

SYLLABUS & REGULATIONS
FOR
B.Com (Hons) COURSE UNDER THE
CHOICE BASED CREDIT SYSTEM -2019



Department of Commerce
Bangaluru Central University
Bengaluru

B.Com (Hons) UNDER THE CHOICE BASED CREDIT SYSTEM - 2019

I. OBJECTIVE

The Broad objective of the Bachelor of Commerce Honors Course is to impart to the Students, Professional education and Training in Various aspects of business and its environment. To provide the students with opportunities to develop conceptual, practical, research and analytical business skills that promote holistic development in order to meet the dynamic challenges of business, Industry and education and make them job ready at the national and Global level.

II. ELIGIBILITY FOR ADMISSION

Candidates who have completed Two year Pre – University course of Karnataka State or its equivalent with Business Studies and Accountancy as two major subjects of study in both first and second year pre-university are eligible for admission into this course and has secured not less than 50% of the marks in the aggregate shall be eligible for admission to the course. In the case of SC/ST students and blind students, the minimum percentage of marks required is 45%.

III. DURATION OF THE COURSE

The course of study is three (03) years of Six Semesters.

IV. MEDIUM OF INSTRUCTION & CLASS ROOM STRENGTH OF STUDENTS

The medium of instruction shall be English and there shall be Maximum of 60 students in each section.

V. ACADEMIC CALENDAR

The course is spread over six semesters.

1. The odd semesters will commence in June / July.
2. The even semesters will commence immediately after the completion of the odd End Semester Examination (ESE).
3. Each semester will be for a duration of 19 weeks – 15 weeks for teaching, one week for mid semester tests and three weeks for end semester examination.

VI. ATTENDANCE

- a) For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b) A student shall be considered to have satisfied the requirement of attendance for the semester, if she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c) A student who fails to complete the course in the manner stated above shall not be permitted to take the semester final examination.
- d) Students representing the college / departmental activities will be granted attendance for the actual hours of participation.

VII. TEACHING AND EVALUATION

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.M, BBA & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective Board of Studies.

VIII. SCHEME OF EXAMINATION

a. There shall be an examination at the end of each semester. The maximum marks for examination in each paper shall be 70.

b. The marks based on attendance shall be awarded as given below:

- 76% to 80% = 02 marks.
- 81% to 85% = 03 marks.
- 86% to 90% = 04 marks.
- 91% to 100% = 05 marks.

c. Marks for skill development shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each paper. The student is required to prepare/workout the concerned exercises in a Record Book maintained by her and shall submit it to the faculty concerned at least 15 days before the last date of the semester.

Assessment will be based on the performance of the candidate throughout the semester or the academic year as the case may be giving due consideration to the following components - *Knowledge, Skill, Application, Understanding of concepts and Creativity*. Assessment pattern for each paper will be done as follows.

Each paper will be for a maximum of 100 marks as shown below:

Particular	Internal Assessment	Theory Exam	Total
Subjects with Problem solving / practicals	15 CIA 15 Practicals*	70	100
Subjects without Problem solving / practicals	30 CIA	70	100

*Practical Exam

For subjects with Problem solving, the internal assessment marks of 30 will be based on practical examination conducted at end of the semester carrying 15 marks and the CIA carrying 15 marks.

Continuous Internal Assessment (CIA) includes:

- | | | |
|-------------------------------------|---|-----------------|
| • Test | : | 10 Marks |
| • Assignments | : | 5 Marks |
| • Presentations | : | 5 Marks |
| • Current Affairs and News Analysis | : | 5 Marks |
| • Attendance | : | 5 Marks |
| Total | | 30 Marks |

End Semester Examinations (ESE)

- ✓ There will be an end semester examination for the theory as well as practical papers.
- ✓ The question papers shall be set by the internal and external examiners from out of the panel suggested by the board of the studies. One of the papers is to be selected at random. All practical examinations will have two examiners – one external examiner and internal examiner.

For subjects having Practical Examinations (Information systems & Computers related) the marks allotment is as follows:

• Marks for Practical	:	15 Marks
• Tests	:	10 Marks
• Attendance	:	5 Marks
Total Marks	:	30 Marks

- ✓ The external examiner for the practical examinations can be from outside the college or a member of the faculty not handling the class, selected from the panel of examiners suggested by the board of studies.
- ✓ The second examiner will be an internal examiner.

Valuation:

- ✓ There shall be double valuation of the answer scripts, project report and field work papers of the ESE. One by the external examiner and other by the internal examiner.
- ✓ The average marks awarded by the internal and external examiners shall be taken as the marks obtained. However if there is difference of 20% or more in the marks awarded by the internal and the external examiners, the answer script shall be referred to the third examiner (who shall be an external) and the average of the nearest two shall be considered for the award of the marks.
- ✓ Re-total - A student who desires to challenge the marks awarded to her in any paper of ESE or asking for the re-totalling may do so by submitting an application along with the prescribed fee to the COE within 7 days of the declaration of the results. In case of challenge valuation the answer script shall be referred to the board of examiners for the final evaluation. The marks awarded by the board shall be final and binding.

IX. APPEARANCE FOR THE EXAMINATION

- a) A candidate shall apply for all the parts in each examination when she appears for the first time. A candidate shall be considered to have appeared for the examination only if she has submitted the prescribed application for the examination along with the required fees to the university.
- b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if she has studied and passed the language at the corresponding level.
- c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.

d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

X. CORPORATE INTERNSHIP

1. The internship is to be carried out through the vacation at the end of the semesters. The report to be submitted in the next semester and evaluated for 100 Marks
2. The duration of the internship is 4 weeks.
3. The report must be certified by the Company for the internship done by the student.

XI. COMMUNITY DEVELOPMENT ACTIVITY

1. The 3rd semester students are required to identify and undertake a community development project activity
2. The students may work in groups and submit a report on the same at the end of the semester.
3. Feedback must be obtained from the target community/group so as to assess the student's performance.

Project Work:

- ✓ Each student will choose a research problem related to business or any other organization and carry out a project work during the V & VI semesters and submit the project report at the end of the each semester. This will be evaluated for 100 & 200 marks respectively and it includes both report and Viva -Voce. The board of examiners will conduct the viva- voce examination.

MINIMUM MARKS FOR A PASS

Candidates who have obtained a minimum of 40% marks in CIA examination and 50% in aggregate (i.e., total of end semester examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

PATTERN OF QUESTION PAPER

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition.

The Question Paper will be as per the following Model:

SECTION-A 1. a,b,c,d,e,f,g,h,i,j (Conceptual questions) Answer any Eight

(08 X 02 = 16 Marks)

SECTION -B: 2,3,4,5,6,7. (Analytical questions) Answer any Four

(04 X 06 = 24 Marks)

SECTION-C: 8,9,10,11. (Essay type questions) Answer any THREE

(03 X 10 = 30 Marks)

Total

70 Marks.

Ranking

- ✓ In all three ranks will be declared on the basis of CGPA of all the semesters put together.
- ✓ Students are not eligible for ranks under the following conditions
 - When they have failed in any paper in any of the semester.
 - When they have been booked for malpractice in any of the papers in any semesters.
 - When their conduct during the course of study is found to be unsatisfactory.
 - When they have not completed the prescribed credits.
 - When they have not participated in community projects.
 - When they have come on a transfer from some other institution with a different scheme of examination.

Issues of Marks Cards

- ✓ After the declaration of results of every semester students are provided with a marks statement issued by the college.

Award of the Degree

- ✓ On the recommendation of the academic council of the college the Bangalore University will award the degrees to the successful candidates.

Conduct of Examinations:

1. No candidate shall be admitted to the examination hall after 30 minutes of the commencement of the examination.
2. No candidate is allowed to leave the hall within 30 minutes of the commencement of the examination.

Malpractices:

1. Students indulging in malpractices i.e. possession of or accessible to papers, books, notes, or, any such other means which might possibly be of assistance to, or, have or found giving or receiving assistance, or copying from any paper, book or note, or allowing any other candidate to copy from her answer book, using or attempting to use any other unfair means, shall be debarred for a period which may extend to two academic years.
2. Mobile phones, palm tops, digital diaries are not permitted inside the exam hall. Anyone found possessing them will be debarred for a period of 2 academic years.

Grievances:

The candidates may convey their grievances if any to the concerned HODs in writing, which will be forwarded to the Controller of Examinations if it is genuine

Carryover of Papers:

Candidates should clear at least 50% of the papers of semester I in order to be eligible for the admission to the III semester and so on.

COURSE STRUCTURE AND SYLLABUS

Semester I

	Subjects	Paper	Instruct ion hrs/week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu etc	1.1	4	3	30	70	100	2
	Language – II : English	1.2	4	3	30	70	100	2
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	2
	Macro Environment for Business Decisions	1.4	4	3	30	70	100	2
	Organisation Culture & Management Practices	1.5	4	3	30	70	100	2
	Mathematical Applications in Business	1.6	4	3	30	70	100	2
Part 3 Practicals	Practical's on Skill Development*	1.7	3	-	-	-	100	2
Part 4	Foundation Course		2	2	30	70	100	1
	CC & EC				50		50	1
Internship in Cottage/Small Scale Industry for four weeks. Report to be submitted in II Sem. *								
Total Marks and Credits							850	16

* Student to undertake Internship immediately after the completion of I Semester Examinations and shall submit the report at the beginning of the II Semester.

* Guiding during the internship programme to 10 students shall be equal to teaching a paper of 4 hours.

* Students are to undertake internship project work on Cottage or Small Scale Industries. They have to make a study of organizational structure, various departments and shall prepare a report on it. The main focus should be on the manufacturing process, stages of manufacture etc.

Semester II

	Subjects	Paper	Instruct ion hrs/week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu etc	2.1	4	3	30	70	100	2
	Language – II : English	2.2	4	3	30	70	100	2
Part 2 Optional	Corporate Accounting – I	2.3	4	3	30	70	100	2
	Micro Environment for Business Decisions	2.4	4	3	30	70	100	2
	Global Financial Systems & Practices	2.5	4	3	30	70	100	2
	Statistical Applications in Business – I	2.6	4	3	30	70	100	2
Part 3 Practicals	Internship in Service Industry.		3	-	-	-	100	2
Part 4	Foundation Course	2.7	2	2	30	70	100	1
	CC & EC				50	-	50	1
	Internship in Service Industry for four weeks. Report to be submitted in III Sem. *							
Total Marks and Credits							850	16

- * Student to undertake Internship immediately after the completion of II Semester Examinations and shall submit the report at the beginning of the III Semester.
- * Guiding during the internship programme to 10 students shall be equal to teaching a paper of 4 hours.
- * Students are to undertake internship project work on Service Industry. They have to make a study of organizational structure, various departments and shall prepare a report on it.

Semester III

	Subjects	Paper	Instruct ion hrs/week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Statistical Applications in Business–II	3.1	4	3	30	70	100	2
	Costing – I	3.2	4	3	30	70	100	2
	Digital Businesses	3.3	4	3	30	70	100	2
	Financial Management	3.4	4	3	30	70	100	2
	Corporate Accounting	3.5	4	3	30	70	100	2
	Marketing Environment	3.6	4	3	30	70	100	2
Part 2 Practicals	Community Project *		4	-	-	-	100	2
Part 4	Foundation Course	3.7	2	2	30	70	100	1
	CC & EC				50	-	50	1
Total Marks and Credits							850	16

* Guiding during the internship programme to 10 students shall be equal to teaching a paper of 4 hours.

Semester IV

	Subjects	Paper	Instruct ion hrs/week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Fundamentals of Data Analysis	4.1	4	3	30	70	100	2
	Costing – II	4.2	4	3	30	70	100	2
	Case Studies in Business	4.3	4	3	30	70	100	2
	Business Regulatory Framework	4.4	4	3	30	70	100	2
	Income-tax	4.5	4	3	30	70	100	2
	Contemporary Banking Practices	4.6	4	3	30	70	100	2
Part 2 Practicals	Minor Project – I – Small Business Development Project * (Focus on startups and innovative business ideas)		4	-	-	-	100	2
Part 3	Foundation Course	4.7	2	2	30	70	100	1
	CC & EC				50	-	50	1
Total Marks and Credits							850	16

* Guiding during the internship programme to 10 students shall be equal to teaching a paper of 4 hours.

Semester V

	Subjects	Paper	Instruct ion hrs/week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Data Analysis & Decision Sciences	5.1	4	3	30	70	100	3
	Goods and Services Tax	5.2	4	3	30	70	100	3
Part 2 Speciali sation	Elective – Paper 1	5.3	4	3	30	70	100	3
	Elective – Paper 2	5.4	4	3	30	70	100	3
	Elective – Paper 3	5.5	4	3	30	70	100	3
	Elective – Paper 4	5.6	4	3	30	70	100	3
	Elective – Paper 5	5.7	4	3	30	70	100	3
Part 3 Practicals	Minor Project-II * (Specialty and Niche Businesses)				-	-	100	3
Part 4	SDC	5.7	3	2	30	70	100	2
Total Marks and Credits							900	26

* Guiding during the internship programme to 10 students shall be equal to teaching a paper of 4 hours.

Semester VI

	Subjects	Paper	Instruct ion hrs/week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Corporate Law	6.1	4	3	30	70	100	3
	Management Accounting	6.2	4	3	30	70	100	3
Part 2 Speciali sation	Elective – Paper 6	6.3	4	3	30	70	100	3
	Elective – Paper 7	6.4	4	3	30	70	100	3
	Elective – Paper 8	6.5	4	3	30	70	100	3
	Elective – Paper 9	6.6	4	3	30	70	100	3
	Elective – Paper 10	6.7	4	3	30	70	100	3
Part 3 Practicals	Major Project *			-	50 (viva voce)	150 (project evaluation)	200	6
Part 4	SDC	6.8	3	2	30	70	100	2
Total Marks and Credits							1000	29

* Guiding during the internship programme to 8 students shall be equal to teaching a paper of 4 hours.

ELECTIVES

FINANCE & TAXATION GROUP

V Sem	Paper – 1	Strategic Financial Management
	Paper – 2	Advanced Accounting
	Paper – 3	Indian Accounting Standards & Its Applications
	Paper – 4	ERP & Accounting Interface
	Paper – 5	Applied Case Analysis – I
VI Sem	Paper – 6	Corporate Tax Planning
	Paper – 7	Security Analysis and Corporate Valuation
	Paper – 8	Fraud Detection and Forensic Accounting
	Paper – 9	Strategic Business Reporting / International Finance
	Paper – 10	Applied Case Analysis – II

FINANCIAL MARKETS GROUP

V Sem	Paper – 1	Advanced Financial Market Operations
	Paper – 2	Equity Research and Valuation
	Paper – 3	Financial Planning and Wealth Management
	Paper – 4	Derivative Trading – I
	Paper – 5	Applied Case Analysis – I
VI Sem	Paper – 6	Risk Analysis and Portfolio Management
	Paper – 7	Derivative Trading – II
	Paper – 8	Behavioural Finance
	Paper – 9	International Financial Markets
	Paper – 10	Applied Case Analysis – II

1. Foundation, Skill Development or Interdisciplinary Courses (Foundation Course*)

- I. Constitution of Indian and Human Rights
- II. Environment and Public Health
- III. Computer Applications and Information Technology
- IV. Business Entrepreneurship and Management
- V. Philosophy, Psychology and Life Skills
- VI. Personality Development and Leadership / Integrating Mind, Body and Heart
- VII. Indian History, Culture and Diversity
- VIII. Research Methodology
- IX. Education and Literacy / Science and Life
- X. Human Resource Development .Management
- XI. One of the Foreign Languages such as German, French etc.
- XII. Any other Course prescribed by the College from time to time
- XIII. Commodity & Stock Market
- XIV. Mathematics in finance.

2. Co-and Extra – Curricular Activities (CC& EC*) A student shall opt for any one of the following activities in the first four semesters offered in the college.

- N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indian in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Other activities such as Cultural Activities as prescribed by the College/University.

Evaluation of Co-and Extra Curricular Activities is as per the procedure evolved by the University from time to time.

1.3 FINANCIAL ACCOUNTING

OBJECTIVES

The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing Business Organizations.

Unit 1: INSTALLMENT PURCHASE SYSTEM

8 Hours

Introduction – Meaning of Installment Purchase System and Hire Purchase System– Definitions. Difference between Installment Purchase and Hire Purchase — Installment Purchase Price – Cash Price –Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Installment Purchaser and Installment Seller. Equated Monthly Installment – EMI – Meaning. Problems on Installment Purchase in the books of both the parties and EMI (calculation only).

Unit 2: CONVERSION OF SINGLE ENTRY SYSTEM INTO DOUBLE ENTRY SYSTEM

12 Hours

Conversion into Double Entry System – Need for Conversion – Preparation of Statement of Affairs – Cash Book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Trading and Profit and Loss Account – Balance Sheet.

Unit 3: ROYALTY ACCOUNTS

12 Hours

Introduction – Meaning – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Workings under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the life of a Lease – Treatment of Strike and stoppage of work – Accounting Treatment in the books of Lessee and Lessor – Passing of Journal Entries and preparation of necessary Ledger Accounts including Minimum Rent Account.

Unit 4: CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY

12 Hours

Introduction – Need for Conversion – Meaning of Purchase Consideration – Mode of Discharge of Purchase Consideration – Methods of Calculation of Purchase Consideration – Net Payments Method – Net Assets Method – Passing of Journal Entries and Preparation of Ledger Accounts in the books of Vendor – Treatment of certain items – Dissolution Expenses – Unrecorded Assets and Liabilities – Assets and Liabilities not taken over by the Purchasing Company – Contingent Liabilities — Passing of Incorporation journal entries in the books of the Purchasing Company.

Unit 5: DISSOLUTION OF A FIRM AND PIECE- MEAL DISTRIBUTION OF CASH

12 Hours

Meaning of gradual realization of cash and Piece Meal distribution. Methods of Piece Meal distribution of cash – Proportionate Capital Method and Maximum Loss Method. Problems involving preparation of Statement of Cash Distribution under both the methods.

Skill Development:

- 1) Collect and present an installment sale agreement.
- 2) Prepare the following Memorandum accounts with imaginary amounts and proper linkages: total debtors account, total bills receivable account, total creditors account and total bills payable account.
- 3) Collect and present a royalty agreement.
- 4) Calculate purchase consideration with imaginary amounts under both – net assets and total payments method and also mention the break-up of payment.
- 5) Write a note on the legal validity of piecemeal distribution according to maximum loss and proportionate capital method.

Recommended Text Books:

- 1) Arulanandam & Raman – Financial Accounting – I, HPH
- 2) Jawaharlal & Seema Srivastava :Financial Accounting, HPH
- 3) Dr. S.N. Maheswari: Financial Accounting, Vikas Publications
- 4) S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
- 5) S. Jayapandian: Financial Accounting from Zero.
- 6) Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
- 7) Guruprasad Murthy: Financial Accounting, HPH
- 8) Soundarrajan & K. Venkataramana, Financial Accounting, SHBP.
- 9) Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH
- 10) Dr. Alice Mani: Financial Accounting, SBH.
- 11) Dr. Janardhan T.G; Dr. R N Subba Rao & Dr. M. Eshwarappa – Financial Accounting Kalyani Publishers. Ludhiana

1.4 MACRO ENVIRONMENT FOR BUSINESS

OBJECTIVES: To familiarize the students with concepts of macro variables, market behavior and public policy concepts for business analysis.

Unit 1: Macro Variable and National Income

8 Hours

Macro Variable: Micro and Macro Paradox – Circular Flow of Income – National Income – Methods, Limitations – National Income and National Welfare

Unit 2: Monetary System

12 Hours

Value of money – Cash Transaction, cash Balance approach Theories – Commercial Banking – Portfolio Management, Credit Creation – Central Banking, Methods of Credit Control – Demonetization – Revaluation.

Unit 3: Public Financial Policy

16 Hours

Public Finance branches – Principle of maximum social advantages – Sources of public revenue – canons of taxation – direct and indirect taxes – impact and incidence – effects of taxation on production, consumption and distribution side of economy – recent policy changes in direct and indirect – public expenditure – causes for growth – effects of public expenditure – public debt – sources of public borrowing – methods of debt redemption – debt trap - budget – types and deficit.

Unit 4: Inflation and Deflation

12 Hours

Meaning- demand pull, cost push inflation – causes – types – effects – inflationary gap – monetary tools and fiscal tools to control inflation – stagflation

Unit 5: Business cycle

12 Hours

Meaning- types – Characteristics – phases – controlling mechanism – recent changes in business cycle – case study (minimum three) : measures.

SKILL DEVELOPMENT:

- Draft the diagrammatic representation different stages of Inflation and deflation
- Select and discuss the case studies that will have impact on business decision making in each chapter.
- A survey report on the demand forecasting for a product.
- Student to choose a product and apply price elasticity in real situation.
- Preparing a short report on tax revenues of the state government in a fiscal year.

Books for Reference:

1. M.L. Seth Monetary Economics, Vikas Publishing
2. M.C. Vaish – Micro and Macro Economics, Vikas Publishing
3. KPM Sundaram – Indian Economy, S. Chand Publishing
4. Maheshwari K.L. & Varshney R.L – Managerial Economics, Sultan Chand & Sons
5. M.L. Seth – Macro Economic Theory – Vikas Publishing
6. I.C. Dhingra – Indian Economy, Sultan Chand & Sons.
7. Suraj B. Gupta, Monetary Economics, S. Chand & Company.

1.5 ORGANISATION CULTURE AND MANAGEMENT PRACTICES

OBJECTIVES: To familiarize the students with concepts and principles of Management and to comprehend the Organisational Behaviour and organizational change.

UNIT I: INTRODUCTION TO MANAGEMENT AND ORGANIZATIONS **10 Hours**

Introduction- Meaning and Definition of management-Functions of Management- Levels of management-Importance of management, Science or Art, Manager Vs Entrepreneur – Types of managers-Manual roles and skills, , Types of business organisation. Recent paradigm shifts / trends in organisation strategies and management practices.

UNIT 2: EVOLUTION OF MANAGEMENT THOUGHT **12 hours**

Early history, classical school of management (Scientific Management, Administrative Management, Bureaucratic Management) Behavioural school (Human Relations, Behavioural Science), quantitative approaches to management (Management Science, Operations, Management Information System), Systems school of thought; and Contingency school. Critical appraisal of various schools of management thoughts, Present day shifts in focus in management thoughts.

UNIT 3: FUNCTIONAL AREAS OF ORGANISATION **14 Hours**

Operations - Planning, Organizing, Directing, Coordinating and Controlling. **Human Resource** - Recruiting, Placing, Training, Promotion & motivation. **Marketing**- Marketing Concept, Marketing Mix, Product Life Cycle, Pricing Policies and Practices-**Finance** - sources of Funds

UNIT 4 ORGANISATION CULTURE **12 Hours**

Definition of organization culture- Characteristics of organizational culture-Uniformity of culture-Types of culture – Changing organizational culture-Organization culture and Environment – Current trends and issues in Management.

UNIT 5 ORGANISATIONAL CHANGE AND DEVELOPMENT **8 Hours**

Forces of change- The change process- Resistance to change and Organizational strategies to cope with changes. Definitions and concepts of Organizational Development- The OD Process- strengths of Organizational Development. Possible changes in OD processes and Practices.

Skill Development:

- Different types of Organization Charts,
- Chart on Staffing,
- Chart on sources of recruitment.
- Identifying organization culture existing in any of the MNCs and preparing a short report on the same.
- Collection of published reports on the organizational change process of the reputed MNCs and preparing a brief summary of the same.

Books for Reference:

1. Koontz & O'Donnell, Management, McGraw Hill.
2. Appanniah & Reddy, Management, HPH.
3. LM Prasad, Principles of Management, Sultan Chand & Sons.
4. T. Ramaswamy, Principles of Management, HPH
5. Rekha & Vibha – Management Process, Vision Book House.
6. Dr. K. Aswathappa, Organisational Behaviour, HPH
7. Dr. Appanaiah & others, Management and Behavioural Process, HPH
8. Rekha & Vibha – Organisational Behaviour, VBH
9. Robbins, Organisational Behaviour, International Book House,
10. Fred Luthans, Organisational Behaviour, McGraw Hill.
11. John W. Newstrom & Kieth Davis, Organisational Behaviour, McGraw Hill.

1.6 MATHEMATICAL APPLICATION IN BUSINESS

OBJECTIVES: The objective is to provide basic knowledge of mathematics and their application to commercial situations.

Unit 1: Review of Fundamental Concepts of Mathematics

12 Hours

Functions – Meaning – Range and Domain – Value of the Function; Types of Functions – Linear Functions – Quadratic Functions - Power Functions – Logarithmic Functions – Exponential Functions; Interpretation and Graphical representation of these functions; Properties and application functions in business and finance. Calculation of simple interest – Compound interest of yearly, half yearly and quarterly basis; Calculation of effective, nominal rate of interest and discounting a future stream of income.

Unit 2: Theory of Equations

12 Hours

Introduction - Meaning and Types of equation – Linear equation of one variable – Solution to linear equation; Quadratic equation – Solution to pure affected quadratic equation – Solution to adfected quadratic equation by using factorization and formula method; Simultaneous linear equations of two variables and solution by using elimination method; Simultaneous linear equation of three variables by using matrix inverse method and Cramer's rule method ; Properties and application of linear equation, quadratic equation and simultaneous linear equations in business and finance.

Unit 3: Matrices and Determinant

16 Hours

Introduction – Meaning and Types of matrices – Square matrix, Row matrix, Column matrix, Unit matrix, Diagonal matrix, Symmetric matrix, Skew symmetric matrix; Basic operation of matrices including addition, subtraction and multiplication of matrices; Transpose of a matrix and determinants of matrices of second order, third order and rule of Sarrus for third order; Inverse of a matrix; Solution to simultaneous linear equation by using inverse method and Cramer's method.

Unit 4: Differential Calculus of Single Variable Function

18 Hours

Introduction - Meaning and rules of differentiation – Power function rule, constant function rule, Power function rule, Linear function rule, Sums and Differences rule, Product rule, Quotient rule, Chain rule and generalized power function rule; Meaning of Optimization – Rules of Maxim and Minima – First order and Second order rule – Problems on revenue maximization, profit maximization and cost minimization.

SKILL DEVELOPMENT:

- Develop an Amortization Table for Loan Amount – EMI Calculation.
- Secondary overhead distribution summary using Simultaneous Equations Method.
- Preparation of Bank Statement.
- Application of Matrix In Business Problems
- Total of 10 hours of lab sessions per semester is required to familiarize the mathematical concepts through MS Excel.

BOOKS FOR REFERENCE:

1. Saha: Mathematics for Cost Accountants, Central Publishers
2. R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
3. Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
4. Zamarudeen: Business Mathematics, Vikas
5. R.S Bhardwaj :Mathematics for Economics & Business
6. Madappa, mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash
7. G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers

2.3 CORPORATE ACCOUNTING

OBJECTIVE

The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

UNIT 1: UNDER WRITING OF SHARES

(10 Hrs)

Meaning, Definition, Underwriting Agreement, Underwriting Commission. Underwriter, Sub-underwriter. Underwriters & Brokers. Functions of an underwriter. Advantages of underwriting. Types of underwriting - Individual underwriting/joint underwriting, Partial underwriting/complete underwriting, Firm underwriting and Sub underwriting. Marked and unmarked applications. Problems involving calculation underwriting liability of underwriters under all the methods.

UNIT 2: VALUATION OF GOODWILL

(10 Hrs)

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill – Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method. Problems.

UNIT 3: VALUATION OF SHARES

(10 Hrs)

Meaning – Need for Valuation – Factors affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value Method. Rights Issue and Valuation of Rights Issue. Problems.

UNIT 4: COMPANY FINAL ACCOUNTS

(16 Hrs)

Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures- Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet in vertical form – calculation of managerial remuneration.

UNIT 5: PROFIT PRIOR TO INCORPORATION

(10 Hrs)

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account – Balance Sheet.

SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collection of latest final accounts of a company and find out the intrinsic value of shares
- Collect the annual reports of company and calculate the value of goodwill under different methods.

- Collect the market prices of any five companies' shares, compare them with their face values and comment on the amounts of differences.

BOOKS FOR REFERENCE

1. Arulanandam & Raman ; Corporate Accounting –II
2. Anil Kumar – Financial Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting.
4. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
5. S. P. Jain and K. L. Narang – Corporate Accounting
6. S. Bhat- Corporate Accounting.
7. S P Iyengar, Advanced Accountancy, Sultan Chand
8. R L Gupta, Advanced Accountancy.
9. Shukla and Grewal – Financial Accounting.
10. Dr. Janardhan TG, Dr. RN Subba Rao & Dr. M. Eshwarappa – Corporate Accounting, Kalyani

2.4 MICRO ENVIRONMENT FOR BUSINESS

Objective: To make the students familiar with concepts of market, market behavior, and cost concepts for business analysis.

Unit 1: Introduction

8 Hours

Scope of economics in business, objectives of the firm-Traditional Vs Modern Economics Theories- subject matter of business decisions, Relevance of modern economic theories to modern business problems,

Unit 2: Consumption theory

12 Hours

Meaning- types – Open economy-closed economy- Consumer Behavior- Revealed Preference theory- Hicksian and Allen Model- Concept of Engles law- Consumer Surplus- Income effect- Price effect- Substitution effect

Unit 3: Demand Analysis and Demand Forecasting

14 Hours

Meaning- Law- Factors influencing demand- Elasticity- PED, YED, XED Point Method- Total outlay Method- Demand Forecasting – Meaning – Methods: Survey and statistical Methods of Demand Forecasting – Demand Forecasting for new product.

Unit 4: Production, Cost and Pricing

14 Hours

Meaning – Production functions- Short run and long run- Law of Variable proportion- Iso-Quant analysis- Cost: Fixed and Variable Cost- Different Cost concepts- Short run and long run Cost function- Pricing method: BEP

Unit 5: Market Structure

12 Hours

Meaning- types – perfect competition- Imperfect Competition- Characteristics- Pricing Strategies- Equilibrium, Modern Theories of Market Structure

SKILL DEVELOPMENT:

- Draft the diagrammatic representation of each aspect of the chapter in a book under different chapters.
- Select and discuss the case studies that will have impact on business decision making in each chapter.
- A survey report on the demand forecasting for a product.
- Student to choose a product and apply price elasticity in real situation.
- Present a diagram showing business cycles.

BOOKS FOR REFERENCE

1. P.L Mehta; Managerial Economics, Sultan Chand & Sons, New Delhi.
2. R.L Varshney and K.L Maheshwari; Managerial Economics, Sultan Chand & Sons, New Delhi.
3. H.L Ahuja; Business Economics, S. Chand & Company Ltd., New Delhi.

4. Venugopal / Monica : Economics for Business, I.K. International Publications.
5. Sanchethi & Kapoor; Business Mathamatics, Sultan Chand & Sons, New Delhi.
6. K.P.M Sundaram; Micro Economics, Sultan Chand & Sons, New Delhi.
7. M.L. Agarwal; Business Mathamatics, Sultan Chand & Sons, New Delhi.
8. D.M. Mithani; Managerial Economics, Himalaya Publishing House, New Delhi.

2.5 GLOBAL FINANCIAL SYSTEMS AND PRACTICES

OBJECTIVE: The objective of this subject is to familiarize the students with regard to structure, organization and working of Global Financial Systems

Unit 1: INDIAN FINANCIAL SYSTEM

14 Hrs

Introduction – Meaning – Composition of Indian Financial System: financial institutions - Banking and Non-Banking ,Structure and Functions of Commercial Banks, functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank (brief),Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market. : financial services- Types of Financial Services – factoring, leasing, venture capital, Consumer finance - housing & vehicle finance.

Unit 2: REGULATORY INSTITUTIONS

10 Hrs

Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. Methods of Credit Control.The Securities Exchange Board of India (SEBI) – Organization , Objectives,Powers and Functions

Unit 3: International Financial System

10 Hrs

International Financial System –Euro Currency Markets –International Money Market –Instruments –Global Debt problem –Debt and International Banks –LDC Debt crisis – GDRs, ADRs– Euro Bonds–FRN –Medium Term notes.

Unit 4: Global Business Environment

10 Hrs

World Economy–Developing and Developed Nations –Trade between countries –Trade Blocks and Regional Economic Cooperation – World Bank–IMF –WTO – Growths of Multinationals – Globalization

Unit 5: Global Financial Markets

12 Hrs

Global Capital Markets –Major Stock Markets – International Equity Trading Euro currency Derivatives –Currency Forward and Futures Markets, Global Commodity Markets – Globally Traded Commodities

SKILL DEVELOPMENT

- Draft a chart showing the financial services in the Indian and Global Financial System.
- List the Instruments traded in the Global Financial Markets.
- Interact with Stock Brokers and other consulting firms and prepare report on International Stock Trading
- Collection and recording for Foreign Exchange rates of different currencies Vis-à-vis Rupee

BOOKS FOR REFERENCE:

- 1) Vasantha Desai: The Indian Financial System, HPH
- 2) G. Ramesh Babu; Indian Financial System. HPH
- 3) Dr. Bharatish Rao, B.R. Bharghavi – Indian Financial System, VBH
- 4) Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
- 5) Dr. Alice Mani: Indian Financial System, SBH.

- 6) L M Bhole: Financial Institutions and Markets, Tata Mc Graw Hill
- 7) M Y Khan: Indian Financial System, TMH
- 8) A Datta ; Indian Financial System, Excel Books
- 9) D.K. Murthy and Venugopal : Indian Financial System I.K. International Publishers
- 10) 10 Ian H Giddy, "Global Financial Markets", AITBS Pub, Delhi 11 051.
- 11) Adhikary, Manab, "Global Business Management", Macmillan, New Delhi.
- 12) Avadhani V, International Finance: Theory and Practices, Himalaya, New Delhi.
- 13) Adrian Buckley, "Multi-National Finance", Prentice Hall, New Delhi.
- 14) PG Apte, International Financial Management, MacGraw Hill
- 15) Maurice,Levi.,InternationalFinance,McGaw Hill, NewDelhi.

2.6 STATISTICAL APPLICATIONS IN BUSINESS DECISIONS-I

OBJECTIVES To provide basic knowledge of statistics and their application to business situations.

Unit 1: INTRODUCTION TO STATISTICS

3 Hours

Meaning and Definition – Functions – Scope – Limitations

Unit 2: CLASSIFICATION AND TABULATION OF DATA

10 Hours

Collection of data – census and sample techniques, Classification and Presentation of data in Textual Form, Tabular form, Diagrammatic Form (Line chart, Bar Chart, Pie Chart, Histogram, Frequency Polygon & Ogives)

Unit 3: MEASURES OF CENTRAL TENDENCY

18 Hrs

Meaning and Definition, Types of averages – Arithmetic Mean (Simple and Weighted), Median, Mode (excluding missing frequency problems) Geometric Mean, Harmonic Mean, Applications in Business Decisions, Graphical representation of median and mode – Ascertaining median and mode through graphical representation - Ogive curve, histogram, smoothed frequency curve and frequency polygon, Problems on mathematical relations on Mean, Median and Mode.

Unit 4: MEASURES OF DISPERSION AND SKEWNESS

15 hrs

Meaning & Definition -Range, Quartile Deviation, Mean Deviation Standard Deviation and Co-efficient of Variation. Skewness: Meaning, uses, and problems on Karl Pearson's' and Bowley's Co-efficient of skewness. Concept of fatiles, implications of fatiles in business. Measures of Kurtosis, Types of Kurtosis.

Unit 5: INDEX NUMBERS

10 Hrs

Meaning & Definition – Uses – Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method – Fisher's Ideal method (including TRT & FRT) – Consumer Price Index – Problems.

SKILL DEVELOPMENT:

- Draw a blank table showing different attributes
- Collect marks scored by 50 students in an examination and prepare a frequency distribution table.
- Collect data relating to prices of shares of two companies for 10 days and ascertain which companies' share prices are more stable.
- Collect the run scored by two batsmen in 10 one day international cricket matches, find who is better run getter and who is more consistent.
- Select 10 items of daily consumed products and collect base year quantity, base year price and current year price. Calculate cost of Living Index.

BOOKS FOR REFERENCE:

1. Anand Sharma – Statistics for Management, HPH

2. S.P. Gupta – Statistical Methods, Sultan Chand, Delhi
3. D.P. Apte – Statistical Tools for Managers
4. Dr. B.N. Gupta – Statistics, Sahitya Bhavan, Agra
5. S.C. Gupta – Business Statistics, HPH
6. N.V.R. Naidu – Operation Research, I.K. International Publishers
7. D.N. Elhance – Statistical Methods, Kitab Mahal
8. Sancheti and Kapoor – Business Mathematics, Sultan Chand
9. Chikodi & Satya Prasad – Quantitative Analysis for Business Decisions, HPH
10. Dr. Alice Mani – Quantitative Analysis for Business Decisions, SBH.