



# **Bachelor of Commerce**

## **SEMESTER I**

1. English I
2. Communicative English
3. Business Management
4. Financial Accounting -I
5. Environmental Studies
6. Management of Banking Operations

## **BUSINESS MANAGEMENT**

**Unit 1** : Concept of Management-Definitions, Characteristics, Management & Administration, Different Concepts, Management by Communication, Management by Systems, Management by Results, Management by Participation, Management by Motivation, MBE, MBO –Functions of management,

**Unit 2** : Planning – Meaning, Nature, Definition, significance, Process, Types, Importance, Principles, Steps – Planning and forecasting, Planning and Decision, Making and Planning and Control

**Unit 3** : Organizing –definitions, Principles of Organization, Formal & informal Organizations, Steps, Importance, Organization Development, Problems in Organization, Delegation - Centralization and Decentralization–Span of Control, Types or Forms of Organization - Organizational goals – Determination of Organizational goals and Determinants of Organizational goals

**Unit 4** : Directing- Meaning , Definitions, Nature of Directions, Elements of Direction, Directing and Other Managerial Activities, Importance of Direction-Orders and Instructions, Supervision, Essentials of Effective Supervision and Principles of Direction.

**Unit 5** : Leading – Meaning, Functions, Qualities of good leader – Leadership Styles - Motivation-Meaning, Nature Definitions, Benefits, Modern Theories of Motivation – McGregor’s Theory, Maslow’s hierarchy of Needs Theory - Herzberg’s Theory

**Unit 6** : Entrepreneurship – Concept of Entrepreneur, Meaning, Definitions, Characteristics, Qualities, Types, Functions, Importance and Problems of Entrepreneur – Women Entrepreneur - Definitions, Importance and Problems faced by Women Entrepreneurs.

**Skill Development:**

1. Write a report on any one Short Term Plan or One Long Term Plan Adopted by an Organization
2. Collect Organization Chart of any Business Establishment in your area and redraft it.
3. Describe Determinants of Organizational goals
4. Identify the Motivational techniques used by a Company.
5. Identify the factors of resistance to Organizational Change
6. Organize a special talk of successful Entrepreneurs and write a report on it.
7. List out names and Address of any 5 successful Entrepreneurs in your area

**Books for Reference:**

1. **Essentials of Management:** Koontz H and O' Donnel
2. **Practice of Management, Allied Management Tasks –** Peter F. Drucker
3. **The Process of Management –** S R Davar
4. **Principles of Management –** T N Chhabra
5. **Principles of Management –** L M Prasad
6. **Essentials of Management -** Koontz H and Heinz Weihrich
7. **Organizational Behaviour –** L M Prasad
8. **Organizational Behaviour –** Stephen P. Robbins

## Communicative English I

### **Unit 1**

Basics of Communication- Introduction, Process of Communication, Components of Communication, Factors of Communication.

### **Unit 2**

Non-verbal Communication – Introduction, Personal Appearance, Facial Expressions, Movement, Posture, Gestures, Eye Contact, Vocal Communication Techniques.

### **Unit 3**

Barriers to Communication - Introduction, Physical Barriers, Psychological Barriers, Semantic Barriers, Organisational Barriers, Interpersonal Barriers.

### **Unit 4**

Letter Components and Layout -Introduction, Letterhead, Inside Address, Layout of a Business Letter, Forms of Layout of Letter.

### **Unit 5**

Planning a Letter – Introduction, Select the Suitable Tone, State the Purpose, Assemble Relevant Information, Arrange the Material.

### **Unit 6**

Process of Letter Writing – Introduction, Purposes of Business Letters, Write Naturally, Write Concisely and Directly, Write Precisely and Clearly, Write Positively and Courteously.

### **Unit 7**

E-mail Communication -Introduction ,Popularity of E-Mails ,Problems in E - Mail communication, General Problems, Techniques for Writing Effective E-Mails, E-Mail Etiquette, Typography.

### **Unit 8**

Memo and Memo Reports – Introduction, Usefulness of Memos, The Importance of Context in Memos, Structure for Memos.

### **Unit 9**

Employment Communication Introduction -The Organisation Role, Goals of Interviews, Types of Interviews, Conducting Job Interviews, Evaluation of Applicants , Making Recommendations, The Applicant's Role, Elements of Resume, Selection of the Organisational Plan, Preparation of the Final Copy, Writing Job Application Letter, Interview Process.

### **Unit 10**

Notice, Agenda and Minutes of Meeting -Introduction, Meeting, Notice of Meeting, Agenda of Meeting, Minutes of Meeting, Structure of Minutes, Delivery of Minutes.

### **Unit 11**

Brochures – Introduction, Purpose, Audience, Qualities of Well-Designed Brochures.

### **Suggested Readings**

1. Professional Communication by Aruna Koneru.



## English - I

### **UNIT-1**

**1. Grammar and Vocabulary:** Review of elements of grammar & usage for effective communication – Parts of speech, Phrases, Clauses, Sentences – Pattern, Complex and Compound sentences, Transformation of sentences, Direct and Indirect speech; Synonyms, Antonyms.

### **UNIT-2**

**2. Reading & Writing Skills:** Reading passages from Books, News Papers, Journals and writing them in concise forms. Exercises on Reading and Writing skills.

### **UNIT-3**

**3. Personality Development:** Exercises focusing on vocabulary and communication skills, art of public speaking, preparation of Resume, facing of interviews, group discussion.

### **Reference Books:**

1. Current English for colleges by N. Krishnaswamy.

## Environmental Studies

### **1. The Multidisciplinary nature of Environmental Resources**

Definition, Scope and Importance, Need for Public awareness.

### **II. Natural Resources and associated problems**

**a) Forest Resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining dams and their effects on forests and tribal people.

**b) Water Resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

**c) Mineral Resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

**d) Food Resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case study.

**e) Energy Resources:** Growing energy needs, renewable and non-renewable energy resources use of alternate energy sources. Case studies.

**f) Land Resources:** land as a resource, land degradation, man induced landslides, soil erosion and desertification.

**III. Ecosystems:** concept, structure and function, producers, consumers, decomposers, Energy flow, Ecological succession, Food chains, food webs and ecological pyramids. Introduction, types, characteristics, structure and function of following ecosystems:

a) Forest Ecosystem

b) Grassland Ecosystem

c) Desert Ecosystem

d) Aquatic Ecosystems(pond, streams, lakes,,rivers,oceans,estuaries)

**IV. Biodiversity and its conservation:** Introduction, Definition:genetic, species and ecosystem diversity, Biogeographical classification of India, value of Biodiversity, Biodiversity at Global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threat to biodiversity, Endangered and endemic species of India. Conservation of bio-diversity.

**V. Environmental Pollution:** Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards.

**VI. Social Issues and the Environment:** From Unsustainable to sustainable development, 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. Wasteland reclamation, 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.

**VII. Human population and Environment:** Population growth, variation among nations. Population explosion- Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS, Women and Child Welfare, Role of Information Technology in Environment and human health. Case studies.

**VIII. Field work:** visit to a local area to document environmental assets river/forest/grassland/hill/mountain. Visit to locate polluted site, study of common plants, insects, birds, study of simple ecosystems.

**References:**

1. Agarwal, K.C.2001 Environmental Biology, Nidi publications Ltd.Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt.Ltd.,Ahmedabad-380013
3. Brunner R.c>,1989,Hazardous Waste Incineration,k McGraw Hill Inc.480 p.
4. Trivedi R.K. and P.K.Goel, Introduction to Air pollution. Techno-science publications.
5. Wagner K.D.1998. Environmental Management, W.B.Saunders Co.Philadelphia, USA.



## **FINANCIAL ACCOUNTING – I**

### **Unit 1: Accounting Principles & Standards:**

GAAPS- Basic Accounting Concepts & Conventions along with examples - An Overview of Accounting Standards issued by ICAI and IFRS issued by IASB.

### **Unit 2: Final Accounts of Sole Trading Concerns:**

Preparation of Trading & Profit/loss Account and Balance Sheet – Accounting treatment of General and Special adjustments.

### **Unit 3: Accounts from Incomplete Records:**

Features of Incomplete Records-Techniques of obtaining complete information: preparing opening and closing statement of affairs, Cash & Bank Account, Sundry Debtors & Sundry Creditors Account – Preparation of Final accounts from Incomplete Records.

### **Unit 4: Departmental Accounts:**

Objects & Advantages of keeping Departmental Accounts – Basis for Apportionment of Joint expenses – Inter department Transfer at cost price. Preparation of Departmental Trading & Profit/Loss Account.

### **Unit 5: Branch Accounts;**

Meaning & Types of Branches – Objectives of maintaining Branch Accounts by Head office – Accounting for Dependent branches under (a) Debtors System (b) Stock & Debtors System – Goods invoiced by Head Office at Cost price & at Invoice Price.

**Unit 6: Rectification of Errors**

Errors in Accounting – Types of errors – clerical errors, errors of omission- errors of commission- errors of duplication – errors of principle. Locating errors and passing Journal entries for rectification of errors without suspense account.

**Skill development:**

1. Explain any Three Accounting Concepts with suitable examples
2. Preparation of correct final accounts from the given wrong final Accounts.
3. Preparation of Total Debtor accounts and total creditors Account with imaginary figures.
4. Prepare a list of Common or joint expenses and show their basis of apportionment.
5. Pass rectification entries with imaginary errors in entries (at least 10)
6. Visit any branch office of an organization and write a report on their accounting System.

**Books for Reference:**

1. **Accounting Principles:** Anthony, R.N. and Reece, J.S.; Richard Irwin Inc.
2. **Financial Accounting:** Gupta, R.L and Radhaswamy.M. Sultan Chand and Sons, New Delhi.
3. **Financial Accounting;** Monga J.R., Ahuja Girish, and Sehgal Ashok:  
Mayur Paper Back, Noida.
4. **Advanced Accounts;** Shukla. M.C., Grewal T.S., and Gupta, S.C.:  
S. Chand & Co. New Delhi.
5. **Compendium of Statement and Standards of Accounting:**  
The Institute of Chartered Accountants of India, New Delhi.
6. **Higher Sciences of Accountancy:** Agarwala A.N., Agarwala K.N.: Kitab Mahal, Allahabad.
7. **Financial Accounts,** Mishra A.K.: Sahitya Bhawan Publishers and Distributers.
8. **Financial Accounting,** Jha, B.K.: Kedar Nath & Ram Nath, Meerut.
9. [www.icai.org](http://www.icai.org)

## **MANAGEMENT OF BANKING OPERATIONS**

**Unit 1:** Banking – Meaning and Definition - Role of Banks - Types of Banks--Banking Structure – Unit and Branch Banking, Pure and Mixed Banking.

**Unit 2:** Commercial Banks – Functions including Modern Services and High-Tech Banking: Internet Banking, ATM, Debit Card and Credit Card.

**Unit 3:** Central Banking – Evolution of Central Bank, Functions of Central Bank, Monetary Policy – Objectives, Credit Control Methods.

**Unit 4:** Banker and Customer – Meaning, Relationship: General and Special, Special Relationship: Obligation to Honor Cheques on demand, Secrecy of Accounts. Bankers Right to combine Accounts and Bankers General Lien - Types of Accounts & Procedure to open a Bank Account.

**Unit 5:** Cheques – Definitions, Essentials, Crossing, Endorsements. Paying Banker – Payment of Customers' Cheques, Precautions to be taken by the Banker. Collecting Banker – Duties.

### **Skill Development:**

1. Enumerating of Banks in your area and classifying them.
2. Visit a Bank and ATM centre near-by. Collecting details about credit cards and working of ATM and write a report on it.
3. Collection of Loan application form and filling it up.
4. Collection of specimen of Cheques, Demand Drafts.
5. Visit a bank and write the procedure of opening an account and paste filled account opening form.

### **Books for Reference:**

- |  |                         |
|--|-------------------------|
| <b>1. Central Banking</b>                        | M.H. De kock            |
| <b>2. Modern Banking</b>                         | M.C. Vaishya            |
| <b>3. Banking Theory &amp; Practice</b>          | B.S. Raman              |
| <b>4. Banking Theory &amp; Practice</b>          | Shekhar and Shekhar     |
| <b>5. Banking Theory &amp; Practice in India</b> | Varshney and Radhaswamy |
| <b>6. www.rbi.org.</b>                           |                         |





# **Bachelor of Commerce**

## **SEMESTER II**

1. English II
2. Communicative English II
3. Functional Management
4. Financial Accounting -II
5. Principles of Marketing
6. Constitution of India

## **Communicative English II**

### **Unit 1**

Effective Writing -Introduction, Diction, Effective Sentences, Effective Paragraphs.

### **Unit 2**

Business Report: Its Types – Introduction,features of a report, Process of Writing Reports, Importance of Reports, Types of Reports.

### **Unit 3**

Structure of Reports: Introduction,Front Matter (Report Preliminaries),Main Body,Back Matter (Report Supplements), Front Matter (Report Preliminaries), Main Body,Back Matter (Report Supplements).

### **Unit 4**

Gathering Information : Introduction,conductung Surveys,Selection of Sampling Methods, Development of Questionnaire For Survey, Types of Questions,The Covering Letter,The Process of the Personal Interview, Telephone Interview.

### **Unit 5**

Organisation of the Material : Introduction, Principles of Organisation, Types of outline, Format.

### **Unit 6**

Writing Abstracts and Summaries: Introduction,Digest brief, Synopsis and Abridgement, Abstract, Summary, Suggestions for Writing Abstracts, Procedure for Writing Abstracts, Two Forms of Abstracts, Differences Between Abstract and Summary.

### **Unit 7**

Writing Definitions :Introduction,Importance and Explanation of Definitions, What to Define,Word Selection Methods, How to Define,Techniques to Define, Placement of Definitions.

### **Unit 8**

Visual Aids: Introduction,Guidelines for Preparing Visual Aids, The Placement of Visual Aids, Types of Visual Aids.

### **Unit 9**

User Instruction Manual Introduction, Title, Discussion steps, Writing style,Target audience, Conclusion for instructions.

### **Suggested Readings**

1. Professional Communication by Aruna Koneru.

## Constitution of India

I. Meaning of the term - Constitution||-Its importance-making of the Indian Constitution 1946-49 Dr. Ambedkar's contribution-Preamble-Method of amending the constitution and its limitation-An over view of constitutional developments.

II. The democratic institutions created by the Constitution-bicameral system of legislature and cabinet form of government at the Center and States-Role and Position of President and Prime Minister-Adult Franchise System-Election Commission, Panchayat Raj System.

III. Fundamental Rights and Duties- Their content and significance-Special, rights created in the constitution for Dalits, Backwards, Women, Children and the Religious and Linguistic Minorities.

IV. Enforcing rights through writs: Certiorari, Mandamus, Quo Warranto and Habeas Corpus-public interest Litigation-Directive Principles of State Policy-The need to balance Fundamental Rights with Directive Principles-Constitution and sustainable development.

V. Doctrine of Separation of Powers-Legislative, Executive and Judicial and their composition and functioning in India-Features of Indian Federalism-Center State relations. Measures for national Unit -Public Service Commissions.

### **References Books:**

1. J.C. Johari, The constitution of India- A Politico-Legal Study-Sterling Publications, Pvt.Ltd.New Delhi.
2. J.N.Pandey:Constitutional Law of India, Allahabad, Central Law Agency, 2002.
3. Granville Austin:The Indian Constitution-Corner Stone of a Nation-Oxford, NewDelhi.2000.

## **FINANCIAL ACCOUNTING – II**

### **Unit 1: Accounting for Consignment transactions:**

Meaning of Consignment – Goods sent at Cost Price and at Invoice price – Types of Commission – format of Account Sales – Valuation of goods lost in transit – Valuation of stock on Consignment.

### **Unit 2: Accounting for Joint Venture:**

Meaning of Joint Venture business – Distinction between Consignment and Joint Venture – Methods of maintaining Joint Venture Accounts when: (a) Separate set of Books of Accounts are maintained (b) No separate set of Books of Accounts are maintained.

### **Unit 3: Accounting for Hire Purchase:**

Features of Hire Purchase System – preparation of Statement Analysis – Ascertainment of cash price of an Asset – Problems on Hire purchase system (excluding re-possession).

### **Unit 4: Installment System:**

Meaning - Features - Differences between Hire Purchase and Installment



System. Problems on Instalment system.

**Unit 5:** Accounting for Royalties:

Meaning Royalty – Minimum Rent – Short workings – Analytical Table – Preparation of Ledger Accounts in the books of both the parties. Sub lease (theory only).

**Unit 6:** Financial Statements of Non-Profit Organizations:

Meaning and Recognition of Capital & Revenue items – Nature of Receipt and Payment Account: Income and Expenditure Account – Preparation of Final Accounts.

**Skill Development:**

1. Prepare account sales with imaginary figures
2. List out the areas of business where joint venture form of business can be adopted
3. Calculation of cash price and Interest under hire purchase system with imaginary figures
4. Collection of final accounts of NTC and identifying Capital and revenue items
5. Prepare Royalty Analysis Statement with imaginary figures.
6. State the differences between
  - (a) Consignment and Joint venture
  - (b) Hire purchase and Installment System

**Books for Reference:**

1. **Accounting Principles;** Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. **Financial Accounting;** Gupta, R.L and Radhaswamy, M:  
Sultan Chand and Sons, New Delhi.
3. **Financial Accounting;** . Monga J.R., Ahuja Girish, and Sehgal Ashok:  
Mayur Paper Back, Noida.
4. **Advanced Accounts;** Shukla. M.C., Grewal T.S., and Gupta, S.C.:  
S. Chand & Co. New Delhi.
5. **Compendium of Statement and Standards of Accounting:**  
The Institute of Chartered Accountants of India, New Delhi.
- 6 **Higher Sciences of Accountancy :** . Agarwala A.N., Agarwala K.N.:

6. Divide the students into small groups. Give them one or two products. Ask them to discuss and find out the following
  - a. Alternative/ competing products that have come up in last 10 years
  - b. How that specific products have under gone change/modifications.
7. Organize a talk by a Marketing Manager of a firm and write a report on the talk.

**Books for Reference:**

|                                   |     |                    |
|-----------------------------------|-----|--------------------|
| <b>Marketing Management</b>       | --- | Philip Kotler      |
| <b>Marketing Management</b>       | --- | William J. Stanton |
| <b>Marketing Management</b>       | --- | S A Sherlekar      |
| <b>Sales Management</b>           | --- | Chunnawalia        |
| <b>Marketing and Salesmanship</b> | --- | J.C. Sinha         |

## **FUNCTIONAL MANAGEMENT**

**Unit 1** : Management as a Profession- Role of Management in modern Organization – Managerial Skill – Challenges Faced by Modern Managers – Functional areas of Management

**Unit 2** : Human Resource Management – Meaning, Importance, Human Resource planning, Modern Methods, Recruitment, Selection- training and development.

**Unit 3** : Marketing Management - Meaning, Definitions, Importance, Scope –Marketing Concepts – A brief Study of the Areas of Marketing Management.

**Unit 4** : Office Management – Elements , Functions of Office Management, office layout- New trends in Office layout- Administrative Office management – Objectives and functions of Administrative Office Manager.

**Unit 5** : Production Management – Importance of Production Management- Plant location, plant layout – production planning and control.

**Unit 6** : Financial Management-Meaning, Definitions, Objectives, Sources of Finance-Role of Financial Manager.

### **Skill Development:**

1. List the Challenges faced by Modern Manager
2. Describe the modern methods of selection and training process
3. Evaluate the factors affecting office location

4. Briefly describe the functions of Administrative office manager.
5. Explain the role of Financial Manager in the context of globalization
6. Suggest a plan layout for a company of your choice

**Books for Reference:**

1. **Functional Management:** Sharma R K and Shashi K. Gupta
2. **Functional Management:** O P Gupta, Jain
3. **Office Management:** R K Chpra
4. **Office Organization and Management:** S P Arora
5. **Financial Management:** I.M Pandey
6. **Financial Management:** Khan and Jain



## PRINCIPLES OF MARKETING

**Unit 1** Introduction, Meaning and Definition of Market, Marketing- Marketing Concepts, Marketing Mix, Marketing environment, Functions of Marketing.

**Unit 2** Product Concept- Meaning of a Product, Product Plan/Strategy-Product life cycle and Marketing strategy –Diffusion (Adoption) of Innovations- New Product idea- New Product Strategy Development -Causes for Failure of a new product.

**Unit 3** Product Related Strategy –Branding-Brand Strategy policy-what is a brand?- Importance of Branding- types of brands - Packing and Packaging and Labeling - Functions of packaging.

**Unit 4** Channels of Distribution - Middlemen and Distribution- Selection of the type of Channel - Retailing –Nature and Importance –Non-store retailing-Wholesaling and Physical Distribution-Nature and Importance of Wholesaling and Physical Distribution

**Unit 5** Advertising and Publicity- Meaning- Definition- Importance- -Social and Economic effects of advertising, Advertising Media -Advertising Agency-Advertising Copy and Layout

### **Skill Development:**

1. Ask the student to find out the locally manufactured products and write the distribution channel for that product.
2. Give five products ask the students to draw the distribution Channel for that products
3. Give a product ask the students to write PLC of the said product.
4. Give a list of products that have failed in the market ask the students to identify the reasons for failure of such products.
5. Visit a company/ Firm and Draw a Marketing Department chart.

6. Divide the students into small groups. Give them one or two products. Ask them to discuss and find out the following
  - a. Alternative/ competing products that have come up in last 10 years
  - b. How that specific products have under gone change/modifications.
7. Organize a talk by a Marketing Manager of a firm and write a report on the talk.

**Books for Reference:**

|                                   |     |                    |
|-----------------------------------|-----|--------------------|
| <b>Marketing Management</b>       | --- | Philip Kotler      |
| <b>Marketing Management</b>       | --- | William J. Stanton |
| <b>Marketing Management</b>       | --- | S A Sherlekar      |
| <b>Sales Management</b>           | --- | Chunnawalia        |
| <b>Marketing and Salesmanship</b> | --- | J.C. Sinha         |

## English II

### **UNIT-1**

**1. Technical Report Writing:** Collection of data, planning and organization. Technical paper writing, project preparation and project report.

### **UNIT-2**

**2. Introduction to Communication:** Principles of communication, Objectives of communication, media of communication, types of communication, barriers of communication.

### **UNIT-3**

**3. Business Communication:** Kinds of business letters, Layout of business letters, Letters enquiries & replies, orders & execution credit, status inquiries, complaint and adjustment, collection letters, circular letters, sales letters, bank correspondence, application letters, E-mail, On-line marketing.

### **Reference Books:**

1. Essentials of Business Communication by Rajendra Pal & Korla.



# **Bachelor of Commerce**

## **SEMESTER III**

1. English III
2. Communicative English III
3. Fundamentals of Cost Accounting
4. Financial Accounting -III
5. Income tax I
6. Computer Fundamentals



## **Communicative English III**

### **Unit 1-**

Reading Skill -Introduction, Mechanics of Reading, Undesirable Reading Habits, Guidelines for Improving Reading Skill, Types of Reading, Reading Speed, Techniques for Comprehension.

### **Unit 2-**

Listening Skill -Introduction, Purpose of Listening, Cognitive Process of Listening, Barriers to Listening, Overcoming Listening Barriers, Guidelines for Improving Listening Skill.

### **Unit 3-**

Note-making Introduction, A Worked Out Sample.

### **Unit 4**

Précis Writing Introduction, Principles of a Good Précis, Steps for Writing a Good Précis, Methods for Abridging Sentences.

### **Unit 5**

Audiovisual Aids Introduction, TVDes of Visuals,Use of Audiovisuals, Principles to Use Audiovisuals, Use of Audiovisual Equipment: Applications.

### **Unit 6**

Oral Communication – Introduction, Preparing for the Presentation, Structure of Your Presentation, Plan Your Presentation,Mastering the Techniques of Delivery, Impromptu Speaking Rehearsing the Presentation,Guidelines for Final Speech,Handling Question-and Answer Session.

### **Suggested Readings-**

1. Professional Communication by Aruna Koneru.

## COMPUTER FUNDAMENTALS

**Unit 1:** Introduction to Computer – Uses of Computers in Business –Overview of Technology and Organization –Computer Hardware Types, Parts and their functions-software: System Software-Application Software

**Unit 2:** Office productivity Tools Word Processing –Electronic Spreadsheets –Business Project Management and Presentation Tools.

**Unit 3:** Data Processing –Techniques of data processing: online, Batch mode real time – Processing Software tools and applicability to organization setup

**Unit 4:** Database Structure –Types and Comparison –Data access control software – Methods and structure of Data Base management – Data storage and retrieval current and most frequently used Reporting systems, Management Systems and Languages.

**Unit 5:** telecommunications and Networking –Network Design LAN /WAN/ SAN –Networking structure needed for a Business Organization – Data Transmission methods – Internet Email, Chatting and video conferencing Web browsers, Search engines

### **Skill Development/Practical:**

1. Visit a Browsing center/cafe and make a list of Hardware and Software used by them.

## 2. MS-WORD

- (a). Preparing a neat aligned, error free document, add header and footer, also perform find replace operation and define bookmarks.
- (b). Preparing documents with special effects and adding new Symbols and frames.
- (c). Preparing documents with insert pictures.
- (d). Adding Tables.
- (e). Preparing the documents in newspaper column layout.
- (f). Perform mail merger operation and preparing labels.
- (g). Type the text; change the font size at 20. Align the text to left, right and justify and centre and underline the text.
- (h) Prepare a job application letter enclosing your bio-data.
- (i) Type the text, check spelling and grammar, bullets and numbering list items.

## 3. MS-EXCEL

- (a). Entering and printing worksheet
- (b). Worksheet Using formulas
- (c). Worksheet Manipulation for electricity bill preparation
- (d). Drawing graphs to illustrate class performance
- (e). An excel worksheet contains monthly Sales Details of five companies.

1. Create a table "student" with the following fields student\_ID, name, address, city, state, pincode, remarks, sub1\_marks, sub2\_marks, sub3\_marks with suitable data types.

- (a) Create another table "student\_marks" from student. Select sub1\_marks, sub2\_marks, sub3\_marks fields from student.
- b) Insert data into student
- c) Insert data into student\_marks
- d) Delete the selected row in the student.

5. Create a table student\_master with the following fields name, regno, dept and year with suitable data types. Use Select command to do the following.

- a) Select the student's name column.

- b) Eliminate the duplicate entry in table.
- c) Sort the table in alphabetical order.
- d) Select all the Students of a particular department.

6. Prepare a list of Hardware and Software used in Networking

7. Filing of online application for PAN, TAN.

**Books for Reference:**

1. **Computer Fundamentals:** Rajaram (PHI)
2. **Computer Fundamentals:** Shiva (BPB)
3. **Computer Fundamentals and Architecture:** Ram (New Age)
4. **Data Base Management System:** Karth (McGraw Hill)
5. **Computer Networks:** Tenevaum (PHI)

## **English - III**

### **UNIT - I**

Voice (5 Marks)

Direct and Indirect Speech (5 Marks)

**Verbs: Linking Verbs; Auxiliaries**

Transitive and Intransitive Verbs

Negative Verbs and Infinitives (10 Marks)

### **UNIT - II**

Reading and Writing Skills:

Reading aloud passages from Books, Newspapers, Journals etc.,

Precise Writing (10 Marks)

Paraphrasing (5 Marks)

Expansion (5 Marks)

### **UNIT - III**

Facing Interviews (Including preparation necessary)

Interviewing skills

Group Discussion (4 Marks)

Conversation Skills in specific situations: (8x2=16)

Fixing an appointment

- a) At a Bank; Post-office
- b) At an Airport, Bus Stand, Railway Station
- c) At a Travel Agency, At the Hospital
- d) At the Doctor's



## FINANCIAL ACCOUNTING – III

### **Unit 1:** Accounting for Share Capital:

Meaning and Types of shares – Issue of Shares at Par/Premium/at Discount – Over subscription and Pro-rata Allotment of shares – Forfeiture of shares – Re-issue of Forfeited Shares – Passing Journal Entries & Preparing Balance Sheet.

### **Unit 2:** Financial Statements of Limited Companies:

Meaning & Contents of financial Statements – Part I Form of Balance sheet – Part II form of Statement of Profit/Loss Account in Vertical form as per Schedule VI - Dividends; Meaning and declaration of Dividend – Interim Dividend, Proposed Dividend, Unclaimed Dividend, Dividend Distribution Tax – Theory only.

### **Unit 3:** Accounting for Redemption of Preference Shares & Bonus Issue:

Conditions for Redemption of Preference Shares and Accounting procedure for Redemption – meaning of Bonus Shares & Bonus Issue – SEBI Guidelines for Bonus Issue – Accounting entries for issue of Bonus shares.

### **Unit 4:** Liquidation of Companies:

Meaning and Circumstances of liquidation – Preparation of Liquidators Final statement of Accounts.

### **Unit 5:** Issue & Redemption of Debentures:

Meaning and Types of Debentures – methods of Redemption of Debentures – Journal entries for issue of debentures and Conditions for Redemption – Sources of Redemption of debentures and financing of Redemption of Debentures (Theory only).

### **Unit 6:** Valuation of shares and Goodwill.

**Skill Development:**

1. Collection of Share Application form of a company and filling it up
2. Collection of final Accounts of a Company and redrafting Balance sheet.
3. Based on the collected final Accounts of a company calculate intrinsic value of equity shares.
4. Preparation of Liquidator's final Statement of Account with imaginary figures
5. List the SEBI guidelines for issue of Bonus shares.
6. Collection of Debenture Certificate and redrafting it.

**Books for Reference:**

1. **Accounting Principles;** Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. **Financial Accounting;** Gupta, R.L and Radhaswamy, M:  
Sultan Chand and Sons, New Delhi.
3. **Financial Accounting;** . Monga J.R., Ahuja Girish, and Sehgal Ashok:  
Mayur Paper Back, Noida.
4. **Advanced Accounts;** Shukla. M.C., Grewal T.S., and Gupta, S.C.:  
S. Chand & Co. New Delhi.
5. **Compendium of Statement and Standards of Accounting:**  
The Institute of Chartered Accountants of India, New Delhi.
6. **Higher Sciences of Accountancy :** . Agarwala A.N., Agarwala K.N.:  
Kitab Mahal, Allahabad.
7. **Financial Accounts,** Mishra A.K.: Sahitya Bhawan Publishers and Distributers.
8. **Financial Accounting,** Jha, B.K.: Kedar Nath & Ram Nath, Meerut.

## **FUNDAMENTALS OF COST ACCOUNTING**

**Unit 1:** Introduction : Definition and meaning of cost, costing, cost accounting, cost accountancy; distinction between cost accounting and Financial accounting, objects, functions and limitations of cost accounting, methods and techniques of costing.

**Unit 2:** Elements of cost: classifications of cost, cost centre, cost unit, cost sheet, problems on preparation of cost sheet.

**Unit 3:** Materials: classification and codification of materials, functions of purchase, receiving, inspection and stores departments; stores records, inventory control Techniques; E O Q, stock levels, ABC Analysis, VED Analysis, treatments of wastages, scrap, defectives and spoilage, pricing of materials. Problems on EOQ. Stocks levels, FIFO, LIFO, simple average & weighted average.

**Unit 4:** Labour : time keeping and time booking, methods of remuneration time rate, piece rate, Halsey plan, Rowan plan, idle time – causes and treatment, overtime, labour turnover causes, measurement and treatment Frauds in wage payment- steps to check frauds. Problems on time rate, piece rate, Taylor, Halsey & Rowan plan.

**Unit 5:** Overheads: classification of over heads, allocation and apportionment —Problems on primary distribution - secondary distribution – repeated distribution method only – absorption of overheads- methods of absorption- MHR only.

**Skill Development:**

1. Prepare a cost sheet format with opening and closing stocks of materials, work in progress and finished goods with imaginary figures.
2. List out the documents used in materials purchase, storage and issue collect formats and write a brief note on each of them (Any four).
3. Collect the formats of job card, time card etc. and explain the content & purpose.
4. Show a pay roll format with imaginary figures.
5. Prepare Primary distribution summary with imaginary figures

**Books for reference:**

1. **Cost Accounting:** N.K. Prasad
2. **Cost Accounting:** Nigam & Sharma :
3. **Practical Costing:** Khanna Pandey & Ahuja
- 4: **Cost Accounting:** M.L. Agarwal
5. **Cost Accounting:** Jain & Narang
6. **Cost Accounting:** S.P. Iyengar
7. **Cost Accounting:** S.N. Maheshwari
8. **Cost Accounting: A Managerial Emphasis.** Horngren
9. **Cost Accounting:** M. N. Arora
10. **Cost Accounting:** Dutta

## **INCOME TAX – I**

**Unit -1:** Introduction to Income Tax - Important Terms – Person, Income, Assessment Year, Previous Year, Assessee, Gross Total Income, Total Income, Finance Bill- Exempted Incomes- Residential Status and Incidence of Tax (Individuals only)



**Unit-2:** Heads of Income – Income from Salary - Features of Salary Income-Basic Salary, Allowances, Perquisites, PFs - Retirement Benefits - Gratuity, EL, Commutation of Pension – Deductions U/S 16 - Problems on Income from Salary.

**Unit-3:** Computation of Income from House Property- Deemed Owners – Exempted Incomes – Annual Values – Determination of Annual Values under Different situations – Deductions - Practical Problems.

**Unit 4:** Capital Gains- Types of capital Assets- Transfer- Cost of Acquisition, Cost of Improvement - Selling Exps.- Deduction U/S 54 – Problems

**Unit 5:** Income from other sources:- Kinds of Securities – Cum-Interest and Ex-Interest Transactions- Bond washing Transactions – Deduction of Tax at source – Grossing Up – Totally Exempted Interest an securities- Deductions U/S 57 – Problems.

**Unit 6:** Set off of Losses – Carry forward and set off of losses – Order of set off (Theory only) – Deductions under Chapter VI A - 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGB, 80QQB, 80RRB, 80U. – Assessment of Individuals (Who is not a Businessman or a Professional)

**Skill Development:**

1. Collection of salary certificate of an employee.
2. PAN – Filling of Form No: 49A (For Individuals)
3. Filling of Form No. 16
4. Due dates for filing return of income and filling of tax payment challan for all kinds of assesseees
5. Preparation of perquisites n and allowances chart
6. Organizational chart of IT office.

**Books for Reference:**

1. **IT Law and Practice** – V P Gaur, D.B. Narang & Others (Kalyani Publishers)
2. **IT Law and Accounts** – Dr. H C Mehrotra & Dr. S P Goyal (Sahitya Bhavan Publications)

3. **Problems and Solutions in Income Tax** : Dr. H C Mehrotra & Dr. S P Goyal (Sahitya Bhavan Publications)
4. **IT Law and Practice** – Dr. Bhagawathi Prasad (Vishwa Prakashan)
5. **Direct Taxes** – B.B Lal (Konark Publishers)
6. **IT Law and Practice** - M.B Kadkal (Renuka Prakashan)
7. **IT Law and Practice** - Dinkar Pagarc (Sultan Chand & Sons)
8. **Direct Taxes – Law and Practice** – Dr. V.K. Singhania (Taxmann Publications)
9. **Government of India – Income Tax Manual**
10. **[www.incomeindia .gov.in](http://www.incomeindia.gov.in)**



# **Bachelor of Commerce**

## **SEMESTER IV**

1. English IV
2. Communicative English IV
3. Corporate Accounting
4. Advanced Cost Accounting
5. Income Tax II
6. Computer Application

## ADVANCED COST ACCOUNTING

**Unit 1:** Output or unit costing – Introduction- statement of cost- preparation of estimation- tenders and quotations.

**Unit 2:** Contract costing – introduction- contract account - profit on incomplete contracts - work in progress- Contractee's Account –Escalation Clause.

**Unit 3:** Process costing- introduction, distinction between job costing and process costing, process losses; inter process profits, process accounts. Joint products and By -products – Difference between joint products: methods of assigning joint cost, accounting for By- products.

**Unit 4:** Operating costing – introduction, transport costing, standing charges, operating and running cost. Preparation of operating cost sheet, calculation of passenger kms / ton kms.

**Unit 5:** Reconciliation of cost and financial Accounts – Need for reconciliation, reasons for disagreement, reconciliation procedure, Problems on reconciliation.

### **Skill Development:**

1. Listing of industries located in your area and methods of costing adopted by them.
2. Calculation of profit transferable to P & L A /C, when the contract is not complete.
3. Valuation of abnormal loss and abnormal gain with imaginary figures.
- 4: Preparation of reconciliation of statement with imaginary figures.
5. Collect the format of log sheet from a transport service operator and show their content & purpose.
6. As a printer, quote the price of 2000 copies skill development records which your college principal would like to order.

### **Books for Reference:**

1. **Cost Accounting:** N.K. Prasad
2. **Cost Accounting:** Nigam & Sharma :

3. **Practical Costing:** Khanna Pandey & Ahuja
4. **Cost Accounting:** M.L. Agarwal
5. **Cost Accounting:** Jain & Narang
6. **Cost Accounting** S.P. Iyengar
7. **Cost Accounting:** S.N. Maheshwari
8. **Cost Accounting: A Managerial Emphasis.** Horngren
9. **Cost Accounting:** M. N. Arora
10. **Cost Accounting:** Dutta



## **Communicative English IV**

### **Unit 1**

Transitions - Introduction, Transition: Its Interpretation, Use of Transition in Written Work, Uses of Transitions.

### **Unit 2**

Spelling Rules -Introduction ,Spelling Rules ,Different Spellings for the Same Sound, Silent Consonant Letters in Some Words ,Variant Spellings.

### **Unit 3**

Hyphenation- Introduction,Compound Words with Hyphens,Use Hyphens with Numbers ,Use Hyphens with Prefixes ,Compound Words without Hyphens, Prefixes without Hyphens.

### **Unit 4**

Transcribing Numbers -Introduction ,Numbers Spelled Out, Numbers Expressed in Figures, Large Numbers.

### **Unit 5**

Abbreviating Technical and Non-technical Terms -Introduction

### **Unit 6**

Proofreading -Introduction

### **Suggested Readings**

1. Professional Communication by Aruna Koneru.

## **COMPUTER APPLICATIONS**

**Unit 1:** Review of Electronic Spread Sheet Data Base –data Processing –Analysis of Logic in Design Process.

**Unit 2:** System Analysis and Design: Project Management –Gant Chart Role of PERT /CPM – Data Flow Diagram –Critical Path Analysis-Project Life Cycle-Project Cost Estimation

**Unit 3:** Computer Based Accounting and Auditing Package-General Awareness and Application of particular Package (for Example Tally Peach tree and Quick Book)

**Unit 4 :** Computer Based Statistical Package-General Awareness and Application of a Particular Package(for example SPSS)

**Unit 5:** Cyber Ethics: An overview of Major Provisions of Cyber laws and Information Technology Act.

**Skill Development/Practical:**

1. Prepare a list of Application Software's and its uses that are used in Business Organization
2. Create a Data flow diagram of a Business Project.
3. Completing accounting cycle using Tally.
4. Computation of Descriptive statistics using SPSS Package
5. Organize a talk by Project Manager and write a report on the talk
6. Create a Gant Chart of a Business Project using MS-Project.
7. Write a report on measures taken by a Business Organization to mitigate cyber crime.
8. List the pictures used in flow chart and Data flow diagram.

**Books for Reference:**

1. **Computer Systems and Application:** Rustam Shroff
2. **Computer architecture and organization:** Heys –McGraw hill
3. **Information system for Modern Management:** Murdick R (PHI)
4. **E-Commerce-Concepts and Modern Strategy:** Murthy CSV Himalaya
5. **Database Management System:** A lexis Leon and Mathew lean (Vikas)
6. **Internet for everyone:** Leon
7. **Internet-complete reference:** Peterson(TMh)

## **CORPORATE ACCOUNTING**

**Unit 1:** Accounting for Amalgamation: Meaning of Amalgamation,- Provisions of AS14- Merger & Acquisition. Methods of Accounting for Amalgamation: (a) Pooling Interest Method (b) Purchase method. Meaning and methods of computing Purchase Consideration. Ledger accounts in the books of Transferor Company- Opening entries and Balance sheet in the books of Transferee Company.

**Unit 2:** Internal Reconstruction: Meaning & Objectives of Internal Reconstruction - Methods of Internal Reconstruction – Accounting entries for Internal Reconstruction under Capital Reduction Method.

**Unit 3:** Accounting for Banking Companies (as per new regulations)

Unit 4: Accounting for Life Insurance companies (as per IRDA Regulations).

**Unit 5:** Accounting for General Insurance companies (as per IRDA Regulations) (Fire and Marine).

**Unit 6:** Accounting for Holding Companies: Preparation of Consolidated Balance sheet of Holding with one Subsidiary – Minority Interest –Computation of Goodwill/Capital Reserve – Revaluation of Assets of subsidiary.

**Skill Development:**

1. Calculation of Purchase Consideration and its discharge under Net Assets Method with imaginary figures.
2. Calculation of Cost of Control – Minority Interest with imaginary figures.
3. Collection of Final Accounts of Banking Companies and identifying the schedules and redrafting them (at least THREE).
4. Listing of Life Insurance Policies and the Bonus applicable.
5. Preparation of Valuation Balance Sheet with imaginary figures and preparation of Statement of Distribution of Surplus.
6. Collecting General Insurance Claim Form and filling it with imaginary information and figures.

**Books for Reference:**

1. **Accounting Principles;** Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. **Financial Accounting;** Gupta, R.L and Radhaswamy, M:  
Sultan Chand and Sons, New Delhi.
3. **Financial Accounting;** . Monga J.R., Ahuja Girish, and Sehgal Ashok:  
Mayur Paper Back, Noida.
4. **Advanced Accounts;** Shukla. M.C., Grewal T.S., and Gupta,  
S.C.: S. Chand & Co. New Delhi.
5. **Compendium of Statement and Standards of Accounting;**  
The Institute of Chartered Accountants of India, New Delhi.
- 6 **Higher Sciences of Accountancy :** . Agarwala A.N., Agarwala K.N.:  
Kitab Mahal, Allahabad.
7. **Financial Accounts,** Mishra A.K.: Sahitya Bhawan Publishers and Distributers.



## English- IV

### **Poetry:**

1. "Character of a Happy Life" – Henry Wotton
2. "The Dead Fox Hunter"- Robert Graves
3. "Refugee Blues" – W. H. Auden
4. "Bazaars of Hyderabad" – Sarojini Naidu
5. "Money Madness" – D. H. Lawrence

### **Short Stories:**

1. "The Fly" – Katherine Mansfield
2. "Moonlight" (Clair de Lune) – Guy de Maupassant

### **Essays:**

1. "Science and Tradition" – Bertrand Russell
2. "Stay Hungry, Stay Foolish" – Steve Jobs

## INCOME TAX –II

**Unit 1:** Profits and Gains of Business or Profession - Meaning and Definition of Business,

Profession –Expenses Expressly Allowed – Allowable Losses - Exps: Expressly

Disallowed etc., - Problems on:-

a) Business Relating to Sole Trader only

b) Profession - Relating to CA, Advocate/ Lawyer – Doctor / Medical Practitioner.

**Unit 2:** Depreciation – Meaning – Conditions- Block of Assets – Problems on Computation of Depreciation U/S 32.

**Unit 3:** Assessment of Firms- Definitions – Book Profit, Working Partner – Provision of sections 184 and 40(b) – Treatment of firm's losses – Computation of Total Income and Tax Liability of Firm and Computation of Taxable Income of Partners .

**Unit 4:** Assessment of Companies - normal computation only.

**Unit 5:** Tax Deduction at Source – Advance Payment of Tax – Interest U/S 234C only

**Unit 6:** Assessment Procedure – Kinds of Assessments Interest U/S 234C only

**Skill Development:**

1. PAN – Filling of Form No. 49A (other than Individuals)
2. TAN – Filling of Form No. 49B
3. Filling of challan for making payment of taxes (Corporate assesses)
4. Filling of Form No. 16A and 15H
5. Different kinds of notices U/s, 142, 143, 144 and 148
6. Filling of Returns of Income (Other than Individuals)

**Books for Reference:**

**IT Law and Practice – V P Gaur, D.B. Narang & Others (Kalyani Publishers)**

**IT Law and Accounts – Dr. H C Mehrotra & Dr. S P Goyal (Sahitya Bhavan Publications)**

**Problems and Solutions in Income Tax : Dr. H C Mehrotra & Dr. S P Goyal (Sahitya Bhavan Publications)**

**IT Law and Practice – Dr. Bhagawathi Prasad (Vishwa Prakashan)**

**Direct Taxes – B.B Lal (Konark Publishers)**

**IT Law and Practice - M.B Kadkal (Renuka Prakashan)**

**IT Law and Practice - Dinkar Pagare (Sultan Chand & Sons)**

**Direct Taxes – Law and Practice – Dr. V.K. Singhania (Taxmann Publications)**

**Government of India – Income Tax Manual**

**[www.incomeindia .gov.in](http://www.incomeindia.gov.in)**



# **Bachelor of Commerce**

## **SEMESTER V**

1. Business Law
2. Business Ethics
3. Management Accounting
4. Business Mathematics
5. Elective I- Financial Management
6. Elective II- Advertising and Salesmanship

## **BUSINESS ETHICS**

**Unit 1:** Nature of Business Ethics – Introduction – Meaning- Religion and Ethics – Morals and Ethics – Ethics in Management – Ethics in Business – Importance of Ethics in Business.

**Unit 2:** Value Systems – Introduction – Values – Moral Standards – Source of Ethics – Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values.

**Unit 3:** Values for Indian Managers – Need for business Ethics – Universal criteria – Indian value system and Business Ethics- Ethical problems faced by the managers – Impact of ethics on managerial performance – Value Driven stakeholder management.

**Unit 4:** Professional Ethics for Functional Managers – Comparative Ethical behavior of Managers – Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics.

**Unit 5:** Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business? – Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics

### **Skill Development:**

1. Collect corporate ethical code of any one organization
2. List the steps in resolving ethical dilemma in the office you visited.
3. List the ethical problems faced by the manager in an organization
4. Collect Corporate Social Responsibility policy of any one company and write a report on it
5. Write a report on the role of Chamber of Commerce in developing Business Ethics.
6. Organizing a talk on “Ethical Values/Code” and Writing a report on it.



**Books for Reference:**

2. **Business Ethics**, Ravindranath V. Badi & Narayanas V. Badi Vrinda Publications.
3. **The Ethics of Management**. Larue Tone Hosmer and Richard D Irwin Inc.
4. **Business Ethics: W H Shaw**

## **BUSINESS LAWS**

**Unit-1: Introduction to Indian Contract Act 1872-Definition of Contract – Essentials of a valid contract-Classification of contract-Quasi contractual obligations.**

**Unit-2:** Offer and Acceptance-Rules of valid offer and acceptance- Communication and revocation of offer and acceptances- Contractual capacity- Free consent; Coercion-undue influence-Fraud- misrepresentation-mistake.

**Unit-3:** Consideration-Rules of valid consideration-contracts without consideration-stranger to contract -Legality of object and consideration - Contracts opposed to public policy-Void agreements

**Unit-4:** Discharge of contract- Remedies for breach of contract

**Unit 5:** Laws of contract of indemnity and guarantee, Bailment and pledge, Agency

**Skill Development:**

1. Any two case studies relating to any legal judgment on any provisions of contracts Act.
2. Students may be asked to visit a court and prepare a report on their visit.
3. Arrange a professional lecture by inviting a Practicing lawyer and students to write a report on the topic of the lecture.
4. Draft a chart showing different kinds of agencies
5. Draft any one agreement (Ex : Sale deed, Gift Deed, Rent deed/ Indemnity Bond).

**Books for Reference:**

1. **Business Law:** Tulsian Tata McGraw Hill, New Delhi.
2. **Business Law:** Aswathappa. K & Ramachandra, HPH, Mumbai.
3. **Business Law:** Kapoor N.D. - Sultan Chand and Co.
4. **Bare Acts.**
5. **Business Law:** Nabhi - Indian Law House, Mumbai.
6. **Business Law-. Garg, Sareen, Sharma and Chawla -**
7. **Business Law:** M.C. Kuchhal

## **BUSINESS MATHEMETICS**

### **Unit 1:** Indices and Logarithms:

Meaning- Basic Laws of Indices and their application for simplification. Laws of

Logarithms –Common Logarithm, Application of Log Table for Simplification.

### **Unit 2:** Progressions:

Meaning of Sequence, progression; Types of Progressions; Arithmetic progression and Geometric Progression – General terms & Sum of n terms of Arithmetic Progression and Geometric Progression – Application problems on Arithmetic Progression and Geometric Progression.

**Unit 3.** Ratio, Proportion, Variation and percentages and their application.

**Unit 4:** Simple Interest and Compound Interest –Bills discounting – Meaning – Concepts;  
Bankers discount, True discount, Bankers gain and present worth of Bill.

**Unit 5:** Calculus:

Meaning of Functions and Calculus, Application of Calculus to compute Cost, Revenue and Profit functions.

**Skill Development:**

1. Using log table, find out rate and time in compound interest problem.
2. Application of AP&GP to solve business problems.
3. Application problems on Ratio and Proportion.
4. Computing monthly/quarterly/half yearly compound interest on FD or loan amount.
5. Finding BD, TD, BG, DV, & PV on Bills Discounting.
6. Application problems by using differential calculus.

**Books for Reference:**

1. **Business Mathematics:** Sanchethi & Kapoor:
2. **Business Mathematics:** P.R.Vittal:
3. **Business Mathematics :** Dr. B.H. Suresh
4. **Business Mathematics:** Madappa and Sreedhararao
5. **Business Mathematics:** S.P.Gupta
6. **Business Mathematics :** Dorairaj:
7. **ICAI –Quantitative Optitude.**
8. **Quantitative Technique:** Digambar patri & DN Patri
9. **Business Mathematics:** R. Jayaprakash Reddy & Mallikarjuna Reddy
10. **Quantitative Technique:** Sathish Chandra Srivastav



## **ELECTIVE -1 FINANCIAL MANAGEMENT**

**Unit 1:** Corporate Finance – Meaning – Scope – Objectives – Sources of Corporate Finance.

**Unit 2:** Working Capital Management - Meaning - Components - Nature and Kinds - Determinants of Working Capital - Estimation of Working Capital Requirements.

**Unit 3:** Cash Management - Meaning - Objectives - Need for Cash - Motives for Holding Cash - Cash Planning - Cash Forecasting - Preparation of Cash Budget.

**Unit 4:** Cash Flow Statement [ as per AS-3]

**Unit 5:** Fund Flow Statement.

**Unit 6:** Capital Budgeting - Meaning - Process of Capital Budgeting - Techniques of Capital Budgeting - Problems on ARR - Pay Back Period - Discounted Pay Back Period - Net Present Value Technique.

### **Skill Development:**

1. Identify the decision areas in which a Financial Manager has a role to Play.
2. Estimate working capital requirements for a business enterprise with imaginary figures.
3. List out Fund and Non-Fund items.
4. Prepare a Cash Budget for a company with imaginary figures
5. Write an imaginary optimum capital structure of a company
6. Collecting a Balance Sheet of a Company and preparing a statement showing changes in Working Capital.

### **Books for Reference:**

**1. Financial Management**

**I.M.Pandey.**

**2. Financial Management**

**Kulkarni**

**3. Financial Management**

**Ravi Kumar**

**4. Financial Management**

**Dr. V.R.Palanivelu**

## MANAGEMENT ACCOUNTING

**Unit 1:** Introduction – Meaning and Definition of Management Accounting –Scope and Objectives of Management Accounting– Differences between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting- Limitations of Management Accounting.

**Unit 2:** Analysis of Financial Statements – Ratio Analysis: Meaning and Objectives – Types of Ratios – (A) Profitability Ratios – Gross Profit Ratio/ Net Profit Ratio/ Operating Ratio/Operating Profit Ratio/Return on Capital Employed Ratio/ Earning Per Share (B) Turnover Ratios - Working Capital Turnover Ratio/Stock Turnover Ratio/Fixed Assets Turnover Ratio/Debtors Turnover Ratio/ Creditors Turnover Ratio (C) Financial Ratios – Current Ratio/ Liquidity Ratio/ Debt –Equity Ratio/ Proprietary Ratio/Capital Gearing Ratio – Advantages and Limitations of Financial Ratios.

**Unit 3:** Marginal Costing – Definition – Basic Concepts – Assumptions – Marginal Cost Statement – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Decision Areas – Make or Buy and Pricing.

**Unit 4 :** Budget and Budgetary Control – Definition – Basic Concepts – Budget Manual – Key Factor – Classification of Budgets – Problems on Sales Budget and Flexible Budget – Zero Base Budget ( Theory Only).

**Unit 5:** Standard Costing – Definition – Difference between Standard Costing and Budgetary Control – Variance Analysis – Problems on Material and Labour Variances (Excluding Mix and Yield Variances)

**Skill Development:**

1. Collection of Financial Statements of an Organization for two years and calculating GPR/NPR/Current Ratio/Liquidity Ratio/Debt-Equity Ratio.
2. Identifying Fixed and Variable Cost components from the Financial Statements Collected.
3. Calculation of Contribution / P/V Ratio /BEP based on the collected Financial Statements.
4. Calculation of Material Cost Variances and Labour Cost Variances using imaginary figures.
5. Preparation of Sales Budget for THREE divisions with imaginary figures.
6. Preparation of Flexible Budget with imaginary figures.

**Books for Reference:**

1. **Management Accounting-** Sharma and Gupta
2. **Management Accounting** -S.N.Maheshwari
3. **Management Accounting** -Saxena
4. **Management Accounting-** Goyal and Manmohan
5. **Management Accounting** -Pillai and Bhagavathi

**ELECTIVE - I**  
**ADVERTISING & SALESMANSHIP**

**Unit 1:** Advertising - Definition, Nature, Objectives, Scope & Importance Types of Advertising – Economic & Social Implications – Ethics in Advertisement.

**Unit 2:** Advertising Agencies – Role & Importance - Types and Functions - Advertisement Budget - Copy Writing – Steps in Copy Writing – Advertisement Layout.

**Unit 3:** Advertising Media – Role of Media – Factors to be considered in the selection of Media – Various Types - Media Research and Advertising Decision.

**Unit 4:** Salesmanship – Meaning, Features & Importance – Types of Salesmen – Qualities of a Good Salesman - Theories of Motivation and Principles of Persuasion- Legal/Ethical Aspects and Social Responsibilities.

**Unit 5:** Personal Selling – Components of Personal Selling - Personal Selling Process – Locating Potential Buyers - Selling Theories- Direct Marketing.

**Unit 6:** Recruitment & Selection of Salesmen: Sources of Selection - Training and Supervising Salesmen - Motivating & Compensating Salesmen : Salary, Perks, Commission, Incentives, Remuneration, Awards and Rewards – Performance Evaluation of Sale force - Difference between Advertising & Salesmanship.



**Skill Development:**

1. Make a comparative study of advertisements of atleast four companies, describing how they overlook Ethics in Advertising
2. Rank the top ten Advertising agencies in India and explain what makes each of them top ranking.
3. Using atleast five live examples, describe how the same product can be advertised in different media.
4. Discuss the real life success stories of atleast two world famous salesmen. Explain what made them successful.
5. Describe the success story of atleast one International 'Multi Level Marketing Company'. Explain how the company has effectively carried out its direct marketing activity.
6. Briefly describe the compensation package of a salesman, taking the live example of a company of repute in India.
7. Organizing an exhibition of various Advertisements.
8. Organizing a special talk on "Advertising " by inviting a person from Advertising Agency and writing a report on it.

**Books for Reference:**

- Sales Management** - Cundiff, Still and Govoni  
**Selling: Principles and Practices**- Richard Buskirk and Bruce Buskirk  
**Salesmanship and Advertisement** - Dawar S.R  
**Advertising Management** – P. K. Agarwal  
**Advertising Management** – Rathore  
**Theory and Practice of Advertising Management** – Chunawala  
**Advertising Management and Sales promotion** – M. N. Mishra  
**Contemporary Advertisement** – Willams F and Arenus



# **Bachelor of Commerce**

## **SEMESTER VI**

1. Company Laws\*
2. Quantitative Techniques
3. Principles and Practices of Auditing
4. Business Statistics
5. Elective I- Advanced Financial Management
6. Elective II- Retail Marketing

## **BUSINESS STATISTICS**

**Unit 1:** Meaning and Definition of Statistics –Functions-Limitations –Collection of data – Methods of collecting primary data and sources of secondary data- Classification and Tabulation.

**Unit 2:** Averages – Arithmetic Mean –Median – Quartiles – Mode – Histograms and Ogive curves. Dispersion – Quartile Deviation – Standard Deviation and their Co-efficient of variation.

**Unit 3:** Skewness – Karlpearson’s and Bowley’s Co-efficient of Skewness.

**Unit 4.** Correlation – Karl Pearson’s Co-efficient of Correlation. Spearman’s Rank Correlation. Regression –Formation of Regression equation and estimation.

**Unit 5:** Statistical decision theory – Meaning- Pay off Table – Expected monetary values and expected values of perfect information.

### **Skill Development:**

1. Preparation of Histogram and location of mode in particular case.
2. Location of Median and Quartiles with the help of Ogive in a practical case.
3. Collect the data about share prices of two companies and discuss their stability.
4. Ascertain Rank Correlation in practical case.
5. Prepare a blank table to show the students strength of your college (Sex, Course, Class)

### **Books for Reference:**

1. **Statistical Methods:** S P Gupta
2. **Practical Statistics :** R S N Pillai and Bhagavathi
3. **Practical Statistics :** S C Gupta

4. **Business Statistics:** G. C. Beri Tata McGraw Hill
5. **Business Statistics:** J K Sharma, Pearson Education
6. **Statistical Methods in Business and Social Science:** Shenoy and Pant, Macmillan
7. **Fundamentals of Statistics:** Goon, Gupta and Dasgupta, The World Press
8. **Statistics for Management,** R. I. Levin and D.S. Rubin Prentice Hall
9. **Fundamentals of Statistics ;** S.C.Gupta, Himalaya Publishing House
10. **Statistical Methods :** P.Gupta Sultan Chand and Sons

## COMPANY LAW

**Unit 1:** Meaning and definition of Company-Features of Company - Corporate Personality- Lifting the corporate veil-Types of Companies

**Unit 2:** Brief study of the provisions of Company Law regarding appointment, qualification, rights and duties of a company secretary.

**Unit 3:** Formation of a company: promotion- contract of promoters, incorporation, Capital subscription, Commencement of business-Basic documents: Memorandum of association, Articles of Association.

**Unit 4:** Prospectus and statement in lieu of prospectus – Liabilities for making mis-statements in prospectus; Issue of shares- Types of shares-legal provisions; Listing of Shares.

**Unit 5:** Company Meetings and -Types-Provisions and procedures of conducting Board of directors meeting, statutory meeting, Annual general meeting and Extra-ordinary general meeting-agenda, Quorum, resolutions, minutes, proxy and chairman of the meeting.

### **Skill Development:**

1. Draft any one of the document (Memorandum of Association/Share Certificate /Meeting Notice)
2. Case Study analysis and write a report on any two Case
  - (a) Soloman and Soloman Company(separate Entity)
  - (b) Daimler Company Ltd V/s Continental Tyres and Rubber Company (lifting of Corporate veil)
  - (c) Ashbury Railway Carriage Company v/s Riche (Memorandum and Articles of association)



(d)Rex v/s Kysant or Derry vs Peek (misleading Prospectus)

3. Organizing Mock meeting of Board of Director s and recording the proceedings of the meeting
4. List Guidelines with regard to listing of Securities
5. Draft a chart showing different kinds of Companies.

**Books for Reference:**

**Company Law : K.C. Garg**

**Company Law : R.C. Chawla**

**Company Law : Vijay Gupta**

**Company Law : Awathar Sing**

**Company Law : M.C.Kuchhal**

**Lecture on Company Law: Shah**

## **PRINCIPLES AND PRACTICE OF AUDITING**

**Unit 1:** Introduction; Meaning and definition of auditing – nature and importance of Auditing- Objectives of Auditing-Advantages –Different types of audit - qualities of an Auditor-Audit report- Auditing in a computerized environment.

**Unit 2:** Audit planning and Control: Factors affecting audit planning – Audit programme - Advantages – Audit note book – Appointment of a company auditor – Qualifications, Disqualification – Rights and duties of a company Auditor.

**Unit 3:** (a) Internal check and internal control – Meaning and objectives- internal check for various transactions – Limitation of Internal control. (b) Vouching – Meaning and importance – vouching of cash transactions.

**Unit 4:** Verification and valuation of liabilities: Meaning-Problems in valuation of assets verification and valuation of some assets and liabilities,

Assets: (a) Goodwill (b) Stock in trade (c) Investment

Liabilities: (a) Capital (b) Sundry creditors (c) Debentures

**Unit 5:** Audit of different types of organizations:

- (a) Audit of Government accounts
- (b) Audit of Joint stock companies

**Skill Development:**

1. Collect a blank voucher and fill with imaginary figures.
2. Prepare a audit programme assuming you are a compay auditor
3. Prepare a audit report of a banking company with imaginary figures.
4. List any five auditors in your area and give their address
5. Visit a Co-operative bank and collect a audit report
6. Write points to be noted at the time of audit in the audit note book
7. Organize a talk by an auditor and write a report on the talk.

**Books for Reference:**

1. **Practical Auditing** - B.N.Tandon and others
2. **Practical Auditing** – Spices and Pegler
3. **Auditing** – T. R Sharma
4. **Auditing** – Jagadeesh Prakash

5. **Principles of Auditing** – Rick Hayers and Others
6. **Principles of auditing** – R.G. Saxena
7. **Fundamentals of Auditing** – Kamal Gupta

## QUANTITATIVE TECHNIQUES

**Unit 1:** Sets Theory: Meaning-Types & Operations on Sets; Application of Venn diagram to represent problems on sets.

**Unit 2:** Permutations and Combinations: Fundamental principles of counting, Factorial n, Permutation – Linear & Circular permutation; Combination-Application problems by using Permutation and Combination formula.

**Unit 3:** Matrices and Determinants: Meaning and Types of Matrices- Matrix Operation-addition, Subtraction & Multiplication of Matrices. Determinants of a Matrix and its evaluation; Solutions of Linear equations by using Cramer's rule.

**Unit 4:** Linear Programming: Meaning-Concepts and Assumptions of Linear Programming Problem. Methods of solving Linear Programming Problem, Application of Linear Programming Problem (Graphical Method only).

**Unit 5:** Probability: Meaning and Definition of Probability- Terminology used in probability (Events, Random experiment, Trial, Sample Space). Notations of probability-terms in set theory



– Probability laws – addition & multiplication theorem. Application of Binomial theorem in computation of probability.

**Skill Development:**

1. Drawing a Venn Diagram to represent problems on sets
2. Application Problems on Linear Permutation
3. Application Problems on Combination formula
4. Application of Matrix algebra to solve business problems
5. Representation of LPP by Drawing a Graph
6. Application problems on Probability

**Books for Reference:**

1. **Business Mathematics:** Sanchethi & Kapoor:
2. **Business Mathematics:** P.R.Vittal:
3. **Business Mathematics :** Dr. B.H. Suresh
4. **Business Mathematics:** Madappa and Sreedhararao
5. **Business Mathematics:** S.P.Gupta
6. **Business Mathematics :** Dorairaj:
7. **ICAI –Quantitative Optitude.**
8. **Quantitative Technique:** Digambar patri & DN Patri
9. **Business Mathematics:** R. Jayaprakash Reddy & Mallikarjuna Reddy
10. **Quantitative Technique:** Sathish Chandra Srivastav

## **RETAIL MARKETING**

**Unit 1:** Introduction to Retail Marketing – Meaning, Nature, Classification - Factors Influencing Retailing - Functions of Retailing - Retail Environment – the growing importance of Retail Industry - Retail as a Career.

**Unit 2:** Retail Organization - The changing structure - Classification of Retail Units - Retail Formats: Corporate chains, Retailer Cooperatives and Voluntary systems,

Departmental Stores, Discount Stores, Super Markets, Mega Markets, Malls, Warehouse Clubs.

**Unit 3 :** Consumer behavior in the retail context - buying decision process – its implication for retail management

**Unit 4 :** Retail Marketing Mix –Merchandise Management –Variety of Merchandising Mix – Merchandising Private Brands – National brands - Pricing and Promotion in Retail Marketing- Concept of Life cycle in Retail - - Retail Models and Theory of Retail Development - Business Models in Retail.

**Unit 5 :** Stores Location & Layout – Interior & Exterior Design –Store Management - Responsibilities of Stores Manager - Store Security - Store Record &Accounting System - Material Handling in Stores -Parking Space Problem at Retail Centers

**Unit 6 :** Emergence of Organized Retailing - Traditional and Modern retail formats in India - Retailing in Rural India - Environment and Legislation For Retailing - FDI in Retailing - Consumerism and Ethics in Retailing – International retail structures – Future of Retailing.

**Skill Development:**

1. Enumerate and Describe the various Retail Marketing Establishments in your area,
2. Prepare an album with photographs of Super Markets and Mega Markets in your area.
3. Visit a Shopping Mall in your area and take a survey of the behavior of 10 customers visiting the mall on a particular day towards a product of your choice.
4. Make a comparative study of pricing and promotion activities carried out by retail outlets in your area for atleast five products
5. Describe the Layout of a Mega Market in your area and make suitable suggestions for change if required.
6. Do you think that retail outlets in your area are failing to uphold ethics in retailing ? Discuss with examples.
7. Arrange for a talk on Retail Marketing by inviting CEO of any Mall or Manager of a firm.

**Books for Reference:**

**The Art of Retailing :** A. J. Lamba

**Retailing Environment** - Andrew J. Navman and Peter Cullon

**Retail Management : Barry Berman**

**Retailing Management - SwapanaPradhan**

**Retailing - Patrick M. Nunne, Robert F. Lusch and David A Griffith**

**Retail Marketing Management - Dravid Gilbert**

**Marketing Strategy - A. Nag.**

**Principles of Marketing - Sherlekar, Dr. K. NirmalaPrasand and S.A. Salvardine**

Victor.

## **ELECTIVE - II ADVANCED FINANCIAL MANAGEMENT**

**Unit 1:** Time Value of Money - Meaning – Future Value of Money – Simple and Compound Interest – Calculation of SI and Future Value – Calculation of SI Rate – Calculation of amount of Equal Loan Installment – Calculation of Present Value and Equal Loan Installment under Compound Interest – Calculation of Effective Rate of Interest – Annuity and Sinking Fund.

**Unit 2:** Lease Financing – Meaning of Lease, Lessor, Lessee, Lease Rentals, Lease Term and Lease Financing. Classification of Lease – Finance Lease – Operating Lease – Debt Financing VS Lease Financing – Calculation of Present Value of net Cash Outflows After Tax (COAT) under Debt Financing and Lease Financing.

**Unit 3:** Cost of Capital – Meaning – Components – Relevance of Cost of Capital in Decision Making – Determination of Cost of Capital – Cost of Debt – Cost of Preference Share – Cost of Equity Share – Cost of Retained Earnings – Weighted Average Cost of Capital.

**Unit 4:** Leverage Analysis – Meaning – Risk, Business Risk and Financial Risk – Operating Leverage – Financial Leverage – Trading on Equity – Combined Leverage – Meaning and Calculations – Choice of Financial Plan.

**Unit 5:** Capital Structure – Meaning – Optimum Capital Structure – Features of Appropriate Capital Structure – Factors Determining the Capital Structure – NI Approach – NOI Approach – M M Approach – Determination of Optimal Debt – Equity Mix.



**Unit 6:** Dividend Decision – Meaning of Dividend, Dividend Decision, Dividend Policy – Objectives of Dividend Policy – Determinants of Dividend Policy – Walter’s Model of Dividend Policy – Gordon’s Model of Dividend Policy – Modigliani and Miller’s Hypothesis (Dividend Relevance).

**Skill Development:**

1. Calculation of Equal Loan Installment Amount under Simple Interest and Compound Interest with imaginary figures.
2. Calculation of Present Value of Net Cash Outflows after Tax under Debt Financing and Lease financing with imaginary figures.
3. Determination of Cost of Capital with due consideration to various components of Cost of Capital.
4. Determination of Capital Structure under NI Approach and NOI Approach with imaginary figures.
5. Determination of Optimal Debt –Equity Mix with imaginary figures.

**Books for reference:**

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|--------------------------------|-------------------|
| 1. <b>Financial Management</b> | I.M.Pandey.       |
| 2. <b>Financial Management</b> | Ravi Kishore      |
| 3. <b>Financial Management</b> | Dr.V.R.Palanivelu |
| 4. <b>Financial Management</b> | Kulkarni          |