



RANI CHANNAMMA UNIVERSITY

BELAGAVI

SYLLABUS

FOR

B.COM

(IV Semesters)

w.e.f

FROM 2011-12 & ONWARDS

RANI CHANNAMMA UNIVERSITY, BELAGAVI

B.Com IV Semester

4.1 Human Resource Management

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. To enable the students to get acquainted with theoretical aspects of HRM and other related subjects
2. To enhance the knowledge of students through practical approach of teaching methodology
3. To make students employable to suit the requirement of the present job market

Unit	Topics	No of periods
I	Human Resource Management: Meaning, Objectives, Functions, Significance of Human Resource Management. Personnel Management. Differences between HRM and Personnel Management, Differences between HRM and Human Resource Development. Essential elements of HRM, HRM Planning- methods and techniques, measurement in HR Panning.	10
II	Human Resource Development: Meaning, definition and features of HRD. Need, Objectives and Functions of HRD. Human Resource Information system and Human Resource Audit and Accounting. Comparative HRD experiences in Govt, Public sector, Panchayat raj, defence, service industry etc.	10
III	Recruitment, Selection: Definition, Meaning, Objectives and sources Selection: Meaning, importance, preliminary	10

	requirements, Steps in selection process, Tele Interview, Exit Interview, Moon lighting, Dual career options.	
IV	Induction and Placement, Training: Induction and Placement- meaning and importance, Transfer, Promotion Training: Meaning, Objectives, Types of training- on the job, off the job- electronic training, Advantages of Training.	10
V	Performance appraisal and Job Evaluation: Performance Evaluation - Meaning, Objectives and Methods. Job evaluation, Job analysis, Job Description and Job specification. Distinction between JE & PE	10
	Activities: The students can be trained on drafting their bio data, job applications, mock interviews, etc	

SUGGESTED READINGS:

1. 'Human Resource Management – By Jai Narayan Sharma, Mittal Publications, New Delhi.
2. 'Personnel Management' – By Memoria. C.B Himalaya Publishing House, Mumbai.
3. 'Human Resource Management' (Text and cases), By S.S.Khanka. – S.Chand & Co., Ltd.
4. 'Strategic Human Resource Management' – By K.Prasad, Macmillan India Ltd., Delhi, Mumbai, Bangalore
5. 'Human Resource Management', By- Cynthia.D.Fisher, Lyle.F.ScSchoenfeldt & James.B.Shaw.
6. 'Personnel Management' – By C.B.Memoria & S.V.Gankar
7. 'Personnel and Human Resource Management', By P.Subba Rao – HPM, New Delhi.
8. 'Human Resource & Personnel Management', By Ashwathappa, TMH, New Delhi.

4.1. A - TAX PROCEDURE & PRACTICE (VOCATIONAL) 2D

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. To gain the knowledge of VAT, Wealth Tax
2. To gain the knowledge of provisions of K-VAT, Wealth Tax
3. To gain the ability to compute the VAT liability, Assessment of Wealth.

Units	Topics	No. of Periods
I.	Principles of Value added Tax: Introduction to value added tax (VAT) meaning of the terms –"Value" "Value Addition", Comparison of VAT with Sales Tax, Single point Tax, Multi Point Tax and Equations for value Addition – Addition Equation.	10
II.	Methods of calculation of VAT –Addition methods and subtraction methods Disadvantages of Addition and Subtraction methods, Input Tax Credit method –How to formulate it? Coverage of Goods under VAT, VAT rates and classification of commodities, Revenue Neutral rate , Tin, Tax Invoice, Computerization.	10
III.	Karnataka Value Added Tax Act 2003: Introductions under KVAT Act 2003 –Dealer, Input Tax, Maximum retail price, Registered Dealer Place of Business, Return Taxable Sales, Tax Invoice, Taxable turnover works contract year, levy of Tax liability to tax and rates there of Exemption of Tax, Place and time of sale of goods, collection tax by registered dealers, Government and statutory authorities output tax, input tax and net tax , input tax restrictions, composition of	10

	<p>Tax, Registration –Liability of Registrar Voluntary Registration, Suo moto registration, Registration Security cancellation of registration changes after registration tax invoices and bills of sale credit and debit notes, accounts electronic records, Returns, Interest Changed for defaults rate of interest assessment and re-assessment payment and recovery of tax, penalties interest and other amounts production and inspection of documents and powers of check posts and inspection goods in movement, Authorities, practical problems.</p>	
IV.	<p>Wealth Tax Act 1957: Charge of wealth Tax I) Individual ii) HUF Incidence of Wealth Tax - i) Individual ii) HUF Valuation date and tax Rate, Assets belonging to others but includable in the net wealth of an individual Assets exempt from wealth tax, net wealth and its computation, debts and liabilities, Rounding off of Net Wealth Location of Assets and debts valuation of assets such as building assets of business, Jewellery and other assets, practical problems.</p>	10
V.	<p>Return of Wealth – Voluntary Return, Return after due date Assessment –Self assessment, Assessment Time limit for completion of assessment and re-assessment, wealth, escaping assessment, appeals, revisions and references. Penalties under Wealth Tax Act1957.</p>	10

4.2 Business Law

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES

1. To acquaint the student with Business Laws and its interpretation.
2. To apply basic principles of Business Laws to solve practical problems

Units	Topics	No of periods
I	Law of Contract 1872: Nature of Contract, Classification-offer and acceptance, capacity of parties to contract, consideration, free consent, legality of object, Agreement declared void.	10
II	Law of contract 1872 (continued) Discharge of contract – Remedies for breach of contract-Quasi Contracts.	10
III	Indemnity and Guarantee: Definition of contract of indemnity, rights of indemnity holder, Definition of contract of guarantee, Rights of surety, Discharge of surety, Difference between indemnity and guarantee.	10
IV	Bailment and Pledge : Definition and kinds of bailment, Rights and duties of bailor and Bailee, termination of bailment – Definition of pledge, rights and duties of pawnor and pawnee, pledge by non owners, Difference between, Bailment and pledge.	10
V	a) Consumer Protection Act, (COPRA) 1986 Background-definitions of (1) Consumer (2) Consumer Dispute (3) Complaint (4) Deficiency (5) Service – Consumer Protection Council – Consumer redressal agencies – District Forum, State Commission and National Commission. b) Right to	10

	Information Act, 2005. Background- Definition, Right to information and obligation of public authorities. Central information commission and the state information commission, powers and functions of the information commission, appeals and penalties.	
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SUGGESTED REFERENCE:

1. Kapoor, N.D. : Business Laws, Sultan Chand & Sons, New Delhi.
2. Bulchandani, K.R. : Business Laws, Himalaya Publishing House, Mumbai.
3. Kuchhal, M.C. : Mercantile Law, Vikas Publication, New Delhi.
4. Pomeroy, D.A. : Business Laws, South Western Publications, Cincinnati.
5. Anderson & Others : Business Laws, South Western Publication, Cincinnati.
6. S.S. Gulshan : Business Laws
7. Garg, Chawla, Sarin Sharma: Business Laws, Kalyani publications
8. R.S.N Pillai & Bhagavati: Business Laws, S.Chand publications

4.3 CORPORATE ACCOUNTING - II

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES

1. To provide the knowledge relating to the Corporate Accounting.
2. To enable students to prepare final accounts Corporate Sector.
3. To enable the students to prepare financial statements of Joint Stock, Insurance and Bank Companies.

Unit	Topic	No of periods
I	Amalgamation, Absorption and External Reconstruction: Merger Method Amalgamation in the nature of merger: Meaning, Calculation of purchase consideration – Accounting Treatment in the books of transferor and transferee Companies(as per Accounting Standard 14, excluding inter-company holdings)	10
II	Amalgamation, Absorption and External Reconstruction: Purchase Method, Amalgamation in the nature purchase: Meaning, Calculation of purchase consideration - Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings)	10
III	Internal Reconstruction: Meaning, Alteration of Share Capital, Reduction of Share Capital, Writing off Accumulated Losses. Accounting Entries. For re-organisation & alteration of capital Legal Provisions in respect of alteration of capital,	10
IV	Bank Accounts: Bank Accounts: Books and Registers to be maintained by banks - Slip system of posting - Rebate on bills discounted - Schedule of advances – Nonperforming assets - Legal provisions relating to preparation of final accounts.	10

V	Accounts of Holding Companies (AS-21): Meaning, Need and Relevance of Group Accounts , Preparation Consolidated Financial Statements in case of Wholly Owned and Partly Owned Subsidiaries: (CFS) : AS-21,- : Calculation of Minority Shareholders and Minority Interest, Consolidated Balance Sheet with Inter Company adjustments.	10
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Suggested Readings:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons
2. Corporate Accounting by Dr.R.V.Diwan and V.A Patil.
3. Accountancy–III: Tulasian, Tata Mcgraw Hill Co.
4. Advanced Accountancy: Arulanandam; Himalaya
5. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
6. Modern Accountancy (Vol-II): Haneef & Mukherjee, Tata Mcgraw Hill
7. Advanced Accounting (Vol-II): Chandra Bose, PHI
8. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
9. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
10. Corporate Accounting: Goyal VK, Excel
11. Corporate Accounting: T. Joseph, Tata.
12. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari

4.4 –A INTERNATIONAL TRADE AND BUSINESS

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

Objectives:

1. To make students to understand International Trade and Business pattern in LPG era.
2. To familiarize the students with Foreign Exchange Market and international financial agencies
3. To gain knowledge from the Business Cycles in the Modern Economy
4. To arrange for imparting practical knowledge by arranging Test, field visits, case analysis, academic counseling of students

Units	Topics	No of periods
I	Introduction: Nature & Importance of International trade, comparative Cost theory, modern Theory of International trade, Terms of trade.	10
II	Balance Trade & Balance of payments - Causes for Disequilibrium in BOP & correction of BOP, Devaluation of Indian Rupee, Tariffs & Quotas	10
III	Foreign Exchange - meaning and importance of exchange rates, types – spot, Forward, Fixed & Flexible exchange rates, purchasing power parity theory, Forex Markets and its functions.	10
IV	Nature and Scope of International Business : Meaning and definition of International Business, characteristics of International Business, Domestic V/S International Business, Modes of entry in International Business	10
V	Multinational Companies (MNCs): Meaning and definition of MNCs, Characteristics, Growth of MNCs, Advantages and disadvantages of MNCs, Control of MNCs in India.	10

SUGGESTED REFERENCE:

1. Sawyer & Sprinkle – International Economics, PHI New Delhi
2. Sodersten – International Economics, New Delhi
3. D. M. Mithani – International Economics, HPH, Mumbai
4. Bhutani – Principles of Economics, Taxmann, New Delhi
5. Srivastav – International Economics, Kalyani Publishers, New Delhi
6. A.B.N. Kulkarni & A.B. Kalkundrikar – International Economics, R. Chand Publications, New Delhi
7. Ashwatappa - International Business, TMH, New Delhi
8. Donald Ball, International Business, Kalyani Publishers, New Delhi
9. Balla & Shivaramu, International Business, Anmol Pub, New Delhi
10. Guledagudda M L, International Business, Sai, Publications

4.4 - B ENTREPRENEURSHIP DEVELOPMENT (VOCATIONAL) 1D

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

1. The purpose of this paper is to prepare a ground where the students view Entrepreneurship as a desirable and feasible career option.
2. To build the necessary competencies and motivation for a career in Entrepreneurship

Units	Topics	No. of Periods
I.	Installing and utilizing project capacity selecting appropriate technology & cost purchase techniques.	10
II.	Concept and steps of marketing management tools and techniques, Market survey –concept and practices assessment of demand and supply preparation of survey questionnaire.	10
III.	Working capital –Understanding working capital Cycle. Assessment of working capital requirement. Financial ratio and their importance tools and techniques for calculating financial ratios.	10
IV.	Importance of business communication –exercises on improving oral and written communication.	10
V.	Knowing entrepreneurial competency profile and how to developing entrepreneurial competencies.	10

SKILL DEVELOPMENT:

1. Preparation of questionnaire, market survey reports.

SUGGESTED REFERENCE:

1. H. Holt: Entrepreneurship PHI, New Delhi
2. Hisrich peters : Entrepreneurship TMH, New Delhi
3. C. B. Gupta : Entrepreneurship & Small Business Management, Sultan Chand & Sons, New Delhi

4.5 FUNDAMENTALS OF FINANCIAL MANGEMENT

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. To enrich the students' knowledge on importance of Finance in business as well as other organizations.
2. To increase the knowledge of acquisition, allocation and proper utilization of Finance.
3. To enable students to take suitable financial decisions with evaluation of alternatives

Units	Topics	No of periods
I	INTRODUCTION: Basics of Finance- Financial Management- Meaning-Definitions- Functions-Objectives-viz. Profit maximization and Wealth maximization-Calculation of NPV i.e. application of Discounting Technique-Finance decisions (four)-Factors influencing financial decisions (Internal & External) - Responsibilities of finance manager towards various stakeholders.	10
II	CAPITALIZATION: Meaning and Definition- Theories (Cost and Earnings)- Causes- Effects- Remedies of Over-capitalization & Under-capitalization- Fair Capitalization- Features- Determination of capitalization status (Problems based on BV and RV)	10
III	CAPITAL STRUCTURE AND LEVERAGE: Capital Structure- Meaning and Definition- Determination of capital mix based on EPS- Point of Indifference (only Debt and Equity mix) Leverage- Meaning- Computation of three types of leverages.	10

IV	COST OF CAPITAL: Cost of Capital- Meaning- Computation of specific costs i.e. Cost of debt, Cost of Preferred Stock, Cost of Equity, and Cost of Retained Earnings and Weighted Average Cost of Capital (WACC).	10
V	WORKING CAPITAL: Working Capital- Meaning- Factors- Types- Estimation of working capital on basis of Current Assets and Current Liabilities.	10

SKILL DEVELOPMENT:

1. Calculations on superiority of wealth maximization.
2. Activities regarding determination of Capitalization Status of business firm.
3. Activities on raising of funds based on cost of capital.
4. Preparation of chart showing the working capital requirement of firm .

SUGGESTED REFERENCE:

1. Principles of Financial Management: S.K. Gupta, R.K Sharma & Neeti Gupta, Kalyani publications New Delhi.
2. Principles of Financial Management: Maheshwari S.N, S.Chand & Sons, New Delhi.
3. Financial Management : Khan and Jain , TMH New Delhi
4. Financial Management: Reddy and Appannaiahya, Himalaya Publications, Mumbai.
5. Financial Management: Kulkarni & Satyaprasad, Himalaya Publications, Mumbai.
6. Financial Management: Dr.J.G.Naik, R.Chand publications.
7. Financial Management: Dr R V Diwan and Dr R G Allagi
8. Financial Management: Dr.G.B.Baligar, Ashok Prakashan, Hubli

4.6 - A. BUSINESS STATISTICS - II

(For students who have not studied Statistics at PU I & II / XI & XII classes)

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

Objectives: To train the students of commerce to become familiar with the elementary tools of statistics which are used in the analysis of a collected data.

Units	Topics	No of periods
I	Probability: Mathematical background: factorial notation and combination theory. Use of the notation nCr . Random Experiment, Equally likely outcomes, Sample space, Event, Mathematical definition of probability. Problems. Complementary event. Mutually exclusive events, Addition theorem. (Without proof) Problems. Dependent and independent events, conditional probability. Multiplication theorem (Without proof). Problems.	10
II	Random variable and its mathematical Expectation: Definition of random variable. Discrete probability distribution. Mathematical expectation. Mean and variance. Problems on these. Results such as $E(a)$, $E(aX)$, $E(aX+b)$, $V(a)$, $V(aX)$, $V(aX+b)$ (Without proof).	10
III	Binomial and Poisson probability distributions: Density functions of Binomial and Poisson distributions, problems based on these. Mean and variance of Binomial and Poisson variates (Without derivation) and problems	10
IV	Normal probability distribution: Definition of a normal variate. Features and properties. Standard normal variate (S.N.V.) Standardization of a normal variate. Problems using Normal Curve. Relation between Binomial-Poisson-Normal	10

	distributions (No Problems on fitting).	
V	Control Charts: Concept of Control charts and their uses. Control limits for \bar{X} , R, d (np), p and c charts. Problems on construction and interpretation.	10

Suggested Reference:

1. Business Statistics by Prof. R. H. Dhareshwar
2. Business Statistics by S. C. Gupta
3. Business Statistics by S. P. Gupta
4. Business Statistics by Sanchari & Kapoor

4.6 – B. COMMERCIAL ARITHMETIC – II

(For the students who have already studied Statistics at PU I & II/XI & XII)

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

Objectives: To train the students of commerce to become familiar with the practical problems relating to commerce and business environment and make them acquainted with actual commercial problems existing in the modern world.

Units	Topics	No of periods
I	Simple interest: Concept of Principal, Interest, Rate of interest, Period of interest and Amount. Calculation of interest, period, rate, amount. Other examples. Compound Interest: Formula to find amount. Problems based on this formula. Varying rates of compound interest. Nominal and effective rates of compound interest. Problems based on these. Concept of depreciation, Calculations of Value, period, Original price and rate. Varying rates of depreciation. Problems based on depreciation.	10
II	Bills of Exchange: Definition of bill of exchange. Discounting of a bill. Problems based on these. Present worth, sum due, true discount, banker's discount and banker's gain problems	10
III	Average Due date: Definition of equated period and average due date. Nominal due date and legal due date. Finding average due date in different cases.	10
IV	Installment buying and annuities: Concept of installment buying. Finding rate of interest and value of installment. Definition of annuities. Formula for amount	10

	of an annuity. Annuity immediate and annuity due. Present worth of an annuity. Problems based on these.	
V	Time, Work and Speed: Relation between time and the work done. Relation between speed and time. Problems on these.	10

SUGGESTED REFERENCE:

1. Commercial Arithmetic by Prof. R. H. Dhareshwar
2. Commercial Arithmetic by Iyer and Bari
3. Commercial Arithmetic by Patvardhan and Joshi
4. Commercial Arithmetic by Sutaria

4.7 Computer Applications – III

Lecture per Week:

Max Marks: 80 (End Sem.) + 20 (IA) = 100

4 hours Theory and 2 hours Practical

Exam Duration: 3 Hours

Objectives:

1. To impart basic knowledge of Programming.
2. To acquaint the students with internet and its applications in commerce

Units	Topics	No of periods
I	BASICS OF PROGRAMMING SKILLS: Basics of Problem Solving, Programming Logic, Algorithms, Flowcharts	10
II	C PROGRAMMING AND INTRODUCTION TO OOPS: Principles of procedure oriented programming, Introduction to C language, Variables, Constants Operators and their hierarchy. Expressions, Tokens, I/O functions, Simple C programs, Decision making and Looping structures. Commerce oriented programs relating to branching and looping like interest, discount, income tax calculation Arrays: Single Dimensional and Two Dimensional. Introduction to object oriented programming (OOP'S CONCEPT): Classes and Objects concept.	10
III	INTERNET: Introduction to internet, evolution of the Internet, Operation of the Internet, IP address and DNS, gateway, accessing internet, services provided by internet, Browsers and search engines, web, web site and web services, Internal security and privacy, cyber crimes – cyber laws.	10
	INTERNET BANKING: Introduction to Internet Banking,	

IV	Computers and Commercial World, Telephone banking, Computerized corporate banking, Electronic funds transfer, importance of Cheques clearing, Magnetic Ink Character Recognition (MICR), RTGT, NEFT, Optical Mark Recognition, Computer output to Microphone (COM), Facsimile transformation.	10
V	WEB BASED MARKETING: Introduction & scope of marketing, business, marketing & information technology congruence, Advertising and marketing on the internet, Application of 4 P's(product, price, place & promotion) in internet, marketing supply chain management	10
<p>LAB WORK</p> <p>PRACTICALS</p> <p>Practical's on C Programming</p> <p>Practical's on Internet</p> <p>Practical usage of internet- creating email accounts, sending and receiving mails and multimedia tools.</p> <p>Note: Journal preparation mandatory.</p> <p>Case study question from 'C' Programming.</p>		

SUGGESTED BOOKS/WEBSITES

1. Microsoft Office 2007 professional
2. MS - Office - Sanjay Saxena
3. MS office - BPB
4. Raymond green hall - Fundamentals of the Internet, Tata McGraw Hill.
5. www.e-booksdirectory.com

Pattern of Question Paper:

Section A

Answer any 10

2 X 10 = 20

Out of 12 questions 9 of theory and 3 of short problems.

Section B

Answer any 3

3 X 5 = 15

Out of 5 questions 2 of theory and 3 of problem solving.

Section C

Answer any 2

2 X 15 = 30

Out of 4 questions 2 of theory and 2 of problem solving.

Section D

Compulsory Question (Case Study)

One question requiring solving of problems with application of skill and imagination. This case shall carry 15 marks

Or

Three short cases of which one shall be problem oriented. Each small case shall carry 5 marks