

**BANGALORE UNIVERSITY**



***NEW SYLLABUS 2020 – 21***  
***B.COM DEGREE (REGULAR)***  
***(CBCS - SEMESTER SCHEME)***  
***(Revised Syllabus as on BOS held on 26<sup>th</sup> June 2020)***

***Chairperson – BOS***  
***Prof. R. Sarvamangala***

**DEPARTMENT OF COMMERCE**  
JnanaBharathi Campus, Bengaluru-560056



**REGULATIONS PERTAINING TO B.COM DEGREE (REGULAR )**  
**(CBCS - SEMESTER SCHEME) 2020 – 21**

**I. OBJECTIVES :**

1. To prepare Students to pursue careers in Marketing, Accounting and Taxation, Auditing, Financial Analysis and Management and allied dispensation
2. To develop business analysts for companies, capital markets and commodity markets and securities market
3. To develop human resources to act as think tank for Business Development related issues.
4. To develop entrepreneurs for various sectors of the economy
5. To develop business philosophers with a focus on social responsibility and ecological sustainability.
6. To develop IT enabled global managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
7. To develop ethical managers with interdisciplinary knowledge and skills.
8. To empower students to take up higher education to become business scientists, researchers, consultants and teachers, with needed core competencies.
9. To empower students for pursuing professional courses like Chartered Accountancy, Cost and Management Accountancy, Company Secretary, etc.,
10. To empower students to take up professions in financial services, Insurance, Banking and other related sectors
11. To empower students to take up competitive examinations of UPSC, KPSC, and other competitive examination authorities etc.
12. To inculcate leadership skills both in their chosen professional field for achieving personal and professional excellence
13. To blend spirituality with materialistic pursuits of business education students

**II. ELIGIBILITY FOR ADMISSION:**

Candidates who have completed Two years Pre – University course of Karnataka State or its equivalent as notified by the university from time to time are eligible to seek admission for this course

**III. DURATION OF THE COURSE:**

The course of study is Three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student who successfully completes Three (03) years of the course will be awarded Bachelor's Degree in Commerce (B.Com.).

**IV. MEDIUM OF INSTRUCTION**

The medium of instruction shall be English. However, a candidate is permitted to write the examination either in English or in Kannada (Kannada version Only for Theory Papers).

**V. CLASS ROOM STRENGTH OF STUDENTS** There

shall be Maximum of 60 students in each section.

**VI. ATTENDANCE:**

- a) For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b) A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c) A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

**VII. COURSE MATRIX**

See Annexure – 1 for B.Com Degree (Regular) Course Matrix

**VIII. TEACHING AND EVALUATION:**

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

**IX. RECORD MAINTENANCE AND SUBMISSION:**

- a. Every college is required to establish a dedicated business lab / computer lab to enable students get practical knowledge of business activities and online learning.
- b. In every semester, the student should maintain a separate Note Book for each subject in which numerical exercises / theory notes are to be recorded. This note book has to be submitted to the concerned faculty at frequent intervals for verification and authentication.
- c. In every semester, the student should keep a record of the Business Lab/Field Study Activity and submit it to the concerned faculty for the award of Internal Assessment Marks.
- d. The BOE is authorized to make random surprise visits to the colleges and verify note books and the internal marks awarded.

**X. SCHEME OF EXAMINATION:**

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. Of the 30 marks of Internal Assessment, 15 marks shall be based on Business Lab Activities during the first two semesters and Field Study Activities in the next four semesters, 10 marks shall be based on two tests. Each test shall be of at least 30 minutes duration to be held during each semester. The average of two tests shall be taken as the internal assessment marks. The remaining 5 marks shall be based on Attendance.
- c. The marks based on attendance shall be awarded as given below:
  - 76% to 80% = 2 marks.
  - 81% to 85% = 3 marks.
  - 86% to 90% = 4 marks.
  - 91% to 100% = 5 marks.

**XI. APPEARANCE FOR THE EXAMINATION:**

- a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.
- b) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall be eligible to claim exemption under Part I from the study of the respective language if he/she has studied and passed the language at the corresponding level.
- c) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall also be eligible to claim exemption under Part II from studying and passing in those subjects which he/she has studied and passed at the corresponding level.
- d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall not be eligible for the award of ranks.

**XII. MINIMUM MARKS FOR A PASS:**

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

**XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
  - a. First Class: Those who obtain 60% and above of the total marks of parts I, II & III.
  - b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II & III
  - c. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II & III.

2. Ranks shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part III) as a whole. However, only those candidates who have cleared each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.

**XIV. MEDALS AND PRIZES:**

No candidates passing through an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

**XV. TERMS AND CONDITIONS:**

- a) A candidate is allowed to carry-forward all the previous un-cleared papers to the subsequent semester/semesters.
- b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- c) The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.
- d) In the event of any disputes or discrepancies, the aggrieved party jurisdiction of court is Bangalore

**XVI. PATTERN OF QUESTION PAPER:**

Each question paper shall carry 70 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 30% repetition. The Question Paper will be as per the following Model:

<b>SECTION-A</b> 1. a,b,c,d,e,f,g	(Conceptual questions) Answer any FIVE	(05 X 02 = 10 Marks)
<b>SECTION -B:</b> 2,3,4,5,6	(Analytical questions) Answer any THREE	(03 X 05 = 15 Marks)
<b>SECTION-C:</b> 7,8,9,10, 11	(Essay type questions) Answer any THREE	(03 X 15 = 45 Marks)
<b>Total</b>		<b>70 Marks</b>

**XVII. PROVISION FOR IMPROVEMENT OF RESULTS:**

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

**XVIII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:**

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.

**B.COM DEGREE (REGULAR)  
(CBCS -SEMESTER SCHEME) – 2020-21  
COURSE MATRIX**

**I SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	1.1	4	3	30	70	100	3
	Language – II : English	1.2	4	3	30	70	100	3
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	3
	Fundamentals of Management and Life Skills	1.4	4	3	30	70	100	3
	Business Organization & Market Dynamics	1.5	4	3	30	70	100	3
	Business Mathematics	1.6	4	3	30	70	100	3
Part 3	Foundation Course	-	2	2	30	70	100	2
	CC&EC	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>21</b>

**II SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	2.1	4	3	30	70	100	3
	Language – II : English	2.2	4	3	30	70	100	3
Part 2 Optional	Advanced Financial Accounting	2.3	4	3	30	70	100	3
	Marketing & Event Management	2.4	4	3	30	70	100	3
	Human Capital Management	2.5	4	3	30	70	100	3
	Quantitative Analysis for Business Decision	2.6	4	3	30	70	100	3
Part 3	Foundation Course	-	2	2	30	70	100	2
	CC&EC	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>21</b>

**III SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	3.1	4	3	30	70	100	3
	Language – II: English	3.2	4	3	30	70	100	3
Part 2 Optional	Corporate Accounting	3.3	4	3	30	70	100	3
	Financial Management	3.4	4	3	30	70	100	3
	Elements of Costing	3.5	4	3	30	70	100	3
	Indian Financial System	3.6	4	3	30	70	100	3
Part 3	Foundation Course	-	2	2	30	70	100	2
	CC&EC	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>21</b>

**IV SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	4.1	4	3	30	70	100	3
	Language – II: English	4.2	4	3	30	70	100	3
Part 2 Optional	Advanced Corporate Accounting	4.3	4	3	30	70	100	3
	Costing Methods	4.4	4	3	30	70	100	3
	E-Business & Computerized Accounting	4.5	4	3	30	70	100	3
	Business Regulations	4.6	4	3	30	70	100	3
Part 3	Foundation Course	-	2	2	30	70	100	2
	CC&EC	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>21</b>

**V SEMESTER**

	Subjects	Paper No.	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax I	5.1	4	3	30	70	100	3
	Cost Management	5.2	4	3	30	70	100	3
	Indian Accounting Standards (Ind AS)	5.3	4	3	30	70	100	3
	Auditing and Reporting	5.4	4	3	30	70	100	3
Part 2 Elective	ELECTIVE PAPER – 1	5.5	4	3	30	70	100	4
	ELECTIVE PAPER – 2	5.6	4	3	30	70	100	4
Part 3	Ability Enhancement Compulsory Course		2	2	30	70	100	3
<b>Total Credits</b>								<b>23</b>

**VI SEMESTER**

	Subjects	Paper No.	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax II	6.1	4	3	30	70	100	3
	Management Accounting	6.2	4	3	30	70	100	3
	Goods & Services Tax	6.3	4	3	30	70	100	3
	Entrepreneurship and Ethics	6.4	4	3	30	70	100	3
Part 2 Elective	ELECTIVE PAPER – 3	6.5	4	3	30	70	100	4
	ELECTIVE PAPER – 4	6.6	4	3	30	70	100	4
Part 3	Ability Enhancement Compulsory Course		2	2	30	70	100	3
<b>Total Credits</b>								<b>23</b>



**ELECTIVE COURSES**

**ACCOUNTING & TAXATION GROUP**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	AC. 5.5	Advanced Accounting
	AC.5.6	Accounting for Government and Local Bodies
<b>VI</b>	AC.6.5	Business Taxation
	AC.6.6	Financial Reporting and corporate Disclosures

**FINANCE GROUP**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	FN 5.5	Corporate Financial Management
	FN 5.6	Strategic Financial management
<b>VI</b>	FN 6.5	Derivatives and Risk Management
	FN 6.6	International Financial Management

**MARKETING GROUP**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	MK 5.5	Consumer Behaviour & Market Research
	MK 5.6	Advertising & Media Management
<b>VI</b>	MK 6.5	Retail management
	MK 6.6	International Marketing Management

**HUMAN RESOURCE GROUP**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	HR 5.5	Performance Management
	HR 5.6	Strategic Human Resource Management
<b>VI</b>	HR 6.5	Labour welfare and Social security
	HR 6.6	International Human Resource Management

**FOUNDATION COURSE / SKILL DEVELOPMENT / SKILL ENHANCEMENT  
COURSE (SEC) / ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)  
/ INTERDISCIPLINARY COURSES**

❖ Common for all programmes, MCQ type of question paper shall be used and use of modern teaching aids and supply of study material is recommended.

1. Constitution of Indian and Human Rights
2. Environmental Science
3. Computer Applications and Information Technology
4. Business Entrepreneurship and Management
5. Philosophy, Psychology and Life Skills
6. Personality Development and Leadership
7. Culture, Diversity and Society
8. Research Methodology
9. Education and Literacy / Science and Society
10. Human Resource Development / Management
11. Any one Foreign Language
12. Commodity & Stock Market
13. Mathematics in finance.
14. Inter personal skill
15. Artificial intelligence
16. Any other Course prescribed by the University from time to time

**1. Co-and Extra – Curricular Activities (CC& EC)**

A student shall opt for any one of the following activities in the first four semesters offered in the college

- A. N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- B. Sports and Games / Activities related to Yoga
- C. A Small project work concerning the achievements of Indians in different fields
- D. Evolution of study groups/seminar circles on Indian thoughts and ideas
- E. Interaction with local communities in their neighborhood and learn about and from them
- F. Exploring different aspects of Indian civilizations
- G. Any other Co- curricular and Extra-curricular activities leading to Student Development as prescribed by the University.

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

**1.3: FINANCIAL ACCOUNTING**

**LEARNING OBJECTIVE:** The objective of this course is to help the students acquire conceptual knowledge of the discipline financial accounting and to impart skills for preparation of financial statements of different undertakings for acquiring practical wisdom

**Unit 1. CONCEPTUAL FRAME WORK OF FINANCIAL ACCOUNTING 14 Hrs**

Meaning, Definition, Objectives, -Important Terminologies (only meanings) Transaction, debit, credit, Assets, Liabilities, Capital, Drawings, Goods, Distinctions between Goods and Assets, Purchases, Sales, Purchase Returns, Sales Returns, Invoice, Debit Note, Credit Note, Stock, Work-in-progress, Inventory, Incomes, Expenses, Creditors, Debtors-Bills of Exchange, Bills Receivable, Bills Payable, Outstanding Expenses, Accrued Incomes, Prepaid Expenses, Incomes received in Advance, Journal, Journal Entry, Rules for Journal Entry, Subsidiary Books, Journal Proper, Account Carried Down, Brought Down, Carried Forward, Brought Forward, Ledger Accounts, income statement and Balance Sheet-Accounting Equation -Accounting concepts- Entity, money measurement, realization and accrual concept only-introduction to IFRS, US-GAAP, EUROPION-GAAP and JAPANES GAAP (Theory only)

**Unit 2: ACCOUNTING FOR SALE OF PARTNERSHIP FIRM 14 Hrs**

Sale to a limited company - need for conversion - meaning of purchase consideration - methods of calculating purchase consideration - net payment method - net asset method - passing of journal entries and preparation of ledger accounts in the books of vendor - treatment of certain items - dissolution expenses - unrecorded assets and liabilities - assets and liabilities not taken over by the purchasing company - contingent liabilities - non-assumption of trade liabilities - in the books of purchasing company - passing of incorporation entries - treatment of security premium

**Unit 3: ACCOUNTING FOR DEPARTMENTAL UNDERTAKINGS 12 Hrs**

Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Bases of Apportionment of Common Expenses-Preparation of Trading and Profit and Loss Account in Columnar Form, General Profit and Loss Account and Balance Sheet – Simple problems involving adjustment on Closing Stock, Depreciation and Inter Departmental Transfers at Cost Price. (Problems may contain information for a maximum of three departments).

**Unit 4: FIRE INSURANCE CLAIMS 10 HOURS**

Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims – Insurer/Insurance Company, Insured/Policyholder, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim (Excluding abnormal line of goods)

**Unit 5 : COMPUTERIZED ACCOUNTING SYSTEMS**

**06 Hrs**

Computerized Accounts by using accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry

**BUSINESS LAB ACTIVITIES**

1. Drafting of Debit Notes, Credit Notes, Purchase Orders, Sales Invoice, Bills of Exchange, Form of Journal, Trading A/c, Profit & Loss A/c, Balance Sheet with imaginary figures
2. Develop E-content based partnership deed and limited liability partnership deed
3. List out 2 Departmental Undertakings with the following details: Name & Address of the Departmental Undertaking. List of departments.
4. Download insurance claim form and fill the necessary details to claim fire insurance
5. Produce documentary evidence for creating accounting ledgers and groups

**BOOKS FOR REFERENCE**

1. S P Jain and K. L. Narang: Financial Accounting- , Kalyani Publishers
2. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications New Delhi
4. Dr.Janardhanan: Financial Accounting, Kalyani Publishers
5. Anil Kumar, Rajesh Kumar and Mariyappa, “Financial Accounting”, HPH
6. Srinivasan putty Financial Accounting HPH

## 1.4 FUNDAMENTALS OF MANAGEMENT AND LIFE SKILLS

### OBJECTIVE:

The objective of this course is to enable students understand the principles of management of a business entity and life skills needed for effective management and navigate their lives

### UNIT 1: MANAGEMENT

**06 HOURS**

Introduction, Meaning, Definitions, Characteristics, Importance and Scope of Management- Management as a Science, as an Art and as a Profession-Meaning and Definitions of Administration-Differences between Management and Administration

### UNIT 2: PRINCIPLES AND FUNCTIONS OF MANAGEMENT

**14 HOURS**

Principles of Management -Nature and Importance F.W Taylor's Scientific Management, Henry Fayol's 14 Principles of Management-Management By Objectives (MBO) -Meaning, Definition, Need, Benefits and Limitations-Management By Exception (MBE) -Meaning, Definition, Need, Benefits and Limitations,-Management functions-Meaning, Definitions, Characteristics, Benefits & Limitations of Planning, Organizing, Staffing, Directing, coordinating, reporting & Controlling

### UNIT 3: LEADERSHIP AND MOTIVATION

**10 Hrs**

Leadership -Meaning, Definition, Characteristics.-Role and Qualities of a good Leader- Leadership Styles—Autocratic, Democratic, Free-rein, New age leadership styles-servant leadership, level-5 leadership, transformation leadership, transactional leadership, negotiation leadership, moral leadership, women leadership and global business leadership style

Motivation- Nature, importance and Theories of Motivation– Maslow's Need Hierarchy Theory, McGregor's Theory X and Theory Y and Herzberg's Two Factor Theory

### UNIT 4: COMMUNICATION SKILLS

**18 Hrs**

Meaning and Definitions of Communication-Types of Communication – Formal Communication & Informal Communication-Modes of Communication – Verbal Communication, Non Verbal Communication (Body Language, Gestures and Facial Expressions,) Etiquette and mannerism in personal and business meetings, E-communication, Video and virtual Conferencing -Written Communication- Email Writing, Characteristics and Importance of Effective Communication -Barriers to Effective Communication and Measures to Overcome Barriers-Effective Communication Skills – Active Listening, Speaking, Observing, Empathizing-Tips for Improving Communication Skills

### UNIT 5: LIFE SKILLS, PERSONALITY AND ATTITUDE

**08 Hrs**

Life Skills-Meaning, definitions, elements of life skills-Behavior, attitude, mannerism, manners, etiquette, ethos, morality, determination commitment, courageousness, perseverance, self confidence, navigating life under different circumstances, self actualization

Personality-Meaning, Definition, Characteristics and Determinants, types and sources of personality, difference between trait and personality

Attitude- Meaning, Definition, Characteristics, Components, Factors influencing attitude, and types of attitude

## **BUSINESS LAB ACTIVITIES**

1. Draft a chart showing Qualities of moral Leaders in India and in Global
2. Develop E-content for application of Maslow's need hierarchy theory in the context of Indian population
3. Capture the positive attitudes of renowned business leader in India
4. Develop E- content for enhancing communication infrastructure of rural India
5. Chart out your own life skills and indentify the pros and cons suggest remedies for overcoming the negative civic and common sense.

## **BOOKS FOR REFERENCE**

1. Koontz & O'Donnell, Management- McGraw-Hill new York
2. L M Prasad, Principles of management- Sultan Chand & Sons
3. Rustum & Davar, Principles and practice of Management-vikas publishing house Delhi
4. Sharma & Shashi K Guptha – Principles of Management-Kalyani publishing House
5. C. B Gupta-Business Management- Sultan Chand & Sons
6. Urmila Rai *Business communication* Himalayas Publishing House.
7. K Ramachandra and et.,al. Principles of Management Management HPH

## 1.5: BUSINESS ORGANISATION AND MARKET DYNAMICS

### Objective:

The objective of this course is to help students understand different forms of business entities and to galvanise the market structure, their behaviours and dynamics in 21<sup>st</sup> century.

**UNIT 1: FORMS OF BUSINESS ENTITIES 12 HOURS** Business-Meaning, Definitions and Features, Major Forms of Business -Sole Trading concern- Meaning, definition and features -Partnership Firm -Meaning, Definitions,

Features and limitation and Joint Stock Companies – Meaning, Definitions, Features and Classification-Private Companies – Meaning, Definition, Features, Privileges, Merits and Limitations-Public Companies – Meaning, Definition, Features, Merits and Limitations-Distinctions between private and public companies – One man company-Limited liabilities partnership (LLP)

**UNIT 2: FORMATION OF JOINT STOCK COMPANIES 10 HOURS** Companies ACT 2013 salient features, features of latest amendments-Meaning and steps of incorporation-Memorandum of Association -Meaning and contents of Articles of Association -Meaning and contents-Prospectus & statement in lieu of prospectus – meaning and content-Distinctions between Memorandum of Association and Articles of Association-Methods of raising Share Capital – Initial Public Offer- Borrowed Capital- Debentures-Kinds of Debentures –Bonds- meaning definition features,-Kinds of Bonds – Government bonds, corporate bonds, Foreign bonds

**UNIT 3: MANAGEMENT OF JOINT STOCK COMPANIES 16 HOURS**

Meaning, Role, Powers and Liabilities of Directors, Chairman and Company Secretary- C-suite executives-CEO, CFO, COO, CTO, CKO, CRO and CIO-Meeting- Types -Agenda of the meeting– quorum of the meeting-Motions- kinds of Resolutions- Minutes of Meeting. – Corporate governance- composition of BODs-Cadbury Committee report, SAXEN-OXLEY ACT, Narayamurthy and Narechandra Chandra committee recommendation of corporate Governance.

**UNIT 4: MARKET FORCES, STRUCTURE AND BEHAVIOUR 10 HOURS** Demand-Meaning, Definition, Determinants and Law of Demand, Supply – Meaning, Definition, Determinants and Law of Supply, Market structure – Meaning and Definition-price and output determination under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly and Duopoly.

**UNIT 5: FINANCIAL MARKETS**

**8 HOURS**

Financial Markets-Meaning, Functions and Classification, Organized Market, Unorganized Market, Capital Market, Money Market, Primary Market and Secondary Market - definitions and Features only. Distinctions between Organized and Unorganized Market - Distinctions between Capital Market and Money market-Distinctions between Primary Market and Secondary Market.

## **BUSINESS LAB ACTIVITIES**

1. Show a chart of classification of Joint Stock Companies
2. Develop E-content for Memorandum and Articles of Associations of any information Technology (IT) firm
3. Draft a chart showing the kinds of Corporate Meetings and also Agenda of a Company's Meeting
4. Draw a chart indicating the difference in various market structure
5. Develop E-content for the working of Stock exchanges and SEBI

## **BOOKS FOR REFERENCE:**

1. Mc kuchhal. modern indian company law. Delhi: shrimahavir book depot
2. Gk Kapoor and sanjay dhamija. company law. Delhi. Bharat law house
3. Anil Kumar. Corporate Law. Delhi: Indian Book House
4. Shashi K Gupta Nisha Aggarwal etl -Indian Financial System-KP
5. Ray, N.C. *an introduction to Microeconomics*. New Delhi: Macmillan Company of India Ltd.
6. D. M. Mithani: Business Economics
7. Varsheney & Maheswari: Managerial Economics
8. Gordon & Natarajan. Financial Markets And Services, Himalaya Publishing House. India
9. K Ramachandra and et.,al. Business Decisions and Market Behaviour HPH



**1.6: BUSINESS MATHEMATICS**

**Objective:** The aim of this course is to provide basic knowledge and skills of numerical abilities and aptitudes for cracking public service examinations and competitive examinations.

**Unit 1: NUMBER SYSTEM**

**10 HOURS**

Natural numbers, Prime numbers, Real numbers, Even numbers, Odd numbers, Rational numbers, Irrational numbers, Integers-HCF & LCM-Problems on Multiplication, Division, Additions, Subtractions, HCF and LCM

**Unit 2: EQUATIONS**

**10 HOURS**

Meaning and Types of Equations-Linear Equation – Meaning & Problems-Simultaneous Equation – Meaning and Problems with only two variables (Elimination method and Substitution method)-Quadratic Equation – Meaning and Problems under Factorization and Formula method.

**Unit 3: PERCENTAGES, RATIOS AND PROPORTIONS**

**12 HOURS**

Percentages - Meaning of Percent, Meaning of Percentage-Difference between Percent and Percentage-Expression of Percent-Calculation of Percentage – Problems-Ratios – Meaning and Types of Ratio – Duplicate, Triplicate and Sub-duplicate of a Ratio-Proportions - Meaning & Properties – Cross product property and Reciprocal property -United Proportions-Continued Proportions —Compound Proportions – Meaning and Problems.

**Unit 4: COMMERCIAL MATHEMATICS**

**14 HOURS**

Discount – Meaning & Kinds-Problems on Trade Discount, Cash Discount, True Discount, Bankers Discount, Bankers Gain & Equated Due Date-Interest – Meaning and Kinds. Problems on calculation of simple Interest & compound Interest-Annuity – Meaning of Annuity Certain, Annuity Due, Contingent Annuity, Deferred Annuity and Deferred Perpetuity (Only theory, No problems on annuity)

**Unit 5: MATRICES AND DETERMINANTS**

**10 HOURS**

Matrices – Meaning, Definition and Types-Algebra of matrix (additions – subtractions and multiplication of two matrices) -Adjoint of a Matrix – Inverse of Matrix-Determinants – Determinant of a square matrix – Solution of Linear Equation by using Cramer’s rule in two variables only

**BUSINESS LAB ACTIVITIES**

1. Show a chart for different kinds of numbers
2. Show a chart for different kinds of equations
3. Show a chart for classification of ratios
4. Draft the procedure of discounting of bills by commercial banks
5. Take the previous of UPSC, KPSC, Banks, Insurance company, Railway board question papers and solve numerical aptitude and reasoning segments

**BOOKS FOR REFERENCE:**

1. Sanchethi & Kapoor: Business Mathematics.-Sultan & chand publication
2. G K Ranganath and T.V Narasimha Rao- Himalay publishing house
3. K Ramachandra and Roopa Quantitative Techniques for Business Decisions HPH
4. S Rajesh Raja et.,al. Quantitative method for business decisions –KPH
5. Veen and Seema Business Mathematics and Statistics –IK international Publications
6. Ssha et.,al., Business Mathematics-HPH

**2.3: ADVANCED FINANCIAL ACCOUNTING****OBJECTIVE:**

The objective of this course is to help the students acquire knowledge, skills and acumen of accounting treatment in respect of different categories of business undertakings and special type of business activities

**UNIT 1: BRANCH ACCOUNTS****14 HOURS**

Meaning of Head Office, Branch, Branch Accounts and Branch Accounting-Objectives and Advantages of Branch Accounting Types of Branches – Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office – Meaning and Features of Debtors System, Stock & Debtors System, Wholesale Branch System and Final Account System-Methods of ascertainment of Profit or Loss of Branch under Debtors System – Cost Price Method and Invoice Price Method. Problems on preparation of Branch A/c in the books of Head Office under Cost Price Method and Invoice Price Method

**UNIT 2: CONSIGNMENT ACCOUNTS****10 HOURS**

Meaning, Definitions and Features of Consignment-Parties in Consignment – Consignor and Consignee-Differences between Consignment and Ordinary Sale-Special terminologies in Consignment Accounts – Proforma Invoice, Invoice Price, Account Sales, Non-recurring Expenses, Recurring Expenses, Ordinary Commission, Overriding Commission, Del Credere Commission, Normal Loss, Abnormal Loss. Small Problems on Commission and Valuation of Closing Stock-Consignment Accounts in the books of Consignor – Problems on preparation of Consignment A/c, Consignee A/c and Goods Sent on Consignment A/c in the books of Consignor.

**UNIT 3: JOINT VENTURE ACCOUNTS 08 HOURS** Meaning, Definitions and Features of Joint Venture-Differences between Joint Venture and Partnership-Accounting for Joint Ventures – Preparation of Joint Venture A/c, Joint Bank A/c and Co-Venturer's A/c

**UNIT 4: ROYALTY ACCOUNTS 12 HOURS** Meaning and Definition of Royalty-Special terminologies in Royalty Accounts – Landlord, Tenant, Output, Minimum Rent/Dead Rent, Short Workings, Recoupment of Short Workings. Methods of Recoupment of Short Workings – Fixed Method and

Floating Method-Problems on Ascertainment of Royalty Payable - Preparation of Analytical Table including adjustment for Strike Period.

**UNIT 5: HIRE PURCHASE ACCOUNTS****12 HOURS**

Meaning and Definition of Hire Purchase System-Meaning and Definition of Instalment Purchase System-Differences between Hire Purchase and Instalment Purchase System-Special terminologies in Hire Purchase Accounts – Hire Vendor, Hire Purchaser, Cash Price, Down Payment, Hire Purchase Price, Principal Component, Interest Component-

Need for segregation of Instalment Amount into Principal Component and Interest Component-Problems on accrual method only-segregation of Instalment Amount into Principal Component and Interest Component when (i) Interest component is not included in the instalment amount (ii) Interest component is included in the instalment amount (iii) Rate of interest is not given and (iv) Cash price is not given.

### **BUSINESS LAB ACTIVITIES**

1. Draft a chart showing types of branches
2. Develop branch accounts E-contents for a firm
3. Develop E-content for a Consignment Agreement
4. Develop E-content for a Joint Venture Agreement
5. Develop E-content for Royalty Agreement

### **BOOKS FOR REFERENCE**

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications New Delhi
2. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
3. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
4. Dr.Janardhanan: Financial Accounting, Kalyani Publishers
5. Jawaharlal & Seema Srivastava :Financial Accounting, HPH
6. Anil Kumar, Rajesh Kumar and Mariyappa, “Financial Accounting”, HPH
7. Srinivas putty Advanced financial Accounting-HPH
8. Saha et., al., Advanced Financial Accounting-VBH

## 2.4 MARKETING AND EVENT MANAGEMENT

### **OBJECTIVE:**

The objective of this course is to enable students to acquire basic knowledge about the concept of marketing management, consumer behaviour, market segmentation strategy and event management.

### **UNIT 1: MARKETING MANAGEMENT AND ENVIRONMENT 12 HOURS**

Marketing Management: Meaning, Definitions and Features of Market, Marketer, Marketing Concepts –Selling Concept, Marketing Concept and Societal Marketing Concept, Marketing versus Selling, E-marketing and digital marketing meaning only, Marketing Environment –Micro Environment –Suppliers, Competitors, Intermediaries, Customers and Public Macro Environment – Demographic, Economic, Natural, Technological, Political and Cultural Factors,

### **UNIT 2: MARKETING MIX AND MARKET SEGMENTATION 10 HOURS**

Marketing mix-Meaning, components-4ps for goods marketing and 7ps for services marketing, distinction between goods marketing and service marketing. MIS and marketing research and marketing intelligence (meaning only), Market segmentation- Definition of Market Segment -Objectives, Advantages, Limitations and Bases of Market Segmentation

### **UNIT 3: CONSUMER BEHAVIOUR 10 HOURS**

Meaning, Definitions, Features and Importance of Consumer Behaviour- Customer versus Consumer, Buyer versus User, Buyer versus Decision Maker, Factors influencing Consumer Behaviour – Cultural, Social, Personal and Psychological Factors, Consumers Buying Roles – Initiator, Influencer, Decider, Buyer and User, Buying Behaviour – Complex Buying Behaviour, Dissonance Reducing Buying Behaviour, Habitual Buying Behaviour, Variety Seeking Buying Behaviour, Steps in Buying Process – Need Recognition, Information Search, Evaluation of Alternatives, Purchase Decision and Post Purchase Behaviour

### **UNIT 4: EVENT MANAGEMENT 08 HOURS**

Event – Meaning, Definition, Characteristics, Types, Advantages and 5 C's of events, Type of Customers for Events-Event management – Meaning, Definitions, Essentials, Key Drivers, Stages and Decision Makers in Event Management-Event Management Staff – Establishing Policies and Procedures of an Event, Role of Event Manager and the people involved in conducting the event, Developing Record Keeping System in Event Management

### **UNIT 5: CONDUCT OF AN EVENT & PROCEDURE 12 HOURS**

Planning Schedule, Steps to Organize an Event, Assignment of Responsibilities-Communication in Events – Multichannel used for communication, Operational Communication Tools for Events, Event Marketing and Communications Planning Process-Budget of an Event – Basic Event Budgeting Rules, Typical Event Expenditure, Reasons for

Budget of an Event, Fundamentals of Creating an Event Budget, Predicting the Financial Outcome of an Event, Importance of Financial Control of an Event, Continual adjustment of the Event Budget-Computer Aided Event Management – Use of Computer and Technology from the start to End of Event, Event Planning Software, Roles and responsibilities of Event manager for different Events-Checklist of an Event, Emergency plan checklist for an Event, Sample event planning checklist-Event Proposal-Events Licenses and Permissions, permits and license for events, Government Environment for Event.

## **BUSINESS LAB ACTIVITIES:**

1. Develop E-content for Marketing Mix components
2. Draft a chart of Marketing Environment
3. Make a diagrammatic presentation of buying process
4. Show different bases of market segmentation
5. Show steps for organizing an event
6. List out (together with relevant photographs) any 5 events that you have participated.

## **BOOKS FOR REFERENCE:**

1. S A Sherlekar & Sherlekar marketing management HPH
2. Nair, S. R. *Consumer Behaviour and Marketing Research: Text and Cases*. Global Media
3. K Ramachandra and et.,al. Marketing Management t HPH
4. Mark Sonderm CSEP -Event entertainment and production:publishers; wiley and sons, Inc
5. Annestephen; Event management, HPH.
6. K. Venkatramana -Event Management - SHBP.
7. K Ramachandra and Allabaksh Principles of Event Management HPH
8. Rekha and Vibha Marketing management -VBH
9. Nihaasif Event management-VBH

## **2.5 HUMAN CAPITAL MANAGEMENT**

**OBJECTIVE:** The objective of this course is to enable the students to gain knowledge and skills of managing human resources in various organisations.

### **UNIT 1: HUMAN RESOURCE MANAGEMENT**

**12 HOURS**

Human Resources Management – Meaning, Definitions, Characteristics, Objectives, Importance, Functions and Process, Challenges, Recent Trends -Human Resources Manager – Duties and Responsibilities, Paradigms for Post Modern Managers-Meaning, Definitions, Characteristics, Objectives, Importance, Functions and Process of Human Resources Development-Differences between personnel Management and Human Resources Development, difference HRM and SHRM, difference between HRM and IHRM

### **UNIT 2: HUMAN RESOURCE PLANNING, RECRUITMENT & SELECTION 12 Hrs**

Human Resource Planning – Meaning, Importance, Benefits and Scope-Job Analysis, Job Design, Job Description, Job enrichment and Job Evaluation. Recruitment – Meaning, Definitions and Sources of Recruitment: Traditional and Modern sources of recruitment-E-recruitment, Twitter, Blog, Instagram, LinkedIn Walk in, talk in, Write in, Artificial intelligence (Robots based) virtual discussion, Selection – Meaning, Definitions and Process of Selection- identification of five dark qualities in an individual before selection process of selection and Placement

### **UNIT 3: HUMAN RESOURCE PRACTICES**

**12 HOURS**

Induction and Orientation – Meaning, Definitions, Objectives and Purposes-Training – Meaning, Need, Benefits and Methods, Pros and Cons of each Method of Training- Identification of Training & Development Needs-Human Resources Development of Managers and Employees-Performance Management System (PMS) – Meaning, Definitions, Objectives, Methods of Appraising the past performance and current performance of the employee and executive, projecting future performance of an employee, individual employee development difference and performance appraisal and performance management system (PA vs PMS)

### **UNIT 4: COMPENSATION AND REWARD SYSTEM 10 HOURS** Compensation - Meaning, Definitions, Objectives and Importance-Wages and Salary

Perquisites, Fringe Benefits, Bonus and Incentives – Meanings only, incentives in sun rise sector and sun set sector. Performance based pay, merit based pay, skill based pay, and competency based pay, dual system of payment for the same job position. Promotion – Meaning, Definitions, Features, Methods of Promotion –seniority vs meritocracy

### **UNIT 5: EMPLOYEE COACHING, COUNSELLING AND INDUSTRIAL RELATIONS 06 Hrs**

Employee Coaching - Meaning, Definitions, Objectives, Types. Employee Counselling- Meaning Definitions, Objectives, Skills and Techniques Industrial. Relation-meaning, definition and Actors in IRs

**BUSINESS LAB ACTIVITY**

1. Develop the offer letter and appointment order to given to new recruit
2. Develop E- contents for 5 dark qualities of an individual
3. List out the examples for sunrise sector and sun set sectors
4. Develop E-content for the role of artificial intelligence in HR functions
5. Develop the E-Content for employee performance management System

**BOOKS FOR REFERENCE:**

1. Dr. K Aswathappa -Human resource Management Tata Mcgraw Hills
2. Shashi K Gupta and Rosy Joshi Human Resource Management
3. Managing Human Resources by Wayne F Cascio
4. Subba Rao Human resource management-HPH
5. K Ramachandra and et.,al. Human Resource Management HPH
6. Rekha and Vibha Human Resource management VB



## 2.6 QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS

### OBJECTIVE

The objective of this course is to enable students to acquire basic knowledge of analysis and interpretation of data for use in the decision making process in a business entity.

### UNIT 1: INTRODUCTION TO STATISTICS

**08 HOURS**

Introduction, Meaning, Definitions, Features, Objectives, Functions, Importance and Limitations of Statistics -Important terminologies in Statistics – Data, Raw Data, Primary Data, Secondary Data, Population, Census, Survey, Sample Survey, Sampling, Parameter, Unit, Variable, Attribute, Frequency, Seriation,- Individual, discrete and continuous. Classification of Data.-Requisites of Good Classification of Data.-Types of Classification – Quantitative and Qualitative Classification (simple illustrations)

### UNIT 2: TABULATION AND PRESENTATION OF DATA

**12 HOURS**

Types of Presentation of Data – Textual Presentation, Tabular Presentation, One-way Table, Two-way Table,-Important terminologies – Variable, Quantitative Variable, Qualitative Variable, Discrete Variable, Continuous Variable, Dependent Variable, Independent Variable, Frequency, Class Interval, Tally Bar. Diagrammatic and Graphical Presentation, Rules for Construction of Diagrams and Graphs. Types of Diagrams – One Dimensional Simple Bar Diagram, Sub-divided Bar Diagram, Multiple Bar Diagram, Percentage Bar Diagram – Two Dimensional Diagram – Pie Chart, Graphs – Histogram, Frequency Polygon, Ogives, curve– simple Problems on tabulation, diagrams and Histogram Only

### UNIT-3: MEASURES OF CENTRAL TENDENCY

**12 HOURS**

Meaning and Objectives of Measures of Tendency-Requisites of an Ideal Average, -Types of Averages -Arithmetic Mean, Median and Mode- Problems on Calculation of Arithmetic Mean, Median and Mode direct method only (including problems involving empirical relationship between Mean, Median and Mode)

### UNIT 4: MEASURES OF DISPERSION & SKEWNESS

**12 HOURS**

Meaning and Objectives of Measures of Dispersion-Requisites of Good Measure of Dispersion-Types of Measures of Dispersion –Range, Quartile Deviation, Mean Deviation, Standard Deviation- and their Co-efficient problems on direct method only. Measures of Skewness – Meaning, Absolute and Relative Measures – Karl Pearson's Coefficient of Skewness and Bowley's Coefficient of Skewness – Problems

### UNIT 5: CORRELATION, REGRESSION & TIME SERIES ANALYSIS 12 HOURS

Meaning and Types of Correlation -Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation Coefficient, -Correlation Coefficient through Regression Coefficient

Meaning of Regression, Regression Lines, Regression Coefficients, Regression Equations – Problems-Meaning and Components of Time Series, Analysis of time series by Moving Averages and Least Squares Method

**BUSINESS LAB ACTIVITIES**

1. Collect data from at least 5 friends about their monthly expenditure on Mobile Recharge, Cosmetics, Chats and Other Expenses and present the same in a Tabular Form
2. Collect data from at least 5 friends about the percentage of marks obtained in SSLC and PUC and present the same in a Bar Diagram Form
3. Collect data from at least 10 friends about the pocket money they receive in a month and present the same in the form of a frequency distribution with class interval of Rs. 25, 50 etc
4. Collect data about marks scored in English subject in PUC from at least 30 students of your class and calculate Arithmetic Mean
5. Collect the data about the age of at least 10 married couples and compute correlation coefficient

**BOOKS FOR REFERENCE:**

1. Gupta, S. P. Statistical Methods. New Delhi: Sultan Chand
2. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing
3. Bhat B R, Srivenkataramana and K S MadhavaRao, Statistics for Beginners - New Age (P)
4. Beri, G. C.. Business Statistics . New Delhi: Tata McGraw Hill Educations Pvt Ltd.
5. Bowerman, Bruce, O'Connell, Richard, Murphree, Emilly Business Statistics in Practice by McGraw-Hill Education
6. Chikodi & Pradad – Quantitative Method for Business - II
7. Sharma, J. K. Business Statistics . New Delhi: Pearson Publishers.
8. K Ramachandra and et.,al. Quantitative methods for Business HPH
9. Gurumurthy K H and et.,al. Quantitative analysis for Business decisions VBH

### 3.3 CORPORATE ACCOUNTING

#### OBJECTIVE

The objective of this course is to enable the students to have a comprehensive understanding about the provisions of the Companies Act and Corporate Accounting techniques

#### **Unit 1: UNDERWRITING OF SHARES**

**8 hrs**

Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Excluding Journal entries)

#### **Unit 2: REDEMPTION OF DEBENTURES**

**10 hrs**

Meaning of Debentures, Distinction between Shares and Debentures, Types of Debentures, Issue of Debentures, Over Subscription, Issue of Debentures for ,Consideration other than Cash, Issue of Debentures as a Collateral Security, Terms of Issue of Debentures, Interest on Debentures, Writing off Discount/Loss on Issue of Debentures, Redemption of Debentures, Redemption by Payment in Lump Sum, Redemption by Purchase in Open Market, Redemption by Conversion, Sinking Fund Method

#### **Unit 3: VALUATION OF GOODWILL**

**10 hrs**

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill - Average Profit Method – Super Profit Method – Capitalization of Super Profit Method –Annuity Method – Capitalization of Profit Method

#### **Unit 4: VALUATION OF SHARES**

**8 Hrs**

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation – Asset Backing or Intrinsic Value Method – Yield Method – Earning Capacity Method – Fair Value Method - Rights Issue and Valuation of Rights Issue

#### **Unit 5: COMPANY FINAL ACCOUNTS**

**20 Hrs**

Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items – Managerial Remuneration – Tax deducted at source – Advance payment of Tax – Provision for Tax –Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends ( Theory only) – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet as per Section 129of companies act 2013

#### **BUSINESS LAB ACTIVITIES**

1. Collect a Prospectus of a company and identify the reasons to invest or not to invest in shares.
2. List the various functions of underwriters.
3. Collect annual report of a Company and List out its assets and Liabilities.
4. Collection of latest final accounts of a company and find out the net Asset value of shares

5. List out the conditions to be fulfilled for redemption of Debenture

**BOOKS FOR REFERENCE**

1. S. P. Jain and K. L. Narang – Corporate Accounting, Kalyani Publishers.
2. SP Iyengar, Advanced Accountancy, Sultan Chand and Sons, New Delhi.
3. R L Gupta, Advanced Accountancy, Sultan Chand and Sons, New Delhi.
4. M.A.Arunachalam & K.S.Raman: Corporate Accounting – II, HPH.
5. Dr. S.N. Maheswari , Financial Accounting, Jain Book Depot.
6. V.K. Goyal: Corporate Accounting, PHI.
7. Soundrarajan A & K. Venkataramana, Corporate Accounting, SHBP
8. Anil Kumar - Marriappa – Corporate Accounting , HPH
9. Saha et., al., corporate Accounting VBH

### 3.4 FINANCIAL MANAGEMENT

#### OBJECTIVE

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

#### **Unit 1: INTRODUCTION FINANCIAL MANAGEMENT (10 hrs)**

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – 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.

#### **Unit 2: TIME VALUE OF MONEY (12 hrs)**

Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares - Simple Problems.

#### **Unit 3: FINANCING DECISIONS (12 hrs)**

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Simple Problems

#### **Unit 4: INVESTMENT & DIVIDEND DECISION (16 hrs)**

- A. Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Simple Problems.
- B. Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share (theory only)

#### **Unit 5: WORKING CAPITAL MANAGEMENT (6 hrs)**

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital.

**BUSINESS LAB ACTIVITIES**

1. Draw the organization chart of Finance Function of a company
2. Capital structure analysis of companies in different industries
3. Evaluate the NPV of an investment made in any one of the capital projects of a company for 5 years.
4. Develop E-content for working capital management to a service organizations
5. Prepare E-content of dividend policy of a company

**BOOKS FOR REFERENCE**

1. S N Maheshwari, Financial Management, Sultan Chand
2. Sharma and Sashi Gupta, Financial Management, Kalyani Publication
3. Khan and Jain, Financial Management, TMH
4. Prasanna Chandra, Financial Management, TMH
5. I M Pandey, Financial Management. Vikas Publication
6. G. Sudarshan Reddy, Financial Management, HPH
7. Aswathnaraya and Ghousia Khatoon - Financial management VBH

### 3.5 ELEMENTS OF COSTING

#### OBJECTIVE

The objective of this subject is to familiarize students with the various concepts and elements of cost.

#### Unit 1: INTRODUCTION TO COST ACCOUNTING

**08 Hrs**

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting – Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.

#### Unit 2: MATERIAL COST CONTROL

**14 Hrs**

Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – Levels settings – EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems.

#### Unit 3: LABOUR COST CONTROL

**10 Hrs**

Meaning – Types: Direct Labour, Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey plan, Rowan Plan & Taylor's differential Piece Rate System) – Problems

#### Unit 4: OVERHEAD COST CONTROL

**14 Hrs**

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate – Problems on Machine Hour Rate.

#### Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS, EMERGING CONCEPTS IN COSTING.

**10 Hrs**

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

**BUSINESS LAB ACTIVITIES**

1. Identification of elements of cost in services sector by visiting any service sector.
2. Cost estimation for the making of a proposed product.
3. Draft the specimen of any two documents used in material account.
4. Collection and Classification of overheads in an organization on the basis of functions
5. Prepare a reconciliation statement with imaginary figures
6. Collect the latest amendments pertaining to cost sheet elements of ICMA, London

**BOOKS FOR REFERENCE**

1. M N Arora- Costing-HPH
2. Jain and Narang-cost accounting-Kalyani publishing House
3. Tulsian's- cost accounting-S chand publication
4. J. Made Gowda – Cost and Management Accounting , HPH
5. M.V. Skukla – Cost and Management Accounting
6. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
7. Nigam & Sharma: Cost Accounting , HPH
8. Khanna Pandey & Ahuja – Practical Costing, S Chand
9. K Ramachandra cost accounting -HPH
10. Saha et., al, Cost accounting VBH



### 3.6 INDIAN FINANCIAL SYSTEM

#### OBJECTIVE

The objective is to provide students with basic theory and recent practices of financial system, its intermediaries and the supportive financial services, both in Indian as well as global context

#### UNIT 1: INTRODUCTION TO FINANCIAL SYSTEM IN INDIA (8 Hrs)

Overview of Financial System – Structure, Regulation & Functions – Financial Assets-Financial Instruments- Financial Markets – Capital Market – Money Market – Interlink between capital market and money market – Characteristics of Financial Market – Key elements of well-functioning of Financial system- Economic indicators of financial development.

#### UNIT 2: BANKING INSTITUTIONS (10 Hrs)

Commercial Banking – Meaning and functions, Types of Banks –Public, Private and foreign Banks, Payments Bank, Small Finance Banks, Cooperative Banking System and RRB's. Investment Policy of Commercial Banks and Consolidation of Banks in India

#### UNIT 3: FINANCIAL INSTITUTIONS AND NBFCs (14 Hrs)

Financial institutions -meaning definitions and features, Objective composition and functions of All Indian Financial Institutions (AIFI's)- IFC, SIDBI, NABARD, EXIM Bank and NHB. Non-banking finance companies (NBFCs)-meaning, definition, characteristics, functions and types: NBFC-D, NBFC-ND, NBFC-ND-SI. Difference between a bank and a financial institution

#### UNIT 4: FINANCIAL SERVICES (16 Hrs)

Financial Services -Meaning, definition characteristics, types and importance. Types of Fund Based Services and Fee Based Services. Factoring Services- meaning, types of factoring agreement. Forfaiting, Lease Financing in India. Venture Capital- Meaning, stages of investment, types of VC, Angel Investment-Meaning, features and importance, Recent trends of Angel Investment in India. Crowd Funding -meaning, types. Mutual funds-meaning and types only

#### UNIT 5: GLOBAL FINANCIAL SYSTEMS (8 Hrs)

US Federal system- Components, entities and functions, European Financial System-EU25-features and Functions. International Monetary System, international stock market, international foreign exchange market, international derivative markets-meaning and functions only. Currency

crises, current account deficit crises and Recent Trends in Global Financial Systems-information highways in financial services

**BUSINESS LAB ACTIVITIES**

1. Develop E-content for the different components of Indian financial system
2. Develop E-content of recent consolidation of public sector banks in India
3. Develop E-content the success and failure of crowd funding in India
4. List out the leading Angle Investment Net works in India
5. Prepare document for the causes of foreign exchange risks and remedies for the same

**BOOKS FOR REFERENCE**

1. Meir Kohn: Financial Institutions and Markets, Tata Mc Graw Hill
2. R.M Srivastava / D. Nigam; Dynamics of Financial Markets & Institutions in India, Excel Books.
3. L M Bhole: Financial Institutions and Markets, Tata Mc Graw Hill
4. Pilbeam, K. Financial Markets and Institutions, Macmillan.
5. Valdez, S. and P. Molyneux -An Introduction to Global Financial Markets- Palgrave Macmillan.
6. Garden and Natarajan- Indian Banking-HPH
7. Shankaran-Banking-HPH
8. K Ramachandra et.,al., Indian Financial System HPH

**4.3 ADVANCED CORPORATE ACCOUNTING**

**OBJECTIVE** The objective of the course is to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.

**Unit 1: HOLDING COMPANY ACCOUNTS**

**12 Hrs**

Introduction – Meaning of Holding Company – Subsidiary Company – Steps – Pre Acquisition Profits – Post Acquisition Profits – Minority Interest – Cost of Control or Capital Reserve – Unrealized Profit – Mutual Indebtedness – Preparation of Consolidated Balance Sheet (As per AS21) under vertical format.

**Unit 2: MERGERS AND ACQUISITION OF COMPANIES**

**18 Hrs**

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) , Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods) - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format) (Excluding External Reconstruction)

**Unit 3: INTERNAL RECONSTRUCTION**

**10 Hrs**

Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems

**Unit 4: LIQUIDATION OF COMPANIES**

**10Hrs**

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account

**Unit 5: RECENT DEVELOPMENTS IN ACCOUNTING & ACCOUNTING STANDARDS**

**(Theory Only) 6 Hrs** Meaning , definitions, characteristics, functions and importance of Human Resource Accounting, Environmental Accounting, Sustainability accounting, Forensic accounting, public expenditure accounting and Social Responsibility Accounting.

**BUSINESS LAB ACTIVITIES**

1. List out any 5 holding and subsidiary companies
2. Develop a detailed E-content based mergers and acquisitions accounting procedure.
3. List out legal provisions in respect of internal reconstruction
4. Take a company which is following human resource accounting and note down how their human resources are valued and shown in balance sheet.

5. Develop E-content for accounting frauds of the leading companies as investigated by forensic science laboratory under forensic accounting dispensation

#### **BOOKS FOR REFERENCE**

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. S.N. Maheswari , Financial Accounting, Vikas
3. RL Gupta, Advanced Accountancy, Sultan Chand
4. Jain and Narang, Corporate Accounting.- KP
5. Tulsian, Advanced Accounting S Chand publishing
6. Shukla and Grewal – Advanced Accountancy , Sultan Chand
7. Srinivas Putty, Advanced Corporate Accounting, HPH.
8. Anil Kumar et. Al., – Advanced Corporate Accounting, HPH
9. R G Saha et., al., Advance corporate accounting VBH

#### 4.4 COSTING METHODS

**OBJECTIVE:** To familiarize the students on the uses and applications of cost accounting methods in different businesses. Sectors

##### **Unit 1: JOB AND BATCH COSTING**

**10 Hrs**

**Job costing:** Meaning, prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing. **Batch costing:** Meaning, advantages, disadvantages, determination of economic batch quantity, Comparison between Job and Batch Costing – problems

##### **Unit 2: PROCESS COSTING**

**14 Hrs**

Introduction, meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification - Joint and by-products costing – problems under reverse cost method.

##### **Unit 3: CONTRACT COSTING**

**14 Hrs**

Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems.

##### **Unit 4: OPERATING COSTING**

**12 Hrs**

Introduction, Meaning and application of Operating Costing, - Power house costing or boiler house costing, canteen or hotel costing, hospital costing (Theory only) and Transport Costing – Problems on Transport costing.

##### **UNIT 5: OUTPUT COSTING**

**10 Hrs**

One Operation (Unit or Output) Costing - Collection of Costs - Tenders or Quotations - Treatment of Scrap - Production Account - Difference between a Production Account and a Cost Sheet

#### **BUSINESS LAB ACTIVITIES**

1. Listing of industries located in your area and methods of costing adopted by them
2. List out materials used in any two organizations.
3. Develop E-content for operating costing of a renowned transport company
4. Develop E-content for the significance of contract costing applicable to leading builder and developers
5. Collect data for Job costing pertaining to printing press and repair shops

**BOOKS FOR REFERENCE**

1. M.N. Arora, Cost Accounting. HP
2. Jain & Narang, Cost Accounting-KP
3. Palaniappan and Hariharan-Cost Accounting-I.K. International Publishers
4. S P Iyengar, Cost Accounting.
5. Nigam and Sharma, Advanced Costing.
6. N. K Prasad, Costing
7. Ravi M. Kishore – *Cost Management*
8. S. Mukherjee & A. P. Roychowdhury – *Advanced Cost and Management Accountancy*

#### **4.5 E-BUSINESS AND COMPUTERISED ACCOUNTING**

**OBJECTIVE:** The objective of the course is to familiarize the students with E- Commerce Models and Tally for accounting in real time business practices.

##### **Unit1. E-BUSINESS**

**10 Hrs**

Introduction, E-Commerce – Definition, History of E-commerce, Difference between E - Commerce and E – Business, E-Commerce v/s Traditional Commerce, Strengths, Weakness, Opportunities and Challenges of E- Commerce, E-Commerce Business models –B2C, B2B, C2B, C2C, B2G, C2G, Types of Ecommerce Business Revenue Models, Successful Business Models in India

##### **Unit 2. E – PAYMENTS MECHANISMS**

**10Hrs**

E - Payment requirements, Meaning, and importance. Types -App based e-payment systems, M-wallet payments, Card based payment – credit card, debit card and different types of cards, Net Banking, M-Banking, NEFT and RTGS and Cheque Truncation System (CTS), payment through BiT-Coin, Cyber crimes in E payments, Risks and protection in e-payments-cyber laws and cyber police stations. Digital signature– usage and legal provisions, E-payment in paperless society-significance

##### **Unit 3: Introduction of TALLY AND SAP**

**(12Hrs)**

Meaning of Tally software – Features – Advantages - Required Hardware, Preparation for Installation recent Tally ERP source, (free and paid sources) Items on Tally screen – Creation & Selection of Company: Contents in Company Creation Screen, Base Currency Information, Company Features - F11 and Configuration F12. Introduction to SAP-Meaning, features, configuration advantages and limitations, SAP in finance, SAP in Marketing, SAP in HR (only theory)

##### **Unit 4: GATEWAY OF TALLY**

**(14Hrs)**

Accounts Info, Group – Types, Create, Display, Alter; Ledger - Types, Create, Display, Alter; Vouchers - Types, Create, Display, Alter; Default number of Groups, Ledgers and Vouchers, Voucher Entry (Simple Problems),

##### **Unit 5: REPORTS IN TALLY**

**(10Hrs)**

Reports – Balance Sheet, Profit and Loss A/c, Stock Summary, Ratio Analysis, Brief on Display Menu Items – Trail Balance, Day Book, Account Books, Statement of Accounts, Inventory Books, Statement of Inventory, List of Accounts, Exception Report, Print of Report, Brief Introduction of GST in Tally.

### **BUSINESS LAB ACTIVITIES**

1. Generating the report of journal
2. Generating the report on cash book
3. Generating the report on profit and loss account
4. Generating the report on balance sheet
5. Developing E-content for SAP in finance and Material Management

### **BOOKS FOR REFERENCE**

1. Raydu – E Commerce, HPH
2. Suman. M – E Commerc & Accounting - HPH
3. Kalakota Ravi and A. B. Whinston : *Frontiers of Electronic Commerce*, Addison Wesley
4. Watson R T : *Electronic Commerce – the strategic perspective*. The Dryden press
5. Amrutha Gowry & Soundrajana, E – Business & Accounting, SHBP.
6. C.S.V Murthy- E Commerce, HPH
7. Agarwala K.N and Deeksha Ararwala: *Business on the Net – Whats and Hows of E-Commerce*
8. P. Diwan / S. Sharma – E – Commerce
9. Srivatsava: E.R.P, I.K. International Publishers
10. Tally for Enterprise Solutions



## 4.6 BUSINESS REGULATIONS

### OBJECTIVES:

The objective of this course is to orient and familiarize students about relevant laws concerning business organizations.

#### Unit 1: INTRODUCTION

10 hrs

Business Law –Meaning, definition, characteristics, sources and its Significance. Types of business Law, difference between Law and ethics. Case precedent- Meaning of plaintiff, defendant, petitioner, respondents, public prosecutors, advocate General, Solicitor general of India, Judicial Magistrate of First class, civil Judge, Sessions (criminal court judge) Metropolitan magistrate, economic offences. Constitutional provisional relating to business affairs (state list, concurrent list and central list) difference between civil cases and criminal cases, *adalaths*

#### Unit 2 CONTRACT LAWS

18 Hrs

- A. **Indian Contract Act, 1872:** Definition of contract, essentials of valid contract, classification of contract, remedies for breach of contract Termination and Discharge of Contract; Indemnity and Guarantee; Bailment and Pledge; Law of Agency.
- B. **Sale of Goods Act, 1930:** Definition of contract of sale, essentials of contract of sale, Conditions and warranties, right and duties of buyer, right of unpaid seller

#### Unit 3 : CONSUMER PROTECTION ACT, ( COPRA ) 2019

10 hrs

Objective of the Act, important terms- Complaint, Consumer, Consumer dispute, consumer rights, defect, Deficiency, direct selling, E-commerce, Electronics Service providers, HARM, injury, misleading advertisement , product liability. Restrictive trade practice, service unfair trade practice (UTP), Consumer dispute redressal forums- district forum, state commission and national commission. Jurisdiction offences and penalties under the ACT

#### Unit 4: INSOLVENCY AND BANKRUPTCY CODE (IBC) 2016

08 hrs

Introduction - rationale and objectives: Need for Insolvency and Bankruptcy Code: Social, Legal, Economic and Financial Perspectives -Authorities and Enforcement Mechanism in IBC 2016 - Role of Adjudicating Authorities - Role of the Insolvency and Bankruptcy Board of India (IBBI) Appellate Authorities -Insolvency of Individuals and Partnership firms

#### Unit 5 INTELLECTUAL PROPERTY RIGHT (IPR) AND INFORMATION TECHNOLOGY (IT) ACT,

10 hrs

- (a) **Intellectual Property Right:** Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design –IPR in India ,IPR in abroad - Major International Instruments concerning Intellectual Property Rights
- (b) **Information Technology Act, 2000:** objective of the Act, Meaning of Cyber Law ,Cyberspace, digital signature, private key, public key, encryption, digital signature certificate, Cyber Crimes-Meaning and types, offences and penalties. Information Technology (Amendment 2018) –special provisions relating to online gaming, provision of adequate safeguards against dangerous gaming resources and online material that disturbs the cultural values and ethos.

### **BUSINESS LAB ACTIVITIES**

1. Prepare a chart showing sources of business law and Indian Constitution Articles having economic significance
2. Draft an agreement on behalf of an MNC to purchase raw materials indicating therein terms and conditions and all the essentials of a valid contract.
3. List out recently adjudicated IBC cases in India
4. Draft digital signature certificate
5. Collect leading cyber-crimes cases and form groups in the class room and conduct group discussion for giving innovative remedial measures

### **BOOKS FOR REFERENCE**

1. N.D. Kapoor, Business Laws, Sultan chand publications.
2. S.S Gulshan – Business Law
3. S.C. Sharma: Business Law I.K. International Publishers
4. Tulsion Business Law, TMH.
5. Bulchandni, Business Laws, HPH.
6. Ramachandra et.,al, “Legal aspect of business text and cases” HPH
7. Ashwathappa and Sudarshan Reddy – Business Law -HPH

## 5.1 INCOME TAX- I

**OBJECTIVE-**The objective of this course is to make the students to understand the computation of taxable income and tax liability.

### **UNIT-1: Introduction to Income Tax.**

**10 hours**

Brief history of Indian Income Tax, legal framework, types of taxes, cannons of taxation, definitions, assessment, assessment year, previous year including exception, assesses, person, income, casual income, gross total income, total income, agricultural income, scheme of taxation, meaning and classification of capital and revenue.

**UNIT-2: Residential status 10 hours** Residential status of an individual's, Determination of residential status, incidence of tax-problems on computation of Gross total Income

### **UNIT-3: Exempted incomes**

**4 hours**

Introduction, exempted incomes U/S 10. Only in the hands of individuals

**UNIT-4: Income from salary 20 hours** Meaning, definitions, basis of charge, advance salary, arrears of salary, all allowances,

perquisites, profits in lieu of salary, provident fund, gratuity, commutation of pension, encashment of earned leave, deductions from salary U/S 16, problems on computation of salary income.

### **UNIT-5: Income from house property**

**12 hours**

Basis of charge, deemed owners, exempted income from house property, composite rent, Annual value, determination of Annual value, treatment of unrealized rent, loss due to vacancy, deductions from Annual value U/S 24, problems on computation of income from house property

## **BUSINESS LAB ACTIVITIES**

1. Fill Form No. 49A Online for obtaining PAN and submit the printout to the subject teacher
2. Prepare a Slab rates chart for different individual assesses,
3. List out any ten exempted income from Tax in India
4. Prepare –E based Chart on perquisites
5. Identify and collect the List of prescribed enclosures pertaining to IT returns in respect of salary and house property incomes

**BOOKS FOR REFERENCE (Latest version)**

1. Dr. viond k. singhania-direct taxes-law and practices, taxmann publication.
2. B B Lal- direct taxes, konark publishers[p] ltd.
3. Dr.Mehrotra and Dr.Goyal- direct taxes-law and practices, sahitya bhavan publication.
4. Dinakar pagare-law and practice of income tax, sultan chand and sons.
5. Gaur and narang- income tax – kalyani publishers.
6. Mariyappa B Income tax HPH
7. Usha devi et.,al ., Income tax -1 VBH
7. R G saha and Usha Devi- Income Tax -HPH

## 5.2 COST MANAGEMNT

### OBJECTIVES

The objective is to enable the students to understand techniques used to control as well as reduce the cost in various organizations

#### **UNIT 1: COST CONTROL AND COST REDUCTION:**

**08 Hrs**

Meaning of cost control and cost reduction, areas covered by cost control and cost reduction – product design, target costing, value analysis, value engineering, value chain analysis, Business Process Re- Engineering (theory only) Pareto Chart.

#### **Unit 2: MARGINAL COSTING**

**12 Hrs** Absorption

costing, cost classification under absorption costing, Meaning and Definition of marginal costing – Absorption Costing V/s Marginal Costing - Need for Marginal Costing, arguments against and in favor of marginal costing – marginal cost equation – Uses and Limitations of Marginal Costing - Break even analysis - Problems on Break Even Analyses.

#### **Unit 3: STANDARD COSTING**

**12 Hrs**

Historical costing - Introduction – Meaning & Definition of Standard Cost and Standard Costing - Advantages & Disadvantages of Standard Costing –preliminaries in establishing system of standard costing – Variance Analysis – Material Variance, Labour Variance and Overheads Variance – Problems on Material Variances and Labor Variances.

#### **Unit 4: BUDGETARY CONTROL**

**12 Hrs**

Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Meaning, Types of Functional Budgets - Flexible Budgets, Cash Budgets, sales budget and production budget. Problems on Flexible budgets and cash budget

#### **UNIT5: ACTIVITY BASED COSTING**

**12 Hrs**

Introduction - Weakness of conventional system – concept of ABC – Kaplan and Cooper's Approach – cost drivers and cost pools – allocation of overheads under ABC – Characteristics of ABC – Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC - Problems on ABC.

### **BUSINESS LAB ACTIVITIES**

1. Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
2. Justify make or buying decisions of particular product of your choice.
3. Preparation of Sales Budget of a firm nearby of your locality
4. List any 10 industries where Standard Costing is used.
5. List any 10 industries where ABC method is used.
6. Develop E-content for cash budget on online of any organization

### **BOOKS FOR REFERENCE**

1. M.N. Arora, Cost Accounting HPH
2. Ravi & kishor. –cost management
3. S P Iyengar, Cost Accounting.
4. K.S. Thakur: Cost Accounting.
5. N. Prasad, Costing.
6. Palaniappan&Hariharan : Cost Accounting
7. Jain &Narang, Cost Accounting.
8. IM Pandey :Management Accounting
9. R.G saha et., al., Cost management VBH
10. CA & ICWA Bulletins

### 5. 3: INDIAN ACCOUNTING STANDARDS (Ind AS)

**Objective:** To enable the students to understand the basic concepts of Accounting Standards and to understand the principles of recognition, measurement, presentation and disclosure of Indian Accounting Standards by various organizations

#### **Unit 1: Introduction to Indian Accounting Standards**

**8 hrs**

Overview of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards as Global Standards – Benefits of Convergence with IFRS – Applicability of Ind AS in India.

#### **Unit 2: Presentation of Financial Statements**

**10 hrs**

Users of financial statements, objective of financial statements, Underlying assumptions, Qualitative characteristics of financial statements, The elements of financial statements, Recognition of the elements of financial statements, Measurement of the elements of financial statements, Concepts of capital and capital maintenance

#### **Unit 3: Asset Based Indian Accounting Standards**

**16 hrs**

Property, Plant and Equipment (Ind AS 16) - Intangible assets (Ind AS 38) - Impairment of assets (Ind AS 36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS 23) – Investment Property (Ind AS – 40) – Scope, definitions, Recognition and Measurement of the above-mentioned Standards. (Simple Problems on Ind AS 16, 38, 36, 2, 23)

#### **Unit 4: Liability Based Indian Accounting Standards**

**14 hrs**

Provisions, contingent liabilities and contingent assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements.

#### **Unit 5: Revenue Based Indian Accounting Standards**

**8 hrs**

Revenue from contract with customers (Ind AS 115) – Contract, Customer, Income, performance obligation, Revenue, transaction price, Applicability of Ind AS 115, Recognition and identifying performance obligation, determining the transaction price, disclosure requirements in Financial Statements (Simple Problems Only)

### **BUSINESS LAB ACTIVITIES**

1. List out the countries that adopted and converged with IFRS around the world.
2. Collect and Analyse the Statement of Changes in Equity of any five companies.
3. List out any five Indian Accounting Standards disclosures.
4. Analysis of published financial statements for at-least 2 types of stakeholders
5. Disclosure of change in equity in the annual reports of any two select companies.

### **BOOKS FOR REFERENCE**

1. IFRS for India, Dr.A.L.Saini, Snow white publications
2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
3. IFRS explained – A guide to International financial reporting standards by BPP learning Media
4. IFRS for finance executives by Ghosh T P, taxman allied services private limited
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
6. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
7. First lesson to International Financial Reporting Standards beginners guide by MP Vijay Kumar, prime knowledge services.
8. A student's guide to international financial reporting standards by Clare Finch, Kalpan Publishing.
9. Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons
10. CA Anand Banka- Comprehensive guide to IND AS implementation-
11. CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard



## 5.4 AUDITING AND REPORTING

### OBJECTIVE:

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

#### Unit 1: INTRODUCTION TO AUDITING

12 Hrs

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit. Forensic audit

Tally ERP 9 Auditors Edition: Introduction, features, characteristics – Tally.Net: features – requirements for remote connectivity – Access information via SMS, Safeguard Data – Automated Backup and Recovery. E-Auditing-meaning, uses and limitations, auditing the auditors

#### Unit 2: INTERNAL CONTROL

10 Hrs

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit. E- Applications in internal control and check.

#### Unit 3: VOUCHING

12 Hrs Meaning -

Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure, E-vouching, uses and limitations

#### Unit 4: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES 12Hrs

Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

#### Unit 5: AUDIT OF LIMITED COMPANIES AND OTHERS

10 Hrs

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor - Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies. Institutions for Auditing central Vigilance Commission (CVC) comptroller and Auditor General of India (CAG), State Accountant and Auditor General (SAG) –role and functions in Public Account Audits

**BUSINESS LAB ACTIVITIES**

1. Collect the information about types of audit conducted in any one Organization
2. Visit an audit firm write about the procedure followed by them in auditing the books of accounts of a firm.
3. Draft an investigation report on behalf of a Public Limited Company
4. Record the verification procedure with respect to any one fixed asset.
5. Develop E-content for qualified report and clean report of an MNC
6. List the renowned international audit firms

**BOOKS FOR REFERENCE:**

1. TR Sharma, Auditing, Sahitya Bhavan
2. BN Tandon, Practical Auditing, Sultan Chand
3. Kamal Gupta, Practical Auditing, TMH
4. R.G Sexena - Principles and Practice of Auditing, HPH
5. MS Ramaswamy, Principles and Practice of Auditing.
6. Dinakar Pagare, Practice of Auditing, Sultan Chand
7. Usha devi et., al., Auditing VBH

## 6.1 INCOME TAX-II

**Objective:** The objective of this course is to make the students to understand the computation of taxable Income and tax liability of different types of Assessees

**UNIT 1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION 16 hours.** Meaning and Definition of Business Profession Vocation, Expenses Expressly Allowed – Allowable Losses, Expenses Expressly Disallowed, Expenses Allowed on payments basis-Problems on Business relating to Sole trader and Problems of Profession relating to Chartered Accountant, Advocate and Medical practitioners

**UNIT 2: CAPITAL GAINS 12 hours.**  
Basis of charge ,Capital Assets ,Transfer of Capital Assets ,Computation of capital gains, Exemptions U/S 54, 54B, 54D, 54EC, 54F, problems on capital gains.

**UNIT 3: INCOME FROM OTHER SOURCES. 10 hours.**  
Incomes taxable under this head, securities, types of securities -Rules for grossing up ,Ex-interest securities Cum-interest securities , Bond washing transactions- problems on income from other sources.

**UNIT4: SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME: 8 hours.**  
Provisions for set-off and carry forward of losses (theory and simple problems). Deductions U/S 80C, 80CC, 80CCD, 80D, 80E, 80G, 80GG, 80GGA, 80U only.- simple problems on 80G only

**UNIT5: INCOME TAX AUTHORITIES AND ASSESSMENT OF INDIVIDUALS: 10 hours**  
Powers and functions of CBDT, CIT, and AO, Assessment, Types of Assessment , Computation of total income and Tax liability of an Individuals (problems in case of Income from salary and HP – computed income may be given).

### BUSINESS LAB ACTIVITIES

1. Preparation of Form 16.
2. Prepare table of cost inflation Index.
3. Composition and structure of CBDT
4. Prepare Different type of ITR -1, 2, 3, 4
5. Develop E-content for tax avoidance and tax evasion concepts

### BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Direct Taxes- Law and Practice, Taxamann publication.
2. B B LAL : Direct Taxes. Konark Publishers (p) ltd.
3. Dinakar pagare; Law and Practice of Income Tax . Sultan chand and sons.
4. Gaur and Narang; Income Tax , Kalyani publishers.
5. Dr. H.C. Mehrothra; Income Tax . Sahitya Bhavan publications.
6. B G Bhaskar et., al., Income tax –II VBH

## 6.2 MANAGEMENT ACCOUNTING

### OBJECTIVE

The objective of this Course is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

### **Unit 1: ANALYSIS OF FINANCIAL STATEMENTS (12hrs)**

MANAGEMENT ACCOUNTING: Meaning – Definition – Objectives – Nature and Scope– Role of Management Accountant – Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.

ANALYSIS OF FINANCIAL STATEMENTS: Types of Analysis – Methods of Financial Analysis – Comparative Statements – Common Size Statements – Trend Analysis – Problems.

### **Unit 2: RATIO ANALYSIS (14hrs)**

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis – Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.

**Unit 3: FUND FLOW ANALYSIS (10hrs)** Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement— Procedure of Fund Flow Statement – Statement of Changes in Working Capital – Statement of Funds from Operation – Statement of Sources and Application of Funds – Problems

### **Unit 4: CASH FLOW ANALYSIS (14hrs)**

Meaning and Definition of Cash Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of AS-3 – Procedure of Cash Flow Statement – Concept of Cash and Cash Equivalents - Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to AS-3 (Indirect Method Only).

### **Unit 5: MANAGEMENT REPORTING (6hrs)**

Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.

### **BUSINESS LAB ACTIVITIES**

1. Collection of financial statements of any one organization for two years and preparing
2. comparative statements
3. Collection of financial statements of any two organization for two years and prepare a common Size Statements
4. Collect statements of an Organization and Calculate Important Accounting Ratio's
5. Draft a report on any crisis in an organization

### **BOOKS FOR REFERENCE**

1. M N Arora- Management accounting HPH
2. Sharma Shasi K Gupta- Management Accounting-KP
3. Dr. S.N. Maheswari , Management Accounting
4. Sexana, Management Accounting
5. J.Made Gowda - Management Accounting
6. Muniraju and Ramachandra Management Accounting HPH
7. R. G Saha and Gurumurthy et., al., Management Accounting VBH

### 6.3 GOODS AND SERVICES TAX

**Objective:** the course is to expose the students to the various provisions and computation of goods and service tax & customs duty and to enable the students to become independent tax practitioners

#### **UNIT 1: INTRODUCTION TO GST**

**10Hrs**

The concept of GST- The need for GST and the historical background of GST in India differences between the Direct and indirect taxes, the basic features of Indirect taxes and the principal Indirect taxes in India, Taxes Subsumed not subsumed under GST. The framework under GST (Dual Model) and various benefits that are accrued from implementation of GST, The significant amendments made in Constitution (101st Amendment) Act (Union, state and concurrent list), GST Council- composition Power and Functions

#### **UNIT 2: DEFINITIONS IN GST AND SUPPLY UNDER GST:**

**14Hrs**

(Theory based coupled with Practical Scenario for better understanding of concepts: Numerical problems on supply-Calculation of Transaction value)

Definitions of: Goods, Services, Person, Business, Business Vertical, Consideration, Aggregate Turnover, Fixed Establishment, Casual taxable person, Concept of Supply [Section 7 of CGST Act], Taxable Supplies, Exempt Supply, Non- taxable supply, Supply with consideration in course/ furtherance of business, Supply without consideration; Schedule I, II, and III to the GST Act. Classification of rate of Taxes under GST and Composition scheme, Continues supply, Composite supply, Principal supply, Mixed Supply [Section 8], Taxability of Interstate supply and Intra state supply, Concept of Outward supply and Inward supply over Sales and Purchases

#### **Unit 3: PROCEDURE AND LEVY UNDER GST:**

**12Hrs**

(Both theory and Numerical based problems)

Registration under GST based on Turnover Limits. Casual registration- Time of supply, place of supply and value of supply, Levy and collection of CGST/SGST/IGST (Section 9 of CGST), Composition levy (Section10), Reverse Charge Mechanism (RCM) (Section 9(3)/9(4),. Power of Grant Exemption from Tax [Section 11 of the CGST Act) Tax Invoice

#### **UNIT 4: INPUT TAX CREDIT: (NUMERICAL PROBLEMS)**

**{12 Hrs}**

Definition of: Input Goods, Input Services, Capital goods, Input on Capital Goods, Concept of Input tax credit Eligibility and conditions for taking ITC, Cross Utilization of ITC, Apportionment of credit and blocked credits, Availability of credit in special circumstances, availing and utilization of ITC. Treatment of IGST on import of Goods

**UNIT 5 PAYMENT OF TAXES AND FILING OF RETURNS: (THEORY ONLY) {8hrs}**

Definition of Returns, Concept of Electronic Credit Ledger, Electronic Cash Ledger, Brief introduction and contents in- Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2), Final Monthly Returns (GSTR-3), Annual Returns (GSTR-9) Mechanism of GST Network w.r.t Returns matching of invoices. Filing of First Returns GST Network: Structure, and Functions.

**BUSINESS LAB ACTIVITIES**

1. Narrate the procedure for calculation of CGST, SGCT and IGST.
2. Prepare chart showing rates of GST.
3. Prepare Tax invoice under the GST Act.
4. Prepare list of exempted goods/ services under GST.
5. Show the flow chart of GST Suvidha Provider (GST).

**BOOKS FOR REFERENCE**

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
7. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
8. Understanding GST : Kamal Garg, Barat's Publication.
9. Jayaram Hiregange & Deepak Rao, India GST for Beginners,
10. R. G Saha and Usha Devi, -Goods and Service Tax -HPH
11. RG saha et., al., Goods and Service VBH

## 6.4 ENTREPRENEURSHIP AND ETHICS

**Objectives:** this course enables the learner to gain an insight in to starting of his or own enterprise and to enlighten them on ethical practices

### **Unit 1: ENTREPRENEURSHIP**

**12 Hrs**

Meaning, Definition and characteristics of Entrepreneurship and Entrepreneur Functions of Entrepreneur, Factors influencing Entrepreneurship Advantages and disadvantages, Qualities of an Entrepreneur, Types of Entrepreneurs and brief history about successful entrepreneurs Role of artificial intelligence in developing Enterprises

### **Unit 2: MICRO, SMALL AND MEDIUM ENTERPRISES (MSME)**

**10Hrs**

Meaning, Definition, investment limit, Ownership Patterns of Micro, Small and Medium enterprise. Products and services of MSME, Role played by MSME in the development of Indian Economy, Problems faced by MSME and the steps taken to solve the problems, Stages in setting up of MSME

### **Unit 3: START-UPS**

**10 Hrs**

Meaning, definition features types, benefit and limitation of startups. Players in the promotion of start ups, the role of incubation centers in grooming youngsters for startups preparation of business plan and feasibility reports – Financial, technical, marketing, product service, legal. Causes for success and failure of start-ups in India, Start-ups India scheme, features eligibility, loan facilities matching grant, minimizing section imbalance through the promotion of startups in urban and rural India, Women entrepreneurs in start-ups

### **Unit 4: THE ROLE OF BANKING AND FINANCIAL INSTITUTIONS IN THE PROMOTION OF ENTREPRENEURERS**

**12Hrs**

Financial assistance by Commercial banks, co-operative banks, Government Assistance through SFCs SIDBI, IFCI. Non-financial assistance from DIC, SISI, AWAKE, KVIC - Financial incentives for MSMEs and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.



**Unit 5: ETHICS IN BUSINESS**

**12 Hrs**

Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics – Ethics in Finance, production, marketing, HR, R&D and Information Technology and Professional ethics

**BUSINESS LAB ACTIVITIES**

1. Preparation of a Project report to start a Start-ups Unit.
2. Preparing a letter to the concerned authority-seeking license for the proposed MSME Unit
3. Visit a incubation centre and submit report on its activities
4. Chart showing financial assistance available to MSME along with rates of interest.
5. List out ethical problems faced by Entrepreneurs/Manager

**BOOKS FOR REFERENCE**

1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
3. Satish Taneja: Entrepreneur Development, HPH.
4. UdaiPareek and T.V. Rao, Developing Entrepreneurship
5. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems, SIET, Hyderabad
6. Srivastava, A Practical Guide to Industrial Entrepreneurs, Sultan Chand.
9. N.V.R. Naidu : Management and Entrepreneurship, I.K. International
10. Murthy CSV: Business Ethics and Corporate Governance- HPH
11. Dr. K. Nirmala,-: Business Ethics and Corporate Governance-HPH
12. Usha Devi and Shruthi,- entrepreneurs Development -HPH
- 13 Reha and Vibha, -Entrepreneurs Development -VBH

**ELECTIVES**

**I GROUP ACCOUNTING AND TAXATION**

**5.5 ADVANCED ACCOUNTING**

**OBJECTIVES:**

The objective is to acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.

**UNIT 1: ACCOUNTS OF BANKING COMPANIES**

**16 Hrs**

Business of banking companies – some important provisions of Banking Regulation Act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting, final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

**UNIT 2: ACCOUNTS OF INSURANCE COMPANIES**

**16 Hrs**

- (a) Life insurance – accounting concepts relating to life insurance companies - Preparation of Final accounts of life insurance companies – revenue account and balance sheet.
- (b) General insurance – Meaning accounting concepts- Preparation of Final accounts.

**UNIT 3: INFLATION ACCOUNTING**

**10 Hrs**

Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).

**UNIT 4: FARM ACCOUNTING**

**10Hrs**

Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problems

**UNIT 5: INVESTMENT ACCOUNTING**

**04 Hrs**

Introduction – Nature of Investment – Investment ledger – different terms used- cum dividend or interest and ex- dividend or interest – securities – Bonus shares- right shares – procedures of recording shares – (theory only)

**BUSINESS LAB ACTIVITIES**

1. Collect any banking companies final accounts and prepare schedules
2. Visit any insurance company and collect the financial statement and prepare financial statement
3. Collect data and prepare chart showing companies practicing CAA and CPP methods of accounting
4. Prepare a chart on apportionment of common farm cost
5. List out various investment valuation methods

**BOOKS FOR REFERENCE:**

1. R L Gupta, Advanced Accountancy, Sultan Chand
2. Shukla and Grewal, Advanced Accountancy, S Chand
3. S. P. Jain and K. L. Narang – advanced accountancy, Kalyani
4. S.N. Maheswari , Advanced Accountancy, Vikas Publishers
5. Made Gowda – Managerial Accounting, HPH
6. Jawaharlal, Managerial Accounting, HPH
7. Anil Kumar, etal-Advanced Accounting-HPH

## 5.6 ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES

The Objective of the course is to students understand local government accounting systems

### PART –A ACCOUNTING FOR RURAL LOCAL GOVERNMENTS

#### UNIT-1 INTRODUCTION LOCAL GOVERNMENT INSTITUTIONS 06 hrs

Panchayat raj institutions (PRI)-origin of panchayat raj institutions-constitutional background- three tier panchayat raj system-Financial functions of Zilla panchayat-taluk panchayat gram panchayat

#### UNIT 2 RECEIPTS AND PAYMENTS OF PRI'S 10 hrs

Salary, travelling allowances and other allowances to adyaksha, upadakshya and members of Zilla Panchayat , taluk panchayat, Gram Panchayat-application of gram panchayat fund- Honorarium of adyaksha and upadayakhya of Gram Panchayat,Grants- fees-taxes, Assets and liabilities of Panchayat Raj Institutions.

#### UNIT -3 PREPARATION OF ACCOUNTS OF PRI'S 14 hrs

Zilla panchayat Budget and Account-taluk panchayat finance and account-Gram panchayat Budgeting and accounting-Auditing of Panchayat Raj Institutions. Audit report ,Procedures to rectify audit objection and recovery paras, adhoc Committees in panchayat raj institutions, duties and responsibilities of adhoc committee, Priasoft accounting software in Panchayat raj institutions, Panchatantra software.

### PART-B ACCOUNTING FOR URBAN LOCALGOVERNMENTS

#### UNIT-4 INTRODUCTION TO URBAN LOCAL GOVERNMENTS 08 hrs

Origin of Municipalities- different tiers of urban local bodies- urbanization in karnataka-DMA Organization Chart- Structure of ULB Organization-Functions of municipal councils-municipal corporations-city municipal councils-town municipal councils-town panchayats-notified area Committees-standing Committees.

#### UNIT-5 RECEIPTS & PAYMENTS AND PREPARATION OF ULB ACCOUNTS 18 hrs

a) **Rent-rates-taxes-fee-salary grants-other allowance to members-different schemes of ULB'S-** Expenditure rules-taxation rules1965-contract rules 1986-Borrowing rules 1966-Assets and liabilities of ULB'S-Regulation of duty on transfers of Immovable property.

#### b) **Preparation of ULB Accounts**

Preparation of plans, estimates-Budgets-Receipts vouchers-payment vouchers-maintenance accounts of different Schemes of Urban local bodies, FBAS Accounting system in municipalities

#### c) **Auditing of ULB'S**

Government auditor-Inspection of Books and Vouchers, different types of audit, measures to clear audit objection and recovery paras, adhoc committee.

**BUSINESS LAB ACTIVITIES**

- 1 Visit nearby panchayat office and list out its financial functions
- 2 Collect details of various funds and honorarium paid in the panchayat offices
- 3 Collect the statement of fund utilization at panchayat level
- 4 Prepare an organization chart on local bodies
5. Collect auditor's report of local bodies

**BOOKS FOR REFERENCE:**

1. Indian audit and accounts department, accounts and audit rules
2. Karnataka Panchayat raj act 1993
3. Karnataka panchayat raj( badget and accounts rules) 2006
4. Karnataka Municipal Corporation rules-1977
5. Karnataka state audit and accounts department , Audit manual
6. Karnataka municipalities budget and accounts rules
7. Government of Karnataka local bodies Accounts and Audit circulars
8. Priasoft, panchatantra, FBAS accounting software

## 6.5 BUSINESS TAXATION

### OBJECTIVE

The objective is to enable the students to understand assessment of Firms and Companies with regard to Income tax act, 1961 and to study the basics of customs duty. An equal emphasis to be given for both theory and numerical problems Scenario analysis is to be made to understand the concept

### UNIT-1 CUSTOMS DUTY

10 Hrs

Introduction to customs duty – Customs Procedures – levy and collection of customs duty- exemptions from customs duties – goods included under customs duty ACT - Methods of Valuation of Customs Duty [including anti-dumping and safe guard duty] –Problems

### UNIT-2 TAX UNDER E-ENVIRONMENT

12 Hrs

Filing of Income tax returns (ITR) – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form 26AS significance returns-Advance Tax sections-Tax deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS

### Unit 3: ASSESSMENT OF FIRMS

14 Hrs

Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income –Treatment of Interest, Commission, Remuneration received by partners(Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)

### UNIT – 4 ASSESSMENT OF COMPANY

16 hrs

Definition of Company-Types of Companies under Income tax Act -Computation of Depreciation u/s 32 –problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA , 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of Software Package-Quick Books/ Electro com)

### UNIT – 5 TREATMENT OF TAXES UNDER DIFFERENT CASES

4 Hrs

Double taxation relief,-Provisions regulating transfer pricing,-Arm's length pricing (theory only)

**BUSINESS LAB ACTIVITIES**

1. Prepare chart showing different methods of valuing customs duty
2. Prepare a chart showing residential status of companies
3. Collect the partners remuneration details of any partnership firms
4. Collect financial statement of a firm and compute the taxable income
5. Collect financial statement of a firm and compute the taxable income

**BOOKS FOR REFERENCE**

1. Vinod K Singhanian – “Direct Taxes - Law and Practice”, Taxmann Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax
5. Santhil & Santhil : Business taxation.

## 6.6 FINANCIAL REPORTING AND CORPORATE DISCLOSURE

**Objective:** The students will be able to understand the concepts and treatment for special transactions such as Related Party Disclosures, employee benefits, leases, financial instruments, and Consolidated Financial Statements in the context of financial reporting as per Ind AS.

### **Unit 1: Related Party Disclosures (Ind AS 24)**

Related Party, related party Transaction, key Management Personnel, significant influence, government related entity, purpose of related party disclosures, Disclosure of related party Transactions.

### **Unit 2: Employee Benefits (Ind AS 19)**

Employee Benefits, Short-term employee benefits, Post-employment benefits - Defined contribution plans, Defined benefit plans, Other long-term employee benefits, Termination benefits. (Simple Problems Only)

### **Unit 3: Accounting for Leases (Ind AS 17)**

Lease, Finance Lease, operating Lease, Non-cancellable lease, commencement of Lease term, Minimum Lease Payments, Fair Value, Classification of Lease, Leases in the Financial Statements of Lessees, Leases in the Financial Statements of Lessors. (Simple Problems Only)

### **Unit-4: Financial Instruments**

Presentation of Financial Instruments (**Ind AS 32**) – Meaning, Financial Assets, Financial Liabilities, Presentation of Financial Instruments

Recognition and Measurement of Financial Instruments (**Ind AS 39**) – Initial Recognition, subsequent recognition of Financial assets and Liabilities, derecognition of Financial Assets and Financial Liabilities, Initial and Subsequent Measurement of Financial Assets and Liabilities. (Simple Problems Only)

Disclosures of Financial Instruments (**Ind AS 107**) - Disclosure of different Categories of financial assets and financial liabilities in the Balance sheet and Profit and Loss Account.

### **Unit 5: Consolidated Financial Statements (Ind AS 27)**

Scope, Definitions, Presentation of consolidated financial Statements, Scope of consolidated financial statements, Consolidation procedures, Loss of control, Accounting for investments in subsidiaries, jointly controlled entities and associates in Separate financial statements. (Problems on preparation of Consolidated Financial Statements)



## **BUSINESS LAB ACTIVITIES**

1. Preparation of Consolidated Financial Statement of any two existing companies.
2. Comments for recent developments/exposure draft in IFRS
3. Conversion of final accounts to IFRS
4. Analyse the after effects of a consolidated company – pro's and con's
5. Analysis of Various case studies given in IFRS.org

## **References:**

1. IFRS for India, Dr.A.L.Saini, Snow white publications
2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
3. IFRS explained – A guide to International financial reporting standards by BPP learning Media
4. IFRS for finance executives by Ghosh T P, taxman allied services private limited
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
6. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
7. First lesson to International Financial Reporting Standards beginners guide by MP Vijay Kumar, prime knowledge services.
8. A student's guide to international financial reporting standards by Clare Finch, Kalpan Publishing.
9. Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons
10. CA Anand Banka- Comprehensive guide to IND AS implementation-
11. CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard

**II GROUP FINANCE GROUP**

**5.5 CORPORATE FINANCIAL MANAGEMENT**

**Objective:**

To enable the students to apply basic financial management theories and techniques for corporate decisions

**UNIT 1: FINANCIAL MANAGEMENT AND CORPORATE STRATEGY 8 Hrs**

Financial Policy, Corporate Strategy, Levels of Strategies – corporate level, business level, functional level, Financial Planning, interface of financial policy and strategic management

**UNIT 2: CAPITAL BUDGETING RISK AND UNCERTAINTY 18 Hrs**

Capital Budgeting Process- Risk analysis –meaning of risk and uncertainty-Measuring risk, Probability Approach, Standard Deviation of Cash Flows, Certainty Equivalent Approach, Risk Adjusted Discount rate, Sensitivity Analysis, Decision tree analysis, Managing Strategic Investment Decisions

**UNIT 3: FINANCING DECISIONS 12 Hrs**

Capital Structure- Equity & debt in capital structure-Capital Structure theories – Net Income Approach, Net Operating Income approach, WACC Approach (Traditional view) & MM Approach (Modern view), Tips to Make Smarter Strategic Financial Decisions

**UNIT 4: DIVIDEND DECISIONS 12Hrs**

Establishing a dividend policy-Dividend theories- Relevance Theory-Walter's Valuation model, Gordon's Growth model.-Irrelevance Theory – Modigliani and Miller's model-Other Theories -tax differential theory, Residual theory, Gordon & Linter's theory,

**UNIT 5: INVESTMENTMENT DECISION 6 Hrs**

Investing Surplus Funds, Financing Short-Term Deficits; Centralized versus Decentralized Cash Management

**BUSINESS LAB ACTIVITIES**

1. Prepare a list of corporate financial strategies
2. Draw a chart of capital budgeting process
3. Analysis investment proposal by applying any one measuring risk approach
4. Evaluate dividend theories with practical examples
5. Make out strategies to invest surplus funds

**BOOKS FOR REFERENCE**

1. G.P. Jakhotiya, Strategic Financial Management, Vikas Publishing House.
2. Fred Weston & EF Brigham, Managerial Finance, Dryden Press.
3. James C. Vanhorne, Financial Management and Policy, Prentice Hall.
4. Brealy and Myess, Principles of Corporate Finance, Tata McGraw Hill.
5. Allen. D, An Introduction to Strategic Financial Management, IMA/Kogan Page London.
6. Copeland T., T. Koller and J. Murrin, Valuation Measuring and Manages the value of Companies, John Wiley International Edition.
7. Copeland T.E and J.F. Weston, Financial Theory and Corporate Policy, Addison Wesley New York.
8. Financial Management, M Y Khan & P K Jain, Tata McGraw Hill

## 5.6 STRATEGIC FINANCIAL MANAGEMENT

### **Objective:**

To enable the students to gain practical wisdom on different dimensions of strategic financial management Decisions

### **UNIT 1 STRATEGIC DECISION MAKING FRAME WORK 08Hrs**

Meaning of strategy, strategic management, linking financial strategy with corporate strategy, Strategic Decision Making Frame Work – Strategic Financial Management – Dynamics of Strategic Financial Management – Issues in Strategic Financial Management

### **UNIT2: PROJECT MANAGEMENT FROM FINANCIAL PERSPECTIVE 14 hrs**

Meaning of project and project management, Project Management from financial perspective – Product Life Cycle & Financial impact – Development of project reports – contents thereof – sourcing of funds for a project – traditional and alternative modes - Private Equity – Hedge Funds – Venture Capital – Crowd source funding - Non Financial Institutional Funding – Corporate Finance needs for SME - Foreign Exchange Management

### **UNIT3: CORPORATE VALUATION 14 hrs**

Corporate Valuation – Dynamics of valuation – Approaches to Corporate Valuation – Discounted Cash Flow Approach - Adjusted Book Value Approach – Comparable Company Approach – Capitalized Earning Approach - Cost to Create Approach – Excess Earning Approach – Valuing specific intangible approach IPR, Brand, Human Capital – Concept of Economic Value Added – Concept of Realizable Value & Replacement Value

### **UNIT 4 MANAGEMENT OF INTEREST RATE EXPOSURE 12hrs Introduction;**

Nature and Measurement of Interest Rate Exposure; Forward Rate Agreements (FRAS); Interest Rate Options; Interest Rate Caps, Floors and Collars; Valuation of Interest Rate Options; Options on Interest Rate Futures; Interest Rate Swaps

### **UNIT 5 : CORPORATE GOVERNANCE & RISK MANAGEMENT 8 hrs**

Corporate Governance & Risk Management -Fundamentals of Corporate Governance – Governance Model –Roles of Audit Committees, Internal Control, Internal Audit & External Auditor – Linkages between Governance, risk management & audit – Case Study

**BUSINESS LAB ACTIVITIES**

1. List of sources of funds for a project
2. Make list of 10 startup company raising venture capital fund
3. Prepare a list of companies currently following EVM
4. Narrate the interest rate exposure method
5. Prepare a chart showing role of audit committee in respect of finance

**BOOKS FOR REFERENCE:**

9. G.P. Jakhotiya, Strategic Financial Management, Vikas Publishing House.
10. Fred Weston & EF Brigham, Managerial Finance, Dryden Press.
11. James C. Vanhorne, Financial Management and Policy, Prentice Hall.
12. Brealy and Myess, Principles of Corporate Finance, Tata McGraw Hill.
13. Allen. D, An Introduction to Strategic Financial Management, IMA/Kogan Page London.
14. Copeland T., T. Koller and J. Murrin, Valuation Measuring and Manages the value of Companies, John Wiley International Edition.
15. Copeland T.E and J.F. Weston, Financial Theory and Corporate Policy, Addison Wesley New York.
16. Financial Management, M Y Khan & P K Jain, Tata McGraw Hill

## 6.5 DERIVATIVES AND RISK MANAGEMENT

### OBJECTIVE

The objective is to introduce the students to the key concepts of Risk Management and provide an Understanding of Derivatives as financial instruments to mitigate the risk

#### Unit 1: RISK MANAGEMENT

(12hrs)

Introduction, Risk and Uncertainty, Classification of Risks, Scope, Objectives, Process, Role of Risk Management in Business, Introduction to Derivatives, Evolution of Derivatives, Meaning & Definition, Characteristics, Functions, Types of Derivatives – Introduction, Meaning & Definition, Participants, Uses, Economic Benefits of Derivatives, Factor Contributing to the growth of Derivatives in India, recent trend in Derivatives.

#### Unit 2: DERIVATIVE INSTRUMENTS –FORWARD AND FUTURES

(12 hrs)

**Forward Contract:** Meaning & Definition, Features, Terminologies, Pricing of Forward, Contract Limitations, and Explanation of Forward Contract with a simple example

**Futures Contract:** Meaning & Definition, Terminologies, Participants, Types of Futures Contract, Futures v/s Forwards, Pricing of Futures: Theoretical Pricing of Derivatives - Cost of Carry Model (Theory Only), Explanation of Future Contract with a simple example, Futures Market in India – Recent Developments

#### Unit 3: DERIVATIVE INSTRUMENTS –CONTRACT AND SWAPS

12 Hrs

**Options Contracts:** Meaning & Definition, Terminologies, Types of Options Contract, Options v/s Futures v/s Forwards, Participants, Pricing of Options: Theoretical Pricing of Derivatives: Black Sholes Model & Binomial Distribution Model, Explanation of Option Contract with a simple example, Option \ Market in India Recent Developments

**Swaps Contracts:** Meaning & Definition, Terminologies, Types of Swaps Contract, Swaps v/s Options v/s Futures v/s Forwards, Participants, Pricing of Swaps, Back to Back Loan, LIBOR & MIBOR, Explanation of Swaps Contract with a simple example, Swaps Market in India – Recent Developments

#### Unit 4: SPECULATION, ARBITRATION, HEDGING

(10hrs)

Introduction, Meaning & Definition, Objectives, Functions, Types, Strategies, Speculation v/s Arbitration v/s Hedging, Can Speculation / Arbitration / Hedging mitigate financial risk for Companies?

#### Unit 5: STOCK EXCHANGES IN INDIA

(10hrs)

Introduction, Meaning & Definition, Members, Brokers & Participants in Stock Exchange, Derivative Contracts in Stock Exchange, Demat account – Introduction & Types of orders processing, Investment v/s Speculation, and Practical exposure of Futures & Options Market traded in Indian Stock Exchanges.

### **BUSINESS LAB ACTIVITIES**

1. Understand the elements of financial Risk Management. Adequate exposure to the functioning of financial Risk Management tools
2. Prepare a chart on working mechanism of Forwards, Futures, Options and Swaps.
3. Describe the trading pattern, clearing and settlement procedure followed in BSE & NSE.
4. Prepare a chart on guidelines given by SEBI for trading in Derivatives.
5. Prepare a chart consisting of the movement of major stock indices of world – S&P, Sensex, Nikkei, Dow Jones, Nasdaq, FTSE, Hang Seng.

### **REFERENCE BOOKS**

1. Dun & Bradstreet: Financial Risk Management, Tata McGraw-Hill Publication.
2. Kotreshwar, G: Risk Management- Insurance and Derivatives, Himalaya Publishing House
3. Trieshmann, Gustavson & Hoyt: Risk management & Insurance, Thomson Learning Inc
4. Crouhy M. Dan Galai and Robert P. Mark: Risk Management, McGraw-hill Co.
5. Paul Hopkin, Fundamentals of Risk Management
6. George E Rejda and Michael McNamara, Principles of Risk Management & Insurance
7. John C. Hull, Risk Management & Financial Institutions
8. Merton M Miller, Derivatives,

## 6.6 INTERNATIONAL FINANCIAL MANAGEMENT

**OBJECTIVE:** To familiarize the students with the perspective of International Financial Management.

### **Unit 1: INTRODUCTION TO INTERNATIONAL FINANCE (12hrs)**

Introduction to International Finance, Components, Methods of Payment, Risks & uncertainties in International Finance, Issues involved in International Finance, Introduction to International Monetary System, Recent Developments in International Finance.

### **Unit 2: FOREIGN EXCHANGE & BALANCE OF PAYMENTS (14hrs)**

Introduction to Forex, Features & Objectives, Foreign Exchange Market, Intermediaries Theories of Foreign Exchange Rate Determination, Exchange Rate Forecasting, Impact of exchange rate on BOP - Remedial measures taken by Government & Regulatory Authorities in India

### **Unit 3: INSTRUMENTS IN INTERNATIONAL FINANCIAL MARKETS. (8hrs)**

Meaning, Definition, International Finance Markets, Globalization of Capital Markets, Innovation in Foreign Securities, International Portfolio Management: Introduction and Importance.

### **Unit 4: FOREIGN EXCHANGE RISK (10hrs)**

Meaning, Definition, Participants, Types of Exchange risks, Derivative Instruments used for Hedging: Valuation of Futures, Options and Swaps – Problems

### **Unit 5: INTERNATIONAL FINANCIAL INSTITUTIONS AND LIQUIDITY (12hrs)**

Introduction to IMF, International liquidity and SDR's (Special Drawing Rights), Basket of Currencies – International Bank for Reconstruction and Development (IBRD or World Bank), International Development Association (IDA), International Finance Corporation (IFC), International Centre for Settlement of Investment Disputes (ICSID) Multilateral Investment Guarantee Agency (MIGA) – Objectives & Functions, Role in International Finance.

### **BUSINESS LAB ACTIVITIES**

1. Visit any authorized dealers' establishments and understand their activities.
2. Analyze the trend of FDI into India in the last five years.
3. Collect the details with regard to new innovative financial instruments in India.
4. Understand the hedging strategies followed by Farmer and Trader near your locality.
5. Prepare a chart showing the impact of exchange rate on country's BOP position.



**BOOKS FOR REFERENCE**

1. Harris Manville, International Finance.
2. Madhu Vij, International Finance.
3. Keith Pibean, International Finance.
4. Avadhani B.K, International Finance Theory and Practice.
5. R.M Srivastava , Multinational Financial Management.
6. P.A. Apte, International Financial Management.
7. Bndar D.C, International Finance.
8. Murthy E.N, International Finance & Risk Management.
9. M.L. Verma, Foreign Trade & Management in India.
10. Rao and Chary, International Finance.
11. Ramachandra & Others ; International Finance

### III Marketing Group

#### 5.5 CONSUMER BEHAVIOUR AND MARKETING RESEARCH

##### Unit :1 INTRODUCTION TO CONSUMER BEHAVIOUR

14 hrs

Introduction to Consumer Behaviour - Definition of Consumer behavior, Consumer and Customer, Buyers and Users -A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; current trends in Consumer Behaviour; Market segmentation & consumer behaviour.

##### UNIT:2 ONLINE BUYING CONSUMER BEHAVIOUR

12 Hrs

Introduction to Online Buying Behaviour-Meaning and Definition of Online Buying Behaviour-Reasons for Buying Through Online Channel-Consumer decision making Process towards online shopping -Factors Affecting Consumer Behaviour

##### UNIT 3: CONSUMER SATISFACTION & CONSUMERISM

12 hrs

Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; The Indian consumer; Reasons for growth of consumerism in India; Consumer protection Act 1986.

##### UNIT 4: MARKETING RESEARCH DYNAMICS

08 Hrs

Introduction, Meaning of Research, Research Characteristics, Various Types of Research , Marketing Research and its Management, Nature and Scope of Marketing Research , Marketing Research in the 21st Century (Indian Scenario), Marketing Research: Value and Cost of Information

##### UNIT 5 METHODS OF DATA COLLECTION AND RESEARCH PROCESS

10 Hrs

Introduction, Meaning and Nature of Secondary Data, Advantages of Secondary Data, Drawbacks of Secondary Data, Types of Secondary Data - Primary Data and its Types

Research Process: An Overview, Formulation of a Problem, Research Methods, Research Design, Data Collection Methods, Sample Design, Data Collection, Analysis and Interpretation, Report Writing.

#### BUSINESS LAB ACTIVITIES

1. Collect information on behavior of consumers at an unorganized retail outlets
2. Prepare a questionnaire to conduct consumer survey to assess the important factors motivates their purchase like mobiles, shoes, bags etc
3. Collect and record feedback on customer satisfaction online shopping
4. List out the modern marketing research techniques

5. Write a report on the marketing problem faced by any organization of your choice

**BOOKS FOR REFERENCE**

1. Philip Kotler, Marketing Management, Prentice Hall.
2. Bose Biplab, Marketing Management, Himalaya Publishers.
3. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
4. Ramesh & Jayanti Prasad: Marketing Management, I.K. International
5. William J. Stanton, Michael J. Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill Education.
6. Sontakki, Marketing Management, Kalyani Publishers.
7. Kuranakaran, Marketing Management, Himalaya Publishers.
8. Rekha & Vibha, Marketing Management, VBH.

**5.6 ADVERTISING & MEDIA MANAGEMENT****OBJECTIVE**

*To familiarize the students about the concepts of Advertisement and Media Management, Campaign Planning and Organizing Functions*

**Unit 1: INTRODUCTION & BASIC CONCEPTS****12 hrs**

History of advertising; Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, Advertising as a communication process; types of advertising; Major Institutions of advertising management

**Unit 2: ADVERTISING AND CAMPAIGN PLANNING****10 hrs**

Marketing strategy & situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; advertising strategy; Advertising campaign-planning process

**Unit 3: CREATIVE STRATEGY & ADVERTISING BUDGET****14 hrs**

Creative approaches; the art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, advertising budget process; methods of determining advertising appropriations.

**Unit 4: ADVERTISING MEDIA STRATEGY****12 hrs**

Role of media; types of media; their advantages and disadvantages; media research & advertising decisions; media planning, selection & scheduling strategies

**Unit 5: ADVERTISING EFFECTIVENESS & ORGANISING ADVERTISING FUNCTIONS.****10 hrs**

Methods of measuring advertising effectiveness; advertising research; structure & functions of an advertising agency; selection & co-ordination of advertising agency; Advertising regulations; Internet advertising.

**BUSINESS LAB ACTIVITIES:**

1. Sketch the competitive position for the development of an advertising plan for any two FMG products
2. Define the advertising objectives on DAGMAR Approach for any product of your choice.
3. By selecting an appropriate theme & appeal, create & enact an advertisement for a range of any established products. For this purpose, the class should be divided into groups and formal presentations have to be evaluated.
4. Select two print & electronic media for the purpose of understanding the functions of advertising media. Comparative analysis of the same should be done & short reports must be prepared.
5. Get into the exciting world of internet / Net advertising and identify the message content of 10 products / Services of your choice.

**REFERENCE BOOKS:**

- 1) Rajeev Batra, John.G.Myers.T.David.A.Aaker; Advertising Management; PHI New Delhi,
- 2) Jefkins & Yadin; Advertising, Pearson Education, New Delhi, .
- 3) 3. Manendra Mohan; Advertising Management - Concepts & Cases; Tata McGraw Hill Publishing company Ltd, New Delhi
- 4) S.A.Chunnawalia & K.c.Sethia Foundations of Advertising - Theory & Practice, Himalaya Publishing House,
- 5) Sonatakki, Advertising.

- 6) Wells, Advertising.
- 7) C.S Rayudu Media and Communication Management.
- 8) Murthy/ U Bhojanna ; Advertising in IMC

## 6.5 RETAIL MANAGEMENT

### OBJECTIVE

*To expose students to acquire skills in Retail Management*

#### Unit 1: OVERVIEW OF RETAILING ENVIRONMENT

10 Hrs.

Definition – functions of retailing - types of retailing – forms of retailing based on ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retailing in India – Influencing factors – present Indian retail scenario-Retailing from the International perspective

#### Unit 2: CONSUMER BEHAVIOUR IN THE RETAIL CONTEXT

12 Hrs.

Buying decision process and its implication to retailing – influence of group and individual factors. Customer shopping behaviour Customer service satisfaction Retail planning process – Factors to consider – Preparing a complete business plan – implementation – risk analysis.

#### Unit 3: RETAIL OPERATIONS

12 Hrs.

Choice of Store location – Influencing - Factors Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Store Layout and visual merchandising – Store designing – space planning-Retail Operations: Inventory management – Merchandise Management – Category Management.

#### Unit 4: RETAIL MARKETING MIX

14 Hrs.

Retail marketing mix – an Introduction- Retail marketing mix: Product – Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Retail marketing mix: Pricing – Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Retail marketing mix: Place – Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Retail marketing mix: Promotion – Setting objectives – communication effects - promotional mix. Human Resource Management in Retailing – Manpower planning – recruitment and training – compensation – performance appraisal.

#### Unit 5: IMPACT OF IT IN RETAILING

08 Hrs.

Non store retailing The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Legal aspects in retailing Social issues in retailing-Ethical issues in retailing

### BUSINESS LAB ACTIVITIES

1. Identify any 10 retail business stores at your conveniences
2. Visit any established retail mall and draw a chart of product segmentation
3. Make a list of factors influencing choice of retail stores
4. Conduct a survey after sale service of any retail outlet

### BOOKS FOR REFERENCE

- 1) Barry Berman and Joel Evans: "Retail Management – A Strategic Approach", PHI New delhi,
- 2) A.J.Lamba, "The Art of Retailing", Tata McGrawHill, Newdelhi,
- 3) wapna Pradhan : Retailing Management, , TMH

- 4) James R. Ogden & Denise T.: Integrated Retail Management
- 5) Ogden : Biztantra,
- 6) Levy & Weitz : Retail Management -TMH
- 7) Rosemary Varley, Mohammed Rafiq-: Retail Management
- 8) Chetan Bajaj : Retail Management -Oxford Publication.
- 9) Uniyal & Sinha : Retail Management - Oxford Publications.
- 10) Suja nair; Retail Management
- 11) R.S Tiwari ; Retail Management, HPH
- 12) Araif Sakh ; Retail Management
- 13) A Sivakumar : Retail Marketing , Excel Books

**5.6 INTERNATIONAL MARKETING MANAGEMENT**

OBJECTIVE: To enable the students to acquire skills in International market Management

**UNIT – 1: INTERNATIONAL MARKETING**

**8 hours**

Meaning – Reasons and Motives for International marketing – International Marketing Decisions – Scope of marketing Indian products abroad.

**UNIT – 2: NATURE AND SCOPE OF INTERNATIONAL MARKETING**

**14 hours**

Features of International Marketing – Need for international Trade – International Marketing Environment - The basis of International Trade - Theory of comparative cost - Modern Theories - Tariff and Non-Tariff barriers - WTO and its impacts.

**INTERNATIONAL MARKETING INTELLIGENCE**

Requirement and Sources of Information's – systems and marketing research – Problems in International Marketing research

**UNIT – 3: FEATURE OF INTERNATIONAL MARKETING**

**10 Hours**

**Special features of International Marketing**

Identifying foreign market product scanning for exports Export distribution and channels packaging: Overseas market research pricing.

**UNIT-4 INTERNATIONAL PRODUCT DECISIONS AND PRICING**

**16 Hours**

International Product Decisions Product, Product mix, Branding, Packaging Labelling and Product Communication Strategies Exporters cost and Pricing Objectives – methods and Approaches and Steps – transfer pricing – dumping – Information Requirements for pricing.

**UNIT – 5 INTERNATIONAL DISTRIBUTION AND PROMOTION**

**08 Hours**

International channels System – Direct and Indirect Exports – Distributions Strategies and International logistics.

Marketing Environment and promotion Strategy – International marketing Communication mix – export promotion Organization trade Fair and Exhibitions – Problems in International Marketing.



### **BUSINESS LAB ACTIVITIES**

1. Understand the role of WTO in International Marketing.
2. Report from the literature available in business magazines about International Product promotion adopted by business units in India.
3. From the magazine try to acquire conceptual clarity on transfer pricing and dumping.
4. Visit any institution responsible for export promotion and evaluate the functioning with reference to defined objectives.

### **BOOKS FOR REFERENCE:**

1. Francis Cherunilum, International Marketing.
2. B.L. Varshney and B. Bhattacharya, International Marketing management.
3. P.G.Apte, International Financial Management.
4. Somanatha : International Financial Management, I.K. International
5. Mohd. Akbar ali Khan : International Trade and Finance
6. Philip R. Cateoria, International Marketing.
7. B.S. Rathore & J.S. Rathore, International Marketing Management.
8. M.L. Verma, Foreign Trade and Management in India.
9. Dana – Nicoleta Lascu, International Marketing, Biztantra.
10. Srivasthava, International Marketing.
11. P.K. Vasudeva: International Marketing, Excel Books

## IV HUMAN RESOURCE GROUP

### 5.5 PERFORMANCE MANAGEMENT

**Objective:** To familiarize the students with the concepts, process, methods and techniques used for performance appraisal in an organization

**UNIT 1 INTRODUCTION TO PERFORMANCE MANAGEMENT 08 hrs** Definition of Performance Evaluation, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management. What a Performance Management System Should Do? Importance of Performance Management, Linkage of Performance Management to Other HR Processes

**UNIT 2 PROCESS OF PERFORMANCE MANAGEMENT: 10 hrs**  
Overview of Performance Management Process, Performance Management Process, Performance Management Planning Process, Mid-cycle Review Process, End-cycle Review Process, Performance Management Cycle at a Glance

**Unit 3 MECHANICS OF PERFORMANCE MANAGEMENT PLANNING AND DOCUMENTATION 14Hrs**

The Need for Structure and Documentation, Manager's Responsibility in Performance Planning Mechanics and Documentation, Employee's Responsibility in Performance Planning Mechanics and Documentation, Mechanics of Performance Management Planning and Creation of PM Document -

**Performance Appraisal:** Definitions and Dimensions of PA, Purpose of PA and Arguments against PA, Importance, Characteristics of Performance Appraisal, Performance Appraisal Process, Limitations

**UNIT 4 PERFORMANCE APPRAISAL METHODS 14 Hrs** Performance Appraisal Methods, Traditional Methods, Modern Methods, including 360 and 720 models and Performance Appraisal of Bureaucrats – A New Approach

**Unit 5 Issues in Performance Management: 10 hrs**  
Role of Line Managers, Performance Management and Reward: Role of Line Managers in Performance Management, Performance Management and Reward, Concepts related to Performance and Reward, Linking Performance to Pay – A Simple System Using Pay Band, Linking Performance to Total Reward, Challenges of Linking Performance and Reward - Facilitation of Performance Management System through Automation - Ethics in Performance Appraisal

### BUSINESS LAB ACTIVITIES

1. Identification of Latest Performance Appraisal Techniques
2. Study of performance appraisal documents of selected organizations
3. Prepare a chart on different automation tools used in performance appraisal
4. Conduct a case study on a performance v/s reward methods adopted by organization in your locality
5. List out various latest issues in performance appraisal

**BOOKS FOR REFERENCE**

1. A.M Sheikh, Human Resource development and Management, S Chand publication
2. Snell and Bohlander, Human Resource Management, South-Western Cengage Learning. Indian Edition.
3. Uday Kumar Haldar and JuthikaSankar, Human Resource Management. Oxford Higher Education,
4. SeemaSanghi, Human Resource Management, VikasPubllications,
5. SharouPande and SwapnalekaBasak, Human Resource Management, Pearson Education,
6. K. Aswathappa, Human Resource Management, McGraw Hill Education ,
7. D Gopalakrishna, Case incidents in Human resource Management, IK International Publishers,

## 5.6 STRATEGIC HUMAN RESOURCE MANAGEMENT

### OBJECTIVE

*To expose students to acquire skills in Strategic Human Resource Management.*

#### **Unit 1: INTRODUCTION TO STRATEGIC HRM**

**10 Hrs.**

Strategic role of HRM, Planning and Implementing Strategic HR policies, HR Strategies to increase firm performance

#### **Unit 2: INVESTMENT PERSPECTIVES OF HR**

**10 Hrs.**

Investment Consideration, investments in Training and Development, investment Practices for improved Retention, investments job secure work courses, Nontraditional investment Approaches.

#### **Unit 3: MANAGING STRATEGIC ORGANIZATION**

**12 Hrs.**

Managing Strategic Organizational renewal- Managing change and OD, instituting TQM Programmes, Creating Team based Organizations, HR and BPR, Flexible work arrangement.

#### **Unit 4: ESTABLISHING STRATEGIC PLANS**

**12 Hrs.**

Establishing Strategic pay plans, Determining periods, Establishing periods, Pricing Managerial and professional jobs, Compensation trends, Objectives of international Compensation, Approaches to international Compensation, Issues related to double taxation. Cases

#### **Unit 5: GLOBAL HRM**

**12 Hrs.**

Managing Global Human Resources-HR and the internationalization of business, Improving international Assignments through selections, Training and maintaining international Employees, Developing international Staff and Multinational Teams, Multinational, Global, and Transnational Strategies, Strategic Alliances, Sustainable Global Competitive Advantage, Globally Competent Managers, Location of Production Facilities

### BOOKS FOR REFERENCES

- 1) Gary Dessler, Human Resource Management, PHI, New Delhi,
- 2) Charles R. Greer, Strategic Human Resource Management, Pearson Education,
- 3) Luis R. Gomez-Mejia, David B. Balkin, Robert L. Cardy, Managing Human Resources, PHI,
- 4) Rajkumar : Human Resource Management I.K. International Publishers
- 5) Peter J. Dowling, Denice E. Welch, Randall S. Schuler, International Human Resource Management, Thomson South-Western,
- 6) Rajesh Visvanathan : Strategic Human Resource Management
- 7) R. Regis : Strategic Human Resource Management

**6.5 LABOUR WELFARE & SOCIAL SECURITY**

**OBJECTIVE**

*To expose students to acquire skills in Labor Welfare & Social Security*

**Unit 1: SOCIAL & LABOUR WELFARE**

**10 Hrs.**

Social Welfare; Labour Welfare: Concept, Scope; Philosophy and Principles of Labour Welfare; Indian constitution and Labour Welfare; Labour Welfare Policy and Five Year Plans, Historical Development of Labour Welfare in India;

**Unit 2: MANAGING QUALITY AND PRODUCTIVITY**

**8 Hrs**

Alternative work arrangements, using quality circle programs, attitude surveys, Total quality management programs, creating self-directed teams, extending participative decision making, HR and business process reengineering.

**Unit 3: INDIAN LABOUR ORGANIZATION**

**10 Hrs.**

Impact of ILO on Labour Welfare in India; Agencies of Labour Welfare and their Roles, Labour Welfare Programmes: Statutory and Non-Statutory, Extra Mural and Intra Mural. Welfare Centers; Welfare Officer: Role, Status and Functions.

**Unit 4: SOCIAL SECURITY**

**12 Hrs.**

Concept and Scope; Social Assistance and Social Insurance, Development of Social Security in India; Social Security measures for Industrial Employees

**Unit 5: LABOUR ADMINISTRATION**

**16 Hrs.**

Evolution of Machinery for Labour Administration; Central Labour Administrative Machinery in India, Labour Administration in India-Director General of Employment and Training; Director General of Factory Advice Service; Provident Fund Organization; ESI Schemes; Central Board for workers' Education;

**BOOKS FOR REFERENCE**

- 1) Moorthy, M.V. Principles of Labour Welfare, Oxford & IBH Publishing Co., New Delhi.
- 2) Vaid, K.N. Labour Welfare in India, Sree Ram Centre for Industrial Relations and Human Resources, New Delhi:
- 3) Sharma, A.M. Aspects of Labour Welfare and Social Security, Himalaya Publishing, House, MuMHRMi.
- 4) Ram Chandra P. Singh, Labour Welfare Administration in India, Deep & Deep Pub., New Delhi:
- 5) Punekar, S.D. Deodhar S.B., Sankaran, Saraswathi, Labour Welfare, Trade Unionism and Industrial Relations, Himalaya Pub. House, Mumbai.
- 6) Pant, S.C., Indian Labour Problems, Chaitanya Pub. House, Allahabad.
- 7) Saxena, R.C., Labour Problems and Social Welfare, K. Nath & Co., Meerut;
- 8) Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Pub., Agra;
- 9) Memoria, C.B. Dynamics of Industrial Relations in India, Himalaya Pub. House, MuMHRMi.
- 10) B.D Singh: Labour Laws for Managers

## 6.6 INTERNATIONAL HRM

### **UNIT – 1: Globalization and Human Resource Management- 10 Hours**

Introduction – Impact on employment- impact on HRD, Impact on Wages & Benefits, Impact on Trade Unions, Impact on Collective Bargaining, Impact on Participative management and Quality Circles, Managing Diversified cultures.

### **UNIT – 2: Total quality management and HRM 10 Hours**

Introduction, Principles and core concepts of TQM, HRM and TQM, the Total quality HR strategy

### **UNIT – 3: Recent Techniques in HRM 16 Hours**

Employees for lease, Moon lighting by employees – Blue moon to full moon, Dual career groups, Flexitime and Flexiwork, Training and Development – Organization’s Educational Institutes, Management Participation in Employee’s Organization, Consumer Participation in Collective Bargaining, Collaborative Approach, Employee’s Proxy, HR accounting, Organizational Politics, Exit Policy and Practice, Future of HRM.

### **UNIT – 4: Managing HR in an International Business 10 Hours**

Introduction – The internationalization of Business - Improving international assignments through selection - Diversity counts- sending women managers abroad - Training and maintaining international employees

### **UNIT – 5: HR Records, Audit, Research and Information system 10 Hours**

HR Records, HR Audits, HR Research, HR Information System, HR philosophy and building employee commitment.

## **BUSINESS LAB ACTIVITIES**

1. Understand the concept of TQM in HR.
2. Visit any establishment of MNCs and understand the training requirements of Manpower in the global context.

## **BOOKS FOR REFERENCE:**

1. Subba Rao, International Human Resource Management
2. Shaun Tyson, Strategic Prospects HRM.
3. Peter J. Dowling & Others, International Human Resources Management.
4. Sengupta/Bhattacharya; International Human Resources Management.