

**Rani Channamma**



**University Belagavi**

**B.Com (CBCS) Syllabus  
2020-21**

**Department of Commerce,  
Vidyasangama Rani Channamma University, Belagavi-  
591156**

## **Revised B.Com Syllabus as per CBCS Regulation/s 2020-21**

Regulations governing three years semester Bachelor Degree of Commerce of Rani Channamma University, Belagavi (framed under Section 44 (1)(c) of the K.S.U. Act 2000) (W.e.f 2012-13)

### **A. Definitions**

1. University' means Rani Channamma University as specified under Sec. 3(c) of KSU Act. 2000.
2. Course means a logical part of a subject matter of the programme.
3. Alternatively, this shall be called a paper.
4. B.Com means Bachelor of Commerce Degree
5. Student means the student admitted to B.Com Degree Programme under this Regulations
6. Board of Studies means the Board of Studies in Commerce (Graduate Studies) of Rani Channamma University.
7. Academic Council means Academic Council of Rani Channamma University" as specified under Sec. 2(1) read with Sec. 30 of the KSU Act.2000.
8. Fee means the fee prescribed by the University for B. Com Programme from time to time.

### **Objectives of Course**

1. To provide an effective and holistic commerce education to the needy by using the available facilities.
2. To develop strong manpower with necessary business and technical skills for promoting entrepreneurial activities.
3. To produce the capable professionals to ensure the best business practices on contemporary issues in the global business.
4. To encourage young minds to contribute in nation building through providing opportunity to learn different aspects about business.

### **Eligibility for Admission**

Candidate, who has passed the two year Pre-University course (10+2) of the Pre-University Board in the State of Karnataka or any other course considered as equivalent thereto by the University. However, the candidates who have passed the three-year Diploma in Commercial Practice or Secretarial Practice or Modern Office Practice conducted by the Department of Technical Education, Government of Karnataka shall be eligible for admission to the third semester of B.Com programme directly without the benefit of exemption in any course/s of Semesters III – VI, and

### **Admission for Students of other Universities**

The candidate who has completed the first year or first two semester of B.Com degree in the institution coming under the jurisdiction of other university shall be eligible to taken admission to third semester or fifth semester of B.Com subject to the following conditions.

1. The candidate should produce the migration certificate from the concerned university.
2. If the candidate has not successfully completed one or more course/s/paper of particular Semester/s –I or II and/ III or IV of B.Com, as the case may be, shall be taken and pass the examination/s in his/her parent university.
3. Further, the candidate seeking admission for – III or V semester of B.Com degree of this University shall be liable to passé those papers which he has not studied in his /her parent university previously in earlier semesters as compared to RCU course structured by self-study
4. The candidate who intends to retain the results of the examinations of the university studied previously shall be eligible to do so subject to the condition that he/she is not eligible for any Rank and Class in this University's examination.
5. The candidate who migrates from other university for admission shall also fulfill the conditions and requirements prescribed by the University.

### **Papers/course for B.Com**

#### **Part – 1**

A student of Bachelors degree in Commerce shall study in English and one of the MIL during I and II, III and IV semesters.

#### **Part –II**

Four core papers (discipline specific papers) for first semester, five for second, third and fourth semester. Seven core papers for fifth and sixth.

Part –III practical on skill development are a compulsory paper for all semesters.

Part –IV- Indian Constitution shall be studied in the first semester only

The board of studies may add any new subject or may change the nomenclature of any of the above subjects from time to time, if need be.

### **Teaching Pedagogy**

The programme consists of Lectures and Practical sessions both inside and outside the classroom. Lectures will be supplemented with tutorial classes which encompass Student Seminars, Case Studies, Group Discussions, Role play activities and hands on computer use.

### **Medium of Instruction**

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada.

### **Class Room Strength of Students**

There shall be Maximum of 60 students in each section.

### **Scheme of Examination**

At the end of each semester there shall be a university examination. The marks for each paper shall be 100 of which 20 marks shall be internal assessment and remaining 80 marks shall be for semester end examinations.

Out of 20 internal marks 5 for attendance and remaining 15 for two internal tests. First test carries 5 marks and second test carries 10 marks. Each test shall be of at least one hour duration to be held during the semester. For the attendance the marks shall be awarded according to as mentioned below;

Attendance	Marks
Below 75%	No marks
75% to 80	1
81% to 90	3
91 to 100	5

1. The Internal Assessment (IA) marks awarded to students shall be displayed on the notice board of the college within two weeks from the date of conduct of the tests. The Principal shall display the particulars of IA marks awarded to each student, one week prior to the commencement of the semester end examination.
2. The Principal shall preserve the IA records of all the students and their answer scripts till the declarations of the semester examination results.
3. A consolidated IA marks list in all the papers of a particular semester duly signed by HOD/Staff in charge and Principal shall be submitted to the University Examination section by the college, prior to the date of commencement of semester Examination. The Principal shall maintain a master register of IA marks of all the students in the papers. This master register shall be kept open for inspection by the University authorities, at any time.
4. There shall be no provision for improvement of IA marks.

### **Semester End Examination**

1. There shall be separate examinations for theory and practical at the end of each semester.
2. There shall be an examination conducted by the University at the end of each semester ordinarily during the month of November/December for the odd semesters and during the April/May for the even semesters or as notified by the University from time to time.
3. A student failing to satisfy the attendance requirement during the prescribed semester shall not be allowed to appear for the semester end examination.
4. A student shall register for all the prescribed papers of a semester when he/she appears for the examination of that semester for the first time.

### **5. Minimum percentage for Pass**

6. A candidate shall be declared to have passed the examination only when he/she obtains not less than 40% marks in written examination in each paper (exclusive of IA marks) and 40% marks in the aggregate of semester end examination.
7. A candidate who fails in any paper under Group – I, II and III shall take the examinations only in the failed paper(s) at any specific examination within the period of six years from the date of admission to first semester.

### **Classification of Successful Candidates**

1. The results of successful candidates at the end of VI semester shall be classified on the basis of aggregate marks obtained in all the six semesters.
2. Only those candidates who have studied and completed all the VI semesters in the first attempt itself, and within the stipulated period of three years in Rani Channamma University, shall be eligible for rankings.

3. In case of candidates who have taken admission for III-semester B.Com degree after completion of three-years Diploma in Commercial Practice or Secretarial Practice or Modern Office Practice conducted by the Department of Technical Education, Government of Karnataka. The Percentage of marks for declaring class of these students on the basis aggregate marks obtained in the core papers of III-VI semesters
4. Percentage of marks for declaring class for students on the basis of aggregate marks obtained in the core papers of all the six semesters. The successful candidates shall be classified as under for the award of class:
  - a. 70% and above for Distinction
  - b. 60% and above but less than 70% “First Class”
  - c. 50% and above but less than 60% “Second Class”
  - d. 40% and above but less than 50% “Pass Class”
  - e. The grace marks shall be awarded as per University rules prescribed from time to time.
5. The results of successful candidates at the end of VI semester shall be classified on the basis of aggregate marks obtained in all the six semesters.

### **Improvement of Marks**

1. The student, who is intending to improve his/her marks in one or all papers of the respective semester after the declaration of the result of the said semester, is allowed to do so, subject to the payment of fees as stipulated by the University only at the time when the examination of such semester is conducted next time. Such students may improve their performance in the desired papers along with any paper/s, in which they have failed, as per existing syllabus prevailing at the time of examination of the respective semester within six years.
2. If the performance of the student, who has applied for improvement is found to be relatively less, when compared with his/her earlier performance, such student shall be allowed to retain his/her earlier performance.
3. The student shall be allowed to apply for improvement of his/her results only once in any semester, in respect of any or all paper(s). However, at the end of the course, he/she shall have another chance to improve the overall percentage by repeating any or all papers of all the semester as and when the examination is conducted, subject to a maximum period of six years from the date of registration to the first semester.
4. The students are not eligible for applying for the improvement of their results in respect of internal assessment.
5. Application for improvement shall be submitted by the students through the Principal of the respective colleges, to the Registrar (Evaluation) along with prescribed fees and the necessary documents on or before the last date prescribed for submission of such application forms.
6. The student, who applies for improvement, shall not be eligible for the award of any rank, prize, gold medals, on improvement of his/her performance.

# Question Papers model

Maximum Marks 80

## Section –A (10X2=20)

1. Answer any ten sub questions each sub question carries 2 marks
  - a)
  - b)
  - c)
  - d)
  - e)
  - f)
  - g)
  - h)
  - i)
  - j)
  - k)
  - l)

## Section –B (3X5=15)

Answer any three questions; each question carries 5 marks (in case of practical papers four problems and one theory question)

- 2.
- 3
- 4
- 5
- 6

## Section –C (2X15=30)

Answer any two questions; each question carries 5 marks (in case of practical papers four problems and one theory question)

- 7.
- 8.
- 9.
- 10

## Section –D (1X15=15)

Compulsory question (case study/ problems)

- 11.

**Annexure**  
**B.Com (CBCS) Course Structure**

(With effect from 2020-21)

**Semester First**

	Title of the paper	Marks			Teaching Hours	Total Credit
		IA Marks	End Examination Marks	Total		
Part I	1.1 – MIL	20	80	100	4	2
	1.2 –English	20	80	100	4	2
Part -II	1.3- Financial Accounting –I	20	80	100	5	3
	1.4 Market Behaviour and Cost Analysis	20	80	100	4	2
	1.5- Company Law and Administration	20	80	100	5	3
	1.6- Business Environment	20	80	100	4	2
Part III	1.7 Practicals on Skill Development	10	40	50	2	1
Part IV	1.8-Indian Constitution	10	40	50	2	2
	1.9 Extra co curricular Activities	50	-	50	-	1
Total						18

Note

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

## Second Semester

	Paper code	Title of the paper	Marks			Teaching Hours	Total Credit
			IA Marks	End Examination Marks	Total		
Part I	AEC	2.1 – MIL	20	80	100	4	2
	AEC	2.2 –English	20	80	100	4	2
Part -II	DSC	2.3 Modern Management Techniques	20	80	100	4	3
	DSC	2.4- Financial Accounting –II	20	80	100	5	3
	DSC	2.5- Modern Marketing Management	20	80	100	4	2
	DSC	2.6 –Investment Management	20	80	100	5	3
		2.7 E-Commerce and Modern Business	20	80	100	5	3
Part III	SEC	2.8 Practicals on skill Development -I	10	40	50	2	2
Part IV	CC/EA	2.9 Extra co curricular Activities	50	-	50	-	1
Total							21

### Note

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



## Paper 1.3 Financial Accounting – I

Lecture per Week- 5 hours

### Objectives

1. To make the students acquire the conceptual and practical knowledge of accounting.
2. To equip the students with the knowledge of accounting process and skill for preparation of the books of accounts of various business forms.
3. To develop the skills of recording financial transactions and preparation of accounts for self Employment as accounts assistants and accountants

Unit	Topics	No of Periods
I	<b>Conversion of Single entry system into double entry system:</b> Need for conversion, steps involved in conversion; problems relating thereto.	12
II	<b>Accounts of Professionals:</b> Chartered Accountants, Lawyers and Doctors only. Fees a/c, Petty Cash book, Clients Ledger, Receipts & Payments a/c, Income & Expenditure a/c & A Balance Sheet.	12
III	<b>Farm Accounting:</b> Meaning, objectives, Books of Accounts to be maintained under Single entry & Double entry for Farm Accounting. Preparation of Farm Revenue Account to ascertain the Profit or Loss: of various sections like Crop, Livestock, Dairy & Poultry. Preparation of B/S for Agriculture, Dairy farming, & Poultry Farming.	12
IV	<b>Royalty Accounts :</b> Meaning and importance - minimum rent, short-workings, recoupment of short-workings, strike period; entries and accounts in the books of lessee and lessor (excluding sub lease)	12
V	<b>Fire Insurance Accounting:</b> Introduction – Need – Loss of stock Policy- Steps for Ascertaining Fire Insurance claim- Treatment of salvage – Average Clause – Treatment of Abnormal items – Computation of Fire Insurance Claims	12

### Reference Books

1. Tulsian: Financial Accounting - Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal -Advanced Accounting - Vol. - I, Taxmann Publications, New Delhi.
3. S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy - Vol. –I & II, Vikas Publications,
4. Shukla & Grewal: Advanced Accountancy - Vol. -I, S. Chand & Sons, New Delhi.
5. Jain & Narang: Financial Accounting Kalyani Publishers New Delhi.
6. Advanced Accountancy: Arulanandam, Himalaya publishers

## Paper 1.4 –Market Behaviour and Cost Analysis

Lecture per Week: 4 hours

### Objectives

To acquaint students with the different dimensions of market behaviour and role of cost analysis in decision making

Unit	Topics	No of Periods
I	<b>Firms and Decisions</b> -Firms - Meaning and Goals, Profit Maximization vs Wealth Maximization Dynamics, Decision Making – Features, Process, Strategy, Tactical and Operational Decisions, Game Theory, and Problems.	08
II	<b>Market Forces:</b> Demand - Meaning, Law of Demand, Nature of Elasticity of Demand, Determinants of Elasticity of Demand, Derived Demand Relations. Demand Forecasting - Meaning and Methods (Problems on Trend Projection by Method Least Squares); Supply - Law of Supply, and Determinants of Supply	10
	<b>Location of a Firm</b> -Locating the Firm, Basic Principles, Selecting an Industrial Location, Primary and Secondary Factors; Sources of Capital, Internal and External Sources; Risk and Uncertainty – Concepts, and Investment Decisions under Uncertainty	10
III	<b>Production and Cost Analysis</b> -Production Function – Concept and Importance, Cost Analysis - Meaning of Short-run and Long-run Costs, Fixed and Variable Costs, Explicit and Implicit Costs, Opportunity Cost and Incremental Costs (concepts only). Total Cost, Average Cost and Marginal Cost Behavior in Short-run and Long-run (including problems). CVP Analysis – Assumptions, Uses, P/V Ratio, BEP, BE Chart, Margin of Safety and Problems.	12
IV	<b>Pricing Practices and Strategies</b> Price – Pricing, Pricing Policy, Objectives and Determinants of Pricing Policy, Pricing Methods - Marginal Cost Pricing, Target Rate Pricing, Product Line Pricing, Administered Pricing, Competitive Bidding, Dual Pricing, Transfer Pricing; Price Discrimination - Requirements, Types and Dumping Strategies; Pricing over Product Life Cycle - Skimmed Pricing, Penetration Pricing, Product Line Pricing and Price Leadership; Linear Programming Problems – Problems on Profit Maximization and Cost Minimization using Graphic Method with two Variables	10

**Note:** Each unit to be dealt with suitable numerical problems and case studies from the real economic world wherever necessary

### Reference Books

1. Dr. B. Mariyappa: Market Behaviour and Cost Analysis, Himalaya Publishing House, New Delhi
2. R.L Varshney&Maheshwari : Managerial Economics, Sultan Chand & sons. New Delhi
3. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
4. Mithani D.M: Managerial Economics, Himalaya publishers, Mumbai
5. Lekhi R.K.: Business Economics, Kalyani Publishers, New Delhi

6.

**Paper -1.5 Company Law and Administration**  
**Lectures per week- 5 Hours**

**Objective**

The objective of this course is to enable the students to get familiarized with the existing Company Law and Company administration.

Unit	Topics	No of Periods
I	<b>Unit 1: Joint Stock Companies</b> - Meaning, Definition and Features Joint Stock Companies, Kinds of Company (concepts only), Public V/c Private Companies- Formation of a Company – Steps viz. Promotion Stage: Meaning of Promoter, Position of Promoter and Functions of Promoter; Incorporation Stage: Steps in incorporation of a company; Meaning and Contents of Memorandum of Association and Articles of Association, Distinction between Memorandum of Association and Articles of Association- Subscription Stage – Meaning, Contents and Types of Prospectus; Commencement Stage – e-filing and Certificate of Commencement of Business.	14
II	<b>Capital Of A Company</b> - Share Capital – Meaning of Shares – Kinds of Shares – Equity V/s Preference shares; Debentures – Meaning – Features – Types; SEBI guidelines for issue of shares and debentures, Types of Issue of Shares (concepts only), Book Building Process.	12
III	<b>Key Personnel And Administration-</b> Key Managerial Personnel – Managing Director, Whole time Directors, Company Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditor – Appointment – Powers – Duties and Responsibilities; Managing Director – Appointment – Powers – Duties and Responsibilities; Audit Committee and CSR Committee, Company Secretary – Meaning, Qualification, Appointment, Duties and Liabilities.	10
IV	<b>Corporate Meetings</b> - Meaning and Definition – Requisites of a valid meeting - Types of Meeting: Statutory Meeting – Annual General Meeting – Extra-ordinary General Meeting – Board Meetings; Resolutions: Meaning and Types- Secretary’s Duties in relation to these meetings.	12
V	<b>Structure and Administration Of Global Companies</b> Meaning – Types – Features – Legal Formalities – Administration- Ethical Practices in Company Administration	12

**Reference Books**

1. Elements of Corporate Law- S.N Maheshwari, HPH.
2. Business Law for Management- Balchandran, HPH
3. Principles of Company Law- M.C. Shukla & Gulshan
4. Company Law and Secretarial Practice- S.C. Kuchhal

## Paper 1.6 Business Environments

Lecture per week – 4 Hours

### Objectives

1. To identify and manage factors influencing business.
2. To manage environment by rearranging environmental factors
3. To grab the opportunities and handle the threats

Unit	Topics	No. of periods
I	<b>Business Environment-</b> Business-meaning- characteristics-objectives of business. Environment-meaning Business Environment- Types – Internal Environment – External Environment – Micro Environment – factors – Macro Environmental – factors – Business decisions and Business Environment	10
II	<b>Economic and Natural Environment –</b> Meaning – Economic System – Economic Policies – Economic factors – LPG – Natural environmental factors	10
III	<b>Political and Legal Environment</b> Political environment – Meaning- factors- Government role in business – Legal Environment – Meaning, Advantages and disadvantages of Government intervention in business - Socio-cultural environment – meaning and features	10
IV	<b>Business ethics and community services</b> Business ethics – meaning, benefits, Community services- meaning, benefits, types of community services, limitations of community services	10
V	<b>Technological environment –</b> meaning- benefits- impact of technology on society – on economy- on the plant, management of technology	10

### Reference Books

1. Bedi Suresh, Business Environment – Excel Books, Ansari Road, Darya Ganj, New Delhi
2. Ashwatappa K Essential of Business Environment - Himalaya Publishing House
3. Srivastava O.S. Business Environment – Kalyani Publishers
4. Chidambaram K and Alagappen V Business Environment – Vikash Publishing House
5. Joshi Rosy Walia and Kapoor Sangam Business Environment – Kalyani Publishers
6. Kang K.N.S. Modern Business Environment – Deep and Deep Publishers
7. Saleem Shaik Business Environment – Pearson Education
8. Dr. M.L. Guledgudd Business Environment – Shri Sai Publications, Gadag

## Paper 1.7- Practicals on Skill Development

Practical work: 2 hours

### Objectives

The objectives of the course is to enable students to learn practical aspects of business functions and help them to improve their knowledge relating to real practices of business in relations to particular functions.

Unit	Topics
I	Collect a Trial Balance from a Sole Trader and prepare Final Accounts Collection & prepare of royalty agreement with regard to any suitable situation Prepare Proforma Invoice and Account Sales Preparation of list of items which comes under Royalty accounts Collect Receipts and Payment Account of a Non-trading Concern Prepare brief note on accounting system of hotel industry Calculation of policy premium with imaginary figures Calculation of fair claims with imaginary figures
II	Identify the internal environment of non trading organization and prepare the strength and weakness of any non trading organization Making list of socio-cultural factors of socio-cultural environment of trading organization Identify an important ethics practiced of Hotel Industry (visiting to the units). Making list of Community Services of business towards village development Making list of important business laws that are linked with business. Making list of business organization that are linked marriage seasons. Developing techniques to handle the business threats. Ascertaining impact of Banking Regulations on business.
III	A case study on decision making under market uncertainties A practical example with graphical presentation of Elasticity of Demand Construct a table with imaginary figures showing the relationship of Fixed Cost, Variable Cost, Total Cost, Average Fixed Cost, Average Variable Cost, Average Cost and Marginal Cost. Practical analysis of product life cycle of a product List out factors to be considered for location of a new firm
IV	Drafting of Memorandum of Association, Drafting of Articles of Association. Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings. Prepare a prospects of company Prepare Company's Organization Structure. List out the rights of and obligations of owners of company List out code of ethics and governance related aspects of company

## B.Com Second Semester

### Paper -2.3- Modern Management Techniques

Lecture per week- 4 Hours

#### Objectives

The main objectives of the course are to help students to understand the conceptual framework of management and their applicability in industrial and other organizations.

Unit	Topics	No of Periods
I	Introduction - Concept and nature- types of managers- responsibilities and skills of professional managers- functions of management- Fayols Principles of management- Administration vs Management, management process- Levels of management- Challenges of managing 21 <sup>st</sup> century corporations & organizations.	8
II	Management Functions- Planning-meaning & Importance, types. Organizing-concept, principles, theories, types of organizations, Authority, responsibility, power, Delegation, Decentralization, Staffing, Directing, Controlling, Coordinating, Control-nature, process & techniques.	12
III	Human Resources Management - Meaning, objectives, functions, HRM process, job analysis, job design, recruitment, selection, placement, Training and development, retention of employees, employee morale, performance appraisal.	10
IV	Setting Up a New Business Enterprise- Managerial decisions of setting up a new enterprise- Determination of objectives-Discovery of an idea and its preliminary investigation-Pricing of the product-Marketing of the product- Size of business enterprise-Location- Plant and equipment- Plant layout.	10
V	Office management- Meaning, functions of modern office, duties and responsibilities of office manager, Managerial functions on the office- Planning and organization of an office- Controlling office activities-co-ordination- office layout, techniques and objectives of office layout-locations of departments.	10

#### Reference Books

1. Ivancevich; Jhon and Micheol T.Matheson; organizational behavior and Management.
2. Koontz Harold, Cyril o'Donnell, and Hienz Weihrich: Essentials of management, Tata Mc Graw Hill, New York.

Paper 2.4- Financial accounting –II

Lecture per Week: 5 hours

**OBJECTIVES:**

1. To appraise the students about the application of accounting knowledge to special business formats
2. To impart the skills of preparation of final accounts of business organizations as per Indian accounting standards
3. To develop the skills of recording of transactions relating to issue of, Consignment, branches, Hire purchase, Co-operative Societies and LLP manually.

Unit	Topics	No of Periods
I	<b>Consignment Accounts:</b> Meaning of consignment and important terms used in consignment. Valuation of stock, normal loss, abnormal loss; problems relating to consignment in the books of consignor and consignee, cost-price method and invoice-price method – theory and practical problems.	12
II	<b>Branch Accounts:</b> Dependent Branches: Features - Books of accounts - Methods of accounting of dependent branches: Debtors System, Stock and debtors (Cost price & Invoice Price) theory and practical problems excluding independent Branch.	12
III	<b>Hire Purchase Accounting:</b> (excluding Repossession) Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - and practical problems.	12
IV	<b>Partnership:</b> The concept of limited liability partnership: Meaning – Objectives features – Merits in conversion of joint stock companies into Ltd. Liability partnership.	12
V	<b>Cooperative Society Accounting</b> – ( Theory only ) Introduction - Need - Registration , Types of Societies, Books of accounts to be maintained, Accounting standards applicable , Types of audit, Provisions of Co-op Societies Act	12

**Reference Books**

1. Tulsian: Financial Accounting - Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal -Advanced Accounting - Vol. - I, Taxmann Publications, New Delhi.
3. S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy – Vol & II. -I, Vikas Publications,
4. Shukla & Grewal: Advanced Accountancy - Vol. -I, S. Chand & Sons, New Delhi.
5. Jain & Narang : Financial Accounting Kalyani Publishers New Delhi.
6. Advanced Accountancy: Arulanandam, Himalaya publishers
7. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
8. Financial Accounting : Ashok Banarjee, Excel
9. Cooperative Accounting and Auditing : Y.K.Rao , Mittal Publication
10. Cooperative Accounting : M.Kartikeyan and R. Karunakaran ,

Paper 2.5 Modern Marketing Management

Lecture per week- 4 Hours

Objective

The objective of this course is to familiarize the students with the concepts, dimensions and trends in modern marketing practices.

Unit	Topics	No of Periods
I	<b>Introduction</b> -Meaning and Definition- Evolution of Marketing- Marketing Philosophies- Concepts of Marketing- Functions of Marketing- Importance of Marketing-Marketing Mix-Customer Relationship Management- Job Opportunities in Marketing Field- Ethics in Marketing Field.	10
II	<b>Marketing Environment And Buyer Behaviour</b> - Types of Environments - Demographic, Economic, Natural, Political, Legal and Socio-Cultural Environments- Market Segmentation – Meaning and Definition- Basis of Market Segmentation, Buyer Behaviour – Factors Influencing Consumer Behaviour-Buying Decision Process.	10
III	<b>Marketing Mix</b> Meaning and Elements, Product, Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development- Pricing – Factors Influencing Pricing - Methods of Pricing (meaning) and Pricing Policy, Physical Distribution – Meaning - Factors affecting Channels of distribution - Types of Marketing Channels, Promotion – Meaning and Significance of Promotion -Personal Selling and Advertising.	10
IV	<b>Recent Developments In Marketing</b> Introduction-Online Marketing-Direct Marketing-Social Marketing-Green Marketing- Grey Marketing -Mobile Marketing-Market Forces-e-Business Domain-Marketing in Digital Age- Challenges and Suitability of Digital Marketing in India.	10
V	<b>Services Marketing</b> Meaning-Nature and Characteristics of Services-Types of Service – Reasons for Growth of Indian Service Scenario-Services Marketing- Products Marketing V/s Services Marketing- Services Gap Model-7 Ps of Services Marketing- Changing Women’s Role in Services marketing- Challenges of Services Marketing-	10

Reference Books

1. Philip Kotler - Marketing Management, PHI.
2. Davar: Marketing Management.
3. Rekha. M.P. & Vibha V – Marketing & Services Mgt – VBH.
4. Sunil B. Rao - Marketing & Services Mgt – HPH.
5. Janardhan T.G., Leelavathy AM, Bhagya G.B. – Marketing & Service Management, Kalyani Pub.



## Paper 2.6 Investment Management

Lecture per week – 5 Hours

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection

Unit	Topics	No. of periods
I	The Investment Environment - The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.	12
II	Fixed Income Securities -Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.(with practical problems)	12
III	Approaches to Equity Analysis - Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation. (with practical problems)	12
IV	Portfolio Analysis and Financial Derivatives -Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India (with practical problems)	12
V	Investor Protection - Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism	12

### Reference Books

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th ed.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
5. Mayo, an Introduction to Investment, Cengage Learning

**Paper 2.7- E-Commerce and Modern Business**

**Lectures per week- 4 Hours**

Objectives: To facilitates students to gain knowledge about different aspects of e-commerce and trends in digital payments

Unit	Topics	No of Periods
I	<b>Introduction-</b> E-Commerce-meaning, nature, concepts, types; e-commerce business models B2B concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e-market place, B2C portals, e-tailor, content provider, transaction broker, real life examples of B2C, C2C, C2B, etc.; forces behind e-commerce, e-Governance meaning, types, significance, real life examples.	10
II	<b>E-CRM and SCM</b> -E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM solutions; SCM-definition, features, types of supply chain.	10
III	<b>Digital Payment</b> - Methods of e-payments Debit Card, Credit Card, Smart Cards, e-Money, electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.	10
IV	<b>New Trends in E-Commerce</b> - Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures	10
V	<b>MS-Word and Excel</b> - Word Opening Screen Elements, Creating, Opening and Saving of Word Document, Formatting, Margin, Paper Selection, Undo-Redo, Spell Check, Alignment, Insert Table, Mail Merge; MS-Word Shortcut Keys. Features, Advantages, MS-Excel Program, Window Elements, Managing Workbooks, Create, Open, Save and Close, Managing Worksheets - Naming, Inserting, Moving, Coping and Deleting. Navigation in MS-Excel; Standard Toolbar Elements; Types of Cell Data ETC	10

**Reference Books**

1. P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
2. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, E-Commerce: Fundamentals and Applications,
3. Wiley. • Laudon, E-Commerce, Pearson Education India
4. Schneider G., E-Business, Cengage
5. Bhaskar, B., E-Commerce, McGraw Hill

## Paper 2.7- Practicals on Skill Development

Practical work pw: 2 hours

### Objectives

The objectives of the course is to enable students to learn practical aspects of business functions and help them to improve their knowledge relating to real practices of business in relations to particular functions.

Unit	Topics
<b>I</b>	<ul style="list-style-type: none"><li>• Select any trading or non trading organization and find out the nature and functions of the organization</li><li>• Identify the management values which are practices by the organization</li><li>• Draft an advertisement for recruitment of candidates for an organization</li><li>• List out the wage and salary structure of organization</li><li>• Draft a note on contribution of organization towards society</li><li>• Identify the requirements of office management and also draft a note on by selecting any organization</li></ul>
<b>II</b>	<ul style="list-style-type: none"><li>• Identify the product of your choice and describe in which stage of the product life cycle it is positioned</li><li>• Suggest strategies for development of a product</li><li>• Study of consumer behavior for a product of your choice</li><li>• Develop an advertisement copy for a product</li><li>• Prepare a chart for distribution network for different products</li></ul>
<b>III</b>	<ul style="list-style-type: none"><li>• Collect capital structure of any five companies and analyze</li><li>• List out the financial functions of hotel industry</li><li>• Draft a note on financial sources of small scale industry</li><li>• Name the 50 companies whose equities are covered under NIFTY,</li><li>• Collect information on NCFM (National Certification in Financial Market) and prepare a brief report on the same</li></ul>
<b>iv</b>	<ul style="list-style-type: none"><li>• Prepare a list of application software and their uses in business organizations, and visit business organizations for better understanding of how application software being used.</li><li>• Create a Data flow diagram of a business project</li></ul>