



RAVENSHAW UNIVERSITY
SCHOOL OF COMMERCE & MANAGEMENT STUDIES
DEPARTMENT OF COMMERCE

BACHELOR OF COMMERCE (B.Com.)

**(REVISED SEMESTER BASED COURSE STRUCTURE w.e.f. Academic Year
2014-15 onwards)**

**Department of Commerce, School of Commerce & Management Studies,
Cuttack, Odisha-753003**

RAVENSHAW UNIVERSITY
BACHELOR OF COMMERCE SYLLABUS
COURSE STRUCTURE

FIRST SEMESTER

Each paper for Compulsory, Elective & Honours subjects carries 50 marks

Internal Assessment 10 marks and Semester 40 marks.

COMPULSORY COURSE (CC)- Common for all Honours

Paper- I (CC-1.1.1)- Communicative English-I

Paper-II (CC-1.1.2)-Business Economics-I

ELECTIVE COURSE (CE)- Common for all Honours

Paper- I (CE-1.1.1)-Business Environment-I

Paper-II (CE-1.1.2)-Statistics for Business Decisions-I

HONOURS SUBJECTS (CH)- (ACCOUNTANCY & FINANCE / MARKETING & HRM / BANKING & INSURANCE)

Paper-I (CH-1.1.1)- Financial Accounting -I

Paper- II (CH-1.1.2)- Emerging Business Laws-I

Paper- III (CH-1.1.3)-Cost Accounting-I

SECOND SEMESTER

COMPULSORY COURSE (CC) - Common for all Honours

Paper-III- (CC-1.2.3)-Communicative English-II

Paper-IV- (CC-1.2.4)-Business Economics-II

ELECTIVE COURSE (CE) - Common for all Honours

Paper-III (CE-1.2.3)-Business Environment-II

Paper-IV (CE-1.2.4)-Statistics for Business Decisions-II

HONOURS COURSE (CH)- (ACCOUNTANCY & FINANCE / MARKETING & HRM / BANKING & INSURANCE)

Paper-IV- (CH-1.2.4)-Financial Accounting-II

Paper-V- (CH-1.2.5)-Emerging Business Laws-II

Paper- VI (CH-1.2.6)-Cost Accounting-II

THIRD SEMESTER

COMPULSORY COURSE (CC) - Common for all Honours

Paper- V (CC-2.3.5)-Fundamental of Entrepreneurship-I

Paper- VI (CC- 2.3.6)-Banking, International Trade & Finance-I

ELECTIVE COURSE – (CE)- Common for all Honours

Papers- V – (CE-2.3.5)-Principles of Business Management-I

Paper-VI- (CE-2.3.6)-M.S.I (OR) Computerised Accounting-I

HONOURS COURSE – (CH) (ACCOUNTANCY & FINANCE / MARKETING & HRM / BANKING & INSURANCE)

1. ACCOUNTANCY

Paper-VII (CH-2.3.7)-Quantitative technique for Business Decision-I
Paper-VIII (CH-2.3.8)-Corporate Accounting-I
Paper—IX (CH-2.3.9)-Financial Markets operations-I

FOURTH SEMESTER

COMPULSORY COURSE (CC) - Common for all Honours

Paper-VII (CC-2.4.7)-Fundamental of Entrepreneurship-II
Paper-VIII (CC-2.4.8)-Banking, International Trade & Finance-II

ELECTIVE COURSE (CE) - Common for all Honours

Paper-VII (CE-2.4.7)-Principles of Business Management-II
Paper-VIII (CE-2.4.8)-M.S.S.I (OR) Computerised Accounting-II

HONOURS COURSE – (CH) (ACCOUNTANCY & FINANCE / MARKETING & HRM / BANKING & INSURANCE)

1. ACCOUNTANCY

Paper-X-(CH-2.4.10) Quantitative Technique for Business Decision-II
Paper-XI (CH-2.4.11) Corporate Accounting-II
Paper-XII (CH-2.4.12) Financial Markets Operations-II

FIFTH SEMESTER

PAPERS- (HONOURS -CH) - Common for all Honours

Paper –XIII- (CH- 3.5.13)-Management Accounting-I
Paper- XIV (CH-3.5.14)-Financial Management-I
Paper-XV- (CH-3.5.15)-Business Ethics-I

1. ACCOUNTANCY & FINANCE

Paper-XVI (CH-3.5.16)-Income Tax-I
Paper-XVII (CH-3.5.17)-Auditing-I
Paper-XVIII (CH-3.5.18)-Indian Financial System-I

2. MARKETING & HRM

Paper-XVI (CH-3.5.16)-Principles of Marketing Mgt.-I
Paper-XVII(CH-3.5.17)-Advertising & Sales Mgt.-I
Paper-XVII(CH-3.5.18)-Human Resource Management-I

3. BANKING & INSURANCE

P-XVI-CH-3.5.16 – Commercial Bank Management – I
P-XVII-CH-3.5.17- Insurance Management – I
P-XVIII- CH-3.5.18- Merchant Banking and Financial Services –I

SIXTH SEMESTER

PAPERS- (HONOURS- CH) - Common for all Honours-

Paper –XIX- (CH- 3.6.19)-Management Accounting-II
Paper- XX- (CH-3.6.20)-Financial Management-II
Paper-XXI- (CH-3.6.21)-Business Ethics-II

1. ACCOUNTANCY & FINANCE

Paper-XXII (CH-3.6.22)-Income Tax-II

Paper-XXIII (CH-3.6.23)-Auditing-II

Paper-XXIV (CH-3.6.24)-Indian Financial System-II

3. BANKING & INSURANCE

P-XXII-(CH-3.6.22) – Commercial Bank Management – II

P-XXIII-(CH-3.6.23) - Insurance Management – II

P-XXIV- (CH-3.6.24) - Merchant Banking and Financial Services –II

2. MARKETING & HRM

Paper-XXII (CH-3.6.22)-Principles of Marketing Mgt.-II

Paper-XXIII (CH-3.6.23)-Advertising & Sales Mgt.-II

Paper-XXIV (CH-3.6.24)-Human Resource Management-II

B.COM.HONOURS
DEPARTMENT OF COMMERCE
FIRST SEMISTER

COMPULSORY COURSE (CC)

- | | |
|------------------------------|--------------------|
| 1. Communicative English:- I | Paper-I (CC-1.1.1) |
| 2. Business Economics:- I | paper-I (CC-1.1.2) |

ELECTIVE COURSES (CE)

- | | |
|---|--------------------|
| 1. Business Environment-I | Paper-I (CE-1.1.1) |
| 2. Statistics for Business Decisions:-I | Paper-I(CE-1.1.2) |

HONOURS COURSES (CH)

- | | |
|------------------------------|--------------------|
| 1. Financial Accounting:-I | Paper-I(CH-1.1.1) |
| 2. Emerging Business Laws:-I | Paper-I(CH-1.1.2) |
| 3. Cost Accounting- I | Paper-I(CH-1.1.3) |

B.COM (Communicative English-I)
Semester-I
Paper-I (CC-1.1.1)

Full Marks: 10+40

Time- 2 hours

Unit-I Comprehension of an unseen passage (300 words)

10marks

This should imply

- (a) An understanding of the passage in question;
- (b) A grasp of general language skills and issues with reference to words and usage within the passage and
- (c) Ability to produce short independent interpretation based on themes and issues raised in the passage.

To be assessed by both objective /multiple –choice(4×1 marks) and short answer type tests(3×2 marks)

Unit-II A: Basic language skills: grammar and usage

8marks

- The ability to fill in blanks, choose correct forms out of alternative choices, join clauses, rewrite sentences as directed (time, tense, aspect, prepositioning forms, relative clause, linking devices)
- Replace indicated sections with single words/opposites/synonyms, etc

To be assessed by objective/multiple-choice tests

(1×8 marks)

Unit-II B: Composition: paragraph –writing (10marks)

The students should not be left to conduct these exercises on the strength of their general reading and understanding of the language. There should be formal training in composition writing through instruction, discussion and written work.

To be assessed by one of alternatives questions shall be given. (1 ×8marks)

Unit-III:Texts (12marks)

Students should be able to grasp the content of each piece, explain specific words, phrases and allusions, and comment on general points of narrative or argument. Formal principles of literary criticism should not be taken up at this stage.

Books Prescribed:

- a. *Macmillan anthology of modern English prose*. Dilip k. Das, Anusuya Kumari, Kshirod K . Padhi

The following pieces are to be studied:

- I. Spoken English and Broken English
- II. The Fly
- III. On Umbrella Morals
- IV. A Snake in Grass
- V. The Veil

To be assessed by objective /multiple –choice tests(1×2marks)+ short answers(2×2marks)

- B i. My Mother's Death Anniversary- Shiv K. Sharma
ii. Poet,Lover, Bird Watcher-N. Ezekiel.
iii. Death,be not proud-F Domme
iv. When you are old – W.Y Yeats.

To be assessed by writing long answer type questions (6marks).Alternatives shall be given.

SEMESTER-I
Business Economics-I
Paper-I (CE-1.1.1)

F.M-10+40

Time-2 hours

Unit-I Introduction:

Basic problems of an economy, Nature and Scope of business Economics- Micro and Macro economics-positive and normative –Inductive and deductive. Utility: Law of diminishing marginal utility-law of Equi-marginal utility. Demand Meaning –Individual demand –law of demand, Demand function-determinants of demand and market demand-shift of demand vs. movement curve-Elasticity of demand Supply: Law of supply-Determinants of supply market equilibrium concept of consumer surplus.

Unit-II

Production function-Distinction between short run and long-run production with one variable input –Relationship between total marginal and average production functions-Law of Variable proportions-production with two variable inputs-Isoquants-techniques of maximization of output, minimization of cost and maximization of profit scale of production, Economies and diseconomies of scale.

Unit-III

Cost of production and revenue concepts: Cost concepts, AC and MC curves, Nature of short run and Long run cost curves, U-shaped nature of average cost and marginal cost curves, Average revenue and Marginal revenue curves, AR, MR and price elasticity of demand.

Reference

1. Microeconomics Theory- Gould and Lazear
2. Microeconomic Theory and Applications-Browning and Browning
3. Business Economics H.L. Ahuja
4. Business Economics P.L. Chopra
5. Business Economics with Lab works-DM Mithani ,Murthy GK

ELECTIVE COURSE
BUSINESS ENVIRONMENT-I
Paper- I (CE-1.1.1)

FM-10+40

Time- 2 hours

Unit –I Business and its Environment

Indian Business Environment: Concept, Scope and Characteristics, Importance, features of Indian Business Environment, Ecology & Business. Economic Environment & Growth: Nature of Economic Environment, Economic Factors

Unit-II Global Environment

Nature of Globalization, Manifestations, Challenges of international business, Strategies for going global, India WTO and trading blocks. Government Policies- Impact of fiscal, Monetary, Exim policy and industrial policy on Business (Latest Policy Measures)

Unit-III Legal, Political, Social and Cultural Environment:

Three political Institutions-Legislative, Executive and Judiciary, Business responsibility to government, government responsibility to business, Nature of Culture , impact of culture on business, business participation in cultural affairs.

Reference:

1. Essentials of Business Environment: K. Aswathappa (Himalaya Publishing House
2. Business Environment: P.K. Dhar (Kalyani Publishers)
3. Business and Society : Farooq Khan (S. Chand)
4. The international Business Environment: Sundaram and Black (Prentice Hall)

ELECTIVE COURSE
STATISTICS FOR BUSINESS DECISIONS-I
Paper- I (CE-1.1.2)

FM-10+40

Time-2 hours

UNIT-I BUSINESS STATISTICS AND MEASURES:

Business Statistics: Meaning and definition, Developments of statistics, importance and scope, statistics in managerial decision making, limitations, misuse of distrust of statistics, measurement of central tendency, dispersion, skewness, moments and kurtosis.

UNIT-II CORRELATION AND REGRESSION:

Correlation Analysis: Meaning, significance, correlation and causation, types of correlation, degree of correlation, methods of determining correlation: scatter diagram, Graphic and Karl Pearson's coefficient of correlation (including grouped data), probable error, spearman's rank correlation and concurrent deviation method, Regression analysis:- meaning significance, uses, types, regression lines, regression equation of Y on X and X on Y. Regression coefficients, Regression equations in case of correlation table, standard errors of estimate, non-linear regression correlation vs regression and limitations, Multiple correlation and regression, Meaning, multiple regression equation, properties of residuals, variance of residuals, partial coefficient, multiple correlation coefficient and properties.

UNIT-III INDEX NUMBER

Index Number: Relatives, classification, base and current year, characteristics, steps in construction of index number, construction of Index numbers, Methods of construction of Index numbers, Quantity index number, value index numbers, cost of living index number, test of a good index number, chain base index numbers, base shifting, splicing and deflating consumer price index. Limitations of index numbers, utility, importance of index numbers.

Ref:

1. Gupta S.C. Gupta Indra: Business Statistics, Himalayas Publishing House
2. Ya Lun Chou: Statistical Analysis with Business and Economics, Application- Holt Rinehart and Winster, New Delhi
3. Gupta S.P. Statistical Method, Sultan Chand
4. Agrawal B.L. Basic Statistics New Age International Publishers
5. Agarwal D.r. Business Statistics, Virnda Publication Pvt. Ltd
6. Mittal P.K. & Others, Statistics for Business decisions
7. Elahance D.N. : Fundamentals of Statistics

SEMESTER- I
HONOURS COURSE
FINANCIAL ACCOUNTING-I
Paper- I (CH-1.1.1)

FM-10+40

Time-2 hours

UNIT-I Financial Accounting: Definition, Branches of Accounting, Functions, advantages and Limitations of Accounting, Basic Accounting concepts and Accounting standards: Indian Accounting standards (only outlines), Financial Accounting principles concepts and conventions and working rules, Accounting process; recording of business transactions Journal and ledger and preparation of trial balance, capital and revenue expenditure and incomes.

UNIT-II Rectification of Errors: Final accounts of sole proprietorship organizations, Account of Non commercial organization; preparation of Receipt and payments Account, Income and Expenditure Account and Balance sheet.

UNIT-III Depreciation Accounting: Definition of depreciation, salient features of Accounting, Standard relating to depreciation, methods of charging depreciation, disposal of assets, change of depreciation methods, Preparation of financial statements from incomplete records, statement of affairs method and conversion method.

Books

1. Gupta R.L. Radhaswamy. M- Financial Accounting sultan Chand and Sons New Delhi
2. S.N. Maheswari Advanced Accounting: Vikash New Delhi
3. S.P. Jain and K.L. Narang- Financial Accounting – Kalyani Publisher
4. Sukla and Grawal- Advanced Accounting I- S. Chand and Co
5. Jawhar Lal & S. Srivastav- B.Com- Financial Accounting HPH

SEMESTER-I
HONOURS COURSE
EMERGING BUSINESS LAWS-I
Paper- I (CH-1.1.2)

FM-10+40

Time-2 hours

UNIT-I LAW OF CONTRACT:

Essential elements of a contract, agreements and contract, proposal, acceptance, consideration and legality, capacity to contract, free consent, void agreements, communication, contingent performance, discharge of contract, Breach of Contract.

UNIT-II Law of Agreement:

Bailment and pledge and Law of Agency: Indemnity and Guarantee, Bailment and Pledge, Law of Agency

UNIT-III Sale of Goods Act & Consumer Protection Act.

Preliminary, Contract of Sale, Formation of Contract, Condition and warranties, Effects of the contract, performance of contract, unpaid seller, suits for breach of the contract and sale by auction. Consumer Protection Act. 1986.

Ref:

1. Kapoor N.D. -Business Law, Sultan Chand & Sons New Delhi
2. Kuchhal M.C. -Business Law, Vikas Publishing House New Delhi
3. Bulchandani KR- Business Law- Himalaya Publishing House
4. Das, Purnakam- Business Regulatory Frame work, Pearson

SEMESTER-I
HONOURS-(CH 1.1.3)
COST ACCOUNTING

Unit-I

Introduction: Meaning, scope, objectives, importance and limitations of cost accounting, Principles of cost accounting. Installation of a costing system, Methods of costing, techniques of costing, cost unit, Elements of cost, cost concepts, cost classification, cost sheet and concept of cost audit. Accounting for material control: concept and technique, pricing of materials issue treatment of material losses. Techniques of material control- level setting, Economic Order Quantity, ABC analysis, VED analysis, Perpetual Inventory System.

UNIT- II

Accounting for labour cost control procedure, labour turnover, idle time, overtime, Methods of wage payment: Remuneration and incentive. Accounting for overheads: Classification, departmentalization, Allocation and Apportionment, Production and service departments, Re-apportionment of service Department Costs, Absorption of over head, methods absorption of production over head, methods of absorption of Production Over head, actual and pre-determined rates, Blanket and multiple rates, choice of an over head absorption rate, Under absorption and over absorption of over head, administrative, selling and distribution overhead.

UNIT-III

Job Costing, Job costing procedure, Batch Costing, Contract Costing Features of contract costing, contract costing procedure, special points in contract costing, profit on uncompleted contracts, Escalation clause, cost plus contracts. Service Costing, transport costing, Power House Costing, Canteen Costing.

Reference:

1. Jawaharlal & Srivastava – Cost Accounting – Tata McGrawHill
2. Arora M.N. –Cost Accounting, Himalaya Publishing House
3. Saxena V.K. & Vashist C.D. – Advanced Cost and Management Accounting- A Text Book sultan Chand & Sons
4. Jain, S.P & Naranga K.L. – Cost Accounting- Principles and Practice- Kalyani Publishers

B. COM. HONOURS
DEPARTMENT OF COMMERCE
SECOND SEMISTER

COMPULSORY COURSE (CC)

1. Communicative English:-II Paper-III (CC-1.2.3)
2. Business Economics:- II Paper-IV (CC-1.2.4)

ELECTIVE COURSE (CE)

1. Business Environment- II Paper- III (CE-1.2.3)
2. Statistics for Business Decisions-II Paper-IV (CE-1.2.4)

HONOURS COURSE (CH)

1. Financial Accounting-II Paper- IV (CH-1.2.4)
2. Emerging Business Laws-II Paper- V (CH-1.2.5)
3. Cost Accounting – II Paper- VI (CH- 1.2.6)

B.Com (Communicative English)-II
Semester-II
Paper-III (CC-1.2.3)

Full Marks: 10+40

Time-2 hours

Unit I Note making

10 marks

Unit II Correction of errors in a given passage (editing)(8 errors)

8 marks

Unit III A:

8 marks

Students should be able to grasp the content of each piece; explain specific words, phrases and allusions; and comment on general points of narrative or argument. Formal principles of literary criticism should not be taken up at this stage.

Anthology of Modern English Prose. Eds. Dilip K. Das, Anusuya Kumari, Kshirod K. Padhi

- i) The Night Train at Deoli
- ii) The Dog of Titwal
- iii) A Gandhian in Garwal : Chandi Prasad Bhatt
- iv)

To be assessed by objective/multiple-choice tests (1 x 2 marks= 2 marks) + short answers (2 x 3 marks= 6 marks)

Unit III B:

6 marks

The following poems are to be studied:

- i) Vignette- K. K Daruwallah
- ii) The Sorrow of Love – S. Naidu
- iii) Let me not to the marriage of true minds- W. Shakespeare
- iv) London- W. Blake

To be assessed by objective/multiple-choice tests (1 x 2 marks= 2 marks) + short answers (2 x 2 marks= 4 marks)

Unit IV "Silence! The Court is In Session" by Vijay Tendulkar

8 marks

To be assessed by short answers (2 x 2 marks = 4 marks) + long answer (1x 6 marks)

Semester – II
Business Economics-II
Paper-IV (CC-1.2.4)

FM-10+40

Time – 2 hours

UNIT-I Market Structure: (I) Objectives of business firm, Perfect Competition- profit maximization and equilibrium of firm and industry, Price and output determination, Monopoly – Determination of price and output, comparison between perfect competition and monopoly equilibrium.

UNIT-II Market Structure (II): Monopolistic competition meaning and characteristics, price and output determination of a firm and the group, comparison with perfect competition; Oligopoly: meaning and characteristics, Kinked Demand Curve.

UNIT-III Factor Pricing: Marginal productivity theory of distribution, Determination of wage under perfect, competition, Ricardian and Modern theories of rent, Quasi rent , Classical and Keynesian theories of interest, Profit nature, concept and the theories of profit.

Reference

1. Microeconomics Theory- Gould and Lazear
2. Business Economics –II – Mishra, Puri – Himalaya
3. Microeconomic Theory and Applications- Browning and Browning
4. Business Economics H.L. Ahuja
5. Business Economics P.N.Chopra

SEMESTER - II
ELECTIVE COURSE
BUSINESS ENVIRONMENT-II
PAPER- III (CE-1.2.3)

FM-10+40

Time – 2 hours

UNIT-I Technological Environment: Features of Technology, Impact of Technology Management of Technology, Status of Technology, and Human-side of Technology.

UNIT-II International Environment: Trends in World Trade, Problems of developing countries, International economic grouping, International economic institution (WTO, World Bank, IMF, UNCTAD)

UNIT-III Trade Regulations: Regulation of Trade Practices; MTP, RTPs, UTPs, The Competition Act 2002, FERA, FEMA

Reference:

1. Essentials of Business Environment: K.Aswathappa (Himalaya Pub. House)
2. Business Environment: P.K.Dhar (Kalyani Publishers)
3. Business and Society: Farooq Khan (S.Chand)
4. The International Business Environment: Sundaram & Black(Prentice Hall, New Delhi)

SEMESTER- II
STATISTICS FOR BUSINESS DECISIONS-II
PAPER-IV (CE-1.2.4)

FM-10+40

Time – 2 hours

UNIT-I Association of Attributes: Concept, Difference between correlation and Association, consistency of data, Association and disassociation, methods of studying association comparison of observed and expected frequency method, proportion method, Yule’s Co-efficient of Association, Co-efficient of colligation and co-efficient of contingency.

UNIT-II Time Series: Meaning, causes of variations in time series data. Components of a time series, Decomposition- additive and multiplicative model. Determination of trend moving average method. Least square (including linear, second degree and parabolic trend), Computation of seasonal indices by simple averages, ratio-to-trend, ratio-to-moving average and link relative methods. Business Forecasting- Concept, types and importance, Forecasting- Concept, types, and importance, Forecasting theories and methods of forecasting.

UNIT-III Theory of Probability: Probability concept, definition, Addition and multiplication, theorem, conditional probability, baye’s theorem mathematical expectation. Probability distribution- Binomial, Poisson and Normal distribution, their properties, parameters and application to business.

Reference:

1. Gupta S.C. and Gupta Indra: Fundamentals of Statistics -Himalaya Publishing House
2. Ya Lun Chou: Statistical Analysis with Business and Economics, Application HoltRinehart and Winster, New Delhi
3. Gupta S.P. Statistical methods, sultan Chand
4. Agarwal B.L. : Basic Statistics, New Age International Publishers
5. Agarwal D.R. Business Statistics, Virnda Publication Pvt. Ltd.
6. Mittal P. K. & Others, Statistics for Business Decisions
7. Elahnce D.N. Fundamentals Of Statistics

HONOURS COURSE
SEMESTER-II
FINANCIAL ACCOUNTING-II
PAPER- IV (CH-1.2.4)

FM-10+40

Time – 2 hours

- UNIT-I** Accounting of Partnership Business: Change in profit sharing ratio, calculation of sacrificing ratio, treatment of goodwill, accounting treatment on the admission, retirement and death of partners. Dissolution of Partnership: Insolvency of one Partner Gardner vs. Murray Decision, Insolvency of all partners, Piece-Meal distribution, Sales of partnership firm.
- UNIT-II** Hire Purchase and Installment transaction Repossession of assets, Royalty Accounts
- UNIT-III** Branch Accounting: Dependent branches, Accounting Treatment in the books of Head Office, Branches under debtors system, stock and debtors system, Branch final account system, wholesale branch system, Independent branches, Preparation of consolidated profit and loss account and Balance sheet.

Reference:

1. Jawhar Lal & S. Srivastav- B.Com Financial Accounting, HPH
2. Gupta R.L and Radhamswamy M- Financial Accounting Sultan Chand and Sons, New Delhi
3. S.N.Maheswari Advanced Accounting , v/ikash, New Delhi
4. S.P.Jain and K.L.Narang- Financial Accounting- Kalayani Publisher
5. Sukla and Grawal – Advanced Accounting I – S.Chand and co

SEMESTER-II
EMERGING BUSINESS LAWS-II
PAPER – II (CH-1.2.5)

FM-10+40

Time – 2 hours

- UNIT-I:** Negotiable Instrument Act 1881, Definition of Negotiable Instruments, Features of Promissory Note, Bill of Exchange and Cheque(including the recent changes), Holder and Holder in due course, crossing of a cheque, types of crossing, negotiation, dishonor and discharge of negotiable instrument.
- Unit-II** Company Law: Promotion and incorporation of companies, memorandum of Association, Articles of Association, prospects, company meetings, kinds of meetings, quorum, voting , Resolution minutes.
- Unit-III** Consumer Protection Act, Environment Protection Act.

References:

1. Kapoor N.D. Business Law, Sultan Chand & sons, New Delhi
2. P Saravanel, Senthilkumar – Legal Aspects of Business – Himalaya Publishing House
3. Kuchhas M.C. Business Law, Vikas Publishing House, New Delhi
4. Das, Purkam- Business regulatory Frame work, Pearson.

**SEMESTER-II
HONOURS-(CH 1.2.6)
COST ACCOUNTING-II**

FM-10+40

Time – 2 hours

UNIT-I

Process Costing:

Meaning, Characteristics, Process Costing Procedure, Process Losses and Wastages, Work in progress (equivalent production), Internal Process Profits.

UNIT-II

Reconciliation of Cost and Financial Accounts:

Need Reasons for disagreement in Profit/ Loss. Method of Reconciliation. Cost Audit: Meaning Distinction between Cost Audit and Financial Audit, Objectives, Property and Efficiency Audit, Advantages, Cost Audit programmes, Cost Audit in India.

UNIT-III

Activity Based Costing:

Meaning, uses of ABC, steps for the implementation of ABC system, criticism of ABC system, Role of cost Accounting in an ABC system. Activity based management and activity based budgeting. Target Costing: Meaning, Concept, process of Target Costing, Uses and Problems of Target Costing.

Reference:

1. Jawaharlal & S. Srivastav – Cost Accounting – Tata Mc Graw Hill
2. Arora M.N. –Cost Accounting, Himalaya Publishing House
3. Saxena V.K. & Vashist C.D. – Advanced Cost and Management Accounting- A Text Book sultan Chand & Sons
4. Jain, S.P & Naranga K.L. – Cost Accounting- Principles and Practice- Kalyani Publishers

**SEMESTER-III
+3 IInd Year Commerce
COMPULSORY- P-V (CC-2.3.5)
FUNDAMENTAL OF ENTREPRENEURSHIP-I**

FM- 10+40

Time- 2 hours

UNIT – I

Entrepreneurship

Meaning, definitions and characteristics, types of entrepreneurship and entrepreneur, entrepreneurial vision and mission, entrepreneurial leadership, qualities of a successful entrepreneur; entrepreneur vs. intrapreneur; entrepreneurs vs. professional managers, growth of entrepreneurship development in India.

UNIT –II Entrepreneurial Environment

Meaning, types, environmental factors affecting entrepreneurship; entrepreneurial behavior, theories of entrepreneurship, motivation-theories of Abraham Maslow's and Frederick Herzberg, entrepreneurial behavior and psycho-theories; factors influencing entrepreneurial performance

UNIT-III Women Entrepreneurship:

Concept, women Entrepreneurship – A state of mind, Traits needed for success of women entrepreneurs, motivational factors for women entrepreneurship, Empowerment of women entrepreneurship, growth of women entrepreneurs., Government Programmes for the development of women entrepreneurship, programmes for group formation and training productive skills, National Perspective Plan for Women (NPPW), prospects for women entrepreneurship. Problems faced by women entrepreneurs.

Reference:

1. Patra, KK – Fundamentals of Entrepreneurship-Himalaya Publishing House
2. Tandon, B.C. Environment and Entrepreneur ; Chugh Publications
3. Siner, A. David, Entrepreneurial Megabucks, John Wiley and Sons
4. Srivastav, S.B. A practical guide to industrial entrepreneurs, sultan Chand
5. Prasanna, Chandra, Project Preparation, Appraisal Implementation, Tata McGraw Hill
6. Saibaba-Fundamental of Entrepreneurship-Kalyani Publishers
7. Arora/Sood-Entrepreneurship Development- Kalyani Publishers

SEMESTER-III

COMPULSORY P-VI (CC-2.3.6)

BANKING, INTERNATIONAL TRADE AND FINANCE-I

FM-10+40

Time-2 hours

UNIT-I

Commercial Banking: Functions of Commercial Banks, Balance sheet of a Commercial Bank, Credit Creation, Investment Policy, Role of Commercial Banks

UNIT-II

Central Banking: Functions of Central Bank, credit control- quantitative and selective measures, Reserve Bank of India-functions and its monetary policy.

UNIT-III

Inter-regional and international trade need for a separate theory of international trade, Theories of Absolute and Comparative costs, Gains from trade, Terms of trade, meaning and types.

Reference:

1. Mithani, DM – Money, Banking and International Trade - Himalaya Publishing House
2. Monetary Economics : S.B. Gupta, S.Chand and Company
3. Monetary Theory and Public Policy: K.K. Kurihara, Kalayani Publisher
4. Modern Banking : R.S. Sayers, Oxford University, Press
5. Indian Economics : Essays on Money and Finance, C. Rangarajan
6. Paul, R.R- Money, Banking and International Trade (AI)- Kalayani Publishers

SEMESTER-III
PASS-V (CE-2.3.5)
PRINCIPLES OF BUSINESS MANAGEMENT-I

FM-10+40

Time-2 hours

Unit-I Concept, Nature , Significance, Management Process: Concept of Management, Nature of Management, Characteristics of Management, objectives of management, significance of management, process of management/ management functions, managerial roles, qualities of manager, functional areas of management , role of the manager (Henry Mintzberg).

Unit-II Development of Management Thoughts: Classical or traditional theories of management: Max Weber Bureaucratic model, scientific management theory of F.W. Taylor, Administrative Management approach by Henry Fayol, Neo classical Theories (Elton Mayo, Abraham Maslow, McGregor, Renis Likert, Chester I Bernard).
Modern Management Theories: Quantitative, system and contingency approach.
Planning: Nature of planning, importance of planning, principles of planning, types of planning and planning process.

Unit-III Business Environment: Internal & External environmental factors, strategy formulation, decision making, types of decisions, techniques of decision making, MBO, features of MBO, process of MBO, Benefits of MBO.

Reference:

1. Principles of Business Management by T. K. Pany, Pearson Publication
2. Koontz, O' donnel and Heinz Weihrich – Essentials of Management, Tata McGraw-Hill Education
3. Drucker Peter: Management challenges for the 21st century
4. Ortord, J.S. Chandan, Fundamental of Management, Vikash
5. Dr. Neru Vasisth students guide to management taxman.
6. L.M. Prasad, Principles of management, Sultan Chand and sons
7. T. Ramaswamy- principles of management, Himalaya, Publishing
8. Principles of Business Management by S. Robins, D. Decenzo... & T. K. Pany, Pearson Publication
9. Sharma/Gupta, Principles of Business Management- Kalyani Publishers

SEMESTER- III
PASS-VI (CE-2.3.6)
(M.S.S.I. OR COMPUTERISED ACCOUNTING
M.S.S.I-I

FM-10+40

Time-2 hours

UNIT I **Meaning and Concept of Small Scale Industries –Frame work and Organisation;** Small-Scale Industries: An Overview, Legal Framework, Organisational Structure, Concept of Decision-Making and Implementation, Planning of Performance, Staff Training. Rules and Regulations Governing Small-Scale Industry, FDI

UNIT II **Establishing Small Industries: Production Management**
Production in Small-Scale Industry, Optimum Size of the Plant, Production Process, Production Planning in Small-Scale Industry, Production Control, Production Mix, Cost of production, Full Utilization of Production Facilities, Technical Know-How, Technology – The Competitive Weapon

Unit – III **Financing Small Business**
Means of Financing, Capital Structure, Working Capital Management, Working Capital Finance – The Tandon Committee Norms, Institutional Financial Assistance, Financial and Simple Cost Records, Planning and Control of Profit, Taxation Benefits,

Reference:

- 1 Management of Small Scale Industries by Vasant Desai, Himalaya Publishing House.
- 2 Entrepreneurship and small business Management: Dr. C.B. Gupta & S. S. Khanka, Sultan Chand
- 3 Management of Small Scale Industries by I.S. Malhotra, Dr. S.L. Gupta,

SEMESTER-III
PASS-VI (CE-2.3.6)
COMPUTERISED ACCOUNTING

FM-10+40

Time-2 hours

UNIT-I Introduction to Computer, Benefits of Computer, Application of computer, How computer works, components of computer system

UNIT-II Introduction to Diff, Computerized Accounting Package, Introduction to Tally, Features, Release and Versions of Tally, Tally Screen, Creation, Alteration & Deletion of Company.

UNIT-III Advantages of Computerized Accounting Package, Primary Group & Sub group, Creation, Alteration & Display of Ledger Accounting, Recording of Transactions through vouchers, Display of Financial reports F11 and F12 configuration.

Reference:

1. Learn Tally. 7.2 By Vishnu Singh (Asian Computech Book)
2. Implementing Tally 7.2 (BPB Publication By A.K. Nandhani)

**SEMESTER- III
HONOURS- (CH- 2.3.7)
QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS-I**

FM-10+40

Time-2 hours

- UNIT – I** Simple Interest and Compound Interest, Annuities, Determinants and Matrices
- UNIT – II** Managerial Decision Making: An Overview, Introduction to Quantitative Methods, Inventory Control Techniques and Queuing Methods
- UNIT- III** Decision Tree Analysis, Network Analysis (PERT-CPM)

References:

1. Business Mathematics – by J. K. Singh- Himalaya Publishing House
2. Operation Research- by S.D. Sharma
3. Business Mathematics – by S.D. Sharma
4. Business Mathematics- by D. Patri, Kalyani Publishers

**SEMESTER- III
HONOURS- (CH- 2.3.8)
CORPORATE ACCOUNTING-I**

FM-10+40

Time-2 hours

- UNIT-I** **Joint Stock Company:**
Introduction, Incorporation, Types of Securities issued by Companies, Underwriting of issue of Securities, SEBI guidelines on Issue of Shares, Issue, forfeiture and Re- issue of forfeited shares, issue of rights and bonus shares, sweat equity shares, Employees stock option scheme.
- UNIT-II** **Preference Shares**
Redemption of preference shares, Buy back of shares, Issue and Redemption of debentures.
- UNIT-III** **Company Final Accounts:**
Meaning and necessity of published accounts, preparation of profit and loss a/c. and Balance sheet, Disposal of Profits, Managerial Remuneration, Valuation of Goodwill, Valuation of share.

Reference:

1. Gupta R.L. Radhaswamy- Advanced Account – Sultan Chand and Sons
2. Hanif & Mukherjee- Modern Accountancy, Tata McGraw Hill
3. S.P Jain and K.L. Narang-Corporate Accounting, Kalyani Publisher

SEMESTER- III
HONOURS- (CH- 2.3.9)
FINANCIAL MARKETS OPERATIONS-I

FM-10+40

Time-2 hours

UNIT – I An Overview of Financial Markets in India

Functions of the Financial System – Financial Concepts – Financial Assets– Classification of Financial Assets – Financial Intermediaries – Financial Markets and their Classification– Importance of Capital Market – Money Market – Foreign Exchange Market – Financial Rates of Return – Financial Instruments

UNIT – II Money Market and Secondary Market

Money Market - Definition – Money Market vs. Capital Market – Features of a Money Market-Features of a Developed Money Market – Importance of Money Market – Composition of Money Market – Call Money Market – Commercial Bills Market or Discount Market – Bill Market Scheme – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposit (CD) – Inter-bank Participation Certificate, Repo Instruments-Structure and Features of Indian Money Market, Recent Developments

Secondary Market

Introduction – Functions/Services of Stock Exchanges – Functions of Brokers – Registration of Sub-brokers – Kinds of Brokers and Their Assistants – Methods of Trading in a Stock Exchange – Current Settlement Procedure of Trading Transactions – Online Trading – BSE-BOLT System – Mobile Trading – Merits of Online Trading – Types of Stock Market Orders (NSE-NEAT system) – Carry over or Badla Transactions – Genuine Trading vs. Speculative Trading – Kinds of Speculators – Speculative Transactions – Stock Indices – Indices of NSE

UNIT- III SEBI, Investors' Protection, NSE and BSE

Controller of Capital Issues (CCI) – Securities Contracts (Regulations) Act – Malpractices in Securities Market – Deficiencies in the Market – Securities and Exchange Board of India (SEBI) – SEBI Guidelines – Recent Guidelines Factors Affecting Investors' Interest – Investors' Protection Measures Over The Counter Exchange of India (OTCEI) – Trading in OTC Exchange – National Stock Exchange (NSE) of India – Bombay Stock Exchange (BSE)

Reference:-

1. Gordon and Natarajan-Financial Markets and Services-Himalaya Publishing House
2. Gordon and Natarajan-Financial Market Operation-Himalaya Publishing House

3. Vasant Desai-Indian Financial System and Financial Market Operation- Himalaya Publishing House
4. Dr. S. Gurusamy-Financial Markets and Institutions-Tata McGraw Hill, New Delhi-2008
5. Bharati V. Pathak-The Indian Financial System: Markets, Institutions and Services-Pearson Education India-2011

SEMESTER-IV
+3 2ND YEAR COMMERCE
COMPULSORY-P-V (CC-2.4.7)
FUNDAMENTALS OF ENTREPRENEURSHIP-II

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 Entrepreneurship Development Programmes (EDPs):

Meaning of EDP, Need for EDPs, Objectives of EDPs, EDPs in India: A Historical Perspective, Course Contents and Curriculum of EDPs, Phases of EDPs, Problems of EDPs, Evaluation of EDPs

UNIT-2 Institutional Support to Entrepreneurs for Finance/Training:

Need for Institutional Support, Role of NABARD, SIDBI, NSIC, SIDO, SSIB, SSID, SISIs, DICs, TCOs and other Specialised Institutions.

UNIT-3 Rural Entrepreneurship:

Meaning of Rural Entrepreneurship, Need for Rural Entrepreneurship, Rural Entrepreneurship/Industrialization in Retrospect, Problems of Rural Entrepreneurship, How to develop Rural Entrepreneurs, Support organisations for developing rural entrepreneurship, future of entrepreneurship in India.

References:

1. Khanka S.S, 'Entrepreneurial Development', S.Chand, New Delhi
2. Vasant Desai, 'Entrepreneurship Development and Small Business Management', Himalaya Publishing House, Mumbai
3. Gupta C.B. and Srinivasan N.P., 'Entrepreneurship Development in India', Sultan Chand, New Delhi
4. Hisrich. R.D & Peter, M.P, 'Entrepreneurship', Tata McGrath Hill, New Delhi

SEMESTER-IV
+3 2ND YEAR COMMERCE
COMPULSORY-P-VI (CC 2.4.8)
BANKING, INTERNATIONAL TRADE AND FINANCE-II

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 Balance Of Payments, Structure of Balance of payments, Balance of Trade and Balance of payments, Equilibrium in the Balance of payments, Types of Disequilibrium in the Balance of payments, Causes of Disequilibrium in the Balance of payments, Measures for correcting Disequilibrium in the Balance of payments

UNIT-2 Foreign Exchange Market and its Functions-Rate of Exchange, Determination of rate of exchange, Equilibrium rate of Exchange, Mint Parity Theory, Purchasing Power Parity(PPP) Theory, Criticisms against PPP Theory, Balance of Payments Theory, Causes of Fluctuations in exchange rates, Fixed and Flexible Exchange Rates

UNIT-3 International Financial Institutions-The World Bank-International Financial Corporation (I.F.C)-International Development Association (I.D.A)-Origin of GATT, Objectives of GATT-Origin of the UNCTAD and its functions-UNCTAD and GATT

References:

1. Mithani D.M., 'Money, Banking, International Trade and Public Finance', Himalaya Publishing House, Mumbai
2. Salvatore D.L., 'International Economics', Prentice Hall
3. Sodesten and Reed, 'International economic', Mac. Millan
4. Chocollades, 'International Economics', Tata McGrath Hill, New Delhi

SEMESTER-IV
+3 2ND YEAR COMMERCE
PASS-V (CE-2.4.7)
PRINCIPLES OF BUSINESS MANAGEMENT-II

FULL MARK-10+40

TIME-2 HOURS

- UNIT-1** Organization, nature of organization, formal and informal organization, principles of organization, importance of organization; organization structure, types of organization structure, departmentation, methods of departmentation, authority, responsibility, delegation, principles of delegation, process of delegation of authority, centralization Vs. decentralization of authority
- UNIT-2** Staffing, Staffing process; Human Resources Planning (HRP), HRP process, sources of recruitment, selection, training, compensation, motivation, nature of motivation, theories of motivation (Theory X and Theory Y, Theory Z, Maslow, Herzberg, ERG, Vroom, Porter & Lawler), reinforcement theory, Leadership, importance of Leadership, qualities of a good leader, leadership style (Autocratic, Participative, Free-rein), Theories of Leadership (trait, behavioral and contingency)
- UNIT-3** Communication: Nature, process, importance and methods of communication, formal, informal, downward, upward, horizontal, diagonal, written, oral, gestural communication, communication network, barriers of communication, overcoming barriers to communication, effective communication
Controlling: Advantages and limitations of control techniques (Budget, Break-Even, ROI, PERT/CPM, MIS, Management Audit)
Change: Forces of Change, process of change, resistance to change, overcoming resistance to change, emerging horizon of management in changing environment

References:

1. Pany. Tushar Kanta, 'Principles of Business Management', Pearson Education
2. Rao V.S.P., 'Business Organisation and Management', Himalaya Publishing House, Mumbai
3. Pillai R.S.N, 'Principles and Practice of Management', S. Chand, New Delhi
4. Vasishth Neeru, 'Principles of Management, Taxman Publication
5. Koontz and Weirich, 'Essentials of Management', Tata McGrath Hill, New Delhi
- 6.

SEMESTER-IV
+3 2ND YEAR COMMERCE
PASS-VI (CE-2.4.8)
M.S.S.I OR COMPUTERISED ACCOUNTING
M.S.S.I-II

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 Legal Framework for small Business:

Factories Act, Employees Provident Fund Act, Employees State Insurance Act, Industrial Disputes Act, Payment of Wages Act, Minimum Wages Act, Payment of Bonus Act, Workmen's Compensation Act, Payment of Gratuity Act.

UNIT-2 Sickness in Small Business:

Meaning of industrial sickness, Signals and symptoms of industrial sickness, Causes of industrial sickness, Consequences of industrial sickness, Government policies on revival of sickness and remedial measures

UNIT-3 Issues in Small Business Marketing:

Concept of Marketing, Problems of small scale-units, Marketing information, Marketing Mix, Product branding and packaging, Pricing policy, Channels of Distribution, Advertising and Salesmanship

References:

1. Desai Vasant, 'Management of A Small-Scale Industry', Himalaya Publishing House, New Delhi
2. Gupta C.B & Khanka S.S., 'Entrepreneurship and Small Business Management', Sultan Chand & Sons, New Delhi
3. Khanka S.S., 'Entrepreneurial Development', S.Chand, New Delhi
4. Desai Vasant, 'Small Scale Industry and Entrepreneurship', Himalaya Publishing House, Mumbai

SEMESTER-IV
+3 2ND YEAR COMMERCE
PASS-VI (CE-2.4.8)
M.S.S.I OR COMPUTERISED ACCOUNTING
COMPUTERISED ACCOUNTING -II

FULL MARK-10+40

TIME-2 HOURS

- UNIT-1 Introduction to Inventory system: Advantages of maintaining inventory system in Tally stock group, Stock category, stock item units of measure, creation of inventory system.
- UNIT-2 Value Added Tax in Tally, Recording of transactions related to VAT, Recording of Transactions through Inventory Vouchers, Invoicing.
- UNIT-3 Display of VAT forms, Bank Reconciliation Statement, security Control, Printing of Report, Vouchers & Invoice, Inventory & Financial Reports.

References:

1. Implementing Tally 7.2 (BPB Publication) by A.K. Nadhani, K.K. Nadhani
2. Sudalaimuthu, 'Computer Application in business', Himalaya Publishing House, Mumbai
3. Learn Tally 7.2 by Vishnu Priya singh (Asian computech Book)

SEMESTER-IV
+3 2ND YEAR COMMERCE
HONOURS (CH-2.4.10)
QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS-II

FULL MARK-10+40

TIME-2 HOURS

- UNIT-1 OPERATION RESEARCH TECHNIQUE FOR MANAGERIAL DECISION MAKING: AN OVERVIEW
Sequencing methods
Maintenance and Replacement
- UNIT-2 LINEAR PROGRAMMING: MODELING
Liner Programming: Graphic Solution
Liner Programming: Simplex Solution
- UNIT-3 Markov Chain Analysis
Value Analysis

References:

1. Kothari C.R, 'Quantitative Techniques', Vikash Publishing House, New Delhi
2. Sharma Anand, ' Quantitative Techniques for Decision Making', Himalaya Publishing House, Mumbai
3. Sharma Anand, 'Operation Research', Sultan Chand & Sons, New Delhi
4. Hazarika P., 'A Text Book of Business Mathematics', S. Chand , New Delhi
5. Mohanty S. and Das Bhagaban, 'Business Mathematics', Pearson Publication

SEMESTER-IV
+3 2ND YEAR COMMERCE
HONOURS (CH-2.4.11)
CORPORATE ACCOUNTING-II

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 INTERNAL AND EXTERNAL RECONSTRUCTION:

Internal reconstruction-Meaning, Accounting entries, Reconstruction Schemes and Steps. External Reconstruction-Amalgamation, Absorption, Meaning, Types, Calculation of purchase consideration, accounting treatments as per AS-14 (Excluding intercompany holdings and Reconstruction Schemes)

UNIT-2 LIQUIDATION:

Meaning-Liquidation and Insolvency, Modes of Winding-up, Preferential Creditors, Preparation of Statement of Affairs; Deficiency/Surplus Accounts; Liquidator's Financial Statement of Accounts, Powers and duties of Liquidator

UNIT-3 HOLDING COMPANY ACCOUNTS:

Concept of Holding Company, Wholly owned & partly owned subsidiaries, Principles of consolidation, Elimination of Investment in Shares and common transactions, Minority interest, Cost of control, Capital and Revenue Profit, Revaluation of Assets and Liabilities, Contingent Liabilities, Final Accounts and Consolidated Balance Sheet

References:

1. Shukla M.C. Grewal T.S. and Gupta S.C., 'Advanced Accounts-(Vol.-II)', S. Chand, New Delhi.
2. Gupta R.L. and Radhaswamy M., Advanced Accountancy, Sultan Chand and Sons, New Delhi
3. Mukherjee and Hanif, 'Modern Accountancy', Tata McGraw Hill, New Delhi.

4. Maheshwari S.N. & Maheshwari S.K., 'Corporate Accounting', Vikas Publishing House, New Delhi.
6. Arulanandan, Raman – Corporate Accounting- Himalaya Publishing House

SEMESTER-IV
+3 2ND YEAR COMMERCE
HONOURS (CH-2.4.12)
FINANCIAL MARKETS OPERATIONS-II

FULL MARK-10+40

TIME-2 HOURS

UNIT-I FINANCIAL SERVICES:

Meaning of financial services, features of financial services, importance of financial services, classification of financial services industry, scope of financial services, new financial products and services, innovative financial instruments, challenges facing the financial service sector in India.

UNIT-II MERCHANT BANKING & LEASING:

Merchant Banking- Meaning, definition, merchant banking in India, merchant banks and commercial banks, services of merchant banks. Leasing- Concept of leasing, steps involved in leasing transactions, types of lease- financial lease, operating lease, leverage lease, sale and lease back, cross border lease, merits and demerits of leasing, problems of leasing in India.

UNIT-III CREDIT RATING:

Meaning of credit rating, functions of credit rating, credit rating in India, benefits of credit rating, benefits to rated companies, credit rating agencies in India- CRISIL, IICRA, CARE, ONICRA, DCR India, etc.

References:

1. Gordon and Natarajan, 'Financial Markets and Services', Himalaya Publishing House, Mumbai
2. Gurusamy S., 'Financial Markets and Institutions', Tata McGrath Hill, New Delhi
3. Bhole L.M., 'Financial Institutions & Markets', Tata McGrath Hill, New Delhi
4. Desai Vasant, 'Indian Financial System and Financial Market Operation', Himalaya Publishing House, Mumbai

SEMESTER-V
+3 3RD YEAR COMMERCE
HONOURS (CH-3.5.13)
MANAGEMENT ACCOUNTING-I

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 **MANAGEMENT ACCOUNTING:**

Meaning, nature, scope and importance of management accounting, Role of management accounting in decision making, management accounting vs. financial accounting, tools and techniques of management accounting, role of management accountant in modern business.

UNIT-2 **FINANCIAL STATEMENTS AND RATIO ANALYSIS:**

Meaning, nature and objectives of financial statements, uses and limitations of financial statements, types of financial statements, analysis and interpretations of financial statements-Comparative Statement Analysis, Common size statement and trend percentage.

Ratio Analysis-Meaning and utility of ratios, significance of ratio analysis, classifications of ratios-Profitability ratios, turnover ratios, liquidity ratios and solvency ratios, preparation of balance sheet and proprietorship fund, advantages and limitations of ratio analysis.

UNIT-3 **FUNDS FLOW AND CASH FLOW STATEMENT:**

Funds Flow Statement-Meaning, objectives, sources and utility of Funds Flow Statement, Preparation of Funds Flow Statement, limitations of Funds Flow Statement.

Cash Flow Statement-Meaning and utility of Cash Flow Statement, Preparation of cash flow statement as per Indian Accounting Standard-3, Cash Flow from operating, investing and financing activity, limitations of Cash Flow Statement, Difference between Funds Flow Statement and Cash Flow Statement.

References:

1. Lal Jawahar., 'Advanced management Accounting Text and Cases', S. Chand, New Delhi
2. Kuppapally J.J, ' Accounting for Managers', PHI Learning Pvt Ltd, New Delhi
3. Wilson M., 'Management Accounting', Himalaya Publishing House, Mumbai
4. Gupta S.K & Sharma R.K., 'Management Accounting', Kalyani Publishers

SEMESTER-V
+3 3RD YEAR COMMERCE
HONOURS (CH-3.5.14)
FINANCIAL MANAGEMENT-I

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 FINANCIAL MANAGEMENT:

Meaning, need and objectives of Financial Management, scope and functions of Financial Management
Goals/objectives of the Firm: Profit Maximization vs. Wealth Maximization
Time value of Money: Compounding and Discounting Techniques-Concepts of Annuity

UNIT-2 COST OF CAPITAL AND LEVERAGE:

Meaning of cost of capital, components and relevance of cost of capital, weighted average cost of capital.

Operating and Financial Leverage: Measurement, effect on profit, analyzing alternative financial plans and Combined Leverage.

UNIT-3 CAPITAL BUDGETING DECISION:

Meaning, objectives and importance of capital budgeting, capital budgeting process, discounted and non-discounted techniques-Payback period, ARR, NPV, IRR and Profitability Index.

References:

1. Pandey I.M., 'Financial Management', Vikash Publishing House, New Delhi
2. Khan M.Y & Jain P.K., 'Financial Management-Text & Problems', Tata McGrath Hill, New Delhi
3. Tulsian Bharat & Tulsian P.C., 'Financial Management', S.Chand, New Delhi
4. Banerjee Bhabatosh, 'Fundamentals of Financial Management', PHI Learning Pvt. Ltd., New Delhi
5. Reddy G.S., 'Financial Management', Himalaya Publishing House, Mumbai

SEMESTER-V
+3 3RD YEAR COMMERCE
HONOURS (CH-3.5.15)
BUSINESS ETHICS-I

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 INTRODUCTION TO ETHICS & BUSINESS ETHICS:

Meaning and objectives of ethics, moral standards, ethics in business, scope of business ethics, arguments for and against business ethics, need, importance and scope of business ethics.

UNIT-2 VALUES, NORMS, BELIEVES AND STANDARDS:

Value, norm, belief, moral standard, ethical code.

Theories of business ethics

- a) Teleological Theories
- b) Deontological Theories

UNIT-3 HUMAN VALUES AND ETHICAL DILEMMAS IN BUSINESS:

Meaning of Human Values, formation of human values, importance of human values at work place, professional ethics vs personal ethics, ethical dilemma, types of ethical dilemma, resolving ethical dilemmas at work place, ethical decision making process.

References:

1. Khanka S.S., "Business Ethics and Corporate Governance: Principles and Practices", S. Chand & Company Pvt. Ltd., New Delhi.
2. Murthy C.S.V, "Business Ethics: Text & Cases", Himalaya Publishing House, Mumbai
3. Raj Rituparna, A study in Business Ethics, Himalaya Publishing House, Mumbai
4. Gavai A.K., Business Ethics, Himalaya Publishing House, Mumbai
5. Sherlekar S.A., Ethics in Management, Himalaya Publishing House, Mumbai

SEMESTER-V
+3 3RD YEAR COMMERCE
HONOURS (CH-3.5.16)
INCOME TAX-I

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 BASIC CONCEPT:

Basic concept of Taxation in India, Scope of Income Tax Law
Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, rate of tax and surcharge.

UNIT-2 BASIS OF CHARGE:

Residential Status and tax liability, scope of total income on the basis of residential status (incidence of tax), incomes which do not form part of total income (exempted incomes)

UNIT-3 HEADS OF INCOME:

Computation of income under different heads

-Income from Salary

-Income from house property

References:

1. Singhania V.K. & Singhania Monica, 'Students' Guide to Income Tax', Taxman Publication Pvt. Ltd., New Delhi
2. Ahuja Girish & Gupta Ravi, 'Systematic Approach to Income Tax', Bharat Law House, New Delhi
3. Balchandran & Thothadri, 'Taxation Law and Practice, Vol.1', PHI Learning Pvt. Ltd, New Delhi
4. Gaur & Narang, 'Income Tax Law & Practice', Kalyani Publishers
5. Saha R.G., 'Income Tax', Himalaya Publishing House, Mumbai

SEMESTER-V
+3 3RD YEAR COMMERCE
HONOURS (CH-3.5.17)
AUDITING-I

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 AUDITING:

Origin of audit, development of auditing in India, definition of auditing, objectives of auditing, accountancy and auditing, auditing and investigation, types of audit with their merits and demerits, advantages and limitations of audit.

UNIT-2 AUDIT PROCESS:

Audit programme; Audit Notebook, working papers and evidences, consideration of commencing a new audit, test checking, internal control and internal check (cash sales, cash receipts and payment and wage payment)

UNIT-3 VOUCHING:

Meaning, vouching of cash sales, receipts from debtors, cash purchases, payments to creditors, payment of wages and petty cash.

Verification of assets and liabilities-Land and building, plant and machinery, investment, stock-in-trade, trade debtors, cash in hand, cash at bank, sundry creditors, loans, share capital, contingent liabilities.

References:

1. Tandon B.N, 'A Handbook of practical Auditing', S.Chand, New Delhi
2. Satapathy Sanjay K. & Jena B.M., 'Auditing (With Learning Techniques)', Himalaya Publishing House, Mumbai
3. Gomez Clifford, 'Auditing and Assurance: Theory and Practice', PHI Learning Pvt. Ltd., New Delhi
4. Jha Arun, 'Auditing', Taxmann Publications Pvt. Ltd., New Delhi
5. Prakash Jagdish, 'Auditing principles and Practices,' Kalyani Publisher

SEMESTER-V
+3 3RD YEAR COMMERCE
HONOURS (CH-3.5.18)
INDIAN FINANCIAL SYSTEM-I

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 FINANCIAL SYSTEM: AN OVERVIEW

Meaning and significance, components of a financial system, functions of a financial system, nature and role of financial institutions and markets, relationship between the financial system and economic growth. The structure of Indian Financial system.

UNIT-2 BANKING AND NON-BANKING INSTITUTIONS:

Banking Institutions, functions of banks, development of banking in India, schedule commercial banks, reforms in the banking sector, non-performing assets, the Basel Capital Accord, regional rural banks and non-banking financial companies.

UNIT-3 DEVELOPMENT FINANCIAL INSTITUTIONS:

Introduction, evolution of development banks, changing role of development financial institutions, policy measures relating to development financial institutions, major development banks and their functions (IFCI, IDBI, SIDBI, ICICI, EXIM Bank, NABARD, SFCs).

References:

1. Pathak Bharati V., 'The Indian Financial System-Markets, Institutions and Services', Pearson Education, Singapore
2. Khan M. Y., 'Indian Financial System-Theory and Practice', Tata McGrath Hill, New Delhi
3. Bhole L.M., 'Financial Markets and Institutions', Tata McGrath Hill, New Delhi.
4. Desai Vasant , 'Fundamentals of Indian Financial System', Himalaya Publishing House, Mumbai

SEMESTER-V
+3 3RD YEAR COMMERCE
HONOURS (CH-3.5.16)
MARKETING PRINCIPLES & MANAGEMENT-I

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 INTRODUCTION:

Market: Meaning, types of market, Marketing Management, Nature and scope of Marketing, Marketing process
Concepts of Marketing: Marketing Mixes, Difference between Selling and Marketing, social, ethical and legal aspects of marketing
Marketing Environment: Meaning, Marketing environmental factors (Internal and External)
Market Segmentation: Meaning, Bases of market segmentation, benefits and limitations of market segmentation

UNIT-2 CONSUMER BEHAVIOUR:

Buyer Behaviour: Meaning, determinants of buyer behaviour, consumer buying process
Marketing Information System: Marketing research, marketing research process

UNIT-3 PRODUCT:

Product: Concept of product, Layer or level of product, classification of goods, Product Life Cycle(PLC), New Product Development, Branding, Packaging, Labeling, Warranty, After Sales Services

References:

1. Sherlekar S.A & Pany T.K, 'Marketing –Principles and Management', Himalaya Publishing House, Mumbai
2. Kotler Philip & Armstrong Gary, 'Principles of Marketing ', Prentice Hall of India, New Delhi
3. Pillai R.S.N, Bagavathi & Kala S., 'Marketing Management', S. Chand, New Delhi
4. Kapoor Neeru, 'Principles of Marketing', PHI Learning Pvt. Ltd., New Delhi

SEMESTER-V
+3 3RD YEAR COMMERCE
HONOURS (CH-3.5.17)
ADVERTISING AND SALES MANAGEMENT-I

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 INTRODUCTION:

Meaning, advertisement function, economic aspects of advertising, types of advertising, advertising process: an overview.
Setting advertising objectives and advertising budgets. Advertisement and communication. Basic communication process.

UNIT-2 ADVERTISING MEDIA:

Meaning, different types of media and their comparative merits and demerits. Media planning and scheduling. Media selection decision.
Message design and development- creative aspect of advertising, advertising appeal, copy writing, headlines, message, copy type, slogan

UNIT-3 ADVERTISING AGENCY:

Role and importance of advertising agencies. Functions performed by advertising agencies, relationship with clients, advertising departments
Advertising effectiveness: Measuring advertising effectiveness, legal and ethical aspects of advertising.

References:

1. Chunawall S.A. , Kumar K J & Sethia K C “Advertising: Theory and Practice”, Himalaya Publishing House, Mumbai
2. Gupta R. “Advertising: Principles and Practice”, S Chand & Co. Pvt. Ltd. , New Delhi
3. Singh & Sharma, “Advertising : Planning and implementation” PHI Learning Private Limited, New Delhi
4. Mishra M N, “Sales Promotion and advertising Management”, Himalaya Publishing House, Mumbai

SEMESTER-V
+3 3RD YEAR COMMERCE
HONOURS (CH-3.5.18)
HUMAN RESOURCE MANAGEMENT-I

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 HUMAN RESOURCE MANAGEMENT:

Meaning of Human Resources, Meaning and definition of Human Resource Management (HRM), functions of HRM, nature and scope of HRM, importance of HRM, objectives of HRM, role of HRM, HRM models, Personnel Management and HRM, evolution and development of HRM, HR policies, recent trends in HRM.

UNIT-2 ACQUISITION OF HUMAN RESOURCE:

Meaning of Human Resource Planning (HRP), objectives and benefits of HRP, factors affecting HRP, HRP process, job analysis, job description and job specification.

Recruitment and Selection: Meaning and objectives, recruitment policy, searching for prospective employees/sources of recruitment, stimulate the candidate to apply for a job, factors affecting recruitment, meaning of selection, selection procedure.

UNIT-3 TRAINING AND DEVELOPMENT:

Training: Meaning, assessment of training needs, training methods, training procedure, evaluation of training programmes, induction.

Development: Meaning, objectives and need for management development, methods of management development, evaluation of management development programmes.

References:

1. Subba Rao P., 'Personnel and Human Resource Management- Text and Cases', Himalaya Publishing House, Mumbai
2. Chhabra T.N, 'Human Resource Management-Concepts and Issues', Dhanpat Rai & Co.
3. Khanka S.S., 'Human Resource Management', S.Chand, New Delhi
4. Mamoria C.B & Rao V.S.P, 'Personnel Management', Himalaya Publishing House, Mumbai

SEMESTER-V
+3 3RD YEAR COMMERCE
BANKING & INSURANCE HONOURS (CH-3.5.16)
P-XVI- COMMERCIAL BANK MANAGEMENT – I

FULL MARK-10+40

TIME-2 HOURS

Unit-I Banking System:

Structure of Indian Banking system:: introduction , classification and types, RRBs, NBFC, NBFI, and Residuary Non-banking Company. Commercial Bank: Introduction, nature, system, opening of branches, functions core banking solution and organisation structure

Unit-II

Central Bank: introduction, Management, Function, controller of credit, non-monetary function, development function. Financial institution : introduction, NABARD, SIDBI, EXIM BANK, ECGC, IFCI, SFCs, NHB, & DICGC

Unit-III

Bank Customer Relationship : introduction, definition of a Banker, , customer KYC Norms Banker customer relationship , e-banking, duties and rights of banker and customer. Management of deposits and advances: deposit mobilization; Classification and nature of deposit accounts; Advances; lending practice; Types of deposit account; non resident deposits and other banking services.

References:

1. Khan, P.K.- Himalaya, Publication, Mumbai
2. Tannan ML. banking – Law and Practice in India; Indian Law House New delhi
3. Radhaswami M. and Basudevan A: Textbook of Banking : S. Chand & Co.

SEMESTER-V

+3 3RD YEAR COMMERCE

BANKING & INSURANCE HONOURS (CH-3.5.17)

P-XVII- INSURANCE MANAGEMENT – I

FULL MARK-10+40

TIME-2 HOURS

Unit-I Introduction to risk Management : definition of risk , meaning of uncertainty, concept of risk and hazards, classification of risks, sources of risks , risk identification, assessment of risks, risks management plan.

Unit-II Introduction to Insurance : definition of Insurance, nature of insurable risks , importance of insurance, classification of insurance , essential of insurance contract, principles of an insurance contract, differentiate between a contract of insurance and a wagering contract , insurance in different periods, development of insurance in india., insurance regulatory and development authority (IRDA).

Unit-III Life Insurance : definition of life insurance, essential features and principles of life insurance, principal contingencies , supplementary benefits. Mortality tables: need of importance of mortality table, construction of mortality tables, types of mortality table.

References:

1. Sahu.C. Swarup and Das .C. Suresh – Insurance Management : Himalaya Publishing House
2. Mishra M.N. Insurance Principles and Practices; S Chand , New Delhi
3. Insurance Regulatory development Act 1999 other relevant Acts.
4. Gupta PK : Insurance and Risk Management - Himalaya
5. Life Insurance Corporation act, 1956
6. Gupta O.S. Life Insurance ; Frant Brothers, New Delhi
7. Mishra M.N. Life Insurance Cooperation of India Vols. I, II & III Raj Books Jaipur.
8. Sondhi N.K. & Kohli Shruti, “Management of Banking & Insurance”, Vrinda Publication . (P)ltd

SEMESTER-V

+3 3RD YEAR COMMERCE

BANKING & INSURANCE HONOURS (CH-3.5.18)

P-XVIII- MERCHANT BANKING AND FINANCIAL SERVICES –I

FULL MARK-10+40

TIME-2 HOURS

- Unit-I** Merchant Banking: Definition , origin, merchant banking in India, Merchant Banks and Commercial banks ,Services of merchant banks, qualities required of merchant bankers , merchant bankers as lead managers , merchant bankers in the market making process, progress of merchant banking in India,
- Unit-II** Credit Rating: Definition and meaning , functions of credit rating , origin, credit rating in India, benefits of credit rating , credit rating agencies in India- CRISIL, IICRA, CARE, ONICRA, Future of credit rating in India
- Unit-III** Leasing: Definition, types of lease- Financial lease, leverage lease, operating lease, sale and lease back cross burder lease, higher purchase and leasing , advantages and disadvantages.

References:

1. Gordon E & Natarajan K. , “ Financial Markets and Services”, Himalaya Publishing House
2. Ravichandran K : Merchant Banking Financial Services – Himalaya Publishing House
3. Pandey I.M. Financial Management, Vikash Publishing House, New Delhi
4. Verma J.C. Manual of Merchant Banking; Bharat Law House , New Delhi
5. Patwa H.P.S. Project Financing; Bharat Law House, New Delhi
6. Khan M.Y; Financial services; Tata McGraw Hill, New Delhi
7. Machiraju H.R. Merchant Banking Principles and Practices ; New Age International , New Delhi
8. Pezzullo Mary Ann: Marketing Financial a Services, Macmillan, New Delhi
9. Merill Mary P: financial Planning in the Bank; Macmillan, New Delhi

SEMESTER-VI
+3 3RD YEAR COMMERCE
HONOURS (CH-3.6.19)
MANAGEMENT ACCOUNTING-II

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 ABSORPTION AND MARGINAL COSTING:

Marginal and differential costing as a tool for decision-make or buy, change of product mix, practical problems on calculation of P/V Ratio, break-even point, margin of safety and decision making.

Pricing-Break-Even analysis; exploring new markets; short down decisions

UNIT-2 BUDGETING FOR PROFIT PLANNING AND CONTROL:

Meaning of Budget and Budgetary Control, objectives, merits and demerits, types of budgets, fixed and flexible budget, master budget and cash budget.

Zero base budgeting, Responsibility Accounting, Performance budgeting

UNIT-3 STANDARD COSTING AND VARIENCE ANALYSIS:

Meaning of Standard cost and standard costing, advantages and applications
Variance Analysis-Material, labour, sales and overhead variance.

References:

1. Lal Jawahar., 'Advanced management Accounting Text and Cases', S. Chand, New Delhi
2. Kuppapaly J.J, 'Accounting for managers', PHI Learning Pvt Ltd, New Delhi
3. Wilson M., 'Management Accounting', Himalaya Publishing House, Mumbai
4. Gupta S.K & Sharma R.K., 'Management Accounting', Kalyani Publishers

SEMESTER-VI
+3 3RD YEAR COMMERCE
HONOURS (CH-3.6.20)
FINANCIAL MANAGEMENT-II

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 CAPITAL STRUCTURE THEORIES:

Meaning of Capital Structure, features of an appropriate Capital Structure, factors determining Capital Structure, Optimum Capital Structure, Capital Structure Theories-NI, NOI, MM and Traditional Approach.

UNIT-2 DIVIDEND DECISION:

Meaning, Determinants of dividend policy, types of dividends, relationship between dividend and corporate valuation- Walter model, Gordon model and MM hypothesis

UNIT-3 WORKING CAPITAL MANAGEMENT:

Concepts of working capital, factors influencing working capital requirement, forecasting/ estimation of working capital requirement.

Management of Receivables, Cash and Inventory Management.

References:

6. Pandey I.M., 'Financial Management', Vikash Publishing House, New Delhi
7. Khan M.Y & Jain P.K., 'Financial Management-Text & Problems', Tata McGrath Hill, New Delhi
8. Tulsian Bharat & Tulsian P.C., 'Financial Management', S.Chand, New Delhi
9. Banerjee Bhabatosh, 'Fundamentals of Financial Management', PHI Learning Pvt. Ltd., New Delhi
10. Reddy G.S., 'Financial Management', Himalaya Publishing House, Mumbai

**SEMESTER-VI
+3 3RD YEAR COMMERCE
HONOURS (CH-3.6.21)
BUSINESS ETHICS-II**

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 CODE OF ETHICS AND SPIRITUALITY AT WORK PLACE:

Meaning of code of ethics, benefits of code of ethics, contents of a code of ethics, preparation of code of ethics, value of code of ethics, spirituality, meaning of workplace spirituality, benefits of workplace spirituality.

UNIT-2 ETHICS IN DIFFERENT FUNCTIONAL AREAS OF BUSINESS:

Ethical issues in Finance-Financial Fraud, money laundering, hostile mergers and acquisitions.

Unethical issues and practices in marketing.

Ethics in human resource management- work force diversity, globalization, sexual harassment and employee privacy.

IT- related unethical practices in business- Computer frauds, cyber crime.

UNIT-3 ETHICS IN GLOBAL BUSINESS:

Global business, ethical issues involved in global business- employment practices, human rights, environment pollution, corruption, dealing with unethical practices in global business.

References:

6. Khanka S.S., "Business Ethics and Corporate Governance: Principles and Practices", S. Chand & Company Pvt. Ltd., New Delhi.
7. Murthy C.S.V, "Business Ethics: Text & Cases", Himalaya Publishing House, Mumbai
8. Raj Rituparna, A study in Business Ethics, Himalaya Publishing House, Mumbai
9. Gavai A.K., Business Ethics, Himalaya Publishing House, Mumbai
10. Sherlekar S.A., Ethics in Management, Himalaya Publishing House, Mumbai

**SEMESTER-VI
+3 3RD YEAR COMMERCE
HONOURS (CH-3.6.22)
INCOME TAX-II**

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 HEADS OF INCOME:

Computation of Income under different heads
-Income from Business or profession
-Capital Gains
-Income from Other Sources

UNIT-2 COMPUTATION OF TAX LIABILITY:

Computation of total income of individuals and firms, aggregation of income and set-off and carry forward of losses, deductions from gross total income, rebate and reliefs.

UNIT-3 ASSESSMENT PROCEDURES:

Powers and scope of Income Tax Authorities, assessment procedures, penalties, prosecutions and appeals, concept of tax planning, tax avoidance and tax evasion.

References:

1. Singhanian V.K. & Singhanian Monica, 'Students' Guide to Income Tax', Taxman Publication Pvt. Ltd., New Delhi
2. Ahuja Girish & Gupta Ravi, 'Systematic Approach to Income Tax', Bharat Law House, New Delhi

3. Balchandran and Thothadri, 'Taxation law and Practice, Vol. 1', PHI Learning Pvt. Ltd., New Delhi
4. Gaur & Narang, 'Income Tax Law & Practice', Kalyani Publishers
5. Saha R.G., 'Income Tax', Himalaya Publishing House, Mumbai

SEMESTER-VI
+3 3RD YEAR COMMERCE
HONOURS (CH-3.6.23)
AUDITING-II

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 AUDIT OF JOINT STOCK COMPANIES:

Company Auditor-Qualification, appointment, rights and duties
Auditors Report-Standard Report and Qualified Report
Liability of an Auditor-Civil liability, criminal liability, liability to third parties and liability for misfeasance

UNIT-2 INVESTIGATION:

Definition, Difference between 'Investigation and Auditing', points to be noted while conducting an investigation, objectives of Investigation, duties of an Investigator

Investigation

- (i) When fraud is suspected, and
- (ii) When a running business is proposed to be sold

UNIT-3 SPECIAL AUDIT:

Audit of Banking Companies
Audit of Insurance Companies
Audit of Educational Institutions and non-profit making Organization

References:

1. Tandon B.N, 'A Handbook of practical Auditing', S.Chand, New Delhi
2. Satapathy Sanjay K. & Jena B.M., 'Auditing (With Learning Techniques)', Himalaya Publishing House, Mumbai
3. Jha Arun, 'Auditing', Taxmann Publications Pvt. Ltd., New Delhi
4. Prakash Jagdish, 'Auditing principles and Practices,' Kalyani Publisher

SEMESTER-VI
+3 3RD YEAR COMMERCE
HONOURS (CH-3.6.24)
INDIAN FINANCIAL SYSTEM-II

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 DEPOSITORIES AND CUSTODIAN:

Depository System: Meaning, characteristics, prerequisites for depository system, depository process-its need and benefits, custodian, National Securities Depository Ltd. (NSDL), Central Depository Services India Ltd. (CDSL), Stock Holding Corporation of India Ltd. (SHCIL)

Credit Rating: Meaning, growth of credit rating industry in India, credit rating agencies in India and rating process.

UNIT-2 MUTUAL FUNDS AND MERCHANT BANKING:

Mutual Funds: Meaning, types, organization, association of mutual funds in India, growth and performance of mutual funds in India

Merchant Banking: Meaning and concepts, functions, role of merchant banker, merchant banking in India.

UNIT-3 DERIVATIVE MARKET:

Derivative: Meaning, definition, features, history, need, economic benefits, types, trade in derivatives market, derivatives market in India.

Financial Regulations-SEBI and RBI

References:

1. Pathak Bharati V., 'The Indian Financial System-Markets, Institutions and Services', Pearson Education, Singapore
2. Khan M. Y., 'Indian Financial System-Theory and Practice', Tata McGrath Hill, New Delhi
3. Desai Vasant , 'Fundamentals of Indian Financial System', Himalaya Publishing House, Mumbai
4. Bhole L.M., 'Financial Markets and Institutions', Tata McGrath Hill, New Delhi.

SEMESTER-VI
+3 3RD YEAR COMMERCE
HONOURS (CH-3.6.22)
MARKETING PRINCIPLES & MANAGEMENT-II

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 PRICE:

Meaning, importance of price, significance of price, typical pricing objectives, multistage price determination process, factors affecting pricing decision, method of pricing, pricing strategies, discount and allowances.

UNIT-2 MANAGING DISTRIBUTION CHANNELS AND PHYSICAL DISTRIBUTION:

Channel of distribution, channel system, channel choice, channel decision, wholesaler and retailer.
Physical distribution: Transportation, warehousing, order processing and inventory management.

UNIT-3 PROMOTION:

Meaning, process of communication in marketing, promotion strategy
Personal Selling: Meaning, selling process, qualities of a good salesman
Advertising: Meaning, importance of advertising, purpose of advertising, media and media selection, advertising agency
Sales promotion: Meaning, kinds of sales promotion
Publicity and public relation: Objectives of public relation programme, tools for public relation

References:

5. Sherlekar & Pany, 'Marketing –Principles and Management', Himalaya Publishing House, Mumbai
6. Kotler Philip & Armstrong Gary, 'Principles of Marketing ', Prentice Hall of India, New Delhi
7. Pillai R.S.N, Bagavathi & Kala S., 'Marketing Management', S. Chand, New Delhi
8. Sherleker S.A & Krishanmoorthy R, 'Marketing Management-Concepts and Cases', Himalaya Publishing House, Mumbai

SEMESTER-VI
+3 3RD YEAR COMMERCE
HONOURS (CH-3.6.23)
ADVERTISING AND SALES MANAGEMENT-II

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 SELLING:

Concept, objectives and function of sales management, fundamental of selling, selling process

Sales planning: importance and types of sales planning. Process of sales planning, sales forecasting. Determining sales territories, sales quotas and sales budget.

UNIT-2 SALES ORGANISATION:

Setting up sales organisation, sales planning process, principles of determining sales organisation

Sales force management: estimating manpower requirement and selection, training and development of sales person. Placement and induction of sales person.

UNIT-3 MOTIVATION & CONTROLLING:

Motivating the sales force, leading the sales force, compensation and promotion policies, sales meeting and contests.

Control Process: analysis of sales volume, cost and profitability, managing expenses of sales person, evaluation sales force performance.

References:

1. Chunawall S.A. , Kumar K J & Sethia K C “Advertising: Theory and Practice”, Himalaya Publishing House, Mumbai
2. Gupta R. “Advertising: Principles and Practice”, S Chand & Co. Pvt. Ltd. , New Delhi
3. Singh & Sharma, “Advertising : Planning and implementation” PHI Learning Private Limited, New Delhi
4. Mishra M N, “Sales Promotion and advertising Management”, Himalaya Publishing House, Mumbai

SEMESTER-VI
+3 3RD YEAR COMMERCE
HONOURS (CH-3.6.24)
HUMAN RESOURCE MANAGEMENT-II

FULL MARK-10+40

TIME-2 HOURS

UNIT-1 PERFORMANCE APPRAISAL:

Meaning, nature and purpose of performance appraisal, performance appraisal vs. job evaluation, methods of performance appraisal, requirements of a sound performance appraisal programme, recent developments.

UNIT-2 COMPENSATION AND MAINTENANCE:

Wage and salary administration, incentives and fringe benefits, employee's health and safety, employee's welfare, social security.

UNIT-3 INDUSTRIAL RELATION:

Industrial Relations, trade union, workers' participation in management, collective bargaining, preventive and settlement machinery of industrial disputes.

References:

1. Subba Rao P., 'Personnel and Human Resource Management', Himalaya Publishing House, Mumbai
2. Chhabra T.N, 'Human Resource Management-Concepts and Issues', Dhanpat Rai & Co.
3. Khanka S.S., 'Human Resource Management', S.Chand, New Delhi
4. Mamoria C.B & Rao V.S.P, 'Personnel Management', Himalaya Publishing House, Mumbai

SEMESTER-VI
+3 3RD YEAR COMMERCE
BANKING & INSURANCE HONOURS (CH-3.6.22)
P-XXII – COMMERCIAL BANK MANAGEMENT – II

FULL MARK-10+40

TIME-2 HOURS

Unit-I Credit plans: Introduction, types of borrowers principles of sound banking process of landing credit policy , theories of lending Assessing credit requirement, other methods of raising funds, consortium financing , factoring external commercials borrowings and charging of securities,

; Unit-II Letter of credit: Introduction, Parties, types, negotiation of credit , standard documents required in a letter of credit . NPA: Introduction, credit risk and impact causes for NPA impact of NPA, prudential accounting norms.

Unit-III Audit and Inspection: Introduction, objectives of audit and inspection, types of inspection and audit, inspection by RBI , Prevention of frauds: introduction, meaning, frauds in banks, RBI on prevention of frauds , cyber crimes and ATM frauds,

References :

1. Gordon, Natrajan – Banking Law Theory and Practices : Himalaya Publishing House
2. 2. Tanna ML. banking – Law and Practice in India; Indian Law House New delh
3. Radhaswami M. and Basudevan A: Textbook of Banking : S. Chand & Co.
4. Khanna P.K, ‘Management of Banks’, Himalaya Publishing House, Mumbai

SEMESTER-VI

+3 3RD YEAR COMMERCE

BANKING & INSURANCE HONOURS (CH-3.6.23)

P-XXIII – INSURANCE MANAGEMENT – II

FULL MARK-10+40

TIME-2 HOURS

Unit-I Fire Insurance : Definition and nature of fire insurance , functions of fire insurance, history of fire insurance , procedure of taking out fire insurance policy, principles of fire insurance, fire insurance policy and claim settlement.

Unit-II Marine Insurance : History of marine insurance , definition of marine insurance , types of marine insurance , fundamental of principles , marine policies and clauses, marine losses and claim settlement.

Unit-III Miscellaneous Insurance:

Health Insurance- Reasons for growth, health insurance skim in India, health insurance plans of different companies.

Agriculture Insurance- Agriculture insurance in India, different agriculture insurance schemes, horticulture and plantation insurance.

Micro Insurance- need for micro insurance, importance of micro insurance

Factors affecting demand and supply of micro insurance in India.

References:

1. Sahu.C.Swarup and Das .C. Suresh – Insurance Management : Himalaya Publishing House

2. Mishra M.N. Insurance Principles and Practices; S Chand , New Delhi
3. Insurance Regulatory development act 1999 other relevant Acts.
4. Gupta PK : Insurance and Risk Management - Himalaya
5. Life Insurance Corporation act, 1956
6. Gupta O.S. Life Insurance ; Frant Brothers, New Delhi
7. Mishra M.N. Life Insurance Cooperation of India Vols. I, II & III Raj Books Jaipur.

SEMESTER-VI

+3 3RD YEAR COMMERCE

BANKING & INSURANCE HONOURS (CH-3.6.24)

P-XXIV- MERCHANT BANKING AND FINANCIAL SERVICES –II

FULL MARK-10+40

TIME-2 HOURS

- Unit-I** Venture Capital: concept, meaning, features, origin, scope of venture capital; importance of venture capital; methods of venture capital financing, suggestion for the growth of venture capital funds.
- Unit-II** Mutual funds: Meaning, features; Classification of Mutual funds; importance of mutual funds, selection of a fund, commercial banks and mutual funds, mutual funds in India, reasons for slow growth of mutual funds in India, future of mutual funds industry in India.
- Unit-III** Factoring : Origin of factoring, characteristics of a factoring transaction, need for forfeiting , benefits of forfeiting , flow chart of forfeiting transaction, pricing of a forfeiting transaction , difference between forfeiting and factoring , growth of factoring in India.

References:

1. Gordon E & Natarajan K. , “ Financial Markets and Services”, Himalaya Publishing House
2. Pathak Bharati V. “ The Indian Financial System- Markets, Institutions and Services” , Pearson Publication.
3. Ravichandran K : Merchant Banking Financial Services – Himalaya Publishing House
4. Verma J.C. Manual of Merchant Banking; Bharat Law House , New Delhi
5. Srivastava RM : Management of Financial Services-Himalaya Publishing House
6. Machiraju H.R. Merchant Banking Principles and Practices ; New Age International , New Delhi