



# **RANI CHANNAMMA UNIVERSITY**

## **BELAGAVI**

**REVISED CURRICULUM FRAMEWORK FOR  
UNDER GRADUATE COURSE**

**STRUCTURE & SYLLABUS OF BACHELOR OF COMMERCE**

**BCOM**

**1<sup>ST</sup> TO 2<sup>ND</sup> Semesters**

**w.e.f.**

**Academic Year 2024-25 and Onwards**

Submitted by

Chairman,  
Board of Studies (UG),  
Bachelor of Commerce,  
Rani Channamma University, Belagavi.

## **Regulations governing award of B.Com degree**

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)

### **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. Alternatively, this shall be called a paper.
3. B.Com means Bachelor of Commerce Degree
4. Student means the student admitted to B.Com Degree Programme under these Regulations.
5. Board of Studies means the Board of Studies in Commerce (Graduate Studies) of Rani Channamma University.
6. Academic Council means Academic Council of Rani Channamma University" as specified under Sec. 2(1) read with Sec. 30 of the KSUAct.2000.
7. Fee means the fee prescribed by the University for B.Com Programme from time to time.

### **Objectives of the course**

- a. To provide an effective and holistic commerce education to the needy by using the available facilities.
- b. To develop strong manpower with necessary business and technical skills for promoting entrepreneurial activities.
- c. To produce the capable professionals to ensure the best business practices on contemporary issues in the global business.
- d. To encourage young minds to contribute in nation building through providing opportunity to learn different aspects about business.
- e. To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.

- f. To develop business analysts for companies, capital markets and commodity markets.
- g. To prepare students to take up higher education to become business scientists, researchers, consultants and teachers, with core competencies.
- h. To develop human resources to act as think tank for Business Development related issues and to develop entrepreneurs.
- i. To develop business philosophers with a focus on social responsibility and ecological sustainability.
- j. To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
- k. To develop ethical managers with interdisciplinary approach.
- l. To prepare students for professions in the field of Accountancy-Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
- m. To develop the ability of students to clear the UPSC, KPSC, Banking Selection, Staff Selection Commission, LIC and other competitive examinations.

### **Eligibility for Admission**

Candidates who have 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 from time to time. Nevertheless, 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 to VI.

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

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 pass those papers which he has not studied in his /her parent university previously in earlier semesters as compared to Rani Channamma University course structure 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.

### **Components of course**

**Part – I:** A student of Bachelor's degree in Commerce shall be studied ability enhancement course viz., Basic English and MIL during I , II, III and IV semesters.

**Part II-** Discipline specific course or commerce related course in all semesters and fourth and fifth. Fifth and sixth semester the students shall be studied specialization papers along with discipline specific papers.

**Part III-** Skills enhancement course like Indian constitution in first and second semester, open elective third and fourth semester.

- In addition to the above course the students have to study one add on course in First semester, third semester and fifth semester. For this the University charging separate fees and also issuing certificate separately.
- However, 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 needed.

### **Methods of teaching**

The programme comprises 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 ,hands on computer use etc.

### **Teaching and Evaluation**

Those who are having M.Com degree with B.Com, they are eligible to teach for B.Com course. It means the M.Com post graduate with B.Com degree only they are eligible to teach discipline specific and specialization course.

### **Medium of Instruction**

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

### **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 3 for attendance, 3 for assignment, 4 for first internal test and 10 for second internal test. Each test shall be of at least one hour duration to be held during the semester. For the attendance the marks shall be awarded as mentioned below;

Attendance	Marks
Below 75%	No marks
75% to 80	1
81% to 90	2
91 to 100	3

- a. 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.
- b. The Principal shall preserve the IA records of all the students and their answer scripts till the declarations of the semester examination results.
- c. A consolidated IA marks list in all the papers of a particular semester duly signed by HOD/Staff in charge and Principal of the college shall submit to the University Examination section, according examination calendar. The Principal shall maintain a master register of IA marks of all the students and it shall be kept open for inspection by the University authorities, at any time.
- d. 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. A student failing to satisfy 75% of the attendance during the prescribed semester shall not be allowed to appear for the semester end examination.

#### **Minimum Passing Percentage**

- a. 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.
- b. A candidate who fails in any paper under Group – I, II, III and IV 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 the first semester.

#### **Classification of Successful Candidate**

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 discipline specific 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 if any provision made by the by the University

## 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
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.

## Pattern of question Paper

Each theory question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

<b>Section – A</b>		
Question -1. a, b, c, d, e, f, g, h, i, j, k, and l	Short questions and all sub questions to be theory questions (Answer any ten sub questions)	10 X 2 = 20 Marks
<b>Section – B</b>		
Questions 2, 3, 4, 5, 6,	In case of practical or problematic papers three problematic questions to be asked and two theory questions . Out of five questions three shall be answered	3 x 5 = 15 Marks

<b>Section – C</b>		
Questions 7, 8, 9, 10, 11	In case of practical or problematic papers three problematic questions to be asked and two theory questions . Out of five questions three shall be answered	3 X 10 = 30 Marks
<b>Section – D</b>		
Question -12	In case of theory paper case study shall be asked and in case of problematic paper practical problems shall be asked	1 X 15 = 15 Marks
<b>Total</b>		<b>80 Marks</b>

### **Common rules if applicable**

Any common rules of university not covered in this regulations for the award of the degree that also to be taken into consideration for the award of degree.

### **Removal of Difficulties in the Regulations**

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit by getting opinion of the Chairman of BOS..

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**B.Com Course Structure**  
(With Effect from Academic Year 2024-25)

**First Semester B.Com**

Course Code	Papers	Marks		Total Marks	TTH	Total Credits
		IA	EEM			
<b>Part I – Ability Enhancement Course</b>						
1.1	MIL	20	80	100	4	3
1.2	English	20	80	100	4	3
<b>Part -II Discipline Specific Course</b>						
1.3	Financial Accounting-I	20	80	100	5	5
1.4	Market Behaviour and Business Decisions	20	80	100	5	5
1.5	Modern Management Techniques	20	80	100	5	5
<b>Part III- Skills Enhancement Course</b>						
1.6	Constitutional Values	10	40	50	2	2
Total		110	440	550	25	23

Note (1) IA- Internal marks (2.) EEM -End Exam Marks (3) TTH-Total teaching hours per week

**Second Semester B.Com**

Course Code	Papers	Marks		Total Marks	TTH	Total Credits
		IA	EEM			
<b>Part I – Ability Enhancement Course</b>						
2.1	MIL	20	80	100	3	3
2,2	English	20	80	100	3	3
<b>Part -II Discipline Specific Course</b>						
2.3	Financial Accounting-II	20	80	100	5	5
2.4	Company Regulations and Business Administration	20	80	100	5	5
2,5	Investment Management	20	80	100	5	5
<b>Part III- Skills Enhancement Course</b>						
2.6	Constitutional Values	10	40	50	2	2
Total		110	440	550	25	23

Note (1) IA- Internal marks (2.) EEM -End Exam Marks (3) TTH-Total teaching hours per week

## First Semester B.Com

### Paper 1.3- Financial Accounting-I

Weekly Teaching Hours: 5  
Credits: 5

Examination Duration: 3 Hours  
Maximum Marks: 100

#### Objectives

1. To ensure to acquire the conceptual and practical knowledge of accounting
2. To educate the students about accounting process, relevance and its applicability
3. To develop the accounting skills among young minds for preparation of the books of accounts of different kinds of businesses

Unit	Topics	No of Periods
Unit I	<b>Single Entry and Double Entry Book Keeping</b> Meaning of single and double entry system, relevance of double entry book keeping, Need for conversion of single entry to double entry system, steps involved in conversion of single entry into double entry system, practical problems on conversion of single entry to double entry system.	12
II	<b>Professional Accounts</b> Meaning of professional accounts, reasons for professional accounts, accounting for Lawyers and Doctors only. Fees a/c, Petty Cash book, Clients Ledger, Receipts & Payments a/c, Income & Expenditure a/c & Balance Sheet and practical problems.	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>Accounts for Royalty</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>Accounting for Fire Insurance</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. Jain & Narang: Financial Accounting Kalyani Publishers New Delhi
2. Tulsian: Financial Accounting - Pearson Education, New Delhi.
3. Ashok Sehgal and Deepak Sehgal -Advanced Accounting - Vol. - I, Taxmann Publications, New Delhi.
4. S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy - Vol. –I & II, Vikas Publications,
5. Shukla & Grewal: Advanced Accountancy - Vol. –I S. Chand & Sons, New Delhi.

## Paper 1.4 Market Behaviour and Business Decisions

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 5

Maximum Marks: 100

### Objective

1. To facilitate to students to acquire the knowledge about market
2. To ensure to acquire the knowledge about product and cost analysis
3. To educate about the pricing strategies and its relevance in business

Unit	Topics	No of Periods
Unit I	<b>Firms and Decisions</b> Meaning of firm , objectives Profit Maximization vs Wealth Maximization Dynamics, Decision Making – Features, Process, Strategy, Tactical and Operational Decisions, Game Theory, and practical Problems.	10
II	<b>Market Forces and Business Decisions</b> Meaning of Demand , Law of Demand, Nature of Elasticity of Demand, Determinants of Elasticity of Demand, Derived Demand Relations. Demand Forecasting – methods of demand forecasting , Meaning of Supply - Law of Supply, determinants of demand and supply, applicability of demand and supply and practical problems.	12
III	<b>Industrial Location and Business Decisions</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
IV	<b>Production Cost Analysis and Business Decisions</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 practical problems. CVP Analysis – Assumptions, Uses, P/V Ratio, BEP, Chart, Margin of Safety and practical Problems.	14
V	<b>Pricing Practices and Business Decisions</b> Meaning of Pricing, Pricing Policy, Objectives and Determinants of Pricing Policy, 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.	14

**Note:** Teacher needed to teach suitable numerical problems and case studies

### Reference Books

1. Dr. B. Mariyappa: Market Behaviour and Cost Analysis, HPH, 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.

## Paper 1.5 Modern Management Techniques

Weekly Teaching Hours: 5  
Credits: 5

Examination Duration: 3 hr  
Maximum Marks: 100

### Objective

1. To enable the students to understand the various aspects about management
2. To edify about management principles and its role in business success
3. To acquire the knowledge about setting up of business enterprise
4. To understand about the human resources management and office management

Unit	Topics	No of Periods
Unit I	<b>Introduction</b> Concept and nature of management - types of managers- responsibilities and skills of professional managers, functions of management, Fayol's Principles of management - Administration vs Management, management process- Levels of management - Challenges of Modern managers to manage the business organization.	12
II	<b>Management Functions</b> Primary and secondary functions of management - POSDCORB, role and applicability of each functions of management in organization effectiveness . other management aspects viz., authority, responsibility, power, Delegation, and Decentralization.	12
III	<b>Human Resources Management</b> Meaning, objectives, functions, HRM process, job analysis, job design, recruitment, selection, placement, Training and development, retention of employees, employee morale, performance appraisal	12
IV	<b>Setting Up a New Business Enterprise</b> 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.	12
V	<b>Office Management</b> 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.	12

### Reference Books

1. Koontz and O'Donnell - Principles of Management by, McGraw Hill Education.
2. C.B. Gupta- Business Management Sultan Chand and sons
3. L.M. Prasad -Principles and practice of Management , Sultan Chand and Sons
4. Stoner A F and Freeman R.E, Management, Prentice Hall
5. P.C. Tripathi & P N Reddy, Principles of Management, TMH Publications
6. Management: Principles and Practices by Ricky W. Giffin
7. Ivancevich; Jhon and Micheal T. Matheson; organizational behavior and Management.

## Second Semester B.Com

### Paper 2.3- Financial Accounting-II

Weekly Teaching Hours: 5  
Credits: 5

Examination Duration: 3 Hours  
Maximum Marks: 100

#### Objectives

1. To educate about the consignment accounts and its applicability
2. To impart the knowledge about branch accounts and types of branch account
3. To develop the skills to manage partnership account and its applications
4. To edify about cooperative society accounts

Unit	Topics	No of Periods
Unit I	<b>Consignment Accounts</b> Meaning of consignment, reasons for consignment accounts 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> Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - and practical problems.	12
IV	<b>Partnership and Accounting System</b> Meaning of partnership , Objectives, features and relevance of partnership in economic activities , conversion of joint stock companies into Ltd. Liability partnership vice versa and practical problems .	12
V	<b>Cooperative Society Accounting – (Theory only)</b> 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. S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy –Vikas Publications,
2. Shukla & Grewal: Advanced Accountancy - Vol. -I, S. Chand & Sons, New Delhi.
3. Jain & Narang: Financial Accounting Kalyani Publishers New Delhi.
4. Advanced Accountancy: Arulanandam, Himalaya publishers
5. T.S.Grewal, S. : Introduction to Accountancy: Chand and Co.
6. Financial Accounting : Ashok Banarjee, Excel publications
7. M.Kartikeyan and R. Karunakaran- Cooperative Accounting

## Paper 2.4 -Company Regulations and Business Administration

Weekly Teaching Hours: 5  
Credits: 5

Examination Duration: 3 Hours  
Maximum Marks: 100

### Objective

1. To enable the students to understand the types of companies incorporated in India and the promoters involved in forming a company and Company administration till its Liquidation. and cost analysis

Unit	Topics	No of Periods
Unit I	Introduction to Company: Meaning and Definition – Features of Companies Act of 2013 – Types of Companies –Private Company - Public Company - Company Limited by Shares – Company Limited by Guarantee – Unlimited Companies – One Person Company – Holding and Subsidiary Companies – Government Company - Associate Company.	12
II	Formation of Companies: Introduction – Steps involved in formation of a company – Position and Functions of Promoters – Meaning and contents of Prospectus, Memorandum of Association and Articles of Association – Alteration of MOA and AOA - Certificate of Commencement of Business – Formation of Global Companies – Features – Legal formalities.	12
III	Managerial Personnel – Managing director appointment, powers, duties and responsibilities – Whole time Director – Independent Director – Auditor’s appointment: Qualification, duties and responsibilities – Company Secretary: Qualifications, Appointment, Rights, Duties, Liabilities and Removal.	12
IV	Company Meetings: Meaning – Types of company meetings – Importance – Requisites of a valid meeting – Notice – Quorum – Resolutions – Voting - Proxy – Role of a Company Secretary in convening the meetings.	12
V	Liquidation of Companies: Meaning – Modes of Liquidation – Consequence of Liquidation – Appointment of Official Liquidator – Duties and Responsibilities of Liquidator.	12

### Reference Books

1. N.D. Kapoor -Company Law and Secretarial Practice Sultan Chand and Sons
2. S.C. Kuchal-Company Law and Secretarial Practice
3. S.N.Maheshwari - Elements of Corporate Law by, Himalaya Publication House
4. K.Venkataramana -Corporate Administration, SHBP
5. Balachandran -Business Law for Management, Himalaya Publishing House.

## Paper 2.5 Investment Management

Weekly Teaching Hours: 5  
Credits: 5

Examination Duration: 3 Hours  
Maximum Marks: 100

### Objective

1. 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
Unit I	<b>Introduction</b> Meaning of investment , 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	<b>Fixed Income Securities</b> Bond features - types of bonds, estimating bond yields - Bond Valuation types of bond risks - default risk and credit rating and practical problems	12
III	<b>Approaches to Equity Analysis</b> Introductions to Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - dividend capitalization models - and price-earnings multiple approach to equity valuation and practical problems.	12
IV	<b>Portfolio Analysis and Financial Derivatives</b> Portfolio and Diversification - Portfolio Risk and Return - Mutual Funds - Introduction to Financial Derivatives - Financial Derivatives Markets in India and practical problems	12
V	<b>SEBI and Investor Protection</b> Meaning of SEBI ,functions of SEBI , Role of SEBE in investor protection Investor grievances and their redressal mechanism , insider trading , investors'awareness and activism.	12

### Reference Books

1. C.P. Jones, Investments Analysis and Management, Wiley, 8<sup>th</sup> edition.
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

# Certificate Course for B.Com Students

(This course be studied by students in second semester, it is compulsory )

## Paper (CC) 1- Computerized Accounting

Weekly Teaching Hours: 4

Examination Duration: 3hrs

Credits: 4

Maximum Marks: 100

### Objective of the Course

1. To edify about computerised accounting and its pragmatism
2. To teach about tally and its operating method to perform the accounting functions
3. To facilitates to learn about creation of accounts, ledgers and other accounts
4. To enlighten about creation of vouchers and preparations of final accounts

Units	Contents	Teaching Hrs
I	<b>Introduction to Computerised Accounting.</b> Meaning of computer accounting , Difference between Manual and Computerised Accounting. Accounting System Consideration while Choosing Accounting Software, Accounting Software in India.	10
II	<b>Tally and Relatedness</b> - Introduction to Tally ERP.9. About Tally Software, How to Start Tally ERP.9. Components of Tally, Creation of a Company. Procedures of Creating a Company, Selecting a Company, Alteration of Details of a Compan, Deletion of a Company. Shutting of a Company, Features and Configurations, Features, Accounting Features, Inventory Features, Statutory and Taxation Features, Configurations, Shutting Tally ERP.9, Keyboard Conventions.	12
III	<b>Ledger Creation and Preparation-</b> Ledgers, and Groups, Ledger Creation, Single Ledger Creation, Multiple Ledger Creation, Altering and Displaying Ledger, Deleting Ledger, Group Creation, Inventory Masters Creation, Creating Stock Group, Creating Stock Category, Creating Unit of Measure. Creating Godowns, Creating Stock Items, Altering. Display and Deleting Inventory Masters.	12
IV	<b>Vouchers Groundwork-</b> Introduction to Vouchers, Creation of Voucher and Recording Entries, Contra Voucher (F4), Payment Voucher (F5), Receipt Voucher (F6), Journal Voucher (F7), Sales Voucher/Invoice, Credit Note Voucher (Ctrl + F8), Purchase Voucher/Invoice (F9), Debit Note Voucher (Ctrl+F9), Reversing Journal Voucher (F10), Memo Voucher (Ctrl+F10) Post-Dated Voucher, Altering, Deleting and Displaying Voucher Entry, Creating Voucher	14

	Type. Creating Invoices, Creating Account Invoice, Creating Item Invoice	
V	<b>Final Accounts</b> Financial Statements, Balance Sheet, Profit and Loss Account, Trial Balance, Ratio Analysis, Books and Registers, Day Book, Purchase and Sales Register, Cash/Bank Books, Statements of Accounts,	12

**Reference Books**

1. Tally Education Private Limited, 2021, Official Guide to Financial Accounting using Tally Prime, BPB
2. Asok K Nadhani, 2022, Mastering TallyPRIME, BPB
3. Tax Sarthi, 2020, Basic Accounting And Inventory-Tally Prime Book, Notion Press

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**Rani Channamma University, Belagavi**  
 Third and Fourth Semester B.Com., Course Structure & Syllabus

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Third Semester B. Com

Paper 3.3 Corporate Accounting -I

Weekly Teaching Hours: 5

Examination Duration: 3

Credits: 5

Maximum Marks: 100

**Objective**

The objective of this course is to acquaint students with accounting provisions under Companies Act and their applications and also educate about methods of accounting treatments.

Unit	Topics	No of Periods
I	Issue Of Shares and Debentures: Share Capital - Subdivision of Share Capital - Issue of Shares - Pricing of Public Issue – Fixed Price offer method - Book-building method –Journal entries for Issue of Shares - when payable fully on application and when payable in installments - if shares are issued at par - at premium and at discount- Calls-in-arrears and Calls-in-advance - Forfeiture and Re-issue of Shares. Debentures: Meaning & Types of Debentures - Provisions for Issue of Debentures under Companies Act, 2013 - Accounting entries for issue of Debentures.	12
II	Valuation of shares - Introduction, need, factors affecting valuation, methods of valuation, intrinsic value method, fair value of shares, yield method. Right issue, valuation of right issue, valuation of warrants, problems.	12
III	Valuation of Intangible assets- Introduction, factors affecting and influencing goodwill, methods of valuation of goodwill – Problems. Brand valuation, Intellectual Property rights, problems	12
IV	Preparation of financial statements - Statutory provisions regarding, Preparation of company final accounts as per IND AS, treatment of special items, Preparation of income statement and balance sheet as per IND AS – Problems.	12
IV	Bank Accounts - Books and registers to be maintained by banks, slip system of posting, Rebate on bills discounted, Schedule of Advances, Non-Performing assets, Legal Provisions relating to Preparation of final accounts- Problems.	12

**Reference Books**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, NewDelhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas PublishingHouse, New Delhi. 4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, NewDelhi.

4. V.K. Goyal and Ruchi Goyal, Corporate Accounting, PHI Learning.
5. Jain, S.P. and K.L. Narang, Corporate Accounting, Kalyani Publishers, New Delhi.
6. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
7. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
8. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education

### Paper 3.4 Principles and Practices of Banking

Weekly Teaching Hours: 5

Examination Duration: 3

Credits: 4

Maximum Marks: 100

Objective

This course aim is to teach about the basics of banking, types of banking, banking and negotiable instrument act, banking and deposits and also digitalize banking services. Further, this course makes the students to familiar with banking and banking operations.

Unit	Topics	No of Periods
I	Introduction to Banking - Introduction, Origin of Bank - Evolution of Banking in India - Meaning and Definition of Bank and Banking - Types of Banks in India (Private Sector Bank, Public Sector Bank, Regional Rural Bank & Foreign Banks) – Co-operative Banks (State and Urban Co-operative Banks) – Schedule and Non – Schedule Banks – Payment Banks – Small Finance Banks – Development Banks - Functions of Commercial Banks – Banker and Customer Relationship, Meaning of Banker and Customer – General Relationship – Special Relationship	12
II	Paying and Collecting Banker- Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques -Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction – Meaning - Legal status of collecting banker - Holder for value - Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	12
III	Negotiable Instruments and Endorsement- Definition, meaning and characteristics of Negotiable instruments - Definition, meaning and characteristics of Promissory Note, Bills of Exchange and Cheque - Crossing of Cheques - Types of Crossing - Cheque Truncation System – IFSC Endorsement: Definition and Meaning of Endorsement - Types of Endorsement	12
IV	Opening and Operating of Deposit Account- Procedure for Opening of Deposit Accounts - Types of Account Holders: Procedure and Practice in opening and operating accounts of Minor, Joint Account, Non-Resident Account, Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family - Closing of Customers Accounts	12
V	Digital Banking Services - Digital Banking: Meaning, Definition – Evolution from Traditional to Digital Banking – Advantages of Digital Banking – Digital Banking Services (Internet Banking, Mobile Banking, Card Payments, UPI, ATMs) – Digital Fund Transfer (NEFT, IMPS, RTGS) – Mobile Wallets	12

	and Payment Apps (Paytm, Google Pay, Apple Pay, Merchant Payments) – Contactless Payment – Artificial Intelligence (AI) in Banking.	
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#### Reference Books

1. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
2. S. P Srivastava ( 2016), Banking Theory & Practice, Anmol Publications
3. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers,
4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
5. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

#### Paper 3.6 Quantitative Methods and Business Decisions

Weekly Teaching Hours: 5  
Credits: 5

Examination Duration: 3  
Maximum Marks: 100

#### Objective

The objectives this course is to enhance the ability of students to apply statistical tools in business decision making and research

Unit	Topics	No of Periods
I	Introduction to Quantitative Analysis -Meaning and Definition of Quantitative Analysis, Classification of Quantitative Techniques, Role of Quantitative Techniques (QT) in Business Decisions, Scope of QT , Methodology of QT , Limitations of QT	12
II	Basic Statistical Quantitative Techniques-Central Tendency, Averages, Mathematical Averages - Arithmetic Mean, Geometric Mean, Harmonic Mean. Positional Averages - Median, Mode, Dispersion, Mean Deviation, Quartile Deviation, Standard Deviation, Co-efficient of Variation, Problems.	12
III	Correlation and Regression Analysis -Meaning and Importance of Correlation, Types of correlation, Methods of Measuring Correlation, Karl Pearson's Coefficient of Correlation, Spearman rank Correlation Coefficient, Regression Analysis, Problems.	12
IV	Probability-Introduction to Theoretical Probability Distribution - Binomial Distribution (BD) Assumptions - Properties - Mean and Variance of BD , Probability Mass Function of Binomial Distribution, Poisson Distribution (PD), Properties -Mean and Variance ,Probability Mass function of Poisson Distribution, Normal Distribution(ND)-Meaning, Properties ,Probability Density Function of Normal Distribution , Problems on BD, PD & ND (without fitting )	12
V	Time Series -Meaning , Components ,Importance of Time Series in Business Decisions , Methods of Measuring Trend Values , Moving Averages (3,4,5 year only ) methods of least Squares (Fitting of straight line only $Y= a+bX$ )	12

## Reference Books

1. S.C Gupta -Fundamentals of statistics,
2. ,S.P.Gupta -Business Statistics
3. P.C.Tulsian -Operation Research ,
4. A.M.Gun, M.K.Gupta,B.DasGupta -Fundamentals of statistics ,
5. R.H.Dhareshwar -Business Statistics ,
- 6.

### Paper 3.5 Elective (I) MSMEs and Entrepreneurship Development

Weekly Teaching Hours: 3  
Credits: 2

Examination Duration: 2  
Maximum Marks: 50

#### Objective

1. To enable students to explore entrepreneurial skills
2. To motivate students to learn various skills
3. To promote & inculcate entrepreneurial culture
4. To understand role of institutions in entrepreneurship

Unit	Topics	No of Periods
Unit I	Micro Small and Medium Enterprises Meaning and Importance, Classification, Important provisions of MSMED Act, National Board for MSMEs, Measures for promotion of MSMEs, Registration of MSMEs.	5
II	Entrepreneurship Meaning, Need and Importance, Types of Entrepreneurships, Theories of entrepreneurship - Innovation Theory of Schumpeter, Achievement Theory of McLelland, Risk Bearing Theory of Knight, Hagens Theory Entrepreneurship, Economics Theory of entrepreneurship	5
III	Entrepreneurship Development Concept, Objectives, Problems, Measures Business Plan, Project Report Preparation, Contents of Project Report, Institutions Involved in Entrepreneurship Development NIESBUD, CEDOK, SFCs ,KVIC,TCOs.	5
IV	Skill Development and Entrepreneurship Meaning of Skill Development, Stages of Skill Development, Development Skills, Role of NSDC, The National Policy for Skill Development and Entrepreneurship 2015, National Skill Development Mission.	5

## Reference Books

1. S.S. Khanak - Entrepreneurship Development,
2. Suman Kalyan Choudhari -Micro, Small and Medium Enterprises in India
3. Poornima M.Charantimath - Entrepreneurship Development & Small Business Enterprises-
4. Vasant Desai- Dynamics of Entrepreneurship Development and Managment

## Paper 3.5 Elective (II) Principles of Marketing

Weekly Teaching Hours: 3  
Credits:2

Examination Duration: 2hrs  
Maximum Marks: 50

### Objective

The main objectives of this course are to educate about fundamentals of marketing and their applications

Unit	Topics	No of Periods
Unit I	Introduction - Nature – Scope - Importance of Marketing; Concepts & Approaches of Marketing; Need-Want-Demand-Customer Value-Customer Creation; Evolution of Marketing; Selling Vs Marketing.	5
II	Market Mix- Product: Concept and Importance - Product Classifications- Concept of Product Mix; Product Life Cycle; New Product Development Process; Pricing: Significance - Factors affecting Price of a Product - Pricing Policies and Strategies	5
III	Marketing Mix Promotion: Nature and Importance of Promotion; Types of Promotion: Advertising, Personal Selling, Public Relations & Sales Promotion, and Their Distinctive Characteristics; Distribution Channels and Physical Distribution: Channels of Distribution - Meaning and Importance; Types of Distribution Channels; Wholesaling and Retailing; Types of Retailers; E-Retailing.	5
IV	Types of Marketing - Social Marketing - Online Marketing - Marketing - Green Marketing; Tele Marketing or Tele Shopping. - Meaning of Tele Marketing. - Features of Tele Marketing. Digital Mobile Marketing – Meaning - Mobile Apps used for Digital Marketing. Virtual Marketing- Meaning of Virtual Marketing. -	5

### Reference Books

1. Pearson Education.
2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & Meenakshi N (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Ramswamy&Namkumari, Marketing Management, Indian context.
5. RajanSaxena, Marketing Management, Tata McGraw Hill Publication.
6. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.

B. Com Fourth Semester

Paper 4.3 Corporate Accounting -II

Weekly Teaching Hours: 5

Examination Duration: 3

Credits: 5

Maximum Marks: 100

Objective

The objective of this course is to edify about restricting of companies and its applications in modern business and their relevance in organization effectiveness.

Unit	Topics	No of Periods
I	Amalgamation Of Companies- Meaning of Amalgamation; Types of Amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase; Calculation of Purchase Consideration; Methods of Accounting for Amalgamation – Pooling of Interests Method and Purchase Method - Journal Entries and ledger accounts in the books of vendor Company and opening entries and balance sheet in the books of purchasing company (purchase method only)	12
II	Internal Reconstruction and Capital Reduction - Meaning of Capital Reduction – Objectives of Capital Reduction –Provisions for Reduction of Share Capital under Companies Act, 2013 - Forms of Reduction - Accounting for Capital Reduction - Problems on Passing Journal Entries - Preparation of Capital Reduction Account and Balance sheet after reconstruction as per companies 2013.	12
III	Profit Prior to Incorporation - meaning, calculation sales ratio and time ratio, weighted ratio, treatment of capital and revenue expenditure, ascertainment of pre and post incorporation profits, preparing profit and loss account, Balance sheet as per schedule III of companies act 2013, Problems.	12
IV	Accounts for Holding Companies (AS 21)- Meaning, Need and Relevance of Group accounts, Preparation of Consolidated Financial Statements in case of wholly Owned and Partly owned and subsidiaries (CFS) AS 21, Calculation of Minority Shareholders and Minority interest, Preparation of Consolidated Balance Sheet with Inter Company adjustments	12
V	Liquidation Of Companies: - Meaning of Liquidation/Winding up – Modes of Winding up –Compulsory Winding up- Voluntary Winding up and winding up subject to Supervision by Court - Order of payments in the event of Liquidation- preferential creditors – contributories - Liquidator’s final Statement of Account - Problems on preparation of Liquidator’s Statement of Account	12

## Reference Books

1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
4. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
5. A Bannerjee; Financial Accounting.
6. Dr. Janardhanan: Advanced Financial Accounting, Kalyani Publishers
7. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
8. Dr. S Anil Kumar, Dr. V Rajesh Kumar & Dr. B Mariyappa, Advanced Corporate Accounting, HPHM.
9. C. Shukla and Grewal: Advanced Accounting.

## Paper 4.4 Fundamentals of Financial Management

Weekly Teaching Hours: 5  
Credits: 5

Examination Duration: 3  
Maximum Marks: 100

### Objective

The objective this course is to edify students about the basics of financial Management and their role in modern business decision-making.

Unit	Topics	No of Periods
I	Introduction To Financial Management: Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function -Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance Manager in India. Financial planning-- Meaning –Need – Importance -Steps in financial Planning–Principles of a sound financial plan and Factors affecting financial plan.	12
II	Capitalization: Meaning and Definition- Theories (Cost and Earnings)- Causes- Effects- Remedies of Over- capitalization and Under-capitalization- Fair Capitalization- Features- Determination of capitalization status (Problems based on BV and RV)	12
III	Capital Structure & Leverage- -Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT- EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages Operating Leverage, Financial Leverage and Combined Leverages. Problems.	12
IV	Cost Of Capital - Cost of Capital- Meaning- Computation of specific costs i.e. Cost of debt, Cost of Preferred Stock, Cost of Equity, and Cost of Retained Earnings and Weighted Average Cost of Capital (WACC). Problems.	12
V	Working Capital Management- Meaning and Definition, types of working capital, Operating cycle (Concept Only) Determinants of working capital needs – Estimation of working capital requirements. Dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Cash Management, Receivable Management, and Inventory Management (Concepts only). Simple Problems	12

### Reference Books

1. IM Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. SNMaheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B. Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

## Paper 4.5 Business Laws and Business Decisions

Weekly Teaching Hours: 5  
Credits: 4

Examination Duration: 3  
Maximum Marks: 100

### Objective

To acquaint the students with Business Laws and their interpretation and help them to apply basic principles of Business Laws to solve practical problems

Unit	Topics	No of Periods
I	Law Of Contract – 1872- Meaning – Definition - Essentials of a Valid Contract- Classification of Contracts - Meaning and Essentials of (i) Offer and Acceptance (ii) Capacity of Parties to Contract (iii) Consideration (iv) Free Consent (v) Legality of Object (vi) Agreements Declared Void - Discharge of Contract - Remedies for Breach of Contract - Quasi Contracts	12
II	Consumer Protection Act- 2019- Meaning – Features – Rights of consumers – Redressal Agencies; District, State and National	12
III	Competition Act-2002- Introduction to competition Act – Objectives - Features – CAT, offences and penalties under the act	12
IV	Intellectual Property Rights: Background- Meaning- Definition of Terms- Objectives-Duration of IPR-Scope (i) Copyright-Meaning (ii) Patents-Meaning (iii) Trademark-Meaning (iv) Designs-Meaning (v) Geographical Indications of Goods-Meaning and Examples.	12
V	Environment and Cyber Laws- Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms - Environment, Environment Pollutant - Environment Pollution - Hazardous Substance and Occupier - Types of Pollution - Powers of Central Government to protect Environment in India. Cyber Law: Definition, Introduction to Indian Cyber Law - Cyber space and Cyber security - Types of Crimes - Punishment.	12

### Reference Books

1. N. D Kapoor - Business Laws, Sultan Chand and Sons, New-Delhi
2. Balchandani,- Business Laws - Himalaya publishing House, Mumbai
3. M.C. Kuchhal -Business Laws -, Vikas Publication, New-Delhi
4. Garg, Chawla and Sarina Sharma - Business Laws -, Kalyani Publications
5. RSN Pillai and Bhagawati, S.Chand Business Laws - Publications
6. D.A. Pomeroy, South Western, Business Laws - Publications

## Paper 4.6 (Elective-I) Corporate Communication

Weekly Teaching Hours: 3  
Credits:2

Examination Duration: 2hrs  
Maximum Marks: 50

### Objective

The aim of this course is to educate about corporate communications and drafting skills

Unit	Topics	No of Periods
I	Personal And Secretarial Correspondence- Letters calling candidates for written test – Drafting interview letters – Offer of appointment – Order of appointment – Show cause notices – Letter of dismissal and discharge. Correspondence with shareholders and debenture holders relating to dividends and interest – Transfer and transmission of shares.	5
II	Public Relations: Meaning, importance and elements - Corporate brand building – Image management – Event management and Media Management.	5
III	Introduction to resume preparations and interview skills - Meaning, nature of resume, types of resumes, components of resumes, resumes for jobs and resumes for awards and rewards. Interviews skills and its relevance in success of interview.	5
IV	Modern Communication Devices- Internet – Teleconferencing – Mobile phones – Computers – Laptops – Close circuit TVs – Desktop publishing – Electronic mail (e-mail) – SMS Messages – Audio conferencing – Video conferencing – Printing – Electronic storage devices.	5

### Reference Books

1. R. O. Sharma and Krishna Mohan: Business Communication and Report writing, TMH
2. Raman S and Swami R: Business Communication – A practical Approach, Professional publications Madras.
3. Ramesh and Pattanshetti: Effective Business English and Corresspondence.
4. Balasubramanyam: Business Communication Vikas Publishing House, New Delhi
5. Randall E. Mogors: Business Communication - Harper and Row, New York
6. Kaul: Effective Business Communication Prentice Hall, New Delhi
7. Patri V.R.: Essentials of Communication - Greenspan Publications, New Delhi

## Paper 4.6 (Elective-II) Tourism Management

Weekly Teaching Hours: 3  
Credits : 2

Examination Duration: 2hrs  
Maximum Marks: 50

### Objective

The aim of this course is to educate about the tourism, tourism functions, consumer behaviour and tourism and recent trends in tourism.

Unit	Topics	No of Periods
I	Introduction to Tourism- Meaning and Importance of Tourism, Types of Tourism, Components of Tourism, Factors affecting Tourism, Types of Tourists, Factors that Motivate people to travel, The growth of Tourism Industry in India, use of Technology in Tourism Industry, Tourism Supply, Components of Tourism supply	5
II	Functional Management of Tourism Tour Operator, Definition, Types of Tour Operators, Functions of tour operators, Importance of Tour Operators in India, Difference between travel Agent & Tour Operator steps involved in planning a tour, Tour operator Reference material.	5
III	Consumer Behaviour and Tourism Meaning of Consumer behaviour in Tourism, factors affecting Consumer Behaviour models for Tourism, Tourism Motivation, factors influencing Tourist Motivation.	5
IV	Recent Trends in Tourism - Elements of Tourism Product, Role of Eco tourism, Rural Tourism, Agri-Tourism, Cultural Tourism, Procedures in International Tourism -Passport, VISA, Currency Regulations, Custom Regulations and Airport Taxation. Career Opportunities in Tourism, Artificial Intelligence (AI) in Tourism	5

### Reference Books:

1. Tourism Development -Principles and Practice. Bhatia, Sterling Publishers Pvt. Ltd.
2. Tourism Management, Dr. Shubhada Marathe -Himalaya Publication House Pvt.Ltd.
3. Successful Tourism Management -Vol. I & II Pranath Seth
4. International Tourism - Deepa Garg, Mohit Publications

## Paper 4.7 Digital Financial Accounting

Weekly Teaching Hours: 3  
Credits: 2

Examination Duration: 2  
Maximum Marks: 50

### Objective

The aim of this paper is educated about digitalize financial accounting and its functions under information technology.

Unit	Topics	No of Periods
I	Introduction to digitalize financial accounting - Meaning, Difference between Manual and Computerized Accounting, Accounting System, Consideration while choosing Accounting Software, Accounting Software in India	5
II	Financial accounting and Tally Introduction to Tally ERP.9, About Tally Software, how to start Tally ERP.9, Components of Tally, Creation of a Company, selecting a Company, Alteration of Details of Company, Deletion of Company, shutting of a Company, Features and Configurations, Accounting Features, Inventory features, Statutory and Taxation Features, Configurations, Shutting Tally ERP.9, Keyboard conventions.	5
III	Financial accounting and Ledger and vouchers Creation and Preparation - Ledgers and Groups, Ledger Creation, Single Ledger Creation, Multiple Ledger Creation, Altering and Displaying Ledger, Deleting Ledger, Group Creation, Inventory Master's Creation. Creation of Vouchers and Recording Entries, Contra Vouchers (F4), Payment Vouchers (F5), Receipt Vouchers (F6), Journal Vouchers (F7), Sales Vouchers /Invoice, Credit Note Voucher (Ctrl + F8), Reversing Journal Voucher (F10), Memo-Voucher (Ctrl+F10), Post Dated Voucher, Alerting, Deleting and Displaying Voucher	5
IV	Final Accounts Financial Statements, Balance Sheets, Profit and Loss Account, Trial Balance, Ratio Analysis, Books and Register, Day Book, Purchase and Sales Register, Cash /Bank Books, Statement of Accounts.	5

### Reference

1. Mastering Tally Prime BPB - Ashok K.Nadhani
2. Official Guide to Financial Accounting using tally Prime
3. Basic Accounting and Inventory - Tally Prime Book Notion Press

# Rani Channamma University

Vidyasangama, Bhootaramhatti, Belagavi



## FIFTH SEMESTER

**B.Com. Course Structure & Syllabus**  
w.e.f. 2026-27

Course Code	Papers	Marks		Total Marks	TTH Per week	Total Credits
		IA	SEE			
<b>Part -I Discipline Specific Course</b>						
5. 1	Income Tax Law and Practice - I	20	80	100	5	5
5. 2	Cost Accounting-I	20	80	100	5	5
5. 3	Principles and Practice of Auditing	20	80	100	5	5
<b>Total</b>		<b>60</b>	<b>240</b>	<b>300</b>	<b>15</b>	<b>15</b>
<b>Part -II Specialization</b>						
<b>Group A -Accounting and Taxation</b>						
5.4 (A)	Accounting for Business Decisions	20	80	100	5	4
5.5 (A)	Goods and Service Tax	20	80	100	5	4
<b>Total</b>		<b>40</b>	<b>160</b>	<b>200</b>	<b>10</b>	<b>8</b>
<b>Group -B Accounting and Finance</b>						
5.4 (B)	Accounting for Business Decisions	20	80	100	5	4
5.5 (B)	Financial Services and Instruments	20	80	100	5	4
<b>Total</b>		<b>40</b>	<b>160</b>	<b>200</b>	<b>10</b>	<b>8</b>
<b>Group C - Banking and Insurance</b>						
5.4 (C)	Regulatory Aspects of Banking	20	80	100	5	4
5.5 (C)	Principles and Practice of Life Insurance	20	80	100	5	4
<b>Total</b>		<b>40</b>	<b>160</b>	<b>200</b>	<b>10</b>	<b>8</b>
<b>Group D - Marketing and Human Resource</b>						
5.4 (D)	Services Marketing	20	80	100	5	4
5.5 (D)	Human Resource Management	20	80	100	5	4
<b>Total</b>		<b>40</b>	<b>160</b>	<b>200</b>	<b>10</b>	<b>8</b>
<b>Group E - Statistics and Operations Research</b>						
5.4 (E)	Descriptive Statistics	20	80	100	5	4
5.5 (E)	Operation Research	20	80	100	5	4
<b>Total</b>		<b>40</b>	<b>160</b>	<b>200</b>	<b>10</b>	<b>8</b>
<b>Part III- Skills Enhancement Course</b>						
5.6	Basics of Business Research	10	40	50	3	2
<b>Total</b>		<b>10</b>	<b>40</b>	<b>50</b>	<b>3</b>	<b>2</b>
<b>Total</b>	<b>Part I, II and III</b>	<b>120</b>	<b>480</b>	<b>550</b>	<b>28</b>	<b>25</b>

Note: IA- Internal Assessment; SEE – Semester End Exam; TTH-Total Teaching Hours

**PAPER 5.1: INCOME TAX LAW AND PRACTICE – I**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credit: 5</b>	<b>Maximum Marks: 100</b>

*Objective: The objective of the course is to equip students with a robust understanding of Indian Income Tax, fostering the technical competence to manage personal taxes and the professional proficiency to provide independent consultancy for individual assesses.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction to Income Tax:</b> Meaning of Tax, Types of Taxes, Cannons of Taxation, History of Indian Income Tax, Income Tax Act 1961, Definitions - Person, Assessee, Assessment Year, Previous Year, Income, Causal Income, Gross Total Income, Total Income, Meaning of Finance bill and Finance Act.	<b>10</b>
<b>II</b>	<b>Residential Status &amp; Exempted Incomes:</b> Meaning of residential status, rules for determination of residential status applicable to individual assessee, Incidence of tax and residential status of individuals, incidence of tax liability applicable to individuals. Exempted income – meaning and exempted incomes under Sec 10 as applicable to individual assessee, gratuity, commuted pension and encashment of leave salary. (Theory and Problems).	<b>12</b>
<b>III</b>	<b>Income from Salary:</b> Basis of charge, Brief introduction – Income from Salary – Definition; Characteristics of Salary Income; Computation of Salary Income – Basic Salary – Advance salary – Arrears of salary; Allowances – Perquisites (Valuation of RFA, Motor car, Benefits provided to specified employees) - Deduction from Gross Salary u/s 16 – Computation of income from salary both from old and new regime (Theory and Problems).	<b>14</b>
<b>IV</b>	<b>Income from House Property:</b> Basis of charge, Meaning – Types of House Properties - Annual value Determination in different situations - Meaning of Fair Rent, Municipal Value, Standard Rent, Actual Rent, Unrealized Rent, Vacancy and its treatment - Deductions u/s 24 for LOP and SOP - Annual Value of Self Occupied House Property, Deemed LOP - Computation of Income from House Property both from old and new regime (Theory and Problems).	<b>12</b>
<b>V</b>	<b>Income from Business and Profession:</b> Basis of charge, Meaning of Business, Depreciation and other permissible deductions, allowable expenses u/s 30 to 37. Disallowable expenses, Computation of	<b>12</b>

Income from Business and practical problems.

**Income from Profession:** Meaning of profession, Vocation, Computation of Income from Profession of Lawyers, Doctors, Chartered Accountants and Architects, Practical problems based on receipts and payments account and income and expenditure a/c.

**Reference Books:**

1. Vinod K. Singhania, & Monica Singhania. (2024). *Students' Guide to Income Tax* (Latest ed.). Taxmann Publications.
2. V. K. Singhania. (2024). *Direct Taxes Law and Practice* (Latest ed.). Taxmann Publications.
3. T. N. Manoharan. (2023). *Direct Taxes* (Latest ed.). Snow White Publications.
4. Girish Ahuja, & Ravi Gupta. (2024). *Systematic Approach to Income Tax* (Latest ed.). Bharat Law House.
5. B. B. Lal. (2022). *Income Tax Law and Practice* (Latest ed.). Pearson Education.
6. Institute of Chartered Accountants of India. (2024). *Study Material for Direct Tax Laws* (Latest ed.). ICAI Publications.
7. H. C. Mehrotra, & S. P. Goyal. (2023). *Income Tax Law and Accounts* (Latest ed.). Sahitya Bhawan Publications.
8. V. S. Datey. (2023). *Indirect Taxes Law and Practice* (Relevant ed.). Taxmann Publications.
9. R. K. Jain. (2022). *Income Tax Law and Practice* (Latest ed.). SBPD Publications.
10. Income Tax Department of India. (2024). *Income Tax Rules and Act (Bare Act)* (Latest ed.). Government Publications.

**NOTE:** Latest edition text books should be preferred.

**PAPER 5.2: COST ACCOUNTING -I**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credit: 5</b>	<b>Maximum Marks: 100</b>

**Objective:** *The objective of this course is to familiarize the students with the cost accounting concepts and their applicability in organizations for the purpose of decision making on cost reduction and efficiency improvement.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction to Cost Accounting:</b> Meaning – Nature – Objectives – Functions – Significance – Difference between Cost Accounting and Financial Accounting – Various Elements of Cost and Classification of Cost – cost object – Cost unit – Cost driver –Cost centre; Limitations of Cost Accounting; Meaning and importance of Cost Accounting Standards - Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet/Statement – Problems on Cost Sheet – Tenders and Quotations;	<b>14</b>
<b>II</b>	<b>Materials Cost:</b> Meaning - Importance and Types of Materials – Direct and Indirect Material; Materials procurement; Procedure for procurement of materials; Material Storage and Records: Duties of Store keeper, Store records; Various Stock Levels; Material Issues and Valuation: Procedure for material issues - Valuation of material issues - preparation of Stores Ledger / Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems, EOQ, ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control - KANBAN, JIT (concepts only).	<b>12</b>
<b>III</b>	<b>Employee Cost:</b> Meaning – Components – Classification and Importance of Employee (Labour) Cost in Organizations; Time Keeping and Time booking – Idle time – Causes and Treatment of Normal and Abnormal Idle time – Overtime – Causes and Treatment (Theory Only); Causes and effects of Employee Turnover – Methods of Remuneration (Payment of Wages and Incentives) Problems on calculation of earnings under Time Rate (Straight Time Rate, Halsey and Rowan Methods) and Piece Rate Systems (Straight Piece Rate and Taylor’s Differential Piece Rate Only)	<b>8</b>

<b>IV</b>	<b>Overheads:</b> Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collections, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.	<b>14</b>
<b>V</b>	<b>Reconciliation of Cost and Financial Accounts:</b> Reasons for differences in profits under Financial and Cost Accounts; Procedure for Reconciliation - Ascertainment of Profits as per Financial Accounts and Cost Accounts Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.	<b>12</b>

**Reference Books:**

1. S. P. Jain, & K. L. Narang. (2023). *Cost Accounting: Principles and Practice* (Latest ed.). Kalyani Publishers.
2. V. A. Patil & B. S. Navi; *Cost Accounting-I*, S. Chand & Co. Ltd. New Delhi.
3. M. N. Arora. (2024). *Cost Accounting: Principles and Practice* (Latest ed.). Vikas Publishing House.
4. B. K. Bhar. (2022). *Cost Accounting: Methods and Problems* (Latest ed.). Academic Publishers.
5. Jawahar Lal. (2023). *Cost Accounting* (Latest ed.). McGraw Hill Education.
6. V. K. Saxena, & C. D. Vashist. (2023). *Cost Accounting* (Latest ed.). Sultan Chand & Sons.
7. P. V. Ratnam. (2022). *Cost Accounting* (Latest ed.). Kitab Mahal.
8. Tulsian. (2023). *Cost Accounting* (Latest ed.). S. Chand Publishing.
9. Institute of Cost Accountants of India. (2024). *Study Material on Cost Accounting* (Latest ed.). ICMAI Publications.
10. R. K. Rajput. (2022). *Cost Accounting* (Latest ed.). SBPD Publications.
11. Nigam B. M., & Sharma G. L. (2023). *Cost Accounting: Principles and Practice* (Latest ed.). Himalaya Publishing House.

**NOTE:** Latest edition text books should be preferred.

**PAPER 5.3: PRINCIPLES AND PRACTICE OF AUDITING**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credit: 5</b>	<b>Maximum Marks: 100</b>

*Objective: This course aims at imparting knowledge about the principles and modern auditing techniques and their applications.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction To Auditing:</b> Meaning and Definition – Objectives – difference between accountancy and auditing. Types of audits. Preparation before commencement of new audit – Audit note book, Working papers, audit programme, recent trends in auditing. Nature and significance of GST Audit, cost audit, tax audit and Management audit.	<b>12</b>
<b>II</b>	<b>Planning And Internal Check:</b> Auditor – Meaning, Definition, Qualification, Qualities and duties of Auditor. Internal control – Meaning, definition, Internal check – Meaning, objectives and fundamental principles. Internal check as regard – wage payment, cash sales, cash purchase. Internal Audit – Meaning, Advantages and disadvantages, differences between internal check and internal audit.	<b>12</b>
<b>III</b>	<b>Vouching:</b> Meaning, Definition, Importance, Routine checking and vouching – Voucher – Types of vouchers, vouching of receipts – Cash sales receipts from debtors. Proceeds of sale of investments. Vouching of payment – cash purchase, Payment to creditors. Revenue Expenditure.	<b>12</b>
<b>IV</b>	<b>Verification And Valuation of Assets and Liability:</b> Meaning and objectives of verification and valuation of Assets- Land and Building, Plant and Machinery, Goodwill, investment, stock in trade. Liabilities- Bills Payable, Sundry Creditors, Contingent Liability. Errors in Audit.	<b>12</b>
<b>V</b>	<b>Audit Report Writing:</b> Meaning, Structure, Types of Audit Reports – Qualified and Clean Audit Report, routine reports and special reports, Professional Ethics of Auditors.	<b>12</b>

**Reference Books:**

1. Tandon B. N., Sudharsanam S., & Sundharabahu S. (2023). *A Handbook of Practical Auditing* (Latest ed.). S. Chand Publishing.

2. B. S. Navi: Principles and Practice of Auditing, R. Chand and Co. New Delhi.
3. Kamal Gupta, & Ashok Gupta. (2022). *Contemporary Auditing* (Latest ed.). McGraw Hill Education.
4. Ravinder Kumar, & Virender Sharma. (2023). *Auditing: Principles and Practice* (Latest ed.). PHI Learning.
5. Saxena R. G. (2022). *Principles and Practice of Auditing* (Latest ed.). Himalaya Publishing House.
6. Pagare Dinkar. (2023). *Principles and Practice of Auditing* (Latest ed.). Sultan Chand & Sons.
7. Institute of Chartered Accountants of India. (2024). *Auditing and Assurance Standards and Study Material* (Latest ed.). ICAI Publications.
8. Basu S. K. (2022). *Fundamentals of Auditing* (Latest ed.). Pearson Education.
9. Spicer & Pegler. (2021). *Practical Auditing* (Latest ed.). LexisNexis.
10. K. L. Kohli, & K. K. Kohli. (2023). *Auditing: A Comprehensive Study* (Latest ed.). Atlantic Publishers.
11. V. K. Agrawal. (2022). *Auditing* (Latest ed.). SBPD Publications

**NOTE:** Latest edition text books should be preferred.

**GROUP A - ACCOUNTING AND TAXATION**

**PAPER 5.4 (A): ACCOUNTING FOR BUSINESS DECISIONS**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credit: 4</b>	<b>Maximum Marks: 100</b>

*Objective: To enable the students to understand business decisions using the accounting information. Also, develops an understanding of the various techniques for controlling and reducing cost, and enable effective decision making.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Standard Costing:</b> Meaning & Definition of Standard Cost and Standard Costing, features of Standard Costing, objectives of Standard Costing - Analysis of Variances – Advantages & Disadvantages of Standard Costing. <b>(Theory and Problems)</b>	<b>12</b>
<b>II</b>	<b>Budgetary Control:</b> Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – Classification of Budgets – Flexibility Classification – Functional Budgets. <b>(Theory and Problems)</b>	<b>12</b>
<b>III</b>	<b>Responsibility Accounting:</b> Concept, meaning, essential features, Types of Responsibility centres, Pre- requisites of Responsibility Accounting, Principles of Responsibility Accounting, Steps in implementation of Responsibility Accounting System, advantages of Responsibility Accounting, Challenges in implementing Responsibility Accounting. <b>(Theory and Problems)</b>	<b>12</b>
<b>IV</b>	<b>Lean System:</b> Meaning and Principles of Lean System, Steps in Lean Thinking, Lean Production System, Lean Management Accounting, Usefulness of Lean Management Accounting - Advantages and Limitations. <b>(Only Theory)</b>	<b>12</b>
<b>V</b>	<b>Modern Cost Management Techniques:</b> Just-In-Time (JIT), Meaning, features and Applications, ABC Analysis Meaning, features and Applications, Value Analysis Meaning, features and Applications, Value Engineering Meaning, features and Applications. <b>(Only Theory)</b>	<b>12</b>

**Reference Books:**

1. Jawahar Lal. (2023). *Advanced Management Accounting* (Latest ed.). McGraw Hill Education.
2. S. P. Jain, & K. L. Narang. (2023). *Cost and Management Accounting* (Latest ed.). Kalyani Publishers.
3. M. N. Arora. (2024). *Cost and Management Accounting* (Latest ed.). Vikas Publishing House.
4. Khan M. Y., & Jain P. K. (2023). *Management Accounting* (Latest ed.). McGraw Hill Education.
5. I. M. Pandey. (2022). *Management Accounting* (Latest ed.). Vikas Publishing House.
6. R. K. Sharma, & Shashi K. Gupta. (2023). *Management Accounting* (Latest ed.). Kalyani Publishers.
7. Charles T. Horngren. (2021). *Cost Accounting: A Managerial Emphasis* (Latest ed.). Pearson Education.
8. Institute of Cost Accountants of India. (2024). *Study Material on Management Accounting* (Latest ed.). ICMAI Publications.
9. B. K. Bhar. (2022). *Cost Accounting: Methods and Problems* (Latest ed.). Academic Publishers.
10. Nigam B. M., & Sharma G. L. (2023). *Cost Accounting: Principles and Practice* (Latest ed.). Himalaya Publishing House.

**NOTE:** Latest edition text books should be preferred.

**PAPER 5.5 (A): GOODS AND SERVICE TAX**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 4</b>	<b>Maximum Marks: 100</b>

**Objective:** To provide students with a comprehensive understanding of Goods and Services Tax (GST) concepts, procedures, and legal provisions, enabling them to compute GST liability, understand input tax credit mechanisms, and comply with GST regulations including registration, returns, and assessment.

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>INTRODUCTION TO GST:</b> Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions.	<b>12</b>
<b>II</b>	<b>GST REGISTRATION AND TAXABLE EVENT:</b> Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types- composite supply, Mixed supply. Determination of time and place of supply of goods and services. List of exempted goods and services- GST Rates on different goods and services.	<b>12</b>
<b>III</b>	<b>VALUATIONS OF GOODS AND SERVICES UNDER GST:</b> Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services - General Valuation Rules - Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. <b>(Problems on GST)</b>	<b>12</b>
<b>IV</b>	<b>INPUT TAX CREDIT &amp; GST ASSESSMENT:</b> Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment,	<b>12</b>

	Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti Profiteering. <b>(Problems on input tax credit only)</b>	
<b>V</b>	<b>GST RETURNS:</b> Meaning and Definition of GST Return, Features of GST Returns, Concept of Self-Assessment under GST, Importance of GST Returns in Tax Administration, Objectives of Filing GST Returns, Types of GST Returns, (A) Regular Returns, (B) Returns for Composition Scheme, (C) Returns for Specific Categories, Due Dates for Filing Returns, Procedure for Filing GST Returns, Late Fees, Interest and Penalties. <b>(Only Theory)</b>	<b>12</b>

**Reference Books:**

1. Datey, V. S. (2023). *GST Ready Reckoner* (Latest ed.). Taxmann Publications.
2. Bansal, K. M. (2022). *GST & Customs Law* (Latest ed.). Taxmann Publications.
3. Singhania, Vinod K., & Singhania, Monica (2023). *Students' Guide to GST and Customs Law* (Latest ed.). Taxmann Publications.
4. Mehrotra, H. C., & Goyal, S. P. (2022). *GST Law and Practice* (Latest ed.). Sahitya Bhawan Publications.
5. Agarwal, V. K. (2021). *GST Made Easy* (Latest ed.). Commercial Law Publishers.
6. Gupta, S. S. (2022). *GST Law and Practice* (Latest ed.). Taxmann Publications.
7. Tulsian, P. C., & Tulsian, Bharat (2022). *GST Law and Practice* (Latest ed.). McGraw Hill Education.
8. Ahuja, Girish, & Gupta, Ravi (2023). *GST Law and Practice with Customs Law* (Latest ed.). Bharat Law House.
9. Kumar, Sanjiv (2021). *GST Law and Practice* (Latest ed.). Kalyani Publishers.
10. Government of India (2023). *Central Goods and Services Tax Act & Rules* (Latest ed.). Government Publication.

**NOTE:** Latest edition text books should be preferred.

**GROUP – B: ACCOUNTING AND FINANCE****PAPER 5.4 (B): ACCOUNTING FOR BUSINESS DECISIONS**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credit: 4</b>	<b>Maximum Marks: 100</b>

**Objective:** To enable the students to understand business decisions using the accounting information. Also, develops an understanding of the various techniques for controlling and reducing cost, and enable effective decision making.

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Standard Costing:</b> Meaning & Definition of Standard Cost and Standard Costing, features of Standard Costing, objectives of Standard Costing - Analysis of Variances – Advantages & Disadvantages of Standard Costing. <b>(Theory and Problems)</b>	<b>12</b>
<b>II</b>	<b>Budgetary Control:</b> Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – Classification of Budgets – Flexibility Classification – Functional Budgets. <b>(Theory and Problems)</b>	<b>12</b>
<b>III</b>	<b>Responsibility Accounting:</b> Concept, meaning, essential features, Types of Responsibility centres, Pre- requisites of Responsibility Accounting, Principles of Responsibility Accounting, Steps in implementation of Responsibility Accounting System, advantages of Responsibility Accounting, Challenges in implementing Responsibility Accounting. <b>(Theory and Problems)</b>	<b>12</b>
<b>IV</b>	<b>Lean System:</b> Meaning and Principles of Lean System, Steps in Lean Thinking, Lean Production System, Lean Management Accounting, Usefulness of Lean Management Accounting - Advantages and Limitations <b>(Theory Only)</b>	<b>12</b>
<b>V</b>	<b>Modern Cost Management Techniques:</b> Just-In-Time (JIT), Meaning, features and Applications, ABC Analysis Meaning, features and Applications, Value Analysis Meaning, features and Applications, Value Engineering Meaning, features and Applications. <b>(Theory Only)</b>	<b>12</b>

**Reference Books:**

1. Jawahar Lal. (2023). *Advanced Management Accounting* (Latest ed.). McGraw Hill Education.
2. S. P. Jain, & K. L. Narang. (2023). *Cost and Management Accounting* (Latest ed.). Kalyani Publishers.
3. M. N. Arora. (2024). *Cost and Management Accounting* (Latest ed.). Vikas Publishing House.
4. Khan M. Y., & Jain P. K. (2023). *Management Accounting* (Latest ed.). McGraw Hill Education.
5. I. M. Pandey. (2022). *Management Accounting* (Latest ed.). Vikas Publishing House.
6. R. K. Sharma, & Shashi K. Gupta. (2023). *Management Accounting* (Latest ed.). Kalyani Publishers.
7. Charles T. Horngren. (2021). *Cost Accounting: A Managerial Emphasis* (Latest ed.). Pearson Education.
8. Institute of Cost Accountants of India. (2024). *Study Material on Management Accounting* (Latest ed.). ICMAI Publications.
9. B. K. Bhar. (2022). *Cost Accounting: Methods and Problems* (Latest ed.). Academic Publishers.
10. Nigam B. M., & Sharma G. L. (2023). *Cost Accounting: Principles and Practice* (Latest ed.). Himalaya Publishing House.

**NOTE:** Latest edition text books should be preferred.

**PAPER 5.5 (B): FINANCIAL SERVICES AND INSTRUMENTS****Weekly Teaching Hours: 5****Examination Duration: 3 Hours****Credit: 4****Maximum Marks: 100**

**Objective:** *To familiarise the students with traditional and modern financial services and equip them with various financial instruments.*

Units	Contents	No. of Periods
I	<b>Introduction to Financial Services and Instruments:</b> Meaning, Features, Importance, Types of financial services - Fee based and Fund based, Contribution of financial services in developing economy. Financial instruments - Meaning, Features, Types, Importance, Innovations in financial instruments - SPN, Deep Discount Bonds, Masala Bonds, Samurai Bonds, Yankee Bonds, Bull Dog Bonds, Green Bonds. FinTech & Digital Financial Services concept and application. <b>(Theory only)</b>	12
II	<b>Merchant Banking and Venture Capital:</b> Meaning, origin and growth of merchant banking in India. Scope of merchant banking services - merchant bankers and management of public issues-merchant banking practices in India. Weakness in the functioning of merchant bankers in India. - Venture Capital: Concept of venture capital fund - characteristics - growth of venture capital funds in India - difference between venture capital financing and conventional financing - venture capital schemes - legal aspects - working of venture capital funding agencies in India. <b>(Theory only)</b>	12
III	<b>Mutual Funds:</b> Concept of mutual funds, Structure of mutual funds, advantages of mutual funds, Growth of mutual funds in India. Mutual fund schemes - money market mutual funds, SIP Vs SWP, Net Assets Value (NAV) of mutual fund, concept and computation, Return of mutual fund concept and computation. <b>(Theory and Problems)</b>	12
IV	<b>Lease Financing:</b> Meaning of lease, types of leasing, Operating lease v/s Financial lease, fixation of lease rentals - factors influencing lease v/s buy decision, performance of leasing industry in India. Difference between leasing and hire purchasing. Tax implications of lease vs hire purchase - Raj Committee recommendations - RBI guidelines for hire-purchase - problems of hire-purchasing companies in India. <b>(Theory and Problems)</b>	12

<b>V</b>	<b>Factoring and Forfeiting:</b> Factoring: Concept of factoring...why factoring - types of factoring- factoring mechanism, practical problems. Forfeiting - Concept of factoring, Reasons for Forfeiting, Types of Forfeiting, Factoring Vs Forfeiting.	<b>12</b>
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**Reference Books:**

1. Gordon E., & Natarajan K. (2023). *Financial Markets and Services* (Latest ed.). Himalaya Publishing House.
2. Khan M. Y. (2023). *Financial Services* (Latest ed.). McGraw Hill Education.
3. Machiraju H. R. (2022). *Indian Financial System* (Latest ed.). Vikas Publishing House.
4. Bharti V. Pathak. (2023). *The Indian Financial System* (Latest ed.). Pearson Education.
5. Gurusamy S. (2022). *Financial Markets and Institutions* (Latest ed.). McGraw Hill Education.
6. Reserve Bank of India. (2024). *Reports on Financial Markets and Services* (Latest ed.). RBI Publications.
7. Avadhani V. A. (2023). *Investment and Securities Markets in India* (Latest ed.). Himalaya Publishing House.
8. Securities and Exchange Board of India. (2024). *Handbook of Financial Markets* (Latest ed.). SEBI Publications.
9. Gupta S. B. (2022). *Financial Services* (Latest ed.). Kalyani Publishers.
10. L. M. Bhole, & Jitendra Mahakud. (2023). *Financial Institutions and Markets* (Latest ed.). McGraw Hill Education.

**NOTE:** Latest edition text books should be preferred.

**GROUP C: BANKING AND INSURANCE**

**PAPER 54 (C): REGULATORY ASPECTS OF BANKING**

**Weekly Teaching Hours: 5**

**Examination Duration: 3 Hours**

**Credit: 4**

**Maximum Marks: 100**

***Objective:** To provide comprehensive knowledge of banking regulation, supervision, credit control mechanisms and recovery laws in India in order to prepare students for careers in banking, financial services, compliance, and regulatory institutions.*

Units	Contents	No. of Periods
I	<b>Banking Regulatory Framework:</b> Overview of banking regulation in India; role and functions of the Reserve Bank of India - objectives and regulatory powers; key provisions of the RBI Act, 1934 and Banking Regulation Act, 1949 - features and significance; bank nationalization - objectives and impact; licensing of banks - regulatory guidelines; prudential norms - meaning and importance; corporate governance in banks - principles; disclosure norms - transparency requirements.	12
II	<b>Structure and Control of Banking Institutions:</b> Structure of the Indian banking system classification; State Bank of India Act, 1955 and its amendments related to structure objectives; public sector banks and private sector banks characteristics and role; co-operative banks structure and functions; regional rural banks objectives; scheduled and non-scheduled banks features; capital adequacy norms concept and importance; supervisory control of the Reserve Bank of India mechanism.	12
III	<b>Monetary Regulation and Banking Supervision:</b> Monetary policy of the Reserve Bank of India meaning and objectives; instruments of monetary policy CRR, SLR, repo rate and reverse repo rate; interest rate policy; Basel norms objectives and pillars; risk management guidelines types of banking risks; audit and inspection of banks regulatory importance; Anti-Money Laundering guidelines objectives.	12

<b>IV</b>	<b>Credit Regulation and Lending Compliance:</b> Principles of bank lending objectives and features; loan policies components; credit appraisal systems process; priority sector lending categories and importance; regulatory norms for advances; NPA classification categories and implications; provisioning norms concept; credit risk management framework; consortium lending features and relevance	<b>12</b>
<b>V</b>	<b>Securities, Recoveries and Enforcement Laws:</b> Modes of charging securities concept; mortgage, hypothecation and pledge features and differences; letter of credit regulatory perspective; SARFAESI Act objectives and recovery mechanism; Debt Recovery Tribunals structure and functions; Insolvency and Bankruptcy Code framework and resolution process.	<b>12</b>

**Reference Books:**

1. Tannan, M. L. (2023). Tannan's Banking Law and Practice in India (29th ed.). LexisNexis.
2. Shekhar, K. C., & Shekhar, L. (2020). Banking Law and Practice (24th ed.). Vikas Publishing House.
3. Indian Institute of Banking & Finance (IIBF). (2022). Principles and Practice of Banking (Latest ed.). Macmillan / IIBF.
4. Indian Institute of Banking & Finance (IIBF). (2021). Banking Regulation Act – Law and Practice (Latest ed.). Macmillan Education India.
5. Khan, M. Y. (2020). Indian Financial System (11th ed.). McGraw Hill Education.
6. Bhole, L. M., & Mahakud, J. (2020). Financial Institutions and Markets (7th ed.). McGraw Hill Education.
7. Kothari, V. (2022). Law Relating to Debt Recovery (Latest ed.). Taxmann Publications.
8. Taxmann Editorial Board, & Kothari, V. (2023). Insolvency and Bankruptcy Code – Law and Practice (Latest ed.). Taxmann Publications.
9. Suresh, P., & Paul, J. (2017). Guide to Banking Management (2nd ed.). Pearson Education.

**NOTE:** Latest edition text books should be preferred.

**PAPER 5.5 (C): PRINCIPLES AND PRACTICE OF LIFE INSURANCE**

**Weekly Teaching Hours: 5**

**Examination Duration: 3 Hours**

**Credit: 4**

**Maximum Marks: 100**

**Objective:** *To provide knowledge of life insurance concepts, products and practices in order to prepare students for employment in the life insurance and financial services sector*

Units	Contents	No. of Periods
I	<b>Introduction to Life Insurance:</b> Meaning, definition and features of insurance; concept of risk and uncertainty; need for insurance as protection against economic difficulties; importance of insurance in modern society; life insurance meaning and definition, nature and characteristics, need for life insurance as financial security; Growth and development of life insurance in India, nationalization of life insurance business, liberalization of insurance sector and entry of private life insurance companies; role of the Insurance Regulatory and Development Authority of India in regulating life insurance business in India; insurance agent definition, procedure for appointment, code of conduct, functions and responsibilities, and challenges faced by insurance agents in the life insurance business.	14
II	<b>Life Insurance Business and Products:</b> Fundamental principles of life insurance; basic features of life insurance contracts; life insurance products including traditional and unit linked policies; individual and group policies; with-profit and without-profit policies; types of life insurance policies including term insurance, whole life insurance and its variants, endowment insurance and its variants, and annuities; policies for children, women and handicapped lives; pension plans and health insurance; claims settlement procedure.	12
III	<b>Life Insurance Contract:</b> Meaning and characteristics of life insurance contract; principles governing life insurance contract including utmost good faith, insurable interest, caveat emptor, unilateral and aleatory nature of contract; formation of life insurance contract including proposal and application form, warranties, medical examination and acceptance of proposal; policy documentation including policy construction and delivery, policy provisions and conditions; policy operations including lapse and revival of policy, surrender value, suicide clause and payment of insured amount	12

<b>IV</b>	<b>Underwriting &amp; Policy Administration:</b> Meaning and importance of underwriting in life insurance; factors considered in life insurance underwriting; medical and non-medical underwriting; premium determination conceptual overview; policy servicing including nomination, assignment, alteration of policies, policy loans and foreclosure; customer service in life insurance administration	<b>12</b>
<b>V</b>	<b>Recent Trends in Life Insurance:</b> Legal framework governing life insurance; role, powers and functions of the Insurance Regulatory and Development Authority of India; policyholders' protection measures; grievance redressal mechanism; role of Insurance Ombudsman; recent trends in life insurance including digitalization in life insurance services, online policy issuance, microinsurance, bancassurance, and role of technology in claims settlement and customer service	<b>10</b>

**Reference Books:**

1. Mishra, K. C., & Kumar, C. S. (2019). Life Insurance: Principles and Practice (Latest ed.). Cengage Learning India.
2. Mishra, M. N., & Mishra, S. B. (2016). Insurance Principles and Practice (22nd ed.). S. Chand Publishing.
3. Palande, P. S., Shah, R. S., & Lunawat, M. L. (2003). Insurance in India: Changing Policies and Emerging Opportunities (Latest ed.). Response Books (Sage).
4. Krishnaswamy, G. (2017). Principles and Practice of Life Insurance (Latest ed.). Excel Books.
5. Singhal, Vinod K. (2007). Life Insurance in India (Latest ed.). New Age International Publishers.
6. Arunajatesan, S., & Vishwanathan, T. R. (2009). Risk Management and Insurance (Latest ed.). Macmillan India.
7. Tripathy, Nalini P., & Pal, Prabir (2010). Insurance: Theory and Practice (Latest ed.). PHI Learning.
8. Tyagi, C. L., & Tyagi, Madhu (2007). Insurance Law and Practice (Latest ed.). Atlantic Publishers.
9. Indian Institute of Banking & Finance (IIBF). (2022). Principles and Practice of Insurance (Latest ed.). Macmillan / IIBF.

**NOTE:** Latest edition text books should be preferred.

**GROUP – D: MARKETING AND HUMAN RESOURCE****5.4 (D): SERVICES MARKETING**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credit: 4</b>	<b>Maximum Marks: 100</b>

**Objective:** *To provide comprehensive knowledge of services marketing concepts, customer behaviour, service development, quality management, sector-specific marketing strategies and emerging trends in order to prepare students for careers in service industries and modern marketing environments.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction to Service Marketing:</b> Concept of Services – Meaning and Definition; Contribution and Reasons for the Growth of the Services Sector; Difference between Goods and Services in Marketing; Characteristics of Services. Concept of Service Marketing Triangle; Service Marketing Mix (7Ps); GAP Model of Service Quality.	<b>12</b>
<b>II</b>	<b>Consumer Behaviour in Service Markets:</b> Search, Experience and Credence Properties of Services; Consumer Expectations of Services – Two Levels of Expectations and Zone of Tolerance. Factors Influencing Customer Expectations of Services. Customer Perception of Services – Factors Influencing Perception; Service Encounters; Customer Satisfaction; Strategies for Influencing Customer Perception.	<b>12</b>
<b>III</b>	<b>Service Development and Quality Management:</b> Introduction to New Service Development; Types of New Services; Stages in New Service Development. Service Costs Incurred by Service Providers. Service Blueprinting; Need and Importance of Service Development as a Measure of Competitive Advantage. Service Quality Dimensions; Service Quality Measurement and Service Mapping. Improving Service Quality and Service Delivery; Service Failure and Recovery Strategies.	<b>12</b>
<b>IV</b>	<b>Marketing Strategies in Service Industries:</b> Introduction and Overview of Different Service Sectors. Marketing of Banking Services; Insurance Services; Education Services; Tourism and Airlines Marketing; Hospitality Services; Healthcare Marketing; Social Services by NGOs; Marketing of Online Services; Marketing of Professional Services.	<b>12</b>

<b>V</b>	<b>Emerging Trends in Service Marketing:</b> Emerging trends in services marketing including e-commerce and online service delivery platforms, e-marketing and digital promotion tools for customer engagement, telemarketing services and evolving communication processes, service marketing research for global and rural markets, innovations in services marketing through technology adoption.	<b>12</b>
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**Reference Books:**

1. Zeithaml, V. A., Bitner, M. J., & Gremler, D. D. (2018). *Services Marketing: Integrating Customer Focus Across the Firm* (7th ed.). McGraw Hill Education.
2. Lovelock, C., & Wirtz, J. (2016). *Services Marketing: People, Technology, Strategy* (8th ed.). Pearson Education.
3. Hoffman, K. D., & Bateson, J. E. G. (2017). *Services Marketing: Concepts, Strategies & Cases* (5th ed.). Cengage Learning.
4. Payne, A., & Frow, P. (2013). *Services Marketing* (Latest ed.). Routledge.
5. Verma, Harsh V. (2012). *Services Marketing: Text and Cases* (2nd ed.). Pearson Education India.
6. Shankar, Ravi (2010). *Services Marketing: The Indian Perspective* (2nd ed.). Excel Books.
7. Jha, S. M. (2017). *Services Marketing* (Latest ed.). Himalaya Publishing House.
8. Rao, K. Rama Mohana (2011). *Services Marketing* (Latest ed.). Pearson Education.
9. Nargundkar, Rajendra (2010). *Services Marketing: Text and Cases* (Latest ed.). Tata McGraw Hill.
10. Woodruffe, Helen (1995). *Services Marketing* (Latest ed.). Macmillan Education.

**NOTE:** Latest edition text books should be preferred.

**5.5(D): HUMAN RESOURCE MANAGEMENT**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credit: 4</b>	<b>Maximum Marks: 100</b>

**Objective:** *To provide knowledge of human resource management concepts, workforce planning, recruitment and selection, training and development, performance management, compensation and employee engagement in order to prepare students for careers in human resource management and organizational administration.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction to HRM:</b> Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices.	<b>10</b>
<b>II</b>	<b>Human Resource Planning, Recruitment and Selection:</b> Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP; HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting; Succession Planning –Meaning and Features; Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis – Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only); Recruitment – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; Selection – Meaning, Steps in Selection Process, Psychometric tests for Selection, Barriers to effective Selection, Making Selection effective; Placement, Gamification – Meaning and Features.	<b>14</b>
<b>III</b>	<b>Induction Training and Compensation:</b> Induction: Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning. Training: Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development; Kirkpatrick Model; Career Development. Compensation: Direct and Indirect forms of Compensation (Concept Only), Compensation Structure.	<b>12</b>

<b>IV</b>	<b>Performance Appraisal, Promotion and Transfer:</b> Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal. Promotion: Meaning and Definition of Promotion, Purpose of Promotion, Basis of promotion. Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing.	<b>14</b>
<b>V</b>	<b>Employee Engagement and Psychological Contract:</b> Employee Engagement (EE): Meaning and Types of EE, Drivers of Engagement - Measurement of EE, Benefits of EE. Psychological contract: Meaning and features.	<b>10</b>

**References Books:**

1. Dessler, Gary (2020). Human Resource Management (16th ed.). Pearson Education.
2. Aswathappa, K. (2021). Human Resource Management: Text and Cases (9th ed.). McGraw Hill Education.
3. Subba Rao, P. (2018). Essentials of Human Resource Management and Industrial Relations (Latest ed.). Himalaya Publishing House.
4. Rao, V. S. P. (2017). Human Resource Management: Text and Cases (Latest ed.). Excel Books.
5. Chhabra, T. N. (2014). Human Resource Management: Concepts and Issues (Latest ed.). Dhanpat Rai & Co.
6. Mamoria, C. B., & Gankar, S. V. (2016). Personnel Management / Human Resource Management (Latest ed.). Himalaya Publishing House.
7. DeCenzo, David A., Robbins, Stephen P., & Verhulst, Susan L. (2019). Fundamentals of Human Resource Management (12th ed.). Wiley India.
8. Armstrong, Michael (2020). Armstrong's Handbook of Human Resource Management Practice (15th ed.). Kogan Page.
9. Pattanayak, Biswajeet (2020). Human Resource Management (Latest ed.). PHI Learning.

**NOTE:** Latest edition text books should be preferred.

**GROUP – E: STATISTICS AND OPERATION RESEARCH**

**5.4 (E) DESCRIPTIVE STATISTICS**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credit: 4</b>	<b>Maximum Marks: 100</b>

**Objective:** *To enable students to understand descriptive statistics and develop the ability to present and interpret data using tables, charts, and diagrams.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction to Descriptive Statistics:</b> Definition and Features, scope of Statistics, Importance, Role of statistics in Business decision, Branches of Statistics, concept of population and sample. Data-qualitative and quantitative, variables and attributes. Measurement scales - nominal, ordinal, interval and ratio. <b>Statistical software</b> Introduction, uses and types of software, SPSS, Jamovi, Smart PLS.	<b>12</b>
<b>II</b>	<b>Sources of Data and Presentation of Data:</b> Meaning and types of data- Qualitative and Quantitative Data, Cross Section Data, Time Series Data, and Panel Data. Sources and Collection of Data- Primary sources, Secondary sources, Methods of Collecting Primary Data, Classification and Tabulation of data, frequency distributions - Continuous and Discrete frequency, distribution. Bar Diagram, Pie Chart, and Graphical presentation: Histogram- frequency polygon, Ogive Curves.	<b>12</b>
<b>III</b>	<b>Measures of Dispersion:</b> An overview of Dispersion, features, importance, Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation. Skewness: Computation and significance; Karl Pearsons coefficient of Skewness, Bowley’s coefficient of Skewness.	<b>12</b>
<b>IV</b>	<b>Index Numbers:</b> Meaning, Types, Significance, Methods of Constructing Index Numbers – Relative Methods (Simple and Weighted), Aggregate Methods (Laspeyres, Paasche Fisher’s, and Marshal Edgeworth), and Quantity or Volume Index Numbers; Test of Adequacy of Index Numbers, Chain Index Numbers. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.	<b>12</b>

<b>V</b>	<p><b>Multiple correlation and Regression:</b> Meaning and properties of multiple correlation, types, methods for measuring multiple correlation, uses of multiple correlation.</p> <p>Multiple Regression - Meaning, properties, uses of multiple Regression, methods for measuring multiple Regression difference between multiple correlation and regression.</p>	<b>12</b>
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**Reference Books:**

1. Anderson, D. R. (2019). Statistics for learners of Economics and Business. Boston: Cengage Learning.
2. Douglas A. L., Robert D. M., & William G. M. (2022). Basic Statistics for Business and Economics. Mc-Graw-Hill International editions.
3. Gupta, S. C. & Gupta, I. (2018). Business Statistics, Mumbai: Himalaya Publishing House.
4. Gupta, S. P., & Gupta, A. (2018). Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
5. Hazarika, P. A. (2012). Textbook of Business Statistics. New Delhi: S. Chand Publishing.
6. Levine, D. M., Krehbiel, C., & Berenson, L. (2009). Viswanathan. Business Statistics – A First Course. Pearson Education.
7. Levin R., Rubin D. S., Rastogi S., & Siddiqui M. H. (2017). Statistics for Management. London: Pearson Education.
8. Mark L. B., Bernard M. B., David M. L., Kathryn A. S., & David F. S. (2020). Basic Business Statistics. Pearson.
9. Thukral, J. K. (2021). Business Statistics, New Delhi: Taxman Publication.
10. Tulsian, P.C., Jhunjhunwala B. (2020). Business statistics. S. Chand Publishing.

**NOTE:** Latest edition text books should be preferred.

### 5.5 (E) OPERATION RESEARCH

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credit: 4</b>	<b>Maximum Marks: 100</b>

***Objective:** To acquaint students with the construction of mathematical models for managerial decision-making and use operations research to take decisions using linear programming. Transportation, assignment and Game theory.*

Units	Contents	No. of Periods
<b>I</b>	<b>Introduction to Operation Research:</b> Meaning, features, and scope of Operation Research, phases of Operation Research, Models, classification of model, uses and limitations of Operation Research.	<b>10</b>
<b>II</b>	<b>Linear Programming:</b> Formulation of L.P. Problems, Methods, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution) and Simplex Method.	<b>14</b>
<b>III</b>	<b>Transportation Problem:</b> Balanced and Unbalanced transportation problem – Meaning; Initial Basic feasible solution by North West Corner Rule, Least Cost method, Vogel's Approximation Method (VAM); Optimal solution - Modified Distribution Method.	<b>12</b>
<b>IV</b>	<b>Assignment and Game Theory:</b> Hungarian Method - Balanced and Unbalanced problem on minimisation. Game theory: meaning and important terms of game theory solution by mini max method, dominance property method and graphical method.	<b>14</b>
<b>V</b>	<b>Project Scheduling:</b> Meaning, importance of Project Scheduling in business decision, Basic terms, Rules for construction of Network, Methods of project scheduling CPM and PERT Estimation Time Pessimistic, optimistic and most likely.	<b>10</b>

**Reference Books:**

1. Kanti Swarup, P. K. Gupta, & Man Mohan. (2023). *Operations Research* (Latest ed.). Sultan Chand & Sons.
2. V. K. Kapoor. (2022). *Operations Research: Concepts and Applications* (Latest ed.). Sultan Chand & Sons.
3. Hamdy A. Taha. (2021). *Operations Research: An Introduction* (Latest ed.). Pearson Education.

4. Hillier F. S., & Lieberman G. J. (2022). *Introduction to Operations Research* (Latest ed.). McGraw Hill Education.
5. J. K. Sharma. (2023). *Operations Research: Theory and Applications* (Latest ed.). Macmillan India.
6. Panneerselvam R. (2022). *Operations Research* (Latest ed.). PHI Learning.
7. Gupta P. K., & Hira D. S. (2023). *Operations Research* (Latest ed.). S. Chand Publishing.
8. Tulsian P. C. (2022). *Quantitative Techniques* (Latest ed.). Pearson Education.
9. A. M. Natarajan, P. Balasubramani, & A. Tamilarasi. (2021). *Operations Research* (Latest ed.). Pearson Education.
10. S. D. Sharma. (2022). *Operations Research* (Latest ed.). Kedar Nath Ram Nath Publishers.

**NOTE:** Latest edition text books should be preferred.

**5.6: BASICS OF BUSINESS RESEARCH**

<b>Weekly Teaching Hours: 3</b>	<b>Examination Duration: 1 Hour</b>
<b>Credit: 2</b>	<b>Maximum Marks: 50 (MCQ)</b>

**Objective:** To make the students to understand the basics of business research and enable them to undertake research projects, prepare minor research projects independently.

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction:</b> Meaning of business research, Nature and Scope of Business Research. Research Process, Basic approaches and Terminologies used in Research, Defining Research Problem and Framing Hypothesis.	<b>9</b>
<b>II</b>	<b>Research Design:</b> Understanding Research Design, Qualitative and Quantitative Research, Primary and Secondary Methods of Data Collection - Surveys, Observation and Experimentation and Others.	<b>8</b>
<b>III</b>	<b>Measurement, Scaling, Instrument Designing and Sampling:</b> Measurement and Scaling, commonly used scales in business research, Reliability and Validity of scales. Designing Instrument for data collection, testing the instrument. Sampling Concepts, methods, procedure and sample size decisions.	<b>15</b>
<b>IV</b>	<b>Research Report writing:</b> Meaning of Research Report, Importance, Format of Report, Components of research report. Types of Research Reports, Research Report Writing.	<b>10</b>

**Reference Books:**

1. C. R. Kothari, & Gaurav Garg. (2023). *Research Methodology: Methods and Techniques* (Latest ed.). New Age International Publishers.
2. Uma Sekaran, & Roger Bougie. (2022). *Research Methods for Business* (Latest ed.). Wiley India.
3. Donald R. Cooper, & Pamela S. Schindler. (2023). *Business Research Methods* (Latest ed.). McGraw Hill Education.
4. Mark N. K. Saunders, Philip Lewis, & Adrian Thornhill. (2022). *Research Methods for Business Students* (Latest ed.). Pearson Education.
5. Krishnaswami O. R., & Ranganatham M. (2021). *Methodology of Research in Social Sciences* (Latest ed.). Himalaya Publishing House.

6. Deepak Chawla, & Neena Sondhi. (2023). *Research Methodology: Concepts and Cases* (Latest ed.). Vikas Publishing House.
7. K. N. Krishnaswami, & Appa Iyer Sivakumar. (2022). *Management Research Methodology* (Latest ed.). Pearson Education.
8. William G. Zikmund. (2021). *Business Research Methods* (Latest ed.). Cengage Learning.
9. Alan Bryman, & Emma Bell. (2022). *Business Research Methods* (Latest ed.). Oxford University Press.
10. Indian Council of Social Science Research. (2024). *Research Methodology Guidelines* (Latest ed.). ICSSR Publications.

**NOTE:** Latest edition text books should be preferred.

# Rani Channamma University

Vidyasangama, Bhootaramhatti, Belagavi



## SIXTH SEMESTER

**B.Com. Course Structure & Syllabus**

**w.e.f. 2026-27**

Course Code	Papers	Marks		Total Marks	TTH Per week	Total Credits
		IA	SEE			
<b>Part -I Discipline Specific Course</b>						
6. 1	Income Tax Law and Practice - II	20	80	100	5	5
6. 2	Cost Accounting-II	20	80	100	5	5
6. 3	Management Accounting	20	80	100	5	5
<b>Total</b>		<b>60</b>	<b>240</b>	<b>300</b>	<b>15</b>	<b>15</b>
<b>Part -II Specialization</b>						
<b>Group A - Accounting and Taxation</b>						
6.4 (A)	Contemporary Accounting Practices	20	80	100	5	4
6.5 (A)	Corporate Tax Planning	20	80	100	5	4
<b>Total</b>		<b>40</b>	<b>160</b>	<b>200</b>	<b>10</b>	<b>8</b>
<b>Group B - Accounting and Finance</b>						
6.4 (B)	Contemporary Accounting Practices	20	80	100	5	4
6.5 (B)	Global Financial Markets and Corporate Strategies	20	80	100	5	4
<b>Total</b>		<b>40</b>	<b>160</b>	<b>200</b>	<b>10</b>	<b>8</b>
<b>Group C - Banking and Insurance</b>						
6.4 (C)	International Banking & Finance	20	80	100	5	4
6.5 (C)	General Insurance	20	80	100	5	4
<b>Total</b>		<b>40</b>	<b>80</b>	<b>200</b>	<b>10</b>	<b>8</b>
<b>Group D - Marketing and Human Resource</b>						
6.4 (D)	Rural Marketing	20	80	100	5	4
6.5 (D)	Human Resource Development	20	80	100	5	4
<b>Total</b>		<b>40</b>	<b>160</b>	<b>200</b>	<b>10</b>	<b>8</b>
<b>Group E - Statistics and Operation Research</b>						
6.4 (E)	Inferential Statistics	20	80	100	5	4
6.5 (E)	Quantitative Techniques	20	80	100	5	4
<b>Total</b>		<b>40</b>	<b>160</b>	<b>200</b>	<b>10</b>	<b>8</b>
<b>Part III- Skills Enhancement Course</b>						
6.6	Project Work	10	40	50	3	2
<b>Total</b>		<b>10</b>	<b>40</b>	<b>50</b>	<b>3</b>	<b>2</b>
<b>Total</b>	<b>Part I, II and III</b>	<b>110</b>	<b>480</b>	<b>550</b>	<b>26</b>	<b>25</b>

Note: IA- Internal Assessment; SEE – Semester End Exam; TTH-Total Teaching Hours

**PAPER 6.1: INCOME TAX LAW AND PRACTICE - II**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 5</b>	<b>Maximum Marks: 100</b>

*Objective: The objective of this course is to equip students with a comprehensive understanding of income tax concepts and provisions, enabling them to compute tax liability accurately and prepare and file income tax returns independently.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Income from Capital Gains and Other Sources:</b> Meaning and Types of capital assets, Transfer of capital assets, Cost of acquisition, Cost of improvement, selling expenses, Treatment of advance money received, exemptions under Sec 54, Computation of Capital Gains and Practical Problems thereon. <b>Income from Other Sources:</b> Incomes taxable under this head, Grossing up, computation of income from other sources. (Practical problems)	<b>12</b>
<b>II</b>	<b>Set off and carry forward of Losses:</b> Meaning of Intra Source Adjustment of losses and provisions relating to the same, inter head adjustment and provisions of the same, carry forward and set off of losses of house property, business/profession (speculative and non-speculative) losses from capital gain, losses of owning and maintaining race horses, winning from lotteries, card games, gambling, contests etc., and from other sources. (Practical problems)	<b>10</b>
<b>III</b>	<b>Deduction from Gross total Incomes, rebates and reliefs:</b> Deduction available to individual under Sec 80C, 80CCC, 80CCD (1&2), 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80QQB, 80TTA and 80U as applicable to individuals, Practical problems Rebates and Reliefs.	<b>14</b>
<b>IV</b>	<b>Assessment of Individuals:</b> Procedure for computation of total income and determination of tax liability under both the old and new tax regime. (Practical problems)	<b>12</b>
<b>V</b>	<b>Assessment Procedure and Income Tax Authorities:</b> Meaning and Types of Assessments, meaning of return, Types of Returns, Due date of filing of returns, E-filing of returns, Permanent Account Number - Meaning, Procedure for obtaining PAN, and transactions where quoting of PAN is compulsory, Income Tax Authorities - powers and duties.	<b>12</b>

**Reference Books:**

1. Singhania, Vinod K., & Singhania, Monica (2023). *Students' Guide to Income Tax* (Latest ed.). Taxmann Publications.
2. Ahuja, Girish, & Gupta, Ravi (2023). *Systematic Approach to Income Tax* (Latest ed.). Bharat Law House.
3. Mehrotra, H. C., & Goyal, S. P. (2022). *Income Tax Law and Practice* (Latest ed.). Sahitya Bhawan Publications.
4. Lal, B. B. (2022). *Income Tax Law and Practice* (Latest ed.). Konark Publishers.
5. Datey, V. S. (2023). *Indirect Taxes & Income Tax Ready Reckoner* (Latest ed.). Taxmann Publications.
6. Tulsian, P. C., & Tulsian, Bharat (2022). *Income Tax Law and Practice* (Latest ed.). McGraw Hill Education.
7. Gaur, V. P., & Narang, D. B. (2021). *Income Tax Law and Practice* (Latest ed.). Kalyani Publishers.
8. Pagare, Dinkar (2020). *Law and Practice of Income Tax* (Latest ed.). Sultan Chand & Sons.
9. Srinivasan, T. N. (2021). *Income Tax Law and Practice* (Latest ed.). Scitech Publications.
10. Income Tax Department, Government of India (2023). *Income Tax Rules and Act* (Latest ed.). Government Publication.

**NOTE:** Latest edition text books should be preferred.

**PAPER 6.2: COST ACCOUNTING - II**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 5</b>	<b>Maximum Marks: 100</b>

*Objective: This course aim is to make students more familiar with various costing concepts such as job costing and batch costing, contract costing, process costing, service costing and marginal costing.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Job Costing and Batch Costing</b> - Job Costing: Meaning – prerequisites – job costing procedure – Features – objectives – applications – advantages and disadvantages of Job costing – Job cost sheet – simple problems. Batch Costing: Meaning – difference between job and batch costing – process of accumulation and calculation – determination of EBQ – problems.	<b>14</b>
<b>II</b>	<b>Contract Costing</b> - Meaning – features of contract costing – applications of contract costing – similarities and dissimilarities between job costing and contract costing – recording of contract costs – meaning of terms used in contract costing – treatment of profit on incomplete contracts – Problems.	<b>12</b>
<b>III</b>	<b>Process Costing</b> - Meaning – features and applications of Process Costing – comparison between Job Costing and Process Costing – advantages and disadvantages of process costing – treatment of process losses and gains in cost accounts – preparation of process accounts – problems.	<b>12</b>
<b>IV</b>	<b>Service Costing</b> - Introduction to service costing – Application of Service costing – Service costing v/s product costing – Cost units for different service sectors – Service cost statement – Determination of costs for different service sectors – Transport and Canteen Services - preparation of service cost statements – problems.	<b>12</b>
<b>V</b>	<b>Uniform Costing and Inter-Firm Comparison</b> – Meaning, objectives, advantages and limitations of uniform costing, requisites for installation, inter-firm comparison: meaning, purpose, advantages and limitations, role in performance evaluation.	<b>10</b>

**Reference Books:**

1. Jain, S. P., & Narang, K. L. (2022). *Cost Accounting: Principles and Practice* (Latest ed.). Kalyani Publishers.
2. V. A. Patil & B. S. Navi; Costing Methods and Techniques-II, R. Chand & Co. New Delhi.
3. Maheshwari, S. N., & Mittal, S. N. (2021). *Cost Accounting: Theory and Problems* (Latest ed.). Shri Mahavir Book Depot.
4. Arora, M. N. (2020). *Cost Accounting: Principles and Practice* (Latest ed.). Vikas Publishing House.
5. Iyengar, S. P. (2019). *Cost Accounting: Principles and Practice* (Latest ed.). Sultan Chand & Sons.
6. Khanna, O. P., Pandey, I. M., Ahuja, G. K., & Arora, M. N. (2021). *Cost Accounting: Text and Problems* (Latest ed.). S. Chand Publishing.
7. Bhabatosh Banerjee (2020). *Cost Accounting: Theory and Practice* (Latest ed.). PHI Learning.
8. Saxena, V. K., & Vashist, C. D. (2021). *Cost and Management Accounting* (Latest ed.). Sultan Chand & Sons.
9. Tulsian, P. C. (2022). *Cost Accounting* (Latest ed.). McGraw Hill Education.
10. Jawahar Lal (2021). *Cost Accounting* (Latest ed.). Tata McGraw Hill Education.
11. Horngren, Charles T., Datar, Srikant M., & Rajan, Madhav V. (2021). *Cost Accounting: A Managerial Emphasis* (Latest ed.). Pearson Education.

**NOTE:** Latest edition text books should be preferred.

**PAPER 6.3: MANAGEMENT ACCOUNTING**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 5</b>	<b>Maximum Marks: 100</b>

***Objective:** To enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction to Management Accounting</b> - Meaning and Definition – Objectives – Nature and Scope – Role of Management Accountant – Relationship between Financial Accounting and Management Accounting – Relationship between Cost Accounting and Management Accounting – advantages and limitations of Management Accounting – Management Reporting – Principles of Good Reporting System.	<b>10</b>
<b>II</b>	<b>Analysis And Interpretation of Financial Statements</b> - Meaning of Financial Statements – Features – Objectives – Advantages and Limitations – Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis as per Companies Act, 2013 Schedule III formats.	<b>12</b>
<b>III</b>	<b>Funds Flow Statement:</b> Introduction to Funds Flow Statement - Concept of Funds and Working Capital - Objectives and Importance of Funds Flow Statement - Schedule of Changes in Working Capital - Funds from Operations - Sources and Application of Funds - Preparation of Funds Flow Statement - Advantages and Limitations of Funds Flow Statement - Practical Problems.	<b>10</b>
<b>IV</b>	<b>Cash Flow Analysis</b> - Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents – Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7 – 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.	<b>14</b>

<b>V</b>	<b>Ratio Analysis</b> - Meaning and Definition of Ratio – Accounting Ratios and Ratio Analysis – Uses and Limitations – Classification of Ratios – Liquidity Ratios - Profitability Ratios – Activity Ratios and Solvency Ratios; DuPont Analysis.	<b>14</b>
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**Reference Books:**

1. Sharma, R. K., & Gupta, S. K. (2022). *Management Accounting: Principles and Practice* (Latest ed.). Kalyani Publishers.
2. Maheshwari, S. N. (2021). *Management Accounting and Financial Control* (Latest ed.). Sultan Chand & Sons.
3. Khan, M. Y., & Jain, P. K. (2020). *Management Accounting: Text, Problems and Cases* (Latest ed.). McGraw Hill Education.
4. Arora, M. N. (2021). *Management Accounting* (Latest ed.). Vikas Publishing House.
5. Jawahar Lal (2021). *Management Accounting* (Latest ed.). Himalaya Publishing House.
6. Hingorani, N. L., Ramanathan, A. R., & Grewal, T. S. (2020). *Management Accounting* (Latest ed.). McGraw Hill Education.
7. Pandey, I. M. (2021). *Management Accounting* (Latest ed.). Vikas Publishing House.
8. Horngren, Charles T., Sundem, Gary L., Stratton, William O., Burgstahler, Dave, & Schatzberg, Jeff (2021). *Introduction to Management Accounting* (Latest ed.). Pearson Education.
9. Drury, Colin (2019). *Management and Cost Accounting* (Latest ed.). Cengage Learning.
10. Anthony, Robert N., Hawkins, David F., & Merchant, Kenneth A. (2020). *Accounting: Text and Cases* (Latest ed.). McGraw Hill Education.

**NOTE:** Latest edition text books should be preferred.

**GROUP A - ACCOUNTING AND TAXATION**

**PAPER 6.4 (A): CONTEMPORARY ACCOUNTING PRACTICES**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 4</b>	<b>Maximum Marks: 100</b>

**Objective:** *To understand the concept and application of IND. AS. and various innovative accounting practices used in businesses.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>INTRODUCTION TO INDIAN ACCOUNTING STANDARDS:</b> Introduction, Meaning of IND AS – relevance of IND AS; merits and limitations of IND AS; Accounting Standard Board (ASB), process of setting IND AS - Practical challenges in implementing IND AS; International financial reporting standards (IFRS) Concept only. <b>(Theory Only)</b>	<b>12</b>
<b>II</b>	<b>INVESTMENT ACCOUNTING:</b> Concept, Types of Investment, Costs of Investment - Recording of investment transactions, Accounting for variable Earning Securities, Accounting for Interest bearing (Fixed Earnings) Securities, Accounting in the books of broker <b>(Practical Problems).</b>	<b>12</b>
<b>III</b>	<b>ACCOUNTING FOR EMPLOYEE STOCK OPTIONS:</b> Employee Stock Option Scheme. The Companies (Share Capital And Debentures) Rules, 2014; SEBI (Share Based Employee Benefits) Regulations, 2014; Accounting Treatment for Employee Stock Option; Employee Stock Purchase Scheme, its Accounting Treatment and Valuation Using Option Pricing Model. <b>(Practical Problems).</b>	<b>12</b>
<b>IV</b>	<b>HOTEL COMPANIES ACCOUNTS:</b> Introduction to Hotel Accounting, features, system of accounting to be followed, system of charging of room rents, 24 hours system, Nights spent system, Room occupancy rate, Double occupancy rate, Hotel expenditure tax (HET), Final Accounts. <b>(Practical Problems).</b>	<b>12</b>
<b>V</b>	<b>CORPORATE FINANCIAL REPORTING:</b> Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of the report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per IND AS - 108, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting. <b>(Theory Only)</b>	<b>12</b>

**Reference Books:**

1. Gupta, R. L., & Radhaswamy, M. (2022). *Advanced Accountancy* (Latest ed.). Sultan Chand & Sons.
2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). *Advanced Accounts* (Latest ed.). S. Chand Publishing.
3. Maheshwari, S. N., & Maheshwari, S. K. (2022). *Corporate Accounting* (Latest ed.). Vikas Publishing House.
4. Sehgal, Ashok, & Sehgal, Deepak (2021). *Corporate Accounting* (Latest ed.). Taxmann Publications.
5. Mukherjee, A., & Hanif, M. (2020). *Corporate Accounting* (Latest ed.). McGraw Hill Education.
6. Ghosh, T. P. (2021). *Indian Accounting Standards (IND AS)* (Latest ed.). Taxmann Publications.
7. Institute of Chartered Accountants of India (ICAI) (2023). *Indian Accounting Standards (IND AS)* (Latest ed.). ICAI Publication.
8. Palepu, Krishna G., Healy, Paul M., & Peek, Erik (2020). *Business Analysis and Valuation Using Financial Statements* (Latest ed.). Cengage Learning.
9. Epstein, Barry J., & Jermakowicz, Eva K. (2021). *Interpretation and Application of IFRS Standards* (Latest ed.). Wiley.
10. Bhattacharyya, Asish K. (2020). *Corporate Financial Reporting and Analysis* (Latest ed.). PHI Learning

**NOTE:** Latest edition text books should be preferred.

**PAPER 6.5 (A): CORPORATE TAX PLANNING**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credit: 4</b>	<b>Maximum Marks: 100</b>

**Objective:** To enable the students to understand assessment of Firms and Companies in regard to income tax.

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction to Corporate Tax Planning:</b> Concept, Precautions of Tax Planning, Need for Tax Planning, Limitations of Tax Planning, Concept of Tax Avoidance, Concept of Tax Evasion, Concept of Tax Management, Difference between Tax Planning and Tax Evasion. <b>(Theory Only)</b>	<b>12</b>
<b>II</b>	<b>Assessment of Companies:</b> Definition u/s 2(17), Types of company u/s 2(18), Residential status of company u/s 6(3), Deduction u/s 80G, 80GGA, 80GGB, 80 IA, 80 IAB, 80 IAC, 80 IB Computation of Tax liability as per normal provision, & Computation of tax liability as per MAT provision u/s 115JB. <b>(Practical Problems)</b>	<b>12</b>
<b>III</b>	<b>Assessment of Partnership Firms:</b> Assessment of Firms, provisions of section 184 and 40(b), computation of Book Profit, set-off and carry forward of losses, computation of Total Income of Firm, computation of taxable income of partners. <b>(Practical Problems)</b>	<b>12</b>
<b>IV</b>	<b>Assessment of Hindu Undivided Family:</b> Concept of HUF, Schools of HUF according to Hindu Law, Residential status of HUF, Difference between HUF and Partnership Firm, Income which are not a treated as HUF Income, Assessment of HUF. <b>(Practical Problems)</b>	<b>12</b>
<b>V</b>	<b>Tax Planning for Corporate Actions:</b> Tax Planning in respect of Amalgamation and Demerger, Tax Planning in respect of Managerial Remuneration <b>(Theory Only)</b>	<b>12</b>

**Reference Books:**

1. Vinod K. Singhania, & Monica Singhania. (2024). *Corporate Tax Planning and Business Tax Procedures* (Latest ed.) Taxmann Publications.
2. V. K. Singhania. (2024). *Direct Taxes Law and Practice* (Latest ed.) Taxmann Publications.

3. Girisha Ahuja, & Ravi Gupta. (2024). *Corporate Tax Planning* (Latest ed.). Bharat Law House.
4. T. N. Manoharan. (2023). *Direct Taxes* (Latest ed.). Snow White Publications.
5. H. C. Mehrotra, & S. P. Goyal. (2023). *Income Tax Law and Accounts* (Latest ed.). Sahitya Bhawan Publications.
6. Institute of Chartered Accountants of India. (2024). *Study Material on Direct Tax Laws* (Latest ed.). ICAI Publications.
7. B. B. Lal. (2022). *Corporate Tax Planning* (Latest ed.). Pearson Education.
8. R. K. Jain. (2022). *Income Tax Law and Practice* (Latest ed.). SBPD Publications.
9. Income Tax Department of India. (2024). *Income Tax Act and Rules (Bare Act)* (Latest ed.). Government Publications.
10. Kanga J. B., & Palkhivala N. A. (2021). *The Law and Practice of Income Tax* (Latest ed.). LexisNexis.

**NOTE:** Latest edition text books should be preferred.

**GROUP – B: ACCOUNTING AND FINANCE**

**PAPER 6.4 (B): CONTEMPORARY ACCOUNTING PRACTICES**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 4</b>	<b>Maximum Marks: 100</b>

*Objective: To understand the concept and application of IND AS. And various accounting practices*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>INTRODUCTION TO INDIAN ACCOUNTING STANDARDS:</b> Introduction to IND AS – relevance of IND AS; merits and limitations of IND AS; Accounting Standard Board (ASB), process of setting IND AS - Practical challenges in implementing IND AS; International financial reporting standards (IFRS) Concept only. <b>(Only Theory)</b>	<b>12</b>
<b>II</b>	<b>INVESTMENT ACCOUNTING:</b> Concept, Types of Investment, Costs of Investment, Recording of investment transactions, Accounting for variable Earning Securities, Accounting for Interest bearing (Fixed Earnings) Securities, Accounting in the books of broker <b>(Practical Problems)</b> .	<b>12</b>
<b>III</b>	<b>ACCOUNTING FOR EMPLOYEE STOCK OPTIONS:</b> Employee Stock Option Scheme. The Companies (Share Capital And Debentures) Rules, 2014; SEBI (Share Based Employee Benefits) Regulations, 2014; Accounting Treatment for Employee Stock Option; Employee Stock Purchase Scheme, its Accounting Treatment and Valuation Using Option Pricing Model. <b>(Practical Problems)</b> .	<b>12</b>
<b>IV</b>	<b>HOTEL COMPANIES ACCOUNTS:</b> Introduction to Hotel Accounting, features, system of accounting to be followed, system of charging of room rents, 24 hours system, Nights spent system, Room occupancy rate, Double occupancy rate, Hotel expenditure tax (HET), Final Accounts. <b>(Practical Problems)</b> .	<b>12</b>
<b>V</b>	<b>CORPORATE FINANCIAL REPORTING:</b> Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of the report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per IND AS - 108, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting. <b>(Only Theory)</b>	<b>12</b>

**Reference Books:**

1. Gupta, R. L., & Radhaswamy, M. (2022). *Advanced Accountancy* (Latest ed.). Sultan Chand & Sons.
2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). *Advanced Accounts* (Latest ed.). S. Chand Publishing.
3. Maheshwari, S. N., & Maheshwari, S. K. (2022). *Corporate Accounting* (Latest ed.). Vikas Publishing House.
4. Sehgal, Ashok, & Sehgal, Deepak (2021). *Corporate Accounting* (Latest ed.). Taxmann Publications.
5. Mukherjee, A., & Hanif, M. (2020). *Corporate Accounting* (Latest ed.). McGraw Hill Education.
6. Ghosh, T. P. (2021). *Indian Accounting Standards (IND AS)* (Latest ed.). Taxmann Publications.
7. Institute of Chartered Accountants of India (ICAI) (2023). *Indian Accounting Standards (IND AS)* (Latest ed.). ICAI Publication.
8. Epstein, Barry J., & Jermakowicz, Eva K. (2021). *Interpretation and Application of IFRS Standards* (Latest ed.). Wiley.
9. Bhattacharyya, Asish K. (2020). *Corporate Financial Reporting and Analysis* (Latest ed.). PHI Learning.
10. Palepu, Krishna G., Healy, Paul M., & Peek, Erik (2020). *Business Analysis and Valuation Using Financial Statements* (Latest ed.). Cengage Learning.

**NOTE:** Latest edition text books should be preferred.

**PAPER 6.5 (B): GLOBAL FINANCIAL MARKETS AND CORPORATE STRATEGIES**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 4</b>	<b>Maximum Marks: 100</b>

***Objective:** To provide students with a fundamental understanding of global financial markets, foreign exchange mechanisms, corporate restructuring strategies, valuation techniques, and corporate governance practices to support effective financial decision-making in an international context.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>GLOBAL FINANCIAL MARKET:</b> Meaning of Global Financial Market- Difference between Domestic and International Financial Markets- Structure of Global Financial System - Components of Global Financial Market- International Financial Instruments- <b>ADR and GDR</b> - ADR vs GDR- Foreign Direct Investment (FDI) - Meaning and Types- Horizontal, Vertical, Conglomerate. <b>(Only Theory)</b>	<b>12</b>
<b>II</b>	<b>FOREIGN EXCHANGE MARKET:</b> Meaning and concept of Foreign Exchange Market – Definition of Forex Market – Nature and Scope of Forex Market. <b>Role of Forex Market in Economic Development</b> Meaning of Exchange Rate – Direct and Indirect quotation – Fixed exchange rate – Floating exchange rate – Managed float system (Indian context). Outright Rates (Spot and Forward rates) – PIP (Percentage in Point) – Bid Price – Ask Price – Spread – Cross Rate. <b>(Practical Problems)</b>	<b>12</b>
<b>III</b>	<b>MERGERS AND ACQUISITIONS:</b> Meaning - Reasons –Forms of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations - Meaning and Significance of P/E Ratio. Problems on Exchange Ratio and Impact of Merger on EPS and Market Price. <b>(Practical Problems)</b>	<b>12</b>
<b>IV</b>	<b>CORPORATE VALUATION:</b> Meaning of Corporate Valuation – Methods of Corporate Valuation – Reasons for Corporate Valuation – Corporate Brand - Different approaches for Corporate Brand Valuation - potential earning Approach. <b>(Practical Problems)</b>	<b>12</b>
<b>V</b>	<b>CORPORATE GOVERNANCE:</b> Meaning, Nature, and Reasons for Corporate Governance; attributes of ideal Corporate Governance, Issues of Governance, Regulatory Frame Work of CG in India; Corporate	<b>12</b>

Failure and Scams, Corporate Governance Initiatives in India. Concept of Whistle Blowing. (Only Theory)

**Reference Books:**

1. Madura, Jeff (2021). *International Financial Management* (Latest ed.). Cengage Learning.
2. Apte, P. G. (2021). *International Financial Management* (8th ed.). McGraw Hill Education.
3. Sharan, Vyuptakesh (2020). *International Financial Management* (Latest ed.). PHI Learning.
4. Eun, Cheol S., & Resnick, Bruce G. (2021). *International Financial Management* (Latest ed.). McGraw Hill Education.
5. Levi, Maurice D. (2019). *International Finance* (Latest ed.). Routledge.
6. Bhole, L. M., & Mahakud, Jitendra (2020). *Financial Institutions and Markets* (7th ed.). McGraw Hill Education.
7. Damodaran, Aswath (2020). *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset* (Latest ed.). Wiley India.
8. Brealey, Richard A., Myers, Stewart C., & Allen, Franklin (2020). *Principles of Corporate Finance* (Latest ed.). McGraw Hill Education.
9. Tricker, Bob (2019). *Corporate Governance: Principles, Policies, and Practices* (Latest ed.). Oxford University Press.
10. Subramanyam, K. R. (2021). *Financial Statement Analysis* (Latest ed.). McGraw Hill Education.

**NOTE:** Latest edition text books should be preferred.

**GROUP C: BANKING AND INSURANCE**

**PAPER 6.4 (C): INTERNATIONAL BANKING AND FINANCE**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 4</b>	<b>Maximum Marks: 100</b>

*Objective: To provide basic knowledge of international banking and finance, foreign exchange operations, global financial markets, and emerging trends in modern banking.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction to International Banking:</b> Meaning and Scope of International Banking. Characteristics of International Banking. Functions of International Banks. Structure of International Banking System. Types of International Banks – Multinational Banks, Foreign Bank Branches, Subsidiaries and Representative Offices. Role of international institutions such as International Monetary Fund and World Bank. Advantages and limitations of international banking.	<b>10</b>
<b>II</b>	<b>Foreign Exchange &amp; International Banking Operations</b> Meaning and Features of Foreign Exchange Market. Participants in Forex Market. Functions of Forex Market. Role of Banks in Foreign Exchange Transactions. Authorized Dealers – Meaning and Role. Types of Accounts – Nostro, Vostro and Loro Accounts. Foreign Exchange Management in India – FEMA. Role of Reserve Bank of India and FEDAI. Types of Forex Transactions – Spot, Forward and Swap. Basic concept of Exchange Rate Determination.	<b>12</b>
<b>III</b>	<b>International Finance:</b> Meaning and Importance of International Finance. Balance of Payments – Meaning, Components and Structure. Causes of Disequilibrium and Measures to Correct Deficit. Concept of Currency Convertibility – Current and Capital Account. International Monetary System – Meaning and Evolution. Gold Standard – Features and Limitations. Bretton Woods System – Features and Breakdown. Special Drawing Rights (SDRs) – Meaning and Functions. Exchange Rate Systems – Fixed and Floating (Basic Overview).	<b>12</b>
<b>IV</b>	<b>International Financial Markets &amp; Instruments:</b> Meaning and Characteristics of International Financial Markets. Types of Capital	<b>12</b>

	Flows – FDI, FPI and FII. Eurocurrency Market – Meaning, Features and Growth. Offshore Banking – Meaning and Importance. International Financial Instruments – ADR, GDR and IDR (Meaning and Features). Bond Market – Foreign Bonds, Euro Bonds and FCCBs. Functions of International Financial Markets. Role of banks in global financial markets.	
V	<b>Recent Trends in International Banking &amp; Finance:</b> Meaning and Need for Modern Banking Practices. International Lending – Meaning and Types (Loan Syndication – Basic Concept). Risks in International Banking – Credit Risk, Country Risk and Exchange Risk. Basel Norms – Overview (Basel I, II, III). AML and KYC – Meaning and Importance. Digital Banking – Features and Benefits. FinTech – Meaning and Applications in Banking. Cryptocurrency – Meaning, Mining, Advantages and Risks. Introduction to Blockchain Technology and Cybersecurity in Banking. Role of Bank for International Settlements.	14

**Reference Books:**

1. Indian Institute of Banking & Finance (IIBF) (2022). *International Banking* (Latest ed.). Macmillan / IIBF.
2. Apte, P. G. (2021). *International Financial Management* (8th ed.). McGraw Hill Education.
3. Sharan, Vyuptakesh (2020). *International Financial Management* (Latest ed.). PHI Learning.
4. Bagchi, S. K. (2018). *International Finance* (Latest ed.). Macmillan India.
5. Salvatore, Dominick (2020). *International Economics* (13th ed.). Wiley India.
6. Bhole, L. M., & Mahakud, Jitendra (2020). *Financial Institutions and Markets* (7th ed.). McGraw Hill Education.
7. Khan, M. Y. (2020). *Indian Financial System* (11th ed.). McGraw Hill Education.
8. Shekhar, K. C., & Shekhar, Lekshmi (2020). *Banking Theory and Practice* (Latest ed.). Vikas Publishing House.
9. Madura, Jeff (2021). *International Financial Management* (Latest ed.). Cengage Learning.
10. Cherunilam, Francis (2017). *International Business: Text and Cases* (Latest ed.). PHI Learning.

**NOTE:** Latest edition text books should be preferred.

**PAPER 6.5 (C): GENERAL INSURANCE**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 4</b>	<b>Maximum Marks: 100</b>

*Objective: To provide fundamental knowledge of general insurance concepts, contracts, products and regulatory framework in order to prepare students for careers in the general insurance and risk management sector.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction to General Insurance:</b> Introduction to General Insurance - meaning, nature and scope; Indian General Insurance Market - structure, classification and salient features; Growth and development of the international insurance market - Objectives and global significance; roles in the general insurance industry including regulator, insurer, reinsurer, retrocessionaire, insured, intermediaries and ancillary service providers - Functions, responsibilities and operational relevance within the insurance ecosystem.	<b>12</b>
<b>II</b>	<b>General Insurance Contract &amp; Policy Documentation:</b> General Insurance Contract — meaning, legal nature and characteristics; elements of a general insurance contract including insurable interest, utmost good faith, indemnity and subrogation - features and importance; Components of Insurance Policy - structure and contents; interpretation of insurance policies - principles and practical application; insurance proposal form - contents, purpose and underwriting relevance.	<b>12</b>
<b>III</b>	<b>General insurance Products – Part I: Fire Insurance</b> — meaning, scope and risk coverage; fire insurance coverage — inclusions and risk protection; exclusions under fire insurance — limitations and policy conditions; conditions of fire insurance policy — operational clauses and compliance; special fire insurance policies — features and applicability; <b>Marine insurance</b> — meaning and coverage; marine insurance policies — types, structure and usage; marine hull policy — features, coverage and operational importance; regulatory framework governing marine insurance practices.	<b>12</b>
<b>IV</b>	<b>General insurance Products – Part II: Motor Insurance</b> — meaning, scope and legal requirement; types of motor insurance policies — features and coverage differences; important documents in	<b>12</b>

	motor insurance — registration, permits and compliance; liability under motor insurance — legal framework and insurer responsibility; motor claims — procedure, documentation and settlement process; <b>Legal Liability Insurance</b> — objectives and coverage; public liability insurance and product liability insurance — features, risk protection and industrial relevance; Personal Accident Insurance — benefits and coverage; Health Insurance — scope, features and practical importance.	
V	<b>General insurance Products – Part III:</b> Classes of Engineering Insurance, Burglary Insurance, Baggage Insurance, Fidelity Guarantee Insurance, Jeweller’s Block Insurance, Crime Insurance, Aviation Insurance, Satellite Insurance, Oil and Energy Risks Insurance, Micro Insurance — Meaning and concept of each insurance product; nature and scope of risks covered; types and classes of policies; coverage features and protection offered.	12

**Reference Books:**

1. Mishra, M. N., & Mishra, S. B. (2016). Insurance Principles and Practice (22nd ed.). S. Chand Publishing.
2. Mishra, K. C., & Kumar, C. S. (2017). General Insurance: Principles and Practice (Latest ed.). Cengage Learning India.
3. Tyagi, C. L., & Tyagi, Madhu (2007). Insurance Law and Practice (Latest ed.). Atlantic Publishers.
4. Gupta, O. S. (2018). General Insurance (Latest ed.). Himalaya Publishing House.
5. Gupta, P. K. (2016). Insurance and Risk Management (Latest ed.). Himalaya Publishing House.
6. Tripathy, Nalini Prava, & Pal, Prabir (2010). Insurance: Theory and Practice (Latest ed.). PHI Learning.
7. Indian Institute of Banking & Finance (IIBF). (2022). Principles and Practice of Insurance (Latest ed.). Macmillan / IIBF.
8. Singhal, Vinod K. (2007). General Insurance (Latest ed.). New Age International Publishers.
9. Rejda, George E., & McNamara, Michael (2021). Principles of Risk Management and Insurance (Latest ed.). Pearson Education.
10. Vaughan, Emmett J., & Vaughan, Therese (2014). Fundamentals of Risk and Insurance (Latest ed.). Wiley India.

**NOTE:** Latest edition text books should be preferred.

**GROUP – D: MARKETING AND HUMAN RESOURCE**

**6.4 (D): RURAL MARKETING**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 4</b>	<b>Maximum Marks: 100</b>

*Objective: To provide knowledge of rural markets, consumer behaviour, marketing mix strategies, distribution systems and emerging trends in order to prepare students for careers in rural marketing and agri-business sectors.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction to Rural Marketing</b> – Concept, Nature, Scope and Significance of Rural Marketing; Factors Contributing to the Growth of Rural Markets; E Rural Marketing; Growing Importance of Rural Marketing; Challenges in Rural Marketing. Components and Classification of Rural Markets; Rural Marketing Information System.	<b>12</b>
<b>II</b>	<b>Rural Consumer Behaviour:</b> Rural Consumer Behaviour – Features; Rural Market vs Urban Market; Lifestyle of Rural Consumers; Classification of Rural Consumers; Factors Influencing Rural Consumer Behaviour. Rural Marketing Research – Significance and Tools of Marketing Research for Rural Markets. FMCG Sector in Rural India – Concept and Classification of Consumer Goods.	<b>12</b>
<b>III</b>	<b>Marketing Mix – Product and Price in Rural Marketing:</b> Potential and Size of Rural Markets; Marketing Mix for Rural Marketing. Product Strategy – Product Mix Decisions; Competitive Product Strategies for Rural Markets; Importance of Branding, Packaging and Labelling in Rural Marketing. Pricing Strategy – Pricing Objectives; Pricing Policies; Innovative Pricing Methods for Rural Markets.	<b>12</b>
<b>IV</b>	<b>Marketing Mix – Promotion and Distribution in Rural Marketing:</b> Promotion Strategy – Appropriate Media for Rural Markets; Designing the Right Promotion Mix; Promotional Campaigns. Distribution – Logistics Management; Problems Encountered in Rural Distribution; Channels for Rural Markets; Selection of Appropriate Channels and Factors Affecting Channel Choice. New Approaches and Strategies to Reach Rural Markets.	<b>12</b>

<b>V</b>	<b>Emerging Trends in Rural Marketing:</b> Emerging Trends in Rural Marketing – Digitalization in Rural Markets; E-Commerce and Online Platforms in Rural Areas; Mobile Marketing and Social Media in Rural Communication. Role of Government and Institutional Support – Self-Help Groups (SHGs), Co-operatives, Microfinance Institutions and Rural Development Programs in Promoting Rural Markets. Rural Retailing – Organized and Unorganized Rural Retail; Role of Haats, Melas and Weekly Markets.	<b>12</b>
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**Reference Books:**

1. Krishnamacharyulu, C. S. G., & Ramakrishnan, Lalitha (2010). Rural Marketing: Text and Cases (2nd ed.). Pearson Education India.
2. Kashyap, Pradeep, & Raut, Siddhartha (2013). The Rural Marketing Book (Latest ed.). Biztantra / Wiley India.
3. Gopaldaswamy, T. P. (2005). Rural Marketing: Environment, Problems and Strategies (Latest ed.). Vikas Publishing House.
4. Gupta, S. L. (2012). Rural Marketing: Text and Cases (Latest ed.). Excel Books.
5. Jha, S. M. (2016). Rural Marketing (Latest ed.). Himalaya Publishing House.
6. Rajagopal (2010). Marketing in Emerging Markets: Case Studies of India (Latest ed.). Pearson Education.
7. Mamoria, Satish, & Sharma (2014). Rural Marketing (Latest ed.). Agrotech Publishing.
8. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham, & Jha, Mithileshwar (2013). Marketing Management: Indian Context (Latest ed.). Pearson Education.
9. Desai, Vasant (2012). Rural Development in India (Latest ed.). Himalaya Publishing House.
10. Sinha, P. K., & Sinha, S. K. (2010). Rural Marketing in India (Latest ed.). Himalaya Publishing House.

**NOTE:** Latest edition text books should be preferred.

**6.5 (D): HUMAN RESOURCE DEVELOPMENT**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 4</b>	<b>Maximum Marks: 100</b>

***Objective:** To provide knowledge of human resource development concepts, strategic HRD practices, training and development processes, and modern learning tools in order to prepare students for careers in HR management and organizational development.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Introduction to Human Resource Development:</b> Human Resource Development (HRD) – Concept, Objectives and Importance. Evolution and Growth of HRD. Components of HRD. Difference between Human Resource Management (HRM) and HRD. Role of HR Manager in HRD. HRD Culture and Climate. Contemporary Issues in HRD.	<b>10</b>
<b>II</b>	<b>Strategic Human Resource Development:</b> Concept and Need for Strategic HRD. HRD Interventions – Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning and Development, Employee Welfare and Work–Life Balance. Role of HRD Professionals. Human Resource Accounting and HRD Audit. Digital HRD and E-HRM – Use of HR Analytics and AI-enabled systems in Performance Management and Career Development.	<b>12</b>
<b>III</b>	<b>Learning and Development Tools in HRD:</b> Learning and HRD – Relationship and Importance. Principles of Learning. Individual and Group Learning in Organizations. Employee Development Techniques – Assessment Centres, Behaviour Modelling and Self-Directed Learning. Transactional Analysis – Basic Concepts and Relevance to HRD. E-Learning, Virtual Training Platforms and AI-enabled Learning Systems in HRD. Evaluation of HRD Programmes.	<b>14</b>
<b>IV</b>	<b>Training and Development Process:</b> Concept and Importance of Training and Development. Identifying Training Needs. Designing Training Programmes. Implementation of Training. Evaluation of Training Effectiveness. Role and Responsibilities of Training Managers. Digital Training Methods – Online Training, Webinars, Learning Management Systems (LMS) and Virtual Classrooms.	<b>12</b>
<b>V</b>	<b>Training Methods and Management Development:</b> On-the-Job and Off-the-Job Training Methods. Management Development Techniques – Lecture Method, Role Play, Case Study, In-Basket Exercise,	<b>12</b>

Simulation, Management Games, Vestibule Training, Programmed Instruction and Sensitivity Training. Strategies for Effective Training Programmes. Overview of Training and Development Practices in India.

**Reference Books:**

1. Rao, T. V. (1999). Human Resource Development: Experiences, Interventions and Strategies (Latest ed.). Sage Publications India.
2. Werner, Jon M., & DeSimone, Randy L. (2012). Human Resource Development (7th ed.). Cengage Learning.
3. Pareek, Uday, & Rao, T. V. (2006). Designing and Managing Human Resource Systems (Latest ed.). Oxford & IBH.
4. Dessler, Gary (2020). Human Resource Management (16th ed.). Pearson Education.
5. Swanson, R. L., & Holton, E. F. (2009). Foundations of Human Resource Development (Latest ed.). Berrett-Koehler Publishers.
6. Nadler, Leonard (1984). Corporate Human Resource Development (Latest ed.). Van Nostrand Reinhold.
7. Ashwathappa K. (2021). Human Resource Management: Text and Cases (9th ed.). McGraw Hill Education.
8. Pattanayak, Biswajeet (2020). Human Resource Management (Latest ed.). PHI Learning.
9. Bhatia, S. K. (2014). Human Resource Development (Latest ed.). Deep & Deep Publications.
10. Singh, Rajeev P. (2011). Human Resource Development (Latest ed.). Excel Books.

**NOTE:** Latest edition text books should be preferred.

**GROUP – E: STATISTICS AND OPERATION RESEARCH**

**6.4 (E) INFERENCE STATISTICS**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 4</b>	<b>Maximum Marks: 100</b>

*Objective: To know the different types of probability distributions and use it to solve managerial problems. Understanding basics of hypothesis testing in inferential statistics.*

<b>Units</b>	<b>Contents</b>	<b>No. of Periods</b>
<b>I</b>	<b>Probability:</b> Meaning and important definitions - Problems on combination and complementary event - Problems on addition theorem - Multiplication theorem - Byes theorem - Conditional theorem.	<b>10</b>
<b>II</b>	<b>Probability Distribution:</b> Meaning, characteristics of Binomial, Poisson, and Normal distribution - Problems on Binomial, Poisson, and Normal distribution. (Problems on fitting of Binomial and Poisson curve)	<b>12</b>
<b>III</b>	<b>Sampling:</b> Meaning, principles of sampling - Law of Statistical regularity, Law of Inertia of large number, Methods of sampling - Probability and non-probability - sampling advantages and disadvantages of each method - Sampling Distribution - Standard Error concept only.	<b>10</b>
<b>IV</b>	<b>HYPOTHESIS TESTING–I:</b> Concept; Level of Significance; Hypothesis decision table, type I and type II error, null and alternative hypothesis. Testing of hypothesis: Z test on mean, equality of means, proportion and equality of proportions, Chi – Square test – Independence of attributes (2x2 contingency table)	<b>14</b>
<b>V</b>	<b>HYPOTHESIS TESTING–II:</b> Analysis of variance (ANOVA) - meaning, assumptions, importance - Techniques of ANOVA, one way classification and two-way classification - methods for computing F-Value, Direct Method and Coding Method.	<b>14</b>

**Reference Books:**

1. Gupta, S. P. (2021). *Statistical Methods* (Latest ed.). Sultan Chand & Sons.

2. Gupta, S. C., & Kapoor, V. K. (2020). *Fundamentals of Mathematical Statistics* (Latest ed.). Sultan Chand & Sons.
3. Levin, Richard I., Rubin, David S., Rastogi, Sanjay, & Siddiqui, Masood Husain (2021). *Statistics for Management* (Latest ed.). Pearson Education.
4. Anderson, David R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeffrey D., & Cochran, James J. (2020). *Statistics for Business and Economics* (Latest ed.). Cengage Learning.
5. Keller, Gerald (2021). *Statistics for Management and Economics* (Latest ed.). Cengage Learning.
6. Spiegel, Murray R., Schiller, John J., & Srinivasan, R. Alu (2020). *Schaum's Outline of Probability and Statistics* (Latest ed.). McGraw Hill Education.
7. Gupta, B. N. (2020). *Statistics* (Latest ed.). Sahitya Bhawan Publications.
8. Freund, John E. (2018). *Mathematical Statistics* (Latest ed.). Pearson Education.
9. Walpole, Ronald E., Myers, Raymond H., Myers, Sharon L., & Ye, Keying (2019). *Probability and Statistics for Engineers and Scientists* (Latest ed.). Pearson Education.
10. Black, Ken (2021). *Business Statistics: For Contemporary Decision Making* (Latest ed.). Wiley India.

**NOTE:** Latest edition text books should be preferred.

**6.5 (E) QUANTITATIVE TECHNIQUES**

<b>Weekly Teaching Hours: 5</b>	<b>Examination Duration: 3 Hours</b>
<b>Credits: 4</b>	<b>Maximum Marks: 100</b>

**Objective:** To develop decision-making skills through the application of quantitative models such as statistical quality control, replacement and maintenance analysis, and queueing theory.

Units	Contents	No. of Periods
I	<b>STATISTICAL QUALITY CONTROL:</b> Concept of Statistical Quality Control, Meaning of statistical quality control, Importance of statistical quality control, Control Charts for Variables, Control Charts for Attributes, Process Capability Analysis, Six Sigma Methodology.	12
II	<b>DECISION THEORY AND APPLICATIONS:</b> Introduction to Decision Theory, Principles of decision theory, Importance of decision theory, Decision Making under Uncertainty, Decision Making under Risk Decision Trees and Payoff Tables, Applications of Decision Theory in Business Strategy.	12
III	<b>REPLACEMENT AND MAINTENANCE ANALYSIS:</b> Introduction, Types of Maintenance, Types of Replacement Problem, Determination of Economic Life of an Asset, Basics of Interest Formulae, Examples of Determination of Economic Life of an Asset, Simple Probabilistic Model for Items which Completely Fail, Case Study: Ganga Machine Tools.	12
IV	<b>QUEUEING THEORY:</b> Introduction, Terminologies of Queueing System, Empirical Queueing Models, (M/M/1) : (GD/∞/∞) Model, (M/M/C) : (GD/∞/∞) Model, (M/M/1) : (GD/N/∞) Model, (M/M/C) : (GD/N/∞) Model (for C ≤ N), (M/M/C) : (GD/N/N) Model (for C < N), (M/M/1) : (GD/N/N) Model (for N>1), Simulation, Need for Simulation, Types of Simulation, Major Steps of Simulation, Simulation using High-level Languages, General Purpose Simulation System (GPSS), Case Study: Airport Runways Expansion.	12
V	<b>BUSINESS FORECASTING:</b> Introduction, Role of Forecasting in Business, Steps in Forecasting, Methods of Forecasting, Business Barometers, Extrapolation, Econometric Models, Forecasting by the Use of Time Series Analysis, Opinion Polling, Causal Models, Exponential Smoothing, Survey Method, Theories of Business	12

Forecasting, Sequence or Time-Lag Theory, Action and Reaction Theory, Economic Rhythm Theory, Specific Historical Analogy, Cross-Section Analysis, Cautions While Using Forecasting Techniques. **(Only Theory)**

**Reference Books:**

1. Anderson, D. R. (2019). Statistics for learners of Economics and Business. Boston: Cengage Learning.
  2. Douglas A. L., Robert D. M., & William G. M. (2022). Basic Statistics for Business and Economics. Mc-Graw-Hill International editions.
  3. Gupta, S. C. & Gupta, I. (2018). Business Statistics, Mumbai: Himalaya Publishing House.
  4. Gupta, S. P., & Gupta, A. (2018). Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
  5. Hazarika, P. A. (2012). Textbook of Business Statistics. New Delhi: S. Chand Publishing.
  6. Levin R., Rubin D. S., Rastogi S., & Siddqui M. H. (2017). Statistics for Management. London: Pearson Education.
  7. Mark L. B., Bernard M. B., David M. L., Kathryn A. S., & David F. S. (2020). Basic Business Statistics. Pearson.
  8. Murray R. S., Larry J. S. (2017). Statistics. Tata McGraw Hill edition.
  9. Siegel, O. F. (2016). Practical Business Statistics. Cambridge Academic Press.
  10. Thukral, J. K. (2021). Business Statistics, New Delhi: Taxman Publication.
  11. Tulsian, P.C., Jhunjhunwala B. (2020). Business statistics. S. Chand Publishing.
  12. Vohra, N. D. (2017). Business Statistics. New Delhi: McGraw-Hill Education India
- NOTE:** Latest edition text books should be preferred.

**PAPER 6.6 PROJECT REPORT**

<b>Weekly Teaching Hours: -</b>	<b>Examination Duration: -</b>
<b>Credits: 2</b>	<b>Maximum Marks: 50</b>

**Objective:** *The aim of this course is to provide an opportunity to students to understand about minor research work and components of research report.*

**SCOPE OF THE PROJECT REPORT**

The project report shall be prepared by students in the area of business functions viz., production, finance, marketing, and human resources management. In addition to above the students can under any topic that is relating to business organization.

**BROAD GUIDELINES RELATING TO PROJECT WORK**

The student shall take up a project work in the VI Semester. The rationale behind the introduction of project work is to:

- a) Expose the students to various operational aspects of business organizations.
- b) Help them to sharpen their writing skills; and
- c) Channelise their thinking towards the application of the concepts that are learnt in the course.

**The Project may be:**

- a) Comprehensive case study
- b) Inter-organizational study
- c) Field study

**Project Report:** The information collected through project work has to be presented in an organized and structured way. The suggested pattern of the report is as under;

**Chapter: I** Introduction • Need of the Study • Objectives • Methodology

**Chapter: II** Conceptual Frame work of the Problem selected

**Chapter: III** Background of the sample unit or size (in case of case study or sample - based study)

**Chapter: IV** Analysis of Data

**Chapter: V** Findings and suggestions

**Bibliography**

The subject matter organized as above has to be neatly typed and submitted in the hard bound/spiral bond form. The ideal size of the report may be in the range of 50 to 60 pages.

**Submission of Project Report:** Two copies of the Project Report shall be submitted to the Principal of the College or Head, Department of Commerce through project guide.

**Note:** The Project report shall be evaluated for 40 marks based on the report submitted by the student. Remaining 10 marks should be allotted for viva voce in the form of Internal Assessment. The committee for viva-voce should consist of College Principal, Head of the Department and Project guide.