

ST. JOSEPH'S COLLEGE (AUTONOMOUS)

BANGALORE 560 027



Re-Accredited With 'A++' Grade and 3.79/4 CGPA by NAAC

Recognized by UGC as College of Excellence

DEPARTMENT OF COMMERCE

B.COM SYLLABUS 2018-19 ONWARDS

PREAMBLE

The Department of Commerce offers a three-year Regular B.Com course alongside an Industry Integrated B.Com course. Both courses are divided into six semesters.

A degree in Commerce opens up opportunities in higher education for graduates to pursue Master's-level courses. A B.Com graduate also has opportunities to apply for professional courses in commerce and accountancy.

The Regular B.Com course caters to students who desire to build their professional competence with specialized knowledge in the field of Commerce. It facilitates students to acquire adequate knowledge in the field of Accounting, Finance, Taxation, Human Resource and Marketing. It encourages students to pursue professional courses such as Chartered Accountancy and Company Secretary. The programme includes internship, project, and viva voce and inter-disciplinary certificate courses. The Programme also offers CBCS (Choice Based Credit System) in the fourth Semester that is inter-disciplinary in nature. The syllabus has been approved by the Board of Studies and comes into force from the academic year 2018 -19.

The Industry Integrated course is career oriented in its design, course structure and teaching – learning process. The innovative curriculum has been designed and developed by duly considering the desired level of knowledge and skills required to meet the ever-changing global business environment.

VISION

To impart value based quality education to serve the ever-changing global needs in the field of commerce by preparing men and women who will be agents of change.

MISSION STATEMENT

The Department of Commerce strives to provide quality Commerce education by adopting effective teaching – learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

Focus of the papers

COURSE STRUCTURE 2018 ONWARDS

The course provides a platform for experimental learning and grooms students towards industry specific curriculum with focused approach on specific areas in the field of Commerce. The highlights of the course are:

The Department Of Commerce offers two separate courses namely B.Com Regular and B.Com Industry Integrated. Two papers are common to both the courses in all semesters while two papers in each semester are different in all semesters. Both the curriculum and course content is presented below for the regular B.Com course.

The curriculum beginning from the academic year 2018 offers a variety of papers in the discipline of Commerce, with each set of papers catering to a particular nature of subjects. The focus of papers is as follows:

- The necessary courses in the subject of accounting are, Financial Accounting, Corporate Accounting I & II, Cost Accounting I and Cost Accounting II, Management Accounting.
- Financial Management, Banking operations, and Financial Markets and Services are papers catering to the subject of finance.
- The curriculum caters to the field of management through the papers, Human Resource Management, Marketing Management, Event Management & Corporate Etiquettes.
- Business Law, Corporate law & Administration are papers that give students a view of commerce from a legal perspective.
- The paper on Entrepreneurship Development caters to the field of Entrepreneurial development.
- The curriculum has two courses in economics namely Managerial Economics and Macro Economics and Indian Economy which provide knowledge in the subject of Economics.
- A paper each in Quantitative Techniques & Quantitative analysis for business decisions provide the necessary quantitative skills for Aptitude development.
- The course also covers papers in Income Tax & Auditing principles & practices.
- The Department offers three Choice Based Credit System (CBCS) Papers.
- The Choice Based Credit System (CBCS) offers papers from various fields of Commerce which includes Fundamentals of Stock Markets, Marketing Management & Wealth Management.
- Students will intern for a period of 6 weeks after the completion of the fourth semester during the summer break.

Code	Subject Title	Hours	Credits	Marks
SEMESTER I				
BC1118	Financial Accounting	4	4	100
BC1218	Human Resource Management	4	4	100
BC1318	Managerial Economics	4	4	100
BC1418	Quantitative techniques	4	4	100
SEMESTER 2				
BC 2118	Corporate Accounting -I	4	4	100
BC2218	Corporate Law and Administration	4	4	100
BC2318	Macro Economics and Indian Economy	4	4	100
BC2418	Quantitative analysis for Business decisions	4	4	100
SEMESTER 3				
BC 3118	Corporate Accounting - II	4	4	100
BC3218	Financial Management	4	4	100
BC3318	Principles of Marketing	4	4	100
BC3418	Banking Operations	4	4	100
SEMESTER 4				
BC 4118	Cost Accounting I	4	4	100
BC4218	Financial Markets and Services	4	4	100
BC4318	Business and Corporate Etiquettes	2	2	50
BC4418	Event Management	2	2	50
CBCS 1	CHOICE BASED CREDIT SYSTEM-1	2	2	50
CBCS 2	CHOICE BASED CREDIT SYSTEM-2	2	2	50
SEMESTER 5				
BC 5118	Cost Accounting II	4	4	100
BC 5218	Income Tax I	4	4	100
BC 5318	International Business	4	4	100
BC 5418	Entrepreneurial Development	4	4	100
	Electives-1	4	4	100
	Electives-2	4	4	100
	INTERNSHIP	2	6 WEEKS	
SEMESTER 6				
BC 6118	Management Accounting	4	4	100
BC 6218	Income Tax – II	4	4	100
BC 6318	Business Law	4	4	100
BC 6418	Auditing Principles And Practice	4	4	100
	Elective-1	4	4	100
	Elective-2	4	4	100

Electives:

Accounting and Taxation

Semester V	
BCDEA5518	Goods and Services Tax
BCDEA5618	Advanced Accounting
Semester VI	
BCDEA6518	Corporate Taxation
BCDEA6618	Accounting for Managerial Decisions

Finance

Semester V	
BCDEF5518	Advanced Financial Management
BCDEF5618	International Finance
Semester VI	
BCDEF6518	Stock and Commodity Market
BCDEF6618	Security Analysis and Portfolio Management

Banking and Insurance

Semester V	
BCDEB5518	Banking Law and Practice
BCDEB5618	Principles and Practice of Life Insurance
Semester VI	
BCDEB6518	International Banking and Forex Management
BCDEB6618	Principles and Practice of General Insurance

Marketing

Semester V	
BCDEM5518	Consumer Behavior and Customer Relationship Management
BCDEM5618	Retail Management
Semester VI	
BCDEM6518	Marketing of Services
BCDEM6618	Advertising and Media Management

PEDAGOGY

The Regular B.Com course lays a sound foundation for the study of the core subjects necessary for continuing a postgraduate course.

The methodology of the course includes lectures, case studies, group discussion, student presentations, class tests, quizzes etc, to develop communication, conceptual and analytical skills.

CREDIT GRADE BASED PERFORMANCE ASSESSMENT (CGPA)

Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment (CGPA). The weightage of the components of the course is as directed by the Bangalore University.

The course gives 30% weightage to Continuous Internal Assessment (CIA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 70% weightage is given to End semester Examinations.

EXAMINATION EVALUATION PATTERN

Students must score a minimum of 35% in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2½ hours 70 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.

Assessment methods	Remarks		CIA marks
Mid semester Examination	<ul style="list-style-type: none">• One and half an hour examination• 30 marks written examination• centrally organized Test		15
Seminars, Assignments, Projects, Quizzes, Discussions, Model Making Etc	<ul style="list-style-type: none">• Will be decide by the department/Individual Faculty		10
Attendance	Attendance	Marks	5
	95% - 100%	5	
	91% - 94.99%	4	
	85% - 90.99%	3	
	80% - 84.99%	2	
	75% - 79.99%	1	
	Total		30

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Section	Nature of questions	Distribution of marks
A	Conceptual	2 marks x 5 questions = 10 marks
B	Analytical	5 marks x 3 questions = 15 marks
C	Descriptive	15 marks x 2 questions = 30 marks
D	Compulsory Question	15 marks x 1 question = 15 marks

GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

End semester Examination Question Paper Pattern. Time: 2 hours 30 minutes. Maximum marks: 70.

The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers. Question papers received will go through the Board of Examiners for scrutiny for content, suitability of marks, inclusion of topics and typological / mistakes and language.

Section A: Conceptual (5x2 marks = 10) 5/6 questions

In this section questions seek to test a student's conceptual knowledge of the subject and fact retaining abilities

Section B: Analytical (3x5marks = 15) 3/4 questions

Questions in this section are to test whether students can analyse.

Section C: Descriptive (2 x15 marks =30) 2/3 questions

In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.

Section D: Case Study/ Compulsory Question (1 x 15 marks = 15)

This section tests a student's ability to practically apply their theoretical knowledge of the subject.

For papers theory based papers, either a case study of compulsory question can be asked. For practical based papers, questions are numerical in nature.

I Semester			
Course Code	Course Title	Credits	Hours
BC 1118	FINANCIAL ACCOUNTING	4	60
Objectives			
<ul style="list-style-type: none"> To facilitate a strong conceptual understanding of the fundamentals of Financial Accounting concepts To acquire adequate knowledge of accounting treatments for the consignment, royalties and hire purchase system. 			
Course Contents			
Unit 1	Accounting Theory	04 Hours	
Accounting: Nature, Objectives and functions of Financial Accounting. Accounting Principles, Concepts & Conventions - GAAP (Concept only). Accounting standards: Definition – importance – Standard setting in India – International Accounting Standards (IAS) on Indian Accounting Standards.			
Unit 2	Consignment Accounts	12 Hours	
Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.			
Unit 3	Royalty Accounts	12 Hours	
Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under restrictive (Fixed Period) and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – Journal entries and Ledger Accounts including Minimum Rent Account.			
Unit 4	Conversion of single entry into double entry	12 Hours	
Converting single entry into double entry system - steps in conversion - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. - preparation of final accounts.			
Unit 5	Hire Purchase System	12 Hours	
Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).			
Self-Study			8 Hours
Ind AS, Royalty treatment, difference between Hire purchase and installment system			
Suggested readings:			
<ul style="list-style-type: none"> Bhattacharya, S.K. and J. Dearden, <i>Accounting for Manager – Text and Cases</i>, Third Edition, Vikas Publishing House, 2016. Chowdhry A, <i>Fundamentals of Accounting & Financial Analysis</i>. 2016 4th Edition, Pearson Education. Gupta, R.L. and V.K. Gupta; <i>Financial Accounting: Fundamental</i>, Sultan Chand Publishers, 2017. Jain S P & Narang, <i>Basic Financial Accounting</i>, 2017, Kalyani Publishers Maheshwari, S.N. and S. K. Maheshwari; <i>An Introduction to Accountancy</i>, Eighth Edition, Vikas Publishing House, 2016. 			

I Semester			
Course Code	Course Title	Credits	Hours
BC 1218	HUMAN RESOURCE MANAGEMENT	4	60
Objective			
<ul style="list-style-type: none"> To familiarize the students with concepts and principles of Human Resource Management. 			
Course Contents			
Unit 1	Introduction to Human Resource Management	08 Hours	
Introduction – Meaning of HRM – Objectives of HRM – Importance of HRM – Functions and Process of HRM – HR Manager - Duties and Responsibilities – Recent trends in HRM.			
Unit 2	Human Resource Planning, Recruitment & Selection	12 Hours	
Meaning – Importance of Human Resource Planning – Benefits of Human Resource Planning. Recruitment – Meaning – Methods of Recruitment. Selection – Meaning – Steps in Selection Process – Problems Involved in Placement.			
Unit 3	Induction And Training	10 Hours	
Meaning, objective and purpose of Induction: Training- Need for training, benefits of training, identification of training needs and methods of training.			
Unit 4	Performance Appraisal And Compensation	10 Hours	
Introduction – Meaning and Definition – Objectives – Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal. Compensation – Meaning of Compensation – Objectives of Compensation.			
Unit 5	Human Resource Development	12 Hours	
Promotion And Transfers: Meaning and Definition of Promotion - Purpose of promotion, basis of promotion, Meaning of transfer, reasons for transfer, types of transfer, right sizing of work force, need for right sizing. Meaning of HRD, Role of training in HRD, Knowledge Management, Knowledge Resources, Impact of Globalization on Human Resource Management, Problems in relation to Transnational and Multinationals.			
Self-Study			08 Hours
Preparation of Resume, Mock interviews, Role play.			
Suggested readings:			
<ul style="list-style-type: none"> Aswathappa, Human Resource Management, Tat McGraw Hill. Madhurimalall, Human Resource Management, HPH. Reddy & Appanniah, Human Resource Management. HPH. C.B.Mamoria, Personnel management, HPH. Edwin Flippo, Personnel management, McGraw Hill. SubbaRao, Personnel and Human Resources management, HPH. 			

I Semester			
Course Code	Course Title	Credits	Hours
BC1318	MANAGERIAL ECONOMICS	4	60
Objectives:			
<ul style="list-style-type: none"> • To enable students to use microeconomic principles and quantitative tools to making sound managerial decisions • To present business topics using graphs, equations and numerical insight 			
Course Contents			
Unit 1	Introduction to Managerial Economics	03 Hours	
Introduction, meaning and scope of managerial economics. Relationship with production, marketing, finance and personnel.			
Unit 2	Theory Of Consumption	15 Hours	
Cardinal utility- Law of demand - Determinants of demand - movements vs. shift in demand curve, Elasticity of demand, demand forecasting, techniques. Determinants of supply –elasticity of supply. Application, problems solving of demand, supply and elasticity. Ordinal Utility - Indifference curve - Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity			
Unit 3	Theory of Production	12 Hours	
Concept of Production function - Law of variables proportions - Isoquants, Return to scale- Economies and Diseconomies of scale. The concept of opportunity cost. Accounting cost and opportunity cost, Costs in the short run and long run, Profit maximization and cost minimization. Revenue curves - Equilibrium of the firm, Break Even Point (problem solving).			
Unit 4	Market Structures-I	10 Hours	
Perfect competition – assumptions - Equilibrium of the firm - role of time in price determination. Difference between perfect competition and imperfect competition; Theory of Monopoly Firm - Equilibrium of monopoly firm (short and long run). Allocative inefficiency & dead weight loss monopoly; Price discrimination.			
Unit 5	Market Structures-II	12 Hours	
Theory of monopolistic competition – feature – Short-run and Long-run Equilibrium; Concept of excess capacity, product differentiation; Empirical relevance. Oligopoly- Causes for the existence of oligopolistic firms; Cooperative vs. Non – cooperative Behaviour & dilemma of oligopolistic firms.			
Self-Study			8 hours
The role of managerial economist, Objectives of a firm, Features of a Monopoly firm, Features of Oligopoly market.			
Suggested readings:			
<ul style="list-style-type: none"> • Hall R. Varian (2015) Intermediate Microeconomics: A Modern Approach, East West publication 8th edition. • Lipsey Richard G and Chrystal Alec (2015) Principles of Economics, Oxford Univ Press. • Mankiw Gregory - Principles of Economics, Cengage Learning, 6th edition. • Pyndick Robert.S and Rubinfeld Daniel L (2016) Microeconomics,Prentice Hall 9th edition • Stonier A.W. And Hague -A Text Book of Economic Theory, Longman Higher Education. 			

I Semester			
Course Code	Course Title	Credits	Hours
BC 1418	QUANTITATIVE TECHNIQUES	4	60
Objectives:			
<ul style="list-style-type: none"> • To familiarize students with simple arithmetical calculations relating to topics on Commerce and Economics • To develop students analytical ability. 			
Course Contents			
Unit 1	Basic Mathematical Concepts		12 Hours
Factors, factorization, HCF, LCM - Ratios and proportion –Basic laws of ratios, proportions – continued, direct, inverse, compound. Mixed proportions (time and work only) - Percentage – Application in business and commerce - Profit and loss, simple discount.			
Unit 2	Theory of Equations		08 Hours
Theory of equations (Linear, Quadratic, and Simultaneous) Application of equations to business and commerce.			
Unit 3	Mathematics of Finance		10 Hours
Rates of interest -nominal, effective– and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities - immediate, due, deferred, continuous, perpetual, and their future and present values. Present value concept in capital expenditure and leasing.			
Unit 4	Matrices And Determinants		10 Hours
Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element –inverse – crammers rule in two variables – application oriented problems.			
Unit 5	Differentiation & Applications		12 Hours
Functions (Concepts only) Derivatives – Standard forms, sum and product of two functions. Secondary derivatives- maxima and minima. Application in Commerce – Cost functions, revenue functions, profit function, Break-Even Point			
Self-Study			8 Hours
Mock Aptitude tests online on ratios and proportions, Basic problems on differentiation, basic problems on simple and compound interest.			
Suggested readings:			
<ul style="list-style-type: none"> ▪ Raghavachari M.(2016). Mathematics for Management. Tata Mc. GrawHill. ▪ Raj, Dorai. (2016). Business Mathematics (2015). Mangalore: United Publisher. ▪ Sancheti & Kapoor . Business Mathematics (2016). Sultan Chand & Son. ▪ Wilson (2015), Business Mathematics,Himalaya Publishing house ▪ Sancheti & Kapoor . Business Mathematics (2017). Sultan Chand & Sons. 			

II Semester			
Course Code	Course Title	Credits	Hours
BC 2118	CORPORATE ACCOUNTING -I	4	60
Objective:			
<ul style="list-style-type: none"> To familiarize the students to prepare financial statements in accordance to IndAS. 			
Course Contents			
Unit 1	Company Final Accounts		12 Hours
Meaning — Preparation of Financial Statements of Companies as per Schedule III of the Companies Act, 2013 (excluding Cash Flow Statement and Consolidated Financial Statement) - Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends: Interim & Proposed, Corporate Dividend Tax, Unclaimed dividend, Commission payable before charging such Commission and after charging such commission.			
Unit 2	Accounting for Current assets and Non- Current assets		10 Hours
Current Assets: Inventories (Ind AS 2) - Meaning — Objectives - Inventory valuation as per Indian Accounting standards. Non-current assets (Ind AS 16) - Initial measurement - Measurement after recognition or subsequent to initial recognition - Disposal of Fixed Assets; - Difference between Intangible and Fictitious Assets — Accounting for Intangible assets (Ind AS 38)			
Unit 3	Accounting for Goodwill		10 Hours
Definition, Meaning, elements of goodwill, types of goodwill, purchased goodwill, non-purchased or inherent goodwill, valuation of non-purchased goodwill, average profit method, super profit method, capitalization method and annuity method.			
Unit 4	Branch Accounts		10Hours
Introduction — Inland Branches — Types — Dependent — Preparation of Branch Accounts in Head Office Books — Treatment of Cost Price — Invoice Price - Debtors Account — Creditors Account — treatment of Petty cash — prepaid insurance — creation of stock reserve — independent branches — preparation of Head Office Account in Branch Books — Branch Account in Head Office Books — Memorandum Trading and Profit and Loss Account in Head Office books — Incorporation of Trial Balance of branch in Head Office Books - Adjustment entries — goods-in transit - cash in- transit — depreciation of Branch Assets- services rendered by Branch to Head Office and vice versa — Receipts and payments by Branch on behalf of Head Office and vice versa — Reconciliation of Branch and Head office Current Accounts .			
Unit 5	An introduction to the Valuation of Shares		10 Hours
Definition, Meaning, need for valuation, factors affecting valuation, Earning per share (Ind AS 33), methods of valuation, asset backing or intrinsic value method, yield valuation method, fair value method. Fair Value method IFRS 13) — approaches to valuation: Market approach, Income approach Discounted Cash Flow (DCF) Method and Adjusted Net Asset Method — Basic Problems.			
Self-Study			8 Hours
Corporate dividend tax, Ind AS2,9&33, Incorporation of Trial balance of branch in HO books.			
Suggested readings:			
<ul style="list-style-type: none"> Anilkumar, Rajeshkumar & Mariyappa. (2017). Financial Accounting. New Delhi: Himalaya Publishing House. Grewal and Gupta. (2015). Advanced Accounting. New Delhi: S.Chand & Co.Ltd. (IFRS explained: A guide to International Financial Reporting Standards. (2015) Jain, S.P. & Narang, K.L. (2015). Financial Accounting. New Delhi: Kalyani Publisher. 			

II Semester			
Course Code	Course Title	Credits	Hours
BC 2218	CORPORATE LAW & ADMINISTRATION	4	60
Objectives:			
<ul style="list-style-type: none"> • To familiarize students with The Companies Act 2013 and its significant rules and regulations • To provide a general awareness about corporate rules 			
Course Contents			
Unit 1	Introduction	12 Hours	
Definition of Company — Highlights of Companies Act 2013-Characteristics — Lifting of the corporate veil — Types of Companies.			
Unit 2	Formation of Companies	14 Hours	
Meaning-Features-Legal Formalities— Administration. Formation of Company: Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage — Meaning & contents of MOA & AOA, Distinction. Certificate of Incorporation, Subscription Stage — Meaning & contents of Prospectus, Statement in lieu of Prospects and DRHP, Doctrine of Ultra virus , Doctrine of indoor Management, Commencement Stage — Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.			
Unit 3	Company Administration	10 Hours	
Key Managerial Personnel — Managing Director, Whole time Directors— Appointment –Powers- Duties & Responsibilities. Chief Financial Officer, Resident Director, Independent Director, Auditors — Appointment — Powers - Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal			
Unit 4	Company Meetings	08 Hours	
Types of meetings — AGM — EGM — Essentials of a valid meeting — Quorum — Chairman — Adjourned meetings — Proxies — Voting - Different types of resolutions			
Unit 5	Winding Up	08 Hours	
Modes of Winding up — Consequences of winding up — Official Liquidator — Defunct Company, Insolvency code.			
Self-Study :			8 Hours
Meaning and Definition of a company, Characteristics of a Company.			
Suggested readings:			
<ul style="list-style-type: none"> ▪ Kapoor, N.D, Company Law & Secretarial Practice, S Chand & Sons Publication ▪ Companies Act 2013 ▪ Tulsian, P.C, 2016, Tulsian's Company & Company Laws, S. Chand & Co. Ltd. ▪ Majumdar, A.K, Kapoor, G.K, 2012, Company Law, Taxmann Publications (P) Ltd ▪ Singh, Avatar, 2009. Company Law, Eastern Book Company. ▪ (2016), Corporate Administration (Professional Development) 4th Revised edition, ICSA Publishing Ltd. ▪ P.P.S.Gogna (2015), A Textbook of Company Law (Corporate Law), (18th ed), Jain Book Agency, New Delhi. 			

II Semester			
Course Code	Course Title	Credits	Hours
BC 2318	MACRO ECONOMICS AND INDIAN ECONOMY	4	60
Objectives:			
<ul style="list-style-type: none"> • To enable students to understand the nature and behaviour of macro-economic variables in the functioning of an economy. • To impart knowledge regarding the working of Indian economy. 			
Course Contents			
Unit 1	Theory of Income and Employment		10 Hours
Definition of macro-economics - Circular flow of income and wealth. Determination of income and employment –classical theory of output and employment -Full Employment, saving investment equality. The Keynesian Theory -Effective Demand-Aggregate Demand and Aggregate Supply, Consumption Function and its determinants, Investment Function, Multiplier, Accelerator.			
Unit 2	Money and Inflation		12 Hours
Functions of money - Demand for money - Theory of Liquidity preference. Composition of Supply of money - M1,M2,M3. Quantity theory of money- cash balance, Meaning , causes, Demand pull and Cost push Inflation. Effects of inflation, measures to control inflation-monetary and fiscal policy. Trade cycles phases.			
Unit 3	An Overview of India as a Developing Economy		12 Hours
Basic Characteristics of Indian economy, national income – concepts, methods of measurement, Numerical Problems on National Income, trends of national income growth, composition of national income -growth of service sector in India. Occupational structure. Problems of Growth- Population, Unemployment, Poverty, Inequality in Income distribution, Concept of Parallel economy. Demonetization and its implications on Business.			
Unit 4	Issues in Indian Economy		8 Hours
Features of Indian agriculture-Low productivity, Land reform, Green Revolution, Rural Credit; Agricultural Marketing, Food Security. Industrial policies-public sector enterprises, MSMEs Industrial policies in the Pre-reform and Post-reform period in 1991			
Unit 5	India's External Sector		10 Hours
Composition and direction of India's foreign trade, Balance of payments, main provision under WTO ,World Bank and International Monetary Fund – functions.			
Self-Study			8 hours
Problems of Indian economy, PDS, Economic Reforms, Agriculture			
Suggested readings:			
<ul style="list-style-type: none"> ▪ H L Ahuja,Macro economics: Theory and Policy, S chand. ▪ Day. A.C.L. (2015), Outline of Monetary Economics, Oxford University Press, New Delhi. ▪ Lewis, M.K. and P.D. Mizan (2015), Monetary Economics, Oxford University Press, New Delhi. ▪ Shapiro, E. (2014), Macroeconomics Analysis, Galgotia Publications, New Delhi. 			

II Semester			
Course Code	Course Title	Credits	Hours
BC 2418	QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS	4	60
Objectives:			
<ul style="list-style-type: none"> To facilitate students to understand the fundamentals of Statistics To enable students to apply statistical methods in business contexts and interpret results 			
Course Contents			
Unit 1	Introduction		8 Hours
Importance of Statistics, Scope, Limitations and distrust of statistics, Classification of data, Tabulation-diagrammatic representation of data – Excel applications, Sampling design.			
Unit 2	Measures of Central Tendency and Dispersion		12 Hours
Mean, Median, Mode, Quartiles. Standard Deviation and Coefficient of variation. Skewness and Kurtosis			
Unit 3	Correlation & Regression		12 Hours
Scatter diagram, Karl Pearson's & Spearman's correlation of coefficient. Regression, Properties of regression coefficient, coefficient of determination.			
Unit 4	Index Numbers		12 Hours
Meaning, features, classification of index numbers. Construction of Index Numbers. Fisher's Price index number, CPI, WPI.			
Unit 5	Time Series – Components of Time Series		8 Hours
Trend analysis by Moving Averages and Least Squares Method (linear).			
Self-Study			8 Hours
Comparative study on company's capital structure, asset allocation, stock prices using statistical tools. Usage of measures of Central tendency, trend analysis through Excel application, preparation of questionnaire			
Suggested readings:			
<ul style="list-style-type: none"> Aggarwal S.L. (2016). Business Mathematics and Statistics. New Delhi: Ane Books. Elhance D.N. (2014). Fundamentals of Statistics. Kitab Mahal Publication. Ellahance, D.N, VeenaEllahance, B.M. and Agarwal -Fundamentals of Statistics. Kitab Mahal Publication. Gupta S.C. (2016). Fundamentals of Statistics. New Delhi: Himalaya Publishing House. Gupta S.P. (2016). Statistical Methods. New Delhi: S.Chand & Sons 			

III Semester			
Course Code	Course Title	Credits	Hours
BC 3118	CORPORATE ACCOUNTING-II	4	60
Objectives:			
<ul style="list-style-type: none"> • To develop awareness about the provisions of Companies Act 2013 and conformity of latest amendments in Corporate Accounting. • To expose the students to the practical aspects of accounting practiced by companies / corporations. 			
Course Contents			
Unit 1	Redemption of Preference Shares	6 Hours	
Meaning – Legal provisions as per section 55 of the Companies Act, 2013 – Treatment regarding premium and discount on redemption (Section 55 and 53 of the Companies Act, 2013) – Creation of Capital Redemption Reserve Account (CRR) – Fresh issue of shares – Arranging for cash balance for the purpose of redemption (Use of Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of redemption of preference shares)– Minimum number of shares to be issued for redemption – Issue of Bonus shares by using CRR account.			
Unit 2	Internal Reconstruction	8 Hours	
Meaning, objective - Legal provision relating to Capital Reduction- steps - Accounting entries on Internal Reconstruction- Re-organization through Surrender of shares- Preparation of reconstructed Balance sheet.			
Unit 3	Mergers and Acquisitions	15 Hours	
Introduction-Definitions- Amalgamation in the nature of purchase - accounting treatments (Ind AS14) - Purchase consideration – calculation of goodwill or capital reserve – net payment and net asset method – treatment of Dissolution expenses met by purchasing company – accounting for assets and liabilities not taken over, intercompany owing and debts, Preparation of final accounts.			
Unit 4	Accounting for Holding Companies	15 Hours	
Meaning of Holding & Subsidiary Company – Consolidated of Balance Sheet of Holding and Subsidiary Company – Treatment of Unrealized Profit on stock and assets- Revaluation of Assets and Liabilities- Inter Company Owing Preference shares and Debentures in Subsidiary company- Issue of bonus Shares by Subsidiary Company-Dividend declared by subsidiary Company-Proposed Dividend – Calculation of Cost of Control – Minority Interest – Preparation of Consolidated Balance Sheet.			
Unit 5	Liquidation	8 Hours	
Meaning -Types - Voluntary Winding up or Winding Up by the Court - Calculation of Preferential payments – Pro-rata Payment - Treatment of capital surplus -- Statement of Affairs under Compulsory Liquidation – liquidator’s final statement of Accounts. New amendments			
Self-Study			08 Hours
Legal provision for redemption of preference shares, capital reduction steps, legal provision for mergers & acquisitions, types of liquidation.			
Suggested readings:			
<ul style="list-style-type: none"> • Dr. Maheshwari S.N & Dr. Maheshwari S.K, <i>Advanced Accountancy</i>, (201]6), Vol.1, Vol.-2,Vikas Publishing House Pvt. Ltd, New Delhi. • Jain S.P. & Narang K.L (2016). <i>Corporate Accounting</i>, Kalyani Publishers, REP/Edition, • M.C. Shukla, T.S. Grewal & S.C. Gupta (2016), <i>Advanced Accountancy</i>, S. Chand & Company Ltd., 13th Edition New Delhi. 			

III Semester			
Course Code	Course Title	Credits	Hours
BC3218	FINANCIAL MANAGEMENT	4	60
Objectives			
<ul style="list-style-type: none"> • To enable students to understand the concepts of financial management. • To enable students to apply the tools of financial management in decision making. 			
Course Contents			
Unit 1	Introduction		8 Hours
Meaning of Finance –Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – wealth and profit maximisation – Financial Decisions – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning.			
Unit 2	Financing Decisions		16 Hours
Meaning of Capital Structure – Factors influencing Capital Structure-Effects of under and over capitalization– Watered stock (Theory only)- Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. (Problems) Cost of capital – individual sources and weighted average cost of capital. (Problems)			
Unit 3	Investment Decisions		12 Hours
Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling Period. Investment Decision: Introduction –Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Problems. Capital rationing.(Meaning only)			
Unit 4	Working Capital Management		10 Hours
Meaning and Concept of Working Capital – Significance of Adequate Working Capital –Problems arising from excess or inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. Cash management- motives of holding cash, inventory management, receivables management (concept only)			
Unit 5	Dividend Decisions		6 Hours
Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share (Theory only)			
Self-Study			08 hours
Role of a Financial Manager, Factors influencing a sound financial plan, Meaning and Definition of Capital Budgeting – Features – Significance .			
Suggested readings:			
<ul style="list-style-type: none"> • Chandra, Prasanna.. Financial Management (2016). New Delhi: Tata McGraw Hill. • Gupta,Sashi. Financial Management (2015). New Delhi: Kalyani Publisher. • Khan and Jain. Financial Management (2015). New Delhi: Tata McGraw Hill. • Maheshwari, S.N. Financial Management (2016). New Delhi: S.Chand. • Pandey,I.M. Financial Management (2014). New Delhi: Himalaya Publishing House. • Raj, Dorai S.N, Financial Management (2016). New Delhi: United Publication. Sharma. • Mohammed Umair. Financial Management (2017). Skyward Publishers 			

III Semester			
Course Code	Course Title	Credits	Hours
BC3318	PRINCIPLES OF MARKETING	4	60
Objectives:			
<ul style="list-style-type: none"> To enable students to understand the principles and concepts of marketing To provide an overview of the basic marketing planning process 			
Course Contents			
Unit 1	Introduction to Marketing	4 Hours	
Meaning, concepts of Marketing – Marketing environment (Micro and Macro) – Basic elements of Marketing Mix – Marketing Management (meaning and scope)			
Unit 2	Consumer Behaviour	10 Hours	
Meaning of Consumer Behaviour – factors influencing consumer behavior: An overview – Customer Value and Satisfaction – Consumer buying process- Changing profile of Indian consumers.			
Unit 3	Marketing Mix	16 Hours	
Product: Concept, Product classifications – Major product decisions: Product attributes – Branding, Packaging and labeling – New product development – Product life cycle. Pricing: –pricing methods and strategies –Market skimming and penetration pricing policies. Distribution: Channels of Distribution– Distribution Logistics: Meaning, importance and decisions. Promotion: promotion mix – promotion methods			
Unit 4	Segmentation, Targeting and Positioning	10 Hours	
Segmentation: Meaning, benefits and bases of segmentation – Target marketing strategies – Positioning: Meaning and importance, major bases for positioning			
Unit 5	Ethics and Recent Marketing Trends	12 Hours	
Marketing Ethics – Ethical issues in Marketing – Social responsibility and sustainable marketing. Recent trends in marketing – Social media marketing - Relationship marketing – e-tailing – Concept marketing – Digital Marketing, Guerrilla marketing, Neuro marketing.			
Self-Study			08 hours
Nature and scope of Marketing, Meaning and importance of Promotion, Significance – Factors affecting price determination, Meaning, importance and functions of Distribution.			
Suggested readings:			
<ul style="list-style-type: none"> Kotler, P., & Keller, K. Marketing Management (2014) (13th edition). Prentice Hall Kumar, A., & Meenakshi, N, Marketing Management. (2016) Vikas Publications. Sheralekar, S A. (nd). Marketing Management (2015) (13th edition). Himalaya Publishing House Mohammed Umair. Marketing Management (2017). Skyward Publishers 			

III Semester			
Course Code	Course Title	Credits	Hours
BC 3418	BANKING OPERATIONS	4	60
Objective:			
<ul style="list-style-type: none"> To make the students understand about various concepts of Banking and insurance 			
Course Contents			
Unit 1	Banking Systems	10 Hours	
Role of Banks in economic development, Bank involvement in circular flow of money, different types of Banks and their functions. Investment policy of Commercial Banks. Highlights of Narasimhan Committee report on Banking sector reforms, Distinction between NBFC and Banks.			
Unit 2	Regulatory & Operational Framework of Banks	12 Hours	
Laws affecting banking in India, RBI- Organisation & Functions, Mechanism of supervision and regulation- instructions of credit policy and monetary policy, KYC guidelines, Bank ombudsman- meaning, features & procedure. Basics of BASEL Norms			
Unit 3	Banking products & Services	08 Hours	
Different types of deposits (Meaning and its features), Different types of Lending (Meaning and its features). Different types of Support services offered by Banks to its customers			
Unit 4	Recent trends in Indian Banking	12 Hours	
Payments banks, Small finance banks- guidelines for setting up small finance banks, Digital wallet-meaning, merits and demerits, National Payments Corporation of India- Organization & services, Meaning & application of RuPay, Cheque Truncation System, Immediate Payment Service, NFC payment, Unified Payment Interface, National Financial Switch, Bharat QR & Aadhaar Payments Bridge System. Methods of Online transfer. Crypto currency-history, scope and concerns. Fintech companies – meaning and functions.			
Unit 5	Principles of Lending	10Hours	
Modes of creating charge, Hypothecation, Mortgage, Pledge and Lien. Ethical investing. Asset liability management.			
Self-Study			08 hours
Evolution of banking in India, Structure of Banks in India, Small finance banks- meaning, features, Payments banks- meaning and features, role of insurance in economic development.			
Suggested readings:			
<ul style="list-style-type: none"> Gordan.E. and Natrajan.K,(2015)Banking Theory Law and Practice”, Himalaya Publishing House, New Delhi. Sundharam K.P.M and Varshney P.N, “Banking Theory Law and Practice”, Sultan Chand and Sons, Bhole, L.M. (2016). Financial Institutions and Markets. New Delhi: Tata McGraw Hill. Khan, M.Y. (2017). Indian Financial System. New Delhi: Himalaya Publishing House. Pathak. (2016). Indian Financial System. New Delhi: Pearson Education. 			

IV Semester			
Course Code	Course Title	Credits	Hours
BC 4118	COST ACCOUNTING I	4	60
Objectives:			
<ul style="list-style-type: none"> • To provide adequate knowledge about the various aspects of Cost Accounting • To facilitate students to learn different methods and techniques used in the ascertainment of cost of various products and services. 			
Course Contents			
Unit 1	Basics of Cost Accounting	08 Hours	
Meaning & Definition of Cost, Costing and Cost Accounting —Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Module – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations. New format of Cost sheet- Cost accounting standards			
Unit 2	Material Costing	14 Hours	
Meaning – concepts: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control –Levels settings– EOQ – ABC Analysis – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, Simple and Weighted Average Price Method - Problems.			
Unit 3	Labour Costing	8 Hours	
Introduction — Types: Direct Labour, Indirect Labour – labour control – job evaluation and merit rating - Idle Time – Overtime – Labour Turn Over - Time Rate System, Piece Rate System, Incentive Systems - Halsey plan, Rowan premium plan & Taylor’s and Merrick’s differential Piece Rate System.			
Unit 4	Overhead Distribution	12 Hours	
Meaning and Definition – Classification of Overheads — Allocation and Apportionment of factory Overheads – Primary and Secondary Overhead Distribution Summary – Repeated and Simultaneous Equations Method – Absorption of Factory Overheads – Machine hour rate.			
Unit 5	Reconciliation of Cost and Financial Accounts	10 Hours	
Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.			
Self-Study			8 Hours
Objectives of Costing - Comparison between Financial Accounting and Cost Accounting, Meaning of Direct and Indirect Labour , Procedure for Accounting and Control of Overheads, Objectives of Material cost control.			
Suggested readings:			
<ul style="list-style-type: none"> • Arora M N(2017).methods and techniques of Cost Accounting(4th ed.).India. Himalaya Publishing House. • Jain. S.P,Narang, K. L &Simmi Agrawal(2015). Cost Accounting (2nd ed.).Delhi , India: Kalyani Publishers. • Madegowda,J.(2014). Advanced Cost Accounting(2 ed.).Mumbai:India. Himalaya Publishing House. • S.N.Maheshwari.(2015). Advanced Cost Accounting .New Delhi: Sultan Chand Publishing House. • Wilson,M.(2014). Cost accounting. Mumbai: Himalaya Publishing House. 			

IV Semester			
Course Code	Course Title	Credits	Hours
BC 4218	FINANCIAL MARKETS AND SERVICES	4	60
Objectives:			
<ul style="list-style-type: none"> • To enable the students to understand the Traditional and Modern Financial Services. • To familiarize students with the recent trends in financial services. 			
Course Contents			
Unit 1	Introduction to Financial Market		14 Hours
Introduction to Financial market- Money market and capital market; money market instruments; Introduction to capital market, types of capital market; Primary Market - Meaning – Features - Players of Primary Market – Instruments in Primary Market (Meaning only) – Procedure for issuing Equity shares and Debentures - SEBI guidelines towards the issue of Equity Shares and Debentures. Buy back of shares-meaning and reasons.			
Unit 2	Secondary market		10 Hours
Secondary Market – Structure – Trading and Settlement System of Stock Exchange Transactions - Players in the Stock Market – Merits and Demerits of Stock Markets – Reforms in Stock Market – OTCEI and NSE and BSE– Origin – Function – Merits – Demerits. Other Stock indices, Depositories- NSDL and CDSL; SEBI -Objectives and functions.			
Unit 3	Financial Services		10 Hours
Merchant Banks –Role and services offered - Hire Purchase Finance - Lease Finance - Housing Finance - Venture Capital Funds and Factoring. Credit Rating -Meaning and process. Alternative investments.Investment banking.			
Unit 4	Mutual Funds		10 Hours
Concept of Mutual Funds - Growth of Mutual Funds in India - Mutual Fund Schemes – Money Market Mutual Funds – Private Sector Mutual Funds – Evaluation of the performance of Mutual Funds – Functioning of Mutual Funds in India. AMC role and functions			
Unit 5	International Financial Markets		8 Hours
FII- Regulations governing FII in India – FDI: Meaning; Introduction to DR - GDR and ADR, Meaning and Evaluation – Issue structure of GDR/ADR			
Self-Study			8 Hours
Merits and Demerits of Primary Markets, Objectives of Credit rating, advantages and disadvantages, Meaning and Functions of Secondary market			
Suggested readings:			
<ul style="list-style-type: none"> • E Gordon & K Natarajan: Financial Markets & Services, HPH. • K.Nanje Gowda, Financial Markets & Financial Services , VBH. • L M Bhole: Financial Institutions and Markets, Tata Mc Graw Hill • Meir Kohn: Financial Institutions and Markets, Tata Mc Graw Hill • R.M Srivastava / D. Nigam; Dynamics of Financial Markets & Institutions in India, Excel Books. • Vasant Desai : Financial Markets & Financial Services , Himalaya Publishing House. • Venkataramanappa, K, SHB Publications 			

IV Semester			
Course Code	Course Title	Credits	Hours
BC 4318	BUSINESS AND CORPORATE ETIQUETTES	2	30
Objectives:			
<ul style="list-style-type: none"> • To equip students with inter-personal skills required for corporate life • To develop professionalism and corporate etiquettes 			
Course Contents			
Unit 1	Introduction to Business Etiquette		08 Hours
Understanding business etiquette, generally accepted etiquette practice, Example of organizational culture, Knowledge and appreciation of courtesy and good manners at work. Importance of Etiquette; Telephone etiquette; Meeting Etiquette; Etiquette before, during and after interviews; Dining etiquette.			
Unit 2	Professional Expectations & Organizational Expectations		10 Hours
Cross cultural values and expectation, determining which etiquette style is best suited to particular cultures, Effective polite verbal communication, Professional phone, letter and email etiquette, and Phone etiquette. The importance of how to behave in a professional manner, Meeting protocol, preparation and attendance, Chairing and setting out a meeting agenda, Example of an agenda, Example of minutes from a meeting, Appreciate the issues involved with regard to disability in the workplace, General disability etiquette. Attitude and Conflict management.			
Unit 3	Presentation Skills		8 Hours
Presentation Skills; Importance of Presentation Skills; Small Talk and how to greet someone; handshakes; Basic Courtesies. PPT presentation –Public speaking – Essentials of a good presentation- Body Language- Group Discussion introduction -Types of GD –Dos and don'ts of GD, Elevator pitch and Resume preparation. Grooming.			
Self-Study			4 Hours
Do's and Don'ts in a Corporate meeting, Draft an email to the manager seeking recruitment and selection procedure.			
Suggested readings:			
<ul style="list-style-type: none"> • Lillian H. Chaney, Jeanette S. Martin. The Essential Guide to Business Etiquette • Sarvesh Gulati(2015), Corporate Grooming and Etiquette, Rupa Publications India Pvt. Ltd. • Thomas Means (2014), Business Communication. 			

IV Semester			
Course Code	Course Title	Credits	Hours
BC 4418	EVENT MANAGEMENT	2	30
Objectives:			
<ul style="list-style-type: none"> To familiarize students with a conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations. 			
Course Contents			
Unit 1	Introduction to Event Management	08 Hours	
Event- Meaning- Need- Scope of Event, Analysis of Event, Decision Makers-Event Manager Technical Staff- Establishing of Policies & Procedure- Developing Record Keeping Systems.			
Unit 2	Event Management Procedure	10 Hours	
Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water and Local Taxes Applicable.			
Unit 3	Corporate events	8 Hours	
Planning of Corporate Event, Types of corporate events, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events and Reporting.			
Self-Study			4 Hours
Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC, Preparing Budget for conduct of National level intercollegiate sports events, Preparation of Event Plan for College day Celebrations			
Suggested readings:			
<ul style="list-style-type: none"> Event Entertainment and Production – Author: Mark Sonderrm CSEP Publisher: Wiley & Sons, Inc. Ghouse Basha – Advertising & Media Mgt, VBH. Anne Stephen – Event Management, HPH. K. Venkataramana, Event Management, SHBP. Event Management & Public Relations by Savita Mohan – Enkay Publishing House Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher - 2009 			

V Semester			
Course Code	Course Title	Credits	Hours
BC 5118	COST ACCOUNTING II	4	60
Objective:			
<ul style="list-style-type: none"> To familiarize the students with modern cost techniques and applicability 			
Course Contents			
Unit 1	Introduction		06 Hours
Costing methods – Meaning, Importance, Features, objectives, applications and limitations.			
Unit 2	Job, Batch and Contract costing		16 Hours
Job costing: Meaning, prerequisites, job costing procedures. Batch costing: Comparison between Job and Batch Costing – problems. Contract Costing: Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems. Notional and estimated profit – retention money			
Unit 3	Process Costing		8 Hours
Meaning and definition, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain (Problems) - Joint and by-products costing (theory).			
Unit 4	Operating Costing		10 Hours
Introduction, Meaning and application of Operating Costing - Transport Costing - Preparation of cost sheet, simple and composite cost unit – Problems.			
Unit 5	Marginal Costing		12 Hours
Introduction,-distinction between Absorption costing and marginal costing, Marginal costing techniques, marginal cost, Contribution, CVP analysis, P/V ratio, Break-even analysis, Margin of safety, problems on limiting or key factor, Types of Managerial Decisions –Make/Buy, Add/Drop, Sell/Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions.			
Self-Study			8 hours
Advantages and disadvantages of Job costing, Meaning, advantages, disadvantages of Batch costing, Features of Process Costing.			
Suggested readings:			
<ul style="list-style-type: none"> Jain. S.P,Narang, K. L &Simmi Agrawal (2016). Cost Accounting (4th ed.).Delhi , India: Kalyani Publishers Arora M N (2015).Methods and techniques of Cost Accounting(4th ed.).India. Himalaya Publishing House. S.N.Maheshwari.(2015) <i>Advanced Cost Accounting</i> . New Delhi: Sultan Chand Publishing House Pillai and Bahavathi (2013) Cost accounting. (Reprint 2013) New Delhi. Sultan Chand Publishing House Khan and Jain (2015), Management Accounting, Tata McGraw Hill, New Delhi. 			

V Semester			
Course Code	Course Title	Credits	Hours
BC 5218	INCOME TAX I	4	60
Objectives:			
<ul style="list-style-type: none"> To familiarize students with Income tax concepts. To familiarize students about IT returns and procedures. 			
Course Contents			
Unit 1	Introduction to Income Tax	05 Hours	
Meaning and Classification of taxes, Brief history of Income Tax, legal frame work, cannons of taxation; Finance Bill; Scheme of income tax; Definitions - Assesse, person, assessment year, previous year; Income, gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee).			
Unit 2	Residential Status and Tax Incidence	12 Hours	
Concept of Residential status, residential status of individual assessee - resident and ordinarily resident, resident but not ordinarily resident, non-resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers, meaning of receipt of income, receipt vs. remittance, actual receipt vs. deemed receipt.			
Unit 3	Income from Salary – I	10 Hours	
Concept of salary income, basis of charge, incomes forming part of salary, retirement benefits- computation of Gratuity, Pension, Leave encashment and Provident Fund.			
Unit 4	Income from Salary – II	13 Hours	
Computation of basic salary in grade system, types of employee commissions, concept of allowances, various income tax provisions for computing taxable value of allowances, concept of perquisites, classification of perquisites for their tax treatment, valuation of perquisites, computation of income from salary after deductions u/s 16.			
Unit 5	Income from House Property	12 Hours	
Meaning of house property, treatment as owner of house property, treatment of rental income from properties under different circumstances, determination of the annual value of a house property, expenses deductible from rental/notional income from house property, special treatment given to self-occupied house property, treatment of income/loss from house property; Computation of income from house property after deductions u/s 24.			
Self-Study			8 hours
Prepare ITR-1 SAHAJ form, Determine residential status of an individual, Steps for computing salary.			
Suggested readings:			
<ul style="list-style-type: none"> Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi. Mehrotra and Dr. Goyal. Direct Taxes Law and Practice. Sahitya Bhavan Publication. Gaur & Narang. Income Tax. Kalyani Publishers. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi. 			

V Semester			
Course Code	Course Title	Credits	Hours
BC5318	INTERNATIONAL BUSINESS	4	60
Objective:			
<ul style="list-style-type: none"> To familiarize the students with the concepts, functions and practices of international business. 			
Course Contents			
Unit 1	Nature of International Business	08 Hours	
Nature of International Business (IB); Scope of International Business; Forms of International Trade Drivers of IB; IB and domestic business; Participants in International Business; Evolution of IB; reasons for Internalization; Strategies of entering international business; Approaches to International Business (Ethnocentric, Polycentric and Regio-centric); Integration between countries-Levels of integration.			
Unit 2	Globalization	10 Hours	
Features of Globalization; Stages of Globalization; Manifestation of Globalization; Benefits and pitfalls of globalization on Indian economy; Essential Conditions for Globalization; Barriers to Globalization in India; Role of WTO in promoting Globalization; International Organization Models (International, Multinational, Global, Transnational Companies); Types of MNCs; Organizational Structures for International Operations-Functional Structure, Product Structure, Geographical Structure, Matrix Structure, SBU structure; Role of MNCs in International Business. De-globalization and Coopetition(Meaning only).			
Unit 3	International Marketing Environment	10 Hours	
Analyzing Market Environment; Components of International Marketing Environment-Micro Environment(Functional areas of Business, Suppliers, Marketing intermediaries, Customer; Competitors; Shareholders);Macro Environment(PESTLE)			
Unit 4	Resources for International Operation	14 Hours	
Human Resources- IHRM and domestic HRM; Scope of IHRM. HR planning; Selection of expatriates; Expat training; Expat remuneration. Expat failures and ways of avoiding; Repatriation. Foreign exchange- Need and importance of foreign exchange; Types of FOREX rates; Factors determining FOREX; Convertibility of rupee and its implications in India. Facilities & location- strategic role of foreign plants; components of international logistics; managing service operations- Outsourcing and Offshoring (Meaning, scope of services, benefits and limitations).			
Unit 5	EXIM trade	10 Hours	
Purpose of Export Trade; Benefits of exports to companies; Types of Exports, Procedure, Steps & Documentation; Pricing in Export/Import Trade; Functions and services of EXIM bank; India's recent EXIM Policy.			
Self-Study			08 hours
A brief understanding of Make in India (New FDI policy), International Marketing Intelligence (Meaning and sources); Concept of International product life cycle. Regional trading blocs-EU, NAFTA, Mercosur, APEC, ASEAN, BRICS, SAARC (Structure and functions only) bilateral agreements			
Suggested readings:			
<ul style="list-style-type: none"> Aswathappa. K. (2016). International Business. New Delhi: Tata McGraw Hill Don Ball and Wendell McCulloch-International Business. New Delhi: McGraw - Hill. Subba Rao. (2016). International Business. New Delhi: Tata McGraw Hill Mohammed Umair (2014). International Business. Skyward publishers, Bangalore 			

V Semester			
Course Code	Course Title	Credits	Hours
BC 5418	ENTREPRENEURIAL DEVELOPMENT	4	60
Objectives:			
<ul style="list-style-type: none"> • To enable students to understand the basic concepts of entrepreneurship • To help students in preparing a business plan. 			
Course Contents			
Unit 1	Entrepreneurship	10 Hours	
Introduction– Meaning& Definition of Entrepreneurship, Entrepreneur & Enterprise –Functions and role of Entrepreneur in economic development - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneur. Women entrepreneurs- SHGs,new venture management			
Unit 2	Micro Small and Medium Industries(MSMEs)	10 Hours	
Meaning &Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI’s and the steps taken to solve the problems - Policies Governing SSI’s.			
Unit 3	Formation Of Small Scale Industry	12 Hours	
Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Total quality management.			
Unit 4	Preparing The Business Plan	10 Hours	
Meaning – importance – preparation –BP format: Various dimensions of a Business Plan, business models			
Unit 5	Project Assistance	10 Hours	
Financial assistance through SFC’s, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - PM MUDRA yojana, - procedures for obtaining loan under MUDRA. Crowd Funding, Angel Investor, Venture Capitalist. Financial incentives for SSI’s and Tax Concessions - Industrial Estates: Role and Types. Mezzanine financing.			
Self-Study			08 hours
Challenges faced by an Entrepreneur and financial assistance schemes available for Women Entrepreneurs, Format of a Business Plan and Aspects of a BP, Problems faced by SSI’s In India and reforms to overcome problems, Role and functions of SFC’s,IFCI,AWAKE			
Suggested readings:			
<ul style="list-style-type: none"> • Poornima M (2016) Entrepreneurship Development and Small Business Enterprise, Pearson Education, New Delhi • Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition. • Dr. Venkataramana ; Entrepreneurial Development, Sultan Chand Publishing House, • Kumar S, (2015) Small Business and Entrepreneurship, I. K. International Pvt Ltd, Bangalore • Rekha&Vibha (2014) – Entrepreneurship Development, Vision Book House, New Delhi • Sharma S (2016), Developing Entrepreneurship, PHI learning Private Limited, New Delhi.. 			

VI Semester			
Course Code	Course Title	Credits	Hours
BC 6118	MANAGEMENT ACCOUNTING	4	60
Objectives:			
<ul style="list-style-type: none"> To enable students analyse financial statements. To interpret financial statements with a view to prepare management reports for decision-making. 			
Course Contents			
Unit 1	Introduction to Management Accounting	06 Hours	
Meaning – Definition – Objectives – Nature and Scope– Role of Management Accountant–Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.			
Unit 2	Ratio Analysis	10 Hours	
Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Common Size and Comparative Statement analysis, Trend Analysis and Ratio Analysis.			
Unit 3	Fund Flow and Cash flow Analysis	16 Hours	
Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement - Procedure for preparation of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operations – Statement of Sources and Applications of Funds – theory. Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents – Provisions of Ind AS-7 (old AS 3) – Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only).			
Unit 4	Budgetary control	12 Hours	
Classification of budgets, functional budgets-Production, Sales, Materials, Master budget (Theory only). Cash budget, flexible budget (Problems).			
Unit 5	Management Reporting	08 Hours	
Meaning of Management Reporting – Requisites of a Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations. Extended business reporting Language(XBRL)			
Self-Study			08 Hours
Analysis of financial statements using Tally ERP, Uses and limitations of cash flow statement, principles of good reporting systems			
Suggested readings:			
<ul style="list-style-type: none"> M.N Arora (2016), “Cost and Management Accounting”, Himalaya Publishing House, Mumbai. S.N.Maheshwari.(2016) Advanced Cost Accounting . New Delhi: Sultan Chand Publishing House Khan and Jain, Management Accounting, (2015) Tata McGraw Hill, New Delhi. R.S.N. Pillai & Bhagavati, 2015, Management Accounting, S. Chand Publications, New Delhi. 			

VI Semester			
Course Code	Course Title	Credits	Hours
BC 6218	INCOME TAX- II	4	60
Objective:			
<ul style="list-style-type: none"> To expose students to the various provision of Income Tax Act relating to computation of Income of individual assessee only. 			
Course Contents			
Unit 1	Profits and gains from business and profession	14 Hours	
<p>Heads of income, Income from business – meaning and basis of charge, essential features of a business, scope of income from business, guidelines for computing income from business, provisions related to admissible & inadmissible incomes & expenses, application based problems on admissibility of incomes and expenses, problems on computation of profits and gains from business.</p> <p>Income from profession –meaning and features, procedure for computing income from profession, problems on profession relating to chartered accountant, advocate and doctor only.</p>			
Unit 2	Income from Capital Gains	12 Hours	
<p>Capital gain – meaning and basis of charge, concept of capital asset, concept of transfer, transactions not regarded as transfer, steps in computing capital gain, concept of indexing, forfeiture of advance, application based illustrations, problems on capital gain, exemption for capital gains - U/S 54, 54B, 54D, 54EC,54F.</p>			
Unit 3	Income from Other Sources	10 Hours	
<p>Income from other sources - basis of charge, incomes chargeable under income from other sources, various kinds of securities and their tax treatment, tax provisions related to gifts, concept of TDS and grossing, deductions from incomes under the head other sources, expenses not allowed as deduction, application based illustrations, illustrations related to gifts, illustrations on interest on securities, consolidated illustrations on income from other sources.</p>			
Unit 4	Deductions from Gross Total Income	06 Hours	
<p>Set-Off & Carry Forward of Losses (theory only), concept of gross total income, exemption vs. deduction, Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80TTA, 80 U and other relevant sections introduced in current finance bill applicable to individual assessee.</p>			
Unit 5	Assessment of individuals	08 Hours	
<p>Assessment – meaning and types, Computation of total income and tax liability of Individual assessee, problems - In case of Income from Salary & House Property (Computed income shall be given). Preparation of return of income: Manually - On-line filing of returns of income & TDS.</p>			
Self-Study			08 Hours
<p>Compute total income and tax liability of an Individual assessee.</p>			
<p>Suggested readings:</p> <ul style="list-style-type: none"> Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi. Mehrotra and Goyal. Direct Taxes Law and Practice. Sahitya Bhavan Publication. Gaur & Narang. Income Tax. Kalyani Publishers. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi. 			

VI Semester			
Course Code	Course Title	Credits	Hours
BC6318	BUSINESS LAW	4	60
Objective			
<ul style="list-style-type: none"> To provide students with an understanding of the Indian legal system and how it impacts the functioning of business and commercial transactions. 			
Course Contents			
Unit 1	Introduction To Business Laws	5 Hours	
Jurisprudence: Introduction to law – Classification of law – Hierarchy of Courts – Meaning and Scope of Business law – Sources of Indian Business Law.			
Unit 2	Contract Laws	20 Hours	
Indian Contract Act, 1872: Definition of Contract - Essentials of a valid contract –Discharge of Contract- Remedies for breach of contract. Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, Rights and duties of buyer, rights of an unpaid seller.			
Unit 3	Competition And Consumer Laws:	12 Hours	
The Competition Act, 2002: Objectives-Features of Competition Act, CAT, offences and penalties under the Act, Competition Commission of India. Consumer Protection Act, 1986: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.			
Unit 4	Economic and Cyber Laws	10 Hours	
Indian Patent Laws and WTO Patent Rules: Meaning of IPR, invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent. Cyber Laws-Objectives of Cyber Laws– Definitions and salient features – Provisions pertaining to Piracy & related Offences & Penalties.			
Unit 5	Environmental Law	5 Hours	
Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution.			
Self-Study			08 hours
Reasons for replacing MRTP with Competition Act, Procedure of filing consumer case. Rules and powers of central government to protect environment in India.			
Suggested readings:			
<ul style="list-style-type: none"> Aswathappa. K & Ramachandra. (2017). Business Law. Mumbai: HPH. Garg, Sareen, Sharma & Chawla. Business Law. Kapoor N.D. (2016). Business Law. New Delhi: Sultan Chand & Co. M.C. Kuchhal. (2015). 8th edition. Business Law. Nabhi. Business Law. Mumbai: Indian Law House. Tulsian. (2015). Business Law. New Delhi: Tata McGraw Hill. 			

VI Semester			
Course Code	Course Title	Credits	Hours
BC 6418	AUDITING PRINCIPLES AND PRACTICE	4	60
Objectives:			
<ul style="list-style-type: none"> • To familiarize students with the principles and methods of auditing and their applications. • To help students to have an awareness about auditing practices. 			
Course Contents			
Unit 1	Introduction to Auditing		10 Hours
Meaning-Objectives-Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Errors and Fraud-Concepts- Means of doing Fraud, Purpose- Conditions which Increase the Risk of Fraud and Error-Auditors responsibility towards detection and reporting (SA240), Audit programme.			
Unit 2	Internal control		10 Hours
SA 265 - Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards sales and debtors, purchases and creditors, cash/bank balance receipts/ payments, fixed assets investments – review and evaluation of internal control systems – features of good internal control system - Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.			
Unit 3	Vouching		10 Hours
Meaning - Definition - Importance - Routine Checking and Vouching - Voucher -Types of Vouchers - Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.			
Unit 4	Verification and valuation of Assets and Liabilities		10 Hours
Meaning and Objectives of verification and valuation - Position of an Auditor as regards the Valuation of Assets - Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill - Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors - Contingent Liabilities			
Unit 5	Companies Audit and report		12Hours
Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities as per Companies act 2013 – System audit- Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies.SA 700 to SA 799 – Auditors opinion – nature – audit report – true and fair view – audit examination – information and explanations from the management – statement of facts – express of opinion – types and qualifications of audit report.			
Self-Study			08 hours
Differences between Accounting and Auditing , Contents of an Audit report.			
Suggested readings:			
<ul style="list-style-type: none"> • Tandon BN, (2016) Practical Auditing, Sultan Chand Publications, New Delhi • Nanje Gowda (2015), Principles of Auditing, Vision Book House, New Delhi • Alice Mani (2015), Principles & Practices of Auditing, Sapna Book House. • K. Venkataramana (2015), Principles And Practice Of Auditing, Sapna Book House. • Dinakar Pagare (2015), Practice of Auditing, Sultan Chand Publications • Pradeep kumar (2017), Principles of Auditing, kalyani Publisher. 			

V Semester			
Course Code	ACCOUNTING AND TAXATION	Credits	Hours
Elective 1	GOODS AND SERVICES TAX	4	60
Objectives			
<ul style="list-style-type: none"> • To equip students with the principles and provisions of Goods and Services Tax (GST) • To provide an insight into practical aspects and apply the provisions of GST laws to various situations. 			
Course Contents			
Unit 1	Fundamentals of GST	08 Hours	
Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments, GST administration.			
Unit 2	GST Acts - CGST, SGST (Karnataka State), IGST	08 Hours	
Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.			
Unit 3	Procedure and Levy Under GST	20 Hours	
Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit - Simple Problems on utilization of input tax credit.			
Unit 4	Assessment and Returns	10 Hours	
Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.			
Unit 5	GST and Technology	06 Hours	
GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).			
Self-Study			08 hours
Pre and Post GST analysis, Comparative analysis of indirect taxes and GST			
Suggested readings:			
<ul style="list-style-type: none"> ▪ Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer, ▪ Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra, ▪ Understanding GST: Kamal Garg, Barat's Publication. ▪ GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM. 			

V Semester			
Course Code	ACCOUNTING AND TAXATION	Credits	Hours
Elective 2	ADVANCED ACCOUNTING	4	60
Objective:			
<ul style="list-style-type: none"> To familiarize students with the process and preparation of accounts of different types of organizations. 			
Course Contents			
Unit 1	Accounts of Banking Companies	12 Hours	
Business of banking companies – some important provisions of Banking Regulation Act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting, final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.			
Unit 2	Accounts of Insurance Companies	10 Hours	
Accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies - revenue account and balance sheet. Insurance claims- Introduction – Need – Loss of Stock Policy – Preparation of statement of Cost of Goods sold – Preparation of Statement to ascertain value of stock on the date of Fire - Treatment of Salvage – Valuation of stocks prior to date of fire -calculation of GP Ratio– Treatment of Average Clause Treatment of Abnormal items			
Unit 3	Inflation Accounting	10 Hours	
Problems on current purchasing power method (CPP) and current cost accounting method (CCA).			
Unit 4	Farm Accounting	10 Hours	
Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problems.			
Unit 5	Investment Accounting	10 Hours	
Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems			
Self-Study			08 hours
Meaning of life insurance and general insurance , Need – Meaning – definition – importance and need – role – objectives – merits and demerits of Inflation			
Suggested readings:			
<ul style="list-style-type: none"> Gupta, R.L. and V.K. Gupta; (2017) Financial Accounting: Fundamental, Sultan Chand Publishers, Mumbai Jain S P & Narang, (2016) Advanced Financial Accounting, 2015, Kalayani Publishers Maheshwari, S.N. and S. K. Maheshwari; (2015), An Introduction to Accountancy, Eighth Edition, Vikas Publishing House, Maheshwari, S.N. and S.K. Maheshwari; (2015),. Advanced Accountancy, Eighth Edition, Vol. I & II, Vikas Publishing House, Monga, J.R. and Girish Ahuja, Financial Accounting, Eighteenth Edition, Mayoor Paper Backs, 2015. 			

VI Semester			
Course Code	ACCOUNTING AND TAXATION	Credits	Hours
Elective 3	CORPORATE TAXATION	4	60
Objectives			
<ul style="list-style-type: none"> To familiarize students with latest provisions of the corporate tax laws To familiarize students with related judicial pronouncements pertaining to corporate enterprises. 			
Course Contents			
Unit 1	Fundamentals of Corporate Taxation	06 Hours	
Concept of corporate tax in India, types of companies, appraisal of annual finance act, residential status of companies and tax incidence. Double taxation.			
Unit 2	Depreciation	10 Hours	
Depreciation – conditions for charging depreciation, rates of Depreciation, normal depreciation, additional depreciation, unabsorbed depreciation, calculation of capital gain on sale of depreciable assets, depreciation in case of power generating units, WDV in case of slump sale.			
Unit 3	Computation of Business Income of Companies	16 Hours	
Income from business – meaning and basis of charge, provisions related to admissible & inadmissible incomes & expenses, problems on computation of income from business of companies, set - off and carry forward of losses (theory and problems including section 79), Deductions out of Gross Total Income - 80G, 80GGA, 80GGB, 80JJA,80JJAA, 80LA.			
Unit 4	Minimum Alternate Tax	10 Hours	
Procedure and problems on computation of total income of companies as per IT provisions, MAT – features and applicability of MAT, procedure and problems on computing MAT, MAT credit –computation of DDT.			
Unit 5	Tax Planning with reference to Mergers and acquisitions	10 Hours	
Tax planning and its methods, Tax planning with reference to mergers and acquisition , avoidance, evasion and management-meaning and differences, tax planning with respect to make or buy, own or lease, tax planning with reference to capital structure (Including problems).			
Self-Study			08 hours
MAT credit, Calculating tax liability of a company.			
Suggested readings:			
<ul style="list-style-type: none"> Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill. Kaushal Kumar Agrawal, Corporate Tax Planning, Atlantic Publishers. 			

VI Semester			
Course Code	ACCOUNTING AND TAXATION	Credits	Hours
Elective 4	ACCOUNTING FOR MANAGERIAL DECISIONS	4	60
Objectives			
<ul style="list-style-type: none"> • To enable students analyze and interpret the performance of the firm for the purpose of reporting. • To enable students to understand the various techniques of business decisions 			
Course Contents			
Unit 1	Activity Based Costing	12 Hours	
Definitions - Stages in Activity Based Costing - Purpose and Benefits of Activity Based Costing - Cost Drivers - Problems on Activity Based Costing.			
Unit 2	Standard costing	13 Hours	
Meaning, definition of standard cost and standard costing, standard and estimated costs comparison, standard costing and budgetary control comparison, advantages and limitations of standard costing, Variance analysis, classification of variances – Materials and labor variance(problems), variable and fixed overhead variances.			
Unit 3	Throughput and Target costing	13 Hours	
Throughput accounting- Meaning, importance, throughput concepts, steps to be followed to increase the throughput, problems with throughput accounting, Systematic changes required for acceptance of the throughput accounting, Problems. Target costing-Meaning-concept-advantages-objectives-principles of target costing-target costing process- target costing and the product development cycle.			
Unit 4	Relevant Costing	08 Hours	
Analysis of relevant cost with other cost concepts-relevant benefits- sunk cost-future costs, future benefits-Relevant cost and relevant benefits for business decisions-Case study method.			
Unit 5	Corporate Financial Reporting	06 Hours	
Consolidated financial statements – analysis and reporting, Issues and Problems with special reference to published financial statements.			
Self-Study			08 hours
Illustrate make or buying decisions helps in decision making, List of 10 industries where Standard Costing is used.			
Suggested readings:			
<ul style="list-style-type: none"> • Gupta, R.L. (2016). Advanced Accountancy. S.Chand, New Delhi. • Iyengar, S.P- Advanced Accountancy, S.Chand New Delhi.: • Jain and Narang. (2017). Cost Accounting. Kalyani Publishers, Mumbai. • Maheswari, S.N. (2017). Cost Accounting. Vikas Publishing House, New Delhi. • Narayanaswamy. (2015). Financial Accounting. PHI Learning Pvt Ltd, New Delhi. • Tulsian. (2016). Advanced cost Accounting. Tata McGraw Hill, New Delhi. 			

V Semester			
Course Code	FINANCE	Credits	Hours
Elective 1	ADVANCED FINANCIAL MANAGEMENT	4	60
Objectives			
<ul style="list-style-type: none"> • To familiarize the students with Advanced Financial analysis and decision making. • To enable students to analyze financial risk and take investment decisions. 			
Course Contents			
Unit 1	Capital Budgeting Under Uncertainty		10 Hours
Investment decision and risk analysis- Risk adjusted discount rate, certainty equivalent approach, sensitivity analysis, standard deviation and coefficient of variation, decision tree analysis.			
Unit 2	Capital Structure and Valuation		10 Hours
Capital Structure Theories- Net income approach, net operating income approach, traditional approach, Modigliani-Miller approach (with and without tax), pecking order theory. Basic problems on net income approach and MM approach.			
Unit 3	Dividend policy and valuation		10 Hours
Dividend Theories- Walter's model, Gordon's model, MM's hypothesis-(with and without tax)			
Unit 4	Planning and Forecasting of Working Capital		12 Hours
Planning and forecasting of working capital-Analysis of working capital position; Working capital management, estimation of working capital including operating cycle method (Basic problems only); Cash Management Models- Baumol model for optimum cash balance, Miller-Orr model for optimum cash balance under uncertainty (theory only).Receivable Management. Inventory Management (Theory only).			
Unit 5	Mergers, Acquisitions and Corporate Valuation		10 Hours
Meaning of mergers and acquisition,; Corporate valuation-valuing basis for takeovers, financial evaluation of a merger, leveraged buyouts, regulation of mergers and takeovers in India (theory only).			
Self-Study			08 hours
Reasons for mergers and acquisitions, types of combinations and forms of mergers.			
Suggested readings:			
<ul style="list-style-type: none"> • K. Venkataramana (2017) Advanced Financial Management, SHBP. • I M Pandey (2016) Financial Management. Vikas Publication • Avadhani(2016) Advanced Accounting Management, HPH • S N Maheshwari (2017) Financial Management Principles and Practice, Sultan Chand • Khan and Jain (2016) Financial Management, Tata McGraw Hill • Sharma and Sashi Gupta (2015) Financial Management, Kalyani Publication • Narendra Singh (2014) Advanced Financial Management, HPH • Prasanna Chandra (2016) Financial Management, Tata McGraw Hill 			

V Semester			
Course Code	FINANCE	Credits	Hours
Elective 2	INTERNATIONAL FINANCE	4	60
Objectives			
<ul style="list-style-type: none"> To familiarize the students with International Financial environment, instruments and institutions. To help students analyze international risk. 			
Course Contents			
Unit 1	Introduction to International Finance	12 Hours	
Meaning, scope and importance- Difference between domestic and International finance-Issues – Methods of payments -Home currency – foreign currency - quotes – bid and ask, spot and forward rate - appreciation and depreciation – cross currency rates – swap points– Arbitrage Process.			
Unit 2	International Risk Management	10 Hours	
Political – Commercial – Exchange Control Restrictions on Remittance of different Tax Systems – Exchange Rate Fluctuations –Factors determining exchange rate– Risk of non-payment in EXIM Trade– managing risk. Determination of Exchange rate risk.			
Unit 3	Derivatives	10 Hours	
Meaning – Need for Derivative Market ; types of derivatives- Forward Contract, Future Contract, Option Contract, Swaps.			
Unit 4	International Financial Markets	12 Hours	
FII and FDI: Meaning; ADR, GDR, FCCB and Euro bond , Masala Bonds– Meaning, Procedure for Issue; Major international funding agencies.			
Unit 5	International Project Appraisal	08 Hours	
Introduction, review of NPV approach, Adjusted NPV Project appraisal in the international context. Exchange rate risk and cost of capital – Basic problems.			
Self-Study			08 hours
Advantages and disadvantages of FDI and FII. Regulations governing FII & FDI in India. Greek Crisis			
Suggested readings:			
<ul style="list-style-type: none"> Aswathanarayana T & K. Rajeswari (2015) International Finance – Vision Book House K.Venkataramana (2015) International Finance, SHBP. Harris Manville (2016) International Finance, Tata Mc- Graw Hill Madhu (2016) (International Finance, Excel Books Keith Pibean (2015) International Finance, McMillan Timothy Carl Kesta (2016), Case and Problems in International Finance, TMH R.M Srivastava (2015) Multinational Financial Management, Pragathi Publications P.A.Apte (2016) International Financial Management, TMH 			

VI Semester			
Course Code	FINANCE	Credits	Hours
Elective 3	STOCK AND COMMODITY MARKETS	4	60
Objective:			
<ul style="list-style-type: none"> To provide students with a conceptual framework of stock markets and Commodity Markets, functionalities in these markets and their mode of trading. 			
Course Contents			
Unit 1	An Overview Of Capital And Commodities Markets:	10 Hours	
Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of Commodities and Commodities Market, differences between stock market and commodities market.			
Unit 2	Stock Market	10 Hours	
History, Membership, Organization, Governing body, Functions of stock Exchange, on line trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE). Derivatives on stocks: Meaning, types (in brief).			
Unit 3	Trading in Stock Market	12 Hours	
Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers – Broker Charges – Settlement Procedure, National Securities Depository Ltd.(NSDL), Central Securities Depository Ltd.(CSDL) (in brief).			
Unit 4	Commodity markets	12 Hours	
History, Membership, Objectives, Functions of commodities exchange, Organization and role of commodity exchange, Governing Body, Types of Transactions to be dealt in Commodity Market – physical market, Futures market - Differences between Physical & Future Market, options on commodities exchanges.			
Unit 5	Trading in commodity markets	08 Hours	
Patterns of Trading & Settlement, Efficiency of Commodity Markets - Size of volumes of Commodities			
Self-Study			08 hours
Great depression 1930 and Financial crisis 2008, Prepare the list of recognized stock exchanges in India, Prepare the process chart of online trading of shares and debentures, Prepare the chart showing Governing Body of the Commodities Market, Prepare the list of commodities traded on commodity market.			
Suggested readings:			
<ul style="list-style-type: none"> Fischer and Jordan. (2016). Security Analysis and Portfolio Management. Prentice Hall. Prasanna Chandra. (2016). Investment Analysis and Portfolio Management. McGraw Hill Raymond H. Rupert- The New Era of Investment Banking. Prabhu Publishing Company. Joseph R, Perella, (2014), Investment banking: Valuation, Leveraged buyout, & Merger and Acquisitions, Wiley finance. S Guruswamy, Merchant banking and financial services, McGraw Hill, 3rd Edition B. Kulkarni, Commodity Markets & Derivatives. 			

VI Semester			
Course Code	FINANCE	Credits	Hours
Elective 4	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	4	60
Objective:			
<ul style="list-style-type: none"> To familiarize students with investment decisions and Portfolio Management. 			
Course Contents			
Unit 1	Introduction to Investment Management	10 Hours	
Meaning of Investment, comparison of investment with Speculation and Gambling–Risk and Uncertainty, risk – return trade off, Risk profile of investor, Types of Risks – systematic and unsystematic, valuation of risk and return of individual securities.			
Unit 2	Security Analysis	12 Hours	
Introduction, Fundamental Analysis – Economic Analysis , Industry Analysis, Company Analysis; Technical Analysis – Dow Theory, Advanced Declined Theory, Chartism Assumptions of Technical Analysis; Efficient Market Hypothesis –Weak form, Semi strong and Strong (theory only)			
Unit 3	Modern Portfolio Theory –I	10 Hours	
Diversification- Meaning, Objectives and benefits; Introduction to Portfolio management, Process – of Portfolio management -Portfolio risk and returns-Optimal Portfolio, Markowitz Model (Two securities) – Sharpe Model (Single index model) – problems.			
Unit 4	Modern Portfolio Theory –II	10 Hours	
Mean – Variance Model – Capital Market Line – Market Portfolio – Capital Asset Pricing Model – Security Market Line – Beta Factor – Alpha and Beta Coefficient – Arbitrage Pricing Model (Theory only)			
Unit 5	Portfolio Evaluation and Revision	10 Hours	
Meaning, need and process of Portfolio evaluation – Methods of Evaluation- Sharpe, Jensen and Treynor Model - Simple problems. Portfolio revision- Meaning and strategies (Active and Passive management).			
Self-Study			08 hours
Objectives of Investment. Avenues for Investment. Prepare a model portfolio based on the current stock. Portfolio of 5 different companies.			
Suggested readings:			
<ul style="list-style-type: none"> K. Venkataramana (2015), Security Analysis and Portfolio Management, SBHP. Kevin - Investment and Portfolio Management, McGraw Hill Prasanna Chandra (2017) Investment Analysis and Portfolio Management, McGraw-Hill A.P. Dash (2015) Security Analysis and Portfolio Management, SBHP Rohini Singh (2016) Security Analysis and Portfolio Management, HPH Punithvathy Pandian (2017) Security analysis & portfolio Management, Vikas Publication 			

V Semester			
Course Code	BANKING AND INSURANCE	Credits	Hours
Elective 1	BANKING LAW AND PRACTICE	4	60
Objective			
<ul style="list-style-type: none"> To familiarize the students with the law and operations of Banking. 			
Course Contents			
Unit 1	Banker And Customer Relationship	08 Hours	
Introduction – Meaning of Banker – Bank - Meaning of Customer – General & Special Relationships.			
Unit 2	Negotiable Instruments	10 Hours	
Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Meaning, Definition & Features of Promissory Notes, Bills of Exchange, Cheques - Crossing of Cheques – Types of Crossing – Endorsements: Meaning, Essentials & Kinds of Endorsement.			
Unit 3	Collecting and Paying Bank	10 Hours	
Collecting Banker: Meaning – Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course - Statutory Protection to Collecting Banker			
Paying Banker: Meaning – Precautions – Statutory Protection to the Paying Banker – Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques.			
Lending Operations: Principles of Bank Lending – Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit – NPA: Meaning, circumstances & impact – regulations of priority lending for commercial banks.			
Unit 4	Customers and Account Holders	12 Hours	
Procedure and Practice in opening and operating accounts of different customers including Minors - Meaning & Operations of Joint Account Holders, Partnership Firms, Joint Stock companies, Executors and Trustees, Clubs and Associations and Joint Hindu Undivided Family. Core banking.			
Unit 5	Assets and Liabilities Management in Banks	06 Hours	
Significance of asset liability management – ALM guidelines in Indian Banks – ALM practice in Indian Banks. Asset liquidity – gap analysis – duration analysis – time value of money – Study of Bank Balance sheet Items – Bank Balance Sheet analysis through ratio analysis.			
Self-Study hours			08
Types of Customers and Account Holders, KYC norms			
Suggested readings:			
<ul style="list-style-type: none"> Gordon & Natarajan, (2014) Banking Theory Law and Practice, HPH S. P Srivastava, (2016) Banking Theory & Practice, Anmol Publications M. Prakhas, Bhargabhi R, (2014) Banking law & Operation, Vision Book House. Tannan M.L, (2014) Banking Law and Practice in India, Indian Law House 			

V Semester			
Course Code	BANKING AND INSURANCE	Credits	Hours
Elective 2	PRINCIPLES & PRACTICE OF LIFE INSURANCE	4	60
Objective			
<ul style="list-style-type: none"> To make the students understand about various classes of Life insurance. 			
Course Contents			
Unit 1	Risk Management	10 Hours	
Introduction to risk management- elements of uncertainty peril, hazards – types, risk management process- definition, types and various means of managing risk – limitations of risk management, Sources of risk and exposure, pure risk and speculative risk, acceptable and non- acceptable risks, static and dynamic risk, various elements of cost of risk, process of risk management. Underwriting of Insurance.			
Unit 2	Introduction to Life Insurance	10 Hours	
How Insurance Works - Human Assets - Social and Economic significance - Principle of Protection and Investment, Principles of Life Insurance, Life insurance underwriting, Factors affecting rate of mortality - Sources of data - Concept of extra mortality - Numerical methods of undertaking - Occupational hazards.			
Unit 3	Life insurance products	12 Hours	
Types of life insurance Contracts - Term and Cash Insurance - Level Premium Concept - Life Insurance products - Types of Term Insurance - Whole Life Insurance: Ordinary Life Insurance, Limited payment Life Insurance, Endowment Life Insurance - Variation of Whole Life Insurance: Variable Life Insurance , Universal Life Insurance, Variable Universal Life Insurance, Current Assumption whole life insurance, Indeterminate Premium Whole Life Insurance - General Classifications of Life Insurance: Ordinary Life Insurance, Industrial Life Insurance Group Life Insurance, Credit Life Insurance.			
Unit 4	Legal aspects of Life Insurance	10 Hours	
Legal Aspects of Insurance - Indian contract Act, special features of Insurance contract, Claim Management - Claim Settlement - Legal Framework - Third party Administration, Insurance ombudsman - Consumer Protection Act - Re-Insurance in Life Insurance - Retention Limits - Methods of Re-insurance.			
Unit 5	Marketing of Insurance products	10 Hours	
Buying motives for insurance, Selling techniques & process, Distribution Channels, Factors influencing promotional mix of insurance, Managing the Sales force in insurance - importance and role the sales manager, monitoring and evaluating performance of sales persons.			
Self-Study			08 hours
Calculation of policy premium with imaginary figures, Calculation of fair claims with imaginary figures, Preparing the list of occupational hazards under life insurance.			
Suggested Readings:			
<ul style="list-style-type: none"> P. K Gupta(2015) Insurance & Risk Management, Sapna Book House Vaughan, E.T & T.Vaughan(2014), Fundamentals of Risk Insurance, Johan Willey & Sons Course material and books published by 'Insurance Institute of India, Mumbai Rejda, G.E (2011), Principles of Risk Management and Insurance (Seventh Edition), Pearson Treichmann(2014), Risk Management & Insurance, Thomson 			

VI Semester			
Course Code	BANKING AND INSURANCE	Credits	Hours
Elective 3	INTERNATIONAL BANKING & FOREX MANAGEMENT	4	60
Objective:			
<ul style="list-style-type: none"> To enable the students understand concepts of international banking and foreign exchange. 			
Course Contents			
Unit 1	Introduction To International Banking	10 Hours	
Introduction – Meaning – Functions – Financing of Exports – Financing of Imports – International Payment Systems.			
Unit 2	International Capital Markets	10 Hours	
Introduction – Meaning and Definition – Types – Financial market flow beyond national boundaries – Debt and non – debt flows – Volatile and Stable flows – Interest Rate Differentials - Demand for and supply of funds across borders.			
Unit 3	Offshore Banking Centres	10 Hours	
Introduction – Meaning – Role in International Financing – Global Balance sheet of banks – Asset and Liability Management of Foreign Banks.			
Unit 4	Foreign Exchange And Markets	12 Hours	
Introduction – Meaning – Elements – Importance – Evolution of Exchange Rate System – International Monetary System – Gold Standard – Types of Exchange Rates – Fluctuations in Foreign Exchange rates – Causes and Effects – Need for Stable Foreign Exchange Rates – Determination of Exchange rates – Theories of Determination of Foreign Exchange Rates. Anti-money Laundering.			
Unit 5	FOREX and Treasury Management	10 Hours	
Introduction — Operations – Convertibility - Objectives of Foreign Exchange Control — Mechanism to settle the FOREX problems. Treasury management.			
Self-Study			08 hours
Types of Forex market, Problems of Foreign Exchange markets in India, Role of RBI in settlement of foreign exchange problems in India.			
Suggested readings:			
<ul style="list-style-type: none"> Avadhani B.K,(2015) International Finance Theory and Practice, HPH Keith Pibean,(2006) International Finance. Palgrave Macmillan Somanatha, (2011) International Financial Management I.K. International Publishers Chaudhuri & Agarwal (2014) Foreign Trade & Foreign Exchange, HPH Harris Manville, (1992)International Finance, Barron's Educational Series, 			

VI Semester			
Course Code	BANKING AND INSURANCE	Credits	Hours
Elective 4	PRINCIPLES & PRACTICE OF GENERAL INSURANCE	4	60
Objectives			
<ul style="list-style-type: none"> To understand various classes of General Insurance, Underwriting and Claims Management. To provide the requisite skill and knowledge to become an Insurance Advisor 			
Course Contents			
Unit 1	Introduction to General Insurance	08 Hours	
Difference between Life and general Insurance, Principles of General Insurance. Types of General Insurance, Contract of insurance, conditions necessary for a contract, contractual duty, contribution under pooling condition.			
Unit 2	Fire Insurance	10 Hours	
Origin – Meaning – Nature – Principles of Fire Insurance –General Conditions – Reinsurance – Methods of Reinsurance – Shopping or Street, Facultative & Treaty Reinsurance, Types of Treaties – Progress of fire Insurance Business in India; Kinds of Fire Insurance Policy – Procedure of taking Fire Insurance Policy – Renewal of Fire Insurance Policy – Settlement of Claim – Cancellation and Forfeiture of Fire Insurance Policy.			
Unit 3	Marine Insurance	10 Hours	
Origin – Meaning – Nature – Principles of Marine Insurance – Warranties – implied and expressed warranties – Types of Marine Insurance Policy – Procedure of Taking Marine Insurance Policy – Policy Conditions; Marine Losses – Total loss, Partial loss, Particular average loss, General average loss and salvage charges – Preparation of loss statement – Documents needed for claim.			
Unit 4	Miscellaneous Insurance	14 Hours	
Motor insurance - personal accident cover for owner- driver's theft claim, Personal accident insurance: types of disablement claims- extended coverage. Health insurance: medi-claim policy, domiciliary, hospitalization benefits. Liability insurance: compulsory public liability policy- product liability policy-employer liability policy. Rural Policies- cattle insurance, poultry insurance, inland insurance – agricultural insurance, hut insurance- obligation of insurer to the social sector.			
Unit 5	Fundamentals of Agency Law	10 Hours	
Definition of an agent; Agents regulations; Insurance intermediaries; Agents' compensation; Procedure for Becoming an Agent Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.			
Self-Study			08 hours
Role of general insurance in economic development, Progress of Marine Insurance Business in India			
Suggested readings:			
<ul style="list-style-type: none"> Vaughan,E.Tand T.Vaughan: (2013)Fundamental of Risk and Insurance, John Wiley & Sons Rejda G.E: (2011)Principles of Risk Management and insurance, Pearson Education Luthardt: (2016) Property and Liability Insurance Principles, Insurance Institute of America, Stulz: (2011) Risk Management management & Derivatives, 2e, Thomson Chance,(2012)Introduction to Risk Management and Derivatives, Thomson. 			

V Semester			
Course Code	MARKETING	Credits	Hours
Elective 1	CONSUMER BEHAVIOUR AND CUSTOMER RELATIONSHIP MANAGEMENT	4	60
Objectives			
<ul style="list-style-type: none"> To acquire an understanding of the process of consumer buying behavior. To underlie the effectiveness of marketing strategy in terms of impact on consumer behavior. 			
Course Contents			
Unit 1	Introduction	08 Hours	
Meaning and Scope – Consumer and customer – Various disciplines involved in the study of consumer behaviour – relevance in marketing – trends – market segmentation and consumer Behaviour – VALS psychographic segmentation			
Unit 2	Individual Determinants of Consumer Behaviour	12 Hours	
Needs and Motivation: Meaning of Needs and Goals – Types & Systems of Needs- Maslow’s Hierarchy of needs, Personality & Consumer Behaviour: Meaning and nature of Personality – Freudian and Trait theories of Personality – Self Concept - Self Images – Lifestyle and AIO inventories – Brand Personality. Perception: Meaning, Consumer Imagery – Brand Image - Perception of Quality, Perception of risk Learning & Cognitive Process: Meaning of Learning – Learning theories – Memory, attitude: Nature of consumer attitudes – components of attitudes – attitude formation and change.			
Unit 3	Socio-Cultural Environment	10 Hours	
Reference groups and group dynamics – Cultural, sub-cultural and cross cultural influences – Implications of social class on consumer behaviour–Family decision making and role of children in Consumer.			
Unit 4	Consumer Decision Making Process	12 Hours	
Stages in the consumer decision making process – personal influence and opinion leadership – Post purchase Behaviour– Cognitive Dissonance – Diffusion of innovations - Models of Consumer Behaviour. Prosumer.			
Unit 5	CRM	10 Hours	
Consumerism and Public Policy – Rights of Consumers – Ethical, Safety and environmental issues; Consumer Protection Acts 1986 –Consumer redressal cell- Consumer Behaviour and E-business – Online buyer behaviour.			
Self-Study			08 hours
Need and importance of consumer behaviour, Importance of family, E-Business and its implications on Consumer.			
Suggested readings:			
<ul style="list-style-type: none"> Jay, D.Lindquist & Joseph Sirgy, (2016). Consumer Behavior: Biztantra, Wiew dream tech Publication, New Delhi. Schiffman, L.G, & Kanuk, L.L. (2015). Consumer Behavior: Prentice Hall of India. Sontakki.C.N, (2016) Consumer Behaviour. Mumbai: Himalaya publishing House. Suja,R.N,(2016).Consumer Behavior In Indian Perspective.Mumbai:Himalaya Publishing House. Blackwell: Consumer Behaviour Assael Henry (2015): Consumer Behaviour and Marketing Action: Asian Books 			

V Semester			
Course Code	MARKETING	Credits	Hours
Elective 2	RETAIL MANAGEMENT	4	60
Objectives:			
<ul style="list-style-type: none"> To familiarize students with aspects of Retailing process and innovative marketing strategies. To familiarize the students with the recent developments of retailing in India. 			
Course Contents			
Unit 1	Introduction	08 Hours	
Retailing and economic significance – functions of a retailer – types of retailers– international retailing – retailing as a career – retail management decision process, M-tailing in India.			
Unit 2	Retailing Environment	12 Hours	
Theories of retail change: theory of natural selection in retailing, Theory of Wheel of retailing, General- Specific – General Cycle on Accordion Theory, Retail Life Cycle Theory – Multi Channel retailing – phase of growth of retail markets – Retail Mix – BCG Matrix-GE matrix			
Unit 3	Consumer Behaviour and Retail Operations	14 Hours	
Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management and Category Management. Private labels.			
Unit 4	E-tailing	12 Hours	
Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system.			
Unit 5	Legal and Ethical issues in Retailing	08 Hours	
Legal aspects in retailing, Social issues in retailing, Ethical issues in retailing, multi-brand- single brand FDI			
Self-Study			08 hours
Trends in retailing, e-Business, e-tailing, study top retailers in various segments, design a retail store layout. A study on HUL, Patanjali, Jyothi laboratories etc.			
Suggested readings:			
<ul style="list-style-type: none"> Suja Nair (2016), Retail Management, HPH. Swapna pradhan (2016), Retail management, Mcgraw Hill David Gilbert (2015), Retailing management, Pearson. S.K. Poddar & others (2015) – Retail Management, VBH. R.S Tiwari (2015), Retail Management, HPH. Ogden & Ogden (2016), Integrated Retail Management, Biztantra. Bernan Berry (2016), Retail Management, Prentice Hall. Weitz Levy (2015), Retail Management, Mcgraw Hill 			

VI Semester			
Course Code	MARKETING	Credits	Hours
Elective 3	MARKETING OF SERVICES	4	60
Objectives:			
<ul style="list-style-type: none"> To familiarize the students with the concepts, functions and practices of services marketing To enable them get global perspective on issues related to services marketing 			
Course Contents			
Unit 1	Nature of Services		10 Hours
Meaning, Characteristics of services & Classification of services; Differences between service and product marketing mix of services; customer involvement in services; building customer loyalty; GAP Model; Balancing Demand & Capacity; Reasons for growth of service sectors in India			
Unit 2	Services Marketing		12 Hours
Concept and evolution of services marketing, meaning of service marketing, myths encountered in services, need for service marketing, and growth in Services Marketing, Service delivery process, service encounters and Moments of Truth, employee role in service delivery, service employee- criteria, importance and emotional approach, role of service provider, intermediaries involved in in Service Process and Service Delivery.			
Unit 3	Tourism & Hospitality Services		12 Hours
TOURISM: Introduction; Concept & Nature of Tourism; Significance & Impact of Tourism; Market Segmentation in Tourism; Tourism marketing Mix; Management of Travel Services; Role of Travel Agencies & Travel Organization Tour Operations - Meaning and services. HOSPITALITY: Concept of Hotels; Facilities; The guest Cycle; classification of hotels; Marketing Mix of Hospitality Industry- Hospital service Management- Facilities; Personnel; Administration;			
Unit 4	Healthcare Services		08 Hours
Hospitals – Evolution of Hospital Industry – Nature of Service – Risk involved in Healthcare Services – marketing of medical services – Hospital extension services – Pharmacy, nursing – Medical Transcription. Hospital service extensions - Pharmacy; Mid wife; Marketing the medical transcription services			
Unit 5	ITES and Business Process Management		10 Hours
ITES: Introduction – Growth, Types, Job opportunities in ITES. BPM: Meaning, Nature of Work in BPMs, Classification of BPO and Call Centers, Service Level Agreements (SLAs), Functions and Services of BPMs			
Self-Study			08 hours
Marketing of Online Services, Marketing of Professional Services, Marketing of Education Services Benefits and difficulties of CRM			
Suggested readings:			
<ul style="list-style-type: none"> Shanker, Ravi (2015). Services Marketing - the Indian Perspective. New Delhi: Excel Books Dr. Shajahan. S (2016). Service Marketing (Concept, Practices & Cases) (1st Edition). Mumbai: Himalaya Publishing House. CengizHaksever et. al. (2017). Service Management and Operations (2ndEdition). Dorling Kindersley India. 			

VI Semester			
Course Code	MARKETING	Credits	Hours
Elective 4	ADVERTISING AND MEDIA MANAGEMENT	4	60
Objectives			
<ul style="list-style-type: none"> To familiarize students with the concept and application of advertising. 			
Course Contents			
Unit 1	Introduction to Advertising	08 Hours	
Definition of Advertising, History of Advertising, Key Players in Advertising, Types of Advertising, Steps in Development of Advertisement, Integrated Marketing Communication, Evolution of Integrated Marketing Communication, Role of IMC, Consumer Behaviour, Consumer buying decision process, Communication Process, Promotional Mix: Tools for IMC, The IMC Planning Process, Global IMC.			
Unit 2	Integrated Marketing Communication	10 Hours	
Integrated Marketing Communication, Evolution of Integrated Marketing Communication, Role of IMC, Consumer Behaviour, Consumer buying decision process, Communication Process, Promotional Mix: Tools for IMC, The IMC Planning Process, Global IMC.			
Unit 3	Advertising Design	10 Hours	
Appeals, Message Strategies & Executional Framework: Advertising Design, Advertising Theory, Types of Advertising Appeals, Structure of an Advertisement, Message Strategies, Cognitive strategies, Executional Strategies, Creating an Advertising, Advertising Effectiveness, Copywriting: Meaning and Definition of Copywriting, The Copywriter, Copywriting for Print, Copywriting guidelines, Radio Copywriting, TV Copywriting, content writing for websites.			
Unit 4	Media Planning and Strategies	14 Hours	
Growth and Importance of Media, Meaning and Role of Media Planning, Media Plan, Market Analysis, Media Objectives, Developing and Implementing Media Strategies, Evaluating the effectiveness; Meaning of Broadcast Media, Radio as Medium, Television as Medium, Internet Advertising, Email Advertising.			
Unit 5	Media & Public Relation	10 Hours	
Print Media and Outdoor media- Characteristics of the press, Basic media concepts, Newspapers, Magazines, Factors to consider for magazine advertising, Packaging, Out-of-home Advertising, Directory Advertising; Meaning of Public Relations, Difference between public relations and advertising, Role of Public Relations, Process of Public Relations, Advantages and Disadvantages of Public Relations, Publicity, Advantages and Disadvantages of Publicity			
Self-Study			08 hours
Roles of Advertising, Functions of Advertising, Tips for writing good web content, Essential of an Ad copy. Influence of culture on advertising.			
Suggested readings:			
<ul style="list-style-type: none"> Jefkins & Yadin (2017), Advertising, 4th Edition; Pearson Education, New Delhi. Manendra Mohan (2016), Advertising Management - Concepts & Cases; Tata McGraw Hill Publishing company Ltd, New Delhi. K. Venkataraman, Advertising & Media Management, SHBP. S.A.Chunnawalia & K.c.Sethia (2015), Foundations of Advertising - Theory & Practice, Himalaya Publishing House. Sonatakki (1996), Advertising, Kalyani Publishers Rayudu (2016), Media and Communication Management, HPH. Rajeev Batra, John. G.Myers. T. David.A. Aaker (2015), Advertising Management, 5th Edition, PHI Edition, New Delhi. 			

CBCS Courses Offered

IV Semester			
BCOE4118	Course Title	Credits	Hours
	FUNDAMENTALS OF STOCK MARKETS	2	30
Objectives			
<ul style="list-style-type: none"> • To develop conceptual understanding of fundamentals of Financial Markets and Stock Trading • To familiarize students with the Indian financial systems, market mechanisms and instruments of investment from individual and corporate perspective 			
Course Contents			
Unit 1	Primary market	06 Hours	
Features of primary market and its classification, Methods of floating issues in primary market, IPO process (Elaborate discussion of all the steps), SEBI requirement and guidelines for IPOs, Factors to be considered during IPO process, IPO grading process.			
Unit 2	Secondary market	06 Hours	
Features of secondary market, Players in secondary market, Working of stock exchange, Stock exchange brokers, Membership eligibility conditions, Depository (Functions and Benefits), Regulatory framework of stock exchange, Online trading procedure, Trading & settlement mechanism. Calculation of Indices.			
Unit 3	Fundamental and Technical Analysis	10 Hours	
Concept of fundamental and technical analysis			
Self-Study			04 Hours
Functions of Merchant Bankers in issue process, Functions of Brokers.			
Suggested readings:			
<ul style="list-style-type: none"> ▪ Bhole, L.M. Indian Financial Institutions, Markets and Management (2014), McGraw Hill, New York. ▪ Gurusamy, Financial Markets and Institutions, (2013) 3rd edition, Tata McGraw Hill. ▪ K. Venkataramana, Stock & Commodity Markets (2015), SHBP. ▪ Khan, Indian Financial Systems (2015), 6th edition, Tata McGraw Hill ▪ Saunders, Financial Markets and Institutions (2014), 3rd edition, Tata McGraw Hill. 			

IV Semester			
BCOE4218	Course Title	Credits	Hours
	MARKETING MANAGEMENT	2	30
Objective:			
<ul style="list-style-type: none"> To give students a basic understanding of the elements of marketing and marketing management 			
Course Contents			
Unit 1	An Introduction to Marketing	04 Hours	
Meaning, nature, concepts– Marketing environment (Micro and Macro) – Basic elements of Marketing Mix – Marketing Management (meaning and scope)			
Unit 2	Marketing Mix	16 Hours	
Product: Concept, Product classifications – Major product decisions: Product attributes – Branding, Packaging and labeling – New product development – Product life cycle. Pricing: Significance – Factors affecting price determination –pricing methods and strategies –Market skimming and penetration pricing policies. Distribution: Channels of Distribution-Meaning, importance and functions – Distribution Logistics: Meaning, importance and decisions. Promotion: Meaning and importance – promotion mix – promotion methods			
Unit 3	Segmentation, Targeting and Positioning	06 Hours	
Segmentation: Meaning and bases of segmentation – Target marketing strategies – Positioning: Meaning and importance, major bases for positioning			
Self-Study			04 Hours
Scope of Marketing, Benefits of Segmentation			
Suggested readings:			
<ul style="list-style-type: none"> CSV Murthy: Business Ethics Czimkota, Marketing Management, Vikas Publishing House (P) Ltd. Gary Armstrong and Philip Kotler, The Essentials of Marketing, Pearson Education, New Delhi. Majaro Simon, The Essence of Marketing, Prentice Hall, New Delhi. McCarthy and Pereaault; Basic Marketing, McGraw Hill. Michael Etzel, Bruce J. Walker, and W. J. Stanton, Marketing, McGraw Hill, New York. Philip Kotler and Gary Armstrong, Principles of Marketing, Prentice Hall of India. New Delhi. RajanSaxena, Marketing Management, Tata McGraw Hill, Publishing Co., New Delhi. □ Sontaki: Marketing Management 			

IV Semester			
BCOE4318	Course Title	Credits	Hours
	WEALTH MANAGEMENT	2	30
Objectives			
<ul style="list-style-type: none"> To develop conceptual understanding of Investment To enable students to create and manage wealth through financial planning. 			
Course Contents			
Unit 1	Financial Planning Process		08 Hours
Meaning and need of Financial Planning, investor's life cycle, setting personal and financial goals, assessing time horizons and risk tolerance level, Retirement Savings Plans. Insurance & Tax Planning – need for Insurance and Types of Life Insurance Products, Understand Tax aspects of Investment products-Heads of Income- Exemptions and Deductions- Rates of taxes for individuals.			
Unit 2	Personal Savings & Investment		08 Hours
Meaning of Investment-Need & Purpose for Investment-Golden Rules for Investing- Investment Precautions- Investment Vehicles available for Investors in Detail (Short term options and Long term avenues) - Classifying and understanding investor profile. Investment avenues. Case studies on risk and return perception of retail investors on various investments. RERA rules.			
Unit 3	Fundamental and Technical analysis		10 Hours
Economic Analysis - Economic and industry analysis - Economic forecasting and stock, investment decisions - Industry analysis - Industry lifecycle - Company analysis.			
Self-Study			04 Hours
Identify financial goals for next 20 years and developing a financial planning Constructing a portfolio based client's profile.			
Suggested readings: <ul style="list-style-type: none"> Prasanna Chandra.(2011). Investment Analysis and Portfolio Management. New Delhi: Mcgraw-Hill. Preeti Singh. (2000). Investment Management. New Delhi: HPH . PunithavathyPandian. (2010). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House. Bhalla V K. (2008). Investment Management. New Delhi: S Chand & Co. P. K Gupta; Insurance & Risk Management 			

NOTE:

- ✓ CBCS subjects are offered in the 4th semester for the students.
- ✓ B.com students can choose a departmental specialization in the final year out of the four specializations.
- ✓ Students have to undergo compulsory internship in companies after the 4th semester examination for a period of 6 weeks.