

**RESTRUCTURED CURRICULUM AND SYLLABI FOR THE  
B.COM DEGREE PROGRAMME (MODEL I) UNDER THE  
CHOICE BASED CREDIT AND SEMESTER SYSTEM**



**MAHATMA GANDHI UNIVERSITY  
PRIYADARSHINI HILLS P O  
KOTTAYAM, KERALA**

**2017**

**(Effective from 2017-18 admissions)**

## **ACKNOWLEDGEMENT**

There are many pro-active, sapient people whose relentless support and guidance made this syllabus restructuring 2017 a success. I take this opportunity to express my sincere appreciation to all those who were part of this endeavour for restructuring the syllabus U G course in Commerce under Mahatma Gandhi University, Kottayam.

I express profound gratitude to the Honourable Vice-Chancellor, Pro-Vice Chancellor, Registrar, Members of the Syndicate and Academic Council for their sincere co-operation and guidance for completion of this work. My thanks and appreciation also goes to the members of Faculty of Commerce and Board of Studies for their untiring efforts. I also appreciate the efforts of members of University Academic Section and other staff. .

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**Dean- Faculty of Commerce  
Mahatma Gandhi University  
Kottayam**

## Courses and Duration of Examinations

Total credits: 120

Semesters- 6

Working Days per Semester: 90

Working Hours per Semester: 450

Examination- External Evaluation: 80% and Internal evaluation- 20%

## MODEL-I

### B.Com Degree Programme Model-I Course Structure

#### Common Courses

Sl No	Course Name	Credit	Hours per week
1	Language- English-I	4	5
2	Second Language-I	4	4
3	Language- English-II	4	5
4	Second Language-II	4	4
5	Language- English- III	3	3
6	Language- English -IV	3	3
	<b>TOTAL – Common Course 1 – 14 credits and Common Course 2- 8 credits</b>	<b>22</b>	<b>-</b>

#### Complementary Courses

Sl No	Course Name	Credit	Hours per week
1	Banking and Insurance	3	4
2	Principles of Business Decisions	3	4
	<b>TOTAL</b>	<b>6</b>	

#### Core Courses

Sl No	Course Name	Credit	Hours per week
1	Dimensions and Methodology of Business Studies	2	3

<b>2</b>	Financial Accounting I	<b>4</b>	<b>5</b>
<b>3</b>	Corporate Regulations and Administration	<b>3</b>	<b>4</b>
<b>4</b>	Financial Accounting II	<b>4</b>	<b>5</b>
<b>5</b>	Business Regulatory Framework	<b>3</b>	<b>4</b>
<b>6</b>	Business Management	<b>3</b>	<b>3</b>
<b>7</b>	Corporate Accounts I	<b>4</b>	<b>5</b>
<b>8</b>	Quantitative Techniques for Business- 1	<b>4</b>	<b>5</b>
<b>9</b>	Financial Markets and Operations	<b>3</b>	<b>4</b>
<b>10</b>	Marketing Management	<b>3</b>	<b>3</b>
<b>11</b>	Optional - 1	<b>4</b>	<b>5</b>
<b>12</b>	Corporate Accounts II	<b>4</b>	<b>6</b>
<b>13</b>	Quantitative Techniques for Business- II	<b>4</b>	<b>6</b>
<b>14</b>	Entrepreneurship Development and Project Management	<b>4</b>	<b>5</b>
<b>15</b>	Optional - 2 -	<b>4</b>	<b>5</b>
<b>16</b>	Cost Accounting - 1	<b>4</b>	<b>6</b>
<b>17</b>	Environment Management and Human Rights	<b>4</b>	<b>5</b>
<b>18</b>	Financial Management	<b>4</b>	<b>5</b>
<b>19</b>	Optional - 3	<b>4</b>	<b>5</b>
<b>20</b>	Cost Accounting - 2	<b>4</b>	<b>6</b>
<b>21</b>	Advertisement and Sales Management	<b>3</b>	<b>4</b>
<b>22</b>	Auditing and Assurance	<b>4</b>	<b>5</b>
<b>23</b>	Management Accounting	<b>4</b>	<b>5</b>
<b>24</b>	Optional - 4	<b>4</b>	<b>5</b>
<b>25</b>	<b>Project and Viva</b>	<b>1</b>	<b>-</b>
	<b>TOTAL</b>	<b>89</b>	

### Details of Optional Courses

<b>Sl No</b>	<b>Course Name</b>	<b>Credit</b>	<b>Hours per week</b>
<b>FINANCE AND TAXATION</b>			
<b>1</b>	Goods and Services Tax	<b>4</b>	<b>5</b>
<b>2</b>	Financial Services	<b>4</b>	<b>5</b>
<b>3</b>	Income Tax- I	<b>4</b>	<b>5</b>
<b>4</b>	Income Tax - II	<b>4</b>	<b>5</b>
<b>COMPUTER APPLICATIONS</b>			
<b>1</b>	Information Technology for Business	<b>4</b>	<b>5</b>
<b>2</b>	Information Technology for Office	<b>4</b>	<b>5</b>
<b>3</b>	Computerized Accounting	<b>4</b>	<b>5</b>

4	Software for Business and Research	4	5
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<b>CO-OPERATION</b>			
1	Basics of Co-operation	4	5
2	Management of Co-operative Enterprises	4	5
3	Co-operative Legal System	4	5
4	Accounting for Co-operative Societies	4	5
<b>TRAVEL AND TOURISM</b>			
1	Fundamentals of Tourism	4	5
2	Travel and Tourism Infrastructure	4	5
3	Hospitality Management	4	5
4	Tourism and Cultural Heritage of India	4	5
<b>MARKETING</b>			
1	Customer Relationship Management	4	5
2	Services Marketing	4	5
3	Marketing Research	4	5
4	International Marketing	4	5

### **OPEN COURSES OFFERED**

<b>Sl No</b>	<b>Course Name</b>	<b>Credit</b>	<b>Hours per week</b>
<b>1</b>	<b>CO5OP01-</b> Fundamentals of Banking and Insurance	3	4
<b>2</b>	<b>CO5OP02-</b> Capital Market and Investment Management	3	4
<b>3</b>	<b>CO5OP03-</b> Fundamentals of Accounting	3	4
	<b>TOTAL</b>	<b>3</b>	

### **Semester-wise details**

#### **Semester- 1**

<b>Sl No</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credit</b>	<b>Hours per week</b>
<b>1</b>		Language- English-I	4	5
<b>2</b>		Second Language-I	4	4
<b>3</b>	CO1CRT01	Dimensions and Methodology of Business Studies	2	3
<b>4</b>	CO1CRT02	Financial Accounting I	4	5
<b>5</b>	CO1CRT03	Corporate Regulations and Administration	3	4
<b>6</b>	CO1CMT01	Banking and Insurance	3	4
		<b>TOTAL</b>	<b>20</b>	<b>25</b>

### Semester- 2

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	4	5
2		Second Language-I	4	4
3	CO2CRT04	Financial Accounting II	4	5
4	CO2CRT05	Business Regulatory Framework	3	4
5	CO2CRT06	Business Management	3	3
6	CO2CMT02	Principles of Business Decisions	3	4
		<b>TOTAL</b>	<b>21</b>	<b>25</b>

### Semester 3

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	3	3
2	CO3CRT07	Corporate Accounts I	4	5
3	CO3CRT08	Quantitative Techniques for Business- 1	4	5
4	CO3CRT09	Financial Markets and Operations	3	4
5	CO3CRT10	Marketing Management	3	3
6		Optional - 1		
	CO3OCT01	Finance and Taxation-Goods and Services Tax	4	5
	CO3OCT02	Computer Application- Information Technology for Business (Theory)	3	3
		Information Technology for Business (Practical)- <i>Exam in semester 4 only</i>	-	2
	CO3OCT03	Co-operation- Basics of Co-operation	4	5
	CO3OCT04	Travel and Tourism - Fundamentals of Tourism	4	5
	CO3OCT05	Marketing- Customer Relationship Management	4	5
		<b>TOTAL for streams other than Computer Applications</b>	<b>21</b>	<b>25</b>
		<b>TOTAL for Computer Application Stream</b>	<b>20</b>	<b>25</b>

### Semester- 4

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	3	3
2	CO4CRT11	Corporate Accounts II	4	6
3	CO4CRT12	Quantitative Techniques for Business- II	4	6
4	CO4CRT13	Entrepreneurship Development and Project Management	4	5
5	CO4	Optional - 2 -	4	5
	CO4OCT01	Finance and Taxation- Financial Services	4	5
	CO4OCT02	Computer Application- Information Technology for Office (Theory)	3	3
		Information Technology for Office (Practical)	-	2
	CO34OCP01	<b>Computer Application Practical Examination</b> for Information Technology for Office and Information technology for Business	2	NA
	CO4OCT03	Co-operation- Management of Co-operative Enterprises	4	5
	CO4OCT04	Travel and Tourism- Travel and Tourism Infrastructure	4	5
	CO4OCT05	Marketing- Services Marketing	4	5
		<b>TOTAL for streams other than Computer Application</b>	<b>19</b>	<b>25</b>
		<b>TOTAL for Computer Application Stream</b>	<b>20</b>	<b>25</b>

### Semester- 5

Sl No	Course Code	Course Name	Credit	Hours per week
1	CO5CRT14	Cost Accounting - 1	4	6
2	CO5CRT15	Environment Management and Human Rights	4	5
3	CO5CRT16	Financial Management	4	5
4		Optional - 3		
	CO5OCT01	Finance and Taxation- Income Tax- I	4	5
	CO5OCT02	Computer Application-	3	3

		Computerised Accounting(Theory)		
		Computerised Accounting (Practical)- <b>Examination in 6<sup>th</sup> Semester only</b>	-	2
	CO5OCT03	Co-operation- Co-operative Legal System	4	5
	CO5OCT04	Travel and Tourism- Hospitality Management	4	5
	CO5OCT05	Marketing- Marketing Research	4	5
<b>5</b>		Open Course	3	4
		<b>TOTAL for streams other than Computer Application</b>	<b>19</b>	<b>25</b>
		<b>TOTAL for Computer Application stream</b>	<b>18</b>	<b>25</b>

### Semester- 6

Sl No	Course Code	Course Name	Credit	Hours per week
<b>1</b>	CO6CRT17	Cost Accounting - 2	4	6
<b>2</b>	CO6CRT18	Advertisement and Sales Management	3	4
<b>3</b>	CO6CRT19	Auditing and Assurance	4	5
<b>4</b>	CO6CRT20	Management Accounting	4	5
<b>5</b>	CO6OCT	Optional - 4	4	5
	CO6OCT01	Finance and Taxation- Income Tax- II	4	5
	CO6OCT02	Computer Application- Software for Business and Research (Theory)	3	3
		Software for Business and Research(Practical)	-	2
	CO56OCP01	<b>Computer Application- Practical Examination – Computerised Accounting and Software for Business and Research</b>	2	NA
	CO6OCT03	Co-operation- Accounting for Co-operative Societies	4	5
	CO6OCT04	Travel and Tourism- Tourism and Cultural Heritage of India	4	5
	CO6OCT05	Marketing- International Marketing	4	5
<b>6</b>	<b>CO6PR01</b>	<b>Project and Viva</b>	<b>1</b>	<b>-</b>
		<b>TOTAL for streams other than Computer Application</b>	<b>20</b>	<b>25</b>
		<b>TOTAL for Computer Application</b>	<b>21</b>	<b>25</b>



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## **SEMESTER 1**

### **Core Course -1: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES**

**Instructional Hours: 54**

**Credit: 2**

#### ***Objectives***

- *To understand business and its role in society*
- *To have an understanding of Business ethics and CSR*
- *To comprehend the business environment and various dimensions*
- *To familiarise Technology integration in business*
- *To introduce the importance and fundamentals of business research*

#### **Module 1**

**Business and Environment** Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations- Stake holders of business- Business Environment – Definition - Features- Importance - Components of business environment- Internal environment and external environment - Micro environment and macro environment- Global business environment  
(10 Hours)

#### **Module 2**

**Business in India**- Stages and developments of business in the Indian economy since independence - Role of public, private, co-operative sectors - Liberalisation, Privatisation and Globalization – Disinvestment – Outsourcing –Recent economic initiatives - Niti Ayog - Make in India initiative  
(10 Hours)

#### **Module 3**

**Technology integration in business**- E Commerce- Meaning- Functions - Operation of E-commerce - Types of E-Commerce -B2C-B2B-C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business – M-Commerce- Meaning- Advantages- Challenges – E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash – Payment gateway.  
(14 Hours)

#### **Module 4**

**Business Ethics** – Importance - Principles of business ethics - Factors influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility. Corporate Governance – Meaning and importance – Objectives – Principles  
(10 Hours)

#### **Module 5**

**Business Research** – Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure- Applied - Exploratory- Descriptive- Empirical- Analytical) - Business Research- Elements of Business Research-Management Research- -Objectives- Research Methods vs Research Methodology -Research Process(brief outline only) –Research report  
( 10 Hours)

#### ***Suggested Readings***

1. Keith Davis and William C. Frederick: *Business and Society Management, Public Policy, Ethics*.
2. Peter F. Drucker: *Management Tasks, Responsibilities, Practices*.
3. Peter F. Drucker: *The Practice of Management*.
4. P.T. Joseph, S.J., *E-Commerce: An Indian Perspective*, Prentice Hall of India
5. Kamallesh K. Bajaj and Debjani Nag: *E-Commerce, the Cutting Edge of Business*, Tata McGraw Hill.
6. Schneider: *E-Commerce*, Thomson Publication
7. CSV Murthy, *Business Ethics*, Himalaya Publishing House, Mumbai
8. C. R. Kothari *Research Methodology*, New Age Publishers
9. O. R. Krishnaswamy: *Research Methodology*- Himalaya Publications
10. N. V. Badi and R. V. Badi: *Business Ethics*: Vrinda Publications
11. Cherunilam, Francis, *Business environment*, Himalaya Publishing House, Mumbai.
12. Fernando, A. C., *Business Environment*, Pearson, New Delhi
13. Francis, Ronald & Mishra, Muktha, *Business Ethics: An Indian Perspective*, Tata McGraw Hill Pvt Ltd, New Delhi
14. Sharma, J. P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.
15. Ghosh, B. N., *Business Ethics and Corporate Governance*, Tata McGraw Hill Pvt Ltd, Delhi.

## **Core Course -2: FINANCIAL ACCOUNTING– I**

**Instructional Hours: 90**

**Credit: 4**

**Objective:** *To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings*

### **Module – I**

**Preparation of Financial Statements** –Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- Capital and Revenue Expenditure - Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure–Accounting Standards- Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments.

**(26 Hours)**

### **Module -II**

**Accounting of Incomplete Records** - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet.

**(20 Hours)**

### **Module - III**

**Royalty Accounts** – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)– Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts

**(18 Hours.)**

### **Module - IV**

**Accounting for Consignment** - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee's Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss

**(18 Hours)**

#### **Module – V**

**Farm Accounts-** Meaning- Characteristics- Objectives and advantages- Recording of farm transactions- Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities-

**(8 Hours)**

#### ***Suggested Readings***

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, *Vikas Publishing House, New Delhi.*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, *S Chand and Company (Pvt.) Ltd, New Delhi.*
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting *Taxmann Allied Service (Pvt.) Ltd, New Delhi.*
5. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publications, Mumbai.*
6. Paul, S. K., & Chandrani, Paul, Advanced Accountancy, *New Central Book Agency, New Delhi.*
7. Raman B S, *Financial Accounting- United Publishers*
8. The Chartered Accountant(Journal), Institute of Chartered Accountants of India, New Delhi.

### **Core Course -3:**

## **CORPORATE REGULATIONS AND ADMINISTRATION**

**Instructional Hours: 72**

**Credit: 3**

**Objective:** *To familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013*

#### **Module 1**

**Company** - Definition – Characteristics – Classifications –History and framework of Company Law in India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association **(Instructional Hours - 10)**

#### **Module 2**

**Promotion and formation of a company-** Body Corporate - promoter- legal position-duties-remuneration - Memorandum of Association – Articles of Association - Contents and alteration - Incorporation of Company - On-line registration of a company – CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies **(Instructional Hours - 12)**

#### **Module 3**

**Share Capital** – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus- Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights –

DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares- Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue - **(Instructional Hours - 15)**

#### **Module 4**

**Membership in company and meetings-** modes of acquiring membership-rights and liabilities of members- cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice Of Meeting - Quorum - Chairman - Proxies - Voting - Show of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position – Appointment - Duties - Disqualifications - DIN - Vacation of Office - Resignation - Removal - Meetings of Board - Resolutions and Proceedings - Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee - related party- transactions - Corporate Social Responsibility.

**(Instructional Hours - 20)**

#### **Module 5**

**Winding up** - Contributory – Modes of winding up - Winding Up by Tribunal - Petition for Winding Up - Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration Of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators –Appointment -Powers - Functions - Winding up of unregistered companies.

**(Instructional Hours - 15)**

#### ***Suggested Readings***

1. Shukla, M.C., & Gulshan, Principles of Company Law, *S.Chand, New Delhi.*
2. Venkataramana, K., Corporate Administration, *Seven Hills Books Publications.*
3. Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, *New Delhi.*
4. Bansal C.L., Business and Corporate Law, *Vikas Publishers, New Delhi.*
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
6. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
7. Kuchal, S.C., Company Law and Secretarial Practice, *Vikas Publishers, New Delhi*
8. Chartered Secretary, *The Institute of Company Secretaries of India.*

### **Complementary Course 1: BANKING AND INSURANCE**

**Instructional Hours: 72**

**Credit: 3**

***Objective:*** *To familiarize the students with the basic concepts and practice of banking and the principles of Insurance*

#### **Module I**

**Introduction to Banking-** Origin and Evolution of Banks - Meaning and Definition-Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme.

**(15 Hours)**

#### **Module II**

**Innovations and Reforms in Banking** – E-banking – ATM – CDM - telephone/ Mobile Banking –ECS – EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System - Credit and Debit Cards

– CIBIL – KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion - PMJDY.

**(18 Hours)**

### **Module III**

**Banker and Customer-** Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque – payment in due course – Crossing - Endorsement.

**(15 Hours)**

### **Module IV**

**Insurance** - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance.

**(9 Hours)**

### **Module V**

**Types of insurance** - Life Insurance– Features - Classification of Policies - Policy Conditions - Application and Acceptance- Assignments - Nomination - Surrender-Foreclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance- Burglary insurance-personal accident insurance- Re-Insurance- Group insurance.

**(15 Hours)**

### ***Suggested Readings***

1. Shekhar, K.C, Banking Theory and Practice, *Vikas Publishing House, New Delhi*
2. Maheswari, S.N., Banking Law and Practice, *Kalyani Publishers, New Delhi*
3. Sundharam, Varshney, Banking Theory Law & Practice, *Sulthan Chand & Sons, New Delhi.*
4. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
5. Saxena, G.S., Legal Aspects of Banking Operations, *Sultan Chand and Sons, New Delhi*
6. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
7. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, *PHI Pvt Ltd, New Delhi*
8. Gupta, P.K., Insurance and Risk Management, *Himalaya Publishing House, Mumbai*
9. Mishra, M.N., Principles and Practices of Insurance, *S. Chand and Sons, New Delhi*

## **SEMESTER 2**

### **Core Course -4 FINANCIAL ACCOUNTING – II**

**Instructional Hours: 90**

**Credit: 4**

**Objective:** *To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards*

### **Module I**

**Accounting for Hire Purchase** – Meaning and Features of Hire Purchase System – Hire purchase Agreement – Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession-

**(25 Hours)**

### **Module II**

**Branch Accounts** – Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded) **(20 Hours)**

### **Module III**

**Departmental Accounts** – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits. **(10 Hours)**

### **Module IV**

**Accounting for Dissolution of partnership firm**- Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method **(25 Hours)**

### **Module V**

**Accounting Standards**- Importance- Accounting Standards Board- Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS 19(Theory only) **(10 Hours)**

### **Suggested Readings**

1. Jain S.P & Narang K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, *Vikas Publishing House, New Delhi.*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, *S Chand and Company Pvt.Ltd, New Delhi.*
4. Ashok Sehgal & Deepak Sehgal, Financial Accounting *Taxmann Allied Service (Pvt) Ltd, New Delhi.*
5. Paul, S. K., & Chandrani Paul, Advanced Accountancy, *New Central Book Agency, New Delhi.*
6. MA Arulanandam and KS Raman, *Advanced Accountancy,Himalaya Publications, Mumbai.*
7. Raman B S, *Financial Accounting United Publishers*
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

## **Core Course -5 BUSINESS REGULATORY FRAMEWORK**

**Instructional Hours: 72**

**Credit: 3**

**Objective:** *The course is intended to familiarise the students with the legal framework influencing business decisions.*

### **Module I**

**Introduction to Mercantile Law** -Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract. **(25 Hours)**

### **Module II**

**Special Contract I-**Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee  
**(15 Hours)**

**Module III**

**Special Contract II-** Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety.

**(10 hours)**

**Module IV**

**Law of Agency** - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship

**(12 Hours)**

**Module V**

**Sale of Goods Act, 1930** -Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller - Auction Sale.

**(10 Hours)**

***Suggested Readings***

1. Aswathappa, K., Business Laws, *Himalaya Publishing House, Bengaluru.*
2. Kapoor,N.D., Business Laws, *Sultan Chand publications* New Delhi.
3. Sharma,S.C., Business Law, *International Publishers,Bengaluru*
4. Tulsian, Business Law, *McGraw-Hill Education Mumbai.*
5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930

**Journals**

1. The Indian Journal of Law and Technology, National Law School of India University, Bangalore.
2. E bulletin of Students Company Secretary

## **Core Course -6: BUSINESS MANAGEMENT**

**Instructional Hours: 54**

**Credit: 3**

***Objectives:*** *To familiarise the students with concepts and principles of management.*

**Module 1**

**Introduction to Management** - Meaning , Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol.

**(12 Hours)**

**Module II**

**Planning** - Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features – Steps - Coordination - Meaning and Importance - Techniques for Effective Coordination

**(10 Hours)**

### **Module III**

**Organizing** - Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization – Decentralization- Authority - Delegation of Authority -Responsibility and Accountability.

**(10 Hours)**

**Module IV      Direction and Control** – Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Managerial Grid by Blake and Mouton , Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process-Control Techniques.

**(12 Hours)**

### **Module V**

**Management Techniques** – (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen

**(10 Hours)**

### **Suggested Readings**

1. Koontz, O Donnell, Management, *McGraw-Hill*
2. Appaniah, Reddy, Essentials of Management, *Himalaya Publishing House*.
3. Prasad, L. M., Principles of management, *Sultan Chand and Sons*.
4. Srinivasan, Chunawalla, Management Principles and Practice, *Himalaya Publishing House*.
5. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education

## **Complementary Course -2 – PRINCIPLES OF BUSINESS DECISIONS**

**Instructional Hours: 72**

**Credit: 3**

**Objective:** *The course is intended to familiarise the students with the economic concepts and principles underlying business decision making*

### **Module I**

**Introduction** –Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- – Incremental Reasoning – Time Perspective – Discounting Principle – Opportunity Cost – Equi- marginal Principle

**(10 Hours)**

### **Module II**

**Demand Theory** –Demand–Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand – Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity – Cross elasticity – Measurement of elasticity - Demand Forecasting –Short Term and Long Term Forecasting – Methods of Forecasting(theory only) -Forecasting demand for new products- Characteristics of a good forecasting technique.

**(20 Hours)**

### **Module III**



**Production Analysis– Production-** Production Function –Assumptions and uses of production function- Cobb Douglas Production Function – Laws of Production – Law of Diminishing Returns or variable proportions- –Law of Returns to Scale – Economies And Diseconomies of Scale – Isoquant Curve-Isocost Curve – Optimum Combination of Inputs  
**(12 Hours)**

#### **Module IV**

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm  
**(8 Hours)**

#### **Module V**

**Pricing in Different Markets** –Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features- Price-output determination- - Oligopoly—features- Kinked Demand Curve- Price Leadership – Pricing under Collusion  
**(22 Hours)**

#### ***Suggested Readings***

1. Dean, Joel Managerial economics- *Prentice Hall of India*
2. Varshney, R.L., & Maheshwari, K.L., Managerial Economics, *Sultan Chand & Sons Private Ltd., New Delhi*
3. Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, *PHI Learning, New Delhi.*
4. Mehta, P. L., Managerial Economics, *Sultan & Chand, New Delhi*
5. *DM Mithani, Managerial economics, Himalaya Publishing House Mumbai.*
6. Trivedi, M.L., Managerial Economics Theory and Applications, *McGraw Hill Education Private Ltd, New Delhi.*
7. Dwivedi, D. N., Managerial Economics, *Vikas Publishing House Private Limited, New Delhi.*
8. Chopra P.N., Principles of Business Decisions, *Kalyani Publishers*

## **SEMESTER 3**

### **Core Course -7 CORPORATE ACCOUNTS - I**

**Instructional Hours: 90**

**Credit: 4**

**Objective:** *To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.*

#### **Module 1**

**Accounting for Shares**– Redemption of Preference Shares– ESOP-Rights Issue – Bonus Issue – Buyback of Shares  
**(20 Hours)**

#### **Module II**

**Underwriting of Shares and Debentures** – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting  
**(10 Hours)**

### **Module III**

#### **Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)**

– Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation **(30 Hours)**

### **Module IV**

**Investment Account** – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts **(15 Hours)**

### **Module V**

**Insurance claims-** Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim- **(15 Hours)**

### ***Suggested Readings***

1. Jain, S.P., & Narang, K.L. , Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy *S. Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, *Sahitya Bhavan Publications, Agra*
5. Raman B S *Corporate Accounting United Publishers*
6. *MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.*
7. The Chartered Accountant (Journal), *Institute of Chartered Accountants of India, New Delhi.*

## **Core Course -8 QUANTITATIVE TECHNIQUES FOR BUSINESS - I**

**Instructional Hours: 90**

**Credit: 4**

***Objective:*** *To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied*

### **Module I**

**Introduction to Statistics-** Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics **(8 Hours)**

### **Module II**

**Statistical Survey-** Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data— Drafting a questionnaire- Collection of secondary data- Census method and Sampling – Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of

classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series (25 Hours)

### Module III

**Uni-Variate Data Analysis I** -Measures of Central Tendency – Concept –Functions of an average- Characteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean- Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean-Harmonic Mean-relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency - (20 Hours)

### Module IV

**Uni-Variate Data Analysis II**- Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation–Measures of Skewness –Definition of skewness- types- Test of skewness- Relatives measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis-meaning and types (25 Hours)

### Module V

**Interpolation and Extrapolation**- Meaning of interpolation and extrapolation- Significance and utility- Assumptions- Methods of Interpolation- (a) Newton's Method of Advancing differences (b) Binomial Expansion method (c) Lagrange's method – Extrapolation- Forecasting using extrapolation (12 Hours)

### Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi*.
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum's Outlines Series, McGraw Hill Publishing Co.*
3. Kothari, C.R., Research Methodology, *New Age Publications, New Delhi*.
4. Sharma, J. K., Business Statistics, *Pearson Education*.
5. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House*.
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi*.
7. Elhance D N, Elhance, Veena and Aggarwal B M *Fundamentals of Statistics , Kitab Mahal*
8. Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods, Vikas Publishing House*
9. Pillai, R S N and Bagavathi, V., *Statistics , S Chand & Co*

## Core Course -9 FINANCIAL MARKETS AND OPERATIONS

Instructional Hours: 72

Credit: 3

**Objective:** The course is intended to familiarise the students with financial market operations in India

### Module I

**Indian Financial System**- Savings and Investment – The Indian Financial System-Components - Role and Functions-Interactions among the Components- Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market Instruments- Indian Money Market- Role of RBI in Money Market- SEBI-Establishment-Objectives-Powers and functions. (16 Hours)

## **Module II**

**Primary Market-** Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement-Book Building - ESOP-Indian Depository Receipts - Intermediaries in the New Issue Market-Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments. **(14 Hours)**

## **Module III**

**Secondary Market-** Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Online Trading- Depositories – Role - Mark to Market System - Stock Market Indices - Methodology for Calculating Index.- Type of Speculators- Speculative Transactions in Stock Exchanges - Insider trading - SEBI regulations- Foreign Institutional Investors in Securities market- Foreign Portfolio Investment- Private Equity **(18 Hours)**

## **Module IV**

**Mutual Funds** -Meaning- Objectives- Advantages - Classification of Mutual Funds–Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value – Advantages and limitations of Mutual Funds- **(12 Hours)**

## **Module V**

**Derivatives (Brief study only)-** Features of Derivatives -Types of Derivatives– Forwards – Futures- Options-Swaps- Commodity Futures – Major Commodity Exchanges in India **(12 Hours)**

## ***Suggested Readings***

1. Khan, M.Y., Indian Financial System, *Tata McGraw Hill, New Delhi*.
2. Singh, Preethi, Dynamics of Indian Financial System, *Ane Books, New Delhi*
3. Guruswami, S., Capital Markets, *Tata McGraw Hill, New Delhi*
4. Avadhani, V. A., Investment and Securities Market in India, *Himalaya Publishing House*.

## ***Journals***

SEBI and Corporate Laws - Taxmann, New Delhi  
SEBI Monthly Bulletin

## **Core Course 10: MARKETING MANAGEMENT**

**Instructional Hours:54**

**Credit: 3**

***Objective:*** *The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.*

## **Module I**

**Marketing Management**–Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix-

4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix- Market Segmentation – Concept – Need – Basis-benefits- Market Targeting- Market Positioning- differentiated and undifferentiated marketing ( 12 Hours)

## Module II

**Product Mix-** Product – Meaning- Classification of products- -Product Line and Product Mix-New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- – Branding- Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing (12 Hours)

## Module III

**Price Mix** – Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance (12 Hours)

## Module IV

**Physical Distribution Mix-** - Logistic and Supply Chain Management – Elements- Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits (12 Hours)

## Module V

**Recent Trends in Marketing (Overview Only)**-Relationship Marketing - Social Marketing -Online Marketing- -Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing-De-marketing- Remarketing- Guerilla marketing – Ambush Marketing. (6 Hours)

## Suggested Readings

1. Kotler, Philip & Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha, Marketing Management, A South Asian Perspective, *Pearson Education*.
2. Armstrong, Gary, and Kotler, Philip, The Essentials of Marketing, *Pearson Education, New Delhi*
3. Majaro, Simon, The Essence of Marketing, *Prentice Hall, New Delhi*.
4. Chhabra, T.N., Principles of Marketing, *Sun India Publication*.
5. Czinkota, Marketing Management, *Vikas Publishing House (P) Ltd*.
6. Biplab S Bose, Marketing management, *Himalaya Publishing House, Mumbai*
7. Rajan Nair and Varma M M – *Marketing Management- Sultan Chand and Sons*
8. Sontakki C N, *Marketing Management- Kalyani Publishers*
9. Ramaswamy V S and Namakumari *Marketing Management , McMillan India Ltd*

## SEMESTER 4

### Core Course 11: CORPORATE ACCOUNTS – II

Instructional Hours -108

Credit - 4

**Objective:** To equip the students with the preparation of financial statements of insurance companies and to understand the accounting procedure for reconstruction and liquidation of companies.

### **Module – I**

**Accounts of Insurance Companies** – Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act) **(20 Hours)**

### **Module – II**

**Accounts of Banking Companies** – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets- Capital Adequacy. **(20 hours)**

### **Module – III**

**Internal Reconstruction** -Alteration of Share Capital- Capital Reduction –Accounting procedure- Surrender of Shares- Accounting Treatment – Revised Balance Sheet. **(20 Hours)**

### **Module – IV**

**Amalgamation, Absorption and External Reconstruction** – Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings) **(34 Hours)**

### **Module –V**

**Liquidation of Companies** – Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator's Final Statement of Account (Statement of Affairs excluded) . **(14 Hours)**

### **Suggested Readings**

1. Jain, S.P & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, *S Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P, Advanced Accounting , *Sahitya Bhavan Publications, Agra.*
5. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publishing House, Mumbai.*
6. Raman B S, *Corporate Accounting United Publishers*
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

## **Core Course 12: QUANTITATIVE TECHNIQUES FOR BUSINESS- II**

**Instructional Hours: 108**

**Credit : 4**

**Objective:** *The objective of this course is to familiarize the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of theory of probability*

### **Module – I**

**Bi-Variate Data Analysis- I-** Correlation - Concept- Correlation and Causation -Types of Correlation-Methods- Scatter diagram and Correlation graph- -Karl Pearson's Co-efficient of Correlation-Spearman's Rank Correlation Co-efficient- - Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Un grouped Data only) **(22 Hours)**

### **Module II**

**Bi-Variate Data Analysis- II** -Regression Analysis– Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression co-efficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Un grouped Data only) **(20 Hours)**

### **Module – III**

**Index Numbers**-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyres's, Paasche's and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers- Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing(*theory only*)- Limitations of index numbers **(22 Hours)**

### **Module - IV**

**Time Series Analysis**-Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend- **(20 Hours)**

### **Module – V**

**Probability**-Meaning-Definition - Basic Terms-Concepts-Approaches to Assigning Probability - Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem- Conditional Probability- Bayes's Theorem of Inverse probability **(24 Hours)**

### **Suggested Readings**

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi.*
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum's Outlines Series, McGraw Hill Publishing Co.*
3. Kothari, C.R., Research Methodology, *New Age Publications, New Delhi.*
4. Sharma, J. K., Business Statistics, *Pearson Education.*
5. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*
7. Elhance D N, Elhance, Veena and Aggarwal B M *Fundamentals of Statistics , Kitab Mahal*
8. Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods, Vikas Publishing House*
9. Pillai , R S N and Bagavathi, V ., *Statistics , S Chand & Co*

**Core Course -13**

**ENTREPRENEURSHIP DEVELOPMENT AND  
PROJECT MANAGEMENT**

**Instructional Hours: 90**

**Credit: 4**

**Objectives:**

- *To develop entrepreneurial spirit among students*
- *To empower students with sufficient knowledge to start up their venture with confidence*
- *To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India*

**Module I**

**Introduction to Entrepreneurship-** Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- Skills - Motivation of Entrepreneur- -Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship  
**(10 Hours)**

**Module II**

Classification of entrepreneurs- Dimensions of Entrepreneurship-Intrapreneurship-Technopreneurship- Cultural Entrepreneurship- International Entrepreneurship-Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise.  
**(25 Hours)**

**Module III**

**Project Identification-**Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant and Farmer Rights-  
**(15 Hours)**

**Module IV**

**Project Formulation and Report-** Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded)  
**(20 Hours)**

**Module V**

**Entrepreneurial Support in India-** Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- Pradhan Mantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD, NSIC, SIDBI and DIC  
**(20 Hours)**



## Suggested Readings

1. Anjan, R. *Managing New Ventures, Concepts and Cases in Entrepreneurship*, New Delhi, PHI Learning Private limited.
2. Bhide A, *The Origin and Evolution of New Businesses*, New York, Oxford University Press.
3. Brandt, S. C. (1997). *Entrepreneurship: The 10 Commandments for Building a Growth Company*. New Delhi: Mc Millan Business Books.
4. Manjunath, N. (2008). *Entrepreneurship & Management*. Bangalore: Sanguine Technical Publishers.
5. Khanka S S- Entrepreneurial Development- S Chand and Sons
6. Desai,Vasant- Small Scale Business and Entrepreneurship- Himalaya Publications
7. AP Padnekar, Entrepreneurship, *Himalaya Publishing House, Mumbai*.
8. Rao, V S P- Business, Entrepreneurship and Management- Vikas Publishing House
9. Pandya, Rameswary- . Skill Development and Entrepreneurship in India, New Century Publications

## SEMESTER 5

### Core Course : COST ACCOUNTING- I

**Instructional Hours: 108**

**Credit: 4**

**Objectives:** *To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.*

#### Module I

**Introduction to Cost Accounting-** Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost

**(18 Hours)**

#### Module II

**Accounting and Control of Material Cost-** Material Purchase Procedure- Inventory control- Material Stock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Stores records- Bincard and Stores ledger- Documents authorizing movement of materials-Inventory systems: Perpetual and Periodic Inventory System-Continuous Stock Taking - Material Losses-Wastage- Scrap-Spoilage-Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average-

**(25 Hours)**

### Module III

**Accounting and Control of Labour Cost-** Time Keeping and Time Booking-Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor's differential piece rate system- Merrick's differential piece rate system- Gantt Task and Bonus plan- Incentive Plans- Halsey Plan - Rowan Plan-Idle Time- Overtime and their Accounting Treatment- Labour Turnover- Causes and effects- Methods of Calculating Labour Turnover. **(20 Hours)**

### Module IV

**Accounting for Overhead-**Classification of Overhead- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary- Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons- Disposal- Introduction to Activity Based Costing (Problems of ABC excluded) **(25 Hours)**

### Module V

**Preparation of Cost Sheet-** Cost sheet- Objectives- preparation- Tender and Quotation-Reconciliation Statement –Need- Reasons for disagreements in Profits-Preparation- Memorandum Reconciliation Account **(20 Hours)**

### Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi.*
2. Iyengar, S. P., Cost Accounting, *Sultan Chand & Sons, New Delhi.*
3. Maheswari, S.N., Advanced Cost Accounting, *Sultan Chand & Sons, New Delhi.*
4. Arora, M. N., Cost Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi.*
5. J Madegowda, Advanced Cost accounting, *Himalaya Publishing House, Mumbai*
6. Shukla, M.C., and Grewal, T.S., Cost Accounting, *Sultan Chand & Sons, New Delhi.*
7. Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall of India

## Core Course 15: ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

**Instructional Hours: 90**

**Credit: 4**

### Module I ( 18 Hours)

#### Unit 1 : Multidisciplinary nature of environmental studies (2 Hours)

Definition, scope and importance -need for public awareness.

#### Unit 2 : Natural Resources :

Renewable and non-renewable resources : Natural resources and associated problems.

**Forest resources** : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. -**Water resources** : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. **Mineral resources** : Use and exploitation, environmental effects of extracting and using mineral resources, case

studies. **Food resources** : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. **Energy resources**: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, Case studies. **Land resources**: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of individual in conservation of natural resources- Equitable use of resources for sustainable life styles.

( 10 Hours)

### **Unit 3: Ecosystems**

Concept of an ecosystem -Structure and function of an ecosystem -Producers, consumers and decomposers- Energy flow in the ecosystem -Ecological succession-Food chains, food webs and ecological pyramids-Introduction, types, characteristic features, structure and function of the given ecosystem:- Forest ecosystem

( 6 Hours)

## **Module II ( 26 hours)**

### **Unit 1: Biodiversity and its conservation**

- Introduction –Bio geographical classification of India -Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values-India as a mega-diversity nation-Hot-spots of biodiversity-Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts-Endangered and endemic species of India

( 8 Hours)

### **Unit 2: Environmental Pollution**

Definition,Causes, effects and control measures of: - Air pollution,Water pollution, Soil pollution, Marine pollution, Noise pollution,Thermal pollution, Nuclear hazards,Solid waste Management: Causes, effects and control measures of urban and industrial wastes-Role of an individual in prevention of pollution,Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides.

(8 Hours)

### **Unit 3: Social Issues and the Environment**

Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people: its problems and concerns, Case studies, Environmental ethics: Issues and possible solutions,-Climate change, global warming, acid rain, ozone layer depletion , nuclear accidents and holocaust, Case studies- Consumerism and waste products- Environment Protection Act - Air ( Prevention and Control of Pollution) Act,Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness

(10 Hours)

## **Module – III ( 15 Hours)**

**Recent developments**- Green Accounting- Meaning- History- Scope and Importance-Importance- Advantages and limitations- Green Banking- Meaning- benefits- coverage- steps in green banking- environmental risks for banks- Green banking initiatives- International initiatives- Initiatives in India- Green Marketing- Meaning- Need and benefits- Challenges-

Green marketing in India- Green washing and consequences- Eco tourism- significance- eco tourism activities in India- Opportunities and challenges – carbon credit and carbon exchanges (over view only) - Environmental audit- concept- need and scope (15 Hours)

#### **Module – IV (13 Hours)**

Right to Information Act 2005- Basic terms- Public authority- Competent authority- Appropriate Government- Third Part- Information – record- Right to information- Objectives of the Act- Features of the Act- Obligation of Public authority- Procedure for request of information- time limit- fee- ground of rejection- appeal- exemption from disclosure- Right to access information on specific issues- Banking transactions, insurance transactions, government dealing and related services (13 Hours)

#### **Module – V (18 Hours)**

**Unit 1- Human Rights**– An Introduction to Human Rights, Meaning, concept and development, Three Generations of Human Rights (Civil and Political Rights; Economic, Social and Cultural Rights).

**Unit-2 Human Rights and United Nations** – contributions, main human rights related organs UNESCO, UNICEF, WHO, ILO, Declarations for women and children, Universal Declaration of Human Rights.

**Human Rights in India** – Fundamental rights and Indian Constitution, Rights for children and women, Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities

**Unit-3 Environment and Human Rights** - Right to Clean Environment and Public Safety: Issues of Industrial Pollution, Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies, Issues of Waste Disposal, Protection of Environment

**Conservation of natural resources and human rights:** Reports, Case studies and policy formulation. Conservation issues of Western Ghats- mention Gadgil committee report, Kasthurirangan report. Over exploitation of ground water resources, marine fisheries, sand mining etc. (18 Hours)

#### **Assignment may include Field study involving**

- Visit to a local area to document environmental grassland/ hill /mountain
- Visit a local polluted site – Urban/Rural/Industrial/Agricultural Study of common plants, insects, birds etc
- Study of simple ecosystem-pond, river, hill slopes, etc

#### ***Suggested Readings***

1. Bharucha Erach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013 (TB)
2. Clark.R.S., Marine Pollution, Clanderson Press Oxford (Ref)

3. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T.2001 Environmental Encyclopedia, Jaico Publ. House. Mumbai. 1196p .(Ref)
4. De A.K.Environmental Chemistry, Wiley Eastern Ltd.(Ref)
5. Down to Earth, Centre for Science and Environment (Ref)
6. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University Press 1140pb (Ref)
7. Jadhav.H & Bhosale.V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p (Ref)
8. McKinney, M.L & Schock.R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p (Ref)
9. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB)
10. Odum.E.P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p (Ref)
11. Rao.M.N & Datta.A.K. 1987 Waste Water treatment Oxford & IBII Publication Co.Pvt.Ltd.345p (Ref)
12. Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published: 2016 (TB)
13. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut (Ref)
14. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (Ref)
15. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (Ref)
16. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (Ref)
17. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p (Ref)
18. (M) Magazine (R) Reference (TB) Textbook
19. Amartya Sen, The Idea Justice, New Delhi: Penguin Books, 2009.
20. Chatrath, K. J.S., (ed.), Education for Human Rights and Democracy (Shimla: Indian Institute of Advanced Studies, 1998)
21. Law Relating to Human Rights, Asia Law House,2001.
22. Shireesh Pal Singh, Human Rights Education in 21<sup>st</sup> Century, Discovery Publishing House Pvt.Ltd, New Delhi,
23. S.K.Khanna, Children And The Human Rights, Common Wealth Publishers,1998. 2011.
24. Sudhir Kapoor, Human Rights in 21<sup>st</sup> Century,Mangal Deep Publications, Jaipur,2001.
25. United Nations Development Programme, Human Development Report 2004: Cultural Liberty in Today's Diverse World, New Delhi: Oxford University Press, 2004.
26. Monica Loss,,Green Marketing Strategies and Consumer Behaviour, Global Vision Publishing House
27. Robert Dahlstrom- Green Marketing:Theory, Practice and Strategies, Cengage Learning India Private Limited
28. A N Sarkar , Green Banking , Atlantic Publishers
29. Thomas Aronsson and Karl Gustaf Lofgren, Edgar Handbook of Environmental Accounting, Elgar Publishing

30. M Sarngadharan and G Raju , Tourism and Sustainable Economic Developments: Indian and Global Perspectives – New Century Publishers
31. ICAI Study Material of Auditing
32. Right to Information Act, 2005

## Core Course 16: FINANCIAL MANAGEMENT

**Instructional Hours: 90**

**Credit: 4**

***Objectives:***

*To familiarise the students with the functional areas and principles of financial management.*

**Module I**

**Introduction**-Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of Finance Manager-Financial Management and other Disciplines- Concept of Time value of money- Discounting and compounding  
(15 Hours)

**Module II**

**Financing Decision** - Sources of Finance – Equity – Debt – Preference- Retained earnings- Cost of Capital-Concept- Importance- Measurement of Specific Costs– Cost of Debt – Cost of Preference Capital – Cost of Equity – Cost of Retained Earnings – Capitalisation - Capital Structure-Meaning of Capital Structure –Optimum Capital Structure- Factors Determining Capital Structure- Leverage-Meaning-Types-Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and Computation- Composite Leverage- Meaning and Computation- Financial Risk and Business Risk. (*Capital Structure theories excluded*)  
(30 Hours)

**Module III**

**Investment Decision**- Capital Budgeting – Meaning- Importance- Determination of Cash Flows – Evaluation Methods –Traditional Techniques- Pay Back Period – ARR –Discounted Cash flow techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results.  
(20 Hours)

**Module IV**

**Management of Working Capital** - Meaning–Definition – Importance-Types of working capital- Gross Working Capital- Net Working Capital- Factors Determining Working Capital–Estimation of Working Capital Requirements- Methods  
(15 Hours)

**Module V**

**Dividend Decision**- Meaning- Types of Dividend-Dividend Policy-Conservative Vs Liberal Policy-Pay-out Ratio- Retention Ratio- Factors Determining Dividend Policy- Bonus Shares- Stock Split and Reverse Split. (*Dividend theories excluded*)  
(10 Hours)

***Suggested Readings***

1. Pandey, I. M., Financial Management, Vikas publishing House Pvt. Ltd.New Delhi.

2. Khan, M.Y. & Jain, P.K., Financial Management, *McGraw Hill (India) Private limited; New Delhi.*
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, *Galgotia Publishing Company, New Delhi.*
4. Prasanna Chandra, Financial Management, *Tata McGraw Hill publishing company limited, New Delhi.*
5. OP Agarwal, *Financial Management, Himalaya Publishing House, Mumbai*
6. Raman B S, *Financial Management- United Publishers*
7. Srivastava, T. M., Financial Management, Principles and Problems, *Pragatiprakashan, Meerut.*

## **SEMESTER 6**

### **Core Course 17: COST ACCOUNTING- II**

**Instructional Hours: 108**

**Credit: 4**

**Objectives: I** To acquaint the students with different methods and techniques of costing, and to enable the students to identify the methods and techniques applicable for different types of industries.

#### **Module I**

**Specific Order Costing-** Job Costing – Meaning - Procedure- Batch Costing- Meaning- Procedure- Economic Batch Quantity- Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract- Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract.

**(20 Hours)**

#### **Module II**

**Operating Costing-** Definition- Transport costing- Canteen costing- Hospital costing

**(15 Hours)**

#### **Module III**

**Process Costing-** Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain - Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By-products

**(24 Hours)**

#### **Module IV**

**Marginal Costing and Break Even Analysis-** Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor- Make or Buy- Sales Mix- Acceptance of foreign Order.

**(25 Hours)**

#### **Module V**

**Budget and Budgetary Control-** Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of

budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting. (24 Hours)

### ***Suggested Readings***

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi*.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswary, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
6. J Madegowda, Advanced cost accounting, *Himalaya Publishing House, Mumbai*
7. Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- Prentice Hall of India

## **Core Course 19: ADVERTISEMENT AND SALES MANAGEMENT**

**Instructional Hours: 72**

**Credit: 3**

**OBJECTIVE-** *To make the students aware of the strategy, concept and methods of advertising and sales promotion.*

### **MODULE-1**

**Introduction :** Advertising-Meaning-Origin and development - Objectives-Importance- Functions of advertising-Role of advertisement in marketing mix- Classification and Types of advertisement- Merits and demerits- Advertisement process- Advertising planning- Key players in advertising industry- Advertisement agencies- Types and functions of advertising agencies- -Advertisement campaign - Social, economical and legal aspects of advertisement- Ethics in advertisement- meaning- perceived role of advertisement-Forms of ethical violation- misleading advertisements- advertising to children- product endorsements- stereotyping, cultural, religious and racial sensitivity in advertising- obscenity in advertising-misleading and deceptive advertising- false claims- Advertisement Standards Council of India – Regulation of advertising in India (18 Hours)

### **MODULE-2**

**Advertisement appeal and media-** Advertisement appeal- Meaning- essentials of an advertisement appeal- types of appeal- advertisement copy- requisites of an effective advertisement copy-types of copy- Elements of copy-Lay out- Functions of lay out- Elements of layout- Principles of design and layout- copy writing- qualities of a good copy writer- -Copy testing and advantages- Advertising media-Media planning and strategy-Types of media- Media selection-Importance of media planning and selection- problems in media planning- Internet as an advertisement medium- Objects of internet advertisement- Advantages and disadvantages of internet advertising – Permission marketing- Steps in permission marketing- (18 Hours)

### **MODULE-3**

**Advertising research-**Need for advertisement research- Measuring the effectiveness of advertising- Importance of measuring the effectiveness- Methods: Pre-testing, Concurrent testing and Post- testing- Constraints in measuring the effectiveness- DAGMAR model (10 Hours)



#### **MODULE-4**

**Sales promotion**-Promotion mix- Components- Sales promotion-Concept- Definition-Scope- Objectives- Importance of sales promotion- Methods and techniques of sales promotion -Sales promotion strategies- Differences between advertisement and sales promotion—Advantages and drawbacks of sales promotion- Sales promotion budget and its preparation-Sales promotion campaign- Evaluation of sales promotion strategies (18 Hours)

#### **MODULE-5**

**Personal selling**-Nature and importance-Essential elements of personal selling- Process-Principles of personal selling- Types of sales persons-Sales force management-Designing and managing the sales force- Evaluating sales force (8 Hours)

#### ***Suggested Readings***

1. Wells, Moriarty & Burnett, *Advertising, Principles & Practice*, Pearson Education
2. Kenneth Clow. Donald Baack, *Integrated Advertisements, Promotion and Marketing communication*, Prentice Hall of India, New Delhi,
3. S. H. H. Kazmi and Satish K Batra, *Advertising & Sales Promotion*, Excel Books, New Delhi,
4. Manendra Mohan - *Advertising Management – Concepts and Cases*, Tata McGraw Hill
5. Sherlekar, Victor & Nirmala Prasad - *Advertising Management - Himalaya Publishing House*
6. S.A. Chunawalla - *Promotion Management Himalaya Publishing House*
7. C.L. Tyagi, Arun Kumar- *Advertising Management- Atlantic Publishers and Distributors*

### **Core Course 19: AUDITING AND ASSURANCE**

**Instructional Hours – 90**

**Credits: 4**

#### **objectives:**

1. *To familiarize the students with the principles and procedure of auditing.*
2. *To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.*

#### **Module I**

**Introduction**-Meaning and Nature of Auditing- Definition of Audit- Basic Principles Governing an Audit, Scope of Audit, Objectives of Audit- Main Object and Subsidiary Objects -Advantages of an Audit, Inherent Limitations of Audit , Differences between Accountancy and Auditing. The Auditor: Qualities and Qualifications of an Auditor- Types and Conduct of Audit- Tax Audit- Performance Audit- Social Audit. Auditing standards : Overview, Role of Auditing and Assurance Standards Board in India (17 Hours)

#### **Module II**

**Audit Engagement, Documentation and Evidence** – Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers. Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of

obtaining audit evidence- Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. **(15 Hours)**

### **Module III**

**Internal Control** –Concept of internal control, Internal Control and the Auditor, Internal Control Questionnaire, Internal Control and Computerized Environment-General Control and Application Controls- Internal Check - Meaning and Definition , Objects of Internal Check, Auditors Duties as Regards Internal Check, Internal Audit- Internal Auditor and independent Auditor - Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions, purchases- sales- wages and stores. Vouching- meaning of Vouching- Definition -Vouchers- Points to be noted in Vouchers-Importance of vouching- Vouching of Cash Transactions - Vouching of Receipts and Payments, Vouching of Wages. Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation.

**(25 Hours)**

### **Module IV**

**Audit of Limited Companies** –(based on Companies Act 2013) Company Auditor- Qualifications- Disqualifications- Appointment Removal- Powers and Duties of an Auditor- Liabilities of an Auditor - Audit Report- Contents and Types.

**(15 Hours)**

### **Module V**

**Special Audits and Investigation** – Government Audit, General Duties and powers of Comptroller and Audit General , Miscellaneous Audits (Procedure only)- Audit of Charitable organizations- Educational Institutions (College) – Hospital - Club- Audit in computerized environment- Audit around computer and audit through computer- Investigation- Meaning and Definition of Investigation- Scope of investigation- Distinction between Investigation and Auditing- Investigation on Acquisition of Running Business, Investigation when Fraud is suspected.

**(18 Hours)**

### ***Suggested Readings***

1. Tandon, B.N., Sudharsanam, S., & Sundharabahu, S., A Handbook of Practical Auditing, *S.Chand & Compaly Ltd, New Delhi.*
2. Arun Jha, *Auditing* – University Edition, *Taxman Publications*
3. Saxena, R. G., Principles and Practice of Auditing, *Himalaya Publishing House, Mumbai*
4. Sharma, T. R., *Auditing Sahitya Bhawan Publication Agra.*
5. Saxena, R. G., Principles and Practice of Auditing, *Himalaya Publishing House, New Delhi.*
6. ICAI Study material for IPCC and Final

## **Core Course 20 : MANAGEMENT ACCOUNTING**

**Instructional Hours: 90**

**Credit: 4**

**Objective:** *To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.*

### **Module I**

**Introduction to Management Accounting** – Meaning- evolution- Definition- Nature and characteristics- scope- Objectives- Functions- Distinction between financial accounting and management accounting- distinction between cost accounting and management accounting- Tools of management accounting- Limitations of Management accounting  
( 10 Hours)

### **Module II**

**Financial Statement Analysis** - Financial Statements –Nature and limitations of financial statements- Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements – Common Size Statements – Trend Analysis.  
(15 Hours)

### **Module III**

**Ratio Analysis** –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios.  
(25 Hours)

### **Module IV**

**Fund flow Analysis** – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations- Preparation of Fund Flow Statement.  
(20 Hours)

### **Module V**

**Cash Flow Statement** – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method  
(20 Hours)

### ***Suggested Readings:***

1. Manmohan & Goyal, S.N., Management Accounting, *Sahithya Bhawan Publication, New Delhi.*
2. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, *Taxmann Applied Services, New Delhi.*
3. J Madegowda, Advanced Management Accounting, *Himalaya Publishing House, Mumbai*
4. Arora, M. N., Cost Accounting and Management Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi.*
5. S P Gupta, Management Accounting, Sahityabhavan, Agra
6. Raiyani, J. R., & Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, *New Century Publications.*
7. Pillai R S N and Bagavathi- *Management Accounting- S Chand & Company*
8. Management Accountant (Journal), *Institute of Cost Accountants of India, Kolkata.*

### **Optional Core Courses Finance & Taxation SEMESTER III**

## **Optional – 1- GOODS AND SERVICES TAX**

**Instructional hours 90**

**Credit 4**

**Course objective :** *To give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial tax practices.*

### **Module 1**

Stages of Evolution of GST - Methodology of GST - CGST - SGST - IGST - Important concepts and Definitions. GSTN. **(30 hours)**

### **Module 2**

Levy and Collection of Tax - Scope of Supply - Composite and Mixed Supplies- Levy and Collection - Time of Supply of Goods - Time of Supply of Services - Input Tax Credit - Recovery of Credit - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Accounts and Records. **(20 hours)**

### **Module 3**

Registration - Returns And Payment of Tax - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration - Amendment of Registration - Cancellation of

Registration - Returns - Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction at Source - Collection of Tax At Source - Refunds. **(15 Hours)**

### **Module 4**

Assessment - Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement - Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities - Provisional Attachment. **(15 Hours)**

### **Module 5**

Appeals - Appellate Authorities - Powers - Procedure - Appeal to High Court -Supreme Court - Offences and Penalties. **(10 Hours)**

**(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)**

### ***Suggested Readings:***

- 1) *Indirect Taxes* - Vinod K Singania, Taxmann's Publications, New Delhi
- 2) *Indirect Taxes* - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) *Bare Act CGST*
- 4) *Bare Act SGST*
- 5) *Bare Act IGST*

## SEMESTER IV

### Optional Core – 2: FINANCIAL SERVICES

**Instructional Hours: 90**

**Credit: 4**

**Objectives:** 1. To provide the students with an overall idea of financial services available in the country and to create an understanding about recent trends in financial services sector.

#### MODULE I

**Introduction to Financial Services** – Meaning – Types- Fund Based Financial Services- Fee Based Financial Services- Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers  
**(15 Hours)**

#### MODULE II

**Venture Capital and Securitisation** - Features and Types of Venture Capital- various Stages of Venture Capital Financing- Factors affecting investment decision- Investment nurturing- Venture capital Exit strategies- Venture Capital Firms in India- Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation- Advantages- Limitations – SARFAESI Act 2002- Background- Purpose of the Act- Main provisions  
**(20 Hours)**

#### MODULE III

**Leasing and Factoring**– Leasing- Essentials –Types- Operating and Financial Lease- Sale and Lease back- Other classifications- Advantages and Limitations of Leasing—Leasing Vs Hire purchase- Factoring-Parties involved- Process of Factoring- Functions of a Factor- Different Forms of Factoring Services- Factoring Vs. Bill Discounting – Forfaiting- Mechanism of Forfaiting- Factoring Vs. Forfaiting  
**(20 Hours)**

#### MODULE IV

**Credit Rating** –Meaning, types of Credit Rating- Need for credit rating-Factors affecting credit rating- Advantages and Limitations of Credit rating- Rating process and methodology Credit Rating Agencies in India.  
**(15 Hours)**

#### MODULE V

**Mergers and Acquisition**- Expansion of business firms- Internal and external expansion- forms of combinations- merger, acquisition and take over- Reasons for merger- Types of merger- Legal aspects involved- Valuation methods- Forms of financing mergers-Merger Vs Take over- Types of take over- Defense strategies against hostile takeovers- Mergers in India- Recent trends in financial services- Shadow Banking -Angel Funds- Hedge funds  
**(20 Hours)**

#### *Suggested Readings*

1. Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations *Tata McGraw Hill. New Delhi:*
2. Gupta, N. K., Financial Markets, Institutions and Services, *Ane Books Pvt. Ltd. New Delhi*
3. Khan, M.Y., Financial Services - *Tata McGraw Hill New Delhi.*
4. Siddaiah, T., Financial Services *Pearson Education New Delhi.*
5. VA Avadhani, Financial Services in India, *Himalaya Publishing House, Mumbai*
6. Yogesh, M., Investment Management, *PHI Learning Pvt. Ltd. New Delhi:*
7. Shashi K Gupta and Nisha Agarwal- *Financial Services- Kalyani Publishers*

## SEMESTER V

### Optional Core-III: INCOME TAX- I

Instructional Hours-90

Credit-4

**Objective :** To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.

#### Module I

**Introduction** - Brief History of Income Tax in India - Basic Concepts- Finance Act- Definition of Income- Gross Total Income- Total Income-Assessee- Assessment Year Average Rate of Tax - Maximum Marginal Rate- Previous Year - Accelerated Assessment -Person - Finance Act- Rates of Income Tax-Capital and Revenue (15 Hours)

#### Module II

**Residential Status**- Incidence of Tax- Income Exempt from Tax- Heads of Income. (15 Hours)

#### Module III

**Income from Salary**- Chargeability- Definition – Perquisites- Profit in lieu of Salary -Deductions from Salary- Provident Funds and Treatment - Computation of Income from Salary (25 Hours)

#### Module IV

**Income from House Property** - Basis of Charge - Deemed Ownership- Income from House Property Exempt from Tax- Annual Value and its Determination in Various Cases- Deductions Permissible- Unrealised Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from House Property (15 Hours)

#### Module V

**Profit and Gains of Business or Profession** - Chargeability - Deductions Expressly Allowed - General Deductions - Depreciation - Expenses/Payments Not Deductible - Expenses Allowed on Actual Payment Basis Only- Deemed Profits U/S 41 - Computation of Profits and Gains of Business or Profession

(20 Hours)

#### *Suggested Readings*

1. Singhanian, Vinod, K., & Singhanian Monica, Students Guide to Income Tax, *Taxman Publication, New Delhi.*
2. Mehrotra, H.C., Goyal, S. P., Direct Taxes Law and Practice- *Sahithya Bhawan Publications, Agra.*
3. Gaur, V.P., & Narang, D.B., Direct Taxes- *Kalyani Publishers, New Delhi.*
4. Income Tax Act

## SEMESTER VI

### Optional Core-IV: INCOME TAX -II

Instructional Hours-90

Credit-4

**Objective-** *To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure*

#### **Module-I**

Capital gains - Basis of charge - Capital assets - Kinds- Computation of Short term and Long term Capital Gains- Computation of Capital Gain in following Special Cases - Conversion of Capital Asset into Stock in Trade - Transfer of Capital Asset by a Partner to a Firm, AOP, BOI - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares - Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme - Computation of Income from Capital Gain. **(20 Hours)**

#### **Module-II**

Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- Computation of Income under the head Income from Other Source. **(10 Hours)**

#### **Module-III**

Clubbing of Income - Aggregation of Incomes- Set off and Carry forward of Losses - Order of Set off - Computation of Gross Total Income - Deductions under Chapter VI A -Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U- Total income **(25 Hours)**

#### **Module-IV**

Assessment of individuals - Agricultural Income - Partly Agricultural Income - Clubbing of Agricultural Income - Computation of Tax **(20 Hours)**

#### **Module-V**

Income Tax authorities - Powers and Functions - Assessment- Assessment procedure- Types of Return – E- filing of Return - Return through TRP- PAN - Types of Assessment - Tax Deducted at Source- TCS- TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate – Tax planning -Tax evasion – Tax avoidance – Tax management (theory only) **(15 Hours)**

#### ***Suggested Readings***

1. Singhania, Vinod, K, & Singhania Monica, Students Guide to Income Tax, *Taxmann Publication, New Delhi.*
2. Mehrotra, H.C., & Goyal, S. P., Direct Taxes-Law and Practice, *Sahitya Bhawan Publications, Agra.*
3. Gaur, V.P., & Narang, D.B., Direct Taxes, *Kalyani Publishers, New Delhi.*
4. Income Tax Act

#### **Optional Courses- Computer Applications**

### **SEMESTER III**

## **Optional Core I-INFORMATION TECHNOLOGY FOR BUSINESS**

**Instructional Hours: 90 (54 theory and 36 practical)**

**Credit: 4**

**Objectives:** 1. *To make the students aware of the role of information technology in business and make them capable of developing web pages for business*

### **Module I**

**Introduction to Information Technology** -Informatics - Information Technology -E-World -Information Systems–Hardware and Software: Input, Processing, Storage, Output and Communication Hardware–Software: System Software and Application Software – Operating System: WINDOWS, UNIX and LINUX – Versions. Free Software Movement – Futuristic IT – Artificial Intelligence – Virtual Reality.

**(16 Hours)**

### **Module II**

**Social Informatics** - IT and Society –IT Applications in Commerce, Business and Industry – IT Applications in Education, Teaching and Learning – Computer and Health Issues – Proper Usage of Computers and Internet – Cyber Ethics - Cyber Addiction –Cyber Crime -E-waste and Green Computing.

**(12 Hours)**

### **Module III**

**Network and Communications** - Computer Networks – Types of Networks: WAN, MAN, LAN, PAN, CAN- Benefits of Networks, Network Topology –Work Group Computing & Groupware - Telecommuting & Virtual Offices - Network Security –Firewalls. Communication Medium: Wired and Wireless – Generations in Communication.

**(15 Hours)**

### **Module IV**

**HTML and Webpage** - Introduction to HTML – Essentials- Static & Dynamic Web Pages - Structure of a Web Page - Designing Web Pages- HTML Tags -Text Formats- Working with Text- Presenting and Arranging Text-Paragraphs- Animated Effects: Marquee – using White Space - Tables in HTML- Working with Links, E-mail Links, Lists, Images, Thumbnails, Rollover Images, Audio & Video-Forms & Frames - Website Management.

**(34 Hours)**

### **Module V**

**Internet** -Working Concepts -Devices, History, Benefits and Drawbacks - Internet Structure, Internet Protocols: TCP/IP, FTP, HTTP, etc., IP Address, Domain Name System (DNS), URL, Web Browsers, WWW Consortium, Search Engines – Types, Academic Search Techniques - Business Applications of Internet, Internet Access Methods - Intranet and Extranet.

**(13 Hours )**

### **Practical Training:**

1. Designing a web page for your Department
2. Designing a web page for a Retail Marketing Firm.
3. Design a web page for a Hotel

### **Suggested Readings**

1. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, *Vikas Publishing House, New Delhi.*
2. Williams & Sawyer, Using Information Technology (6th Edition), *Tata McGraw Hill Company.*



3. Avi Silberschatz Peter Galvin & Greg Gagne, Operating System Concepts (Windows XP update) .Willey India.
4. Uyless Black, Computer Networks, Protocols, Standards and Interface, Prentice Hall India Pvt. Ltd.
5. Nagpal, D.P., Web Design Technology Theory and Techniques on the Cutting Edge, S.Chand & Company Ltd

## SEMESTER IV

### Optional Core II: INFORMATION TECHNOLOGY FOR OFFICE

**Instructional Hours: 90 ( 54 theory and 36 practical)**

**Credit: 4**

**Objectives-** *The objective of this course is to make the students capable of managing the office activities with the help of information technology.*

#### **Module-I**

Word Processing Package: MS-Word 2013- Introduction-Features- Word User Interface Elements- Creating New Documents- Basic Editing- Saving a Document- Printing a Document- Print Preview-Page Orientation- Viewing Documents- Setting Tabs-Page Margins- Indents- Ruler- Formatting Techniques- Font Formatting- Paragraph Formatting- Page Setup- Headers &Footers-Bullets and Numbered List- Borders and Shading- Find and Replace-Page Break Page Numbers-Mail Merging-Spelling and Grammar Checking- Thesaurus- Macros- Tables- Side-By-Side and Nested Tables- Formatting Tables- Drawing- Word art- Paint Brush Document Templates – Email Editor. **(18 Hours)**

#### **Module-II**

Desktop Publishing- PageMaker 7.0 - Introduction to Desktop Publishing as a Process- PageMaker Tools and Palettes- Working With Objects -Type Styling Options - Working With Text - Formatting Options- Leading, Margins and Indents - Scaling Text-Paragraph Formatting Options -Working With Grids - Creating Frames - Layers. **(18 Hours)**

#### **Module-III**

Spreadsheet Package: MS -Excel 2013-Introduction-Excel User Interface- Working With Cell and Cell Addresses- Selecting a Range, Moving, Cutting, Copying With Paste-Inserting and Deleting Cells- Freezing Cells- Adding, Deleting and Copying Worksheet Within a Workbook- Renaming a Worksheet- Cell Formatting Options- Formatting Fonts- Aligning-Wrapping and Rotating Text- Using Borders- Boxes and Colors- Centering a Heading, Changing Row/Column Height / Width-Formatting a Worksheet Automatically- Insert Comments- Clear Contents in a Cell- Using Print Preview- Preparing Worksheet for the Printer- Selecting Print Area-Margin and Orientation- Centering a Worksheet- Using Header and Footer- Inserting Page Breaks- Sorting Data. **(22 Hours)**

#### **Module-IV**

Advanced Features of Excel: All Functions in Excel- Using Logical Functions-Statistical Functions-Mathematical Functions - Linking Data between Worksheet- Elements of Excel Charts-Categories-Create a Chart- Choosing Chart Type- Edit Chart Axis - Titles, Labels, Data Series and Legend- Adding a Text Box- Rotate Text in a Chart- Converting a Chart on a Web Page- Saving a Chart- Designing of Templates in Excel. **(20 Hours)**

#### **Module-V**

Presentation Package: Ms-Power Point 2013-Advantages of Presentation- Screen Layout- Creating Presentation- Inserting Slides-Adding Sounds and Videos-Formatting Slides -Slide Layout Views in Presentation - Colour Scheme- Background Action Buttons- Slide Transition- Custom Animation- Creating Master Slides- Managing Slide Shows - Using Pen Setting Slide Intervals.

**(12 Hours)**

#### **Practical Training:**

1. Create a small poster using PageMaker
2. Create a Brochure using PageMaker
3. Prepare Pay rolls in Excel
4. Conditional Cell Formatting
5. Analysis and presentation of data using charts in Excel
6. Usage of Functions in Excel
7. Mail merging feature of Word.

#### **Suggested Readings**

1. Gini, Courter & Annette Marquis, Ms-Office 2013, *BPB Publications*
2. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, *Special Edition Ms Excel 2013*, Prentice Hall India Pvt. Ltd.
3. Atman Rebecca & Atman Rich, Mastering PageMaker, *BPB Publications*
4. *Building a Foundation with Microsoft Office 2013*
5. *Welcome to Microsoft Office*

## **SEMESTER V**

### **Optional Core III: COMPUTERIZED ACCOUNTING**

**Instructional Hours: 90 ( 54 theory and 36 practical)**

**Credit :4**

#### **Objectives:**

1. To equip the students to meet the demands of the industry by mastering them with industry sought after computerized accounting packages.
2. To expose the students to computer applications in the field of accounting.
3. To develop practical skills in the application of Tally Accounting Package.

#### **Module I**

Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting- Merits of Computerized Accounting –Tally ERP9-Features of Tally ERP 9– Screen Components-Creation of Company- Selecting a Company – Altering/ Modifying Company Creation Details – Deleting a Company – F 11 Features – F 12 Configuration. **(6 Hours)**

#### **Module II**

Accounts and Vouchers– Account Groups – Pre-Defined Groups – Creating Single & Multiple Groups – Creation of Primary Account Groups – Creating Ledger Accounts in Single & Multiple – Displaying- Altering and Deleting Account Groups and Ledgers –Accounting Vouchers- Entering Transactions in Accounting Vouchers – Bill Wise Details -Altering and Deleting a Voucher Entry – Creating New Voucher Types – Modifying an Existing Voucher – Duplicating a Voucher – Optional Vouchers – Post-Dated Vouchers – Reverse Journal – Bank Reconciliation Statement - Creating Budget - Generating Reports - Configuring Reports Balance Sheet – Profit and Loss Account – Trial Balance – Day Books – Account Books –Statement of Accounts – Ratio Analysis - Cash Flow - Fund Flow – List of Accounts – Exception Reports. **(20 Hours)**

### **Module III**

Accounts With Inventory– Enabling F 11 and F 12 - Stock Category – Stock Group Single/Multiple Creation of Stock Category and Stock Group – Creation of Units of Measurement – Creating Single/Multiple Stock Items – Creating Godowns - Displaying, Altering and Deleting Stock Groups, Units, Items and Godowns – Cost Categories- Cost Centres – Creating Cost Categories and Cost Centres - Displaying, Altering and Deleting Cost Categories and Cost Centres – Purchase / Sales Orders - Inventory Vouchers - Using Inventory Vouchers – Using Accounting Vouchers With Inventory Details (Invoice Mode) - Tally Security - Tally Vault –Tally Audit – Advanced Security Control – Back-Up and Restore – Inventory Reports – Stock Summary - Inventory Books – Statement Of Inventory. **(22 Hours)**

### **Module IV**

Accounting With Tax– F 11 &F 12 Settings For Taxation – TDS – Ledgers Related to TDS – Creating TDS Voucher Types - TDS Reports – TCS – Service Tax - VAT –VAT Terminologies – Computing VAT – Ledgers and Vouchers Pertaining to VAT – VAT Reports – VAT Forms – Interstate Trade and CST. **(20 Hours)**

### **Module V**

Payroll: Enabling Payroll – Creating Pay Heads – Single/Multiple Creation of Employee Groups - Single/Multiple Creation of Employee Head – Salary Details – Configuration of Salary Details - Creating Units of Work – Managing and Creating Attendance / Production Types – F 12 Payroll Configuration – Payroll Vouchers – Creating Payroll Voucher Types -Displaying, Altering and Deleting Payroll Documents – Payroll Reports (Full) – Configuring All Payroll Reports – Statutory Deductions – PF – Employers Contribution to PF – PF Ledger Heads– PF Related Heads in Pay Structure –Gratuity Calculation, Creation and Accounting - Generating a Sample Pay Slip – Employee Loan & Salary Advance Management. **(22 Hours)**

### **Practical Training**

- Prepare final accounts of a Company in Tally ERP 9 with Inventory
- Prepare final accounts of a company in Tally ERP 9 incorporating VAT and TDS
- Preparation of payroll

### **Suggested Readings**

1. Roopa, Tally for Every one - *ATC Publishing Chennai*.
2. Nadhani, A.K. Implementing Tally ERP 9
3. A Comprehensive Guide to Tally ERP 9, Tally Manual

## SEMESTER VI

### Optional Core IV: SOFTWARE FOR BUSINESS AND RESEARCH

**Instructional Hours 90 ( 54 theory and 36 practical)**

**Credit 4**

#### **Objectives:**

- *To impart knowledge to use IT in business research analysis.*
- *To develop practical skills in the applications of business software.*

#### **Module I**

**Data Analysis:** Data – Meaning and Definition – Sources of Data – Data Life Cycle – Processing – Methods and Types- EDP – Information – Value of Information in Decision Making - Information and Analysis of Business Research – Data Processing Software. **(6 Hours)**

#### **Module II**

**Introduction to SPSS:** Menus, tool bar – SPSS layout- Variable View – Data View – Output View – Terminology - Basic Steps for Performing any Statistical Procedure – Creating a Data file- Defining Variables- Variable Characteristics- Default Values - Entering the Data – Inserting Variable and Cases – Selecting Cases - Listing Cases – Identifying Duplicate Cases and Unusual Cases- Sorting Cases. **(24 Hours)**

#### **Module – III**

**Data Transformation:** Computing New Variables – Recoding Variables – Automatic Recode – Visual Binning – Rank cases – Types of Measurement Scales – Summary Measures - Frequency, Explore and Cross Tabs – Describing Data Graphically - Descriptive Data Analysis- Number of cases, Minimum, Maximum, Sum, Mean, Standard Deviation, Variance, Kurtosis, Skewness - Bivariate Correlation. **(20 Hours)**

#### **Module – IV**

**Libre Office Writer:** Free Software – Libre Office - Writer – User Interface – Creating new Document – Page setup - Saving Documents – Basic Editing – Find and Replace - Formatting Text – Copying and Moving Text – Indenting and Spacing – Headers and Footers – Bulleted and Numbered lists – Tables - Previewing and Printing. **(20 Hours)**

#### **Module – V**

**Libre Office Calc:** Spread Sheet – Features – User Interface – Cells – Selecting – Moving and Copying – Text Alignment – Formatting Text – Inserting and Deleting Columns and Rows – Adding and Renaming Worksheets – Borders, Boxes and Colors – Formatting Worksheet – Entering Formulae – Functions – Charts – Previewing and Printing. **(20 Hours)**

#### **Practical Training**

- List out frequency table, cross tab and graphs related with the marks and details of students in a class.
- Prepare a report on descriptive analysis of any relevant Socio demographic details related with social issue.
- Prepare a letter using Writer
- Prepare a mark sheet using Calc

### ***Suggested Readings***

1. Tutorial of IBM SPSS Statistics.
2. Kiran Panya, Smruti Bulsari & Sanjay Sinha., *SPSS in Simple Steps*, First edition, Durga Enterprises, Delhi.
3. Field A., *Discovering Statistics Using SPSS*, Fourth Edition, SAGE Publishers, 2013
4. Libre Office Handbook
5. Keith Gordon, Principles of Data Management, BCS Publications, UK

## **Optional Courses- CO-OPERATION**

### **SEMESTER III**

#### **Optional Core I: BASICS OF CO-OPERATION**

**Instructional Hours-90**

**Credit-4**

#### ***Objectives:***

- *To inculcate the principles of co-operation among the students and to acquaint the students with the management and working of co-operatives.*

#### **MODULE-I**

Origin and Development of Co-operation- Meaning-Definition- Features Importance- Objectives- Benefits of Co-operation- Different aspects of Co-operation- Economic, Social and Morale.

**(10 Hours)**

#### **MODULE-II**

Co-operation and other Economic Systems- Capitalism- Socialism and Communism -Co-operatives and other Forms of Business Organizations- Distinctive Features of a Co-operative Organization vis-à-vis Partnership and Joint Stock Companies- A Co-operative as an Institution and as an Enterprise - Co-operative Common Wealth.

**(15 Hours)**

#### **MODULE-III**

Co-operative Principles-Different Stages-Rochdale Pioneers- Karve Committee on Co-operative Principles- Principles of ICA in 1995 (IV<sup>th</sup> Stage) - Distinction between Co-operative Values and Co-operative Principles

**(15 Hours)**

#### **MODULE-IV**

Types of Co-operatives in India and in Kerala (i) Short term and Medium term Co-operative Credit Structure- Primary Agricultural Credit Societies- Urban Cooperative Banks- Employees Credit societies- District Co- operative Banks and State Co-operative Banks (ii) Long term Credit Structure- PCARDBs and SCARDBs (iii) General Purpose and Special Purpose Agricultural Marketing Societies- Primary Marketing Societies and their Federations including NAFED- Rubber Marketing Societies and their

Federations- Dairy Co-operative Societies and their Federations- Fishery Co-operatives and their Federations (iv) Processing Co-operatives- Need and Importance (v) Housing Cooperatives and their Federations (vi) Consumer Co-operatives and their Federations (vii) Industrial Co-operatives and their Federations- Handlooms and Power looms – Coir - Handicrafts (viii) Workers Co-operatives- Significance of Workers Co-operatives in Kerala. **(35 Hours)**

#### **MODULE-V**

Co-operative Movement in Foreign Countries - Great Britain (Consumer)- Germany (Agricultural Credit)- Sweden (KF) - Denmark (Dairy)- China (Induscos)- Japan (Multi -purpose)- USA (Marketing) (Brief Study). **(15 Hours)**

#### ***Suggested Readings***

1. Hejela, T.N., Principles, Problems and Practice of Co-operation, Konark Publishers, New Delhi.
2. Krishnaswami, O.R., Fundamentals of Co-operation, S. Chand & Company, New Delhi.
3. Krishnaswami, O.R., Kulandaisamy, V., Theory of Co-operation- An in-depth Analysis, Shanma Publication, Coimbatore.
4. Mathur, B.S., Co-operation in India, Sahitya Bhavan Publishers, Agra.
5. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.

## **SEMESTER IV**

### **Optional Core II: MANAGEMENT OF CO-OPERATIVE ENTERPRISES**

**Instructional Hours-90**

**Credit-4**

#### ***Objectives:***

1. *To familiarize the students with the principles and practice of co-operative management and administration.*
2. *To enable the students to identify the issues in the process of management and administration of co-operatives.*

#### **Module-I**

Co-operative Management - Nature and Importance- Managing Members- Dual Role of Members as Users and Owners of Co-operative Enterprise- Democracy in Co-operatives- Managing the Relationship between the Board of Directors and Members- Corporate Governance- Relation between Member Societies and their Federations. **(20 Hours)**

#### **Module-II**

Issues in Co-operative Management- Managing the Social Process in a Cooperative- Competition, Conflict and Co-operation- Associative Character of a Co-operative and Managing a Co-operative Association- Issues in Organizing a Co-operative Size of the Organization- Small Area vs. Large Area, Single Purpose vs. Multipurpose Co-operatives –Multipurpose vs. Multi-functional Co-operatives- Unitary vs. Federal Co-operatives Designer vs. Green House Co-operatives - Issues in Financing a Co-operative- Evaluating a Co-operative Organization - Member Dimension, Enterprise Dimension and Ethical Dimension.

**(20 Hours)**

### **Module-III**

Administrative Set up of Co-operative Department in Kerala - State Level - District level and Thaluk level - Powers and Responsibilities of Co-operative Department - Conferment of Powers of Registrar - Functional Registrars in Kerala - Need for Separating Administration from Audit – Employment Opportunities in Co-operative Sector – Selection Procedure.

**(15 Hours)**

### **Module- IV**

Co-operative Education and Training- Need and importance- Arrangements for Co-operative Education and Training in India and in Kerala - NCUI, NCCT, VAMNICOM- Institute of Cooperative Management-Institute Kerala State Co-operative Union, Circle Co-operative Unions, Specialized Sectoral Training Institutes in Kerala

**(15 Hours)**

### **Module- V**

Management and Working of Major Co-operative Organizations and Institutions in - Aid of Co-operatives - NAFED, IFFCO, KRIBCO, NABARD, NDDB, NCDC, and National Housing Bank and other National Organizations Providing Assistance to Housing Co-operatives.

**(20 Hours)**

### ***Suggested Readings***

1. Krishnaswami, O.R., Kulandaiswamy V., Co-operation Concept and Theory *Arundhra Academy, Coimbatore.*
2. Bedi, R.D., Theory, History and Practice of Co-operation, *R. Lal Book Depot, Meerut.*
3. Kulandaiswamy, V., Principles of Co-operative Management, *Rainbow Publication, Coimbatore.*
3. Nakkiran, S., a Treatise on Co-operative Management, *Rainbow Publications Coimbatore.*
4. Sinha S.K., Sahaya R., Management of Co-operative Enterprises *NCCT, New Delhi.*
5. ILO, Co-operative Management and Administration, *Oxford IBH, Publishing Co. Pvt. Ltd., 1988.*

## **SEMESTER V**

### **Optional Core III: CO-OPERATIVE LEGAL SYSTEMS**

**Instructional Hours: 90**

**Credit: 4**

#### ***Objectives:***

1. *To give an insight into the prevailing co-operative legal system*
2. *To enable the students to understand the legal framework of co-operation in India and in Kerala.*

### **Module I**

Co-operative Legislation in India and in Kerala- Evolution of Co-operative Legislation in India- 1904 Act - Act of 1912- Co-operation as a State Subject in 1919- Madras Co-operative Societies Act, 1932- Multi State Co-operative Societies Act 1984- and its Replacement in 2002- Evolution of Cooperative legislation in Kerala- Cochin Co-operative Societies Act-Travancore Co-operative Societies Act- Kerala Co-operative Societies Act 1969.

**(15 Hours)**

## **Module II**

Kerala Co-operative Societies Act (Act 21 of 1969) Preamble and its Significance- Important Definitions- Registration of Co-operative Societies- Procedure for Registration, Byelaws- Contents -Amendment of Byelaws- Change of Name and Liability- Amalgamation and Division of Co-operative Societies- Membership- Qualification for Membership- Rights and Liabilities of Members- Removal and Expulsion of Members- Withdrawal and Transfer of Shares by Members- Restriction on Holding Shares- Nomination by Members **(20 Hours)**

## **Module III**

Management of Co-operatives- Annual General Meeting- Special General Meeting- Powers of General Body- Constitution of Committee- Term- Reservation for Weaker Sections- Disqualification of Committee Members- Election- State Co-operative Election Commission and its Powers - Election Procedure- Appointment of Delegates- Supersession of the Committee- Appointment of Administrator / Administrative Committee Seizure of Books and Records- Privileges of Co-operatives Charge and Set-off- Register of Members as Prima facie Evidence - Exemption from Stamp Duty- Taxes and Fees- Deduction of Dues of Co-operatives Exemption from Compulsory Registration of Certain Documents- Enquiry, Inspection and Supervision procedures - Surcharge procedures. **(25 Hours)**

## **Module IV**

Settlement of Disputes, Arbitration and Awards - Provisions and procedures - Execution and Enforcement of Awards - Provisions and Procedures- Appeals, review and revision - Meaning and Distinction - Authority of Appeals - Co-operative Tribunal- Constitution and Powers- Offences and Penalties, Provisions and Procedures. **(20 Hours)**

## **Module V**

Winding up and Dissolution of Co-operative Societies- Appointment and Powers of Liquidators- Procedures - Settlement of Claims. **(10 Hours)**

## ***Suggested Readings***

1. Kerala Co-operative Societies Act, 1959 (Bare Act)
2. Goyal, D.B , Co-operative Legislation :Trends and Dimensions
3. Mohanan, P.N , Co-operative Societies Laws in Kerala, *Kerala State Publications*
4. Trivedi, B.B , Law and Management of Co-operatives
5. Pillai F.R (ed) , Kerala Co-operative Societies Act and Rules

# **SEMETER VI**

## **Optional Core IV: ACCOUNTING FOR CO-OPERATIVE SOCIETIES**

**Instructional Hours-90**

**Credit-4**

### ***Objectives:***

1. *To familiarize the students with the special features of accounting and auditing of co-operatives.*
2. *To enable the students to understand the procedures of co-operative audit.*



**Module-1**

Co-operative Accounting- Meaning-Importance-Special Features of Cooperative Accounting- Books and Registers Kept by Co-operatives as per Kerala Co-operative Societies Act and Rules (12 Hours)

**Module -II**

Sources of Funds- State Aid to Co-operatives - Share Capital Contribution - Principal State Partnership Fund - Subsidiary State Partnership Fund - Grants - Subsidies - Owned Funds Borrowed Funds. (20 Hours)

**Module -III**

Trial Balance - Preparation of Trial Balance - District Co-operative Bank-State Co-operative Bank-Agricultural and Rural Development Banks- Preparation of Receipts and Disbursement Statement of Primary Societies- Consumer –Marketing-Housing – Dairy –Fishery –Industrial – Processing Societies - Practical Problems. (20 Hours)

**Module -IV**

Final Accounts- Statutory Forms - Preparation of Trading-Profit and Loss Account and Balance Sheet of Consumer –Marketing-Housing – Dairy- Primary Agricultural Credit Societies and Primary Agricultural and Rural Development Banks - Disposal of Net Profit - Statutory and Non- Statutory Requirements. (18 Hours)

**Module -V**

Co-operative Audit - Definition - Objectives - Scope - Advantage - Difference between Audit of Co-Operative Societies and Joint Stock Companies - Special Features of Co-operative Audit Administrative Set Up for Co-operative Audit - Types of Audit - Preparations for Audit and Framing of Audit Programme - Stages of Practical Audit - Mechanical Audit- Administrative Audit- Preparation of Final Statements - Reconciliation of Bank Accounts – Co-operative Auditor - Duties - Powers and Liabilities - Audit Report - Audit Certificate - Audit Classification - Assessment and Levy of Audit Fees. (20 Hours)

***Suggested Readings***

1. Khandelwal, M. C., Co-operative Audit x-rayed, A Study Based on the Cooperative Banking Institutions of Rajasthan, *Pitaliya Pustak Bhandar, Jaipur*.
2. Krishnaswami, O.R., Co-operative Account Keeping *Oxford and IBH Publishing Company Pvt Ltd, New Delhi*.
3. Krishnaswami, O.R, Co-operative Audit *Oxford and IBH Publishing Company Pvt Ltd New Delhi*.
4. Samiuddin, M. R. Cooperative Accounting and Auditing, *Himalaya Publishing House, New Delhi*.
5. Department of Co-operation, Government of Kerala Co-operative Audit Manual.

**Optional Courses- TRAVEL & TOURISM****SEMESTER III**

## Optional Core I: FUNDAMENTALS OF TOURISM

**Instructional Hours-90**

**Credit-4**

*Objectives-* To provide the basic knowledge of tourism as a growing industrial branch of the Indian Economy

### MODULE-I

**Introduction to Tourism Industry-** Meaning and Definition of Tourism- Nature and Scope- Historical Perspective of Tourism Industry in India- Growth of Indian Tourism- Ministry of Tourism (GOI)-Aims and Functions. **(15 Hours)**

### MODULE-II

**Types of Tourism-** Pilgrimage- Cultural-Folklore-Farm-Eco-Business- Adventure Rural- Cuisine-Monsoon- Community-Based Tourism- Sports Tourism- Health Tourism- Responsible Tourism -Main Characteristics and Activities Involved. **(15 Hours)**

### MODULE-III

**Tourism Products-** Meaning And Concept- Components- Art and Architecture -Archaeological Sites-Monuments- Forts and Palaces Museums-Traditions and Festivals- Nature-Based Tourism- Wild-Life Sanctuaries-National Parks- Hill-Resorts- Desert Safari- Indian Beaches And Backwaters- Indian Folk-Culture-Customs- and Costumes. **(20 Hours)**

### MODULE-IV

**Tourism Planning and Development-**General concepts of Planning- Major Types of Planning-Need for Tourism Planning-Different Types of Tourism Planning-Ten Main Steps or Phases in the Planning Process- Sustainability and Sustainable Tourism Development **(20 Hours)**

### MODULE-V

**Impact of Tourism:** - Meaning, Positive and Negative Impacts of Tourism: - Social, Cultural, Economic and Environmental. Tourism Economic Multiplier- Employment Multiplier- The WTO Conference- The Manila Declaration **(20 Hours)**

### *Suggested Readings*

1. Bhatya, A.K., Tourism Development Principles and Practices, *Kalyani publishers West Bengal*.
2. Kamra, K.K., & Mohinder Chand Basics of Tourism, *Sterling Publication, New Delhi*.
3. Ratandeep Singh, Dynamics of Modern Tourism –*Kanishka Publication New Delhi*
4. Tewari, S.P., Tourism Dimensions, *Atma Ram and Sons Publication New Delhi*.
5. Sinha, P.C., Tourism Impact Assessment, *Anmol Publications Pvt. Ltd. New Delhi*.

## SEMESTER - IV

### Optional Core II: TRAVEL AND TOURISM INFRASTRUCTURE

**Instructional Hours: 90**

**Credit-4**

**Objective-** *To introduce the role of travel and infrastructure in the development of tourism industry.*

#### **MODULE-I**

Tourism Infrastructure - Meaning and Scope of Tourism Infrastructure- Transport- Roads and Canals- Building for Residential Accommodation- Recreation Centres- Amusement Parks- Relationship between Tourism Infrastructure and the Arrival of the International Tourists - Role of Government in Improving and Preserving Tourism Infrastructure- National Policy of the Government for Promoting Infrastructural Facilities. **(20 Hours)**

#### **MODULE-II**

Historical Growth and Development of Travel Agency and Tour Operation Business - Travel Agency- Meaning- Definition- Importance- Types of Travel Agency- Functions of Travel Agency -Tour Operators-Features of Tour- Operators-Types of Tour Operators - Functions of Tour Operators - Role of Tour Operators and Travel Agencies in the Growth of Tourism Industry. **(15 Hours)**

#### **MODULE-III**

Setting up of Travel Agency and Tour Operation Business - Travel Agency and Tour Operation Business- Approval Formalities-Setting Procedure and Process- Ministry of Tourism, Govt. of India and IATA Guidelines - Revenue Sources of Travel Agency and Tour Operation - Financial Incentives Available for Travel Agency and Tour Operator in India **(20 Hours)**

#### **MODULE-IV**

Tourism Demand - Concept of Demand and Supply in Tourism - Unique Features of Tourist Demand - Determinants of Demand for Tourism- Measuring Demand for Tourism - Importance of Measurement of Demand- Tourist Statistics-Volume Statistics- Value (Expenditure) Statistics-Visitor Profile (Characteristics) Statistics. **(15 Hours)**

#### **MODULE-V**

Travel Formalities and Regulations-Concept- Meaning and Scope- Issues of Passports- Visa- Foreign Exchange- Customs and Immigrations- Air Cargo Documentation- Domestic and International Rate- Departure and Arrival Formalities- Nature of Cargo- Security of Cargo and its Clearance- Information Technology and Travel Formalities. **(20 Hours)**

#### ***Suggested Readings:***

1. Jagmohan Negi, Travel Agency and Tourism Operations and Concepts and Principles, *Kanishka Publishers*.
2. Sinha,P.C., Encyclopedia of Tourism Management, *Anmol Publications*.
3. Sunetra Roday, Archana Biwal & Vandana Joshi, Tourism Operations and Management *Oxford University Press*.
4. Manjula Chaudhary, Tourism Marketing, *Oxford University Press*.
5. Jha,S.M, Services Marketing, *Himalaya Publishing House*

### **SEMESTER V**

### **Optional Core III: HOSPITALITYMANAGEMENT**

**Instructional Hours: 90**

**Credit: 4**

**Objective-** *To Understand the Essentials of Hospitality Management for Taking up Hospitality Business.*

#### **Module I**

Introduction to Hospitality Management- Concept of Hospitality-Meaning-Definition and Nature of Hospitality- Hospitality in the Cultural Settings of India- Inducting Management in Hospitality Industry- Historical Perspective of Hospitality Management- Objectives of Hospitality Management- Prerequisites of Hospitality Management- Hospitality Management in the Indian Scenario.

**(10 Hours)**

#### **Module II**

Organization and Function of Hotel Industry-Hotel Industry - Concept- Meaning and Scope- Functional Departments of Hotel Industry- Functions of Front Office-Management of Front Office-House-Keeping functions-Nature and Dimensions- Food and Beverages- Managements of Food Services- Restaurant Infrastructure and Management- Food Production Infrastructure- Supporting Services- Purchase- Storage and Sales

**(15 Hours)**

#### **Module III**

Accommodation Marketing- Role of Accommodation in Tourism- Types of Accommodation- Grouping and Categorization of Hotels- Registration Forms of Hotel Ownership- Pricing Strategies of Hotels- Price-offs as Sweep Takers in the Competitive Economy- Promotion of Hotel Accommodation- Domestic and Overseas Promotion- Emerging Trends in Promotion of Hotel Accommodation - Public Relation and Hotel Industry.

**(25 Hours)**

#### **Module IV**

Managerial Issues in Hospitality Management.-Concept of Managerial Issues Ethical, Cultural and Social Issues- Threats and Challenges of Managing Hotel-Human Resources Management of Hotels Interface between Travel Agencies and Hotelier's- Catering - Types - Railways - Airways - Role of Private and Public Agencies in Catering for Tours.

**(20 Hours)**

#### **Module V**

Emerging Trends in Hospitality Management- Changing Scenario of the Hospitality Industry-Eco-friendly Accommodation-Heritage Accommodation - Seasonality and Promoting Domestic Market for Hotel Industry- Multi-Purpose Accommodation- Seminar- Conference- Business Meet- Independent Guest Houses- Private Agencies in Guest House Accommodation- Government and Hotel Industry- Fiscal and Non-Fiscal Incentives- Challenges of Hospitality Industry in India

**(20 Hours)**

#### **Suggested Readings:**

1. John, R., Warker, Introduction of Hospitality, *PHI, New Delhi.*
2. Zeithaml, V.A., Service Marketing, *McGraw Hill, London*
3. Gray & Ligouri, Hotel and Motel Management and Operations, *PHI, New Delhi*
4. Andrews, Hotel Front Office Training Manual, *Tata McGraw Hill, Mumbai*
5. Negi, Hotels for Tourism Development, *S.Chand, New Delhi.*

## SEMESTER VI

### Optional Core IV: TOURISM AND CULTURAL HERITAGE OF INDIA

**Instructional Hours-90**

**Credit-4**

**Objective-** *To provide the students an insight of the relevance of Indian culture and heritage for the development of tourism industry.*

#### **Module I**

Introduction to the Indian Culture - Definition of Culture- Heritage and Civilization- Culture and its Determinants- Culture Society and History- Political Structure and their Impact on Culture- Outside Influences and Culture- Cultural Awareness and History- Indian Culture-Perspectives for Tourism.

**(15 Hours)**

#### **Module II**

Historical Evolution- Harappan Period- Vedic Civilization- Early Vedic Period- Later Vedic Period-Post Vedic Period – Social and Structural Change- Family-Lineage and Caste- Buddhist Epoch- Gupta Period- Post Gupta Period – Medieval Period – Changes in Hindu and Muslim Caste-Colonial Period-Post Colonial Period- Contemporary Period.

**(15 Hours)**

#### **Module III**

Conservation of Culture-Culture of Tourism Versus Tourism of Culture- Conservation and Significance- Conservation of Natural Heritage-Conservation of Historical Heritage- Archaeological Sites and Monuments- World Heritage List- Main Problems of Conservations of Monuments- Organization of Enterprise- Conservation and Preservation of the Artistic and Cultural Heritage- Tourism and Culture the Views in Indian Context.

**(20 Hours)**

#### **Module IV**

Features of Indian Culture-Assimilation-Unity in Diversity-Patriarchy and Women- Syncretic Tradition- Religious Tolerance-Cultural Tolerance of Elite and Masses- Contribution of Mughals to the Indian Culture – Art and Architecture Under Mughals- The British – Birth of Indian Nationalism– Factors favouring Growth of Nationalism– Independent India.

**(20 Hours)**

#### **Module-V**

Emergence of Political Struggle for Responsible Govt. (Kerala) - Anti Colonial Movement- Modern Kerala's Political and Cultural Changes - Educational Progress and Trends in Kerala Tourism

**(20 Hours)**

#### **Suggested Readings**

1. Jha, D.N., Ancient India – An introductory out line ,*Rupa & Co. New Delhi*
2. Pandey, A.B., *The Medieval India (Mughal period), Vol.II*
3. Kosambi, D.D., Culture and Civilization of Ancient India in Historical Outline
4. Sharma, R.S., Aspects of Ancient Indian Political Ideas and Institutions- *1959, Delhi.*
5. Sharma,R.S., Indian Society, Historical Probing,

## **Optional Courses- MARKETING**

### **SEMESTER III**

#### **Optional Core I: CUSTOMER RELATIONSHIP MANAGEMENT**

**Instructional Hours – 90 Hours**

**Credit -3**

**Objectives:** *The purpose of this course is to familiarize the students with the concepts and strategies involved in Customer Relationship Management*

##### **MODULE I**

Customer Relationship Management – Introduction – Definition-Need for CRM - Concepts - Customer Loyalty and Optimizing Customer Relationships - Strategic Framework for CRM - Origin and Role of CRM - Components of CRM-CRM Processes. **(20 Hours)**

##### **MODULE II**

Customer Satisfaction- Product Marketing- Direct Marketing- Customer Learning Relationship- Key Stages of CRM-Forces Driving CRM- Benefits of CRM-Growth of CRM Market in India- Key Principles of CRM. **(20 Hours)**

##### **MODULE III**

CRM Strategy- CRM Strategy Development Process-CRM Value Creation Process- Customer Profitability- Customer Acquisition and Retention - Customer Strategy **(15 Hours)**

##### **MODULE IV**

CRM Process Framework- Governance Process- Performance Evaluation Process- Monitoring System- Key Performance Indicators- CRM Budget and CRM Return on Investment **(15 Hours)**

##### **MODULE V**

Use of Technology in CRM- Call Centre Process- CRM Technology Tools -Implementation- Selection of CRM Package- Reasons for Failure of CRM **(20 Hours)**

#### ***Suggested Readings***

1. Peelen, E.D., Customer Relationship Management, *Pearson Education, Mumbai.*
2. Francis, Buttle & Stan Maklan, Customer Relationship Management Concepts and Technologies, *Taylor and Francis , UK.*
3. Bhat, G.K., Customer Relationship Management, *Himalaya Publishing House, Mumbai.*
4. Peeru, H., Mohamed & Sagadevan, A., Customer Relationship Management, *Vikas Publishing House,Noida.*
5. Sontakki,C.N., Marketing management,10<sup>th</sup> revised edition (2013), *Kalyani Publishers, New Delhi.*

## SEMESTER – IV

### Optional Core II: SERVICE MARKETING

**Instructional Hours: 90**

**Credit -4**

**Objective:** *To develop insights into emerging trends in the service sector and tackle issues involved in the management of services.*

#### MODULE-I

Concept of Service – Meaning – Definition - Components and Tangibility-Growth of Service Sector-Challenges and Strategies-Classification of Services- Marketing Triangle-Marketing of Services.

**(16 Hours)**

#### MODULE -II

Marketing Mix in Service Marketing-7 Ps- Product Decision- Pricing Strategies-Promotion of Services-Placing or Distribution of Services -Additional Dimensions – People-Physical Evidences-Process.

**(20 Hours)**

#### MODULE -III

Consumer Behaviour in Services- Behavioural Profile of Consumers-Customer Satisfaction and Expectation Gap Analysis-Quality Perceptions in Service- Measurement of Service Quality-SERVQUAL Dimensions-Service Recovery and Problem Solving-Employees Role in Service Marketing-Role of Technology.

**(20 Hours)**

#### MODULE -IV

Service Market Segmentation - Bases – Positioning-Differentiation and Retention Strategies Applicable to Service Marketing- Relationship Marketing.

**(16 Hours)**

#### MODULE –V

Marketing of Services with Reference to Tourism - Financial Services and Health-Trends in Service Marketing.

**(18 Hours)**

#### ***Suggested Readings:***

1. Christopher Lovelock, Service Marketing, *Pearson, Mumbai.*
2. Helen Woodruffe, Service Marketing, *Macmillan India.*
3. Rao, Service marketing, *Pearson, Mumbai.*
4. Roland Rust and Anthony Timothy, Service Marketing, *Haper Collins College Publishers.*
5. *Indian Journal of Marketing (ISSN 0973-8703), New Delhi-110016*

## SEMESTER V

### Optional Core III: MARKETING RESEARCH

**Instructional Hours: 90**

**Credit: 4**

**Objective:** *To acquaint the students with the method and techniques of marketing research.*

#### Module-I

Research-Types-Marketing Research-Definition-Significance-Areas Covered by Marketing Research-Market and Marketing Research-Outside Agencies and Research-Reliable Information Sources in India-Limitations of Marketing Research. **(14 Hours)**

#### **Module-II**

Research Design-Exploratory-Descriptive-Diagnostic-Experimental-Before only - Before and After-After Only with Control-Before and After With Control Independent and Extraneous Variable-Treatment **(16 Hours)**

#### **Module-III**

Collection of Data-Primary and Secondary-Sampling and Sampling Design-Probability and Non Probability Sampling-Collection of Data-Methods for Collection of Both Primary and Secondary Data-Scale of Measurement and its Basics **(18 Hours)**

#### **Module-IV**

Data Processing-Coding-Editing-Tabulation-Testing of Hypotheses- Steps -Parametric and Non Parametric Tests(Theory only) -ANOVA -MANOVA-ANCOVA-Chi-square Test -Use of SPSS **(30 Hours)**

#### **Module-V**

Reporting- Report of Research Findings-Types of Report-Report Format-Contents **(12 Hours)**

#### ***Suggested Readings***

1. Kotler, Philip, Armstrong, Gary, Prafulla Y Agnihotri& Khsanul Haque, Principles of Marketing, *Pearson Education Inc, South Asia.*
2. Kotler, Philip, Kerin Lave, Koshy, Abraham, & Jha, Mitheleswar, Marketing Management, *Pearson Education Inc., South Asia.*
3. Stanton, J.W., Fundamentals of Marketing, *McGraw Hill, New York.*
4. Pillai, R.S.N., & Bagavathy, V., Modern Marketing, Principles and Practices, *S Chand Company Private Ltd, New Delhi.*
5. Nair, Rajan, Marketing Management, *S Chand Company Private Ltd, New Delhi.*

## **SEMESTER VI**

### **Optional Core IV: INTERNATIONAL MARKETING**

**Instructional Hours-90**

**Credit-4**

***Objective-To equip the students with environmental, procedural, institutional and decisional aspects of international marketing.***

#### **Module I**

International Marketing-Definition-Nature-Benefits-Special Problems-Features of International Marketing vis-a vis Domestic Marketing-Internationalisation Stages-International Marketing Orientation-Planning for International Marketing **(20 Hours)**

#### **Module II**

International marketing Research-Objectives of Marketing Research-Features, Advantages and Limitations of Marketing Research-Steps In Marketing Research Process-Importance of International



Marketing Research-Research Agencies-Market Entry and Operating Strategies

**(15 Hours)**

**Module III**

International Marketing Environment- Economic, Political, Legal, Demographic and Cultural Environment, International Institutions-Free Trade Zone- Globalisation –Positive and Negative Effects of Globalization- Globalisation and Its Impact on International Marketing-Marketing Barriers-Tariff and Non-Tariff Barriers

**(20 Hours)**

**Module IV**

Foreign Trade Strategy of India-Foreign Trade Policy-India and World Trade-Export and Import Policy-Major Problems of India's Export Sector-Procedure and Documentation on Exporting-Export Promotion Council-Export Finance

**(20 Hours)**

**Module V**

International Marketing Mix-Product Strategies-International Marketing and PLC-Pricing Strategies-Promotion Strategies-Distribution Strategies

**(15 Hours)**

***Suggested Readings***

1. Keegen, Global Marketing Management, *Pearson, Mumbai*
2. Cateora Philip, John Graham & Mary Gilly, International Marketing, *McGraw Hill/Irwin*.
3. Sak Onkvisit & John J Shaw, International marketing analysis and strategies, *Routledge Taylor and Francis group, UK*
4. Cherunilam, Francis, International Marketing Text and cases, *Himalaya Publishing House, Mumbai*
6. Indian Journal of Marketing (ISSN 0973-8703), *New Delhi-110016*

## **OPEN COURSES**

### **FUNDAMENTALS OF BANKING AND INSURANCE**

**Instructional Hours: 72**

**Credit: 4**

***Objective:*** *To familiarize the students with the basic concepts and practice of banking and the principles of Insurance*

**Module I**

**Introduction to Banking** - Origin and Evolution of Banks – structure of banking system -Types of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation -Reserve Bank of India- Functions of RBI

**(16 Hours)**

**Module II**

**Banking Practice** – Banker – Customer – relationship between banker and customer – general and special relationship – Cheque – essentials of a valid cheque – crossing – dishonour of cheque – liabilities of wrongful dishonour – opening and operation of accounts by special types of customers – minor, married woman, firm, company.

**(16 Hours)**

### **Module III**

**Innovations in Banking** – Social Banking- E-Banking – CORE – ECS – EFT – RTGS – NEFT – SWIFT – Mobile banking – Precautions in mobile banking – internet banking - Credit and Debit Cards- Banking Ombudsman Scheme  
**(18 Hours)**

### **Module IV**

**Insurance-** Evolution of insurance – Role and Importance - Insurance Contract- Principles of Insurance - Insurance and Assurance  
**(10 Hours)**

### **Module V**

**Types of Insurance** (Overview only) - Life insurance – Distribution system of life insurance – life insurance plans - General insurance - Marine insurance - Fire insurance - Health Insurance - Motor Insurance - Burglary insurance - Personal Accident Insurance.  
**(12 Hours)**

### ***Suggested Readings***

1. Shekhar, K.C, Banking Theory and Practice, *Vikas Publishing House, New Delhi*
2. Maheswary, S.N., Banking Law and Practice, *Kalyani Publishers, New Delhi*
3. Sundharam, Varshney, Banking Theory Law & Practice, *Sulthan Chand & Sons, New Delhi.*
4. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
5. Saxena, G.S., Legal Aspects of Banking Operations, *Sultan Chand and Sons, New Delhi*
6. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, *PHI Pvt Ltd, New Delhi*
7. Gupta, P.K., Insurance and Risk Management, *Himalaya Publishing House, Mumbai*
8. Mishra, M.N., Principles and Practices of Insurance, *S. Chand and Sons, New Delhi*

## **CAPITAL MARKET AND INVESTMENT MANAGEMENT**

**Instructional Hours-72**

**Credit-3**

### **MODULE-1**

**Financial Systems** – Indian financial System - Components - Role and Functions - money market and capital market - characteristics of capital market in India- Instruments in capital market: equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments – SEBI- Objectives and functions- Recent developments in the Indian Capital market.  
**(15 Hours)**

### **MODULE-2**

**Primary and secondary markets:** Primary market: Definition and functions - Methods of New issues, Right issue - Operators in the new issue market: Managers to the issue, underwriters, brokers to the issue - Merchant bankers - Minimum subscription - Types of issue - Allotment - Listing. Secondary Market:

Stock exchanges in India - role and functions- membership - Trading and settlement – Speculators- Bulls, bears, stags and lame duck - Dematerialized securities - On-line trading - Depositories - Stock Market indices –  
(20 Hours)

### MODULE-3

**Derivatives-** Features of Derivatives -Types of Derivatives– Forwards – Futures- Options-Swaps – (Brief study only)  
(12 Hours)

### MODULE-4

**Investment Management** – Process- Investment, Speculations and Investment, Gambling and Investment, Investment Objectives- Investment process- Meaning of portfolio  
(15 Hours)

### MODULE-5

**Investment Avenues:** Corporate Securities - Government bonds - Post office saving certificate and deposits - Public Provident Fund scheme, Mutual Fund schemes, Bank deposits - Insurance - Real Estate- Other Investment Avenues.  
(10 hours)

### *Suggested Readings*

1. Khan, M.Y., Indian Financial System, Tata McGraw Hill, New Delhi.
2. Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
3. Guruswami, S., Capital Markets, Tata McGraw Hill, New Delhi
4. Avadhani, V. A., Investment and Securities Market in India, *Himalaya Publishing House*.

### *Journals*

SEBI and Corporate Laws - Taxmann, New Delhi  
SEBI Monthly Bulletins

## FUNDAMENTALS OF ACCOUNTING

**Instructional Hours-72**

**Credit-3**

**OBJECTIVE-** *To familiarise the students with the basic accounting principles and practices in business.*

**MODULE-1 Accounting** – Introduction- meaning- Book keeping and Accounting –Objectives of Accounting - Accounting Principles- Concepts and Conventions- Double Entry System- Books of Accounts- Accounting Equation- Golden Rule of Accounting  
( 15 Hours)

**MODULE-2 Journal-** Meaning – Journalising- Journal Entry- Simple and Compound Entries- opening Entry .  
(15 Hours)

**MODULE-3 Ledger** - Form of an Account -Posting - Balancing of Accounts-Subdivision of Journals- Purchase book- Sales Book - Cash book (simple, triple column)-Petty Cash book.  
(22 Hours)

**MODULE-4 Trial Balance** - Meaning - Objects-Preparation-  
(8 Hours)

**MODULE-5 Final Accounts**-Trading and Profit and Loss Account- Balance Sheet

(without adjustments)

(12 Hours)

### ***Suggested Readings***

1. *R L Gupta and M Radhaswamy - Advanced Accountancy-.Sultan Chand Publishers*
2. *P C Tulsian. Advanced Accountancy- S Chand Publications-*
3. *S Kr. Paul- Fundamentals of Accounting - New Central Agency*
4. *M.C.Shukla and T.S.Grewal- Advanced Accounting, S Chand Publication*
5. *Jain and Narang- Fundamentals of Accounting, Kalyani Publishers*
6. *B S Raman – Financial Accounting- United Publishers*

## **Guidelines for Practical Examinations , Project and Viva and Industrial Visit/Study Tour**

### **Practical Examination**

Practical examinations will be conducted only at the end of even semesters.

### **Project Report**

All students are to do a **project in the area of core course.**

This project can be done individually or in groups (not more than five students) which may be carried out in or outside the campus.

The report of the project in duplicate is to be submitted in English with not less than 30 pages (Printed in A4 size paper) to the Department at the sixth semester and are to be produced before the examiners appointed by the University.

External Project Evaluation and Viva / Presentation are compulsory and will be conducted at the end of the Programme.

### **Structure of the Report**

- Title Page
- Declaration by the student
- Certificate from the guide
- Acknowledgements
- Contents
- Chapter I: Introduction (Research problem, Objectives of the study, methodology etc)
- Chapter II: Review of Literature/Conceptual Framework
- Chapter III: Data Analysis
- Chapter IV: Summary /findings/ Recommendations
- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc).
- Bibliography

### **Evaluation of the Project Report.**

The project report shall be subject to **Internal and External Evaluation** followed by a **Viva-voce**.

- Internal Evaluation is to be done by the supervising teacher and external evaluation by an examiner appointed by the University and the Head of the Department or his nominee.
- A viva voce related to the project work will also be conducted by the external evaluation board consisting of an examiner appointed by the University as chairman and the Head of the Department or his nominee as member. The students have to attend the viva voce individually. Grades are to be awarded to the students combining the internal evaluation, external evaluation and viva voce.

#### **Components of External Evaluation**

<b>of Project /</b>	<b>Marks</b>
<b>Dissertation (External)</b>	<b>50</b>
Relevance of Topic	10
Statement of Objectives	5
Methodology	10
Presentation of Facts and Figures	5
Quality of Analysis and Findings	15
Bibliography	5
<b>Viva-Voce (External) -</b>	<b>30</b>
<b>Total</b>	<b>80</b>

#### **Components for Internal Evaluation of Project (20 marks)**

Punctuality	5
Experimentation/Data Collection	5
Knowledge( Based on individual assessment)	5
Report	5
<b>Total</b>	<b>20</b>

#### **Industrial Visit /Study Tour**

An industrial visit cum tour for three to five days form part of the course of study for regular students during the programme and a report of the same shall be prepared and submitted to the department.

## Note

***Only Commerce Teachers whose appointments are approved by the University and Commerce Teachers of Government Colleges should be entrusted with the setting of Question Papers, Valuation of Answer Scripts of Common, Core, Complementary, Open and Choice Based Core elective Courses and the conduct of Practical Examinations***

## SEMESTER 3

### CBCS- B Com Model 1- (All streams)

#### Core Course -7 CORPORATE ACCOUNTING - I

*Objective : To make the students familiarise with procedure and accounts of corporate form of organisation*

*(Note- The relevant provisions and forms as per Companies Act 2013 will apply)*

#### Module 1 (Revised)

**Accounting for Shares**– Issue of shares- Procedure- Accounting entries- Forfeiture and re-issue - Redemption of Preference Shares– ESOP-Rights Issue – Bonus Issue – Buyback of Shares ( 25 hours)

#### Module II

**Underwriting of Shares and Debentures** – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting (10 Hours)

#### Module III

**Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)** – Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation (25 Hours)

#### Module IV

**Investment Account** – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts (15 Hours)

#### Module V

**Insurance claims-** Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim- (15 Hours)

#### *Suggested Readings*

1. Jain, S.P., & Narang, K.L. , Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy *S. Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, *Sahitya Bhavan Publications, Agra*
5. Raman B S *Corporate Accounting United Publishers*
6. *MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.*
7. The Chartered Accountant (Journal), *Institute of Chartered Accountants of India, New Delhi.*

## SEMESTER 3

### CBCS- B Com Model 2- (All streams)

#### Core Course -7 CORPORATE ACCOUNTING - I

*Objective : To make the students familiarise with procedure and accounts of corporate form of organisation*

*(Note- The relevant provisions and forms as per Companies Act 2013 will apply)*

#### Module 1 (Revised)

**Accounting for Shares**– Issue of shares- Procedure- Accounting entries- Forfeiture and re-issue - Redemption of Preference Shares– ESOP-Rights Issue – Bonus Issue – Buyback of Shares ( 20 hours)

#### Module II

**Underwriting of Shares and Debentures** – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting (8 Hours)

#### Module III

**Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)** – Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation (20 Hours)

#### Module IV

**Investment Account** – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts (12 Hours)

#### Module V

**Insurance claims-** Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim- (12 Hours)

#### *Suggested Readings*

1. Jain, S.P., & Narang, K.L. , Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy *S. Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, *Sahitya Bhavan Publications, Agra*
5. Raman B S *Corporate Accounting United Publishers*
6. *MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.*
7. The Chartered Accountant (Journal), *Institute of Chartered Accountants of India, New Delhi.*



## SEMESTER 3

### CBCS- B Com Model 3- (All streams)

#### Core Course -7 CORPORATE ACCOUNTING - I

*Objective : To make the students familiarise with procedure and accounts of corporate form of organisation*

*(Note- The relevant provisions and forms as per Companies Act 2013 will apply)*

#### **Module 1 (Revised)**

**Accounting for Shares**– Issue of shares- Procedure- Accounting entries- Forfeiture and re-issue - Redemption of Preference Shares– ESOP-Rights Issue – Bonus Issue – Buyback of Shares ( 25 hours)

#### **Module II**

**Underwriting of Shares and Debentures** – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting (10 Hours)

#### **Module III**

**Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)** – Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation (25 Hours)

#### **Module IV**

**Investment Account** – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts (15 Hours)

#### **Module V**

**Insurance claims-** Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim. (15 Hours)

#### ***Suggested Readings***

1. Jain, S.P., & Narang, K.L. , Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy *S. Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, *Sahitya Bhavan Publications, Agra*
5. Raman B S *Corporate Accounting United Publishers*
6. *MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.*
7. The Chartered Accountant (Journal), *Institute of Chartered Accountants of India, New Delhi.*

## SEMESTER 3

### CBCS- B Com Private- (All streams)

#### Core Course -7 CORPORATE ACCOUNTING - I

*Objective : To make the students familiarise with procedure and accounts of corporate form of organisation*

*(Note- The relevant provisions and forms as per Companies Act 2013 will apply)*

#### Module 1 (Revised)

**Accounting for Shares**– Issue of shares- Procedure- Accounting entries- Forfeiture and re-issue - Redemption of Preference Shares– ESOP-Rights Issue – Bonus Issue – Buyback of Shares ( 25 hours)

#### Module II

**Underwriting of Shares and Debentures** – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting (10 Hours)

#### Module III

**Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)** – Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation (25 Hours)

#### Module IV

**Investment Account** – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts (15 Hours)

#### Module V

**Insurance claims-** Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim. (15 Hours)

#### *Suggested Readings*

1. Jain, S.P., & Narang, K.L. , Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy *S. Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, *Sahitya Bhavan Publications, Agra*
5. Raman B S *Corporate Accounting United Publishers*
6. *MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.*
7. The Chartered Accountant (Journal), *Institute of Chartered Accountants of India, New Delhi.*

**CBCS- B.Com Semester III  
(2017 admission onwards)**

**Optional Core B Com- Regular- {Model 1(Finance and Taxation)  
GOODS AND SERVICES TAX**

**Credit 4**

**Instructional hours 90**

**Course objective :** *To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.*

**Module 1 - Introduction to Goods and Services Tax**

Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act- GSTN - HSN Code - SAC code - GST council – Structure, Power and Functions.

*(Note- Following definitions- Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, E-commerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, , Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service- Taxable territory, Non-taxable territory)*

***(15 hours)***

**Module 2 - Levy, Tax Collection and Reverse Charge Mechanism**

Levy and Collection of Tax -Rates of GST- Scope of Supply - Composite and Mixed Supplies ,E-commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply – Computation of GST in different situations

***(15 hours)***

**Module3- Concept of time and place of supply & Import and Export**

Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services

**(10 hours)**

#### **Module 4- Input Tax Credit & Payment of GST**

Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger -,Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source - Refunds

**(25 hours)**

#### **Module 5 – Registration, Assessment and Other provisions**

Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration - GSTIN - Amendment of Registration - Cancellation of Registration - Revocation of cancellation - Furnishing Details of Supplies - Returns - Accounts and Records- Forms for above – Assessment- An overview of various types of assessment- Inspection of goods in movement- E way bills **(25 hours)**

***(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)***

#### **Suggested Readings:**

- 1) Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
- 2) Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
- 4) All About GST- V S Datey- Taxmann Publications.
- 5) Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar
- 6) Bare Act CGST
- 7) Bare Act SGST
- 8) Bare Act IGST

**CBCS- B.Com Semester III  
(2017 admission onwards)**

**Optional Core B Com- Regular- Model 2(Finance and Taxation)  
GOODS AND SERVICES TAX**

**Credit 4**

**Instructional hours 90**

**Course objective :** *To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.*

**Module 1 - Introduction to Goods and Services Tax**

Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act- GSTN - HSN Code - SAC code - GST council – Structure, Power and Functions.

(Note- Following definitions- Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, E-commerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, , Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service- Taxable territory, Non-taxable territory)

**(15 hours)**

**Module 2 - Levy, Tax Collection and Reverse Charge Mechanism**

Levy and Collection of Tax -Rates of GST- Scope of Supply - Composite and Mixed Supplies ,E-commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply – Computation of GST in different situations

**(15 hours)**

**Module3- Concept of time and place of supply & Import and Export**

Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services

**(10 hours)**

#### **Module 4- Input Tax Credit & Payment of GST**

Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger -,Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source - Refunds

**(25 hours)**

#### **Module 5 – Registration, Assessment and Other provisions**

Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration - GSTIN - Amendment of Registration - Cancellation of Registration - Revocation of cancellation - Furnishing Details of Supplies - Returns - Accounts and Records- Forms for above – Assessment- An overview of various types of assessment- Inspection of goods in movement- E way bills **(25 hours)**

***(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)***

#### **Suggested Readings:**

1. Indirect Taxes - Vinod K Singania,Taxmann's Publications, New Delhi
2. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
3. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
4. All About GST- V S Datey- Taxmann Publications.
5. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar
6. Bare Act CGST
7. Bare Act SGST
8. Bare Act IGST

**CBCS- B.Com Semester III  
(2017 admission onwards)**

**Optional Core B Com- Regular- Model 3 (Taxation)**

**GOODS AND SERVICES TAX**

**Credit 4**

**Instructional hours 90**

**Course objective :** *To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.*

**Module 1 - Introduction to Goods and Services Tax**

Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act- GSTN - HSN Code - SAC code - GST council – Structure, Power and Functions.

(Note- Following definitions- Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, E-commerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, , Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service- Taxable territory, Non-taxable territory)

**(15 hours)**

**Module 2 - Levy, Tax Collection and Reverse Charge Mechanism**

Levy and Collection of Tax -Rates of GST- Scope of Supply - Composite and Mixed Supplies ,E-commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply – Computation of GST in different situations

**(15 hours)**

**Module3- Concept of time and place of supply & Import and Export**

Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services

**(10 hours)**

#### **Module 4- Input Tax Credit & Payment of GST**

Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger -,Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source - Refunds

**(25 hours)**

#### **Module 5 – Registration, Assessment and Other provisions**

Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration - GSTIN - Amendment of Registration - Cancellation of Registration - Revocation of cancellation - Furnishing Details of Supplies - Returns - Accounts and Records- Forms for above – Assessment- An overview of various types of assessment- Inspection of goods in movement- E way bills **(25 hours)**

***(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)***

#### **Suggested Readings:**

1. Indirect Taxes - Vinod K Singania,Taxmann's Publications, New Delhi
2. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
3. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
4. All About GST- V S Datey- Taxmann Publications.
5. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar
6. Bare Act CGST
7. Bare Act SGST
8. Bare Act IGST



**CBCS- B.Com Semester III  
(2017 admission onwards)**

**Optional Core B Com- Private (Finance and Taxation)  
GOODS AND SERVICES TAX**

**Credit 4**

**Instructional hours 90**

**Course objective :** *To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.*

**Module 1 - Introduction to Goods and Services Tax**

Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act- GSTN - HSN Code - SAC code - GST council – Structure, Power and Functions.

(Note- Following definitions- Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, E-commerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, , Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service- Taxable territory, Non-taxable territory)

**(15 hours)**

**Module 2 - Levy, Tax Collection and Reverse Charge Mechanism**

Levy and Collection of Tax -Rates of GST- Scope of Supply - Composite and Mixed Supplies ,E-commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply – Computation of GST in different situations

**(15 hours)**

**Module3- Concept of time and place of supply & Import and Export**

Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services

**(10 hours)**

#### **Module 4- Input Tax Credit & Payment of GST**

Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger -,Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source - Refunds

**(25 hours)**

#### **Module 5 – Registration, Assessment and Other provisions**

Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration - GSTIN - Amendment of Registration - Cancellation of Registration - Revocation of cancellation - Furnishing Details of Supplies - Returns - Accounts and Records- Forms for above – Assessment- An overview of various types of assessment- Inspection of goods in movement- E way bills **(25 hours)**

***(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)***

#### **Suggested Readings:**

1. Indirect Taxes - Vinod K Singania,Taxmann's Publications, New Delhi
2. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
3. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
4. All About GST- V S Datey- Taxmann Publications.
5. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar
6. Bare Act CGST
7. Bare Act SGST
8. Bare Act IGST

## **SEMESTER V**

### **B Com Computer Application- Model I, II and III**

#### **Optional Core III: COMPUTERIZED ACCOUNTING ( CO5OCT02 )**

**Instructional Hours: 90 ( 54 theory and 36 practical)**

**Credit :4**

**Objectives:**

1. *To equip the students to meet the demands of the industry by mastering them with industry sought after computerized accounting packages.*
2. *To expose the students to computer applications in the field of accounting.*
3. *To develop practical skills in the application of Tally Accounting Package.*

#### **Module I**

Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting- Merits of Computerized Accounting –Tally ERP9-Features of Tally ERP 9– Screen Components-Creation of Company- Selecting a Company – Altering/ Modifying Company Creation Details – Deleting a Company – F 11 Features – F 12 Configuration.

**(6 Hours)**

#### **Module II**

Accounts and Vouchers– Account Groups – Pre-Defined Groups – Creating Single& Multiple Groups – Creation of Primary Account Groups – Creating Ledger Accounts in Single & Multiple – Displaying- Altering and Deleting Account Groups and Ledgers –Accounting Vouchers- Entering Transactions in Accounting Vouchers – Bill Wise Details -Altering and Deleting a Voucher Entry – Creating New Voucher Types – Modifying an Existing Voucher – Duplicating a Voucher – Optional Vouchers – Post-Dated Vouchers – Reverse Journal – Bank Reconciliation Statement - Creating Budget - Generating Reports - Configuring Reports Balance Sheet – Profit and Loss Account – Trial Balance – Day Books – Account Books –Statement of Accounts – Ratio Analysis - Cash Flow - Fund Flow – List of Accounts – Exception Reports.

**(20 Hours)**

#### **Module III**

Accounts With Inventory– Enabling F 11 and F 12 - Stock Category – Stock Group Single/Multiple Creation of Stock Category and Stock Group – Creation of Units of Measurement – Creating Single/Multiple Stock Items – Creating Godowns - Displaying, Altering and Deleting Stock Groups, Units, Items and Godowns – Cost Categories- Cost Centres – Creating Cost Categories and Cost Centres - Displaying, Altering and Deleting Cost Categories and Cost Centres – Purchase / Sales Orders - Inventory Vouchers - Using Inventory Vouchers – Using Accounting Vouchers With Inventory Details (Invoice Mode) - Tally Security - Tally Vault –Tally Audit – Advanced Security Control – Back-Up and Restore – Inventory Reports – Stock Summary - Inventory Books – Statement Of Inventory.

**(22 Hours)**

#### **Module IV**

**Accounting with Tax** – F 11 & F 12 settings for taxation – TDS - ledgers related to TDS – creating TDS voucher types - TDS reports – TCS –GST – GST terminologies Types of GST – computing GST – ledgers and vouchers pertaining to GST – Ledger Creation - Creation of C  
GST, Input SGST & Input IGST ledger in Tally- GST reports – GST forms

**(20 Hours)**

#### **Module V**

Payroll: Enabling Payroll – Creating Pay Heads – Single/Multiple Creation of Employee Groups - Single/Multiple Creation of Employee Head – Salary Details – Configuration of Salary Details - Creating Units of Work – Managing and Creating Attendance / Production Types – F 12 Payroll

Configuration – Payroll Vouchers – Creating Payroll Voucher Types -Displaying, Altering and Deleting Payroll Documents – Payroll Reports (Full) – Configuring All Payroll Reports – Statutory Deductions – PF – Employers Contribution to PF – PF Ledger Heads– PF Related Heads in Pay Structure –Gratuity Calculation, Creation and Accounting - Generating a Sample Pay Slip – Employee Loan & Salary Advance Management.

**(22 Hours)**

***Practical Training***

- Prepare final accounts of a Company in Tally ERP 9 with Inventory
- Prepare final accounts of a company in Tally ERP 9 incorporating VAT and TDS
- Preparation of payroll

***Suggested Readings***

1. Roopa, Tally for Every one - *ATC Publishing Chennai*.
2. Nadhani, A.K. Implementing Tally ERP 9
3. A Comprehensive Guide to Tally ERP 9, Tally Manual

## **Core Course -6: BUSINESS MANAGEMENT** **(Applicable for B com Model I, II and III wef: from 2019 admissions)**

**Instructional Hours: 54**

**Credit: 3**

**Objectives:** *To familiarise the students with concepts and principles of management.*

### **Module 1**

**Introduction to Management** - Meaning , Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol.

**(12 Hours)**

### **Module II**

**Planning** - Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features – Steps - Coordination - Meaning and Importance - Techniques for Effective Coordination

**(10 Hours)**

### **Module III**

**Organizing and Staffing** - Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization – Decentralization- Authority - Delegation of Authority -Responsibility and Accountability.

**Staffing** - Meaning - Nature - Importance –Recruitment –Selection –Training-Compensation – Performance appraisal.

**(14 Hours)**

**Module IV      Direction and Control** – Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Managerial Grid by Blake and Mouton , Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process-Control Techniques.

**(12 Hours)**

### **Module V**

**Management Techniques** – (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen

**(6 Hours)**

### **Suggested Readings**

1. Koontz, O Donnell, Management, *McGraw-Hill*
2. Appaniah, Reddy, Essentials of Management, *Himalaya Publishing House.*
3. Prasad, L. M., Principles of management, *Sultan Chand and Sons.*
4. Srinivasan, Chunawalla, Management Principles and Practice, *Himalaya Publishing House.*
5. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education