

CBCS

I & II Sem Kannada
III & IV Sem



RANI CHANNAMMA UNIVERSITY

BELAGAVI

THE COURSE STRUCTURE & SYLLABUS OF
UNDER GRADUATE
BACHELOR OF COMMERCE

1ST & 2ND Semesters w.e.f.

Academic Year 2020-21 and Onwards

Under

CHOICE BASED CREDIT SYSTEM (CBCS)

RANI CHANNAMMA UNIVERSITY, BELAGAVI
Vidyasangama Bhootaramanhatti, Belagavi-591106

COURSE STRUCTURE

Bachelor of Commerce (CBCS)

Regular

(With Effect from Academic Year 2020-21)

Course Code	Subject and Course	Teaching Hours	Examination Duration	End Semester Examination Marks	IA Marks	Total Marks	Total Credits	
First Semester								
Part-I	AECC 1.1	MIL	4	3	80	20	100	3
	AECC 1.2	English	4	3	80	20	100	3
Part-II	DSC 1.3	Financial Accounting-I	5	3	80	20	100	3
	DSC 1.4	Market Behaviour and Cost Analysis	4	3	80	20	100	3
	DSC 1.5	Company Law and Administration	5	3	80	20	100	3
	DSC 1.6	Business Environment	4	3	80	20	100	3
Part-III	SEC 1.7	Practicals on Skill Development	2	2	40	10	50	1
Part-IV	AECC 1.8	Indian Constitution	2	2	40	10	50	2
	CC/EA 1.9	Extra Co-Curricular Activities	-	-	-	50	50	1
Total			30	-	560	190	750	22
Second Semester								
Part-I	AECC 2.1	MIL	4	3	80	20	100	3
	AECC 2.2	English	4	3	80	20	100	3
Part-II	DSC 2.3	Financial Accounting-II	5	3	80	20	100	3
	DSC 2.4	Modern Management Techniques	4	3	80	20	100	3
	DSC 2.5	Modern Marketing Management	4	3	80	20	100	3
	DSC 2.6	Investment Management	5	3	80	20	100	3
Part-III	SEC 2.7	Practicals on Skill Development	2	2	40	10	50	1

Part-IV	AECC 2.8	Environmental Studies	2	2	40	10	50	2
	CC/EA 2.9	Extra Co-curricular Activities	-	-	-	50	50	1
Total			30	-	560	190	750	22

Note:

1. The B.Com curriculum is divided into four parts and contains different courses, The courses have been named after **AECC**: Ability Enhancement Compulsory Course; **DSC**: Discipline Specific Course; **SEC**: Skill Enhancement Course; and **CC/EA**: Co-curricular and Extra Co-curricular Activities
2. A practicals on skill development subject is a 'hand-on class' which allows students to apply the theories learnt in the class room. One hour practical class is equal to one hour theory class and the class is managed by a single teacher. Practical classes may be conducted in the Business Lab or in Computer Lab or in the class room depending on the requirement. Senior/Experienced/Concerned subject teachers may be allotted the practical workload.
3. IA marks for practical on skill development subject shall be awarded on the basis of practical records submitted by the student and on the basis of internal assessment tests.
4. Co-curricular and Extension Activities: A student shall opt for one of the following activities offered in the college, in all the four semesters of the undergraduate programme. The activity carries a credit each and will be internally assessed for 50 marks. The activities may include a) N.S.S. / N.C.C b) Sports and Games c) Physical Education or Activities related to Yoga d) Field studies / Industry Inplant Training. e) Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic sense etc. f) A Small project work concerning the achievements of India in different fields g) Evolution of study groups/seminar circles on Indian thoughts and ideas. h) Computer assisted/web-based learning and e-library skills Evaluation of Co-curricular and Extension Activities shall be as per the procedure evolved by the university from time to time.
5. MIL, English, Indian constitution and Environmental science subjects are studied as per the circulations made by university from time to time. The contents of the syllabus and question papers pattern are also circulated from the university.

B.COM FIRST SEMESTER

COURSE - DSC-1.3: FINANCIAL ACCOUNTING-I

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

Objectives:

1. To make the students to acquire the conceptual and practical knowledge of accounting.
2. To equip the students with the knowledge of accounting process and skill for preparation of the books of accounts of various forms of business
3. To develop the skills of recording financial transactions and help in preparation of accounts.

Unit	Topics	No of Periods
I	Conversion of Single entry system into double entry system: Need for conversion, steps involved in conversion; problems relating thereto.	12
II	Accounts of Professionals: Accountants, Lawyers and Doctors only. Fees a/c, Petty Cash book, Clients Ledger, Receipts & Payments a/c, Income & Expenditure a/c & A Balance Sheet.	12
III	Farm Accounting: Meaning, objectives, Books of Accounts to be maintained under Single entry & Double entry for Farm Accounting. Preparation of Farm Revenue Account to ascertain the Profit or Loss: of various sections like Crop, Livestock, Dairy & Poultry. Preparation of B/S for Agriculture, Dairy farming & Poultry Farming.	12
IV	Royalty Accounts: Meaning and importance - minimum rent, short-workings, recoupment of short-workings, strike period; entries and accounts in the books of lessee and lessor (excluding sub lease)	12
V	Fire Insurance Accounting: Introduction – Need – Loss of stock Policy - Steps for Ascertaining Fire Insurance claim - Treatment of salvage – Average Clause – Treatment of Abnormal items – Computation of Fire Insurance Claims.	12

Reference Books:

1. Tulsian: Financial Accounting - Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal -Advanced Accounting - Vol. - I, Taxmann Publications, New Delhi.
3. S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy - Vol. -I & II, Vikas Publications,
4. Shukla & Grewal: Advanced Accountancy - Vol. -I S. Chand & Sons, New Delhi.
5. Jain & Narang: Financial Accounting Kalyani Publishers New Delhi.
6. Advanced Accountancy: Arulanandam, Himalaya publishers.
7. B. S. Navi & R. A. Sanandi: Financial Accounting -I, Shriniketan Publications

COURSE - DSC-1.4: MARKET BEHAVIOUR AND COST ANALYSIS

Weekly Teaching Hours: 4
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To acquaint the students with different dimensions of market behavior and role of cost analysis in decision making.

Unit	Topics	No of Periods
I	Firms and Decisions: Firms - Meaning and Goals, Profit Maximization vs Wealth Maximization Dynamics, Decision Making – Features, Process, Strategy, Tactical and Operational Decisions, Game Theory, and Problems.	08
II	Market Forces: Demand - Meaning, Law of Demand, Nature of Elasticity of Demand, Determinants of Elasticity of Demand, Derived Demand Relations. Demand Forecasting - Meaning and Methods (Problems on Trend Projection by Method Least Squares); Supply - Law of Supply, and Determinants of Supply	10
III	Location of a Firm: Locating the Firm, Basic Principles, Selecting an Industrial Location, Primary and Secondary Factors; Sources of Capital, Internal and External Sources; Risk and Uncertainty – Concepts, and Investment Decisions under Uncertainty	10
IV	Production and Cost Analysis: Production Function – Concept and Importance, Cost Analysis - Meaning of Short-run and Long-run Costs, Fixed and Variable Costs, Explicit and Implicit Costs, Opportunity Cost and Incremental Costs (concepts only). Total Cost, Average Cost and Marginal Cost Behavior in Short-run and Long-run (including problems). CVP Analysis – Assumptions, Uses, P/V Ratio, BEP, BE Chart, Margin of Safety and Problems.	12
V	Pricing Practices and Strategies: Price – Pricing, Pricing Policy, Objectives and Determinants of Pricing Policy, Pricing Methods - Marginal Cost Pricing, Target Rate Pricing, Product Line Pricing, Administered Pricing, Competitive Bidding, Dual Pricing, Transfer Pricing; Price Discrimination - Requirements, Types and Dumping Strategies; Pricing over Product Life Cycle - Skimmed Pricing, Penetration Pricing, Product Line Pricing and Price Leadership; Linear Programming Problems – Problems on Profit Maximization and Cost Minimization using Graphic Method with two Variables.	10

Note: Each unit to be dealt with suitable numerical problems and case studies from the real economic world wherever necessary.

Reference Books:

1. Dr. B. Mariyappa: Market Behaviour and Cost Analysis, HPH, New Delhi
2. R.L Varshney & Maheshwari: Managerial Economics, Sultan Chand & sons. New Delhi
3. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
4. Mithani D.M: Managerial Economics, Himalaya publishers, Mumbai
5. Lekhi R.K.: Business Economics, Kalyani Publishers, New Delhi.

COURSE - DSC-1.5: COMPANY LAW AND ADMINISTRATION

Weekly Teaching Hours: 5
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To enable the students to get familiarized with the existing Company Law and Company administration.

Unit	Topics	No of Periods
I	Joint Stock Companies: Meaning, Definition and Features Joint Stock Companies, Kinds of Company (concepts only), Public V/c Private Companies- Formation of a Company – Steps viz. Promotion Stage: Meaning of Promoter, Position of Promoter and Functions of Promoter; Incorporation Stage: Steps in incorporation of a company; Meaning and Contents of Memorandum of Association and Articles of Association, Distinction between Memorandum of Association and Articles of Association- Subscription Stage – Meaning, Contents and Types of Prospectus; Commencement Stage – e-filing and Certificate of Commencement of Business.	14
II	Capital of a Company: Share Capital – Meaning of Shares – Kinds of Shares – Equity V/s Preference shares; Debentures – Meaning – Features – Types; SEBI guidelines for issue of shares and debentures, Types of Issue of Shares (concepts only), Book Building Process.	12
III	Key Personnel and Administration: Key Managerial Personnel – Managing Director, Whole time Directors, Company Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditor – Appointment – Powers – Duties and Responsibilities; Managing Director – Appointment – Powers – Duties and Responsibilities; Audit Committee and CSR Committee, Company Secretary – Meaning, Qualification, Appointment, Duties and Liabilities.	10
IV	Corporate Meetings: Meaning and Definition – Requisites of a valid meeting - Types of Meeting: Statutory Meeting– Annual General Meeting – Extra- ordinary General Meeting – Board Meetings; Resolutions: Meaning and Types- Secretary's Duties in relation to these meetings.	12
V	Structure and Administration of Global Companies: Meaning – Types – Features – Legal Formalities – Administration- Ethical Practices in Company Administration.	12

Reference Books:

1. Elements of Corporate Law- S.N Maheshwari, HPH.
2. Business Law for Management- Balchandran, HPH
3. Principles of Company Law- M.C. Shukla & Gulshan
4. Company Law and Secretarial Practice- S.C. Kuchhal.

COURSE - DSC-1.6: BUSINESS ENVIRONMENT

Weekly Teaching Hours: 4
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

Objective:

1. To identify and manage factors influencing business.
2. To manage environment by rearranging environmental factors
3. To grab the opportunities and handle the threats

Unit	Topics	No. of periods
I	Business Environment: Business-meaning- characteristics-objectives of business. Environment-meaning Business Environment- Types – Internal Environment – External Environment – Micro Environment – factors – Macro Environmental – factors – Business decisions and Business Environment.	10
II	Economic and Natural Environment: Meaning – Economic System – Economic Policies – Economic factors – LPG – Natural environmental factors.	10
III	Political and Legal Environment: Political environment – Meaning- factors- Government role in business – Legal Environment – Meaning, Advantages and disadvantages of Government intervention in business - Socio-cultural environment – meaning and features.	10
IV	Business ethics and community services: Business ethics– meaning, benefits, Community services- meaning, benefits, types of community services, limitations of community services.	10
V	Technological environment: Meaning- benefits- impact of technology on society – on economy- on the plant, management of technology.	10

Reference Books:

1. Bedi Suresh, Business Environment – Excel Books, Ansari Road, Darya Ganj, New Delhi
2. Ashwatappa K Essential of Business Environment - Himalaya Publishing House
3. Srivastava O.S. Business Environment – KalyaniPublishers
4. Chidambaram K and Alagappen V Business Environment – Vikash Publishing House
5. Joshi Rosy Walia and Kapoor Sangam Business Environment – Kalyani Publishers
6. Kang K.N.S. Modern Business Environment – Deep and Deep Publishers
7. Saleem Shaik Business Environment – Pearson Education
8. Dr. M.L. Guledgudda Business Environment – Shri Sai Publications, Gadag

COURSE - SEC-1.7: PRACTICALS ON SKILL DEVELOPMENT

Weekly Practical Hours: 2
Credits: 1

Examination Duration: 2 Hours
Maximum Marks: 100

Objective: To enable students to learn practical aspects of business functions and help them to improve their knowledge relating to real practices of business in relations to particular functions.

Unit	Topics
I	<ul style="list-style-type: none">• Collect a Trial Balance from a Sole Trader and prepare Final Accounts• Collect royalty agreement & prepare of royalty agreement with regard to any suitable situation• List out the transactions by local dairies/poulties and prepare final accounts• Collect Receipts and Payment Account of a Non-trading Concern• Preparation of list of items which comes under Royalty accounts• Calculation of policy premium with imaginary figures• Calculation of fire claims with imaginary figures
II	<ul style="list-style-type: none">• Develop a case study on decision making under market uncertainties• A practical example with graphical presentation of Elasticity of Demand.• Construct a table with imaginary figures showing the relationship of various costs.• Practical analysis of product life cycle of a product.• List out factors to be considered for location of a new firm.
III	<ul style="list-style-type: none">• Drafting of Memorandum of Association,• Drafting of Articles of Association.• Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.• Prepare a prospects of company• Prepare Company's Organization Structure.• List out the rights and obligations of owners of the company• List out code of ethics and governance related aspects of company
IV	<ul style="list-style-type: none">• Identify the internal environment of non-trading organization and prepare the strength and weakness of any non-trading organization• Making list of socio-cultural factors of socio-cultural environment of trading organization• Identify the important ethical practices of Hotel Industry (visiting to the units).• Making list of Community Services of business towards village development.• Making list of important business laws that are linked with business.• Making list of business organization that are linked marriage seasons.• Developing techniques to handle the business threats.• Ascertaining impact of Banking Regulations on business.

Part 3: AECC - Ability Enhancement Compulsory Course

Sem	Course Code	Title of the Paper	Teaching Hours/Week	Credits	Marks		Total	Duration of Exam
					Sem End Exam	IA		
I	AECC	INDIAN CONSTITUTION	2	2	40	10	50	2 Hrs

The constitution of India aims to imbue students with the constitutional making process and its formulations. Further, it is done with the objective to acquaint / embolden students to have the basic understanding of the constitution of India.

Unit – 1 Constitution – Structure and Principles

1. Meaning and importance of Constitution.
2. Making of Indian Constitution – Sources
3. Salient features of Indian Constitution

Unit – 2 Fundamental Rights and Directive Principles

1. Fundamental Rights.
2. Fundamental Duties.
3. Directive Principles.

Unit – 3 Government of Union

1. President of India – Election and Powers.
2. Prime Minister and Council of Ministers.
3. Lok Sabha – Composition and Powers.
4. Rajya Sabha – Composition and Powers.

Reference :

- 1) Durga Das Basu, Introduction to the Constitution of India, Gurgaon; LexisNexis, 2018 (23rd edn.)
- 2) M. V. Pylee, India's Constitution, New Delhi; S. Chand Pub., 2017 (16th edn.)
- 3) J.N. Pandey, The Constitutional Law of India, Allahabad; Central Law Agency, 2018 (55th edn.)
- 4) Constitution of India (Full Text), India. Gov. in., National Portal of India, https://www.india.gov.in/sites/upload_files/npi/files/coi_part_full.pdf
- 5) Durga Das Basu, Bharatada Samvidhana Parichaya, Gurgaon; Lexis Nexis Butterworths Wadhawa, 2015.
- 6) Kb Merunandan, Bharatada Samvidhana Ondu Parichaya, Bangalore, Meragu Publications, 2015.
- 7) ಡಾ. ಎಂ.ಎಸ್. ಪಾಟೀಲ ಪ್ರಾಚಾರ್ಯರು ಎಸ್.ಕೆ.ಕಲಾ, ವಾಣಿಜ್ಯ ಹಾಗೂ ವಿಜ್ಞಾನ ಮಹಾವಿದ್ಯಾಲಯ, ತಾಳಿಕೋಟೆ ಭಾರತದ ಸಂವಿಧಾನ ಪ್ರತಿಭಾ ಪ್ರಕಾಶನ ತಾಳಿಕೋಟೆ.
- 8) ಪ್ರೊ. ಎಚ್. ಎಂ. ರಾಜಶೇಖರ ಭಾರತ ಸರ್ಕಾರ ಮತ್ತು ರಾಜಕೀಯ.
- 9) ಎಸ್. ಪಿ. ಡಂಗಿ ಭಾರತ ಸಂವಿಧಾನ ಪರಮಲಕ್ಷ್ಮೀ ಪ್ರಕಾಶನ.

Question paper pattern:

There will be two sections in a question paper of theory course for the semester end examination.
(Part I and Part II).

Part I - There shall be 6 questions carrying 2marks each. Students should answer any 4 questions out of 6 questions.

Part II - There shall be 4 questions (two from each unit with sub questions a, b, & c) carrying 16 marks each. Students should answer any 2 questions out of 4 questions.

Part I (4x 2) : 08Marks

Part II (2 X 16) : 32 Marks

Distribution of Marks:

Theory Courses: a) Examination	:	40 Marks
b) Internal Assessment	:	10 Marks
c) Total	:	50 Marks


Co-Ordinator
Internal Quality Assurance Cell
Shri L.K.Khot College of Commerce
Sankeshwar.




PRINCIPAL
Shri L.K. Khot College of Commerce
Sankeshwar-591313 Dt. Belgaum

ರಾಣಿ ಚನ್ನಮ್ಮ ವಿಶ್ವವಿದ್ಯಾಲಯ



RANI CHANNAMMA UNIVERSITY

ವಿದ್ಯಾಸಂಗಮ, ರಾಷ್ಟ್ರೀಯ ಹೆದ್ದಾರಿ-0೪, ಭೂತರಾಮನಹಟ್ಟಿ, ಬೆಳಗಾವಿ -೫೯೧೧೫೬

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ಶಾಸ್ತ್ರೀಯ ಕನ್ನಡ ಭಾಷಾ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ

ಬಿ.ಕಾಂ ತರಗತಿಗೆ

ಮೂರನೆಯ ಸೆಮಿಸ್ಟರ್ ಸಿ.ಬಿ.ಸಿ.ಎಸ್.

ಬೇಸಿಕ್ ಕನ್ನಡ (Ability Enhancement Compulsory Course) ಪತ್ರಿಕೆಯ

ಪಠ್ಯಕ್ರಮ

(ಒಟ್ಟು ಪಾಠದ ಅವಧಿ ೮೦ ಗಂಟೆಗಳು. ವಾರಕ್ಕೆ ೦೪ ಗಂಟೆಗಳ ಪಾಠ ಒಟ್ಟು ಅಂಕಗಳು ೧೦೦. ಅಂತರಿಕ ಗುಣಾಂಕಕ್ಕೆ ೨೦ ಅಂಕಗಳು ಹಾಗೂ ಥಿಯರಿ ಪರೀಕ್ಷೆಗೆ ೮೦ ಅಂಕಗಳು.)

ಪದ್ಯ ಭಾಗ

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| ೧. ಕನ್ನಡ ನಾಡು ನುಡಿ ವಿಸ್ತಾರ | -ಶ್ರೀ ವಿಜಯ |
| ೨. ಬೆಟ್ಟದ ಮೇಲೊಂದು ಮನೆಯ ಮಾಡಿ | -ಅಕ್ಕಮಹಾದೇವಿ |
| ೩. ಗುರುಭಕ್ತಿ | -ಸರ್ವಜ್ಞ |
| ೪. ನೆತ್ತಿಯ ಬುತ್ತಿ-ಮಂಕುತಿಮ್ಮ | -ಡಿ.ವಿ.ಜಿ. |
| ೫. ಮಹಾತ್ಮ | -ಗಂಗಾಧರ ಚಿತ್ತಾಲ |
| ೬. ಪ್ರೀತಿ | -ಶ್ರೀರಾಮ ಇಟ್ಟಣ್ಣವರ |
| ೭. ಅಡುಗೆ ಮನೆ ಹುಡುಗಿ | -ವೈದೇಹಿ |
| ೮. ನಾನು ಅಕ್ಷರ | -ಬಸವರಾಜ ವಕ್ಕುಂದ |

ಗದ್ಯ ಭಾಗ

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| ೯. ಗುಣಸಂಪದ | -ಶ್ರೀ ಸಿದ್ದೇಶ್ವರ ಸ್ವಾಮಿಗಳು |
| ೧೦. ವೈಚಾರಿಕತೆ | -ಡಾ. ಎಚ್. ನರಸಿಂಹಯ್ಯ |
| ೧೧. ಚಿಟ್ಟಿಯನ್ನು ಹುಡುಕುತ್ತಾ ಹೊರಟ ಹೂವು | -ಅನುಪಮಾ ನಿರಂಜನ |
| ೧೨. ಬೆಳದಿಂಗಳಲ್ಲಿ ಅರಳಿದ ಮೊಲ್ಲೆ | -ಬಿ. ಜಿ. ಎಲ್. ಸ್ವಾಮಿ |
| ೧೩. ಟಾಲ್‌ಸ್ಪಾಯ್ ಬೆಳೆದ ಮಲೆನಾಡಿನಲ್ಲಿ | -ಜಿ. ಎಸ್. ಶಿವರುದ್ರಪ್ಪ |
| ೧೪. ಕುರುಡು ಕಾಂಚಾನಾ | -ಡಾ. ಪ್ರಹ್ಲಾದ ಅಗಸನಕಟ್ಟಿ |
| ೧೫. ವೀರ ರಾಣಿ ಬೆಳವಡಿ ಮಲ್ಲಮ್ಮ | -ಯ. ರು. ಪಾಟೀಲ |
| ೧೬. ಅರಿತು ದಾನವ ಮಾಡು | -ಸುಧಾ ಮೂರ್ತಿ |

ರಾಣಿ ಚನ್ನಮ್ಮ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಪ್ರಸಾರಾಂಗವು 'ಸಾಹಿತ್ಯ ಸ್ಪಂದನ 3' ಎನ್ನುವ ಪಠ್ಯವನ್ನು ಪ್ರಕಟಿಸಿರುತ್ತದೆ. ಪಠ್ಯಭಾಗದ ಕೊನೆಯಲ್ಲಿ ಮಾದರಿ ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆಯನ್ನು ನೀಡಲಾಗಿದೆ.)

ರಾಣಿ ಚನ್ನಮ್ಮ ವಿಶ್ವವಿದ್ಯಾಲಯ



RANI CHANNAMMA UNIVERSITY

ವಿದ್ಯಾಸಂಗಮ, ರಾಷ್ಟ್ರೀಯ ಹೆದ್ದಾರಿ-0೪, ಭೂತರಾಮನಹಟ್ಟಿ, ಬೆಳಗಾವಿ -೫೯೧೧೫೬

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ಶಾಸ್ತ್ರೀಯ ಕನ್ನಡ ಭಾಷಾ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ

ಬಿ.ಕಾಂ ತರಗತಿಗೆ

ನಾಲ್ಕನೆಯ ಸೆಮಿಸ್ಟರ್ ಸಿ.ಬಿ.ಸಿ.ಎಸ್.

ಬೇಸಿಕ್ ಕನ್ನಡ (Ability Enhancement Compulsory Course) ಪತ್ರಿಕೆಯ

ಪಠ್ಯಕ್ರಮ

(ಒಟ್ಟು ಪಾಠದ ಅವಧಿ ೮೦ ಗಂಟೆಗಳು. ವಾರಕ್ಕೆ ೦೪ ಗಂಟೆಗಳ ಪಾಠ ಒಟ್ಟು ಅಂಕಗಳು ೧೦೦. ಆಂತರಿಕ ಗುಣಾಂಕಕ್ಕೆ ೨೦ ಅಂಕಗಳು ಹಾಗೂ ಥಿಯರಿ ಪರೀಕ್ಷೆಗೆ ೮೦ ಅಂಕಗಳು.)

ಪದ್ಯ ಭಾಗ

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| ೧. ವಚನಗಳು | -ಅಂಬಿಗರ ಚೌಡಯ್ಯ |
| ೨. ವ್ಯಾಪಾರದ ಮಹತ್ವ | -ಸರ್ವಜ್ಞ |
| ೩. ಋಣವೆಂಬ ಪಾತಕವು | -ಪುರಂದರದಾಸ |
| ೪. ಕಂಸಶಿಲೆ | -ಕುವೆಂಪು |
| ೫. ಕಣವಿ ಸುನೀತಗಳು | -ಡಾ. ಚೆನ್ನವೀರ ಕಣವಿ |
| ೬. ಮಗು ಮತ್ತು ಹಣ್ಣುಗಳು | -ಡಾ. ಎಚ್. ಎಸ್. ಶಿವಪ್ರಕಾಶ್ |
| ೭. ಗೃಹಿಣಿ ಗೀತೆ | -ಪ್ರತಿಭಾ ನಂದಕುಮಾರ |
| ೮. ಬಾಲ ಜಂಗಮ ಬಂದವನೆ | -ಡಾ. ವಡ್ಡೆಗೆರೆ ನಾಗರಾಜಯ್ಯ |

ಗದ್ಯ ಭಾಗ

- | | |
|---|---|
| ೯. ಪ್ರೀತಿ ಒಂದು ಕಲೆಯೇ? | -ಮೂಲ: ಎರಿಕ್ ಫ್ರಾಂ |
| ೧೦. ಹಬ್ಬ ಮತ್ತು ಜಾತ್ರೆ | -ಕನ್ನಡಕ್ಕೆ: ಕೆ.ವಿ. ನಾರಾಯಣ ಮತ್ತು ಎಚ್. ಎಸ್. ರಾಘವೇಂದ್ರರಾವ್ |
| ೧೧. ಒಳ್ಳೆ ಸಮಯ ಒಳ್ಳೆ ಸಮಯ ಕೊಳ್ಳೆ ಸಮಯವೂ..... | -ತುಂಬಾಡಿ ರಾಮಯ್ಯ |
| ೧೨. ನಮ್ಮ ಮುದ್ದಿನ ನಾಯಿಗಳು | -ವೈದೇಹಿ |
| ೧೩. ಶಿವಾಪುರಕ್ಕೊಂದು ಪ್ರವಾಸ | -ರಾಜೇಶ್ವರಿ ತೇಜಸ್ವಿ |
| ೧೪. ಬಾಳೆಯ ಕಂಬ | -ಆರ್. ತಾರಿಣಿ ಶುಭದಾಯಿನಿ |
| ೧೫. ಬಾಡಿಗೆ ದೇವರು | -ಡಾ. ಬಸು ಬೇವಿನಗಿಡದ |
| ೧೬. ನನ್ನ ಬದುಕಿನ ಹಾಡು | -ಡಾ. ಹೆಬ್ಬಾಲೆ ಕೆ. ನಾಗೇಶ್ |
| | -ಡಾ. ಗಂಗೂಬಾಯಿ ಹಾನಗಲ್ |

ರಾಣಿ ಚನ್ನಮ್ಮ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಪ್ರಸಾರಾಂಗವು 'ಸಾಹಿತ್ಯ ಸ್ಪಂದನ 4' ಎನ್ನುವ ಪಠ್ಯವನ್ನು ಪ್ರಕಟಿಸಿರುತ್ತದೆ. ಪಠ್ಯಭಾಗದ ಕೊನೆಯಲ್ಲಿ ಮಾದರಿ ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆಯನ್ನು ನೀಡಲಾಗಿದೆ.)

2020-21 & onwards

Semester I : Title of the Paper- गद्य संकलन तथा अन्य

Prescribed Text : गद्य चयन (गद्य संकलन)

भूमिका प्रकाशन, G-17, जगतपुरी, दिल्ली-110051

Other (अन्य) १) हिंदी भाषा के विविध रूप : बोलचाल की भाषा, मानक भाषा (परिनिष्ठित भाषा), सम्पर्क भाषा, राष्ट्रभाषा, राजभाषा

२) अनुवाद (पारिभाषिक शब्दावली)

Semester II : Title of the Paper- कविता संकलन तथा अन्य

Prescribed Text : काव्य वैभव (कविता संकलन)

ईशान प्रकाशन, 7-23, अन्सारी रोड, दरयागंज, नई दिल्ली- 110002

Other (अन्य) १) पत्रलेखन- : आवेदन पत्र, निमंत्रण पत्र, बैंक संबंधी पत्र, बीमा संबंधी पत्र, व्यापारिक पत्र

२) मुहावरें और लोकोक्तियाँ (अर्थ तथा मुहावरों का वाक्य में प्रयोग)

2021-22 & onwards

Semester III : Title of the Paper- कहानी संकलन तथा अन्य

Prescribed Text : कथा दर्पण (कहानी संकलन)

लोकभारती प्रकाशन, दरबारी बिल्डिंग, महात्मा गांधी मार्ग, अलाहाबाद-211001

Other (अन्य) १) संक्षेपण (सार लेखन)

२) पर्यायवाची शब्द, विलोम शब्द, अनेक शब्दों के लिए एक शब्द

Semester IV : Title of the Paper- नाटक तथा अन्य

Prescribed Text : ताजमहल का टेंडर (नाटक) : अजय शुक्ला

राजकमल प्रकाशन प्रा. लि. 1-B, नेताजी सुभाष मार्ग, दरयागंज, नई दिल्ली-110002

Other (अन्य) १) पल्लवन

पल्लवन अथवा कल्पना विस्तार के लिए विषय -

१. जहाँ चाह वहाँ राह, २. दुख भोगे बिना सुख कहाँ
३. चिंता चिंता समान है, ४. मन के हारे हार है-मन के जीते जीत
५. मजहब नहीं सिखाता आपस में बैर रखना, ६. लालच बुरी बला है
७. सब्र का फल मीठा होता है, ८. उतने पाँव पसारिये जितनी चादर होय
९. परिश्रम कभी व्यर्थ नहीं जाता, १०. बुरी संगत से अकेला भला
११. कर्म ही जीवन है, भाग्य नाम है कायरता का
१२. तलवार से अधिक प्रभावी कलम है

२) अनुवाद (कामकाजी अनुच्छेद का हिन्दी अनुवाद)

Instructions

1. Syllabus Prescribed for B.Com. is applicable to BBA

Course

AECC: Ability Enhancement Compulsory Course

2020-21 & 2021-22 onwards

COURSE PATTERNS, SCHEME OF EXAMINATION AND CREDITS

Sem	Course	Title of the Paper	Paper	Teaching Hours per week	Duration of Exam (Hrs)	Marks			Credits
						IA	Exam	Total	
I	AECC	गद्य संकलन तथा अन्य	1T*	4	3	20	80	100	3
II	AECC	कविता संकलन तथा अन्य	1T*	4	3	20	80	100	3
III	AECC	कहानी संकलन तथा अन्य	1T*	4	3	20	80	100	3
IV	AECC	नाटक तथा अन्य	1T*	4	3	20	80	100	3

T*-Theory

Theory Exam Question Paper Pattern and Distribution of Marks

Q-1 One Mark Questions (10 out of 12) : $10 \times 1 = 10$ Marks

Q-2 Annotations from Text book (2 out of 4) : $2 \times 7 = 14$ Marks

Q-3 Essay Type Question on Text Book (1 out of 2) : $1 \times 14 = 14$ Marks

Q-4 Short Notes on Text Book (2 out of 4) : $2 \times 7 = 14$ Marks

Q-5 Non detail : 28 Marks

BCOM/BBA Credit Structure

Part 1: AECC - Ability Enhancement Compulsory Course (Basic English)

Sem	Course Code	Title of the Paper	Teaching Hours/Week	Credits	Marks		Total	Duration of Exam
					Sem End Exam	IA		
I	AECC ENG121	English Stars I	4	3	80	20	100	3 Hrs
II	AECC ENG122	English Stars II	4	3	80	20	100	3 Hrs
III	AECC ENG123	Motivation	4	3	80	20	100	3 Hrs
IV	AECC ENG124	Functional English	4	3	80	20	100	3 Hrs


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BCOM / BBA PROGRAMME

Part 1: AECC - Ability Enhancement Compulsory Course (English Language)

Semester I: AECCENG121 – English Stars I

(2 Credits; 4 Teaching hours; Theory 80 + IA 20 = 100; 3 hrs Exam)

Introduction: The Course brings in some of the most wonderful, instructive and enjoyable literary pieces to the students beginning their undergraduate course. The literary texts in the course provide powerful contexts to understand human situations in our world and show how they are expressed in English language.

The units of the Language Activity strengthen the students' English vocabulary and understanding of English sentence structure. Internal Assessment consist of Tests and Tutorials ensure that the students are learning well and prepare them for Semester end exams; the one-mark, five-mark and ten-mark questions in the examination are designed to evaluate language comprehension and textual understanding.

Unit 1. Prose (1 hour / week; 25 Marks)

1. Bores – E. V. Lucas
2. Ritesh Agarwal - Karan
3. My Lost Doller – Stephen Leacock
4. Zero Budget Natural Farming - Shibu

Unit 2. Poetry (1 hour / week; 25 Marks)

1. Unknown Citizen – W. H. Auden
2. World is too much with us - William Wordsworth
3. Night of the Scorpion – Nissim Ezekiel
4. The Road not taken - Robert Frost

Unit 3. Language Activity (2 Tutorial hours / week; 30 Marks)

1. Word class (Nouns, Adjectives, Verbs, adverbs)
2. Articles
3. Prepositions (Place, Time, Position)
4. Affixes
5. Use of 'be, have, do'
6. Introducing: Self Introduction and Introducing the chief-guest /principal/president/family member/relatives/friend

IA : 20 Marks (2 Internal Tests: 4 and 10 marks; Attendance 3 & Tutorials 3 marks each)

Theory: 80 Marks

Total : 100 Marks

Question Paper Pattern

I.	10 objective questions 5 from Prose and 5 from Poetry	10x01=10
II.	02 annotations out of 4: (1 from Prose and 1 from Poetry)	02x05=10
III.	01 essay type question out of 2 from Prose	01x10=10
IV.	01 essay type question out of 2 from Poetry	01x10=10
V.	02 short notes out of 4: One from Prose and one from Poetry	02x05=10
VI.	Language Activity on each topic	06x05=30
Total		80

Semester II: AECCENG122 - English Stars II

(2 Credits; 4 Teaching hours; Theory 80 + IA 20 = 100; 3 hrs Exam)

Unit 1. Prose (1 hour / week; 25 Marks)

1. A Room 10X8 – K. S. Duggal
2. Spoken English and Broken English – G. B. Shaw
3. Forgetting - Robert Lynd
4. My Greatest Olympic Prize – Jesse Owens

Unit 2. Poetry (1 hour / week; 25 Marks)

1. The Chimney Sweeper – William Blake
2. Dover Beach – Matthew Arnold
3. Lady Clare – Lord Tennyson
4. The Vagabond – R. L. Stevenson

Unit 3. Language Activity (2 Tutorial hours / week; 30 Marks)

1. Use of Possessive Adjectives and Pronouns
2. Correction of sentences
3. Use of Negatives
4. Framing Questions (with 'Wh-' words & yes/no questions)
5. Welcome address and vote of thanks
6. Report Writing (Tour, Student Activities, News)

IA : 20 Marks (2 Internal Tests: 4 and 10 marks; Attendance 3 & Tutorials 3 marks each)**Theory: 80 Marks****Total : 100 Marks****Question Paper Pattern**

I.	10 objective questions 5 from Prose and 5 from Poetry	10x01= 10
II.	02 annotations out of 4: (1 from Prose and 1 from Poetry)	02x05=10
III.	01 essay type question out of 2 from Prose	01x10=10
IV.	01 essay type question out of 2 from Poetry	01x10=10
V.	02 short notes out of 4: One from Prose and one from Poetry	02x05=10
VI.	Language Activity on each topic	06x05=30
Total		80

Semester III: AECCENG123 – Motivation

(2 Credits; 4 Teaching hours; Theory 80 + IA 20 = 100; 3 hrs Exam)

Unit 1. Who Moved My Cheese – Spencer Johnson (2 hours / week; 50 Marks):

Unit 2. Language Activity (2 Tutorial hours / week; 30 Marks)

1. One-word Substitutes (based on the text)
2. Active and Passive Voice
3. Notice writing
4. Paragraph writing
5. Publication Tips: Revising and rewriting – proof reading – editing
6. Review writing (short films/plays)

IA : 20 Marks (2 Internal Tests: 4 and 10 marks; Attendance 3 & Tutorials 3 marks each)

Theory: 80 Marks

Total : 100 Marks

Question Paper Pattern

I.	10 comprehension questions from the novel	10x1=10
II.	04 short notes out of 6 on minor characters/incidents from the novel	4x5=20
III.	02 essay type questions out of 4 from the novel	2x10=20
IV.	Language Activity:	6x5=30
		80

B.COM SECOND SEMESTER

COURSE - DSC-2.3: FINANCIAL ACCOUNTING-II

Weekly Teaching Hours: 5
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

OBJECTIVES:

1. To appraise the students about the application of accounting knowledge to special business formats
2. To impart the skills of preparation of final accounts of business organizations as per Indian accounting standards
3. To develop the skills of recording of transactions relating to issue of Consignment, branches, Hire purchase, Co-operative Societies and LLP manually.

Unit	Topics	No of Periods
I	Consignment Accounts: Meaning of consignment and important terms used in consignment. Valuation of stock, normal loss, abnormal loss; problems relating to consignment in the books of consignor and consignee, cost-price method and invoice-price method – theory and practical problems.	12
II	Branch Accounts: Dependent Branches: Features - Books of accounts - Methods of accounting of dependent branches: Debtors System, Stock and debtors (Cost price & Invoice Price) theory and practical problems excluding independent Branch.	12
III	Hire Purchase Accounting: (excluding Repossession) Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - and practical problems.	12
IV	Partnership: The concept of limited liability partnership: Meaning – Objectives features – Merits in conversion of joint stock companies into Ltd. Liability partnership.	12
V	Cooperative Society Accounting – (Theory only) Introduction - Need - Registration, Types of Societies, Books of accounts to be maintained, Accounting standards applicable, Types of audit, Provisions of Co-op Societies Act.	12

ReferenceBooks:

1. Tulsian: Financial Accounting - Pearson Education, New Delhi.
2. Ashok and Deepak Sehgal -Advanced Accounting - Taxmann Publications, New Delhi.
3. S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy –Vikas Publications,
4. Shukla & Grewal: Advanced Accountancy - Vol. -I, S. Chand & Sons, New Delhi.
5. Jain & Narang: Financial Accounting Kalyani Publishers New Delhi.
6. Advanced Accountancy: Arulanandam, Himalaya publishers
7. Introduction to Accountancy: T.S.Grewal, S. Chand and Co.
8. Financial Accounting : Ashok Banarjee, Excel publications
9. B. S. Navi & R. A. Sanadi: Financial Accounting-II, Shriniketan Publications
10. Cooperative Accounting and Auditing : Y. K. Rao, Mittal Publications
11. Cooperative Accounting : M.Kartikeyan and R. Karunakaran

COURSE - DSC-2.4: MODERN MANAGEMENT TECHNIQUES

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

Objective: To help students to understand the conceptual framework of management and their applicability in industrial and other organizations.

Unit	Topics	No of Periods
I	Introduction: Concept and nature - types of managers- responsibilities and skills of professional managers - functions of management - Fayol's Principles of management - Administration vs Management, management process- Levels of management - Challenges of managing 21 st century corporations & organizations.	8
II	Management Functions: Planning - meaning & Importance, types, Organizing - concept, principles, theories, types of organizations, Authority, responsibility, power, Delegation, Decentralization, Staffing, Directing, Controlling, Coordinating, Control - nature, process & techniques.	12
III	Human Resources Management: Meaning, objectives, functions, HRM process, job analysis, job design, recruitment, selection, placement, Training and development, retention of employees, employee morale, performance appraisal.	10
IV	Setting Up a New Business Enterprise: Managerial decisions of setting up a new enterprise - Determination of objectives - Discovery of an idea and its preliminary investigation - Pricing of the product-Marketing of the product- Size of business enterprise - Location - Plant and equipment - Plant layout.	10
V	Office Management: Meaning, functions of modern office, duties and responsibilities of office manager, Managerial functions on the office - Planning and organization of an office - Controlling office activities - co-ordination - office layout, techniques and objectives of office layout - locations of departments.	10

Reference Books:

1. Ivancevich; Jhon and Micheal T. Matheson; organizational behavior and Management.
2. Koontz Harold, Cyril O' Donnell, and Hienz Weihrich: Essentials of Management, Tata Mc Graw Hill, New York.
3. A. K. Choudhary; Modern Management Techniques, Commonwealth publications
4. S. L. Goel; Modern Management Techniques, Deep and Deep publications
5. Dr. Pankaj Madan and Dr. Ashotosh; Principles and Practice of Modern Management, Global Vision Publishing House.

COURSE - DSC-2.5: MODERN MARKETING MANAGEMENT

Weekly Teaching Hours: 4
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of this course is to familiarize the students with the concepts, dimensions and trends in modern marketing practices.

Unit	Topics	No of Periods
I	Introduction: Meaning and Definition - Evolution of Marketing - Marketing Philosophies - Concepts of Marketing - Functions of Marketing - Importance of Marketing-Marketing Mix - Customer Relationship Management - Job Opportunities in Marketing Field - Ethics in Marketing Field.	10
II	Marketing Environment And Buyer Behaviour: Types of Environments - Demographic, Economic, Natural, Political, Legal and Socio - Cultural Environments - Market Segmentation - Meaning and Definition - Basis of Market Segmentation, Buyer Behaviour - Factors Influencing Consumer Behaviour - Buying Decision Process.	10
III	Marketing Mix: Meaning and Elements, Product, Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development- Pricing - Factors Influencing Pricing - Methods of Pricing (meaning) and Pricing Policy, Physical Distribution - Meaning - Factors affecting Channels of distribution - Types of Marketing Channels, Promotion - Meaning and Significance of Promotion-Personal Selling and Advertising.	10
IV	Recent Developments In Marketing: Introduction - Online Marketing - Direct Marketing - Social Marketing - Green Marketing - Grey Marketing - Mobile Marketing-Market Forces - e-Business Domain - Marketing in Digital Age - Challenges and Suitability of Digital Marketing in India.	10
V	Services Marketing: Meaning - Nature and Characteristics of Services - Types of Service - Reasons for Growth of Indian Service Scenario-Services Marketing - Products Marketing V/s Services Marketing - Services Gap Model -7 Ps of Services Marketing - Changing Women's Role in Services marketing - Challenges of Services Marketing.	10

Reference Books:

1. Philip Kotler - Marketing Management, PHI.
2. Davar: Marketing Management.
3. Rekha. M.P. & Vibha V - Marketing & Services Mgt -VBH.
4. Sunil B. Rao - Marketing & Services Mgt -HPH.
5. Janardhan T.G., Leelavathy AM, Bhagya G.B. - Marketing & Service Management, Kalyani Publications.

COURSE – DSC-2.6: INVESTMENT MANAGEMENT

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection

Unit	Topics	No. of periods
I	Investment Environment: The investment decision process - Types of Investments – Commodities - Real Estate and Financial Assets - the Indian securities market - the market participants and trading of securities - security market indices - sources of financial information - Concept of return and risk - Impact of Taxes and Inflation on return.	12
II	Fixed Income Securities: Bond features - types of bonds, estimating bond yields - Bond Valuation types of bond risks - default risk and credit rating. (with practical problems)	12
III	Approaches to Equity Analysis: Introductions to Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - dividend capitalization models - and price-earnings multiple approach to equity valuation. (with practical problems)	12
IV	Portfolio Analysis and Financial Derivatives: Portfolio and Diversification - Portfolio Risk and Return - Mutual Funds - Introduction to Financial Derivatives - Financial Derivatives Markets in India (with practical problems)	12
V	Investor Protection: Role of SEBI and stock exchanges in investor protection - Investor grievances and their redressal system - insider trading - investors' awareness and activism.	12

Reference Books:

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th edition.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education.
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
5. Mayo, An Introduction to Investment, Cengage Learning

COURSE – SEC-2.7: PRACTICALS ON SKILL DEVELOPMENT

Weekly Practical Hours: 2

Credits: 1

Examination Duration: 2 Hours

Maximum Marks: 100

Objectives: The objectives of the course is to enable students to learn practical aspects of business functions and help them to improve their knowledge relating to real practices of business in relations to particular functions.

Unit	Topics
I	<ul style="list-style-type: none">• Collect the copy of consignment and analyze the different books maintained• Visit a branch, prepare the report on the method of their accounting• Visit a nearby industry and study the process for hire purchase system of their installations• Draft the accounting procedure of conversion of partnership into joint stock company• Visit a nearby cooperative society, list out the books maintained and accounting standards applicable to them.
II	<ul style="list-style-type: none">• List out the principles and functions followed by the nearby organizations.• Identify the management values practiced by the organization• Collect the methods/techniques followed by an organization relating to performance appraisal.• List out the contributions of an organization towards society• Draft an advertisement copy for recruitment of candidates for an organization• Identify the requirements of office management and draft a note by selecting any organization.
III	<ul style="list-style-type: none">• Study of consumer behavior for a product of your choice• Suggest strategies for development of a product• Identify the product of your choice and describe in which stage of the product digital marketing shall be adopted• Prepare a chart for distribution network for different products• Develop an advertisement copy for a product
III	<ul style="list-style-type: none">• Collect capital structure of any five companies and analyze• List out the financial functions of hotel industry• Draft a note on financial sources of small scale industry• Name the 50 companies whose equities are covered under NIFTY,• Collect information on NCFM (National Certification in Financial Market) and prepare a brief report on the same

Semester IV: AECCENG124 – Functional English

(2 Credits; 4 Teaching hours; Theory 80 + IA 20 = 100; 3 hrs Exam)

Unit I:

- i. Making enquiries, requests: At least 6 situations: at a hotel, medical shop, railway station, bookshop, bank and college office. (Use of primary and modal auxiliary verbs: be, have, can you please, will you please, can I, if I may, may I, shall we, etc.)
- ii. Giving direction/instructions/information: a) Giving directions: (Use of prepositions – in the corner, near, next to, between, opposite to, behind, beyond, along, past, across, down, up, towards, etc.)

Unit II

- i. Giving instructions: Being polite, using helping verbs- preparing coffee/tea/recipe, preparing a word file/PPT, conducting a program/campaign, preparing for trech/travel
- ii. Telephone conversation (formal and informal): Etiquette, common phrases for beginning and closing conversation etc.

Unit III

- i. Academic writing skills: Interpreting and analyzing graphs, tables, diagrams, maps, family/organisation tree, etc.
- ii. Fixing an appointment (with doctor, with Bank Manager, with a friend for going to a movie, with a colleague, etc.)

Unit IV

- i. Group Discussion, Public Speaking (short speeches) and Facing an Interview (leadership qualities, positive attitude, etc.)
- ii. Short descriptions of people and places (Expressing facts and opinion, use of adjectives)

IA : 20 Marks (2 Internal Tests: 4 and 10 marks; Attendance 3 & Tutorials 3 marks each)**Theory: 80 Marks****Total : 100 Marks****Question Paper Pattern**

I.	2 questions each on i and ii of Unit I	4X5=20
II.	2 questions each on i and ii of Unit II	4X5=20
III.	2 questions each on i and ii of Unit III	4X5=20
IV.	2 questions each on i and ii of Unit IV	4X5=20
Total		80


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Part 3: AECC - Ability Enhancement Compulsory Course

Sem	Course Code	Title of the Paper	Teaching Hours/Week	Credits	Marks		Total	Duration of Exam
					Sem End Exam	IA		
I	AECC	ENVIRONMENTAL SCIENCE	2	2	40	10	50	2 Hrs

Marks -50marks

UNIT-I ECOSYSTEM, BIODIVERSITY AND NATURAL RESOURCES. 16Hours

Definition, Scope and basic principles of ecology and environment. Biological levels of organization population, community, ecosystem and biosphere.

Ecosystem types: Terrestrial, aquatic and artificial.

Organization of ecosystems: Biotic- Role of plants animals and microorganisms.

abiotic components- Role of Water, light & temperature. Food chain and food web.

Population and Community ecology- Population density, Natality, mortality, Growth curves - sigmoid growth curve. Community structure and species diversity-Diversity types and levels (alpha, beta and gamma). Study of western ghats as a Biodiversity hotspot.

UNIT-II ENVIRONMENTAL POLLUTION, GLOBAL ISSUES AND LEGISLATION. 16Hours

Causes, effects and control measures of air pollution, water pollution & soil pollution.

Concept of Global warming, Eutrophication, carbon sequestration and carbon foot printing.

Sustainable development & Ecological restoration. solid waste management, Water harvesting methods.

Forest conservation act, biodiversity bill (2002), Wildlife Protection act 1972.

Conservation Biology- Threats to Biodiversity, Wildlife trade.

Renewable and non-renewable resources, Biodiversity Conservation -Insitu and Exsitu methods.

Field visit to nearby Forest to study the Biodiversity.

Field visit to Industrial area to study impact of pollution on the Biodiversity.

References:

1. Ahmedullah, M. and M.P. Nayar, 1986. Endemic plants of the Indian region. Vol 1. Botanical Survey of India.
2. Biodiversity and its conservation in India. Indus Publishing Company, New Delhi Primack, Richard B 2006.
3. Essentials of conservation biology, 4th edition, Senaceer Associates, Sunderland, Mass.
4. Krishnamurthy K V 20014. An advanced text book of Biodiversity,
5. Principles and Practice. Oxford and IBH Publishing Co. Pvt. Ltd. Negi S S 1933.
6. Biodiversity in India (floristic aspects). Bishen Singh Mahendra Pal Singh, Dehradun.
7. Muller Dombois J. And Ellenberg, H. (1974) aims and methods of vegetation ecology, Wiley, new york.
8. Odum, E.P. 1971) fundamentals of Ecology, saunders, Philadelphia.
9. Kormondy, E. J. (1996) concepts of ecology, prentice hall, India, New Delhi.
10. Foin, T.C. (1976) ecological system and environment, Mifflin, boston.
11. Nobel B.J. and Wright, R.T. (1996) environmental science, prentice hall New Jersey.
12. Lillesand T.M. and Kiefer R.W. (1987) Remote sensing and image interpretation , John Wiley and sons, New York.
13. Agarwal, S.B. and Agarwal, M. (Ed.) (2000) environmental pollution and responses, CKC, press, London.
14. Koshoo, T. N. (1991) environmental concept and stragies ashish publ. House, new delhi.
15. Colinvaux P.C. (1993) ecology John Wiley and Sons, New york.
16. Indian Journal of Ecology by Indian Journal of Ecology
17. Ecology, Environment and Conservation journal.

Question paper pattern:

There will be two sections in a question paper of theory course for the semester end examination. (Part I and Part II).

Part I - There shall be 6 questions carrying 2marks each. Students should answer any 4 questions out of 6 questions.

Part II - There shall be 4 questions (two from each unit with sub questions a, b, & c) carrying 16 marks each. Students should answer any 2 questions out of 4 questions.

Part I (4x 2) : 08Marks

Part II (2 X 16) : 32 Marks

Distribution of Marks:

Theory Courses: a) Examination	:	40 Marks
b) Internal Assessment	:	10 Marks
c) Total	:	50 Marks


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RANI CHANNAMMA UNIVERSITY BELAGAVI

THE COURSE STRUCTURE & SYLLABUS OF UNDER GRADUATE BACHELOR OF COMMERCE

3rd & 4th Semesters w.e.f.

Academic Year 2021-22 and Onwards

Under

CHOICE BASED CREDIT SYSTEM (CBCS)

RANI CHANNAMMA UNIVERSITY, BELAGAVI
Vidyasangama Bhootaramanhatti, Belagavi-591106

COURSE STRUCTURE

Bachelor of Commerce (CBCS)

Regular

(With Effect from Academic Year 2021-22)

Course Code	Subject and Course	Teaching Hours	Examination Duration	End Semester Examination Marks	IA Marks	Total Marks	Total Credits	
THIRD SEMESTER								
Part-I	AECC 3.1	MIL	4	3	80	20	100	3
	AECC 3.2	English	4	3	80	20	100	3
Part-II	DSC 3.3	Corporate Accounting-I	5	3	80	20	100	3
	DSC 3.4	Entrepreneurship Development	4	3	80	20	100	3
	DSC 3.5	Innovative Banking	4	3	80	20	100	3
	DSC 3.6	Quantitative Analysis for Business Decisions-I	5	3	80	20	100	3
Part-III	SEC 3.7	Practicals on Skill Development	2	2	40	10	50	1
Part-IV	SEC 3.8	E-Commerce	2	2	40	10	50	2
	CC/EA 3.9	Extra Co-curricular Activities	-	-	-	50	50	1
Total			30	-	560	190	750	22
FOURTH SEMESTER								
Part-I	AECC 4.1	MIL	4	3	80	20	100	3
	AECC 4.2	English	4	3	80	20	100	3
Part-II	DSC 4.3	Corporate Accounting-II	5	3	80	20	100	3
	DSC 4.4	Financial Management	4	3	80	20	100	3
	DSC 4.5	Business Laws	4	3	80	20	100	3
	DSC 4.6	Quantitative Analysis for Business Decisions-	5	3	80	20	100	3

		II						
Part-III	SEC 4.7	Practicals on Skill Development	2	2	40	10	50	1
Part-IV	SEC 4.8	Corporate Communication	2	2	40	10	50	2
	CC/EA 4.9	Extra Co-Curricular Activities	-	-	-	50	50	1
Total			30	-	560	190	750	22

Note:

1. The B.Com curriculum is divided into four parts and contains different courses, The courses have been named after **AECC**: Ability Enhancement Compulsory Course; **DSC**: Discipline Specific Course; **SEC**: Skill Enhancement Course; and **CC&EC**: Co-curricular and Extra-curricular Activities
2. A practical is a 'hands-on class' which allows students to apply the theories learnt in the class room. One hour practical class is equal to one hour theory class and the class is managed by a single teacher. Practical classes may be conducted in the Business Lab or in Computer Lab or in the class room depending on the requirement. Experienced and Competent subject teachers may be allotted the practical workload.
3. IA marks for practical on skill development subject shall be awarded on the basis of practical records submitted by the student and on the basis of internal assessment tests.
4. Co-curricular and Extra-curricular Activities: A student shall opt for one of the following activities offered in the college, in all the four semesters of the undergraduate programme. The activity carries a credit each and will be internally assessed for 50 marks. The activities may include a) N.S.S. / N.C.C b) Sports and Games c) Physical Education or Activities related to Yoga d) Field studies / Industry Inplant Training. e) Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic sense etc. f) A Small project work concerning the achievements of India in different fields g) Evolution of study groups/seminar circles on Indian thoughts and ideas. h) Computer assisted/web-based learning and e-library skills
Evaluation of Co-curricular and Extra-curricular Activities shall be as per the procedure evolved by the university from time to time.
5. MIL and English are studied as per the circulations made by university from time to time. The contents of the syllabus and question papers pattern are also circulated from the university.

B.COM. THIRD SEMESTER
COURSE - DSC-3.3: CORPORATE ACCOUNTING - I

Weekly Teaching Hours: 5
 Credits: 3

Examination Duration: 3 Hours
 Maximum Marks: 100

Objective: The objective of this course is to familiarize students with accounting provisions under Companies Act and their application.

Units	Topics	No. of periods
I	ISSUE OF SHARES AND DEBENTURES: Share Capital - Subdivision of Share Capital - Issue of Shares - Pricing of Public Issue – Fixed Price offer method - Book-building method –Journal entries for Issue of Shares - when payable fully on application and when payable in installments - if shares are issued at par - at premium and at discount- Calls-in-arrears and Calls-in-advance - Forfeiture and Re-issue of Shares. Debentures: Meaning & Types of Debentures - Provisions for Issue of Debentures under Companies Act, 2013 - Accounting entries for issue of Debentures.	12
II	UNDERWRITING OF SHARES AND DEBENTURES: Meaning of Underwriting - SEBI regulations regarding underwriting - Underwriting commission - Types of underwriting agreement - conditional and firm - Determination of Liability in respect of underwriting contract - When fully underwritten and partially underwritten - with and without firm underwriting.	10
III	MANAGERIAL REMUNERATION: Meaning – Provisions under Schedule V of Companies Act regarding Managerial Remuneration - Overall maximum managerial remuneration - Calculation of Net Profit for Managerial Remuneration - Simple Problems on calculation of remuneration payable.	8
IV	FINANCIAL STATEMENTS OF COMPANIES: Components of Financial Statements – Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013 – Main features of Schedule III – Format and Content of Statement and Profit and Loss and Balance Sheet according to Schedule III - Problems on preparation of Financial Statements - Treatment for typical adjustments – depreciation - interest on debentures - tax deducted at source - advance payment of income tax - provision for taxation and dividends.	16
V	VALUATION OF GOODWILL AND SHARES: Valuation of Goodwill: 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 - Annuity Method – Problems; Valuation of Shares: Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method - Yield Method - Problems.	14

Reference Books:

1. Hanif and Mukherjee, Corporate Accounting, McGraw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. S Anil Kumar, V Rajesh Kumar and B Mariyappa, Corporate Accounting, HPH
4. S.N. Maheswari, Financial Accounting, Vikas Publication
5. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
6. A Bannerjee; Financial Accounting.
7. Janardhanam: Advanced Financial Accounting, Kalyani Publishers
8. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand.
9. M.C. Shukla and Grewal, Advanced Accounting.

COURSE - DSC-3.4: ENTREPRENEURSHIP DEVELOPMENT

Weekly Teaching Hours: 4
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of this course is to help students to understand the entrepreneurial culture and industrial growth to develop entrepreneurial skills.

Units	Topics	No. of Periods
I	INTRODUCTION TO ENTREPRENEURSHIP: Evolution of Entrepreneurship – Introduction to the concept of Entrepreneurs- Entrepreneurship and Enterprise - Reasons for growth of Entrepreneurship - Characteristics and Classification of Entrepreneurs– Intrapreneurs- Women Entrepreneurs - Problems and Challenges; Competency requirement for entrepreneurs.	12
II	ENTREPRENEURSHIP DEVELOPMENT: Concept – Objectives – Process – EDP in India – Problems and measures - Institutions involved in Entrepreneurship Development – NIESBUD - TCOs – CEDOK – SFCs and KVIC	8
III	ENTREPRENEURSHIP STIMULATION: Concept - Public and private system of stimulation - Support and sustainability of entrepreneurship –Requirement - Availability and access to finance - Marketing assistance – Technology and industrial accommodation - Role of industries/entrepreneur’s associations and self-help groups - Business incubators - Concept - Role and functions - Angel investors - Venture capital and private equity fund.	10
IV	RURAL ENTREPRENEURSHIP: Concept - Rural Entrepreneurial Environment - Problems of Rural Entrepreneurs - Schemes for Rural Entrepreneurship Development - TRYSEM - DOWCRA - Stories of successful Entrepreneurs - Ratan Tata - Dhirubai Ambani - Narayan Murthy - Azim Premji - Laxmipathi Mittal.	12
V	GOVERNMENT SUPPORT FOR ENTREPRENEURSHIP: Start-up India - Make in India - Atal Innovation Mission (AIM) - Support to Training and Employment Programme (STEP) - Jan Dhan - Aadhaar - Mobile (JAM) - Digital India - Trade Related Entrepreneurship Assistance and Development (TREAD) - Pradhan Mantri Kausalya Vikas Yojana (PMKVY) - National Skill Development Mission (NSDM). (Concepts only)	8

Reference Books:

1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Mega books; John Wiley and Sons, NewYork.
3. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; S. Chand, New Delhi.
4. Prasanna Chandra: Project Preparation, Appraisal, Implementation; TMH, New Delhi
5. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
6. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education.
7. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
8. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
9. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
10. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi
11. S. S. Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
12. Hifrich, Manimala, Peters & Shepherd, *Entrepreneurship*, McGraw-Hill
13. Kumar Arya, *Entrepreneurship*, Pearson
14. Bamford and Bruton, *Entrepreneurship*, McGraw Hill

COURSE - DSC-3.5: INNOVATIVE BANKING

Weekly Teaching Hours: 4
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of this course is to familiarize the students with the operations and innovations in Banking Sector.

Units	Topics	No. of Periods
I	INTRODUCTION TO BANKING: Evolution of Banking - Global and Indian Level - Meaning of Bank and Banking - Composition of Indian Banking - Significance and Functions viz. Primary - Secondary and Modern Functions - Recent trends in Banking - Housing, Education and Vehicle loans - Non-Performing Asset (NPA): Meaning - circumstances & impact - Government Regulations on Priority lending for commercial banks - Ethics in Banking Sector.	12
II	CUSTOMER AND BANKER RELATIONSHIP: Customer – Meaning – Types of Bank Accounts - Common Procedure of Opening Accounts - Relationships between Banker and Customer (General – Primary - Subsidiary and Special) - Rights and Obligations of Banker and Customer viz. Honouring and Dishonouring of Cheques - Consequences of Wrongful Dishonour and Damages – Duty of Secrecy and Consequences of Unjustified Disclosure – Garnishee Order and Rights and Duties on Receipt of Order.	10
III	CHEQUES: Meaning – Essentials – Advantages - Parties – Types – Dating – Crossing and Types - Opening of Crossing – Obliteration – Cancellation of Crossing – Mutilation – Material Alteration – Stop Payment - Negotiation of Cheques i.e. By Delivery and Endorsement and Types of Endorsement – MICR - IFSC Code.	8
IV	EMPLOYMENT OF BANK FUNDS: Banks and Liquidity - Types of Liquidity - Modes of Advancing - Consideration of Sound Lending - Factors Limiting Level of Advances - Lien - Pledge - Hypothecation - Mortgage: Meaning - Types - Rights - Asset Classification - Capital Adequacy Norms - Disclosure Standards.	10
V	e-BANKING AND INTERNET BANKING: Meaning and Definition – Traditional v/s e-Banking – Advantages and Disadvantages of e-Banking - Facets of e-Banking – Significance of e-Banking – Limitations of e-Banking; e-Wallet: Meaning, Types of e-Wallets and Procedure of making E-Payments (i.e. OLB – ATM – EFT - Internet Banking - Debit and Credit Cards – EDI - Mobile Banking - Core Banking - Anywhere Banking - BHIM, PAYTM, GOOGLE PAY (TEZ), PHONE PE (Concepts only).	10

Reference Books:

1. Banking Theory & Practice-S. P Srivastava, Himalaya Publishing House
2. Introduction to Banking- Vijaya Raghavan Iyengar, Excel Publication
3. Law and Practice of Banking- Reddy and Appannaiah, Himalaya Publishing House
4. Banking Law & Practice- B.S.Raman, United Publishers
5. Banking Law and Practice in India -Tanna M.L. Indian Law House
6. Practice and Law of Banking-Sheldon H.P
7. Law and Practice of Banking- K.C.Shekhar
8. Law and Practice of Banking-Radha Krishnana and Vasudevan
9. Banking Law and Practice- Maheshwari S.N., Vikas Publication
10. Law and Practice of Banking- Gajendra and Poddar

COURSE - DSC-3.6: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS - I

Weekly Teaching Hours: 5
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To develop the students' ability to deal with numerical and quantitative issues in business with understanding of statistical applications in Business Decisions.

Unit	Topics	No. of periods
I	INTRODUCTION TO QUANTITATIVE ANALYSIS: Introduction to Quantitative Analysis - Meaning and Definition of Quantitative Techniques - Classification of QT - Programming QT - Statistical QT - Mathematical QT - Role and Uses of QT in Business Decisions - Functions of QT - Scope of QT - Methodology of QT - Limitations of QT.	10
II	APPLICATIONS OF STATISTICAL QUANTITATIVE TECHNIQUES: Meaning of Averages - Types of Averages - Mathematical Averages - AM - GM and HM - Positional Averages - Median - Mode - Weighted AM - Standard Deviation - Coefficient of Variation - Problems relating to Speed and Work.	12
III	CORRELATION AND REGRESSION ANALYSIS: Meaning of correlation - Types of correlation - importance of correlation analysis in business decision - Methods of measuring correlation - Karl Pearson's coefficient of correlation - Spearman's rank correlation coefficient - Regression Analysis: Meaning - Regression lines Y on X and X on Y (including problems on estimation of mean and correlation from regression line)	14
IV	TIME SERIES: Meaning of Time Series - Components of Time series - Importance of Time Series in Business decision - Methods of measuring trend values - Moving averages (3, 4, 5 yearly only) - Methods of Least squares (Fitting of straight line only $Y = a + bX$)	12
V	STATISTICAL QUALITY CONTROL (SQC): Introduction - Concepts of SQC - Control charts and their uses - Control limits for mean and range P and C charts problems and Interpretations.	12

Reference Books:

1. Fundamentals of statistics: S. C. Gupta
2. Business Statistics: S. P. Gupta
3. Business Statistics: A. P. Verma
4. Fundamentals of statistics: A. M. Gun, M. K. Gupta and B. Dasgupta

COURSE - DSC-3.7: PRACTICALS ON SKILL DEVELOPMENT

Weekly Teaching Hours: 2
Credits: 1

Examination Duration: 2 Hours
Maximum Marks: 50

Objective: To enable the students' to learn and develop the overall skills through visiting entities/organizations with practical exposure.

Units	Topics
I	PRACTICALS ON CORPORATE ACCOUNTING-I: <ul style="list-style-type: none">• Visit any company/stock broking agency and collect share application form and fill the contents.• List out the SEBI guidelines for underwriting of shares and debentures.• Collect the financial statements of a company, prepared as per Schedule-III of Companies Act 2013, and analyze.• Collect the balance sheet of a company and calculate value of share using intrinsic value method• Calculate the maximum managerial remuneration payable with imaginary figures.
II	PRACTICALS ON ENTREPRENEURSHIP DEVELOPMENT: <ul style="list-style-type: none">• Visit to small-scale industry and prepare a SWOC analysis report.• Draft the success stories of business entrepreneurs in your region.• List out at least ten successful entrepreneurs in Karnataka.• List out the problems of rural entrepreneurs• List out the government support schemes for the entrepreneurship.
III	PRACTICALS ON INNOVATIVE BANKING: <ul style="list-style-type: none">• Collect and fill the application form for opening a Bank Account.• Draw a specimen of Cheque with MICR technology• Draw the specimen of Debit or Credit Card• Collect and fill the form of RTGS/NEFT• Study of any two e-wallet organizations
IV	PRACTICALS ON QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I: <ul style="list-style-type: none">• List out the quantitative techniques used for decision making.• Collect the marks scored by 50 students in a subject and calculate mean/median/mode• Collect age statistics of 10 newly married couples and calculate correlation.• Collect the sales/production data for five years and forecast sales/production for the future.• Narrate the process of testing and quality control in textile manufacturing.

COURSE - SEC-3.8: E-COMMERCE

Weekly Teaching Hours: 2
Credits: 2

Examination Duration: 2 Hours
Maximum Marks: 50

Objective: To facilitate the students to gain knowledge about different aspects of e-commerce and trends in commerce

Unit	Topics	No of Periods
I	INTRODUCTION TO E-COMMERCE: E-Commerce - meaning, nature, concepts - types; e-commerce business models B2B concept - major activities - types of B to B market (independent, buyer oriented, supplier oriented - e-market place, B2C portals, e-tailor - content provider - transaction broker - real life examples of B2C, C2C, C2B, etc.; forces behind e-commerce - e-Governance meaning - types - significance - real life examples.	10
II	TRENDS IN E-COMMERCE: Methods of e-payments Debit Card, Credit Card, Smart Cards, e-Money, electronic or digital wallet, digital signature (concepts), payment gateways Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments - Social Commerce - Digital Marketing - E-CRM - SCM.	10
III	COMPUTER APPLICATIONS IN BUSINESS: Word Opening Screen Elements, Creating, Opening and Saving of Word Document, Formatting, Margin, Paper Selection, Undo-Redo, Spell Check, Alignment, Insert Table, Mail Merge; MS-Word Shortcut Keys. Features, Advantages, MS-Excel Program, Window Elements, Managing Workbooks, Create, Open, Save and Close, Managing, Worksheets - Naming, Inserting, Moving, Copying and Deleting. Navigation in MS-Excel; Standard Toolbar Elements; Types of Cell Data etc.	10

Reference Books:

1. P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
2. Henry Chan, Raymond Lee and others, E-Commerce: Fundamentals and Applications
3. Wiley, Landon, E-Commerce, Pearson Education India
4. Schneider G., E-Business, Cengage Publications
5. Bhaskar, B., E-Commerce, McGraw Hill

B.COM. FOURTH SEMESTER

COURSE - DSC-4.3: CORPORATE ACCOUNTING-II

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

Objective: The objective of this course is to make the students familiar with the accounting provisions under Companies Act, 2013 and as per Accounting Standards.

Units	Topics	No. of Periods
I	REDEMPTION OF PREFERENCE SHARES: Provisions for Issue and Redemption of Preference Shares under Companies Act, 2013; Conditions for Redemption of Preference Shares; Methods of Redemption – Out of Fresh issue of Shares - out of Capitalization of Undistributed Profits - out of Combination of Fresh Issue and Capitalization of Undistributed Profits –Treatment for Premium on Redemption and Capital Redemption Reserve – Problems.	10
II	REDEMPTION OF DEBENTURES: Meaning of Redemption of Debentures - Rules for Redemption of Debentures - Accounting Entries for Redemption of Debentures – when there is no Sinking Fund and when there is Sinking Fund – if Redemption is by Payment of Lump Sum – by Payment in Annual Installments – by Purchase in Open Market and by Conversion into Shares.	14
III	AMALGAMATION OF COMPANIES: Introduction – Meaning of Amalgamation; Types of Amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase; Calculation of Purchase Consideration; Methods of Accounting for Amalgamation – Pooling of Interests Method and Purchase Method - Journal Entries and ledger accounts in the books of vendor Company and opening entries and balance sheet in the books of purchasing company (purchase method only)	16
IV	INTERNAL RECONSTRUCTION AND CAPITAL REDUCTION: Meaning of Capital Reduction – Objectives of Capital Reduction – Provisions for Reduction of Share Capital under Companies Act, 2013 - Forms of Reduction - Accounting for Capital Reduction - Problems on Passing Journal Entries - Preparation of Capital Reduction Account and Balance sheet after reconstruction.	10
V	LIQUIDATION OF COMPANIES: Meaning of Liquidation/Winding up – Modes of Winding up – Compulsory Winding up- Voluntary Winding up and Winding up subject to Supervision by Court - Order of payments in the event of Liquidation- preferential creditors – contributories - Liquidator's final Statement of Account - Problems on preparation of Liquidator's Statement of Account.	10

Reference Books:

1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
4. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
5. A Bannerjee; Financial Accounting.
6. Dr. Janardhanan: Advanced Financial Accounting, Kalyani Publishers
7. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
8. Dr. S Anil Kumar, Dr. V Rajesh Kumar & Dr. B Mariyappa, Advanced Corporate Accounting, HPHM.
9. C. Shukla and Grewal: Advanced Accounting.


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COURSE - DSC-4.4: FINANCIAL MANAGEMENT

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

Objective: The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

Units	Topics	No. of Periods
I	INTRODUCTION TO FINANCIAL MANAGEMENT: Introduction – Meaning of Finance – Business Finance – Finance Functions - Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.	10
II	TIME VALUE OF MONEY: Meaning – Need - Future Value (Single Flow - Uneven Flow and Annuity) - Present Value (Single Flow - Uneven Flow and Annuity) - Doubling Period - Concept of Valuation - Valuation of Bonds - Debentures and Shares - Simple Problems	10
III	FINANCING AND DIVIDEND DECISION: Financing Decision: Meaning of Capital Structure - Factors Influencing Capital Structure - Optimum Capital Structure- EBIT- EPS Analysis - Leverages – Problems. Dividend Decision: Meaning and Determinants of Dividend Policy - Types of Dividends - Bonus shares (Concepts only).	14
IV	INVESTMENT DECISION: Meaning and Scope of Capital Budgeting- Features and Significance - Techniques: Payback Period - Accounting Rate of Return - Net Present Value - Internal Rate of Return and Profitability Index with Simple Problems.	16
V	WORKING CAPITAL MANAGEMENT: Concept of Working Capital - Significance of Working Capital - Types of Working Capital – Effects of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital- Estimation of Working Capital Requirements (Simple Problems).	10

Reference Books:

1. Dr. V Rajeshkumar and Nagaraju V - Financial Management MH India
2. I M Pandey, Financial Management. Vikas Publication
3. Khan and Jain, Financial Management, TMH
4. P.K Simha – Financial Management
5. Prasanna Chandra, Financial Management, TMH
6. S N Maheshwari, Financial Management, Sultan Chand
7. G. Sudarshan Reddy, Financial Management, HPH
8. Dr. Aswathanarayana T. – Financial Management, VBH
9. Sharma and Sashi K. Gupta, Financial Management, Kalyani Publication
10. B. Mariyappa; Financial Management, HPH

COURSE - DSC-4.5: BUSINESS LAWS

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

Objective: To acquaint the students with Business Laws and their interpretation and help them to apply basic principles of Business Laws to solve practical problems.

Units	Topics	No. of Periods
I	LAW OF CONTRACT – 1872: Meaning – Definition - Essentials of a Valid Contract- Classification of Contracts - Meaning and Essentials of (i) Offer and Acceptance (ii) Capacity of Parties to Contract (iii) Consideration (iv) Free Consent (v) Legality of Object (vi) Agreements Declared Void - Discharge of Contract - Remedies for Breach of Contract - Quasi Contracts	12
II	CONSUMER PROTECTION ACT- 2019: Meaning – Features – Rights of consumers – Redressal Agencies; District, State and National.	8
III	COMPETITION ACT-2002: Introduction to competition Act – Objectives - Features – CAT, offences and penalties under the act.	10
IV	INTELLECTUAL PROPERTY RIGHTS: Background- Meaning- Definition of Terms- Objectives-Duration of IPR-Scope (i) Copyright-Meaning (ii) Patents-Meaning (iii) Trademark-Meaning (iv) Designs-Meaning (v) Geographical Indications of Goods-Meaning and Examples.	10
V	ENVIRONMENT AND CYBER LAW: Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms - Environment, Environment Pollutant - Environment Pollution - Hazardous Substance and Occupier - Types of Pollution - Powers of Central Government to protect Environment in India. Cyber Law: Definition, Introduction to Indian Cyber Law - Cyber space and Cyber security - Types of Crimes - Punishment.	10

Reference Books:

1. Business Laws - N.D. Kapoor, Sultan Chand and Sons, New-Delhi
2. Business Laws - Balchandani, Himalaya publishing House, Mumbai
3. Business Laws - M.C. Kuchhal, Vikas Publication, New-Delhi
4. Business Laws - S.S.Gulshan
5. Business Laws - Garg, Chawla and Sarina Sharma, Kalyani Publications
6. Business Laws - RSN Pillai and Bhagawati, S.Chand Publications
7. Business Laws - D.A. Pomeroy, South Western Publications
8. Business Laws - Anderson and Others
9. Business Laws – Dr. S.O. Halasagi and Dr. S.O. Halasagi, Onkar Prakashan, Kagwad.

COURSE - DSC-4.6: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II

Weekly Teaching Hours: 5
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To develop the students' ability to deal with numerical and quantitative issues in business with proper understanding of statistical applications in Business Decisions.

Units	Topics	No. of periods
I	THEORETICAL PROBABILITY DISTRIBUTION: Introduction to Theoretical Distribution - Binomial Distribution - Assumptions- Properties - Mean and Variance of BD - PMF of BD; Poisson Distribution - Properties - Mean and Variance - PMF of PD; Normal Distribution - Meaning - Properties - PDF of Normal Distribution; Problems on BD, PD and ND (without fitting)	14
II	ASSIGNMENT PROBLEM: Introduction to Assignment Problem - Meaning of AP -uses of AP in business decision - types of AP - Balanced Assignment Problem and Unbalanced Assignment problem - Maximization AP - Travelling Salesman AP.	10
III	TRANSPORTATION PROBLEM: Meaning - Definition - Statement of TP - basic feasible solutions - Degenerate solution - Non Degenerate solution - Balanced and Unbalanced T.P. - Finding Initial Feasible solutions by North West Corner rule Method (NWCR) - Matrix Minima Method (MMM) or Least Cost Method - Vogel Approximation Method (VAM) - Calculation of total transportation cost.	10
IV	DECISION THEORY: Introduction - Meaning and Definition - Concepts of Acts - State of nature - payoff table - opportunity loss - Decision making environment - Decision making under uncertainty - Non Probabilistic Criteria - Maximax criteria - Maximin criteria - Minimax regret criteria - Laplace criteria - Hurwicz criteria - Probabilistic Criteria - Expected Monetary Value (EMV) -Expected Opportunity Loss (EOL) - Expected value of perfect information (EVPI).	12
V	BUSINESS FORECASTING: Meaning - Role of forecasting in business - Steps in forecasting - Forecasting models - Qualitative models - Quantitative models- Time Series and Casual Models - Theories of business forecasting - Cautions while doing forecasting.	12

Reference Books:

1. Fundamentals of statistics: S. C. Gupta
2. Business Statistics: S. P. Gupta
3. Operation Research: P. C. Tulsian
4. Operation Research: Kalavathy

COURSE - DSC-4.7: PRACTICALS ON SKILL DEVELOPMENT

Weekly Teaching Hours: 2

Examination Duration: 2 Hours

Credits: 1

Maximum Marks: 50

Objective: To enable the students' to learn and develop the overall skills through visiting entities/organizations with practical exposure.

Units	Topics
I	<p>PRACTICALS ON CORPORATE ACCOUNTING-II:</p> <ul style="list-style-type: none"> • State the provisions for redemption of preference shares under companies act 2013 • List out at least 10 latest mergers and acquisitions in Indian corporate sector. • Prepare with imaginary figures, a Realisation Account in the books of vendor Company in the case of amalgamation or acquisition. • State the provisions for internal reconstruction under companies act 2013 • Prepare the 'Liquidator's Final Statement of Account' with imaginary figures.
II	<p>PRACTICALS ON FINANCIAL MANAGEMENT:</p> <ul style="list-style-type: none"> • Draw the Organizational Structure of Finance function of any Indian company. • Show the calculation of Future Value and Present Value for Annuity and Perpetuity using imaginary data. • Demonstrate EBIT-EPS Analysis with imaginary figures and calculate all the three types of leverages. • Visit the websites of top Indian companies and collect the information with respect to dividend decisions. • Estimate the working capital requirements for a manufacturing company using imaginary figures.
III	<p>PRACTICALS ON BUSINESS LAWS:</p> <ul style="list-style-type: none"> • Make a chart showing different types of contracts • List out any 10 latest consumer complaints reported to the forums • Prepare the format of copyright agreement, patents and trademark agreement. • Visit the pollution control board and list the measures undertaken for pollution control • Visit the police station handling cyber crimes and list out five latest cyber crimes
IV	<p>PRACTICALS ON QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II:</p> <ul style="list-style-type: none"> • List out the situations where probability theory can be applied in business • State the process of solving Assignment Problem • Solve the transportation problem to find basic feasible solution by using NWCR/MMM/VAM with imaginary figures • Draw a flow chart of decision theory with imaginary data • Prepare a list of precautions considered for business forecasting

COURSE - SEC-4.8: CORPORATE COMMUNICATION

Weekly Teaching Hours: 2

Examination Duration: 2 Hours

Credits: 2

Maximum Marks: 50

Objective: To create awareness among students about corporate Communication and drafting skills

Units	Topics	No. of Periods
I	PERSONAL AND SECRETARIAL CORRSPONDENCE: Letters calling candidates for written test – Drafting interview letters – Offer of appointment – Order of appointment – Show cause notices – Letter of dismissal and discharge. Correspondence with shareholders and debenture holders relating to dividends and interest – Transfer and transmission of shares.	10
II	INTERNAL COMMUNICATION AND PUBLIC RELATIONS: Internal memos – Office circulars – Office orders – Communication with regional/ branch offices. Public Relations: Meaning, importance and elements - Corporate brand building – Image management – Event management and Media Management.	10
III	MODERN COMMUNICATION DEVICES: Internet – Teleconferencing – Mobile phones – Computers – Laptops – Close circuit TVs – Desktop publishing – Electronic mail (e-mail) – SMS Messages – Audio conferencing – Video conferencing – Printing – Electronic storage devices.	10

Reference Books:

1. R. O. Sharma and Krishna Mohan: Business Communication and Report writing, TMH
2. Raman S and Swami R: Business Communication – A practical Approach, Professional publications Madras.
3. Ramesh and Pattanshetti: Effective Business English and Corresspondence.
4. Balasubramanyam: Business Communication Vikas Publishing House, New Delhi
5. Randall E. Mogors: Business Communication - Harper and Row, New York
6. Kaul: Effective Business Communication Prentice Hall, New Delhi
7. Patri V.R.: Essentials of Communication - Greenspan Publications, New Delhi
8. Taylor and Shirley: Model Business Letters -, Pearson Education Asia, New Delhi
9. S.O.Halasagi and Dr. S.O. Halasagi: Business Communication - Onkar Prakashan, Kagwad.

QUESTION PAPER PATTERN

Maximum Marks: 80

Exam Duration: 3 Hours

Section – A (10X2=20)

1. Answer any ten sub questions, each sub question carries two marks
- a.
 - b.
 - c.
 - d.
 - e.
 - f.
 - g.
 - h.
 - i.
 - j.
 - k.
 - l.

Section – B (3X5=15)

Answer any three questions; each question carries five marks (in case of practical papers four problems and one theory question)

- 2.
- 3.
- 4.
- 5.
- 6.

Section – C (2X15=30)

Answer any two questions; each question carries fifteen marks (in case of practical papers three problems and one theory question)

- 7.
- 8.
- 9.
- 10.
- 11.

Section - D (1X15=15)

Compulsory question (Case study/problems)

- 12.

QUESTION PAPER PATTERN

Maximum Marks: 40

Exam Duration: 2 Hours

Section – A (5X2=10)

1. Answer any five sub questions, each sub question carries two marks
- a.
 - b.
 - c.
 - d.
 - e.
 - f.
 - g.

Section – B (2X5=10)

Answer any two questions; each question carries five marks

- 2.
- 3.
- 4.
- 5.

Section – C (2X10=20)

Answer any two questions; each question carries ten marks

- 6.
- 7.
- 8.
- 9.


Co-Ordinator
Internal Quality Assurance Cell
Shri L.K.Khot College of Commerce
Sankeshwar.




PRINCIPAL
Shri L.K. Khot College of Commerce
Sankeshwar-591313 Dt. Belgaum

**Master of Commerce
(Regular)
(With Effect from Academic Year 2020-21)**

Course Code	Semester & Course	Teaching Hours	Credits	Maximum Marks			Examination Duration Hrs
				Internal Assessment	Semester End Examination	Total	
Semester – I							
Hard Core							
HC-1.1	Corporate Strategic Management	4	4	20	80	100	3
HC-1.2	Advanced Marketing Management	4	4	20	80	100	3
HC-1.3	Financial Management	4	4	20	80	100	3
HC-1.4	Applied Economics for Business	4	4	20	80	100	3
Elective Specialisation: Students can opt anyone soft core group having two courses each							
Group-(A) Accounting and Finance							
SC-1.5 (AA)	Management Accounting	4	4	20	80	100	3
SC-1.6 (AF)	Stock Market Operations	4	4	20	80	100	3
Group-(B) Costing and Taxation							
SC-1.5 (BC)	Cost Management and Standards	4	4	20	80	100	3
SC-1.6 (BT)	Principles and Practice of Taxation	4	4	20	80	100	3
Group-(C) Human Resource Management and Marketing Management							
SC-1.5 (CH)	Knowledge Management	4	4	20	80	100	3
SC-1.6 (CM)	Retail and Digital Marketing	4	4	20	80	100	3
Group-(D) Banking and Insurance							
SC-1.5 (DB)	Indian Banking System	4	4	20	80	100	3
SC-1.6 (DI)	Fundamentals of Insurance	4	4	20	80	100	3
Semester Total		24	24	120	480	600	18
Semester-II							
HC-2.1	Business Research Methods	4	4	20	80	100	3
HC-2.2	Quantitative Techniques	4	4	20	80	100	3
HC-2.3	Corporate Restructuring	4	4	20	80	100	3
Open Elective offered to other Disciplines							
OEC-2.4.1	Fundamentals of Business	4	4	20	80	100	3
OEC-2.4.2	Basics of Income Tax	4	4	20	80	100	3
Group-(A) Accounting and Finance							
SC-2.5 (AA)	Advanced Corporate Accounting	4	4	20	80	100	3
SC-2.6 (AF)	Investment Analysis and Portfolio Management	4	4	20	80	100	3
Group-(B) Costing and Taxation							
SC-2.5 (BC)	Marginal Costing for Managerial Decisions	4	4	20	80	100	3
SC-2.6 (BT)	Corporate Tax Planning	4	4	20	80	100	3
Group-(C) Human Resource Management and Marketing Management							
SC-2.5 (CH)	Employee Relations Management	4	4	20	80	100	3
SC-2.6 (CM)	Consumer Behaviour	4	4	20	80	100	3
Group-(D) Banking and Insurance							
SC-2.5 (DB)	Funds Management in Banks	4	4	20	80	100	3
SC-2.6 (DI)	Management of Life Insurance	4	4	20	80	100	3
Semester Total		28	24	120	480	600	18

Semester-III							
HC-3.1	International Financial Management	4	4	20	80	100	3
HC-3.2	Business Analytics	4	4	20	80	100	3
HC-3.3	Organisational Behaviour	4	4	20	80	100	3
Open Elective offered to other Disciplines							
OEC-3.4.1	Fundamentals of Banking	4	4	20	80	100	3
OEC-3.4.2	Personal Financial Planning	4	4	20	80	100	3
Group-(A) Accounting and Finance							
SC-3.5 (AA)	Financial Reporting Standards	4	4	20	80	100	3
SC-3.6 (AF)	Financial Derivatives	4	4	20	80	100	3
Group-(B) Costing and Taxation							
SC-3.5 (BC)	Techniques of Costing	4	4	20	80	100	3
SC-3.6 (BT)	GST and Customs	4	4	20	80	100	3
Group-(C) Human Resource Management and Marketing Management							
SC-3.5 (CH)	Human Resource Analytics	4	4	20	80	100	3
SC-3.6 (CM)	Supply Chain Management	4	4	20	80	100	3
Group-(D) Banking and Insurance							
SC-3.5 (DB)	Bank Performance and NPA Management	4	4	20	80	100	3
SC-3.6 (DI)	General Insurance	4	4	20	80	100	3
	Semester Total	28	24	120	480	600	18
Semester-IV							
HC-4.1	Information Technology for Business	4	4	20	80	100	3
HC-4.2	Business Ethics and Corporate Governance	4	4	20	80	100	3
HC-4.3	Dynamics of Entrepreneurial Development	4	4	20	80	100	3
HC-4.4	Project and Field Visit	4	4	20	80	100	3
Group-(A) Accounting and Finance							
SC-4.5 (AA)	Innovations in Accounting	4	4	20	80	100	3
SC-4.6 (AF)	Behavioural Finance	4	4	20	80	100	3
Group-(B) Costing and Taxation							
SC-4.5 (BC)	Strategic Cost Management.	4	4	20	80	100	3
SC-4.6 (BT)	International Taxation.	4	4	20	80	100	3
Group-(C) Human Resource Management and Marketing Management							
SC-4.5 (CH)	Competency Mapping and Succession Planning	4	4	20	80	100	3
SC-4.6 (CM)	Rural Marketing	4	4	20	80	100	3
Group-(D) Banking and Insurance							
SC-4.5 (DB)	International Banking	4	4	20	80	100	3
SC-4.6 (DI)	Actuarial Science	4	4	20	80	100	3
	Semester Total	24	24	120	480	600	18
	Grand Total: Semester I to IV	104	96	480	1920	2400	72

Note:

- 1 Hard core papers are compulsory in each semester.
- 2 Students have to select one soft core group out of four soft core groups, in the first semester and have to complete the M.Com programme in the same group up to fourth semester. They are not permitted to change the soft core group in between the programme.
- 3 Students have to opt one OEC paper each in II and III semester offered by the other departments/disciplines of the university.
- 4 For project work there shall be one working hour per week for six students.

Hard Core Courses			
Course Code	Title of the Course	Course Code	Title of the Course
HC-1.1	Corporate Strategic Management	HC-3.1	International Financial Management
HC-1.2	Advanced Marketing Management	HC-3.2	Business Analytics
HC-1.3	Financial Management	HC-3.3	Organisational Behaviour
HC-1.4	Applied Economics for Business	HC-4.1	Information Technology for Business
HC-2.1	Business Research Methods	HC-4.2	Business Ethics and Corporate Governance
HC-2.2	Quantitative Techniques	HC-4.3	Dynamics of Entrepreneurial Development
HC-2.3	Corporate Restructuring	HC 4.4	Project and Field Visit

Soft Core Courses			
Group-(A) Accounting and Finance		Group-(B) Costing and Taxation	
SC-1.5 (AA)	Management Accounting	SC-1.5 (BC)	Cost Management and Standards
SC-1.6 (AF)	Stock Market Operations	SC-1.6 (BT)	Principles and Practice of Taxation
SC-2.5 (AA)	Advanced Corporate Accounting	SC-2.5 (BC)	Marginal Costing for Managerial Decisions
SC-2.6 (AF)	Investment Analysis and Portfolio Management	SC-2.6 (BT)	Corporate Tax Planning
SC -3.5 (AA)	Financial Reporting Standards	SC-3.5 (BC)	Techniques of Costing
SC-3.6 (AF)	Financial Derivatives	SC-3.6 (BT)	GST and Customs
SC -4.5 (AA)	Innovations in Accounting	SC-4.5 (BC)	Strategic Cost Management
SC-4.6 (AF)	Behavioural Finance	SC-4.6 (BT)	International Taxation
Group-(C) Human Resource Management and Marketing Management.		Group-(D) Banking and Insurance	
SC-1.5 (CH)	Knowledge Management	SC-1.5 (DB)	Indian Banking System
SC-1.6 (CM)	Retail and Digital Marketing	SC-1.6 (DI)	Fundamentals of Insurance
SC-2.5 (CH)	Employee Relations Management	SC-2.5 (DB)	Funds Management in Banks
SC-2.6 (CM)	Consumer Behaviour	SC-2.6 (DI)	Management of Life Insurance
SC-3.5 (CH)	Human Resource Analytics	SC-3.5 (DB)	Bank Performance and NPA Management
SC-3.6 (CM)	Supply Chain Management	SC-3.6 (DI)	General Insurance
SC-4.5 (CH)	Competency Mapping and Succession Planning	SC-4.5 (DB)	International Banking
SC-4.6 (CM)	Rural Marketing	SC-4.6 (DI)	Actuarial Science
Open Elective Courses			
OEC-2.4.1	Fundamentals of Business	OEC-3.4.1	Fundamentals of Banking
OEC-2.4.2	Basics of Income Tax	OEC-3.4.2	Personal Financial Planning

Semester - I

Course - HC-1.1: Corporate Strategic Management

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The basic objective of the course is to educate about the basic inputs in making and implementing corporate strategic decisions.

Unit-I: Introduction

Meaning of Strategy, Reasons for Strategy, Relevance of Strategy in Modern Business, Concept of Strategy, Levels of Strategies, Strategic Intent and Strategic Fit, Vision, Mission and Purpose, Objectives and Goals, Strategic Business Unit and Ethics in Strategic Management.

Unit-II: Environmental Analysis and Diagnosis

Meaning of Business Environment, Types of Business Environment, Environment Scanning, Organizational Appraisal; Analysis of Michael Porter's Five Force Model, SWOT Analysis, ETOP Analysis, Value Chain Analysis, Core and Distinctive Competencies, Resources and Capabilities.

Unit-III: Types of Strategies

Modernization, Diversification & Integration Strategies, Merger, Takeover, Joint Venture and Strategy Alliance; Growth, Stability, Turnaround, Divestment, Liquidation and Reengineering Strategies; Generic Competitive Strategies, Cost Leadership, Differentiation, Bench Marking, Service Blue Print, Process of Strategic Choice; Factors Affecting Strategic Choice.

Unit-IV: Functional Strategies

Plans and Policies; Production/Operations, Marketing, Personnel, Financial, and R&D Strategy. Implementation of Strategy, Issues in Strategy Implementation, Strategy Activation; Organizational Structure, Commitment and Corporate Culture; Strategic Management Process of Indian Companies.

Unit-V: Strategic Evaluation and Control

Overview of Strategic Evaluation; Strategic Control; Techniques of Strategic Evaluation and Control. Evaluation of Strategic Alternatives - Product Portfolio Models, BCG Matrix, GE Matrix, Gap Analysis; Strategic Control System.

Reference Books:

01. Bartlett, C.A., Ghoshal, S. and P. Beamish, Transnational Management: Text, Cases, and Readings in Cross-Border Management, McGraw Hill.
02. Bhattachary, S.K. and N.Venkataramin: Managing Business Enterprise: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
03. Hill and Jones, Strategic Management, All India Publishers, Chennai.
04. Porter, Michael E., The Competitive Advantage of Nations, Macmillan, London.
05. Sharma, R. A Strategic Management in Indian Companies, Deep and Publications, New Delhi.
06. Srivastava, R.M. Management Policy and Strategic Management, Himalaya Publishing.
07. Subba Rao, V., Strategic Management, Himalaya Publishing

Course - HC-1.2: Advanced Marketing Management

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To provide understanding of the decision variables a marketing manager may use in a marketing environment and to gain experience in developing marketing strategies.

Unit- I: Introduction:

Market and Marketing; Definition, Nature and Scope of Marketing; Exchange Process; Functions of Marketing; Core Marketing Concepts; Evolution of Modern Marketing Concept; Holistic Marketing Concepts; Selling Vs. Marketing; Marketing Mix (7 P's & 7 C's); 4 A's of Marketing; Customer Quality, Value and Satisfaction. **Marketing Environment:** Significance of Scanning Marketing Environment; Analysis of Macro Environment of Marketing – Economic, Demographic, Socio-Cultural, Technological, Political Legal and Ecological; Impact of Micro and Macro Environment on Marketing Decisions.

Unit-II: Product and Pricing Decisions

Product - Concept and Classification; Layers of Products; Major Product Decisions; Product-Mix; New Product Development Stages; Packaging and Labelling; Product Life Cycle (PLC) - Concept and Appropriate Strategies adopted at Different Stages; Pricing-Objectives; Price-Sensitivity; Factors Affecting Price of a Product; Pricing Methods and Strategies; Ethical Issues in Product and Pricing Decisions.

Unit-III: Distribution Decisions

Concept and Importance; Different Types of Distribution Middlemen and their Functions; Selection, Motivation and Performance Appraisal of Distribution Middlemen; Decisions Involved in Setting Up the Channel; Channel Management Strategies; Distribution Logistics – Concept, Importance and Major Logistics Decisions; Channel Integration and Systems; Ethical Issues in Distribution Decisions. Retailing and Wholesaling: Types of Retail formats; Retail Theories; Retailing Strategies; Non-Store Retailing; Wholesaling – Nature and Importance, Types of Wholesalers; Developments in Retailing and Wholesaling in Indian Perspective.

Unit-IV: Promotion Decisions

Role of Promotion in Marketing; Promotion-Mix; Integrated Marketing Communication – Concept; Communication Process and Promotion; Determining Promotion Mix; Factors Influencing Promotion Mix; Developing Promotion Campaigns, Sales Promotion, Direct Marketing, Public Relations, Digital and Social Media.

Unit-V: Trends in Marketing

Service Marketing, E-Marketing, Green Marketing, Customer Relationship Management, Rural Marketing; Other Emerging Trends- Ethical Issues in Marketing.

Reference Books:

01. Czinkota, Michael R. & Kotabe, Masaaki, Marketing Management. Thomson Learning.
02. Etzel, Michael J., Walker, Bruce J., Staton, William J., & Ajay Pandit. Marketing Concepts and Cases. Tata Mcgraw Hill (Special Indian Edition).
03. Kotler, Philip & Keller, Kevin Lane, Marketing Management. Pearson.
04. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha. Marketing Management: A South Asian Perspective. Pearson.
05. Lamb, Charles W., Hair, Joseph, F. & Mcdaniel, Carl, Marketing. Cengage Learning.
06. Perrault, Willim, D., Cannon, Joseph, P. & Mccarthy, E. Jerome, Essentials of Marketing: A Marketing Strategy Planning Approach, Mcgraw-Hill.
07. Pride, William M. & Ferrell, O.C., Marketing. South-Western Cengage Learning.

Course – HC-1.3: Financial Management

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of the course is to acquaint the students with the basic analytical techniques and methods of financial management of business firms.

Unit-I: Financial Management

An Overview-Nature, Significance and Scope of Corporate Financial Management, Objectives and Agency Theory, Financial Management and its Relationship with other Disciplines, Business Policies and their Impact on Financial Management, Recent Trends and Contemporary Issues.

Unit-II: Capital Structure

Concept of Financial and Capital Structures; Classification, Theories of Capital Structure- NI, NOI, MM and Traditional Approaches, MM Approach and Corporate and Personal Income Taxes, Influence of Leverages on Capital Structure, Cost of Capital - Concept, Importance, Types and Measurement.

Unit-III: Capital Budgeting

Concept, Significance, Nature and Classification of Capital Budgeting Decisions, Cash Flow Computation-Incremental Approach; Evaluation Criteria - Pay Back Period, ARR, NPV, IRR and PI Methods; Capital Rationing, Capital Budgeting under Risk and Uncertainty.

Unit-IV: Dividend Decisions

Concepts and Classification, Legal Provisions Relating to Dividend in India; Dividend and Market Valuation, Walter's Model, Gordon's Model and MM Approach, Factors affecting Dividend Decision; Dividend Policies in Practice.

Unit-V: Working Capital Management

Concepts, Importance, Classification and Factors Determining Working Capital, Computation through Operating Cycle Approach; Walker's Four Part Theory of Working Capital Management; Investment and Financial Policies.

Reference Books:

- 01 Babhtosh Banerjee, Financial Policy & Management Accounting, World Press Pvt. Ltd., Calcutta.
- 02 I.M.Pandey, Financial Management, Vikas, New Delhi.
- 03 James C. Van Horne, Financial Management and Policy, Phi, New Delhi.
- 04 Khan and Jain, Financial Management, TMH, New Delhi.
- 05 Prasanna Chandra, Financial Management, TMH, New Delhi.
- 06 Rao R.K.S. Financial Management Mac Milan, New York.
- 07 Solomon E. Theory of Financial Management, Columbia University Press, New York.

Course – HC-1.4: Applied Economics for Business

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To acquaint students with the concepts of micro economic theory and principles and their application in business decision making.

Unit-I: Introduction to Economics for Business

Concept , Nature, Scope, Role with reference to Functional Areas of Business and Economic Analysis, Fundamental Principles, Managerial Economist's Role and Responsibilities, Limitations (Theory)

Unit-II: Elasticity of Demand and Forecasting

Elasticity; Concept, Types, Degree, Calculation and Application of Price, Cross Income, Advertising Elasticity; Demand Function, Estimation (Simple & Multiple Regression) Basic Mathematical Modules for Managerial Economics and Total Revenue, Total Cost, Total Profit, Marginal Revenue, Marginal Cost (Theory and Problems)

Unit-III: Production Analysis

Production Function – Law of Variable Proportion, Return to Scale and Business Decisions, Cobb Douglas Production Function, Application of Iso-Quant, Iso-Cost, Economic Region, Economies and Diseconomies of Scale (Theory & Problems)

Unit-IV: Cost and Revenue Analysis

Behaviour of Cost and Revenue Curves (Variable, Fixed, Marginal and Average) Short Run and Long Run; Equilibrium of Firm under Perfect Monopoly, Monopolistic and Oligopoly Market Condition – Benefits of Markets with Case Studies (Theory, Problems and Case Studies)

Unit-V: Objectives of the Firm & Pricing

Introduction, Objectives, Maximization of Sales, Growth, Staff, Profit Incremental Principle & Decision – Knowledge Profit – Pricing Practice under Product Life Cycle and Trade Cycle Phases. (Theory & Problem)

Reference Books:

01. Adhikary M. Business Economics, Excel Books, New Delhi
02. Baumol, William J: Economic theory and Operations Analysis, Prentice Hall, London.
03. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
04. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
05. Eaton, B.Curtis and Diane Faton; Micro Economics, Prentice Hall, New Jersey.
06. G.S. Gupta Managerial Economics – Tata McGraw Hill Publishing Company, New Delhi.
07. Petersen, H.Carig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
08. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
09. Varian, H.R. International Microeconomics; A Modern Approach, East West Press, New Delhi.
10. Varsheny RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.

Group-(A) Accounting and Finance
Course - SC-1.5(AA): Management Accounting

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To familiarize and acquaint the students with application of advanced managerial accounting techniques.

Unit-I: Introduction

Concept, Nature, Scope and Evolution of Management Accounting, Financial Accounting v/s Managerial Accounting, Utility and Limitations; Tools and Techniques of Managerial Accounting.

Unit-II: Marginal Costing and Break Even Analysis

Concept, Nature and Scope of Marginal Costing, Marginal Costing v/s Absorption Costing; Marginal Costing Equation, Contribution Margin Ratio and Application of Marginal Costing in Decision Making. Cost volume Profit Relationship, Break Even Analysis, Preparation of Break Even Charts and Profit Graphs.

Unit-III: Analysis and Interpretation of Financial Statements

Nature, Objectives, Latest Trends in Presenting Financial Data, Types and Tools of Financial analysis; Accounting Ratios – Classification, Advantages and Limitations.

Unit-IV: Funds Flow and Cash Flow Statements

Concepts of Funds and Objectives of Preparing Statement of Changes in Financial Position; Funds Flow v/s Income Statement; Procedure Involved in Funds Flow Statement, Advantages and Limitations of Funds Flow Statement; Cash Flow Statement – Classification of Cash Flow, Preparation and Usefulness, Accounting Standard and Cash Flow Preparation Practices in India.

Unit-V: Uniform and Inter-Firm Costing Methods

Meaning, Features, Significance, Steps Involved and Techniques of Uniform Costing and Inter-firm Comparison.

Reference Books:

01. Babhatosh Banerjee, Financial Policy and Management Accounting, World Press, Calcutta.
02. Charler Brandon, Managerial Accounting, TMH, New Delhi.
03. Horngren, et al., Introduction to Management Accounting, PHI, New Delhi.
04. Jawaharlal, Managerial Accounting, Himalaya, Bombay.
05. Maheswari S.N., Management Accounting and Financial Control, Sultan Chand and Sons, New Delhi.
06. Manmohan and Goyal, Management Accounting, Sahitya Bhavan, Agra.
07. Ravi M.Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi.
08. Ray H.Garrison, Managerial Accounting, TMH, New Delhi.
09. Robert N.Anthony and James Reece, Accounting Principles, AITBS, New Delhi.
10. Sharma and Gupta, Management Accounting, Kalyani, New Delhi.

Course - SC-1.6(AF): Stock Market Operations

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To equip the students with conceptual framework and functioning of stock markets.

Unit-I: Overview of Securities Market

Organisational Structure of Financial System - Functions of Securities Market - Securities Market and Economic Growth - Profile of Indian Securities Market - Market Regulation: SEBI Act, 1992 - Securities and Contracts Regulation Act 1956 - Reforms to Promote Investor Confidence - Role of IOSCO - International Organisation of Securities Commissions.

Unit-II: Primary Market

Primary Market - Its Role and Functions; Issue of Capital - Methods of Issuing Securities in Primary Market, Intermediaries in New Issue Market - Merchant Bankers, Underwriters, Brokers, Registrars and Managers, Bankers; Pricing of Issue - Book Building, Green Shoe Option, Procedure for New Issues and SEBI Guidelines for Issue in Primary Market.

Unit-III: Secondary Market

Importance and Functions, Listing of Securities in Stock Exchanges; Players in Stock Exchange - Investors, Speculators, Market Makers, Stock Brokers; Eligibility Criteria; Trading in Stock Exchange, Stock Exchanges - Bombay Stock Exchange, National Stock Exchange, Over-the-Counter Exchange of India; The SEBI Trading Mechanism - BOLT, NEAT System and Screen Based System.

Unit-VI: Depository Services

The Depositories Act, 1996; SEBI Depositories and Participants Regulations 1996 and 2012; Types of Depositories - NSDL, CDSL and Depository Participant; Dematerialization - International Securities Identification Number (ISIN) - Procedure for Dematerialization and Rematerialization; Settlement of Off-Market Transactions: Insider Trading - Legal Framework for Investor Protection in India; Internet Initiatives at Depository services; Credit Rating- Meaning and Necessity, Methodology of Credit Rating, Credit Rating Agencies in India.

Unit-V: International Stock Market

Meaning, Environment, Raising of Finance in International Markets, Euro Issues, GDRs and ADRs Guidelines for Raising Funds in International Markets through various Instruments; Working of International Stock Exchanges with respect to their Size - Listing Requirements, Membership, Clearing and Settlement of New York Stock Exchange, NASDAQ, London Stock Exchange, Tokyo Stock Exchange, Luxembourg Stock Exchange, German and France Stock Exchanges.

Reference Books:

01. Cornett M. M and Saunders, Fundamentals of Financial Institutions Management, McGraw Hill
02. Dalton, John, How the Stock Market Works, Prentice Hall, New Delhi
03. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House
04. M.Y. Khan, Indian Financial System, TMH, Asaf Ali Road, New Delhi
05. Mandura Jeff, Financial Markets and Institutions, West Publishing Company
06. Mark Grinblatt, and Sheridan Titman, Financial Market and Corporate Strategy, Tata McGraw Hill
07. Meir Khon, Financial Institutions and Markets, Oxford University Press
08. N R Parasuraman, Fundamentals of Financial Derivatives, Wiley Publications, New Delhi.
09. Sundaram and Das, Derivatives - Principles and Practice, TMH, New Delhi.
10. V A. Avadhani, Financial Services in India, Himalaya Publishing House

Semester – II
Course - HC-2.1: Business Research Methods

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of the course is to acquaint the students with the process and techniques of conducting research.

Unit-I: Nature and Scope of Business Research

Meaning of Research and Nature, Research Concepts, Constructs, Proportions, Variables and Hypothesis, Theory Building, Decision Making, Types of Business Research, Importance of Research in Business Decisions, Business Research Process and Business Research Design. (Theory)

Unit-II: Data Collection in Business Research

Methods and Techniques of Data Collection, Sampling and Sampling Design, Sampling Theory, Parameter and Statistic, Objectives of Sampling Theory, Sampling Distribution, Questionnaire Designing and Development. Attitude Measurement and Scaling. Application of SPSS.(Theory)

Unit-III: Statistical Tools used in Business Research

The Concept of Standard Error(SE), Point Estimation and Interval Estimation, Ordinary Least Squares (OLS) Method of Estimation, Hypothesis Testing Procedure, Null Hypothesis and Alternative Hypothesis, The Two Mutually Complementary Approaches for Hypothesis Testing: Confidence Interval and Test of Significance, Type I and Type II Errors, Two-tailed and One-tailed Tests of Hypothesis, Sampling of Attributes and Tests of Hypothesis for Attributes, Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Large Samples), Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Small Samples): The T-Test, Z-Test, The F-Test and Analysis of Variance (ANOVA): One-way and Two-way Classifications.(Theory and Problems)

Unit-IV: Non-Parametric Tests

Meaning, Advantages; The Chi-square Test, The Sign Test, The Mann-Whitney U Test (in case of Large Sample only), the Kruskal – Wallis H Test (in case of Large Sample only), the Runs Test for Randomness (in case of Large Sample only), The Wilcoxon Matched Pairs Signed – Ranks Test (in case of Large Sample only).(Theory and Problems)

Unit-V: Research Report Writing

Importance, Essentials, Structure, Types, Report-writing: Stages in Preparing Research Report, Organization, Write up, Steps in Drafting Report, Presentation of Business Research Report, References and Citation Methods, Footnotes and Bibliography, Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research. (Theory)

References Books:

01. Alan Bryman, Emma Bell, Business Research Methods.
02. C.R. Kothari, Research Methodology, New Age International Publications.
03. Cooper D R and Schindler P.S: Business Research Methods, TATA McGraw Hill New Delhi
04. Dipak Kumar Bhattacharyya, Research Methodology, Excel Books.
05. Gupta .S.P, Statistical Methods, Sultan Chand, New Delhi.
06. Gupta S C: Fundamentals of Statistics, Himalaya Publishing House Mumbai
07. Hooda, R.P: Statistics for Business and Economics, Macmillan, New Delhi
08. K.V.Rao, Research Methodology in Commerce and Management, Sterling Publications Ltd., New Delhi
09. Krishnaswami O.R., and Rangantham, Methodology of Research, Himalaya Publishing House.
10. Michel V. P., Research Methodology in Management, Himalaya, Bombay
11. William Zikmund, Business Research Methods, Thomson Publication.

Course - HC-2.2: Quantitative Techniques

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of this course is to acquaint the students with quantitative methods and techniques that play an important role in analysing business issues to take effective managerial decisions.

Unit-I: Introduction

Meaning and Definition of Quantitative Techniques, Linkage between Business Decision Making and Quantitative Techniques, Different Quantitative Techniques, Areas for Application of Quantitative Techniques in Business. Types of Decisions; Steps in Decision Making; Quantitative Analysis and Decision Making; Different types of Models and their Uses; Model Building Steps.

Unit-II: Linear Programming

Introduction, Importance and Scope of Quantitative Techniques in Business Activities, Optimization Concept, Operations Research Models; Linear Programming - Introduction to Linear Programming, Problem Formulation, Product Mix and Managerial Applications, Graphical Method of Problem Solving, Alternate solution of Linear Programming Problems, Simplex Method, Duality in Linear Programming, Formulation of Dual Problems, Advantages, and Economic Interpretation of Dual Variables.

Unit-III: Transportation Models

Introduction, Nature and Scope of Transportation and Allocation Models, Methods of Allocation, Different Methods for Finding Initial Solution; VAM, North West Corner Rule, and other Methods, Degeneracy, Finding Optimal Solution, Test for Optimality, Imbalance in Total Availability and Total Requirement, Impossible Shipments, Alternate Methods of Solutions, and Maximization as Objective Application.

Unit-IV: Inventory and Queuing Management

Concepts of Inventory Management; Inventory Models, EOQ with Price Breaks, EOQ Model for Production Runs, Planned Shortage Model - Deciding Optimum Safety Stock and Reorder Level, Probabilistic Model; Techniques of Selective Control. Queuing Models: Elements of a Queuing System; Models with Poisson Arrival and Exponential Services; Cost Behaviour Analysis. Simulation: Monte Carlo Simulation, Application of Simulation in Inventory Management and Queuing Situation.

Unit-V: Project Scheduling

Concepts of PERT & CPM Techniques and their Applications; Network Analysis - Scheduling activities, Determining Critical Path, Calculation of Floats; Time-cost trade-off; Resource allocation and Resource levelling.

Reference Books:

01. Anitha H S, Operations Research for Management, Mangala Deep Publications, Jaipur.
02. G.V.Shenoy, U.K.Srivastav and S.C.Sharma, Operations Research for Management, Wiley Eastern Ltd., New Delhi.
03. Gupta and Khanna, Quantitative Techniques for Decision Making, Prentice Hall of India.
04. J K Sharma, Quantitative Techniques, Macmillan India
05. K. Shridhar Bhat, Operation Research and Quantitative Techniques, Himalaya Publishing House
06. Kalavathy S: Operations Research, New Delhi: Vikas Publishing House
07. Kapoor V.K., Operations Research: Concepts, Problems and Solutions, Sultan Chand & Sons.
08. Kothari C R: Introduction to Operational Research, New Delhi: Vikas
09. N. P Agarwal, Sonia Agarwal, and Himanshu Saxena, Quantitative Techniques, Professional RBD Publications
10. Reddy, Chikodi and Satyaprasad, Quantitative Techniques, Himalaya, Bombay.
11. Srivastava and Others, Quantitative Techniques, New Age International
12. Vohra N D: Quantitative Techniques in Management, New Delhi: Tara McGraw-Hill

Course - HC-2.3: Corporate Restructuring

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of the course is to teach the basic issues and techniques of corporate restructuring and corporate valuation.

Unit-I: Introduction

Meaning of Corporate Restructuring, Reasons for Corporate Restructuring, Significance of Corporate Restructuring, Forms of Corporate Restructuring, Sources of Value Creation in Corporate Restructuring, and Effects of Corporate Restructuring.

Unit-II: Mergers and Acquisitions

Meaning, Types and Motives for Corporate Mergers, Mergers and Strategic Perspective, Sources of Value Creation in Mergers, Synergy and Types. Theories of Corporate Mergers, Efficiency Theories, Information and Signaling, Agency Problems and Managerialism, Free Cash Flow, Market Power, Taxes and Redistribution, Cost and Benefits of Mergers, Methods of Financing of Mergers.

Unit-III: Valuation, Exchange Rate and Merger Failures

Legal Procedure for Mergers in India, Merger Trends in India. Methods of Valuation of Target Firms, Share Exchange Rate - Minimum and Maximum, EPS V/S MPS Methods, Discounted Cash Flow Analysis, Merger Gains and Distribution, Methods of Analysis of Post-Merger Performance.

Unit-IV: Corporate Control

Meaning, Objectives and Types of Takeovers, Open Offer V/S Tender Offer, SEBI's Takeover Code, Takeover Defenses - Need, Types and Effect of Takeover Defenses, Takeovers in India and Defenses Employed, Financing of Takeovers.

Unit-V: Industrial Sickness

Meaning, Causes, Symptoms of Industrial Sickness, Magnitude of Sickness, Univariate and Multivariate Methods of Sickness Prediction. Magnitude and Reasons for Industrial Sickness of SSI and Non-SSI Units in India, Summary of Tiwari Committee Recommendations, BIFR Establishment, Objectives, Procedure and Working Measures for Control of Industrial Sickness.

Reference Books

01. J.F.Weston, K.S.Chung & S.E.Hoag, Mergers Restructuring and Corporate Control, Prentice Hall of India, New Delhi.
02. Khan and Jain Financial Management TMH, New Delhi.
03. Pandey, I.M. Financial Management, Vikas Publications, New Delhi.
04. Patrick Ganghan Mergers, Acquisitions and Corporate Restructuring John Wiley.
05. Prasanna Chandra Financial Management TMH, New Delhi.
06. Stephen Ross, Wsterfield Jaffee Corporate Finance, 7th Edition TMH, New Delhi.
07. Sudarshan, Creating Value through Mergers and Acquisition, PHI, New Delhi.

Group-(A) Accounting and Finance

Course - SC-2.5 (AA): Advanced Corporate Accounting

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of this course is to acquaint the students with company accounts and the issues related with accounting practices.

Unit-I: Company Accounts

Introduction, Provisions Relating to Maintenance of Accounts, Forms and Contents of Balance Sheet and Statement of Profit and Loss, Schedule III of Companies Act, 2014; Typical Adjustments Related to Company Final Accounts, Managerial Remuneration and Preparation of Final Accounts. (Theory and Problems)

Unit-II: Accounting for Amalgamation

Introduction, Forms of Amalgamation, Requisitions of the Companies Act, 2013; Types of Amalgamation, Methods of Accounting for Amalgamation, Intercompany debts and Inventories, Intercompany Investments. (Theory and Problems)

Unit-III: Accounting for Holding Companies

Meaning and definition, Requirements of Companies Act, 2013; Consolidation of Financial Statements and Accounting Standards, Accounting Treatment and Disclosures, Single Subsidiary, Chain Holdings and Cross Holdings. (Theory and Problems)

Unit-IV: Accounting for Buy Back of Shares

Introduction, Objectives of Buy Back, Conditions of Buy Back, Benefits and Limitations of Buy Back, Sources of Buy Back, Buy Back of Securities under Companies Act, 2013. Securities Premium Account, Proceeds of an Earlier Issue, Rule 17 of the Companies Rules, 2014; Methods of Buy Back. (Theory and Problems)

Unit-V: Accounting for Financial Instruments

Meaning, Definition, Methods of trading - Margin, Option. Financial Instruments - Recognition, and Measurement, Presentation and Disclosures. (Theory and Problems)

Reference Books:

01. Gupta and Radhaswami, Advanced Accountancy, Vol.II, Sultan Chand. New Delhi.
02. Hanif and Mukherji, Advanced Accountancy.
03. Jain and Narang, Advanced Accountancy, Vol.II, Kalyani, New Delhi.
04. P.V.Ratnam, Advanced Accountancy, Konark, New Delhi.
05. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
06. S.N.Maheshwari, Advanced Accountancy, Vol. II, Vikas, New Delhi.
07. Shukla and Grewal, Advanced Accounts, Vol.II, S. Chand and Co., New Delhi

Course – SC- 2.6 (AF): Investment Analysis and Portfolio Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

Objective: To enable the students to understand various techniques used in investment management, portfolio analysis and efficient portfolio construction.

Unit-I: Investment Management

Meaning, Nature, Objectives, Scope and Process of Investment; Speculation and Gambling; Investment Plan; Investment Information; Avenues of Investment; Marketable and Non-Marketable Securities; Development of Debt and Stock Markets in India; Stock Trading Mechanism; Stock Exchanges in India, Stock Indices - Meaning, Types and Methods of Developing Stock Indices - BSE & NSE Stock Indices; Financial Regulation - Meaning and Importance; Role of SEBI as a Market Regulator.

Unit-II: Investment Analysis

Fundamental - Economic, Industry, Company analysis; Technical Analysis; Efficient Market Hypothesis and its Implications; Fundamental Analysis V/s Technical Analysis; Measurement of Risk and Return; Valuation of Fixed Income and Variable Income Securities.

Unit-III: Capital Asset Pricing Model

Assumptions - Risk Free Asset - Risk Free Lending and Borrowing; Capital Market Line - Security Market Line - Empirical Tests of CAPM - Zero Beta Version of CAPM; Factor Models - Arbitrage Pricing Theory (APT) - Principles and Limitations of APT - Single and Multiple Factor Models; APT V/s CAPM

Unit-IV: Portfolio Analysis

Meaning, Need, Objectives, Evolution, Phases and Process of Portfolio Management; Traditional and Modern Portfolio Theories; Optimal Portfolio Construction; Analysis of Portfolio Risk and Return; Diversification of Risk, Combining Risks and Riskless Securities; Markowitz Diversification - Mean, Variance Analysis; Leveraged Portfolio, Sharpe Index Model.

Unit-V: Portfolio Evaluation and Revision

Meaning, Need and Measurement of Portfolio Evaluation; Risk and Return - Risk Adjusted Measures - Sharpe, Treynor and Jensen Models; Portfolio Revision - Meaning and Need for Revision, Techniques of Portfolio Revision; Brief Survey of Software Packages for Portfolio Management.

Reference Books:

01. Avadhani V.A: Investment and Securities Market in India, Himalaya Publications.
02. Cheney J and E Muses, Fundamentals of Investment, Paul, New York
03. Domodaran, Investment Valuation, Jhon Wiley, New York.
04. Fischer Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, 6th Edition Prentice Hall of India
05. Frank K. Reilly and Keith C. Brown, Investment Analysis and Portfolio Management, 8th Edition, Thomson
06. Kevin S, Security Analysis and Portfolio Management, Prentice Hall.
07. Prasanna Chandra: Investment Analysis and Portfolio Management Tata McGraw Hill, New Delhi.
08. Punithavathy Pandian, Security Analysis & Portfolio Management, Vikas Publications.
09. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, Investments, 6th Edition, Prentice Hall of India
10. V.K. Bhalla, Investment Management, S. Chand & Company, New Delhi.

Paper No. 2.6.1: INDIAN ECONOMY (Open Elective)

Objectives:

1. To know the structure of Indian Economy.
2. To study the impact of economic reforms on various sectors of the economy.
3. To analyze the programmes /policies /strategies undertaken by the Govt. of India to address the economic evils.

Module 1 : Features of Indian Economy and Planning.\

Characteristics of Indian Economy-Mixed Economy Structures and Growth of NI –Objectives, Strategies and advisements of NITI Ayoga, Regional imbalances

Module 2 : Demographic Features and Infrastructure.

Broad demographic features of Indian population –Rural–Urban migration-Urbanization –Poverty and inequality-Anti- Poverty Programmes –Physical and Social infrastructure

Module 3 : Agriculture and Industrial Development.

Agricultural Production and Productivity: Institutional Factors in Agricultural Growth – Agricultural Credit-Marketing –Pricing- Agricultural-Policy-Technological change in agriculture- Structure and Growth of Industrial Development –Small and Large Industries-Industrial Policy- Privatization and Disinvestment

Module 4 : Financial Sector and Economic Reforms.

Commercial Banking System-Money and Capital Markets –Non-Banking Financial Intermediaries; Price trends in India- Demonetization Monetary Policy of RBI Banking Sector Reforms

Module 5 : Government Finances and Trade

Tax revenue and Non-Tax revenue GST, Objectives, classification, Tax Rates, Impacting GST. Recent trends in taxation–Pattern of Public Expenditure –Public debt-Fiscal reforms, Foreign Trade – Composition, Volume and Direction of India as foreign trade reforms –WTO and India

Reading list :

1. A.N. Agarawal (2006):Indian Economy: Problems of Development and Planning (2006): A Division of New Age International (P) :Limited, New Delhi.
2. Government of India, Economic Survey (Annual), Ministry of Finance, New Delhi.
3. I C Dhingra (2006) :Indian Economy: S. Chand and Company, New Delhi.
4. R. Dutt and KPM Sundharam (2007): Indian Economy: S. Chand and Company, New Delhi.
5. S.K. Mishra and V.K. Puri (2006): Indian Economy, Himalaya Publishing House, Mumbai.
6. Uma Kapila (2006): Indian Economy-Since Independence-17th Edition, Academic Foundation, New Delhi.

Semester – III

Course - HC-3.1: International Financial Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

Objective: To expose the students to study the various aspects of foreign exchange market and different aspects of international financial management

Unit-I: Introduction to International Financial Management

Meaning, Objectives, Global Financial Manager, Role of Global Financial Manager, Functions of International Financial Management, Scope of International Financial Management and Relationship between Domestic and Financial Management.

Unit-II: Foreign Exchange Market

Meaning and Objectives, Features of Foreign Exchange Market, Foreign Exchange Rates, Quotations and types of Quotations, Dealers in Foreign Exchange Market, Foreign Exchange Transactions, Sale and Purchase Transactions - Spot and Forward Transactions, Hedging, Speculation and Arbitrage Operations, Forecasting Foreign Exchange Rate and Equilibrium in Foreign Exchange Market.

Unit-III: Foreign Exchange Risk Management

Meaning and Objectives, Foreign Exchange Risk and Exposure, Types of Foreign Exchange Risks, Transaction, and Economic Exposure, Internal and External Techniques of Foreign Exchange Risk Management.

Unit-IV: Financing for Foreign Operations

Sources of Finance, Euro Markets, Special Financial Vehicles, Interest Rate and Currency Swaps, Debt, Equity Swaps, Internal Leasing, and Designing the Global Financing Strategy.

Unit-5: International Financial Management for MNCs

Cost of Capital and Capital Structure of MNCs, International Capital Budgeting, International Working Capital Management.

Reference Books:

01. Adrin. Buckley, Multinational Finance, Hcrit, New Delhi.
02. Alan C. Shapiro, Multinational Financial Management Allyn and Pacon Ioc, Boston,
03. Apte P.G. International Financial Management, Tata Mcgraw Hill, New Delhi,
04. David H. Blake- The Politics of Global Economic Robert S. Walters Relations, Prentice Hall.
05. Ian H. Giddy, Global Financial Markets.
06. Kirt C. Butler, Multinational Finance Thomson South Western.
07. Madura, Jeff, International Financial Management, West Publishing Company.
08. Raymond Vemon-Manager in the International Economy, Louis T Wells Jr. Prentice Hall,
09. Reid W. Click and Coval, International Financial Management, Prentice Hall India.

Course - HC-3.2: Business Analytics

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The course offers powerful techniques for making increasingly advanced use of information in order to survive in any market conditions. It guides the company for developing an information strategy and ability to innovate by the application of analytics.

Unit-I: Introduction and Strategic Landscape

Business Analytics; Meaning, Definition and its Revolution, Information Technology and Business Analytics, Need for Business Analytics and Its Strategy, Corporate Analytics Failure, Fact Based Decision Making, Analytical Based Decision Making, Analytical Resources, Structure of Analytical Practitioners.

Unit-II: Data Analytics

Meaning, Types, Importance, Benefits of Data Management, Business Intelligence Concepts and Applications, Future Smart Contracts and Data Analytics.

Unit-III: Developing Analytic Talent

Meaning of Data Science, Features, Significance; Data Science Resources - Professional Resources and Career Building Resources. Data Science Application in Real World Scenario. Big data- Meaning, Issues, Techniques. Becoming Data Scientist- Features, Roles, Types, and Career Paths.

Unit-IV: Advanced Data Analytics

Data Mining- Introduction, Data Exploration and Visualization, Online Analytical Processing (OLAP), Power Pivot and Power View in Excel, Visualization Software, Microsoft Data Mining Add-Ins for Excel, Classification Methods- Logistic Regression, Neural Networks, Classification Tree, Classification and Lift, Classification with Events, Clustering.

Unit-V: Business Intelligence Roadmap

Stages of a BI Project: Justification, Planning, Business Analysis, Design, Construction, and Deployment. Matrices that Serve as References for the Development Process of Business Intelligence Project.

Reference Books

01. A Practitioner's Guide to Business Analytics: Using Data Analysis Tools to Improve Your Organization's Decision Making and Strategy by Randy Bartlett.
02. Business Analytics: Data Analysis & Decision Making by S. Christian Albright and Wayne L. Winston
03. Business Intelligence for Dummies by Swain Scheps
04. Business Intelligence Roadmap: The Complete Project Lifecycle for Decision-Support Applications by Larissa T. Moss & Shaku Atre
05. Data Analytics for Beginners: Your Ultimate Guide to Learn and Master Data Analysis. Get Your Business Intelligence Right – Accelerate Growth and Close More Sales by Victor Finch.
06. Data Analytics: Become A Master Data Analytics by Richard Dorsey
07. Data Science for Business: What You Need to Know About Data Mining and Data-Analytic Thinking by Foster Provost & Tom Fawcett
08. Data Strategy: How to Profit from a World of Big Data, Analytics and The Internet of Things by Bernard Marr.
09. Developing Analytical Talent by Vincent Granville, Wiley Publishers
10. The Functional Art: An Introduction to Information Graphics and Visualization, The Truthful Art: Data, Charts, and Maps for Communication by Alberto Cairo

Course - HC-3.3: Organisational Behaviour

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To develop theoretical and practical understanding of different components of individual and group behavior in organizational setting.

Unit-I: Introduction

Meaning and Definition, Nature, Scope, Challenges and Opportunities for organizational behavior, Disciplines contributing to the field of Organizational Behavior, Organizational Behavior Models, Positive Organizational Behavior.

Unit-II: Individual Behavior

Meaning, Fundamentals, Reasons for Difference, Importance, Causes of Human Behavior; Perception; Personality; Meaning, Factors Influencing and Types of Personality. Attitude; Meaning, Changes in Attitudes, Role and Types. Learning; Meaning, Process, Difficulties and Importance.

Unit-III: Group Behavior

Group – Determinants, Process, Task, Types, Cohesiveness and Productivity; Group Decision Making; Team Building; Group Conflicts and Negotiations, Stress Management, Decision Making, Effective Communication.

Unit-IV: Motivation and Leadership

Motivation – Meaning and Definition, Need for Motivation, Motivational Process, Motivational Tools, Theories of Motivation. Leadership – Leader and Leadership, Characteristics of Good Leader, Leader v/s Manager, Leadership Skills, Outstanding Leader, Leadership under Cross - Cultural Environment, Leadership Theories, Leadership Styles.

Unit- V: Organizational Change and Development

Organizational Change: Approaches, Planning and Implementing Change, Resistance to Change and its management. Organizational Development: Meaning, Characteristics, Objectives, Models, Interventions. Work Life Management.

Reference Books :

01. Greenberg, Baron (2010). Behaviour in Organisations: Understanding and Managing the Human Side of work. Pearson
02. Herzberg, F. (1968). One More Time: How Do You Motivate Employees? Harvard Business Review.
03. K ashwathappa, Organisational Behaviour, Himalaya Publishing House.
04. Luthans, Fred. Organizational Behaviour, McGraw-Hill, Indian Edition.
05. Pareek, U. & Khanna, S. Understanding Organizational Behaviour. Oxford University Press.
06. Robbins, Stephen P., TA Judge & Neharika Vohra (2013). Organisational Behaviour, Pearson.

Department of Mathematics

Paper Code: 3.7.I Open Elective Course	Paper Title: STATISTICS (Arts and Commerce Stream)
Teaching Hours: 4 Hrs / Week	Marks: Theory – 80 + IA - 20
Teaching Hours: 4 Hrs	Credits: 04

Unit 1:

Frequency Distribution, Measure of Central Tendency A.M.G.M., H.M Median, Mode Standard deviation.

Unit 2:

Moments, Moments generation function, Skewness, Correlation

Unit 3:

Karls Pearson's Co-efficient of Corrdation, Rank correlation co efficient Regression, line of regression, Equations to the lines of regression, Error of prediction.

Unit 4:

Probability, Definitions, Addition Law of Probability, Multiplication of law of Probability Baye's theorem.

Unit 5:

Binomial Distribution, Mean of binomial distribution, Poisson distribution, mean of Poisson distribution, Normal distribution, mean of normal distribution.

REFERENCES:

1. Das.M.J, Statistical Methods, Das and Co Publishers Kolkata.
2. Miller,J.E.Freud, Mathaematical Statistics with applications,Pearson, New Delhi.
3. Gupta and Gupta, Business Statistics, Sultann Chad Publishers.
4. Chandan.J, Statistics for Business Economics, Vikas Publishers.

Group A – Accounting and Finance
Course - SC-3.5 (AA): Financial Reporting Standards

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The course aims to provide knowledge to the students about developments in accounting financial reporting, and understanding of accounting and reporting issues at the national and international level.

Unit-I: Introduction

Nature, Objectives, Benefits and Purpose of Report; Qualitative Characteristics of Accounting Information; Conceptual Framework- FASB and IASB. GAAPs: Meaning and Need of Accounting Principles; Structure of GAAPs - Accounting Assumptions; Accounting Concepts; Accounting Principles and Accounting Conventions.

Unit-II: International Financial Reporting Standards (IFRSs)

Role of IASB; Arguments for Global Convergence; Required Disclosure as per IFRSs; Achievements of IASB and Obstacles in Convergence; Difference between IFRSs and Indian Accounting Standards; US GAAP.

Unit-III: Dimensions of Corporate Reporting

Introduction, Objectives of Financial Reporting, Investment Decision - Making, Management Accountability, Scope of Financial Reporting, True Blood Report (USA), The Corporate Report (UK), Financial Accounting Standards Board (FASB) of USA, The Stamp Report, General Purpose Financial Reporting, Types of Financial Statements, Benefits of Financial Reporting.

Unit-IV: Reporting Practices

Segment Reporting - Introduction, Need, Usefulness of Allied Users, Objectives, Terminology, Scope, Reportable Segments, Segment Accounting Policies, Disclosure, Advantages, Disadvantages, Segment Reporting in India.

Unit-V: Accounting and Reporting of Financial Instruments

Meaning, Recognition, De-recognition and Offset, Compound Financial Instruments, Measurement of Financial Instruments, Hedge Accounting, Disclosures; Financial Reporting by Non Banking Financial Companies, Merchant Bankers, Stock and Commodity Market Intermediaries.

Reference Books:

01. A Student's Guide to International Financial Reporting Standards by Clare Finch, Kalpana Publishing.
02. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
03. Christopher Nobes. et al, Comparative International Accounting, Prentice Hall
04. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
05. First lesson to International Financial Reporting Standards Beginners Guide by MP Vijay Kumar, Prime Knowledge Services.
06. Gray S J. Campell, L Shaw JC, International Financial Reporting, Mac Millan.
07. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.
08. ICAI, Compendium of Statements and Standards on Accounting.
09. IFRS Concepts and Applications by Kamal Garg, Bharath Law House Private Limited
10. IFRS Explained – A Guide to International Financial Reporting Standards by BPP Learning Media
11. IFRS for Finance Executives by Ghosh T P, Taxman Allied Services Private Limited
12. IFRS for India, Dr.A.L.Saini, Snow white publications
13. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
14. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, New Delhi.
15. L.S. Porwal, Accounting Theory, McGraw Hill Education (India) Ltd.
16. P.Mohana Rao, Accounting Theory and Standards, Deep & Deep Publications Pvt. Ltd.
17. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy

Course - SC-3.6 (AF): Financial Derivatives

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To impart the conceptual and practical knowledge of financial derivatives.

Unit-I: Financial Derivatives

Introduction, Definition, Origin and Features of Derivatives, Types, Participants and Functions of Financial Derivatives, Economic Benefits of Derivatives; Factors Contributing to the Growth of Derivatives; Development of Exchange Traded Derivatives; Global Derivatives Markets; Exchange Traded Vs OTC Derivatives Markets; Traders in Derivatives Markets; Committees on Derivatives Market in India.

Unit-II: Futures and Forwards

Introduction, Features of Futures Contracts, Futures Vs. Forwards, Various Forms of Futures, Valuation of Short and Long Forward Contract-Payoff, Equity, Index, Stock, Interest Rate Futures; Futures Trading Strategies, Margins, Hedging, Speculation, Arbitrage, Spread Trading; Forward Market Commissions and Regulation, Commodities Traded; Trading and Settlements, Physical Delivery of Commodities.

Unit-III: Options and Financial Swaps

Introduction of Option, Option Pricing, Types, Factors affecting Option Pricing; Call and Put Options on Divided and Non-Divided Paying Stocks Put-Call Parity; Mechanics of Options; Concept of Exotic Option; Hedging & Trading Strategies Involving Options, Valuation of Option; Models of Options; Financial Swaps- Evolution, Features, Mechanics of Interest Swaps, Valuation and Application of Interest Swaps, Currency Swaps, and Equity Swaps.

Unit-IV: Credit Risk

Bond Prices and The Probability of Default, Reducing Exposure to Credit Risk, Credit Default Swaps, Total Return Swaps, Credit Spread Options, Collateralized Debt Obligation; Value at Risk(VAR)-Measure, Model Building Approach, Linear Approach, Quadratic Model, Monte Carlo Simulation, Stress Testing and Back Testing; Risk Associated with Options and Sensitivities.

Unit-V: Commodity Derivatives and Interest Rate Markets

Evolution of Commodity Derivative Markets in India; Products, Participants, Functions and Instruments available for Trading; Pricing of Commodity Futures; Hedging, Speculation, Arbitrage Trading; Clearing and Settlement, Risk Management and Regulatory Framework; Interest Rate Markets - Type of Rates, Zero Rates, Bond Pricing, Determining Zero Rates, Forward Rules, Forward Rate Agreements (FRA), Treasury Bond & Treasury Note Futures, Interest Rate Derivatives.

Reference books:

01. Hull C J and Basu Sankarshan, Options, Futures and Other Derivatives, Pearson Education, New Delhi,
02. Janakiraman, Derivatives and Risk Management, Pearson Educations, New Delhi.
03. Kolb R W, Futures, Options and Swaps, Blackwell Publishers, New Delhi.
04. Kumar S S, Financial Derivatives, PHI, New Delhi
05. N R Parasuraman, Fundamentals of Financial Derivatives, Wiley Publications, New Delhi.
06. P Agarwal, Financial Derivatives and Risk Management, HPH, New Delhi.
07. S L Gupta, Financial Derivatives, PHI, New Delhi.
08. Stulz M R, Risk Management and Derivatives, Cengage Learning, New Delhi
09. Sundaram and Das, Derivatives – Principles and Practice, TMH, New Delhi.
10. Sunil Parmeswaran, Fundamentals of Financial Instruments, Wiley Publications, New Delhi.

IV Semester

Course - HC-4.1: Information Technology for Business.

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The course is designed to develop conceptual and technical skills of information technology applied in various functional areas of the business.

Unit-I: Financial Analysis using MS Excel (I)

Spreadsheet and its Business Applications - Introduction, Creating a Work Book, Data Handling Operations, Importing and Exporting Data between MS Excel and other Software; Data Analysis Functions - Financial and Statistical, Creating Different types of Financial Reports in Excel.

Unit-II: Financial Analysis using MS Excel (II)

What If Analysis - Scenario Analysis, Goal Seek and Data Table; Creating Pivot Table; Use of Add-Ins for Advanced Application - Data Analysis Tools; Graph Generating: Different Types of Charts and Maps; Use of Standard Accounting Data Spread Sheets to Display Charts, Graphs and Maps. Using Macros Link Variety of Spread Sheets and Generate New Spread Sheets for Analysis and Reporting.

Unit-III: Application of IT in Functional Areas

IT and Marketing, IT and Finance, IT and Operational Management, IT and Human Resource Management, IT and Enterprise Systems; Designing the Website.

Unit-IV: Cyberspace Laws and World Wide Web

International Cyber Laws - Cyber Laws in India - Aims, Provisions and their Limitations; Protection of Cyber Consumers in India and CPA 1986, International Efforts Related to Cyberspace Laws, Trace an IP Address, I.T. Act 2000. **World Wide Web** - Reasons for Building Own Website, Benefits of Website, Registering a Domain Name, Role of Web Site; Push and Pull Approaches; Web Site Design Principles: Applications of E-Commerce and E-Enterprise; E-Customer Relationship Management - Meaning, Types, Applications and Major Trends of E-CRM.

Unit-V: Emerging Technologies in Internet and Networking

Fundamentals of Internet, Networking and Communication; LAN, MAN, WAN, Networking Topologies, Grid Computing; Cloud Computing - Uses, Advantages and Challenges; Mobile Computing; Web Environment; Business Intelligence.

Reference Books:

01. Alexis Leon and Mathews Leon, Information Technology, Vikas publishing, New Delhi.
02. Comer, Douglas E. (2007), The Internet Book, New Delhi : PHI Learning Private Limited
03. CSV Murthy, Management Information System, Himalaya Publishing House
04. Davis G.B., Management Information Systems, TMH, New Delhi.
05. Henry C. Lucas, Information Technology for Management, TMH, New Delhi
06. James O' Brien, Management Information Systems, TMH, New Delhi.
07. Laudon, Kenneth C. and Jane P. Laudon, Management Information Systems, Prentice Hall of India, New Delhi
08. Leon a. and Leon M., Fundamental of Information Technology, Vikas Software Manuals.
09. Morley, Deborah and Charles S. Parker (2007) Fundamentals of Computers, Learning India Pvt. Ltd., New Delhi
10. Pradeep K. Sinha and Priti Sinha, Computer Fundamentals, Sixth Edition. BPB Publications

Lab Work:

- **MS-Word:** Creating, Saving Editing and Printing of Documents, Find and Replace Options, Formatting with Tables, Charts, Pictures and Mail Merge
- **MS-Excel:** Creating, Naming and Saving Worksheets, Data Entry - Manual and Automatic, Formatting Cells and Cell Referencing, Working with Graphs and Charts, Creating and Using Formulas and Functions, Data Management Tools and Statistical Applications.
- **MS-Power Point:** Presenting Features, Creating, Saving a Presentation, Using Different Methods of Editing, Using Different Designs, Layouts, Colour Schemes, Formatting, Custom Animating and Displaying the Presentation.

Course - HC-4.2 : Business Ethics and Corporate Governance

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To teach and familiarize the students with the knowledge of ethics, emerging trends in corporate governance practices in Indian context.

Unit-I: Business Ethics

Meaning of Business Ethics, Nature and Goals of Business Ethics, Ethical Values of Organization and Employees Attitudes, Culture and Ethics, Ethics and Law, Managerial Philosophy and Organization; Types of Ethics.

Unit-II: Ethical Theories

Theory of Teleological, Deontological, System Development; Universalism v/s Ethical Relativism, Kantianism v/s Utilitarianism; Virtue Ethics; Socialism and Individual Ethics.

Unit-III: Managing Ethical Dilemmas in Business

Meaning, Nature and Significance of Ethical Dilemmas, Ethical Dilemmas v/s Ethical Issues, Ethics in Marketing; Ethics in Finance and Accounting Practices; HRM Practices and Ethical Implications, Ethical Issues Relating to Information Technology and Ethics in the Global Business.

Unit-IV: Introduction to Corporate Governance

Meaning, Nature, and Reasons for Corporate Governance; Theories of Corporate Governance, Mechanism of Corporate Governance, Models of Corporate Governance, Issues of Governance, Regulatory Frame Work of CG in India; Corporate Failure and Scams, Concept of Whistle Blowing and Corporate Governance Initiatives in India

Unit-V: Corporate Board and Committees

Meaning, Objectives, Types and Functions of Board; Determinants of Board Effectiveness, Role and Responsibilities of Board Chairman and CEO. Board Committees: Need, Objectives and Types of Board Committees; Committees - Cadbury, OECD Principle of Governance, Governance Committees in India - Birla, Naresh Chandra, Narayana Murthy, Irani Committee's Recommendations; Cluase-49; Role of SEBI in Governance and Recent Issues in Corporate Governance.

Reference Books:

01. A.C. Fernando Corporate Governance: Principles, Policies and Practices, Pearson.
02. A.C. Fernando, Business Ethics: An Indian Perspective. Pearson Education
03. A.G. Robert, Monks and Neil Minow, Corporate Governance, Wiley.
04. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
05. Chakraborty S.K. Ethics in Management, Oxford University Press, New Delhi
06. P. Chottopadhyay, Corporate Mis-Governance, IAA Research Foundation
07. R.C.Shekhar Ethical Choices in Business, Response Book, New Delhi
08. R.V.Badi & N.V.Badi Business Ethics, Vrinda Publications, New Delhi
09. Rituparana Raj A Study in Business Ethics, Himalaya, Bombay

Course - HC-4.3: Dynamics of Entrepreneurial Development

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To enable the students to understand the dynamics of entrepreneurial development and imbibe the qualities to become the entrepreneurs.

Unit-I: Introduction

The Concept of Entrepreneur, Entrepreneurial Mindset, Entrepreneur V/S Small Business Owner, Entrepreneurship a Mind Set, The Myths of Entrepreneurship, The Schools of Entrepreneurial Thought; Macro (Environmental, Financial, Displacement) Micro (Trait, Venture Opportunity, Strategic formulation), Characteristics associated with Entrepreneurship, Typology of Entrepreneurial Styles, Entrepreneur and Risk.

Unit-II: Entrepreneurial Creativity and Innovation

Opportunity Identification, Sources of Innovative Ideas, Entrepreneurial Creativity, Components, Indicators, Creative Process, Developing Individual's Creativity, Impediments, Creative Climate, Arenas of Creativity, Innovation - Concepts, Myths, Principles.

Unit-III: Initiating Ventures

Pathways to New Ventures, New-New, New-Old Approach, Acquiring an Established Venture, Opportunities, Advantages, Do's and Don'ts, Franchising, Features, Advantages and Disadvantages, Types of Franchising in India- Start Ups in India, Concept, Pitfalls in Selection of New Ventures.

Unit-IV: Business Plan for New Ventures

Concept of Business Plan, Pitfalls in Planning, Benefits, Developing a Business Plan, Elements of Plan, Hints to Prepare a Plan, Updating a Plan, Preparing a Business Plan. Phases of Starting a Small Scale Industry

Unit-V: Entrepreneurship

The Indian Way; History, Global Indian Entrepreneur, Modern Entrepreneurs, Institutions Facilitating Entrepreneurship; Ministry of MSME, NIESBUD, EDI, Development Commissioner, CREED, ISB, WCED, NEN, SEE, NSTEDB, Ministry of SD & E-Credit Rating by CMERA.

Reference Books:

01. N Desai, Entrepreneurship Management, Ashish Publishing House.
02. M. Bamback and J. R. Manscusu, Entrepreneurship and Venture Management, Prentice Hall of India.
03. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata Mcgraw Hill.
04. D.F.Kuratko and T.V.Roa, Entrepreneurship-A South Asian Perspective, Cengege Learning India Pvt Ltd.2016
05. Hall B. L, Pickle and Yance, Small Business Management, John Wiley & Sons, USA.
06. Kenneth R. Van Vloorthis, Entrepreneurship and Small Business Management, Allyn and Bacon.
07. Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall Of India.
08. P. Gopala Krishnan and V. E Rama Moorthy, Project Management, Macmillan India.
09. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata Mcgraw Hill.
10. Vasanth Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.

Group – (A) Accounting and Finance
Course – SC- 4.5 (AA): Innovations in Accounting

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The course intends to provide accounting skills related to various accounting practices to the students. It develops the minds of students to get acquainted with innovative accounting practices.

Unit-I: Human Resource Accounting

Need and Development, Concept of Human Resource Accounting, Importance and objectives of HRA, Suggested Methods for Valuation of Human Resources, Financial Disclosure of Human Resources, HRA Practices in India.

Unit-II: Social and Environmental Accounting

Concept and Objectives of Social Accounting, Limitations of Conventional Accounting, Social Accounting Measures and Approaches, Preparation of Social Income Statement and Balance Sheet, Social Accounting and Reporting Practices in Indian Context; Environmental Accounting - Environmental Concerns and Need for Green Accounting ; Concept and Objectives of Environmental Accounting, Shadow Pricing Techniques and Preparation of Environmental Balance Sheet.

Unit-III: Accounting for Employee Stock Options

Employee Stock Option Scheme, The Companies (Share Capital And Debentures) Rules, 2014; SEBI (Share Based Employee Benefits) Regulations, 2014; Accounting Treatment for Employee Stock Option; Employee Stock Purchase Scheme, its Accounting Treatment and Valuation Using Option Pricing Model.

Unit-IV: Forensic Accounting

Meaning, Definition, Requirements to Become a Forensic Accountant, Essential Skills; Fraud Schemes - Skimming, Lapping, Creating Ghost Employees, Using Shell Companies, Shrinkage of Inventory, Management of Embezzlement, Security Fraud, Uncovering the Truth; Forensic Accounting Methods, Auditing and Forensic Accounting; Creative Accounting.

Unit-V: Computerized Accounting

Introduction, Meaning, Features and Significance, ERP, E-Commerce and E-business, Security aspect of the System, Maintaining the Hierarchy of Ledger, Grouping of Accounts, Codification of Accounts, Coding Techniques, Accounting Packages, Accounting Software as a Part of ERP, Outsourcing of Accounting Function, Generating Accounting Reports.

Reference Books:

01. Compendium of Statements and Standards of Accounting, ICAI, New Delhi.
02. Estes Ralph, Corporate Social Accounting, John Willey, New York.
03. Forensic Accounting and Finance - Principles and Practice by Bee Lean Chew.
04. Geidler L.J., and Geidler L.N., Social Accounting: Theory, Issues and Cases Melville, Los Angeles.
05. Jawaharlal, Corporate Financial Reporting, Theory, Practice and Cases, Taxmann Publications.
06. R.Narasimhan, Financial Accounting: An Integrated Approach, PHI, New Delhi.
07. S.N.Maheshwari, Advanced Accounting, Vol.II, Vikas, New Delhi.
08. Shirin Rathore, International Accounting, Prentice Hall of India.
09. Sujit Sikidar and Alok K. Pramanik, Accounting and Auditing, Deep and Deep, New Delhi.
10. Taxmann's Accounting Standards and Corporate Accounting Practices by T. P. Ghosh

Course - SC-4.6(AF): Behavioural Finance

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To comprehend various theories of behavioral finance and its role in decision-making.

Unit-I: Introduction to Behavioural Finance

Introduction, Meaning, Salient Features, Scope, Objectives and Significance; Essential Concept of Behavioural Finance; Types of Investors in Stock Market; Is Behavioural Finance Science or Art; Themes of Behavioural Finance; Difference between Standard Finance and Behavioural Finance; Theoretical Pillars of Traditional Finance; Theoretical Pillars of Behavioural Finance; Decision Making Biases and Errors; Investment Decision Cycle: Judgment under Uncertainty; Cognitive Information Perception - Peculiarities (Biases) of Quantitative and Numerical Information Perception - Representativeness - Anchoring - Exponential Discounting - Hyperbolic Discounting

Unit-II: Foundations of Behavioural Finance

Heuristics and Biases - Two Systems Approach; Familiarity and Related Heuristics; Biases, Hyperbolic Discounting; Self-Deception - Over Confidence - Forms and Causes; Success Equation; Prospect Theory and Mental Accounting. EMH-Theoretical Foundations and Challenges to EMH; Emotional Factors and Social Forces-Theories of Emotion; Types and Dimensions of Emotion; Social Influence on Investment and Consumption; Neuro Scientific and Evolutionary Perspective - Brain Basics, Adaptive Market Hypothesis; CAPM; Arbitrage Model - Asset Management and Behavioral Factors - Active Portfolio Management

Unit-III: Foundation of Rational Finance

Expected Utility Theory [EUT] and Rational Thought: Decision Making under Risk and Uncertainty - Expected Utility as a basis for Decision-Making - Theories Based on Expected Utility Concept - Investor Rationality and Market Efficiency. Self Deception - Forms of Over Confidence, Causes of Over Confidence, and other Forms of Self-Deception. Prospect Theory, Difference between EUT and Prospect Theory; Agency Theory; SP/A Theory; Framing, Mental Accounting; Error in Bernoulli's Theory.

Unit-IV: Behavioural Corporate Finance

Rational Managers with Irrational Investors Approach; Behavioural Factors based on Capital Structure, Capital Budgeting, Dividend Policy, Mergers and Acquisitions, Agency Conflicts and Corporate Governance; Challenges in Building a Psychologically Smart Organisation.

Unit-V: Emotions and Decision Making

Substance of Emotion, Theories of Emotion, Types and Dimensions of Emotions, Emotional Styles; Fairness, Reciprocity and Trust; Conformity; Bayesian Decision Making, Heuristics and Cognitive Biases; Neuro Finance and Trader's Brain.

Reference Books:

01. Behavioral Finance - Wiley Finance - Joachim Goldberg, Rüdiger Von Nitzsch
02. Handbook of Behavioral Finance - Brian R. Bruce
03. James Montier, Behavioural Finance: Insights into Irrational Minds and Markets, John Wiley and Sons Ltd.
04. Julio Lobao, Behavioural Corporate Finance, Cambridge Scholars Publishing
05. Meir Statman, Behavioral Finance: Second Generation, CFA Institute of Research Foundation
06. Michelle Baddeley, Behavioural Economics and Finance: Revision Edition, Taylor and Francis
07. Montier, James (2002): Behavioural Finance, John Wiley & Sons, New York.
08. Plous, S. (1993). The Psychology of Judgment and Decision-Making NY: McGrawHill.
09. Prasanna Chandra, Behavioural Finance: Revised Edition, McGraw Hill Education

Question Paper Pattern for Semester-End Examinations

Each Question paper shall be divided into three sections.

Section – A: Maximum Marks: 20

One question comprising twelve sub-questions (minimum of two questions from each unit) and the students have to answer any ten sub-questions. Each sub-question carries two marks. For the purpose of convenience the students shall answer any ten sub-questions of this section at one place continuously in the initial pages.

Section – B: Maximum Marks: 15

Three questions shall be answered out of five questions (each unit one question). Out of five questions, four shall be problems in case of practical courses and one theory question. Each question carries five marks.

Section – C: Maximum Marks: 45

Three questions shall be answered out of five questions (each unit one question). Out of five questions, four shall be problems in case of practical courses and one theory question. Each question carries fifteen marks.

Note: Calculator, Mathematical Table and Present Value Table are allowed wherever needed.

Semester – IV

Course - HC- 4.4: Project and Field Visit

Objective: The primary objective of making the students to involve in the project work is to expose them to the practical field. The study is a plethora of principles, canons, rules and regulations, theories and tenets in the class-room set-up. In order to understand the versatility of the same in application, they are enthused to take up project work. The industry-related, farm-related, field-related and business-related problems may be chosen for the study. Thus the findings of the study would help to solve the problems.

Procedure: After the examination of M. Com - II semester, the students have to finalize the topics for their projects, select the industrial unit, observe the functioning and collect the necessary data and reports. This is to be completed before the commencement of the classes of M. Com – III semester. During the III semester, the students have to collect the data from different sources including the books, journals, reports, websites, etc. Based on this, the students shall prepare the project report under the guidance of a teacher (allotted by the department) and submit one copy to the department at least one week prior to the close of M. Com – IV semester classes.

Format of Project Report: The size of the report shall be between 80 to 100 pages – 1½ line space, Times New Roman font, 12 font size, justified alignment, and 1.5” left margin and 1” on other sides.

Industrial Tour

Objective: The main objective of industrial tour is to lessen the gap between classroom teaching and practical working environment and to bring some positive intangible changes in the personalities of students.

The M.Com programme has number of theoretical and skill based courses taught in all the four semesters. There exists a gap between the theory and practice. Hence, there is a need to bridge this gap. The philosophy underlying the industrial tour is student centric learning and to emphasize on outcome based education. When a student visits the industries his/her abilities get strengthened. This would have a long term impact on the functioning of the institution, teachers and the students. Hence, industrial tour is suggested for M. Com Students.

Procedure: The concerned Department teacher / students have to take the permission of the higher authorities through proper channel with adequate plan and permission of the industries. The tour has to cover minimum two industries as per the convenience.

Industrial visit report: Every student has to prepare industrial tour report with a minimum of 5 pages stating the outcome of this visit and submit to the department within 10 days of completion of the tour.

Outcome: The students shall have a practical experience which support for the personality development. The institution will also be benefitted by establishing industry linkages.

Model Question Paper

I / II/III/IV Semester M.Com Degree Examination (CBCS)

Time: 3 hours

Max marks- 80

SECTION -A

01. Answer any ten of the following sub questions. Each sub question carries two marks. (10x2=20)

- a)
- b)
- c)
- d)
- e)
- f)
- g)
- h)
- i)
- j)
- k)
- l)

SECTION -B


Answer any three questions. Each question carries five marks (3x5=15)
(Four problems should be given out of five questions in case of practical courses)

- 02.
- 03.
- 04.
- 05.
- 06.

SECTION -C

Answer any three questions. Each question carries fifteen marks (3x15=45)
(Four problems should be given out of five questions in case of practical courses)

- 07.
- 08.
- 09.
- 10.
- 11.


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Non-CBCS

**RANI CHANNAMMA UNIVERSITY
BELAGAVI**



COURSE STRUCTURE AND SYLLABUS

FOR

B.Com

(I SEMESTER)

w.e.f. Academic Year 2015 - 16 & Onwards

Rani Channamma University, Belagavi

Department of Post Graduate Studies and Research in Commerce

Proposed B.Com Course Structure of I & II Semester

w. e. f. Academic year 2015-16

Paper/No	Title of the Paper	Weekly Teaching Hours	Exam Duration	Maximum marks		
				Internal Assessment	Semester End Examination Marks	Total
FIRST SEMESTER						
1.1	English	5	3	20	80	100
1.2	Modern Indian Languages (English/Kannada/Hindi/Persian/Marathi/Urdu/Sanskrit/Arabic)	5	3	20	80	100
1.3	Financial Accounting – I	4	3	20	80	100
1.4	Business Economics – I /Entrepreneurship Development (Vocational)1A	4	3	20	80	100
1.5	Business Environment / Business Mathematics-I/Tax procedure & Practice-(Vocational)P2A	4	3	20	80	100
1.6	Secretarial Practice	4	3	20	80	100
1.7	Indian Constitution	4	3	20	80	100
Non – Commerce Students						
1.8	Special Accounts – I	4	3	20	80	100
1.9	Special Commerce – I	4	3	20	80	100
SECOND SEMESTER						
2.1	English	5	3	20	80	100
2.2	Modern Indian Languages (English/ Kannada/Hindi/Persian Marathi/Urdu/Sanskrit/Arabic)	5	3	20	80	100
2.3	Financial Accounting – II	4	3	20	80	100
2.4	Business Economics – II/Entrepreneurship Development (Vocational) P 1B	4	3	20	80	100
2.5	Marketing Management / Business Mathematics-II/ Tax procedure & Practice-(Vocational)P 2B	4	3	20	80	100
2.6	Accounting Theory	4	3	20	80	100
2.7	Computer Applications in Business – I	4+2	3	20	80	100
Non – Commerce Students						
2.8	Special Accounts – II	4	3	20	80	100
2.9	Special Commerce – II	4	3	20	80	100

**RANI CHANNAMMA UNIVERSITY
BELAGAVI**



**COURSE STRUCTURE AND SYLLABUS
FOR
B.Com
2nd YEAR
(III & IV SEMESTERS)**

w.e.f. Academic Year 2016 - 17 & Onwards

Rani Channamma University, Belagavi

Department of Post Graduate Studies and Research in Commerce

Proposed B.Com Course Structure of III & IV Semester

w. e. f. Academic year 2016-17

Paper/No	Title of the Paper	Weekly Teaching Hours	Exam Duration	Maximum marks		
				Internal Assessment	Semester End Examination Marks	Total
THIRD SEMESTER						
3.1	Retailing Management	4	3	20	80	100
3.2 (A)	Principles of Entrepreneurship Development	4	3	20	80	100
3.2 (B)	Entrepreneurship Development (Vocational) P 1C	4	3	20	80	100
3.3	Corporate Accounting – I	4	3	20	80	100
3.4	Banking Law and Practice	4	3	20	80	100
3.5.	Commercial Arithmetic-I /Business Statistics – I	4	3	20	80	100
3.6(A)	Industrial Economics	4	3	20	80	100
3.6 (B)	Tax Procedures & Practice (Vocational) 2C	4	3	20	80	100
3.7	Computer Application in Business – II	4+2	3	20	80	100

Paper/No	Title of the Paper	WTHs	ED	Maximum marks		
				IA	SEE	Total
FOURTH SEMESTER						
4.1	Financial Management	4	3	20	80	100
4.2	Modern Business Law	4	3	20	80	100
4.3	Corporate Accounting - II	4	3	20	80	100
4.4 (A)	Business Communication	4	3	20	80	100
4.4 (B)	Entrepreneurship Development (Vocational) 1 D	4	3	20	80	100
4.5	Commercial Arithmetic-II /Business Statistics – II	4	3	20	80	100
4.6 (A)	International Business Economics	4	3	20	80	100
4.6 (B)	Tax Procedure & Practice (Vocational) 2D	4	3	20	80	100
4.7	Computer Application in Business – III	4+2	3	20	80	100

- Note: 1. WTHs: Weekly Teaching Hours
 2. ED: Examination Duration
 3. IA: Internal Assessment Marks
 4. SEE: Semester End Examination Marks

**RANI CHANNAMMA UNIVERSITY
BELAGAVI**



COURSE STRUCTURE AND SYLLABUS

FOR

B.Com

(V SEMESTER)

w.e.f. Academic Year 2017 - 18 & Onwards

Rani Channamma University, Belagavi

Department of Post Graduate Studies and Research in Commerce

**Proposed B.Com Course Structure of V & VI Semester w. e. f. Academic
year 2017-18**

FIFTH SEMESTER						
5.1	Management Accounting	4	3	20	80	100
5.2	Income Tax – I	4	3	20	80	100
5.3	Elements of Costing – I	4	3	20	80	100
5.4	Small Business and Economic Development	4	3	20	80	100
5.5	Computer Application – IV	4+2	3	20	80	100
Group – I Finance and Taxation						
5.6	Indian Financial Markets – I	4	3	20	80	100
5.7	Goods & Services Tax- I	4	3	20	80	100
Group – II Insurance and Banking						
5.6	Fundamentals of Life Insurance	4	3	20	80	100
5.7	Fundamentals of Banking – I	4	3	20	80	100
Group – III Marketing						
5.6	Fundamentals of Rural Marketing	4	3	20	80	100
5.7	Fundamentals of Advertising and Salesmanship	4	3	20	80	100
Group – IV Statistics						
5.6	Advanced Business Statistics - I	4	3	20	80	100
5.7	Advanced Business Statistics – II	4	3	20	80	100
SIXTH SEMESTER						
6.1	Modern Auditing and Practices	4	3	20	80	100
6.2	Income Tax – II	4	3	20	80	100
6.3	Costing Methods and Techniques – II	4	3	20	80	100
6.4	Indian Economics	4	3	20	80	100
6.5	Computer Application in Business – V	4+2	3	20	80	100
Group – I Finance and Taxation						
6.6	Indian Financial Services	4	3	20	80	100
6.7	Goods and Services Tax- II	4	3	20	80	100
Group – II Insurance and Banking						
6.6	General Insurance	4	3	20	80	100
6.7	Computer Applications in Banking	4	3	20	80	100
Group – III Marketing						
6.6	Service Marketing	4	3	20	80	100
6.7	Consumer Behavior and Marketing Management	4	3	20	80	100
Group – IV Statistics						
6.6	Advanced Business Statistics – III	4	3	20	80	100
6.7	Advanced Business Statistics – IV	4	3	20	80	100

Note: 1. WTHs: Weekly Teaching Hours

2. ED: Examination Duration

3. IA: Internal Assessment Marks

4. SEE: Semester End Examination
Marks

RANI CHANNAMMA UNIVERSITY, BELAGAVI.

Department of Post Graduate Studies and Research in Commerce



Syllabus of Master of Commerce

(With effect from Academic Year 2017-18)

III Semester

M.Com Course Structure

Sem	Paper Code	Course	IA Marks	Sem End Marks	Total	Hrs/Week	Credits	
III	3.1	Business Research Methods	20	80	100	04	04	
	3.2	International Financial Management	20	80	100	04	04	
	Group- A : Accounting and Finance							
	3.3 A	Financial Markets and Institutions	20	80	100	04	04	
	3.4 A	Corporate Accounting	20	80	100	04	04	
	3.5 A	Accounting for Specialised Institutions	20	80	100	04	04	
	Group- B: Cost Accounting							
	3.3 B	Production and Operation Management	20	80	100	04	04	
	3.4 B	Cost Management	20	80	100	04	04	
	3.5 B	Cost Accounting Standards	20	80	100	04	04	
	Group – C: Banking							
	3.3 C	Bank Marketing	20	80	100	04	04	
	3.4 C	Banking in India	20	80	100	04	04	
	3.5 C	Management Accounting for Bankers	20	80	100	04	04	
	Open Elective Course							
	3.6	To be chosen from the other Department	20	80	100	04	04	
		Open Elective Course meant for other Departments - Personal Financial Planning	20	80	100	04	04	
	Total Marks/Credits			120	480	600	24	24
	IV	4.1	E-Commerce	20	80	100	04	04
		4.2	International Business	20	80	100	04	04
4.3		Project Report	50	50	100	04	04	
Group A: Accounting and Finance								
4.4 A		Security Analysis and Portfolio Management	20	80	100	04	04	
4.5 A		Innovations in Accounting	20	80	100	04	04	
4.6 A		Mutual Funds	20	80	100	04	04	
Group- B: Cost Accounting								
4.4 B		Techniques of Costing	20	80	100	04	04	
4.5 B		Strategic Cost Management	20	80	100	04	04	
4.6 B		Recent Developments in Cost Accounting	20	80	100	04	04	
Group – C: Banking								
4.4 C		Foreign Exchange and Risk Management	20	80	100	04	04	
4.5 C		Financial Management in Commercial Banks	20	80	100	04	04	
4.6 C		Fund Management in Commercial Banks	20	80	100	04	04	
Total Marks/Credits			150	450	600	24	24	