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## B.Com.(Hons.) I,II & III Year Course Structure

(with effect from 2006-2007)

S.No.	Course Title of the Paper Code	Periods per week	Exam hour	Max Marks
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### First Year

1.	English	5	3	100
2.	Second Language	5	3	100
3.	101 Organisation & Management Theory	4	3	100
4.	102 Financial Accounting	5	3	100
5.	103 Managerial Economics	4	3	100
6.	104 Quantitative Technics	5	3	100

### Second Year

1.	201 Cost & Management Accounting	5	3	100
2.	202 Corporate Accounting	5	3	100
3.	203 Entrepreneurship Development	4	3	100
4.	204 Banking & Financial Systems	4	3	100
5.	205 Quantitative Technics for Business Decisions	5	3	100
6.	206 Auditing & Business Communications	4	3	100
7.	207 Fundamentals of Information Technology	4	2 1/2	70(T)
	(3 Theory + 1 Practical)		1 1/2	30(P)

### Third Year

1.	301 Marketing Management	5	3	100
2.	302 Human Resources Management	5	3	100
3.	303 Business & Corporate Laws	5	3	100
4.	304 Economic & Business Environment	5	3	100
5.	305 Financial Management	5	3	100
6.	306 Tax Law & Practice	5	3	100
7.	307 Project Report & Seminar Presentation	-	Project	70
			Seminar	30

<b>Course Code</b>	<b>101</b>
<b>PPW</b>	<b>4</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**ORGANIZATION  
AND  
MANAGEMENT THEORY**

**Course Objectives :** 1. This course is designed to enable the students to equip with latest developments in Organization and Management.

**Unit-I : Basic Business Concepts :** Industry, Trade, Commerce, Business. Business as a system - Sole Trader, Partnership, Joint Stock Company – Cooperative Society- Comparative Study of various forms of Business Organization.

**Unit-II :State and Industry :** Location of Industry - Regional development – Economics of size and economic size – Economies of Scale-Mergers and Acquisitions –Competitions – Industry-Industrial policy –Role of public sector – Liberalization, Globalization and Privatization and Multinationals.

**Unit-III: Concepts of Management :** Administration – Organization – Principles and Functions of Management -Development of Management thought : Classical, Neoclassical, Systems and contingency Approaches. Management styles and Trends in India –Social Responsibility-Scientific Management –Elements—Principles.

**Unit-IV : Management Functions-I :** Concept, process and types - Decision making theories – Management By Objectives-Corporate Planning – Strategic Planning.  
Organization structure - Authority- Responsibility-Accountability-Delegation, Decentralization, departmentation - Line & Staff - Span of Supervision.

**Unit-V: Management Functions-II :** Co-ordination –Need-Importance–Principles and Techniques,difference between Cooperation & Coordination.Motivation–Concept,Theories: AH Maslow, Hertzberg, Douglas Mc.Gregor-Motivation techniques. Leadership – Concept,Styles of leadership,Time management, Communication–principles–process-barriers–Effective Communication. Control process – Meaning and importance-Requisites for effective Managerial control system, time management.

**Suggested Readings:**

1. P.C.Tripathi& P.N.Reddy : Principles of Mgt.; Tata Mc.graw Hill Pub.. N.Delhi.
2. Y.K.Bhushan : Fundamentals of Business organization, S.Chand & Sons,N.Delhi.
3. C.B.Gupta : Business Organization & Mgt.; S.Chand & Sons,N.Delhi.
4. A.R.Aryasri and V.V.Ramana Murthy : Industrial Organ. & Mgt.; Tata Mc.Graw Hill,N.Delhi.
5. C.R.Basu : Business Organization and Mgt.; Tata Mc.Graw Hill.
6. Surendar,Madhavi :Industrial Organization & Management. Appannaiah Reddy Himalaya Publishing House.
7. R.K.Sharma & Shashi.K Gupta :Industrial Organization and Management. (Kalyani Publications)

**MANAGEMENT:**

1. Koontz & O'Donnell : Essentials of Mgt. Mc.Graw Kogakusha Ltd.,N.Delhi.
2. Prasad L.M. : Principles & Practice of Management,; S.Chand & Co. (New Delhi).
3. Peter F.Drucker : The Practice of Mgt. Allied Pub.(P) Ltd. N.Delhi
4. Srivastava : Industrial Mgt. , &Business Admn.
5. James A.F.Stoner : Management, Prentice-Hall of India,N.Delhi
6. Fraidoon Maagda :Engineering Mgt.–Addison Wesley,1998.

**The Human Mind is like a  
parachute, it only works  
when it is open**

<b>Course Code</b>	<b>102</b>
<b>PPW</b>	<b>5</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**FINANCIAL ACCOUNTING**

**Course Objectives :** This course is aimed at familiarizing students with the theoretical framework of accounting and modern tools of analysis and reporting for decision –making process.

**Unit I :** Definition of Accounting, Accounting concepts and terminologies, Accounting records – Journals, Ledgers, Cash Book and other records of financial accounting.

**Unit II :** Depreciation, provisions, Reserves, Accruals, Rectification of Errors – Trial Balance, Final Accounts – Manufacturing, Trading Account – Profit & Loss Account – Balance Sheet- Vertical and horizontal forms.

**Unit III:** Bank Reconciliation statement, Bills of Exchange, Consignment Accounting and Joint Venture.

**Unit IV:** Accounts of incomplete Records-Accounts of nontrading concerns.

**Unit V :** Partnership Accounts –Methods of Maintaining Capital Accounts, Final Accounts – Admission, Retirement, Death-Dissolution.

**Suggested Readings:**

- 1.Jain & Narang : Advanced Accountancy
- 2.Shukla, Grewal & Gupta : Advanced Accountancy
- 3.T.S.Grewal : Introduction to Accountancy
- 4.S.N.Maheshwari : Advanced Accountancy
5. Mukherjee : Advanced Accountancy - I & II
6. Tulsian : Financial Accounting - I

<b>Course Code</b>	<b>103</b>
<b>PPW</b>	<b>4</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**MANAGERIAL ECONOMICS**

**Course Objectives:** The objective of this course is to enlighten the students with the practical utility of application of economic principles, concepts, methods and tools for solving business problems and relevant decision making process.

**Unit I :** Meaning and scope of managerial economics relation with other branches. Fundamental concepts - opportunity cost principle - incremental principle - principle of time perspective - discounting principle - Firm and its objective - optimization and maximization concepts - demand analysis and demand forecasting & Demand function - Demand curves - demand for producer goods and consumer goods - types of demand and distinctions - elasticities - types of measurement of elasticity - Business uses of elasticity.

**Unit II :** Theory of production : Production function for a single product - Law of Production - laws of variable proportions - optimal combination of factors of production - Single output isoquants - output maximization and cost minimization-cob-douglas production function-managerial uses production function-Cost concepts- Accounting and economic costs - relevant costs of decision making - cost- output relationship in the short run and long run - economies and diseconomies of scale. Cost-volume profit analysis, break even charts - assumptions - uses and limitations.

**Unit III :** Market structure - perfect and imperfect competition - monopolistic competition - oligopoly - monopoly - predatory and discriminatory competition - destructive competition - potential competition - price and output determination - perfect competition and monopoly - measuring monopoly power-methods-monopolistic competition (chamberlain's group equilibrium model only) - oligopoly - kinked demand curve model of Paul Sweezy.

**Unit IV :** Pricing policy : objectives - methods - cost plus pricing - incremental pricing - transfer pricing - administered prices - dual pricing - odd number and critical pricing - multiple products - opportunity for multiple products - policy on adding new products and dropping old products - multiple product pricing.

**Unit V :** Profits : Nature of profits - theories of profits - risk, innovation and imperfection theories - profit measurement conceptual conflict between accountants and economists - profits for control - Business cycles - causes - different phases - innovations theory and political theory - firm's measures to solve problems regarding pricing and investment decisions during business cycles.

**Suggested Readings:**

1. Joel Dean : Managerial Economics Prentice Hall of India (latest edition).
2. Varshney R.L. : Managerial Economics, S.Chand & Co., Maheshwari K.LN. Delhi.
3. Dwivedi D.N. : Managerial Economics, Vikas Pub.,
4. Christopher I. : Managerial Economics, R.Hutchinson Savage & Small of London.
5. Gopalakrishna D. : Managerial Economics, Himalaya Pub. house.
6. Paul Mote & Gupta : Managerial Economics, Tata Mc.Graw Hill, New Delhi.
7. K.K.Seo : Managerial Economics, Sixth Edn.
8. P.L. Mehta : Managerial Economics, Sultan Chand & Co.,
9. G.S.Gupta : Managerial Economics, TMH Pub.
- 10.A.R.Aryasri & : Business Economics for B.Com I-Yr.,TMH, V.V.Ramana Murthy 1st Edn.,2003.

**For Reference:**

1. Spencer & Speigelman Richard D.Srivan : Managerial Economics,Liona-69.
2. James Pappas & Eugen Brigham : Managerial Economics,The dryden press - II illions-84 ( Latest)
3. Hailstones, Thomas & Rothwell, John C: Managerial Economics,TMH Pubns.
4. Davis Jr.Chang, Sime: Managerial Economics, Prentice Hall International, N.Delhi
5. Dominick Salvatore : Managerial Economics in a Global Economy, Fourth Edn., Thomson/South-Western, Thomson Asia Pvt., Ltd.
6. Craig Peterson & W.Cris Lewis : Managerial Economics, Prentice Hall of India Pvt. Ltd. N.Delhi.

<b>Course Code</b>	<b>104</b>
<b>PPW</b>	<b>5</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**QUANTITATIVE  
TECHNIQUES - I**

**Course Objectives :** The objectives of this paper is to impart knowledge on the applications of Mathematics and Statistics in Business decision making.

**Unit I : Algebra :** Solution of a quadratic equation – Sum of the roots – Product of the roots – Formation of Quadratic Equation. Arithmetic Progression – general term sum and means of arithmetic progression. Geometric progression-general term. Sum of finite and infinite G.P. Geometric mean. Harmonic progression – general term and mean. Matrix Algebra: Addition, Subtraction and multiplication of matrices – transpose of matrix – Crammers rule – Solution of simultaneous equation using inverse matrix. Binomial theorem - position of terms – Binomial theorem with any index.

**Unit II : Calculus :** Differentiation :(without proof)–Derivative of standard functions – rules of differentiation, sum, difference, product, quotient and function of function, differentiation on one function with respect to another function – criteria for maxima and minima and their applications in economics partial derivatives (first order and second order) Successive differentiation (simple problems). (Excluding Trigonometric applications).

**Unit III :** Definition, Functions and Limitations of Statistics : Collection and classification of data: Tabulation – Presentation of data (graphs and diagrams)- Simple bar diagrams, Multiple and subdivided bar diagrams–pie diagrams–Histogram–frequency polygon,frequency curve,Ogive curves, interpolation by graphic method.

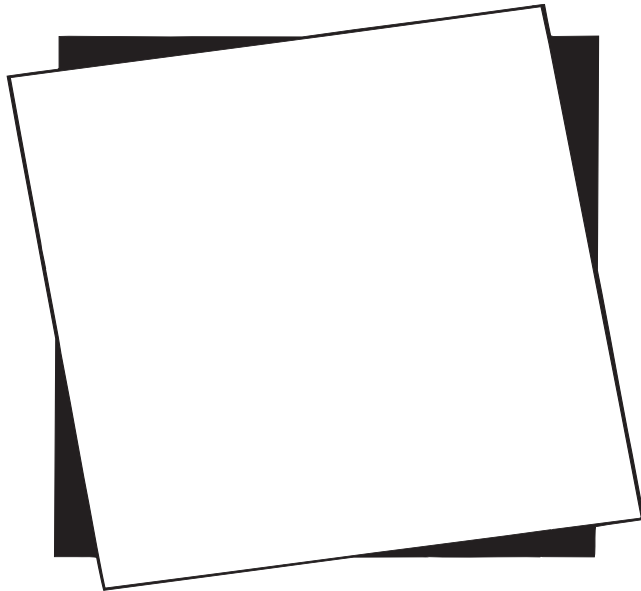
**Unit IV:** Measures of Central Tendency, Dispersion, Skewness and Kurtosis :Mean, Median,Mode,Geometric mean and Harmonic Mean–Merits and demerits of averages –location of Median and Mode graphically. Range , Quartile deviation, mean deviation, Variance and Standard Deviation – Coefficient of Variation – Merits and demerits of measures of dispersion – Lorenz Curve.Types of Skewness – Tests of skewness –Measures of skewness (Karl Pearson's and Bowley's methods)- Types of Kurtosis Measures of Kurtosis based on moments.

**Unit V :** Analysis of correlation and Regression: Types of correlation, Karl Pearson's coefficient – Rank correlation – Concurrent Deviations Method – Probable Error – Interpretation of coefficient of correlation.

Regression equation of X on Y and Y on X -Regression coefficients & their properties.

**Suggested Readings:**

1. Sancheti D.C.& Kapoor V.K. : Business Mathematics  
Sultan Chand & Sons, N.Delhi.
2. Saha S. : Business Mathematics;  
New Central Agency, Calcutta
3. Qazi Zameeruddin Khanna VK: Business Mathematics  
& Bambri SK  
Vikas Pub. House,N.Delhi,
4. Chadha & Agarwal : BusinessMathematics  
S.Chand &Co.,Ltd.
5. Sancheti D.C.& V.K.Kapoor : Statistics; Theory methods  
and Applications,  
Sultan Chand & Co.,N.Delhi
6. Gupta S.C. : Fundamentals of Statistics  
Himalaya Publishing House
7. Gupta S.P. : Statistical Methods;  
S.Chand & Co.,
8. Gupta B.N. : Statistics; Sahitya Bhavan,  
Agra.



**Suggested Readings:**

- 1.Vasanta Desai Dynamics of Entrepreneurial Development and  
Management
2. Vasanta Desai Entrepreneurial Development
3. Peter.F.Drucker Innovation & Development
4. S.S.Khanka Entrepreneurial Development
5. Shankariah Entrepreneurial Development  
Rama Rao &  
Rudra Saibaba
6. M.V.Deshpande Entrepreneurship of small scale Industries.
7. Bala Krishnan G Financing of Small Scale Industries.



<b>Course Code</b>	<b>201</b>
<b>PPW</b>	<b>5</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

## COST & MANAGEMENT ACCOUNTING

**Unit I: Introduction:** The link between financial Management, financial accounting. Cost Accounting and management accounting, Cost concepts and classification, cost, costing, cost accountancy, cost centre and cost unit, methods of costing, techniques of costing, Classification of costs, Elements of costs.

**Unit II: a) Materials:** Material control - Selective control, the ABC technique, Stock Levels, Stock turnover rate, purchasing materials, centralized and decentralized purchasing, purchase procedure, purchase price, stores routine materials codes, stores records, Inventory systems material losses, methods of pricing issues - FIFO - LIFO - weighted average - base stock methods - choice of method (simple problems). b) Labour: Control of labour costs - Time keeping and Time Booking - Idle time - Labour turnover - wage payment - methods of remuneration - labour incentives schemes. c) Overheads: Allocation and apportionment and machine hour rate.

**Unit III: Methods of costing:** Unit of output costing, job and contract costing and process costing process losses and treatment - treatment of waste and scrap joint products and by products.

**Unit IV: a) Management Account Techniques:** Importance - Break - Even analysis - P/V Ratios - Graphical presentations and problems, advantages and limitations. Make or buy, accept/reject, sales mix, and key factor.

b) Financial statement analysis and interpretation: comparative analysis - common size analysis and trend analysis (including problems).

**Unit V: Ratio Analysis:** Meaning, importance and limitations of Ratio analysis- classification of Ratios - leverage or capital structure ratios - coverage ratios- liquidity; ratios - Activity or turnover ratios - profitability ratios - Dupont Control chart - Inter firm and Intra firm comparisons

and Interpretations (including problems).

**Suggested Readings:**

**Cost Accounting:**

- |                          |   |
|--------------------------|---|
| 1. S.P.Jain & K.L.Narang | Advanced Cost Accounting<br>Kalyani Publications, New Delhi                                   |
| 2. M.N. Arora :          | Text Book of Cost accountancy   |
| 3. S.P.Iyengar:          | Cost Accounting, S Chand New<br>Delhi   |
| 4. Nigam & Sharma        | Cost Accounting Principles and<br>Applications, Himayala<br>Publishing House, Bombay (latest) |

**Management Accounting**

- |                          |   |
|--------------------------|---|
| 1. S.N. Maheswari        | Principles of Management Accounting<br>S.Chand, New Delhi.    |
| 2. I.M. Pandey           | Management Accounting, Vikas<br>Publishing House ( New Delhi) |
| 3. Sharma & Shashi Gupta | Management Accounting (Kalyani Pub.)                          |

**Further Readings:**

- |                 |   |
|-----------------|---|
| 1. Prasad N.K.  | Costing Book Syndicate (P) Ltd.,<br>(Calcutta)                      |
| 2. Roz A.Foulke | Practical Financial Statement Analysis,<br>Tata Mc.Graw (New Delhi) |

**Nobody plans  
to fail  
but  
they fail to plan**

<b>Course Code</b>	<b>202</b>
<b>PPW</b>	<b>5</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

## CORPORATE ACCOUNTING

### **OBJECTIVES:**

1. To appraise the students about need and importance of Accounting Standards.
2. To impart the students, knowledge about accounting treatment of Corporate undertakings.
3. To appraise the students about the application of accounting knowledge in preparation of financial statements of Insurance and Bank Accounts.

**Unit -I -Company Accounts** - Legal Requirements - Share capital transactions. Issue of Equity and preference shares - Forfeiture and re - issue of shares - Issue of debentures - Redemption of Debentures (Sinking fund method) - Company Final Accounts as required under Indian Companies Act 1956 - Trading Account, Profit & Loss A/c, Appropriation Account. Balance Sheet in Vertical & Horizontal forms.

**Unit - II - Accounting Standards** - Need and importance - An overview of Indian Accounting Standards. Valuation of Good will - Need and methods - Normal profit Method, Super Profits method - Capitalization method .Valuation of shares- Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method.

**Unit - III-Amalgamation** - In the nature of merger and purchase (as per Accounting Standard 14) Internal & External Reconstruction - Calculation of purchase consideration, Accounting Treatment (excluding inter - company holdings).

**Unit - IV-Accounts of Insurance Companies:** Life Insurance companies - Preparation of final accounts, Accounting treatment ( as per new format)-General insurance companies - Fire & Marine insurance. Insurance claims - Accounting treatment, Calculation of loss of stock, Average Clause.

**Unit - V-Bank Accounts** - Legal provisions, preparation of final accounts. Liquidation of Companies - Meaning - Preparation of statement of affairs - Liquidator's statement of accounts.

### **Suggested Readings:**

- |                         |                            |
|-------------------------|----------------------------|
| 1. Advanced Accountancy | : Shukla and Grewal        |
| 2. Advanced Accountancy | : Jain and Narang          |
| 3. Advanced Accountancy | : R.L.Gupta and Radhaswamy |
| 4. Advanced Accountancy | : Chakraborty              |
| 5. Advanced Accountancy | : Arula Nandam             |
| 6. Advanced Accountancy | : Hanif & Mukharjee        |
| 7. Advanced Accountancy | : S.P.lyengar              |



<b>Course Code</b>	<b>203</b>
<b>PPW</b>	<b>4</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**ENTREPRENEURSHIP  
DEVELOPMENT**

**Course objectives:** To Provide an introduction to Entrepreneurship and its development process, environment and current scenario in India. It also enable the student to learn about project formulation appraisal, financial and implementations. Further, it attempts to provide conceptual clarification to small scale Industry and stages involves in the establishment of small business.

**Unit - I: Entrepreneur - concept, perception** - functions and classification of Entrepreneur - Characteristics - nature & importance of Entrepreneur, Entrepreneur Vs Professional Manager, Women Entrepreneurs.

**Unit - II: Concepts of Entrepreneurship** - Entrepreneurial Environment - Policies governing entrepreneurs - ED Programmes - Institutions for Entrepreneur Development.

**Unit - III: Role of consultancy Organizations** - Role of financial institutions Bank finance to Entrepreneurs - Role of Development financial institutions - Sources of Finance - project financing.

**Unit - IV :Concepts of Projects** - project classification, project identification - project formulation - project Report - project design - project appraisal - profitability appraisal - project planning - social cost benefit analysis - financial analysis ownership, organization decision - internal choice, problems of expansion.

**Unit - V :Small Scale industry :** - Location of an Enterprise, setting up of an SSI, Incentives & Subsidies, Export possibilities, size - tendency towards large size, Reasons for survival of small firms, SSI - sickness - Reasons & Remedies.

<b>Course Code</b>	<b>204</b>
<b>PPW</b>	<b>4</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**BANKING  
AND  
FINANCIAL SYSTEMS**

**Unit -I: Evolution of Modern Banking System:** (a) Functions of Modern Commercial Banks - Banks as a change agent; credit creation - Nationalization - Banking Sector reforms - Emergence of Private and Foreign Banks. (b) Innovation in banking - Electronic Banking - online and Internet Banking, credit cards, debit cards, smart cards, Telephone Banking.

**Unit - II Banking System:** a) Central Banking System - Function of a Central bank, credit policy of RBI and its impact, RBI'S relationship with the Central Government. b) Co - operative Banking Institutions - Regional Rural Banks- Exchange Banks - Development Financial Institutions - ICICI Bank, IDBI Bank, IFCI., SIDBI, SFC's.

**Unit - III Indian Financial system:** a) Money Market - Instruments of money market, money market reforms in India. b) Capital Market - Primary Markets - Book Building- Secondary Markets - Capital Market reforms in India - Role of SEBI - National Depository system- Rolling settlements - Online stock trading - Futures and options - SHCIL Functions.

**Unit - IV Financial Services:** a) Merchant Banking - need, functions, classification, pre issue and post issue responsibilities of a lead managers benefits b) Factoring Services - need, process, benefits, securitisation. c) Venture Capital - need, functions, benefits. d) Mutual funds - need, types, benefits. e) Credit rating - need, agencies (CARE, ICRA , CRISIL)

**Unit - V Banker and Customer:**  
a) Definition and relationship between banker and customer - Customer grievances, Gopieria Committee Report - Role of a Branch Manager and his discretionary powers. b) Negotiable Instruments - Types -



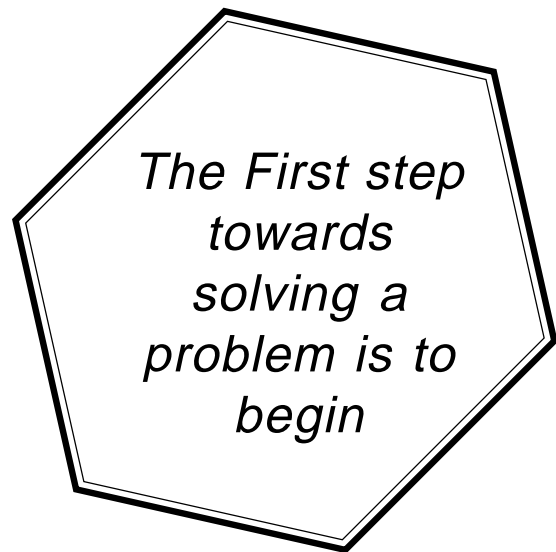
Magnetic Ink Character Recognition cheques - features of Negotiable instruments (Bill of Exchange, promissory Note, cheque including Bankers cheque) - Crossing of a cheque - Dishonour of a cheque - Liability of a paying banker and collecting banker.

**Suggested Readings:**

1. Dr. K.N.Prasad and T.Chandradars - Banking & Financial System
2. Gordan and Natrajan - Financial Markets and Services (HP)
3. A.V.Rangnadhya Chary and R.R.Paul - Banking & Financial System
4. Mithani and Gordan - Banking and Financial System
5. Sundharam & Varshaney - Banking Theory - Law & Practice

**References:**

1. Central Banking - De Cock
2. Narasimham Committee Report I & II
3. Goiporia Committee Report



<b>Course Code</b>	<b>205</b>
<b>PPW</b>	<b>5</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

**Course objectives:** The objective of this paper is to impart knowledge on the applications Quantitative Techniques in Business decision making.

**Unit - I: Index Numbers & Analysis of Time Series :** Meaning - Problems in the construction of Index Numbers - Unweighted - Index Numbers - Simple Averages method and average of Relatives method (Using AIM & GM) - Weighted - Index Numbers - Laspeyres method - Paasches method and fisher's method'Tests - Time Reversal Test and Factor Reversal Test - Fixed Base and chain base index numbers - Base shifting - Splicing and deflation of Index Numbers.... Cost of living Index Numbers - Aggregate Expenditure method and Family Budget method. Analysis of Time series, importance - Components - Measurement of trend by straight line method and moving averages method - Measurement of seasonal variations by simple averages method.

**Unit - II: Probability and Theoretical Distributions:** Concept of probability, - Types of events addition and multiplication theorems of probability - expectation - Simple problems. Theoretical Distributions: introduction - Binomial - Poisson and Normal Distributions (without proof) - Area property of Normal distribution - Simple problems (Excluding fitting).

**Unit - III: Sampling Theory** - Statistical Inference and Tests of Hypothesis (Large Samples). Sampling Theory - Theoretical basis of Sampling - Laws of statistical regularity and inertia Methods of sampling - Simple LIII dom Sampling and stratified Random sampling. Statistical Inference and Tests of Hypothesis - Introduction - Standard Error - Sampling distribution procedure of testing Hypothesis - Null Hypothesis - Alternative Hypothesis- Types of Errors - level of significance - Critical Region - One tailed Test and two tailed test - tests of significance or Attributes- Tests for single proportion and

difference of proportions- Test of significance of large samples (Single mean, difference of mean variance and standard deviation).

**Unit - IV: Small Sample Tests:** T - Test (Single mean, difference of means and paired T - Test) F - Test for equality of population variances. Chi - Squire Test - Goodness of fit - Independent of attributes ( 2 x 2 contingency table).

**Unit V: Statistical Quality Control:** Importance - Chance and Assignable causes - Control charts - Mean, Range and Number of Defects per unit - Advantages and limitations of Statistical Quality Control.

**Suggested Readings:**

1. Gupta S.C. : Fundamentals of Statistics, Himalaya Pub. House, Bombay.
2. Gupta S.P. : Statistical Methods, Sultan Chand & Sons. New Delhi.
3. Sancheti D.C.& . Kapoor V.K : Statistics (Theory Methods & Applications) Sultan Chand & Sons.
4. Srivatsava U.K. : Quantitative Techniques for Managerial Decision making Wiley Eastern.
5. S.C.Gupta & Kapoor V.K : Fundamental of Mathematical Statistics, S.Chand & Sons, N. Delhi.
6. Donald H. Sanders : Statistics - A First Course Mc Graw Hill Pub. Company.

<b>Course Code</b>	<b>206</b>
<b>PPW</b>	<b>4</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**AUDITING  
AND  
BUSINESS  
COMMUNICATIONS**

**Unit - I : Auditing:** Meaning - definition - Objectives - Types of audit : Internal audit, statutory audit, Government audit, Balance sheet audit, Periodical audit - position of an auditor in case of fraud - generally accepted auditing practices - advantages and limitations of audit - Personal qualities of an auditor.

**Unit - II : Audit Planning and control:** Determining the scope of audit - audit programme and planning - Internal control: meaning - importance, Internal check - internal audit - Vouching: Vouching of cash transactions and trading transactions - Verification and valuation of assets and liabilities - Audit of sole trader and partnership firms.

**Unit - III Audit of Limited companies:** - Qualifications, appointment, remuneration and removal of company auditors - powers and duties of an auditor - liabilities of an auditor. - Professional conduct and ethics- Audit report - content of audit report - Types of reports - Investigation - Difference between investigation and auditing.

**Unit - IV: Role of communication in Business:** Basic elements of communication process - Types of communication - Media of communication - Computer aided business communication - Barriers to communication - methods of overcoming barriers.

**Unit - V: Organizational communication:** Practical aspects of communication - verbal communication - Non - verbal communication - Intra and inter personal communication - Business letters: Types and basic principles of letter writing - Business reports: types - Styles.

**Suggested Readings:**

Contemporary Auditing : Kamal Gupta  
 Auditing : N.D.Kapoor  
 Practical Auditing : B.N. Tandon  
 Auditing : Dinkar Pagare  
 Auditing : R.G.Saxena  
 (Himalaya publications)  
 Practical auditing : Spicer & Pegler  
 Principles and practice of Auditing : Jagdish Prakash  
 Principles of Auditing : Ghatalia  
 Business correspondence and Report Writing: Tata Mc. Graw Hill  
 Business correspondence and Report Writing: Urmila Rai & S.M. Rai  
 Business communications and Report Writing: : Kalyani Publications

**The Speed of the  
 Boss is the  
 Speed of the  
 Team**

<b>Course Code</b>	<b>207</b>
<b>PPW</b>	<b>3T + 1P</b>
<b>Max.Marks</b>	<b>70T + 30P</b>
<b>Exam</b>	<b>3 hrs</b>

**FUNDAMENTALS  
 OF  
 INFORMATION  
 TECHNOLOGY**

**Unit - 1: Introduction:** Definition, Characteristics and limitations of computers - impact of computers on Business and Society - Elements of Computers - Hardware - CPU - Primary and Secondary memory - input and Output devices.

**Unit - II: Evolution of Computers:** History and generations of computers. Software: Computer languages - Developing a computer program: Algorithm - Flow charts - Compilation - Testing and Debugging. Operating systems: Meaning, Definition, Functions and Types of Operating Systems. Booting process - Disk operating System: Internal and External Commands - Wild Card Characters - Computer Virus.

**Unit - III: Windows Basics:** Desktop - Start menu - Mouse actions. word processing: Meaning and purpose of word processing - Advantages and applications of word processing. MS WORD: Features - Parts of MS Word application window - Tool bars - Creating, Saving and closing a document - Opening and editing a document - Moving and copying text - Text and paragraph formatting, applying Bullets and Numbering - Find and Replace - Insertion of Objects, Date and Time, Headers, Footers and Page Breaks - Auto Correct - Spelling and Grammar checking - Graphics, Templates and wizards - Mail Merge : Meaning purpose and advantages- creating merged letters, mailing labels, envelops and catalogs - Working with Tables - Format Painter. Spreadsheets: Meaning and Purpose of spreadsheet/worksheet - advantages and application of spreadsheet / worksheet. MS EXCEL: Features of MS Excel - worksheet, workbook, cell, cell pointer, 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 - IV : Database concepts:** Data, Information , Database, File, Record , Fields- Database Applications - Database organizations.

MS ACCESS: Features, advantages and limitations of MS Access - Application of MS Access - parts of MS Access window - Tables and integrity constraints, Relationships - Designing Tables, Forms, Queries and Reports - Data validity checks - Sorting and filtering.

Multimedia: Meaning, purpose, usage and application - Images, Graphics, sounds and music - Video presentation devices - Multimedia on web.

MS Powerpoint: Features, advantages and application of Ms Power point - parts of MS Power point window- Menus and Tool bars - Creating presentations through Auto content wizard, Templates and manually - slideshow - saving, opening and closing a Presentation - Inserting, editing and deleting slides - Types of slides - Slide Views - Formatting - Insertion of Objects and Charts in slides- Custom Animation and Transition.

**Unit -V: Modern communication system (Concepts only) -** communications - FAX, Voice mail, and information services - E Mail - group communication - Teleconferencing - Video conferencing - File exchange - Bandwidth - common network components, Hosts and servers, workstations, protocol converters, Modems, terminal controllers, routers and gateways - NetworkTopologies - Network types LAN, MAN, WAN and their architecture - Dial up access - High band width personnel connections - Internet- WWW.

**Lab work:**

1. MS DOS, MS WORD, MS EXCEL, MS ACCESS, MS POWERPOINT, Print Commands

**References:**

1. Information Technology International: Dennis P. Curtin, MC Graw Hill
2. Fundamentals of Computers : P.Mohan, Himalaya publications
3. Fundamentals of Computers : Atul Kahate, Tata McGraw Hill
4. Fundamentals of Computers : V.Srinivas, Kalyani Publications
5. MS Office : Sanjay Saxsena
6. MS Office : BPB Publications

<b>Course Code</b>	<b>301</b>
<b>PPW</b>	<b>5</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**MARKETING  
MANAGEMENT**

**Course Objectives:** 1) To provide the conceptional frame work of Marketing Management as important functional areas in an organization.  
ii) to enable the student to develop the necessary insights in to the subjects, which will be the basis for future advanced study.

**Unit - I: Marketing Basics:** Concept of Marketing - Production concept - Product concept - selling concepts vs Marketing concept - societal marketing concept - importance and scope of Marketing - profit and non - profit organizations - Marketing Mix - Elements - Marketing Environment - Micro and Macro Environment.

**Unit - II: Consumer markets and Buyer behaviour** - Factors influencing Consumer Behavior - Buying Decision process - Stages in Buyer Decision Process - Business - Buying behaviour - Organization Buying, Institutions and Government Markets - Cognitive dissonance marketing segmenting - Consumer and Business Markets - Market Targeting - Evaluation of Marketing Segments, Selecting Marketing Segments, SBU.

**Unit - III: Positioning through the PLC** - Differentiation - Its Tools - PLC - Its Market Strategies - Marketing Position - Positioning Strategies - Marketing Strategies - Market Leader - Challenger- Follower.

**Unit - IV: Product Management** - New product Development - Stages - Challenges - Sunil - Product Mix - product Line decisions - sunil - Brand Decisions - Packing - Labeling - Pricing - Selling Price

**Unit - V: Promotion** - Promotion Mix - Communication Process - Advertising - Sales, Promotion, Public Relation, Personal Selling - Direct Marketing - Marketing Channels - Role - Functions, Channel Dynamics - Retailing - Wholesaling - Marketing Logistics - Marketing in 21st Century - Direct Marketing - Online Marketing - Network Marketing - Global Marketing.

**Suggested Readings:**

1. Philip Kotler :Marketing Management
2. Philip Kotler & Gary Armstrong :Principles of Marketing
3. Stanton J.William& Charles Futrell :Fundamentals of Marketing
4. V.S.Ramaswamy S. Nama Kumari :Marketing management - Planning Implementation and Control.

**The Ultimate  
Measure of a Man  
is not where he stands  
in moments of comfort  
and convenience,  
but where he stands  
at times of challenge  
and controversy**

<b>Course Code</b>	<b>302</b>
<b>PPW</b>	<b>5</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

## HUMAN RESOURCE MANAGEMENT

**Course Objectives:** 1) To provide the conceptional frame work of Human Resource Management as important functional areas in an organization.ii) to enable the student to develop the necessary insights in to the subjects, which will be the basis for future advanced study.

### **Unit - I: introduction to Human Resource Management**

Human Resource Management concepts: Human resource Management Function - HRM Environment in India - objectives- functions - Status of HRM Dept. Structure of HR Department and its relationship with other Departments.

### **Unit - II: Human Resource Planning and procurement**

JOb Description - Job Specification - Job Design - Job Restructuring - job rotation - job Enlargement - Job Enrichment - Placement - Socialization - Manpower Planning - Need, Objectives - Manpower Planning Process.

### **Unit - III: Human Resource Development**

Training and Development - Training - Concept- importance - Assessment of training needs - Methods of training - Development - Concept - Distinction between training and Development - Executive Development - Evaluation of Effectiveness of training.

Performance appraisal - Concept - Scope, Importance - Methods of Appraisal- Errors / Problems in Performance Appraisal - Potential Appraisal - Career Planning and Development - Counseling - Mentoring.

### **Unit - IV: Compensation Management**

Compensation Management - Objectives - Major Phases - Job evaluation -Concept - Methods; Components of Wage Structure - Wage Concepts - Principles of Wage - Wage Differentials and Wage Fixation in India - Reward and Expectancy Theory.-Fringe Benefits: Concepts - Objective - Types.

### **Unit - V: Industrial Relations**

Industrial Relations - Concept - Importance - Factors Effecting Industrial Relations - Trade Unions - Concept - Objectives - Role of Trade Union in new Economy.

Participative Management - Workers Participation in Management and Collective Bargaining.

### **Suggested Readings:**

1. Arun Manoppa & Saiddin Mirza Human Resource Management
2. Aswathappa K Human Resource and Personnel Management
3. Memoria C.B. Personnel Management
4. Subba Rao P Personnel Management & Industrial Relations.

### **GREAT WORDS**

The world suffers a lot not because of *VIOLENCE* of bad people, but because of *SILENCE* of good people.

Be fearless.Break the Silence.

<b>Course Code</b>	<b>303</b>
<b>PPW</b>	<b>5</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**BUSINESS & CORPORATE LAWS**

**Course Objectives:** The objective of this course is to provide and equip necessary legal knowledge in the business and industry, for the day today functioning.

**Unit - I law of Contract-** Definition, classification and essential elements of a valid contract meaning and legal rules to offer and acceptance and revocation of offer and acceptance Definition, legal rules to consideration agreements - meaning of free consent, coercion, undue influence, fraud, misrepresentation and mistake - offer to perform, time and place of performance parties by whom contracts must be performed - various modes of discharge of contract, remedies for breach of a contract.

**Unit II: Special Contracts:** i) Indemnity and guarantee contract of indemnity and guarantee and differences, rights of surety and discharge of surety ii) Bailment and pledge-- duties and rights of bailer and bailee - law relating to lein - rights and duties of pawnor and pawnee iii)Agency - of agent and principal creation of agency, duties and rights of agent and principal; delegation of authority, personal liability of agent and termination of agency. IV) quasi. Contract

**Unit - III: Sale of Goods Act** - Contract of sale, sale/agreement to sell, conditions and warranty, passing of property - transfer of title, rules as to delivery, performance of contract, rights of unpaid seller against goods.

Consumer protection Act 1986 - Objectives, consumer and who is not a consumer disputes and complaints - objects of Central and State consumer protection councils redressal forums - district forums, compensation and procedure on receipts of complaints, State Commission and National Commission - Environment (protection) Act - Definitions, powers of Central Government prevention control and abatement of Environmental pollution.

**Unit IV:** a) Company - Meaning and characteristics - pre - promotion problems - kinds of company - Incorporation - Position and liability of promoters Conversion of private company into public company and vice - versa - lifting the corporate veil - memorandum of association -

contents - Alteration - Articles of association - prospectus - statement in lieu of prospectus - Minimum subscription - under writing - Doctrine of Indoor Management - A brief history of Company Law in India.

Share and share capital - kinds of shares and debentures - Investment and borrowing powers of the company - members - mode of shares - membership - rights and liability of the members - shares - stock share warrants.

**Unit V: Company Management** - Directors - Kinds - Qualifications and disqualifications - Appointments - Removal - Remuneration - powers - Duties - liabilities of directors - company secretaries - meetings: kinds of meetings. Requisitions of valid meeting - winding up - compulsory - voluntary - subject to supervision of court liquidator- committee of inspection - preferential creditors- fraudulent preference - mergers - acquisitions - corporate governance - Recent amendments in Company Law.

**Suggested Readings:**

**Company Law:**

1. N.D.Kapoor: Elements of Company Law, S.Chand & Sons, New Delhi (latest)
2. Ramaiah A: Guide to the Company Act. Wadhawa & Co., Nagpur(latest)
- 3.Harpal Singh : Indian Company Law Galgotia Pub. Co.,(latest)
4. Avtar Singh : Company law Eastern Book Co., Lucknow (latest)
5. Acharya Govekar: Company Law & Secretarial Practice, Bharat Law House, Allahabad (latest)
6. Dr.G.K.Kapoor: Elements of Company Law - Taxmann Pub.(latest)
- 7.R.C.Chawla, K.C.Garg, N.K.Sahni, Vijay Gupta: Company law and Auditing.

**Mercantile Law:**

1. N.D.Kapoor Mercantile Law, S.Chand & Co.,
2. N.D.Kapoor Hand Book of Industrial Law, S.Chand & Co.,
3. Avtar Singh The Principles of Mercantile Law National Pub. House
4. M.C.Kuchal Mercantile Law, Vikas Publications
5. K.R.Bulchandani Business law, Himalaya, Pub. House
6. P. Saracanel Legal Systems in Business S.Sumathi
7. Taxman Economic Laws
8. Dr.M.J.Mathew Business Environment RBSA Publishers
9. S.N.Maheshwari Business Laws

<b>Course Code</b>	<b>304</b>
<b>PPW</b>	<b>5</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

## ECONOMIC ENVIRONMENT OF BUSINESS

**Objective :** To provide conceptual frame work of business environment from Indian and Global Perspectives.

### **Unit I Overview of Business environment:**

Business Environment - Macro dimensions of Business Environment - Economic - Political - Social - Technological - Legal - Ecological - Cultural - Demographic - changes and its impact on Business - Indian perspective - Global perspective

### **Unit II Economic Growth and Development:**

Concepts of economic growth and development - factors influencing - Development theories - Balanced growth theory - Unbalanced growth theory - Big Push theory - Rostow's stages of economic development.

### **Unit III Economic Planning and Legislation:**

Need for planning - India's five year planning model - Objectives - appraisal Industrial policies - 1948, 1956, 1991, post 1991- competition law, public sector - rationale - role - appraisal - Disinvestment, Private sector - rationale - Privatization - Forms - appraisal - Small Scale Sector - Rationale- concepts of small scale - industry - ancillary - tiny - micro - export oriented units - small enterprises run by women entrepreneurs - problems of SSI s - Government policy towards small scale sector.

### **Unit IV International trade theories and Policies:**

Concept of International trade - modes of entry into foreign market - EXIM policy - FEMA - Absolute advantage theory - Comparative Cost advantage theory - Competitive advantage theory (Micheal Porter) - New Trade Policy, Concept of Balance of Payments - Convertibility - Non Convertibility, Foreign Investment Policy - Role of Foreign Capital in industrial Development - Concept of Foreign Direct Investment - Foreign Institutional Investors.

### **Unit V Globalization - Emerging Scenario**

Concept of Globalization - Role of WTO in the Globalized era, Regional Co - operation - Regional Trading Blocks - EU - SAFTA - ASEAN- International Funding Agencies - IMF- World bank - ADB.

### **Suggested Readings:**

1. Economic Environment of Business - S.K.Misra & V.K.Puri, Himalaya Publications.
2. Business Environment - Text and Cases - Francis Cherunilam, Himalaya Publications.
3. Essential Business Environment - K Aswathappa, Himalaya Publications.
4. Indian Economy - Rudar Dutt & KPM Sundaram, S.Chand & Co
5. international Business ( Competing in global market place ) - Charles WL Hill, Tata Mc Graw Hill 5th End
6. International Business Text and Cases - P.Subba Rao, Himalaya Publications

### **GREAT WORDS**

A big pot full of water can be emptied by a small hole. Even a little anger or ego will burn up all the nobility of a good heart.



<b>Course Code</b>	<b>305</b>
<b>PPW</b>	<b>5</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**FINANCIAL MANAGEMENT**

**Course Objectives:**

1. The study of this subject will enhance the students in understanding the various financial problem in the Industry and Commerce. Since the area of Finance is very crucial role in establishment, it is desirable for U.G. Students to have a comprehensive understanding of the subject at B.Com (Hons) IIIrd Year level.
2. This Course aims at acquainting the students with theoretical framework and various tools of techniques relating to financial decision.

**Unit - I: Introduction:** Objective of financial Management, Scope and Function of Financial Management - Profit maximum, wealth maximization, implication of wealth maximum- Financial decisions - Basic consideration - concept of Risk Return - Concept of portfolio Management, Liquidity Vs. Profitability (Theory).

**Unit - II:** a) Time value of money, valuation concept, future value of a single cash flow multiple flows and annuity present value of single cash flow, multiple flows and annuity (problems). Capital Budgeting”  
 b) Funds flow and Cash flow statements.

**Unit - III:** a) Capital structure and cost of Capital, various theories of capital structure. Cost of capital (including problems)  
 b) Concept and significance of Cost Capital, specific cost of Capital for various sources of finance, cost of debt, cost of Pref. share, cost of equity, Cost retained earnings. Weighted average cost of capital, Book value vs. market value weight.

**Unit - IV:** Working Capital Management (including problems). an over view of working Capital Management. Departments of working Capital, Cash management, cash forecasting, and budgeting, management of receivables, optimum credit policy, Aspects of Credit policy Credit term and Standards.

**Unit - V:** Dividend theories (Theory only): A) Waltor model b) Gordan Model c) MM Hypothesis: Factors Influencing divided Policy - Legal and Procedural aspects of divided policy  
 B) Leverage, Financial leverage, operating leverage FBVIT - EPS analysis (including problems)

**Suggested Reading:**

- |                      |                                      |
|----------------------|--------------------------------------|
| 1. Van Horne J.C.    | Financial Management and Policy      |
| 2. Van Horne J.C.    | Fundamentals of Financial Management |
| 3. Levy H & M Sarnat | Principles of Financial Management   |
| 4. Khan & Jain       | Financial Management                 |
| 5. Pandey I.M.       | Financial Management                 |
| 6. Chandra Prasanna  | Financial Management                 |
| 7. Maheshwari S.N.   | Elements of Financial Management     |
| 8. V.V.Avadhani      | Capital Market Management            |
| 9. L.M.Bhole         | Financial Institutions and Markets   |

**GREAT WORDS**

Living in favourable and  
 Non-favourable situations is  
 part of living.  
 But smiling in all those situations  
 is called  
 Art of Living

<b>Course Code</b>	<b>306</b>
<b>PPW</b>	<b>5</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**TAX LAW & PRACTICE**

**Course Objective:** The objective of this course is to provide both direct taxes and indirect taxes.

**UNIT I: Basic Concepts:** Definitions - Residential Status - Agricultural Income - Exempted Incomes - Scope of Total Income Heads of Income: Salaries - Income from House property.

**UNIT II:** Assessment of individuals including determination of tax liability - Assessment of Hindu Undivided Family: Schools of Hindu Law -Coparcenary - Ancestral Property - Partition of HUF - Computation of total income of the HUF including tax liability. Profits and gains from business or profession - Capital Gains - Income from other sources - Clubbing Provisions.

**UNIT III:**Filing of Returns and Assessment Procedure - Reassessment Advance Payment of Tax- Tax Deducted at Source - PAN - TAN Recovery of Tax - Refund of Tax - Offences - Penalties and Prosecution 140 A (3) Failure to pay whole or any part of Income Tax or Interest or both according to 140 A(1); 221 (1) Default in making payment to Tax within prescribed time; 271(F) Failure to furnish return of Income as required by See 139(1) before the end of the relevant asst. Yr.; 272(A) (a) Failure to answer any questions put to a person by an 1.5 authority; 272 A (1) (b) Failure to sign any statement made by a person in course of IT proceedings; 272 A(1) (c) Failure to comply with summons issued u/s 131(1); 272A(2) Failure to comply with notice issued under section 94 etc.; 272B Failure to comply with the provision of section 139 A. Appeals and Revisions - Income Tax Authorities.

**UNIT IV:** Central Sales Tax and A.P. Value Added Tax: Meaning of Inter state trade or commerce - Subsequent sale - Rates of CST Determination of Turnover - Registration of Dealers - Declared Goods. A.P. VAT: Introduction to VAT Sys tem of taxation - Incidence, Levy and Calculation of Tax - Input Tax Credit - Registration Procedure Returns and Assessments- Payment and Recovery of Tax.

**UNIT V:** Central Excise: Taxable event - Basic conditions for levy of Central Excise Duty - Deemed Manufacture - CETA, 1985 - Valuation of excisable goods - Cenvat Credit - SSI Units. Service Tax: Nature of Service Tax - Service provider and Service Receiver - Value of Taxable Service - Taxable' Service: Advertising Agency's Service, Beauty Treatment Service, Commercial Training or Coaching Service, Construction Service, Fashion Designing Service, Mandap Keeper Service, Security Agent's Service, Travel Agent's Service. Customs law: Taxable event under .

Customs law - Import Procedure - Export Procedure - Warehousing - Baggage - Stores - Postal Imports.

**Recommended Books:**

- |                                     |                         |
|-------------------------------------|-------------------------|
| 1.Direct Taxes - VINOD K. SINGHANIA | Taxmann Publication.    |
| 2.Indirect Taxes - V. S. DATEY      | Taxmann Publication.    |
| 3.Direct Tax Laws - T.N. MANOHARAN  | Snow White Publication. |
| 4.APVAT - TVR SATYA PRASAD          | Asia Law House.         |
| 5.Income Tax - Gaur & Narang        | Kalyani Publications    |

Note: Teachers are advised to acquaint the student with various statutory forms in IT, CST and APVAT.

**One Man  
makes the difference  
.....The Leader**



**PROJECT REPORT  
AND  
SEMINAR PRESENTATION**

<i>Project Report</i>	<b>70 marks</b>
<i>Viva-voce</i>	<b>30 marks</b>

**Course Objectives:**

1. To impart skills among the students to write a report of their choice in a given area/field.
2. To enable the students to develop necessary insights into the practical field by making use of functional knowledge of different areas attained in the previous years.

During the summer vacation, at the end of the second year, students have to undergo an internship for one month with companies and other Business organizations (including Chartered Accounting Firms)

The students have to submit a Project report on a selected topic of their choice, selecting from the broad areas of their curriculum, guided by a Faculty member.

**Project Report Guidelines:**

The students are expected to prepare a project report on a selected topic that should comprise of 50 to 80 pages. The project report is to be valued by the External Examiners suggested by the Board of Studies in Commerce. Project report will carry 70 marks and viva-voce is for 30 marks. The student has to give a seminar of the project to get it approved by the faculty committee. The project report is to be submitted at the College by 31st December of the year.

**CODE OF CONDUCT FOR STUDENTS**

All the students are expected to abide by the rules of the college and maintain strict discipline and order in all matters of curricular and extra-curricular activities.

1. The college solicits simplicity and modesty in their behaviour and dress in order to foster a congenial academic atmosphere. IIMC being co-educational college, mini skirts, tight jeans, sleeveless dresses are not permitted in the college (for girls)
2. Students once admitted are required to put in not less than 75% of attendance in lectures (and practicals wherever applicable). The Vice-Chancellor on the specific recommendation of the Principal/Head of the Department, may condone the shortage in attendance to the extent of 10% on Medical Grounds subject to the production of a Medical Certificate and on payment of the prescribed condonation fee. Any candidate having less than the required attendance even after submitting the Medical Certificate will not be permitted to appear for the University Examination. A student who is irregular to the class is liable to forfeit his claim towards (a) Scholarship (b) Concessions for Railway & Bus Passes (c) Eligibility to represent the college/university in sports & games.
3. All students are answerable to the Principal, Staff and other college authorities for their conduct and behaviour. Insubordination of any kind and use of unbecoming language or conduct are sufficient reasons for dismissal.
4. Students are required to be Regular and punctual to classes.
5. Attendance and active participation in all activities organised by the College is compulsory.
6. All fees must be paid by the notified due date.
7. All the students are requested to read everyday, notices displayed on the notice boards.
8. Ragging in any form is strictly prohibited Vide O.U. Letter No.380/SWD/23/97, dated 13-7-1997. Any one indulging in ragging will be expelled from the college.
9. Leisure hours should be utilized for study in the library. They should not congregate in corridors and disturb ongoing classes.
10. Students are expected to help maintain general cleanliness in the College. They are strictly prohibited from:
  - a) Writing on walls and furniture (b) Tampering with official notices on notice boards
  - c) Littering the premises.
11. Students are advised not to bring large sums of money or jewellery or other valuables to college. They must be careful about their personal belongings and money. Though attempts are made to retrieve lost property, the college will take no responsibility in this matter.
12. Students are requested not to give the college address for their personal correspondence. The college cannot take any responsibility for letters written to them. These will not be delivered personally.
13. Students should park their vehicles inside the college premises and in allotted places only.
14. The identity card should be brought to the college everyday.
15. The College authorities may frame and issue from time to time disciplinary rules of a permanent and temporary character within or without the college precincts and rules necessary to maintain the reputation of the college.
16. IIMC believes that self-discipline in the form of rules is necessary for the smooth functioning of a reputed institution like ours. We therefore seek the co-operation of the student community and request them to consider these as necessities rather than penal laws.
17. The College will not provide the parking facility for four wheelers.

## ‘ వందేమాతరం ’

సుజలాం సుఫలాం మలయజ శీతలాం  
సస్య శ్యామలాం మాతరం - వందేమాతరం  
శుభ్ర - జ్యోత్స్నా - పులకిత యామినీం  
పుల్లకుసుమిత ద్రుమదళ శోభినీం  
సుహాసినీం సుమధుర భాషిణీం  
సుఖదాం వరదాం మాతరం ॥ వందేమాతరం  
కోటి కోటి కంఠ కలకల నినాద కరాలే  
కోటి కోటి భుజైర్ద్విత ఖర కరవాలే  
అబలా కే నో మా ఏతో బలే  
బహుబల ధారిణీం నమామి తారిణీం  
రిపుదల వారిణీం మాతరం వందేమాతరం  
తుమి విద్యా తుమి ధర్మ - తుమి హృది తుమి మర్మ  
త్వంహి ప్రాణాఃశరీరే - బహుతే తుమి మా శక్తి  
హృదయే తుమి మా భక్తి - తోమారయి ప్రతిమాగిడి  
మందిరే మందిరే వందేమాతరం - త్వంహి దుర్గా దశప్రహారణ ధారిణీ  
కమలా కమలదళ విహారిణీ - వాణీ విద్యాదాయినీ నమామిత్వాం  
నమామి కమలాం అమలాం అతులాం  
సుజలాం సుఫలాం మాతరం వందేమాతరం  
శ్యామలాం సరలాం సుస్మితాం భూషితాం  
ధరణీం భరణీం మాతరం వందేమాతరం

## ‘జాతీయ గీతం’

జనగణమన అధినాయక జయహే  
భారత భాగ్యవిధాతా !  
పంజాబ, సింధు, గుజరాత, మరాఠా,  
ద్రావిడ ఉత్కల వంగ !  
వింధ్య హిమాచల, యమునా, గంగ  
ఉచ్చల జలధి తరంగ !  
తవ శుభనామే జాగే !  
తవ శుభ ఆశిష మాగే !  
గాహే తవ జయ గాథా !  
జన గణ మంగళ దాయక జయహే  
భారత భాగ్య విధాతా !  
జయహే ! జయహే ! జయహే !  
జయ జయ జయ జయహే !!

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**APPLIED  
KNOWLEDGE  
LEADS  
TO  
GROWTH**

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**INDIAN INSTITUTE OF  
MANAGEMENT & COMMERCE**

**DEGREE & P.G.COLLEGE**

Sponsored by VASAVI FOUNDATION  
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**B.COM. (HONS.) SYLLABUS**  
*with effect from 2006-2007*

<b>Course Code</b>	<b>205</b>
<b>PPW</b>	<b>5</b>
<b>Max.Marks</b>	<b>100</b>
<b>Exam</b>	<b>3 hrs</b>

**QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

**Course objectives:** The objective of this paper is to impart knowledge on the applications Quantitative Techniques in Business decision making.

**Unit - I: Index Numbers & Analysis of Time Series :** Meaning - Problems in the construction of Index Numbers - Unweighted - Index Numbers - Simple Averages method and average of Relatives method (Using AIM & GM) - Weighted - Index Numbers - Laspeyres method - Paasches method and fisher's method'Tests - Time Reversal Test and Factor Reversal Test - Fixed Base and chain base index numbers - Base shifting - Splicing and deflation of Index Numbers.... Cost of living Index Numbers - Aggregate Expenditure method and Family Budget method. Analysis of Time series, importance - Components - Measurement of trend by straight line method and moving averages method - Measurement of seasonal variations by simple averages method.

**Unit - II: Probability and Theoretical Distributions:** Concept of probability, - Types of events addition and multiplication theorems of probability - expectation - Simple problems. Theoretical Distributions: introduction - Binomial - Poisson and Normal Distributions (without proof) - Area property of Normal distribution - Simple problems (Excluding fitting).

**Unit - III: Sampling Theory** - Statistical Inference and Tests of Hypothesis (Large Samples). Sampling Theory - Theoretical basis of Sampling - Laws of statistical regularity and inertia Methods of sampling - Simple LIII dom Sampling and stratified Random sampling. Statistical Inference and Tests of Hypothesis - Introduction - Standard Error - Sampling distribution procedure of testing Hypothesis - Null Hypothesis - Alternative Hypothesis- Types of Errors - level of significance - Critical Region - One tailed Test and two tailed test - tests of significance or Attributes- Tests for single proportion and

difference of proportions- Test of significance of large samples (Single mean, difference of mean variance and standard deviation).

**Unit - IV: Small Sample Tests:** T - Test (Single mean, difference of means and paired T - Test) F - Test for equality of population variances. Chi - Squire Test - Goodness of fit - Independent of attributes ( 2 x 2 contingency table).

**Unit V: Statistical Quality Control:** Importance - Chance and Assignable causes - Control charts - Mean, Range and Number of Defects per unit - Advantages and limitations of Statistical Quality Control.

**Suggested Readings:**

1. Gupta S.C. : Fundamentals of Statistics, Himalaya Pub. House, Bombay.
2. Gupta S.P. : Statistical Methods, Sultan Chand & Sons. New Delhi.
3. Sancheti D.C.& . Kapoor V.K : Statistics (Theory Methods & Applications) Sultan Chand & Sons.
4. Srivatsava U.K. : Quantitative Techniques for Managerial Decision making Wiley Eastern.
5. S.C.Gupta & Kapoor V.K : Fundamental of Mathematical Statistics, S.Chand & Sons, N. Delhi.
6. Donald H. Sanders : Statistics - A First Course Mc Graw Hill Pub. Company.