overheads (10 Hours)

Meaning, overhead cost classification; classification on the basis of functions, elements and behaviour. Allocation and apportionment of overheads to cost centres; Problems on primary distribution of factory overheads. Secondary distribution of overheads; meaning of apportionment, methods of reapportionment- direct distribution, step-ladder method, reciprocal service method, simultaneous equation method and repeated distribution

method. Problems on secondary distribution method. Absorption of overheads: meaning; methods of absorption of production overheads: Percentage on direct material cost, direct labour cost, prime cost, direct labour hour rate, machine hour rate. Problems on direct labour hour and machine hour rate.

Unit 5- Reconciliation of Cost and Financial Accounts: (10 Hours)

Meaning and need for reconciliation, reasons for disagreement in profits, procedure for reconciliation, problems on reconciliation statement. Memorandum Reconciliation Account (meaning and problems).

Skill Development:(ACTIVITIES)

- Identify different types of cost involved in FMCG product
- list and classify different type of cost involved in any two consumer durables
- collect different types of material used in any two product

Books for Reference:

- Murthy A; Gurusamy S, Cost Accounting Ed 2, Tata McGraw Hill Publishing Company Limited, New Delhi,
- Lal Jawahar; Srivastava Seema, Cost Accounting Ed 4, Tata McGraw-Hill Publishing Company Limited, New Delhi,
- Rathnam P V; Lalitha P, Rathnams Cost Accounting Ed 2, Kitab Mahal, Allahabad,
- Horngren Charles T; Datar Srikant M; Foster George; Rajan Madhav V; Ittner Christopher, Cost Accounting: A Managerial Emphasis Ed 13, Pearson Prentice Hall, New Delhi,
- Agarwal N K; Jain Deepali, Cost Accounting: Concepts and Methods Ed 2, Asian Books Pvt Ltd., New Delhi,
- Nigam B M Lall; Jain I C, Cost Accounting: Principles and Practice, PHI Learning Pvt. Ltd., New Delhi,
- Arora M N, Essentials of Cost Accounting, Vikas Publishing House Pvt Ltd., , Noida,
- Jain S P; Narang K L; Agarwal Simmi, Advanced Cost Accounting: Cost Management, Kalyani Publishers, Ludhiana,
- Jain S P; Narang K L, Cost and management accounting, Kalyani Publishers, Ludhiana, 2011

- Jain S P; Narang K L, Cost accounting: principles and practice, Kalyani Publishers, Ludhiana, 2011
- Banerjee Bhabatosh, Cost accounting: theory and practice Ed 12, PHI Learning Pvt. Ltd., New Delhi

B.Com – Semester III

Group I Core 3

INCOME TAX – I

Objectives:

- To provide working knowledge of taxation system in India.
- To provide knowledge about the history of income tax in India.
- To provide the students, knowledge of basic concepts in tax and the various provisions of the Income Tax Act of 1961.

Pedagogy: This course consists of class room lectures, interactions, assignments.

Syllabus:

Unit 1: Introduction to Income Tax (8 Hours)

Brief History of Income Tax in India, Types of Taxes, Concept of Income Tax- Finance Bill and Act, Basis of Charge of Income Tax, Definitions- Previous Year, Assessment Year, Person, Assessee, Income, Agricultural Income, Gross Total Income, Total Income.

Unit 2: Residential Status and Incidence of Tax (8 Hours)

Residential status of Individuals, HUFs, Firms and associations of persons, and Companies. Basic Conditions u/s 6(1), Additional Conditions u/s 6(6), Problems on Residential Status of Individuals and Incidence of Tax.

Unit 3: Tax Free Incomes u/s 10 (8 Hours)

Incomes exempt u/s 10.

Unit 4: Income from Salaries (10 Hours)

Definition of Salary, Basis of Charge, Basic Salary, Allowances, Perquisites and Provident Fund, Deductions from Gross Salary. Computation of Income from Salary (Problems) Deductions U/S 80C

Unit 5: Income from Salaries (Retirement benefits) (8 Hours)

Retirement benefits – Gratuity, Pension and Commuted Value of Pension, Earned Leave Salary, Compensation on Retrenchment, Compensation on Voluntary Retirement. Gross and Net salary, Computation of Income from Salary (Problems).

Unit 6: Income from House Property (8 Hours)

Basis of Charge, Annual Value determination in different situations, Deductions from Annual Value, Treatment of Unrealized Rent, Loss due to Vacancy. Computation of Income from Self-Occupied Property and Let-Out Property (Problems)

Skill Development

(activities based on skill development)

1. Prepare a list of enclosures to be made along with IT returns (with reference to salary & H.P).
2. Calculation of taxable exemption of Gratuity.
3. Preparation of Form-16.

Books for Reference:

- Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.

Concept of branding; role and significance of branding, characteristic of successful brand, selecting a brand elements- brand name, logo, and slogan. **Different approaches in selecting brand name, brand extension- types, understanding brand equity.**

Unit 6: GLOBAL MARKETING ENVIRONMENT

(10 Hours)

Meaning of global marketing environment, global environment-(global economy, global demography, consumer environment, technology environment, competition environment) importance of international marketing, major international marketing decision.

Skill Development

(Activities based on skill development)

- 1. Identify the producer of your choice and describe in which stage of the product life cycle it is positioned**
- 2. Suggest strategies for development of a product.**
- 3. Select a producer and describe an advertising endeavour for it, since its introduction**
- 4. Study of Consumer Behaviour for a product of your choice**
- 5. Develop an Advertisement copy for a product.**

Books for Reference:

- Philip Kotler and Gary Armstrong (2010). "Principles of Marketing", Pearson Publication New Delhi
- Ramaswamy and Namakumari (2013) "Marketing Management", Mcgraw hill Education
- Parithosh Sharma (2012) "Marketing Management", fifth edition, Gagankapur, New Delhi
- Gandhi. J C, "Marketing", Tata McGraw hill, New Delhi
- Pillai and Bhagavathi, "Modern Marketing" forth edition, S Chand , NEW DELHI
- RajanSaxena, "Marketing Management", Mcgraw Hill Education, New Delhi
- William Stanton, " Fundamentals of Marketing", Tata McGraw Hill, New Delhi
- Philip Kotler, "Marketing Management" , Prentice Hall of India Ltd
- Memoria C B, " Principals of Marketing"

- S H Kazmi (2011), "Marketing Management" Excel Books, New Delhi

B. Com – Semester III Entrepreneurship

Group II Elective 1

Objectives:

- Students will understand the basic concept of entrepreneurship and entrepreneur
- It will be able know the competencies required by an entrepreneur
- Students will know how to start the business and the preparation of project report
- To understand the funding agencies and institutional support for entrepreneurship

Pedagogy:

Class room teaching, case analysis, assignments, tests and mini project

Unit 1: Entrepreneurship: (10 Hours)

Introduction – concept of entrepreneurship; Entrepreneur – competencies and characteristics; values and attitudes of entrepreneur; types of entrepreneurs; challenges of entrepreneurship. Women entrepreneurship – challenges of women entrepreneurship in India; developing women entrepreneurship; success stories of women entrepreneurship – case study

Unit 2: Start Up (10 Hours)

Start up – concept; environmental Analysis – socio-cultural, economic, financial, technological and legal; formulation of Business plans – contents, Project report – essentials, contents and format; Project Appraisal – concepts and methods, environmental clearance for SME's

Unit 3: Financing of Enterprise: (10 Hours)

Financial Planning – need; Sources of finance – internal and external sources of finances; short term and long term finance; venture capital and angel investors; institutional finance; institutional support to entrepreneurs – incentives and facilities; government policy for small scale enterprises, MSMED Act; tax incentives for MSMEs.

Skill Development and Entrepreneurship

(activities conducted)

1. Studying the tax incentives provided for MSMEs.
2. Preparing an imaginary project report including all the content.
3. A case study on women entrepreneurship.
4. Collecting the facilities available for startups in India.
5. preparing the list of venture capitalist and angel investors in India.
6. Design a new product which is environmental friendly.

Books for study and reference:

- S.S.KHANKA “Entrepreneurial Development” S. Chand & Co. Ltd. Ram Nagar New Delhi, Revised Edition
- Hisrich R D and Peters M P, “Entrepreneurship” 5th Edition Tata McGraw-Hill, Revised Edition

- Rabindra N. Kanungo “Entrepreneurship and innovation”, Sage Publications, New Delhi, Revised Edition
- Thomas W. Zimmerer, Norman M. Scarborough, Essentials of Entrepreneurship and Small Business Management, PHI Learning Pvt. Limited, Delhi
- Michael Schaper, Thierry Volery, Paul Weber, Kate Lewis, Entrepreneurship and Small Business, Wiley India (P) Ltd, New Delhi
- Rajeev Roy, Entrepreneurship, Oxford University Press, New Delhi
- Monica Loss, F L Bascunan, Entrepreneurship development, Global Vision Publishing House, New Delhi

B. Com – Semester III

Group II Elective 2 SOFT SKILLS TRAINING AND DEVELOPMENT

Objectives:

- To understand the concept and importance of soft skills
- To acquaint students with the practical skills
- To practice etiquettes and learn time management

Pedagogy: classroom lecture, group discussions, group activities, presentation

Unit 1: Communication Skills Training

(10 hours)

- Understanding Communication
- Types of Communication
- 7 C's of effective Communication
- Barriers of Communication
- Listening Skills: Types of listening, Skills to active listening
- Negotiating Skills: Understanding what is negotiation, Ways/ Types of negotiation.

Recommended Exercise: Listening Exercise, Activities on Non Verbal Communication, Activities on Negotiating Skills

Unit 2: Time Management and Team Building

(10 hours)

- Understanding importance of Time Management
- 80:20 Rule or Pareto Principle
- Tools and Techniques for Effective Time Management

Recommended Activity: Situational/ Role Play

- Understanding what is Team Building
- Essentials of Effective Team

Recommended Exercise: Word Enumerator, Group Activity on team Building

Unit 3: Corporate Etiquette

(10 hours)

- Presentation Skills: Pre-session, During the session, Post- Session
- Etiquette: Handshake, Interview Etiquette, Mobile and Telephone Etiquette, Dress code, Dining etiquette, Email Etiquette
- Group Discussions: Understanding the nature of Group Discussion, Difference between debate and discussion, way to form, present and defend argument.
- Writing Resume: Types of Resume, How to write a Resume: Do's and Don'ts

Recommended Exercise: Mock interview, Personal Grooming, Mock GD and presentation, writing Resume

Books for study and reference:

1. Soft skills Training – A workbook to develop skills for employment by Fredrick H. Wentz
2. Personality Development and Soft skills, Oxford University Press by Barun K. Mitra
3. The Time Trap: the Classic book on Time Management by R. Alec Mackenzie
4. Covey Sean, Seven Habit of Highly Effective Teens, New York, Fireside Publishers, 1998.
5. Carnegie Dale, How to win Friends and Influence People, New York: Simon & Schuster, 1998.
6. Thomas A Harris, I am ok, you are ok, New York-Harper and Row, 1972
7. Daniel Coleman, Emotional Intelligence, Bantam Book, 2006
8. Nitin Bhatnagar. Effective Communication and Soft Skills. Pearson Education

India, 2010

B. Com - Semester III

Group – II Elective 3 Stock Market Operations

Objectives:

- To provide an introduction to the financial markets and to analyze the role of financial markets for the broader macro
- To help students to understand the practical aspects of Stock market operations in an economy.

Pedagogy: Classroom lectures, group discussions and case studies

Unit 1:STOCK MARKETS IN INDIA

(10 hours)

Introduction - Primary Market – Secondary Market- Stock Market -Functions of Secondary Markets- Present Recognized Stock Exchanges- Bombay: Stock Exchange -National Stock Exchange

Unit2:TRADING IN THE STOCK MARKET

(10 hours)

Auction Markets Vs. Broker-Dealer Markets- Advantages of Broker-dealer Markets - Hybrid Market: Bombay Stock Exchange -- Demat Form of Trading - Electronic Form of Trading -Screen Based Electronic Trading- Internet Trading (e trading)- Margin Trading - Electronic Fund Collection - Foreign Listing.

Unit3:REGULATIONS RELATING TO STOCK MARKET

(10 hours)

Procedure for Recognition of Stock Exchange-SEBI- Regulation by SEBI of Stock Brokers - Powers of SEBI- Registration of Stock Broker - General Obligations and Responsibilities

Skill development

(activities based on skill development)

1. Opening a DEMAT account and starting trading with a small amount of investment.
2. Analysing the different stocks.
3. Trading in NSE Pathshala.

REFERENCES

1. Avadhani, V. (2014). Investment Management. New Delhi: Himalaya Publishing House.
2. Machiraju, H. (2011). Working of Stock Exchanges in India. New Delhi: New Age International.
3. Natarajan, E. G. (2016). Financial Markets and Services. New Delhi: Himalaya Publishing House.
4. Rajib, R. a. (2017). Stock Exchanges Investment And Derivatives. New Delhi: Tata McGraw-Hill.

B COM - III SEMESTER

Group II Elective 4 CONSUMER PROTECTION

Objectives:

- To familiarise the students with rights of consumer.
- Provide an understanding of the procedure of redress of consumer complaints
- Understand the role of different agencies in establishing product and service standard

Chapter 1: Consumerism

(10 HOURS)

Concept of consumer movement, role of consumer movement, the UN guideline for Consumer Protection, basic concept: goods, service, deficiency of service, unfair trade practices, restrictive trade practices

Chapter 2: Consumer Protection

(10 HOURS)

Meaning of Consumer Protection, consumer rights, need for Consumer Protection, agencies for ensuring Consumer Protection, aims and objectives of Consumer Protection ACT. The Central Consumer Protection Council, State Consumer Protection Council and District Forum

Chapter 3: Redressal Mechanism

(10 HOURS)

Concept of complaint, the Jurisdiction of Consumer Fora, Fee for filing Complaint, file a Complaint, the Procedure to file complaint in Consumer Fora, the time limit for filing a complaint, the provision for appeal, the Reliefs available to Consumers from Consumer Fora

Ethics in advertising – **misleading and surrogate advertising; Advertising regulatory bodies in India.**

Skill Development: (ACTIVITIES)

- Prepare an advertisement copy.
- Draft a mail for advertising a product.
- List different types of misleading advertisement.
- Analyses cases registered in consumer court regarding misleading advertisement.

Books for study and reference:

- Advertisement Management, C L Tyagi, Arun Kumar, Atlantic Publishers, 2005
- Advertisement Management, Poonia Virenders, Gennext Publication 2010
- Advertisement Management, Donald W. J. A. Kelley, Roulledge, 2015
- Philip Kotler and Gary Armstrong (2010). "Principles of Marketing", Pearson Publication New Delhi
- Ramaswamy and Namakumari (2013) "Marketing Management", Mcgraw hill Education
- Parithosh Sharma (2012) "Marketing Management", fifth edition, Gagankapur, New Delhi
- Gandhi. J C, "Marketing", Tata McGraw hill, New Delhi
- Pillai and Bhagavathi, "Modern Marketing" forth edition, S Chand , NEW DELHI
- RajanSaxena, "Marketing Management", Mcgraw Hill Education, New Delhi
- William Stanton, " Fundamentals of Marketing", Tata McGraw Hill, New Delhi
- Philip Kotler, "Marketing Management" , Prentice Hall of India Ltd
- S H Kazmi (2011), "Marketing Management" Excel Books, New Delhi

Group II Elective 6

B. Com – Semester III RETAIL MANAGEMENT

Objectives

- The objective is to enable students to acquire skills in Retail Management.
- Understand consumer behaviour
- Familiarize retail operation

Unit 1: INTRODUCTION TO RETAIL BUSINESS

(10 Hours)

Definition – functions of retailing - **types of retailing** – forms of retail business ownership. Retail business in India: Influencing factors – present Indian retail scenario. International perspective in retail business.

Unit 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS

(10 Hours)

Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, **Customer service and customer satisfaction.**

Unit 3: RETAIL OPERATIONS

(10 Hours)

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. **Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.**

Skill Development: (ACTIVITIES)

- Identity different types of retailing in your locality
- Prepare charts on people involved in buying decisions of FMCG and consumer durable goods.
- select a retailer and study on store location.

Books for study and reference:

- Suja Nair; Retail Management, Himalaya Publishing House
- Karthic – Retail Management, Himalaya Publishing House
- S.K. Poddar & others – Retail Management, Vikas Book House.
- R.S Tiwari ; Retail Management, Himalaya Publishing House
- Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", 8th edition, PHI/02
- A.J.Lamba, "The Art of Retailing", 1st edition, Tata Mc GrawHill, New Delhi, 2003.
- Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, Tata Mc GrawHill, New Delhi
- K. Venkataramana, Retail Management, SHBP.
- James R. Ogden & Denise T.: Integrated Retail Management
- A Sivakumar : Retail Marketing , Excel Books
- Ogden : Biztantra, 2007

- Levy & Weitz : Retail Management - Tata Mc GrawHill, New Delhi, 5th Edition 2002
- Rosemary Varley, Mohammed Rafiq-: Retail Management
- Chetan Bajaj : Retail Management -Oxford Publication.
- Uniyal &Sinha : Retail Management - Oxford Publications.
- Araif Sakh ; Retail Management

B. Com – Semester IV

Group I Core 1

FINANCIAL ACCOUNTING - IV

Objectives:

- To provide basic knowledge in Accounting Standards and IFRS
- To acquaint students with the practical knowledge in partnership accounts
- To study the accounting aspects relating to amalgamation of partnership firms
- To understand the concept and accounting relating to limited liability partnership

Pedagogy: classroom lecture, group discussion, seminar and assignment.

Unit 1: Indian Accounting Standards (IAS) (8 Hours)

An overview of Indian Accounting Standards-AS-21, AS-22, AS-23, AS-24, AS-25 and AS-26

Unit 2: Admission and retirement of a partner (10 Hours)

- Admission of a partner, adjustments in the books of account on admission of partner, Sacrifice ratio and new profit sharing ratio, treatment of goodwill, re-constitution of firm
- Retirement of a partner, settlement of account of retiring partner, gain ratio and new profit sharing ratio; Retirement cum admission of partner, Accounting adjustments in the books of firm

Unit 3: Death and Dissolution of the firm (8 Hours)

- Ascertainment of financial interest of the deceased partner; settlement of account of the deceased with the executors; Mode of payment; Accounting for Life Policies – joint and several.
- Dissolution of a firm; Closing of partnership books on Dissolution; Insolvency of partners; Decision in Garner Vs Murray

Unit 4: Piecemeal Distribution of Cash (8 Hours)

Piecemeal payments-proportionate capital method only

Unit 5: Amalgamation of firms and Sale of Firms (8 Hours)

- Reasons for Amalgamation, closing of books of amalgamating firms; opening books of accounts in the amalgamated firm.
- Sale of firm; Purchase consideration; division of shares / debentures among partners; Conversion of Partnership firm into a company

Unit 6: Limited Liability Partnership Act 2008 (8 Hours)

Meaning-Salient features of LLP-difference between LLP and Partnership-LLP and Company-LLP agreement-Partners and designated Partners-Incorporation by Registration-

Skill Development

(activities on skill development)

- 1. Case study on recent amalgamations.**
- 2. Analysing the balance sheet of the partnership firms.**

Books for study and reference:

- Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-hill Education
- Horngren, Introduction to Financial Accounting, Pearson Education.
- Monga, J.R. Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
- Sukla M C and Grewal T S-Advanced Accountancy, S.Chand & sons, New Delhi
- Gupta R L and Radhaswamy- Advanced Accountancy, Theory, Method, & Application, S.Chand & Sons, New Delhi
- Jain & Narang- Advanced Accountancy, Kalyani publishers, Ludhiana
- Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt Ltd, New Delhi
- Patil V A & Korlahalli- Principles and Practice of Accountancy, R Chand & Co, New Delhi
- Chakraborty- Advanced Accountancy, Navabharath Publishers, Calcutta
- Arulanandan MA and Raman KS - Advanced Accountancy, Himalaya publishing house, Delhi
- Arulanandan (MA) and Raman (KS) - Advanced Accountancy, Himalaya Publishing House, Delhi
- Jagadesh R. Raiyani, Gaurav Lodh - International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi

- Arif Ahmed, Subrata Kar - Hand book on IFRS (International Financial Reporting Standards converging to IFRS).

B. Com – Semester IV

Group I Core 2

E-Commerce and Accounting

OBJECTIVES:

- The objective of the subject is to familiarize the students with E- Commerce models and Tally

UNIT 1: INTRODUCTION TO E-COMMERCE

(10 hours)

Introduction, E-Commerce – Definition, History of E-commerce, Comparison of traditional commerce and e-commerce Advantages and Disadvantages of e-commerce,. E-Commerce business models – major B to B, B to C model, Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends. web auctions, virtual communities, portals, e-business revenue models; Web server – Internet – World Wide Web.

UNIT 2: MS-EXCEL

(10 hours)

Spread Sheet-working with MS EXCEL: Features of MS Excel - worksheet, workbook, cell, cellpointer, cell address etc., Parts of Ms Excel window -Saving, opening and Closing workbook - Insertion and deletion of worksheet – Entering and Editing data in worksheet - cell range - Formatting - Auto Fill -Formulas and its advantages - References: Relative, absolute and mixed; Functions: Meaning and Advantages of functions, different types of functions available in Excel; Templates - Charts – Graphs; Macros: Meaning and Advantages of macros creation, editing and deletion of macros; Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

Unit 3: GETTING STARTED WITH TALLY

(10 hours)

Meaning of Tally software – Features – Advantages - Preparation for installation of tally software - installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, other information, Company features and Inventory features.

Unit 4: CONFIGURING TALLY ERP 9

(10 hours)

GST on Tally ERP 9, Introduction to GST – GSTN, GST computation – composition Levy, Regular Levy – Input Tax Credit – CGST, SGST / UTGST, IGST, Generate GSTR-1 Returns, GSTR-2 Returns, GSTR-3B Returns, Challan Reconciliation Report for GST Payments, Creating Income and expenses ledger in GST and reverse charge on purchase from unregistered dealer.

Working with Tally ERP 9: Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry -Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

Unit 5: REPORTS IN TALLY

(10 hours)

Generating Basic Reports in Tally – Financial Statements – Accounting Books and Registers – Inventory Books and Registers – Exception reports – printing reports – Types of Printing Configuration of Options – Printing Format.

BOOKS FOR REFERENCE

1. Raydu – E Commerce, HPH
2. Suman. M – E Commerc & Accounting - HPH
3. Kalakota Ravi and A. B. Whinston : Frontiers of Electronic Commerce, Addison Wesley
4. Watson R T : Electronic Commerce – the strategic perspective. The Dryden press
5. Amrutha Gowry & Soundrajana, E – Business & Accounting, SHBP.
6. C.S.V Murthy- E Commerce, HPH
7. Agarwala K.N and Deeksha Ararwala: Business on the Net – Whats and Hows of E-Commerce
8. Agarwala K. N. and Deeksha Ararwala : Business on the Net – Bridge to the online store front, Macmillan, New Delhi.
9. P. Diwan / S. Sharma – E – Commerce
10. Srivatsava: E.R.P, I.K. International Publishers
11. Diwan, Prag and Sunil Sharma, Electronic Commerce – A manager guide to E-business, Vanity Books International, Delhi
12. Tally for Enterprise Solutions

B. Com – Semester IV

Group I Core 3

COST ACCOUNTING -II

Objectives:

- To understand the basic concepts and processes used to determine product costs,
- To be able to interpret cost accounting statements
- To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.

Pedagogy: classroom lecture, interaction, group discussion, assignment and skill development

Unit 1: Job and Batch Costing (10 Hours)

Concept of Job, Batch, Job costing, Batch costing, nature, purpose, and procedure of Job costing and Batch costing, Problems on Job and Batch costing.

Unit 2: Contract Costing (10 Hours)

Meaning and features of contract costing, types of contract costing: cost plus contract, Escalation and De-escalation Clause, recording of value and profit on cost. Problems on contract costing.

Unit 3: Process Costing (10 Hours)

Meaning, differences between Job and Process costing. Problems on process costing; with process loss and without process loss-normal loss, abnormal loss and abnormal gain.

Unit 4: Budget and Budgetary Control (10 Hours)

Meaning and objectives of Budget and Budgetary control. Types of Budget, organization for Budgetary control. Essentials of effective budgeting. Problems on sales budget, factory overhead budget, production budget, production cost budget, purchase budget, cash budget,. Zero Base Budgeting, Khaizen Budgeting, Life Cycle Budget, Performance Budget (theory only).

Unit 5: Cost Audit and Cost Accounting Records (10 Hours)

Audit – meaning and definition; Cost Audit – meaning and definition, objectives, advantages and disadvantages; appointment of cost auditor; cost audit techniques; cost audit programme, functions of cost auditor, duties and responsibilities of cost auditor; cost auditing records; cost audit Vs financial audit.

Skill Development: (ACTIVITIES)

- Collect the balance sheet of any construction firm.
- Prepare budget using imaginary figures
- Collect information about the manufacturing process of any industry.
- Collect job card relating to a particular job

Books for Reference:

- Murthy A; Gurusamy S, Cost Accounting Ed 2, Tata McGraw Hill Publishing Company Limited, New Delhi,
- Lal Jawahar; Srivastava Seema, Cost Accounting Ed 4, Tata McGraw-Hill Publishing Company Limited, New Delhi,
- Rathnam P V; Lalitha P, Rathnams Cost Accounting Ed 2, Kitab Mahal, Allahabad,
- Horngren Charles T; Datar Srikant M; Foster George; Rajan Madhav V; Ittner Christopher, Cost Accounting: A Managerial Emphasis Ed 13, Pearson Prentice Hall, New Delhi,
- Agarwal N K; Jain Deepali, Cost Accounting: Concepts and Methods Ed 2, Asian Books Pvt Ltd., New Delhi,
- Nigam B M Lall; Jain I C, Cost Accounting: Principles and Practice, PHI Learning Pvt. Ltd., New Delhi,
- Arora M N, Essentials of Cost Accounting, Vikas Publishing House Pvt Ltd., , Noida,
- Jain S P; Narang K L; Agarwal Simmi, Advanced Cost Accounting: Cost Management, Kalyani Publishers, Ludhiana,
- Jain S P; Narang K L, Cost and management accounting, Kalyani Publishers, Ludhiana, 2011
- Jain S P; Narang K L, Cost accounting: principles and practice, Kalyani Publishers, Ludhiana, 2011
- Banerjee Bhabatosh, Cost accounting: theory and practice Ed 12, PHI Learning Pvt. Ltd., New Delhi,
- Rao, M E Thukaram, Cost and Management Accounting, New Age International Private Limited

B. Com – Semester IV

Group I Core 4

INCOME TAX - II

Objectives:

- i. To gain knowledge of the provisions of Income Tax Act, 1961 relating to taxation of business and professional income, Capital gains and other incomes.
- ii. To gain knowledge of the various deductions available to individuals u/s 80.
- iii. To be able to make assessment of income and tax of individuals.

Pedagogy: This course consists of class room lectures, interactions, assignments.

Syllabus:

Unit 1: Profits and Gains of Business or Profession (10 Hours)

Meaning of Business and Profession, Important Rules Regarding Assessment of Profits and Gains of Business or Profession, Expenses and Losses allowable and not allowable. Depreciation: Block of Assets; Depreciation rates, additional depreciation, computation of depreciation under written down value method - problems. Computation of Profits and Gains of Business or Profession.... (Problems).

Unit 2: Capital Gains (8 Hours)

Capital Assets; 'Transfer' of Capital Assets, Long Term and Short Term Capital Gain, Cost of Acquisition, Indexed Cost of Acquisition and Cost of Improvement, Capital Gains Exempt from Tax. Computation of Capital Gains; Tax rate on capital gains..(Problems).

Unit 3: Income from Other Sources (8 Hours)

Examples of Incomes Taxable under Other Sources, Interest on Securities, Government and Commercial Securities, Tax Free and Less Tax Securities, Net and Gross Interest, Rules of Grossing up of Interest, Deductions Allowable, Computation of Income from Other Sources (Problems).

Unit 4: Clubbing of Income, Set off and Carry Forward of Losses (8 Hours)

Income of other person includible in Assessee's Total Income, Rules for and Problems on Set off and Carry Forward of Losses; Mode of Set off of Losses, Intra and Inter Head Adjustment, Carry Forward and Set off of Losses under different Heads.

Unit 5: Deductions u/s 80. (8 Hours)

Deductions from Gross Total Income of Individuals, Rules Governing Deductions under Sec 80C to 80U.

Unit 6: Assessment of Individuals.**(8 Hours)**

Computation of total income and tax liability of Individuals, deductions from Gross Tax, Rebate, computation of net tax liability. Alternate Minimum Tax u/s 115JC TO 115JF.

Skill development

(activities based on skill development)

1. Computation of total tax payable by an individual.
2. Ascertaining the deductions which can be claimed by an individual.
3. preparing a list of enclosures for filing the returns.

Books for Reference:

1. Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
4. B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
5. T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
6. H.C Mehrotra, Income Tax Law and Accounts, SahityaBhavana Publications, Agra.
7. E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
8. Shuklendra Acharya and M.G Gupta, Tax Planning under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi.

B. Com – Semester IV

Group II Elective1

Tourism Management

Objectives:

- To understand the basic concept of tourism
- To study different types of tourism
- To understand the dimensions of tourism
- To study organization of tourism

Pedagogy: class room lecture, seminars, assignments, group discussions, case studies

Syllabus:

Unit 1: Introduction to Tourism:

(10 Hours)

Definition of Tourism, Historical background of tourism, Types and forms of Tourism, Factors motivating travel. Tourism Industry- Nature and Characteristics – components – Tourism Industry in India

Unit 2: Tourism Planning and Development

(10 Hours)

Planning for tourism; Conceptual meaning of tourism planning; coordination in planning; the planning process; tourist demand and supply; Levels and types of Tourism Planning, Public and Private sector role in Tourism Development.

Unit 3: Tourism organizations

(10 Hours)

World Tourism Organization (WTO), International Civil Aviation Organization (ICAO), International Air Transport Association(IATA), Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association(UFTAA), Travel Agents Association of India (TAII), Indian Association of Tour Operators (IATO), Ministry of Tourism-Govt. Of India, India Tourism Development Corporation (ITDC)

Employability

- Talk on job opportunities in Travel and Tourism Industry and membership in Tourism organisation.

- Assignment on Tourism destinations.
- Quiz on Indian tourism spots

Books for study and reference:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Sharma, J. K. (2014), Tourism Development. Design for ecological sustainability, Kaniska Publication, New Delhi.
- Jagmohan Negi (2013). Travel Agency and Tour Operations
- Mohinder Chand (2015). Travel Agency and Tour Operations: An Introductory Text, Anmol Publication Pvt. Ltd. New Delhi.
- Dennis L Foster (2014). Introduction to Travel Agency Management
- Laurence Stevens (2010). Guiding to Starting and Operating Successful Travel Agency, Delmar Publishers
- Manual of Travel Agency Practice – Butterworth Heinemann Pub, London (2013)
- Betsy Fay (2012) Essentials of Tour Management , Prentice Hall
- Pond KL (2014), Professional Guide: Dynamics of Tour Guiding, John Wiley & Sons Publications.

B. Com – Semester IV

Group II Elective 2

EVENT MANAGEMENT

OBJECTIVE:

- To provide students with a conceptual framework of Event Management
- Learn about Event Services
- Conducting Event and Managing Public Relations

Unit: 1- INTRODUCTION TO EVENT MANAGEMENT

10 Hours

Event – meaning; event management- need - analysis of event, scope of event, decision makers- event manager, technical staff- establishing of policies & procedure- **developing record keeping systems.**

Unit: 2-EVENT MANAGEMENT PROCEDURE

10 Hours

Principles for holding an event, general details, **permissions- policies, government and local authorities, - phonographic performance license, utilities- ambulance, catering, electricity, water, taxes applicable; precautions to be taken on managing an event.**

Unit: 3-CONDUCT OF AN EVENT

10 Hours

Preparing a planning schedule, assigning responsibility, communication and budget of event- checklist, computer aided event management- roles & responsibilities of event managers for different events. Corporate events; planning of corporate event, job responsibility of corporate events organizer, arrangements, budgeting, safety of guests and participants, creating blue print, need for entertainment in corporate events and reporting.

Skill Development

- Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC.
- Preparing Budget for conduct of National level intercollegiate sports events.
- Preparation of Event Plan for College day Celebrations
- Preparation of Budget for Conducting inter collegiate Commerce Fest.

Book References:

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Ghouse Basha – Advertising & Media Mgt, Vikas Book House.
3. Anne Stephen – Event Management, Himalaya Publishing House.
4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8

6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)
8. Successful Team Management (Paperback) – Nick Hayed (Author)
9. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
10. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher
- 2009

B. Com – Semester IV

Group II elective 3 Personal Tax Planning

Objective:

- Enable learners to assess income tax on individual income
- Offer knowledge on tax saving avenues under Income Tax Law

Unit 1: Assessment of income of individuals (10 Hours)

Income from Salary, Rental income, Business / Professional income, capital gains, other sources. Illustrations.

Unit 2: Assessment of Tax of individuals (10 Hours)

Investments, savings, payments and incomes deductible while computing taxable income;

Income Tax rates applicable to individuals including Senior Citizens and Super Senior Citizens. Illustrations on computation of Taxable income and income tax payable

Unit 3: Filing of IT Returns (10 Hours)

IT returns by individuals, Due dates of return, PAN, Assessment Procedure.

Books for Reference:

- 1 Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- 2 Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- 3 Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- 4 B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- 5 T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- 6 H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana

B. Com – Semester V

Group I Core 1

CORPORATE ACCOUNTING - I

Objectives:

- To understand the entries relating to issue of shares
- To acquaint the students with the knowledge of redemption of preference shares and debentures
- To understand the preparation of final accounts of the company

Pedagogy

Class room lecture, interaction, seminar, assignment and problem solving

Unit 1: Introduction to company accounts-Issue, Forfeiture and reissue of shares **(10 Hours)**

- a. Meaning and features of company
- b. Types of companies
- c. Share capital and types of shares
- d. Journal entry for the issue, forfeiture and reissue when shares are issued at par, at discount and at premium
- e. issue of shares for consideration other than cash

Unit 2: Underwriting of shares and debentures **(10 Hours)**

SEBI guidelines on underwriting

Partial, complete and firm underwriting

Determination of liability in respect of underwriting contract

Unit 3: Valuation of goodwill and shares **(10 Hours)**

Meaning and features of goodwill, types of goodwill, methods of valuation of goodwill-Average profits method, Super-profits method, Capitalization method and Annuity method (problems under each method)

Meaning and methods of valuation of shares- Assets backing method, Yield method, Earning Capacity method and Dual method (problems under each method)

Unit 4: Financial statement of limited companies **(10 Hours)**

Legal provisions regarding final accounts of companies ,

Preparation and presentation of final accounts in a revised format.

Unit 5: Redemption of debentures **(10 Hours)**

Meaning, features and types of debentures

methods of redemption of debentures
redemption of debentures (sinking fund only)

Unit 6: Recent issues in financial accounting (10 Hours)

IFRS-2 share based payment, IFRS-13 Fair value measurement

Environmental accounting(only theory)

SKILL DEVELOPMENT:

- 1. Students are asked to form an imaginary company(group of 10) by following the guidelines issued by companies act 2013.**
- 2. Activity related to issue of shares and making transactions by using above imaginary company names.**
- 3. Students are asked to make the presentation on IFRS (revised).**

Books for Reference:

1. Sukla MC & Grewal T S-Advanced Accountancy, S. Chand & Sons, New Delhi
2. Gupta R L and Radhaswamy- Advanced Accountancy, Theory, Method and Application, S.Chand& Sons, New Delhi
3. S.P.Jain and K.L. Narang- Advanced accountancy, Kalyani Publishers, Ludhiana
4. Maheshwari S N & Maheshwari S K-Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi
5. Patil V A & Korlahalli-Principles and Practice of Accountancy, S.Chand& Sons, New Delhi
6. Chakraborty- Advanced Accountancy, Navabharath publishers, Calcutta
7. Arulandan MA and Raman KS- Advanced Accountancy, Himalaya Publishing House, Delhi
8. M.C.Shukla,T.S.Grewal and S.C.Gupta- Advanced accounts-Volume II, S. Chand & Sons, New Delhi
9. M.C. Shukla, T.S.Grewal and S.C. Gupta - Solutions to problems in Advanced accounts-Volume II, S.Chand& Sons, New Delhi
10. Wiley-International Financial Reporting Standards, PKF International Ltd.
11. Dr. A.L. Saini - IFRS and Indian Accounting Standards, Snow White

12. Jagadesh R. Raiyani, Gaurav Lodh-International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi India
13. Arif Ahmed, Subrata Kar-Hand book on IFRS (International Financial Reporting Standards converging to IFRS).

B. Com – Semester V
INTERNATIONAL BUSINESS

Group I Core 2

Objectives

- To study the international trade and business variables in economies
- To understand India's composition and direction of foreign trade.
- To provide a framework for consistent reasoning about International flows of goods, factors of production.

Pedagogy

This course consists of class room lectures, case analysis, group discussions, seminars and assignments

Unit1: Theories of International Trade (10 Hours)

The nature of International Trade-Concept and Importance of International Trade - Scope of International Economics.Characteristics of International Trade. The classical Theory of International Trade- Haberlers Opportunity Cost Theory of International Trade-Heckscher- Ohlin Theory of International Trade, Stolpher Samuelson theory.

Unit 2: Foreign Trade and International Financial Markets (10 Hours)

Introduction-Procedure and Documentation of Import and Export Trade; Factoring – meaning, types, functions and process; International Capital movement-Types.Globalization of Financial Markets- Euro Dollar Market.Euro Bond market-Growth, Types of Bonds.Equity Markets-ADRs and GDRs.

Unit 3; Trade Policy and Trade Barriers (10 Hours)

Free Trade: Meaning, Advantages and Disadvantages. Protection: Meaning, Arguments for and Against. Tariffs: Types and Effects. Quotas: Types and Effects. Exchange Control: Objectives and Methods

Unit 4: Balance of Payments (10 Hours)

Meaning and significance; Structure of Balance of Payments, Disequilibrium in BOP- Causes of Disequilibrium- Methods of Correcting Disequilibrium since 1991.

Unit 5: Foreign Capital and Trade in India (10 Hours)

Foreign Capital in India; Latest reforms related to Foreign capital in India: Conceptual frame work of MNC's - MNC's and host and home country relations. Role of MNC's in India; International Liquidity – concept, importance, problems and measures.

Unit 6: Economic Integration and WTO

(10 Hours)

Regional Economic Co-operation: Types and Rationale of Regional Economic Groups.
Economic Integration-Meaning, Different forms of Economic integration –Theory of
Customs Union –European Union, NAFTA, ASEAN, SAFTA and other groupings

Skill Development

(Activities conducted for the skill development.

1. Seminars on recent issues in International trade
2. Analyse India's Balance of payment.
3. Studying and analysing the the impact of Capital Inflow in India

Books for reference

1. Francis Cherunilam, International Trade and Export Management, Himalaya Publication, New Delhi
2. Ashwathappa, International Business, 2nd Edition, Tata McGraw Hill
3. D.M.Mithani, International Economics, Himalaya Publication, New Delhi
4. M.L.Jhingan, International Economics, Vrinda Publications, New Delhi
5. Charles.W.L, Arun.k.Jain International Business- McGraw-Hill
6. BhalaV.K, Shiva Ramu.S, International Business Environment- Anmol Publications Pvt. Ltd.
7. P.Subba Rao, International Business, 2nd revised Edition- Himalaya Publication, New Delhi
8. Stevan Husted, Michael Melvin, International Economics, Pearson Publication
9. Daniels and Sullivsn, International Business, 11th Edition- Pearson Publication.
10. Salvatore-International Economics-8th Edition
11. JagdishBhagwati, T.N. Srinivasan: Lectures on International Trade, MIT Press
12. W.M.Corden Trade Policy and Welfare, Clarendon Oxford.
13. Handbook of Development, Trade & WTO: World Bank Publication.

14. Paul Krugman and Maurice Obstfeld: International Economics, 10th Edition: Pearson
15. Levi, Maurice: International Finance, McGraw Hill Inc., New York, 1996
16. Madura, Jeff : International Financial Management, 12th Edition, Cengage Learning 23
17. Shapiro, Allen C., Multinational Financial Management, Prentice Hall India Pvt Ltd., New Delhi, 1995.
18. Apte, P. G., Multinational Financial Management, Tata-McGraw Hill, New Delhi, 1998.

B. Com – Semester V

Group I Core 3 PRINCIPLES AND PRACTICE OF AUDITING

Objectives:

- To understand the objectives and basic concepts of auditing.
- To impart knowledge about the principles and methods of auditing.
- To gain knowledge of company audit.

Pedagogy: class room lectures, case analysis, group discussion, seminars and assignments.

Unit 1: Introduction to Auditing. (10 Hours)

Introduction, Meaning and Definition of Auditing, Nature, Scope and Objectives of Auditing, Benefits and Limitations of Auditing, Basic Principles Governing an Audit, Relationship of Auditing with other Disciplines, Standards on Auditing issued by ICAI.

Case study: Kingston cotton mill co. Ltd

Unit 2: Classification of Audit. (10 Hours)

Meaning, Features and Advantages and disadvantages of Statutory Audit, Private Audit, Government Audit, External Audit, Internal Audit, Continuous Audit, Periodical Audit, Interim Audit. Distinction between statutory audit and private audit, Distinction between Internal Audit and External Audit, Distinction between Continuous Audits and Periodical Audit.

Unit 3: Audit Evidence and Audit Programme (10 Hours)

Audit Procedure, Obtaining Audit Evidence-Sources and Types of Evidence, **Auditing Techniques (Methods of Collecting Audit Evidence)**, Audit Programme- Meaning and

Definition, Objectives, Advantages and Disadvantages, Audit Note Book- Meaning, Contents and Advantages, **Audit Working Papers- Meaning, Contents and Advantages,** **Audit Files-** Meaning, Types and Advantages.

Unit 4: Internal Control

(10 Hours)

Internal Control- Meaning, Definition, Features, Objectives, Benefits and Limitations, Essentials of a Good Internal Control. **Internal Check- Meaning, Definition, Objectives, Advantages and Disadvantages, Essentials of a Good System of Internal Check, Internal Check as regards Wages, Purchases, Cash Sales and Stores. Internal Audit-** Meaning, Definition and Objectives, Difference between Internal Check and Internal Control, Difference between Internal Check and Internal Audit.

Unit 5: Vouching and Verification

(10 Hours)

Vouching-Meaning, Definition, Objectives, Points to be noted in Vouching, Vouching of Cash Transactions, Credit Purchases and Credit Sales, Voucher- Meaning, Definition, Types, Points to be Noted while Examining Vouchers, Verification and Valuation of Land and Building, Plant and Machinery, Goodwill, Patent Rights, Stock-in-trade, Debtors, Creditors, Bills Receivable, Bills Payable.

Unit 6: Company Audit and Auditors Report.

(10 Hours)

Auditor- Meaning, Qualifications and Disqualifications of Company Auditor, Appointment and Removal of Company Auditor, **Rights and Powers of Company Auditor, Duties and Liabilities of Company Auditor.** General Considerations in Company Audit, Special Requirements of Company Audit, **Auditors Report- Meaning, Importance, Contents and Types.**

Tax Audit- Definition, Tax Audit Report, Introduction to E-filing and Digital Signature.

Books for Reference:

- Gupta, Kamal and Ashok Arora. *Fundamentals of Auditing*. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- Jha, Aruna. *Auditing*. Taxmann. Publications
- Tandon, B. N., S. Sudharsanam and S. Sundharabahu. *A Handbook of Practical Auditing*. S. Chand and Co. Ltd., New Delhi.
- Ghatalia, S.V. *Practical Auditing*. Allied Publishers Private Ltd., New Delhi.

- Singh, A. K. and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.

SKILL DEVELOPMENT

- Preparing the report on Kingston cotton mill Co Ltd
- Analyzing the Company's Internal Check system followed
- Studying the Various auditing scams.
- Analysis report of Audit report of company.

B. Com – Semester V

BUSINESS LAW

Group I Core 4

Objectives

1. To familiarize the students to understand the concept of Business Law
2. To understand Rules and Regulations associated with it.
3. To practically apply legal rules in business
4. To recognize and identify the extent to which law is important in business dealings.

Pedagogy: Classroom lecture, interaction, assignment, case study analysis, group discussion, PPT and seminar.

Unit 1: CONCEPT OF LAW

(10 Hours)

Meaning & Definition of Law – Branches of Law – Sources of Law – Business Law, Indian Contract Act, 1872 -- Definition of Contract – Consensus Ad Idem– Nature of the Act - Legal Rules of a valid Contract – Classification of Contracts – According to enforceability, mode of creation and performance. Sale of Goods Act, 1930 – Classification of Goods - Effects of Destruction of subject matter – Contract of sale – Essentials – Distinction between Sale and Agreement to sell.

Unit 2: OFFER AND ACCEPTANCE

(10 Hours)

Introduction – Definition of Offer – Essentials and Legal Rules for a valid offer- Specific offer and General offer. Definition of Acceptance – Essentials and Legal rules for a valid acceptance.

Communication of Offer and Acceptance – Revocation of Offer and Acceptance – Communication of Revocation – Lapse of offer – Tender and its Acceptance – Cross Offers – Future Contracts. **Standardized Forms of Contracts contained in Printed Documents** – **Legal rules relating to Standardized contracts.**

Unit 3: CONSIDERATION AND CONTRACTUAL CAPACITY

(10 Hours)

Meaning and definition – Essentials and Legal Rules for a Valid Consideration – Legality of Agreement without Consideration – Privity of contract, exceptions to the rule of Privity or Stranger to contract. Capacity of Contract – Persons Competent to contract – Minors – nature and effects of Minor's Agreements – Doctrine of Restitution – Minors Liability for necessities. Persons of Unsound Mind – Agreement by persons of Unsound Mind – Persons Disqualified by Law.

Unit 4: FREE CONSENT AND LAWFUL OBJECT

(10 Hours)

Introduction – Consent – Free consent – Coercion – Effect of Coercion – Duress – Coercion Vs Duress – Undue Influence – Presumption of Undue Influence – Effect – Burden of proof

- Rebutting the presumption - Coercion Vs Undue Influence - Fraud - Essentials - Silence as fraud - Uberrimae Fidei - consequences of Fraud - Misrepresentation - Essentials - Effect of misrepresentation - Fraud Vs Misrepresentation - Losing the Right of Rescission - Mistake - Bilateral - Unilateral - Mistake of Law. Lawful Object - meaning - doctrine of Public Policy - Agreements opposed to public policy. Void Agreements - Uncertain Agreements - Agreements by way of Wager- Effects of wagering agreements.

Unit 5: DISCHARGE OF CONTRACT

(10 Hours)

Performance of Contract - Quasi-Contracts - Modes of Discharging the Contract - Discharge by mutual agreement - Discharge by lapse of time- discharge by operation of law - Doctrine of supervening impossibility - Breach of Contract - Remedies for breach of contract - damages - ordinary, special, nominal, exemplary and liquidated damages and penalty.

Unit 6: RIGHT TO INFORMATION AND CYBER LAW

(10 Hours)

Object of Right to Information Act; what is information, what is Public Authority, Right to information under the Act; fee for seeking information, format of application; The Central Information Commission and State Information Commission. Cyber Laws - introduction - cyber space Vs physical space, scope of cyber laws; components of Cyber Laws in India - Information Technology Act, 2000 - relevant provisions from Indian Penal code, Indian Evidence Act, Bankers Book Evidence Act, Reserve Bank of India; transactions to which IT Act shall not be applicable.

Skill development

(Activities based on skill development)

1. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
2. Draft an agreement to repay a loan borrowed from a bank on installment basis.
3. Case laws 'involving points of law of contracts'.
4. Draft a complaint against 'unfair trade practice' adopted by a businessman, to the consumer forum.
5. List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements [at least 2 cases].
6. Quote examples of violation of Cyber Laws.

Books for reference:

- PPS Gogna, Text Book of Industrial and Business Law, S Chand and Company, New Delhi

- RSN Pillai and Bhagavathi,2014 – Business Laws, S Chand and Company, New Delhi
- Institute of Chartered Accountants of India, Sahitya Bhavan Publications, Agra
- N. D. Kapoor, Elements of Mercantile Law, S Chand and Company, New Delhi, Revised edition
- K. C. Garg, VK Sareen, Mukesh Sharma, R.C. Chawla, Business Law, Kalyani Publishers, New Delhi Revised edition.
- M.C. Kuchal, Mercantile Law, Vikas Publishing House Pvt Ltd. Revised edition
- Avatar Singh, Mercantile Law, Eastern Book co. Revised edition

B. Com – Semester V

Group I Core 5

FINANCIAL MANAGEMENT

OBJECTIVES:

- To help the students understand the conceptual frame work of financial management.
- To know the importance of financial management in the modern business.
- To acquaint the students with the basic concepts of financial management.

PEDOGOGY: Class room lecture, seminars, assignment and group discussion.

Unit 1: INTRODUCTION TO FINANCIAL MANAGEMENT (10 Hours)

Meaning and definition of financial management, objectives of financial management, scope of financial management (Traditional and modern approach, role of finance manager in the changing scenario).

Unit 2: CONCEPT OF CAPITAL STRUCTURE (10 Hours)

Meaning of capital structure, patterns of capital structure, capital structure and financial structure, debt and equity – meaning, features, advantages and disadvantages. Debt-equity ratio- meaning and significance (problems), leverages- meaning, types and computation. (Problems)

Unit 3: CAPITAL STRUCTURE PLANNING (10 Hours)

Meaning of capital structure planning and optimal capital structure (problems), EBIT – EPS Approach to capital structure, comparing alternative capital structure, presenting a financial plan graphically, computation of indifference point (problems).

Unit 4: THEORIES OF CAPITAL STRUCTURE (10 Hours)

Relevance of capital structure – Net Income Approach and Traditional Approach. Irrelevance of Capital Structure – NOI Approach and MM approach (including arbitrage process) (theories with simple problems). MM hypothesis with tax – relevance of capital structure theories with simple problems

Unit 5: DIVIDEND POLICY (10 Hours)

Concept of dividend and dividend policy, factors influencing dividend policy, dividend stability, types of dividend, stock splits, and stock repurchase. Dividend Theories – Walter’s Model, Gordon’s Model and MM hypothesis. Theories with simple problems

Unit 6: CAPITAL BUDGETING

(10 Hours)

Meaning and definition of capital budgeting – concept of capital expenditure, importance of capital budgeting, types of capital investment projects, **techniques of capital budgeting – NPV, PI and IRR (problems).**

Skill Development

(following activities were conducted for the students)

- 1. Preparing the list of top 10 companies along with the percentage of dividend declared by them in the last year.**
- 2. Studying the companies which have done stock split and stock repurchase in the last two years.**
- 3. Preparing an imaginary capital budgeting for machinery.**
- 4. Analysis of EBIT-EBT analysis of any company.**
- 5. Preparing the list of roles of financial manager.**
- 6. Studying the debt-equity ratio of any company.**

REFERENCE BOOKS:

1. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hill publishing company, 6th and 7th edition.
2. M Y Khan and P K Jain, Financial Management – Text and Problems, Tata McGraw Hill publishing company.
3. I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd. 10th edition.
4. V K Bhalla, FM and Policy, Text and Cases, Anmol Publication Pvt Ltd.
5. P C Tulsian, Financial Management for CA – IPCC, S Chand & Co. Ltd.
6. Nand K Sharma, Advanced Financial Management, DND Publications
7. S N Maheshwari, Financial Management Principles and Practice
8. VK Suxena & CD Vasist, Basics of Financial Management, Sulthan Chand & Sons Publishing Co.
9. RM Srivastava, Financial Management, PragatiPrakashan, Meerut.
10. PV Kulkarni, Financial Management a conceptual approach, Himalaya Publishing House

B. Com – Semester V

Group I Core 6

Business Taxation

Objectives:

1. To expose the students with corporate taxation in India and assessment procedure thereof.
2. To get an overview of assessment of income of Non-corporate assesseees.

Pedagogy: Class room lecture, group discussions, seminars and assignment.

Unit 1: Assessment of HUF

(10 Hours)

Rules relating to assessment of HUF's income; Rates of tax; Computation of total income and Income tax liability. Alternate Minimum Tax Sec 115JC TO 115JF.

Unit 2: Assessment of Firms

(10 Hours)

Conditions u/s 184; Interest on capital/ loan and remuneration to partners allowable u/s 40(b); Computation of total income and income tax liability of firm; Tax-free and taxable income of partners in the firm. Alternate Minimum Tax Sec 115JC TO 115JF.

Unit 3: Assessment of AOP and BOI

(10 Hours)

Meaning of AOP and BOI; Computation of total income and income tax liability of AOP and BOI.

Unit 4: Assessment of Companies

(10 Hours)

Meaning of domestic company and foreign company; widely held company and closely held company; computation of total income and income tax liability; Book profit and Minimum Alternative Tax u/s 115JB, dividend distribution tax.

Unit 5: Assessment Procedure

(10 Hours)

Permanent Account Number (PAN); Filing the return of income; Types of assessment, Income tax authorities and their powers; TDS u/s 192 and advance tax.

Unit 6: Tax planning

(10 Hours)

Meaning of tax planning, tax management, tax evasion and tax avoidance; advantages of tax planning

Books for Reference:

- Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- Bhagavathi Prasad, Income Tax
- T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
- E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
- Shuklendra Acharya and M.G Gupta, Tax Planning Under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi

B. Com – Semester VI

Group I Core 1 CORPORATE ACCOUNTING – II

Objectives:

- To understand accounting relating to corporate restructuring.
- To acquaint the students with the knowledge of accounting for holding companies and their subsidiaries.
- To understand the preparation of final accounts of the companies and liquidation procedure.

Pedagogy

Class room lecture, interaction, seminar, assignment and problem solving

Syllabus

Unit 1: Accounting for amalgamation and external reconstruction (10 Hours)

- Meaning of amalgamation and reconstruction
- Types of amalgamation-merger and acquisition(AS 14)
- Meaning and methods of computing purchase consideration
- Accounting for amalgamation and external reconstruction- journal entries to close the books of vendor company and entries in the books of purchasing company (under merger and acquisition)

Unit 2: Alteration of share capital and Internal reconstruction (10 Hours)

- Meaning, objectives and methods of internal reconstruction
- Accounting entries for alteration of share capital and internal reconstruction

Unit 3: Liquidation of companies (10 Hours)

- Meaning and circumstances of liquidation
- Preferential payments
- Liquidators final statement of accounts

Unit 4: Accounting for holding companies (10 Hours)

- Preparation of consolidated Balance Sheet of holding company with one subsidiary
- Minority interest
- Computation of goodwill or capital reserve

Unit 5: Value added concept (10 Hours)

Introduction –meaning and concept of Value Added statement; distinction between Value added and economic value added; uses of the value added;

classification of value added; applications of value added- Employees, Providers of capital, Government and Reinvestment in the business

Unit 6: Recent Issues in financial accounting

(10 Hours)

- IFRS 3- Business combinations, IFRS 10 - Consolidated financial statements, IFRS 11-Joint Arrangements
- Human Resource Accounting, Creative Accounting and Forensic Accounting (only concept)

SKILL DEVELOPMENT:

1. Students have already formed the dummy company, a task is given to AMALGAMATE the company with other companies by following the guidelines.
2. Assignment is given to make internal reconstruction with formed companies.
3. students are asked to make presentations on recent issues in financial accounting.

Books for reference:

- Sukla M C & Grewal T S-Advanced Accountancy, S.Chand& Sons, New Delhi
- Gupta R L and Radhaswamy - Advanced Accountancy, Theory, Method and Application, S.Chand& Sons, New Delhi
- S.P. Jain and K.L. Narang- Advanced accountancy, Kalyani Publishers, Ludhiana
- Maheshwari S N &Maheshwari S K-Advanced Accountancy, Vikas Publishing House Pvt.Ltd, New Dehli
- Chakraborty- Advanced Accountancy, Navabharath publishers, Calcutta
- Arulandan MA and Raman KS - Advanced Accountancy, Himalaya Publishing House, Delhi
- M.C.Shukla, & T.S.Grewal and S.C. Gupta- Solutions to problems in Advanced accounts-Volume II, S. Chand & Sons, New Delhi
- Steven M. Bragg, CPA-IFRS Guide book-2015 edition(Accounting Tools LLC Centennial, Colorado)
- Wiley-International Financial Reporting Standards, PKF International Ltd.
- Dr. A.L. Saini - IFRS and Indian Accounting Standards- Snow White Publications

B. Com – Semester VI

Group I Core 2 FOREIGN EXCHANGE MANAGEMENT

Objectives

- To understand the Foreign Exchange Department of a Bank in facilitating the foreign trade.
- To know the role of government in solving problems of International Business

Pedagogy: Class room lectures, case analysis, group discussions, seminars and assignments

Unit 1: Foreign exchange market (10 Hours)

Meaning and Functions-Evolution of Foreign Exchange Market and Foreign Exchange System-Foreign trading volume-Foreign Exchange Trading locations-Details about Major traded currencies. Determination of Exchange Rates - Causes of Fluctuations in the Exchange Rates-Fixed and Flexible exchange rates-Theories of Exchange Rate - Purchasing Power Parity Theory – Balance of Payment Theory – Interest Rate Parity theory; International Fisher Effect.

Unit 2: Foreign Exchange Department of a Bank (10 Hours)

Organization and Functions-Correspondent Banking- Nostro, Vostro and Loro Account.NRI Accounts-Types of NRI Accounts, Handling of NRI Accounts.

Unit 3: Players in foreign exchange market. (10 Hours)

Participants in forex market-Banks and Financial Institutions, merchant Corporate - Other Customers-speculators and Hedgers - Central Bank. Foreign Exchange Dealer, Makers and Brokers – IMF- historical background and working of IMF; World Bank – framework, objectives and functions. Foreign Exchange Trading and SWIFT

Unit 4: Exchange Arithmetic and Interbank Deals (10 Hours)

Ready Exchange Rate for Trading and Non-Trading Transactions- Buying Rates- TT Buying and Bill Buying Rate- Selling Rates- TT Selling and Bill Selling Rates. Cross Rates. Forward Rates –Forward Exchange Contracts and formalities. Inter- Bank Deals-Cover Deals-Swap Deals and Arbitrage Operations, currency options- types- intrinsic value, pay off profiles on future and options, interest swap, currency swaps, Caps, floors and collars.

Unit 5: Regulation of Foreign Exchange Market (10 Hours)

FERA – background, reasons for removal of FERA, Provisions and sections of Foreign Exchange Management Act (FEMA)

Unit 6: Introduction to Indian Foreign Exchange Market (10 Hours)

Foreign Exchange Market in India- A Historical Perspective, convertibility of currency – current account and capital account – Tarapore Committee Report; Pre-liberalization, Exchange Rate Regime in India. Different dimensions of Foreign Exchange in Indian context.

Skill Development

(Activities conducted for the skill development)

1. case study on One Indian Bank's correspondent Banking relationship.
2. Calculation of TT and Bill rates .
3. Seminars on recent trend and reform in foreign exchange market transaction.

Books for Reference

- Yadav, Surendra.S, P.K. Jain and Max Peyrad, Foreign Exchange Markets – McMillan, New Delhi.
- H L Bhatia, Public Finance, Vikas Publishing House, New Delhi
- M L Seth, Money, Banking, International Trade and Public Finance, Agarwal Education Publication, Agra
- Balla V.K, International Financial Management, Anmol Publications-New-Delhi
- Chaudhary B K, Financing of Foreign Trade and Foreign Exchange
- C, Jeevanandan (2014), Foreign Exchange and Risk Management
- Deepak Tondon, Foreign Exchange Management and Business Strategy
- C, Jeevanandan (2012), Foreign Exchange Practice, Concepts and Control
- R.R.Beedu, Foreign Exchange and Risk Management, Revised Edition
- C, Jeevanandan (2014), A brief Course on Foreign Exchange Arithmetic
- Case, Karl E. & Ray C. Fair, Principles of Economics, Pearson Education, Inc., 8 th edition, 2007
- Lipsey and Chrystal, Economics, 11th edition
- Rudiger Dornbusch and Stanley Fischer, Macroeconomics, 6th edition
- Lipsey, Richard George, and Kenneth Alec Chrystal. Economics. Oxford: Oxford University Press.

- Taxmann's Students Guide to Economics Laws, Taxman Allied Services Pvt. Ltd, New Delhi. 6. Taxman's, Consumer Protection Law Manual with Practice Manual, Taxmann Allied Services Pvt. Ltd., New Delhi.
- Viswanathan, Suresh T, Law and Practice of Competition Act, 2002. Bharat Law House.

B. Com – Semester VI
INVESTMENT MANAGEMENT

Group I Core 3

OBJECTIVES:

- To understand the basic concept of investment banking.
- To provide knowledge about the avenues of investment.
- To know the concept of depository system.

PEDAGOGY: Classroom lecture, group discussion, seminars and assignment.

Unit 1: INTRODUCTION TO INVESTMENT MANAGEMENT (10 Hours)

Concept of investment and investment management, Investment planning – where to invest, how to invest and when to invest; objectives of investment; the investment process; stages in investments. Common errors in investment; qualities of a successful investor. Factor to be considered while making investment; Personal investment planning – investment ideas of Warren Buffet. Protection of investment; Real Estate Investment- Introduction, setting real estate investment objectives, determinants of value, real estate valuation, estimating market value and forecasting investment returns.

Unit 2: INVESTMENT INSTITUTIONS (10 Hours)

LIC of India: Evolution of LIC, pattern of investment, financial assistance to corporate and recent life insurance schemes of LIC. Industrial Development Bank of India (IDBI): Evolution of IDBI, schemes of IDBI and sources of funds. ICICI – Introduction and financial assistance by ICICI. Mutual Funds: Introduction and structure of mutual funds, types of mutual fund schemes, regulation of mutual funds, advantages and disadvantages of mutual fund.

Unit 3: INVESTMENT BANKING AND MERCHANT BANKING (10 Hours)

The concept, meaning and definition of investment banking, functions of investment banking; Concept of merchant banking, functions of merchant banker, obligations and responsibilities of merchant banker, SEBI Regulations governing merchant banking in India.

Unit 4: INVESTMENT INSTRUMENTS AND VENTURE CAPITAL (10 Hours)

Money market – meaning, functions and instruments, capital market meaning, functions and types; capital market instruments – primary markets and secondary markets –

private placement, pricing of new issue and concept of book building. **Concept of Venture Capital: meaning and definition of Venture Capital, features of VC, stages in venture capital financing and process of VC financing.**

Unit 5: LEASE FINANCING

(10 Hours)

Concept of lease, features, types, merits and demerits of lease financing. Financial evaluation of leasing – lessee’s perspective and lessor’s perspective (problems).

Unit 6: DEPOSITORY SERVICES AND CREDIT RATING

(10 Hours)

The concept of depository system, constituents of a depository system. Functions of NSDL and CDSL. Custodial Services – operation of a custodian, functions of SHCI.

Credit Rating – Introduction, definition of credit rating, factors affecting credit ratings, benefits of credit ratings, limitations of credit ratings. Credit rating agencies in India – CRISIL, ICRA and CARE.

BOOKS FOR REFERENCE:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill education pvt ltd, 3rd edition.
2. V K Bhalla, Investment Management – Security Analysis and Portfolio Management, S Chand and Co. Ltd.
3. Preeti Singh, Investment Management - security analysis and portfolio management, Himalaya Publishing House, 5th edition.
4. V A Avadhani, Investment Management, Himalaya Publishing House, 5th edition.
5. Gordon J Alexander and others, Fundamentals of investment, Prentice Hall of India Pvt Ltd.
6. Sudheendra Bhat, Security Analysis and Portfolio Management, Excel Books Pvt Ltd.
7. Punithavathi Pandian, Security Analysis and Portfolio Management, Vikas Publishing House.
8. KG Sahadevan & M Thiripalraju, Mutual Funds, Data Interpretation and Analysis, Prentice Hall of India Pvt Ltd.

SKILL DEVELOPMENT:

- Preparing the personal investment plan
- Studying the Market Fluctuation of Real estate in previous years
- Financial Planning for Venture Capital firms
- Opening and trading in Dmat account
- Analysing various mutual fund schemes

B. Com – Semester - VI
Corporate Law and Governance

Group I Core 4

Objectives:

- To understand the concept of Corporate Law
- To understand the legal provisions associated with the Companies Act 2013.
- To have an overview of the formation of the company
- To understand the practical application of corporate law in companies.

Unit 1: Introduction to Company (10 hours)

Companies Act 2013 – an overview. Joint Stock Company - Meaning, definition and characteristics. Corporate personality and lifting of Corporate Veil. Kinds of companies. Formation of a company – procedure for registration. Documents to be filed with the registrar – Memorandum of Association and Articles of Association. Doctrine of ultra vires – memorandum and articles. Doctrine of constructive notice and Doctrine of Indoor Management – exceptions. Prospectus – meaning, importance and contents and types.

Unit 2: Membership of a Company and Management (10 hours)

Member of a Company – Definition, difference between member and shareholder. Who can be a member – modes of acquiring membership; Rights and liabilities, termination of membership. Company Management – Company Secretary – Meaning, definition and legal provisions governing appointment and dismissal. Directors – Meaning, definition, qualification and disqualification, duties and liabilities. Key Managerial Personnel under the companies act – 2103 – CEO & CFO – appointment, duties and liabilities.

Unit 3: Company Meetings and Statutory Authorities (10 hours)

Meetings in a Company – Requisites of a valid meeting. Kinds of company meetings – Legal provisions to hold Shareholders' meeting, Directors meeting and Creditors meetings. Authorities under the companies act 2013 – Registrar of companies and Regional directors – duties and powers. National Financial Reporting Authority (NFRA) – Functions and powers. National Company Law Tribunal and National Company Law Appellate Tribunal – Functions and Powers. Special Courts – Mediation and conciliation penal (Section 442)

Unit 4: Winding up of Companies

(10 hours)

Meaning of winding up, Modes of winding up – Tribunal – Circumstances, Powers, Company liquidators – removal and replacement of liquidators, Liquidators report, Settlement of list of contributories and application of assets, powers and duties. Voluntary winding up – Circumstances, declaration of insolvency, meeting of creditors, powers and duties of liquidator in voluntary winding up, process of voluntary winding up.

Unit 5: Corporate Governance

(10 hours)

Corporate governance- Definition, Scope, drivers of good corporate governance, Governance of private companies – Family controlled companies, Hedge funds, Private equity firms. Governance of Joint Ventures – NGO's and Non-profit corporate entities. Governance of Partnerships and Limited Liability partnerships. Case studies – Long Term Capital Management, The Blackstone Group, Tetronic Riches Ltd., Arthur Andersen Accounting Firm, Enron Corporation.

Unit 6: Corporate Social Responsibility (CSR)

(10 hours)

CSR – meaning, strategies and policies, Nature of CSR activities, Benefits of CSR activities, Evaluation of CSR projects. Social, Environmental and Economic Responsibilities of business – National Voluntary guidelines. Case studies: Coca Cola, Walmart, Apple and Cannon.

Books for reference:

1. N.D. Kapoor – Elements of Company Law, Sulthan Chand and Sons
2. Avtar Singh, Company Law – 2013, Eastern Book Company, Lucknow
3. Company Law - Taxman Publications
4. Bob Tricker, Corporate Governance – Principles, Policies and Practices, Orxford University Press, 2008
5. Satheesh Kumar, Corporate Governance – Oxford University Press, 2012
6. Taxmann's, Corporate Laws, Taxman Publications(P) Ltd., 2014

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Group I Core 5

MANAGEMENT ACCOUNTING

OBJECTIVES:

- To understand the evolution of management accounting.
- To know the applicability of management accounting.
- To analyse the techniques of management accounting.

PEDAGOGY: Classroom lecturing, group discussion, seminars, assignment

Unit 1: INTRODUCTION TO MANAGEMENT ACCOUNTING (10 Hours)

Evolution, meaning and nature of management accounting, scope and objectives of management accounting, Management Accounting techniques, distinction between cost accounting and management accounting, financial accounting and management accounting, merits and demerits of management accounting.

Unit 2: RATIO ANALYSIS (10 Hours)

Meaning and definition of accounting ratios, objectives of accounting ratios, mode of expression and interpretation of ratios, classification of ratios- liquidity ratios, solvency ratios, activity ratios and profitability ratios (problems), advantages and limitations of ratio analysis.

Unit 3: FUND FLOW STATEMENT AND CASH FLOW STATEMENT (10 Hours)

Meaning of fund, fund flow and fund flow statement. Importance and limitations of FFS, preparation of fund flow statement (problems).

Meaning and definition of cash flow statement, distinction between cash flow statement and fund flow statement, preparation of cash flow statement as per AS 3 (problems).

Unit 4: MARGINAL COSTING (10 Hours)

Meaning and definition of marginal cost and marginal costing, features, uses and limitations of marginal costing, profit statement in marginal costing, contribution, profit volume ratio, margin of safety, angle of incidence, breakeven point, break even analysis (cost-volume-profit analysis), break even chart (problems), application of marginal costing technique- fixation of selling price, closure of a department or discontinuing a product, selection of a profitable product mix, profit planning, decision to make or buy, decision to accept a bulk offer or foreign market order, introduction of a new product, maintaining a desired level of profit (problems).

Unit 5: Standard Costing

(10 Hours)

Meaning of standard, standard costing, advantages and limitations of standard costing, types of standard costing. Analysis of variances- Material Cost Variances (Material Cost, Price, usage, Mix). Labour Cost Variances - Labour Costs, Rate, Efficiency, Mix.

Unit 6: FINANCIAL FORECASTING, BALANCED SCORECARD AND RESPONSIBILITY ACCOUNTING

(10 Hours)

Meaning of financial forecasting, techniques of financial forecasting – external funds requirements, internal growth rate, balanced scorecard, (original methodology and improved methodology). Meaning and definition of responsibility accounting, responsibility centers – expense centers, revenue centre, profit centre, investment centre, advantages of responsibility accounting

Skill development

1. Collection of Financial Statements of any one organization for two years and Calculation of ratios based on the above financial statement: Profitability ratios – Gross Profit ratio, Net Profit ratio, ROCE, Current Ratio, Liquid Ratio.
2. Preparation of Funds Flow/Cash Flow Statements with imaginary figure as per Accounting Standards.
3. Draft an imaginary Management Report.

Reference Books:

- Shashi K Gupta and RK Sharma, Management Accounting Principles and Practice, Kalyani Publishers,
- M Y Khan and PK Jain, Management Accounting, Tata MC Graw Hill,
- RSN Pillai and Bhagavathi, Management Accounting, S Chand and Co. Ltd.
- SN Maheshwari and SK Maheshwari, Accounting for Management, Vikas Publishing House Pvt Ltd.
- Dr. Manmohan and Dr. SN Goyal, Principles of Management Accounting, Sahitya Bhavan Publishers.
- A Murthy & Gurusamy, Management Accounting, McGraw Hill Co. Ltd.
- IM Pandey, Management Accounting – A Planning & Control Approach, Vikas Publishing House Pvt Ltd.
- Jawahar Lal, Advanced Management Accounting, Text and Cases, S Chand and Co. Ltd.

- Sudheendra Bhat, Management Accounting, Excel Books Publishing Co.
- DC Sharma and KG Gupta, Management Accounting, SJ Publications Meerut.
- N Vinayakam & IB Sinha, Management Accounting – Tools and Techniques, Himalaya Publishing House.

B.Com – Semester VI

Group I Core 6 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives:

- To help the students understand the conceptual framework of security
- To help the students to understand the risk involved in security market
- To study fundamental and technical analysis by the investor
- To understand various aspects of share and bond valuation

Pedagogy: Class room lecture, group discussion, seminar and assignment, problem solving

Syllabus

Unit 1: Portfolio Management Framework (10 hours)

Concept of security and portfolio, Meaning of security analysis and portfolio management, investment avenues/alternatives. Portfolio Management-Specification of investment objectives, selection of asset mix, formulation of portfolio strategy, selection of securities, portfolio execution, portfolio revision and performance evaluation.

Unit 2: Stock market (10 Hours)

Meaning of securities market, primary market and secondary market- OTCEI, BSE and NSE (in brief), trading settlement, buying and selling of shares, stock market quotation and indices, government securities market, corporate debt market, money market and role of SEBI, Investor Vs Speculators, Speculators-Bulls, Bears and arbitrage, Speculative activities-Rigging, Cornering, Wash sales, Dividend stripping, bonus stripping and online trading

Unit 3: Risk and Returns (10 Hours)

Meaning of risk and return, measuring expected return and risk, quantifying portfolio return and risk-average return, variance standard deviation, correlation coefficient, covariance, types of risk-systematic and unsystematic, concept of beta and its measurement. The benefits of diversification. Markowitz model and its limitations. , Sharpe's single index model. (Theory and problem)

Unit 4: Fundamental and Technical analysis (10 Hours)

Introduction- Fundamental analysis-Economic analysis-Industry analysis-company analysis; Technical analysis-basic premises, charting techniques, Dow theory, Elliot Wave theory, differences between fundamental and technical analysis.

Unit 5: Asset pricing theories

(10 Hours)

Capital asset pricing model (CAPM), basic assumptions ,capital market line, security market line, differences between capital market line and security market line, inputs required for applying CAPM, Identifying underpriced or overpriced security using CAPM, Arbitrage pricing theory –law of one price ,arbitrage pricing one factor ,two factor arbitrage pricing multifactor arbitrage pricing.(Theory)

Unit 6: Derivatives

(10 Hours)

Meaning of derivatives, derivative instruments-forwards, futures, options and swaps (features and differences), Types of options-call option, put option, American and European options. Calculation of profit or loss from futures and options contract (Theory and problems), Commodity market - concept only

Skill Development

(skills based on skill development)

1.

Books for reference:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH Publication
2. Kevin, Portfolio Management, PHI publication
3. Fisher and Jordon, Securities Analysis and Portfolio management, PHI Publication
4. Jack Clarks and Richard Taylor, Theory and Practice of Investments, Schaum's outline series, TMH publication
5. Baruva, Verma and Raghunathan, Portfolio management, TMH Publication
6. Punithavathy Pandian, Securities Analysis and Portfolio management, Vikas Publication
7. Preethi Singh, Securities Analysis and Portfolio Management
8. Bodie Kane & Marcus, Essentials of Investments, Himalaya Publication
9. Fischer and Ronald J. Jordon, Securities Analysis and Portfolio management, Pearson Publication

End Semester Examinations - Question Paper Pattern

Section A:

Answer **any five** questions out of seven, carrying two marks each. (5*2 = 10)
(Question Numbers 1 to 7)

Section B:

Answer **any four** questions out of six, carrying 12 marks each. (4*12 = 48)
(Question Numbers 8 to 13)

Section C:

Answer **any two** questions out of three, carrying 16 marks each. (2*16 = 32)
(Question Numbers 14 to 16)

Section D:

Answer one **Compulsory** question / Case Study. (1*10 = 10)
(Question Number 17)

Total Marks: 100

Mode of Assessment:

Continuous Internal Assessment

(Consists of assignments, seminar presentation,
Tests, attendance and class participation) : **20% Weightage**

End Semester Examination: : **80% Weightage**
