



## **BENGALURU CENTRAL UNIVERSITY**

***NEW SYLLABUS 2019 – 20***

***B.COM. DEGREE (HONOURS)  
(CBCS - SEMESTER SCHEME)***



## **DEPARTMENT OF COMMERCE**

### **REGULATIONS PERTAINING TO B.COM DEGREE (HONOURS)** **(CBCS - SEMESTER SCHEME) 2019 – 20**

#### **A. OBJECTIVES**

- To provide a rigorous academic programme that significantly contributes to the holistic development of students and to mould them to become ‘*Industry-ready*’.
- To facilitate students to have a practical understanding of the intricate functionalities of business operations.
- To reduce the ‘*Industry-Academia Divide*’ by partnering with corporate professionals and jointly developing modules, case studies, internships and project works to equip students to have an excellent grasp of current business requirements and to strengthen their intellectual acumen.
- To develop an academic programme that shall be recognized by professional bodies such as ACCA, ACS, CIMA and facilitate students to pursue such courses.

#### **B. ELIGIBILITY FOR ADMISSION**

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

#### **C. DURATION OF THE COURSE**

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

#### **D. MEDIUM OF INSTRUCTION**

The medium of instruction and examination shall be English

## E. CLASSROOM STRENGTH OF STUDENTS

There shall be a maximum of 60 students in each section.

## F. ATTENDANCE

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

## G. COURSE MATRIX

See Annexure – I for B.Com Degree (Honours) Course Matrix

## H. TEACHING AND EVALUATION

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

## I. SCHEME OF EXAMINATION

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

- a. Each paper will be for a maximum of 100 marks comprising of Continuous Internal Assessment (30 marks) and a University examination at the end of each semester (70 marks).
- b. Continuous Internal Assessment (CIA) includes:

• Skill Development Exercises (Record Book)	10 Marks
• Test	10 Marks
• Assignments, Presentations, Business News Analysis	5 Marks
• Attendance:	5 Marks
<b>Total</b>	<b>30Marks</b>

- c. The marks based on attendance shall be awarded as given below:
- 76% to 80% = 02 marks.
  - 81% to 85% = 03 marks.
  - 86% to 90% = 04 marks.
  - 91% to 100% = 05 marks.
- d. Marks for skill development shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each paper. The student is required to prepare/workout the concerned exercises in a Record Book and shall submit it to the faculty concerned at least 15 days before the last date of the semester.
- e. **PROJECT WORK**
- ✓ The project work is to be carried out through the vacation at the end of the semesters. The report to be submitted in the following semester and evaluated for 100 Marks each in II, III, IV and V Semesters. However, it shall be for 150 marks and viva-voce examination for 50 marks in the VI semester.
  - ✓ The duration of the Project work is 3 to 4 weeks as specified.
  - ✓ The report must be certified by the Company for the project carried out by the student.
- f. **COMMUNITY DEVELOPMENTACTIVITY**
- ✓ The 3<sup>rd</sup> semester students are required to identify and undertake a community development project activity.
  - ✓ The students may work in groups and submit a report on the same at the end of the semester.

## **J. APPEARANCE FOR THE EXAMINATION**

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

## K. MINIMUM MARKS FOR A PASS

Candidates who have obtained a minimum of 40% marks in university examination (i.e. 28 marks out of 70 marks of theory examination) and 50% in aggregate (i.e., total of university examination and continuous internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

## L. PATTERN OF QUESTION PAPER

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

The Question Paper will be as per the following Model:

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

## M. Ranks, Medals and Awards

Students are not eligible for ranks under the following conditions

- When they have been booked for malpractice in any of the papers in any semesters.
- When they have not completed the prescribed credits.
- When they have come on a transfer from some other institution with a different scheme of examination.
- No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

**B.COM DEGREE (HONOURS) DEGREE  
(CBCS -SEMESTER SCHEME) – 2019-20  
COURSE MATRIX**

**Semester I**

	Subjects	Paper	Instruction hrs/week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	<b>Language - I:</b> Kannada/Sanskrit/Urdu/Tamil/ Telugu etc.	1.1	4	3	30	70	100	2
	<b>Language – II:</b> English	1.2	4	3	30	70	100	2
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	2
	Macro Environment for Business Decisions	1.4	4	3	30	70	100	2
	Organisation Culture & Management Practices	1.5	4	3	30	70	100	2
	Mathematical Applications in Business	1.6	4	3	30	70	100	2
Part 3 Practicals	(a) Practicals on Skill Development*	1.7	2*	2	50**	50**	100	2
	(b) EIC Analysis***	-	2	-	100	-	100	3
Part 4	Foundation Course	-	2	2	30	70	100	2
	CC & EC	-			50		50	1
<b>Total Marks and Credits</b>							<b>950</b>	<b>20</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced Teachers may be allotted the practical work load.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test). University examination shall be conducted with a separate Question Paper.

\*\*\*EIC Analysis (Economy-Industry-Company Analysis):

- (a) Student should select and analyse any economy (country) based on at least TEN parameters like GDP, Growth Rate, Interest Rates, Inflation, Tax Rates, Unemployment, Exports and Imports, Balance of Trade and Payments, Ease of Doing Business, FDI, Productivity etc.,

- (b) Students should identify any Indian industry and analyse on the basis of Regulatory framework, opportunities and threats for the industry, growth prospects etc., and
- (c) Students should choose a company from the same industry, and analyse on the basis of Vision, Mission, Goals, Organisation Structure, Products and Services offered, Management of the Company, Financial Performance, CSR Activities of the Company etc.
- (d) A report on the above analysis, of at least 50 pages, must be submitted at least 15 days before the end of the First semester. The concerned Faculty are required to evaluate the report and submit the marks to the University along with IA marks.
- (e) Marks Allotment: 75 marks for the Report (25 marks for each Dimension of Analysis i.e., 25 marks X 3) and 25 marks for Presentation.

## **GUIDELINES FOR PROJECT STUDY ON COTTAGE / SMALL SCALE INDUSTRY**

- Student to undertake project in Cottage / Small Scale Industry for a minimum of three weeks immediately after the completion of I Semester Examinations and shall submit the report within 45 days from the commencement of the II Semester.
- The report shall consist broadly - organizational structure, functioning of various departments, unique selling propositions and special marketing programmes, HR practices such as recruitment, selection and payroll, book keeping and accounting practices, financial and non-financial supports received from the government and non-government agencies.
- The college to evaluate the above said project in the Second Semester for 100 marks and shall submit the copy of project marks list to the University at the assigned time before the commencement of the Second Semester end examination. The said project shall carry 3 credits in the second semester.

## Semester II

	Subjects	Paper	Instruct ion hrs/week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exa m	Total	
Part 1 Language	<b>Language - I:</b> Kannada/Sanskrit/Urdu/Tamil/ Telugu etc.	2.1	4	3	30	70	100	2
	<b>Language – II :</b> English	2.2	4	3	30	70	100	2
Part 2 Optional	Corporate Accounting – I	2.3	4	3	30	70	100	2
	Micro Environment for Business Decisions	2.4	4	3	30	70	100	2
	Global Financial Systems & Practices	2.5	4	3	30	70	100	2
	Statistical Applications in Business – I	2.6	4	3	30	70	100	2
Part 3 Practicals	(a) Practicals on Skill Development*	2.7	2*	2	50**	50**	100	2
	(b) Project Study on Cottage / Small Scale Industry	-	-	-	100	-	100	3
Part 4	Foundation Course	-	2	2	30	70	100	2
	CC & EC	-	-	-	50	-	50	1
<b>Total Marks and Credits</b>							<b>950</b>	<b>20</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced Teachers may be allotted the practical work load.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test). University examination shall be conducted with a separate Question Paper.



## **GUIDELINES FOR PROJECT STUDY ON SERVICE SECTOR**

- Student to undertake project in Service sector such as ticketing services, BPO, KPO, Consultancy, Restaurant, Hospitality, Medical Services, logistics, etc., for a minimum of three weeks immediately after the completion of II Semester Examinations and shall submit the report within 45 days from the commencement of the III Semester.
- The report shall broadly consist - organizational structure, functioning of various departments, unique selling propositions and special marketing programmes, HR practices such as recruitment, selection and payroll, book keeping and accounting practices, financial and non-financial supports received from the government and non-government agencies.
- The college to evaluate the above said project in the Third Semester for 100 marks and shall submit the copy of project marks list to the University at the assigned time before the commencement of the Third Semester end Examinations. The said project shall carry 3 credits in the Third semester.

## Semester III

	Subjects	Paper	Instruct ion hrs/week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exa m	Total	
Part 1 Optional	Statistical Applications in Business–II	3.1	4	3	30	70	100	2
	Costing – I	3.2	4	3	30	70	100	2
	Digital Businesses	3.3	4	3	30	70	100	2
	Financial Management	3.4	4	3	30	70	100	2
	Corporate Accounting	3.5	4	3	30	70	100	2
	Marketing Environment	3.6	4	3	30	70	100	2
Part 2 Practicals	(a) Practicals on Skill Development*	3.7	2*	2	50**	50**	100	2
	(b) Project Study on Service Sector	-	-	-	100	-	100	3
Part 3	Foundation Course	-	2	2	30	70	100	2
	CC & EC	-	-	-	50	-	50	1
<b>Total Marks and Credits</b>							<b>950</b>	<b>20</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced Teachers may be allotted the practical work load.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test). University examination shall be conducted with a separate Question Paper.

## **GUIDELINES FOR COMMUNITY SERVICE**

- Student to undertake a study on Community Services for a minimum of three weeks immediately after the completion of III Semester Examinations and shall submit the report within 45 days from the commencement of the IV Semester.
- The college to evaluate the above said Community Services Project in the Fourth Semester for 100 marks and shall submit the copy of project marks list to the University at the assigned time before the commencement of the Fourth Semester end Examinations. The said project shall carry 3 credits in the fourth semester.

## Semester IV

	Subjects	Paper	Instruction hrs/week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Fundamentals of Data Analysis	4.1	4	3	30	70	100	2
	Costing – II	4.2	4	3	30	70	100	2
	Strategic Management	4.3	4	3	30	70	100	2
	Business Regulatory Framework	4.4	4	3	30	70	100	2
	Income-tax	4.5	4	3	30	70	100	2
	Contemporary Banking Practices	4.6	4	3	30	70	100	2
Part 2 Practicals	(a) Practicals on Skill Development*	1.7	2*	2	50**	50**	100	2
	(b) Community Service	-	-	-	100	-	100	3
Part 3	Foundation Course	-	2	2	30	70	100	2
	CC & EC	-	-	-	50	-	50	1
<b>Total Marks and Credits</b>							<b>950</b>	<b>20</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced Teachers may be allotted the practical work load.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test). University examination shall be conducted with a separate Question Paper.

## **GUIDELINES FOR PROJECT ON START-UPS AND INNOVATIVE BUSINESS IDEAS**

- Student to undertake Project on startups and innovative business ideas and the focus should be on idea generation and implementation, product development, funding assistance, etc., for a minimum of three weeks immediately after the completion of IV Semester Examinations and shall submit the report within 45 days from the commencement of the V Semester.
- The college to evaluate the above said project in the Fifth Semester for 100 marks and shall submit the copy of project marks list to the University at the assigned time before the commencement of the Fifth Semester End Examinations. The said project shall carry 3 credits in the third semester.

## Semester V

	Subjects	Paper	Instruction hrs/week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Data Analysis & Decision Sciences	5.1	4	3	30	70	100	3
	Goods and Services Tax	5.2	4	3	30	70	100	3
Part 2 Specialisation	Elective – Paper 1	5.3	4	3	30	70	100	3
	Elective – Paper 2	5.4	4	3	30	70	100	3
	Elective – Paper 3	5.5	4	3	30	70	100	3
	Elective – Paper 4	5.6	4	3	30	70	100	3
	Elective – Paper 5	5.7	4	3	30	70	100	3
Part 3 Practicals	(a) Practicals on Skill Development*	1.7	2*	2	50**	50**	100	3
	(b) Project on Startups and Innovative Business Ideas		-		100	-	100	3
Part 4	SDC	5.7	3	2	30	70	100	3
<b>Total Marks and Credits</b>							<b>1000</b>	<b>30</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced Teachers may be allotted the practical work load.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test). University examination shall be conducted with a separate Question Paper.

## **GUIDELINES FOR PROJECT DISSERTATION**

- Students to undertake Project Dissertation on any one functional areas of an established company for a minimum of three weeks immediately after the completion of V Semester Examinations and shall submit the report within three months from the date of commencement of VI Semester.
- The BOE appointed Panel of Examiners shall evaluate the above said Project Dissertation in the Sixth Semester for 150 marks. The Panel of Examiners shall conduct a project Viva-voce examination for 50 marks (Total marks for dissertation – 200 marks). The said Project Dissertation and viva-voce shall carry 6 credits in the sixth semester.

## Semester VI

	Subjects	Paper	Instruction hrs/week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Corporate Law	6.1	4	3	30	70	100	3
	Management Accounting	6.2	4	3	30	70	100	3
Part 2 Specialisation	Elective – Paper 6	6.3	4	3	30	70	100	3
	Elective – Paper 7	6.4	4	3	30	70	100	3
	Elective – Paper 8	6.5	4	3	30	70	100	3
	Elective – Paper 9	6.6	4	3	30	70	100	3
	Elective – Paper 10	6.7	4	3	30	70	100	3
Part 3 Practicals	(a) Practicals on Skill Development*	1.7	2*	2	50**	50**	100	3
	(b) Project Dissertation	-	-	-	50 (viva voce)	150 (project evaluation)	200	6
Part 4	SDC	6.8	2	2	30	70	100	3
<b>Total Marks and Credits</b>							<b>1000</b>	<b>30</b>

\* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced Teachers may be allotted the practical work load.

\*\* IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test). University examination shall be conducted with a separate Question Paper.



## ELECTIVES

### FINANCE GROUP

<b>V Semester</b>	<b>Paper – 1</b>	<b>Corporate Valuation</b>
	<b>Paper – 2</b>	<b>Corporate Restructuring</b>
	<b>Paper – 3</b>	<b>Security Analysis and Portfolio Management - I</b>
	<b>Paper – 4</b>	<b>Behavioral Finance</b>
	<b>Paper – 5</b>	<b>Indian Financial System</b>
<b>VI Semester</b>	<b>Paper – 6</b>	<b>Security Analysis and Portfolio Management - II</b>
	<b>Paper – 7</b>	<b>Risk Management and Derivatives</b>
	<b>Paper – 8</b>	<b>Financial Analytics</b>
	<b>Paper – 9</b>	<b>International Financial Management</b>
	<b>Paper – 10</b>	<b>Foreign Exchange Risk Management</b>

### ACCOUNTING GROUP

<b>V Semester</b>	<b>Paper – 1</b>	<b>Indian Accounting Standards</b>
	<b>Paper – 2</b>	<b>Advanced Financial Accounting - I</b>
	<b>Paper – 3</b>	<b>Analysis of Financial Statements</b>
	<b>Paper – 4</b>	<b>Income Tax for Individual Assesseees</b>
	<b>Paper – 5</b>	<b>Goods and Services Tax</b>
<b>VI Semester</b>	<b>Paper – 6</b>	<b>International Financial Reporting Standards</b>
	<b>Paper – 7</b>	<b>Advanced Financial Accounting – II</b>
	<b>Paper – 8</b>	<b>Accounting for Managerial Decisions</b>
	<b>Paper – 9</b>	<b>Strategic Cost and Performance Management</b>
	<b>Paper – 10</b>	<b>Corporate Tax Planning and Management</b>

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

- ❖ Common for all programmes, MCQ type of question paper shall be used, use of modern teaching aids and supply of study material is recommended.
  - Constitution of Indian and Human Rights
  - Environmental Science
  - Computer Applications and Information Technology
  - Business Entrepreneurship and Management
  - Philosophy, Psychology and Life Skills
  - Personality Development and Leadership
  - Culture, Diversity and Society
  - Research Methodology
  - Education and Literacy / Science and Society
  - Human Resource Development / Management
  - Any one Foreign Language
  - Commodity & Stock Market
  - Mathematics in finance.
  - Any other Course prescribed by the University from time to time

**2. CO-AND EXTRA – CURRICULAR ACTIVITIES (CC& EC)**

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

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

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

## 1.3 FINANCIAL ACCOUNTING

### OBJECTIVES

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

#### **Unit 1: INSTALLMENT PURCHASE SYSTEM**

**8 Hours**

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

#### **Unit 2: CONVERSION OF SINGLE-ENTRY SYSTEM INTO DOUBLE ENTRY SYSTEM**

**12 Hours**

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

#### **Unit 3: ROYALTY ACCOUNTS**

**12 Hours**

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

#### **Unit 4: CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY**

**12 Hours**

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

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

**12 Hours**

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

### **Skill Development:**

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

### **Books for Reference:**

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

## 1.4 MACRO ENVIRONMENT FOR BUSINESS

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

### **UNIT 1: MACRO VARIABLE AND NATIONAL INCOME**

**8 Hours**

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

### **UNIT 2: MONETARY SYSTEM**

**12 Hours**

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

### **UNIT 3: PUBLIC FINANCIAL POLICY**

**16 Hours**

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

### **UNIT 4: INFLATION AND DEFLATION**

**12 Hours**

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

### **UNIT 5: BUSINESS CYCLE**

**12 Hours**

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

### **SKILL DEVELOPMENT:**

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

### **Books for Reference:**

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

## 1.5 ORGANISATION CULTURE AND MANAGEMENT PRACTICES

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

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

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

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

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

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

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

### **UNIT 4 ORGANISATION CULTURE 12 Hours**

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

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

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

#### **Skill Development:**

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

**Books for Reference:**

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

## 1.6 MATHEMATICAL APPLICATION IN BUISNESS

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

### **UNIT 1: REVIEW OF FUNDAMENTAL CONCEPTS OF MATHEMATICS 12 Hours**

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

### **UNIT 2: THEORY OF EQUATIONS 12 Hours**

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

### **UNIT 3: MATRICES AND DETERMINANT S 16 Hours**

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

### **UNIT 4: DIFFERENTIAL CALCULUS OF SINGLE VARIABLE FUNCTION 18 Hrs**

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

### **SKILL DEVELOPMENT:**

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



**BOOKS FOR REFERENCE:**

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

## 2.3 CORPORATE ACCOUNTING

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

### **UNIT 1: UNDER WRITING OF SHARES** **10 Hrs**

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

### **UNIT 2: VALUATION OF GOODWILL** **10 Hrs**

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

### **UNIT 3: VALUATION OF SHARES** **10 Hrs**

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

### **UNIT 4: COMPANY FINAL ACCOUNTS** **16 Hrs**

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

### **UNIT 5: PROFIT PRIOR TO INCORPORATION** **10 Hrs**

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

### **SKILL DEVELOPMENT**

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

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

### **BOOKS FOR REFERENCE**

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

## 2.4 MICRO ENVIRONMENT FOR BUSINESS

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

### UNIT 1: INTRODUCTION

**8 Hours**

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

### UNIT 2: CONSUMPTION THEORY

**12 Hours**

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

### UNIT 3: DEMAND ANALYSIS AND DEMAND FORECASTING

**14 Hours**

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

### UNIT 4: PRODUCTION, COST AND PRICING

**14 Hours**

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

### UNIT 5: MARKET STRUCTURE

**12 Hours**

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

### SKILL DEVELOPMENT:

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

### BOOKS FOR REFERENCE

1. P.L Mehta; Managerial Economics, Sultan Chand & Sons, New Delhi.
2. R.L Varshney and K.L Maheshewari; Managerial Economics, Sultan Chand & Sons, New Delhi.
3. H.L Ahuja; Business Economics, S. Chand & Company Ltd., New Delhi.
4. Venugopal / Monica : Economics for Business, I.K. International Publications.
5. Sanchethi & Kapoor; Business Mathematics, Sultan Chand & Sons, New Delhi.
6. K.P.M Sundaram; Micro Economics, Sultan Chand & Sons, New Delhi.
7. M.L. Agarwal; Business Mathamatics, Sultan Chand & Sons, New Delhi.
8. D.M. Mithani; Managerial Economics, Himalaya Publishing House, New Delhi.

## 2.5 GLOBAL FINANCIAL SYSTEMS AND PRACTICES

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

### **Unit 1: INDIAN FINANCIAL SYSTEM**

**14 Hrs**

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

### **Unit 2: REGULATORY INSTITUTIONS**

**10 Hrs**

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

### **UNIT 3: INTERNATIONAL FINANCIAL SYSTEM**

**10 Hrs**

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

### **UNIT 4: GLOBAL BUSINESS ENVIRONMENT**

**10 Hrs**

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

### **UNIT 5: GLOBAL FINANCIAL MARKETS**

**12 Hrs**

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

### **SKILL DEVELOPMENT**

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

### **BOOKS FOR REFERENCE:**

- 1) Vasantha Desai: The Indian Financial System, HPH
- 2) G. Ramesh Babu; Indian Financial System. HPH
- 3) Dr. R.K. Sreekantha, “Indian Financial System”, Mc Graw Hill
- 4) Dr. Bharatish Rao, B.R. Bharghavi – Indian Financial System, VBH
- 5) Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
- 6) Dr. Alice Mani: Indian Financial System, SBH.
- 7) L M Bhole: Financial Institutions and Markets, Tata Mc Graw Hill
- 8) M Y Khan: Indian Financial System, TMH
- 9) A Datta ; Indian Financial System, Excel Books
- 10) D.K. Murthy and Venugopal : Indian Financial System I.K. International Publishers
- 11) 10 Ian H Giddy, “Global Financial Markets”, AITBS Pub, Delhi 11 051.
- 12) Adhikary, Manab, “Global Business Management”, Macmillan, New Delhi.
- 13) Avadhani V, International Finance: Theory and Practices, Himalaya, New Delhi.
- 14) Adrian Buckley, “Multi-National Finance”, Prentice Hall, New Delhi.
- 15) PG Apte, International Financial Management, MacGraw Hill
- 16) Maurice, Levi. International Finance, McGaw Hill, New Delhi.

## 2.6 STATISTICAL APPLICATIONS IN BUSINESS DECISIONS-I

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

**Unit1: INTRODUCTION TO STATISTICS** **3 Hrs**

Meaning and Definition – Functions – Scope – Limitations

**Unit2: CLASSIFICATION AND TABULATION OF DATA** **10 Hrs**

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

**Unit3: MEASURES OF CENTRAL TENDENCY** **18 Hrs**

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

**Unit4: MEASURES OF DISPERSION AND SKEWNESS** **15hrs**

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

**Unit5: INDEX NUMBERS** **10Hrs**

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

**SKILL DEVELOPMENT:**

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

**BOOKS FOR REFERENCE:**

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