

MADRAS CHRISTIAN COLLEGE (AUTONOMOUS)
Department of Commerce (Shift - II)
University of Madras



Bachelor of Commerce
Under the Faculty of Commerce

2020

MADRAS CHRISTIAN COLLEGE
CHOICE BASED CREDIT SYSTEM
BACHELOR OF COMMERCE (General)
Three Years
Under the Faculty of Commerce
REGULATIONS AND SYLLABUS
(Effective from the academic year 2020 - 2021)

Objectives:

The main objectives of the program are as follows:

- i. To gain knowledge and apply innovative ideas in banking operations, Operations Research Techniques in business decision making and other related fields.
- ii. To take up responsibilities in various functional areas of organisations.
- iii. To handle computer based software in areas of accounting and taxation.

I. Eligibility for admission to the course

Candidates for admission to the first year of the Degree of Bachelor of Commerce (General) Course shall be required to have passed the Higher Secondary Examinations with Commerce and Accountancy conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras.

II. Eligibility for the Award of Degree

A Candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a College affiliated to the University for a period of not less than three academic years passed the examinations of all the six Semesters prescribed earning 140 credits in Parts I, II, III, IV, and V.

III. Duration

- a) Each academic year shall be divided into two Semesters. The first academic year shall comprise the I and II Semesters, the second academic year the III and IV Semesters and the third academic year the V and VI Semesters respectively.
- b) The odd Semesters shall consist of the period from June to November of each year and the even Semesters from December to April of each year. There shall be not less than 90 working days for each Semester.

IV. Course of Study (As Per TANSICHE guidelines)

The main Subject of Study for Bachelor Degree Course shall consist of the following.

PART – I TAMIL/OTHER LANGUAGES

PART – II ENGLISH

PART – III CORE SUBJECTS

ALLIED SUBJECTS

PROJECT/ELECTIVES WITH THREE COURSES

PART – IV

- a) Those who have not studied Tamil up to XII Std. and taken a Non-Tamil language under Part – I shall take Tamil comprising of two courses (level will be at VI Standard)
- b) Those who have studied Tamil up to XII std. and taken a Non-Tamil language under Part – I shall take Advanced Tamil comprising of two courses.
- c) Others who do not come under a + b can choose non-major elective comprising two courses.
- d) Skill Based Subjects (Elective) – (Soft Skills)
- e) Environment Studies
- f) Value Education

PART – V Extension Activities

(i) **Learning Methodology**

In order to make possible effective learning, the following methodology is required to be followed by colleges offering the program.

- Class room teaching
- Role Play, Group Discussion, Seminars, Field visits
- Industry Learning through Internship
- Self-study

(ii) **Internship**

In order to pave way for industry-integrated learning and also to enable students to obtain better practical knowledge and hands-on experience, every student shall undergo Internship for a period of 30 days as specified below:

The Internship shall be practice oriented. The students shall have to do Internship in a Finance/Accounts Department in an organisation or an Auditing firm and shall receive on-job training on the diverse fields of activities of Accounting.

The 30 days of internship carry 100 marks to be awarded at the end of sixth semester based on the report. The breakup of marks shall be

Report	80 Marks
Viva	20 Marks

- d) He/She shall be declared to have passed the whole examination, if he/she passes in all the papers and practical's wherever prescribed as per the scheme of examinations by earning 140 credits in Parts. (He/She shall also fulfil the extension activities prescribed earning a minimum of 1 credit to qualify for the Degree).

VII. Requirements for Proceeding to Subsequent Semester:

- i. Candidates shall register their names for the first Semester examination after the admission in UG courses.
- ii. Candidates shall be permitted to proceed from the first Semester up to final Semester irrespective of their failure in any of the Semester examination subject to the condition that the candidates should register for all the arrear subjects of earlier Semesters along with the current (subsequent) Semester subjects.
- iii. Candidates shall be eligible to go to the subsequent Semester, only if they earn sufficient attendance as prescribed thereof by the Syndicate from time to time.

Provided in case of a candidate earning less than 50% of attendance in any one of the Semesters due to any extraordinary circumstances such as medical grounds, such candidates who shall produce medical certificate issued by the Authorized Medical Attendant (AMA). Duly certified by the Principal of the College, shall be permitted to proceed to the next Semester and to complete the course of study. Such Candidates shall have to repeat the missed Semester by Re-joining after completion of the final semester of the course, after paying the fee for the break of study as prescribed by the university from time to time.

VIII. Classification of Successful Candidates:

Part - I Tamil/Other Languages

TAMIL/OTHER LANGUAGES: Successful candidates passing the Examination for the Language and securing the marks (i) 60 percent and above (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the first and second class, respectively. All other successful candidates shall be declared to have passed the examination in the third class.

Part - II English

English: Successful candidates passing the examinations for English and securing the marks (i) 60 percent and above (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the first and second class respectively. All other successful candidates shall be declared to have passed the examination in the third class

Part - II Consisting of CORE SUBJECTS, ALLIED SUBJECTS, PROJECT/ INTERNSHIP/ ELECTIVE with three courses

Successful candidates passing the examinations for Core Courses together and securing the marks (I) 60 percent and above (II) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Core courses together shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examinations in the THIRD CLASS.

Part - IV Course of study

Consisting of sub items 1 (a),(b), & (c),2,3 and furnished in the Regulations 4 part-IV supra.

Part - V Extension Activities

Successful candidate earning of 1 credit shall not be taken into consideration for Classification/ Ranking/ Distinction.

IX. Ranking

Candidates who pass all the examinations prescribed for the course in the first appearance alone are eligible for Ranking/ Distinction; Provided in the case of candidates who pass all the examinations prescribed course with a break in the First Appearance due to the reasons as furnished in the Regulations 7.(iii) Supra are only eligible for classification.

Department of Commerce (SFS)
MADRAS CHRISTIAN COLLEGE (Autonomous)
BACHELOR OF COMMERCE

					CA	ESE
Sem	Subjects	Title of the Paper	No. of Hours	No. of Credits	Max. Marks	Max. Marks
1	Part - I	Language – I	4	3	50	50
	Part - II	English – I	4	3	50	50
	Part - III Core I	Financial Accounting	5	5	50	50
	Part - III Core II	Business Management	5	4	50	50
	Part - III Allied -I	Business Mathematics & Statistics -I	6	5	50	50
	Part - IV (a) General Course	General Course/ BT / AT	4	2	50	50
	Part - IV (d)	Value education	2	1	50	50
2	Part - I	Language – II	4	3	50	50
	Part - II	English – II	4	3	50	50
	Part - III Core III	Marketing Principles	5	5	50	50
	Part - III Core IV	Business Law	5	4	50	50
	Part - III Allied - II	Business Mathematics & Statistics – II	6	5	50	50
	Part - IV (a) General Course	General Course/ BT / AT	4	2	50	50
	Part - IV (d)	Value Education	2	1	50	50
3	Part - III Core V	Corporate and other Laws	6	4	50	50
	Part - III Core VI	Corporate Accounting -I	6	5	50	50
	Part – III Core VII	Banking and Financial Services	6	5	50	50
	Part - III Allied III (optional)	Business Economics & Operations Research - I	6	5	50	50
		(or)				
		Advertising Theory & Practice – I				
		(or)				
		International Economics & Business – I				
	Part - IV (b)	Personality Development - I	2			
	Part - IV (b) Inter Disciplinary	Human Resource Management				
		(or)				
	Part - IV (c)	Environmental Studies	4	3	50	50

4	Part - III Core VIII	Cost Accounting	6	5	50	50
	Part - III Core IX	Accounting Package-Tally	6	5	50	50
	Part - III Core X	Corporate Accounting- II	6	5	50	50
	Part - III Allied IV (optional)	Business Economics & Operations Research II	6	5	50	50
		(or)				
		Advertising Theory & Practice II				
		(or)				
		International Economics & Business II				
	Part - IV (b)	Personality Development - II	2	3	50	50
	Part - IV (b) Interdisciplinary	Human Resource Management	4	2	50	50
		(or)				
	Part - IV (c)	Environmental Studies				
5	Part - III Core XI	Management Accounting	6	5	50	50
	Part - III Core XII	Research Methodology	6	4	50	50
	Part - III Core XIII	Income Tax	6	4	50	50
	Part - III Core XIV	Insurance	6	4	50	50
	Part - IV (b) Skill Based Computer Training	Introduction to Information Technology & MS Office	2	3	50	50
	Part - IV (b) Skill Based General Elective	Business Communication (or) Entrepreneurship and Small Scale Business (or) Web Designing	4	3	50	50
6	Part - III Core XV	Auditing	6	4	50	50
	Part - III Major XVI	Financial Management	6	5	50	50
	Part - III Major XVII	Project Work	6	5	50	50
	Part - IV	Extension Activities		1		

LIST OF GENERAL COURSE

1. Business and Commercial Knowledge
2. Fundamentals in Accounting
3. Business Ethics & Corporate Responsibility
4. Business Environment.

FINANCIAL ACCOUNTING – I

Semester I
Core Paper I

Total Hours: 75
Total Credits: 5

Course Objective:

To impart fundamental knowledge of accounting and introduce the accounting procedure applicable to various forms of organisation.

Course Outcome:

Upon successful completion of this course the student will be able to:

- CO – 1:** Acquire conceptual knowledge of basics of accounting.
CO – 2: Prepare accounts of firms.

UNIT-I

Theoretical Framework: Meaning and Scope of Accounting - Accounting Concepts and Conventions, Accounting Standards- Concepts and objectives - Indian Accounting Standards- Concepts and Objectives. (Theory only) Accounting Process: Books of Accounts - Preparation of Trial Balance - Rectification of Errors.

UNIT-II

Bank Reconciliation Statement: Introduction –Preparation.

Depreciation Accounting: Meaning – Methods of Depreciation – Straight Line Method – Diminishing Balance Method – Change in the method of Depreciation.

UNIT-III

Final Accounts of Sole Proprietors: Elements of financial statement - Closing Adjustment entries - Trading account - Profit and Loss account and Balance Sheet of manufacturing and Non-manufacturing entities.

UNIT-IV

Accounting for special transaction:

Bills of exchange and Promissory Notes – Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment - Accommodation Bills.

Sale of goods on approval or return basis – Meaning of goods sent on approval and accounting treatment.

Average due date – Account Current.

UNIT V

Consignments: Meaning and Features of Consignment business - Difference between sale and consignment - Accounting treatment for consignment transactions and events in the books of consignor and consignee.

Problem 80%, Theory 20%.

Books for Reference:

1. Jain, S.P & Narang, N.L, Financial Accounting, Kalyani Publishers, New Delhi, 2018.
2. Gupta, R.L & Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi, 2016.
3. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand & Co., New Delhi, 2016.
4. M. Hanif, A. Mukherjee, Financial Accounting – I, Revised 4th Edition, Mc Graw Hill Education, 2018.
5. Kimmel, Weygandt, Kieso, International Student Version, 2018
6. T.Horngren Charles, L. Sundern Gary, A. Elliott John, Introduction to Financial Accounting, Pearson, 2019

E-Resources:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com

BUSINESS MANAGEMENT

Semester I

Total hours: 75

Core II

Total Credits: 4

Course Objective:

To provide an insight into the various functions of a manager and management practices applied in organization.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1:Demonstrate an ability to apply general management knowhow in practical business situations.

CO – 2:Practice the process of management's four functions: Planning, Organising, Leading and Controlling.

CO – 3:Gather and analyse both qualitative and quantitative information to isolate issues and formulate best control methods.

UNIT-I

Management: Meaning –Function- Management as a Science or an Art or Profession – Management and Administration – Contributions by F.W. Taylor, Henry Fayol, Elton Mayo, Peter Drucker.

UNIT II

Planning: Importance – Process – Limitations - Types of Plans – Objectives – MBO – Policies – Procedures – Strategies – Programmes – Obstacle to Effective Planning – Forecasting – Techniques – Decision Making.

UNIT III

Organizing: Principles – Organisation structure – Line and Staff – Organisational charts and manuals – Delegation & Decentralization – Span of management - Authority and Responsibility.

UNIT IV

Staffing: Manpower Planning – Recruitment – Sources of Recruitment – Selection - Process – Training – On the job methods – Off the job methods – Promotion.

UNIT V

Direction: Principles of Direction – Motivation – Theories of Motivation – Maslow, Herzberg, Mc Gregor, Mc Clelland – Theory X, Theory Y, Theory Z - Leadership: Theories – Styles – Communication: Types – Barriers - Control – Coordination.

Books for Reference:

1. L.M. Prasad, Principles and Practice of Management, APH Publishers
2. Robbins, Management, Pearson/Prentice Hall, 2007
3. Armstrong Michael, Handbook of management techniques, Kogan Page Publishers, 2001.

4. Draft, Management, Dryden Press, 2000.
5. P. K. Saxena, Principles of Management: A Modern Approach, [Global India Publications](#), 2009.
6. Ivancevich, Management, Mc Graw Hill, 1997.
7. Koontz & Weihrich, Essentials of Management, Mc GrawHill, 1986.

E-Resources:

www.toppr.com

www.aima.in

12books.lardbucket.org

BUSINESS MATHEMATICS AND STATISTICS – I

Semester I
Allied I

Total hours: 90
Total Credits: 5

Course Objective:

Impart sound knowledge on the application of mathematical techniques for business decision-making and logical reasoning.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO 1: Apply different quantitative models in solving business problems.

CO - 2: Describe mathematical relations and functions used in business settings.

UNIT I

Algebra: Ratio – Proportion - Arithmetic Progression - Geometric Progression.

UNIT II

Interest: Simple Interest - Compound Interest - Discount on Bills – Annuities - Annuity Certain- Annuity due - Immediate Annuity - Annuity Contingent - Perpetual Annuity - Deferred Annuity - Present Value.

UNIT III

Matrix: Definition- Types of Matrices- Matrix Operations- Transpose of a Matrix- Inverse of a Matrix - Solving Simultaneous Equations- Matrix Method- Cramer's rule.

UNIT IV

Calculus: Differentiation - Rules- Parametric - Successive Differentiation- Maxima and Minima - Points of Inflexion - Application of Derivatives in Decision-Making (excluding trigonometric functions).

UNIT V

Calculus: Integration- Indefinite and Definite Integration- Integration by Substitution- By Parts- Application of Integration in Decision-Making (excluding trigonometric functions).

Books for Reference:

1. Vittal.P.R, Business Mathematics, Margham Publications, 2018.
2. [S. K. Sharma](#), [Gurmeet Kaur](#), Business Mathematics: As Per CBCS Syllabus, Sultan Chand & Sons, 2019.
3. Soni.R.S, Business Mathematics – Sultan Chand & Sons, 2016.
4. Agarwal.B.M, Business Mathematics, Ane Books Pvt. Ltd., 2015.
5. Sancheti.D.C. and Kapoor.V.K, Business Mathematics, Sultan Chand & Sons, 2015.
6. Gary Clendenen, Stanley A. Salzman, Business Mathematics, Pearsons, 2018
7. Jack Cain, Robert A., Carman Emeritus, Mathematics for Business Careers, Prentice Hall, 2017

E-Resources:

www.cornerstoneondemand.com

www.libguides.reading.ac.uk

www.lynda.com

www.mhmathematics.com

www.quora.com

www.udemy.com

FUNDAMENTALS IN ACCOUNTING

Semester I
General Course I

Total hours: 60
Total Credits: 2

Course Objective: To provide basic and essential knowledge regarding Accounting.

Course Outcome: By the end of the program, student should be able to:

- CO – 1:** Develop the ability to use the fundamental accounting system to create the data needed to solve a variety of business problems.
- CO – 2:** Develop and understand the nature and purpose of financial statements in relationship to decision making.
- CO – 3:** Develop the ability to use the fundamental accounting equation to analyse the effect of business transactions on an organisation's accounting records and financial statements.

UNIT I

Introduction to Accounting – Meaning – Accounting concepts – Conventions

UNIT II

Journal – Preparation of subsidiary books.

UNIT III

Ledger Posting and Preparation of Trial Balance.

UNIT IV

Preparation of Trading and Profit and Loss Account and Balance Sheet.

UNIT V

Final Accounts of a Company.

BOOKS RECOMMENDED

1. Jain, S.P & Narang, N.L, Financial Accounting, Kalyani Publishers, New Delhi, 2018.
2. Gupta, R.L & Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi, 2016.
3. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand & Co., New Delhi, 2016.
4. M. Hanif, A. Mukherjee, Financial Accounting – I, Revised 4th Edition, Mc Graw Hill Education, 2018.
5. Kimmel, Weygandt, Kieso, International Student Version, 2018
6. T.Horngren Charles, L. Sundern Gary, A. Elliott John, Introduction to Financial Accounting, Pearson, 2019

E-Resources:

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.onlinelibrary.wiley.com

MARKETING PRINCIPLES

Semester II

Core III

Total hours: 90

Total credits: 5

Course Objective:

To acquaint the students about the marketing framework as a way of discovering and meeting consumer needs.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO 1:Demonstrate understanding of marketing concepts.

CO 2:Demonstrate knowledge of the components of marketing mix.

CO 3:Access, Analyse, Evaluate and Synthesise information appropriate for marketing activities.

UNIT I

Marketing – Meaning – Concepts of marketing – Importance of Marketing – Marketing mix.

UNIT II

Market Segmentation – Basis for segmenting – Market targeting

UNIT III

Product – Product differentiation – Product positioning – Branding – Packaging – New Product development – Product life cycle – Distribution channels.

UNIT IV

Pricing – Significance of pricing – factors influencing pricing – Pricing strategies – Promotion – Types of Promotion

UNIT V

Online marketing – Globalization – Concepts – Impact on Indian markets.

BOOKS RECOMMENDED

1. Philip Kotler, Principles of Marketing, Pearson Education, 2018.
2. Rajan Nair.N, Marketing, Sultan Chand & Sons, 2018.
3. V.S.Ramaswamy and S.Namakumari, Marketing Management, McGraw Hill Education, 2017.
4. Memoria CB & Joshi RI, Principles and Practice of Marketing, Kitab Mahal **Publication**, 2014.
5. Walker, Marketing Strategy: A Decision - Focused Approach, McGraw Hill Education, 2017.

E-Resources:

<https://marketbusinessnews.com>

<https://en.wikiversity.org>

<https://www.studocu.com>

BUSINESS LAW

Semester II

Total hours: 75

Core IV

Total Credits: 4

Course Objective:

To develop an understanding of significant provisions of select business laws and acquire the ability to address basic application-oriented issues.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO 1:Demonstrate an understanding of the legal environment of business.

CO 2:Apply basic legal knowledge to business transactions.

CO 3:Communicate effectively using standard business and legal terminology.

UNIT I

The Indian Contract Act, 1872: Nature of Contract – Consideration - Essentials of a Valid Contract - Performance of contract – Breach of Contract – Contingent and Quasi Contract.

UNIT II

Special Contracts – Contract of Bailment and Pledge – Contract of Agency.

UNIT III

The Sale of Goods Act, 1930: Formation of contract of sale – Conditions and Warranties – Transfer of ownership and delivery of goods - Unpaid seller and his rights.

UNIT IV

The Indian Partnership Act, 1932: General nature of partnership – Rights and duties of partners – Reconstitution of firms – Registration and dissolution of a firm.

UNIT V

The Limited Liability Partnership Act, 2008: Introduction – Nature and Scope – Essentials features – Characteristics of Limited Liability Partnership - Incorporation and differences with other forms of organisations.

Books for Reference:

1. N. D. Kapoor, Business Law, Sultan Chand & Sons, 2018.
2. PC Tulsian, Business Law for CA Foundation – 3rd Edition, Mc Graw Hill Book, 2018.
3. MC Kuchhal, Vivek Kuchhal, Business Law, Seventh Edition, Vikas Publication, 2018.
4. Tejpal Seth, Business Law, Third Edition, Pearson Education India, 2017.
5. Dr. B. K. Singh, Dr. Angad Tiwary, Business Law, SBPD Publications, Edition 1, 2015.
6. Alix Adams, Law for Business Students, Longman, 2018.
7. Dr. John R. Elliot, Advance International Business Law and Ethics, Benchmark Press, 2018

E-Resources:

www.cramerz.com

www.digitalbusinesslawgroup.com

www.swcu.libguides.com

www.libguides.slu.edu

www.Rccmindore.com

www.toppr.com

books_3498_0.pdf

BUSINESS MATHEMATICS AND STATISTICS II

Semester – II
Allied-II

Total hours:90
Total Credits:5

Course Objective:

To impart knowledge on the application of quantitative techniques in business decision making and other related fields

Course Outcome:

Upon successful completion of this course the student will be able to:

CO-1:Select appropriate statistical techniques for summarising and displaying business data.

CO-2:Analyse and draw conclusions from business data using appropriate statistical methods.

CO-3:Interpret and communicate the results of a statistical analysis in the context of a business problem.

UNIT I

Introduction: Measures of Central Value- Mean, Median, Mode – Harmonic Mean –Geometric Mean.

UNIT II

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation – Variance-Coefficient of Variation –Skewness – Karl Pearson and Bowley’s Method.

UNIT III

Correlation: Karl Pearson’s Coefficient of Correlation – Probable Error - Standard Error- Rank Correlation - Concurrent Deviation - Regression Analysis- Simple Regression Equations.

UNIT IV

Index Numbers: Simple Aggregates- Weighted Aggregates - Test of Consistency of Index Numbers - Chain Base-Base Shifting-Splicing-Deflating - Family Budget.

UNIT V

Analysis of Time Series: Semi Average method- Moving Average method - Method of Least Squares - Probability- Addition and Multiplication Theorems (Simple Problems).

Books for Reference:

1. Gupta, S.P, Statistical Methods, Sultan Chand & Sons, 2018.
2. Gupta, S.C, Fundamentals of Statistics, Himalaya Publishing House, 2018
3. Dhingra, I.C & Gupta, M.P, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi, 2015.
4. Vittal. P.R., Quantitative Techniques, Margham Publications, 2014.
5. Sharma, J.K, Fundamentals of Business Statistic’s, 2nd edition, Vikas Publishing House Pvt. Ltd., 2014.
6. Robert S. Witte and John S. Witte, Statistics, Ergode books (Richmond, TX, U.S.A) 2016
7. James T. McClave, P. George Benson & Terry T. Sincich, Statistics for Business, Pearson New International Edition, 2015

E-Resources:

www.icaai.org

www.india.oup.com

www.pearson.com

www.researchgate.net

www.springer.com

www.statlearning.class.stanford.edu

CORPORATE AND OTHER LAWS

SEMESTER III
Core V

Total Hours: 90
Total Credits: 4

Course Objectives:

- To develop an understanding of the provisions of company law and acquire the ability to address application-oriented issues.
- To develop an understanding of the provisions of select legislations.
- To develop an understanding of the rules for interpretation of statutes.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO-1:Aware of the procedural aspects of the incorporation of a company.

CO2:Understand the rules for the interpretation of statutes.

CO3:Exposed to various negotiable instruments.

UNIT 1

Introduction - Kinds of Companies - Incorporation of Company – Memorandum of Association – Contents – Articles of Association – Contents – Doctrine of Ultra Vires.

UNIT II

Prospectus – Contents – Types of Prospectus – Underwriting – Share Capital and Debentures and allotment of Securities - Acceptance of Deposits and Debentures - Registration of charges.

UNIT III

Management and administration – Directors - Other Managerial Personnel - Declaration and payment of Dividend- Accounts of Companies - Audit and auditors.

UNIT IV

Contract of Indemnity and Guarantee - The Negotiable Instruments Act, 1881: Meaning of Negotiable Instruments – Characteristics - Classification of Instruments - Different Provisions relating to Negotiation – Negotiability – Assignability - Right and Obligation of Parties - Presentment of Instruments - Rules of Compensation.

UNIT V

The General Clauses Act, 1897: Important Definition - Extent and Applicability - General rule of construction - Power and functionaries - Provisions as to order – Rules.

Interpretation of statutes: Rules of Interpretation of statutes - Aids to interpretation - Rules of interpretation/construction of deeds and documents.

Books for Reference:

1. Kapoor, N.D, Business laws, Sultan Chand and Sons, New Delhi, 2014.
2. G. K. Kapoor, Company Law and Practice, a Comprehensive Text Book on Companies Act 2013 (24th Edition, August 2019), Taxmann Publication, Jan. 2018.
3. PPS. Gogna, Company Law as per Companies Act 2013. S. Chand Publication, 2016.

4. Gaffor & Thothadri, Company Law, Vijay Nicole Imprints Pvt Ltd. Chennai, 2014.
5. Badri Alam, S & Saravanavel, Company Law, Himalaya Publications, 2013.
6. Dhandapani, M.V, Business Laws, Sultan Chand and Sons, New Delhi, 2007.
7. Robert F. Van Brederode, Richard Krever, Legal Interpretation of Tax Law, Kluwer Law International, 2017
8. Anthea Roberts, Is International Law International, Oxford University Press, 2017

E - Resources:

www.mca.gov.in

www.companyliquidator.gov.in

www.companyformationinindia.co.in

www.iepf.gov.in

CORPORATE ACCOUNTING-I

Semester III
Core VI

Total Hours :90
Total Credits:5

Course Objective:

To acquire the ability to apply specific Accounting Standards and legislations to different transactions and events and in preparation and presentation of financial statements of business entities.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1: Understand the fundamental concepts of corporate accounts like Issue of Shares, Underwriting of Shares.

CO – 2: Critically analyse and work on redemption of preference shares

CO – 3: Practice on the preparation of Company Final Accounts in the Revised Format – Profit & Loss Account and Balance Sheet.

CO – 4: Demonstrate the knowledge on methods of Valuation of Shares and Goodwill.

CO – 5: Understand the concept of modes of winding up and role of a Liquidator and prepare Liquidator's Final Statement of Account.

UNIT I

Applications of Accounting Standards- AS 1: Disclosure of accounting policies - AS 2: Valuation of Inventories- AS 3 Cash flow statement- AS 10: Property, plant and equipment- AS 11 The effects of changes in foreign exchange rates- AS 12: Accounting for government grants- AS 13: Accounting for Investment- AS 16: Borrowing Cost.

UNIT II

Issue of shares – Forfeiture and Re-issue of shares – Bonus- Redemption of Preference shares – Underwriting of Shares and Debentures.

UNIT III

Company Final Accounts – Forms and Contents – Treatment of Special items - Interest on debentures – Preliminary Expenses – Provision for taxation – Divisible Profits and Payment of Dividends – Transfer to Reserves – Managerial Remuneration.

UNIT IV

Profits prior to Incorporation: Calculation of Ratios for appropriation of Expenses – Apportionment of Expenses. Valuation of Goodwill and Shares: Need for Valuation – Methods of Valuation – Valuation of Shares: Methods.

UNIT V

Liquidation of Companies: Introduction – Kinds of Winding Up – Statement of Affairs – Liquidators Final Statement of Accounts.

Books for Reference:

1. Jain, S.P & Narang, K.L, Advanced Accounting, Kalyani Publications, 2016.
2. Gupta, R.L & Radhaswamy, M, Advanced Accountancy Volume I, Sultan Chand, New Delhi, 2017.
3. Shukla, M.C & Grewal, T.S. & Gupta, S.C, Advanced Accounts, S.Chand & Co., New Delhi, 2016

4. Maheswari, S.N and Maheswari, S.K, Fundamentals of Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida, 2019.
5. Reddy, T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2013.
6. Peter Walton, Axel Haller Bernard Raffournier, International Accounting, Thomson Learning, 2003.
7. Steven M. Bragg, Fixed Asset Accounting, Accounting Tools, 2017.

E-Resources:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org

BANKING AND FINANCIAL SERVICES

Semester III
Core VII

Total hours :90
Total credits: 5

Course Objectives:

- Familiarise the students to basic of Banking and Financial Services.
- Enrich their knowledge on key areas relating to management of financial products and services.
- Enable the students to acquire skills necessary to successfully carve a career in financial services.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1: Describe the basic concepts and theories that explain the function and evolution of banking and finance.

CO – 2: Demonstrate insight into the properties and role of money and other financial assets within a modern monetary economy.

CO – 3: Examine the operations of modern banking and financial institutions as influenced by different market structures, regulatory regimes and degree of international openness.

UNIT I

Origin of banks-classification-definition-types of banking system- banking structure-RBI- Commercial Banks-Co-operative banks- RRB

UNIT II

Private sector banks and foreign banks-role-services-credit cards-debit card-ATM-Electronic mail accounting-Tele transfer-E-Banking

UNIT III

Financial services- Meaning- Importance- Merchant Banking-Services of Merchant Banks- Qualities required for Merchant Bankers-Progress of Merchant Banking in India

UNIT IV

Hire purchase-Features-Leasing-Features-Types of lease accounts-Factoring-Functions of factor-types of factoring-Forfaiting

UNIT V

Mutual Fund-Concept and origin of mutual fund-Growth of mutual fund in India-Overview of Venture capital financing.

BOOKS RECOMMENDED

1. Sundaram, Varshney, Banking and Financial System, Sultan Chand & Sons, NewDelhi, 2004
2. S.N.Maheshwari, Theory and Practice of Banking, Kalyani Publishers, 2005
3. Radhaswamy, Vasudevan.S.V., A text book of banking, S.Chand & Co. Ltd, NewDelhi,2004
4. M.L.Tannon, Banking Law and Practice in India, Thacker Co. Ltd, Mumbai,2004
5. Hooman Estelami, Marketing Financial services, Dog ear Publishing

6. Evelyn enrich & Duk Fanelli, The Financial Services Handbook, Bloomerg Press
7. M.Y.Khan, Financial services, Tata Mc Graw Hill
8. P.Mohana Rao & R.L. Hyderabad, Financial Services, Deep &Deep Publications (P) L
9. V.K.Bhalla, Management of financial services, Anmol Publications Pvt Ltd

E-Resources:

<http://www.allbankingsolutions.com>

<https://www.ipbindia.com>

<https://financialservices.gov.in>

<https://www.ibef.org>

BUSINESS ECONOMICS AND OPERATIONS RESEARCH I

Semester - III
Allied (Optional) – III

Total hours: 90
Total Credits: 5

Course Objective:

To give a comprehensive knowledge of Demand Forecasting, Factors of production, Pricing policy and Pricing methods.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1:Develop ideas of the basic characteristics on economy, its potential on natural resources.

CO – 2:Understand the demand and supply functions, cost-output relationships.

CO – 3:Analyse the market operations under different competitive conditions.

UNIT I

Introduction- Definition – Nature – Scope of economics- Basic assumptions of economics- Usefulness of Economics- Micro and Macro Economics.

UNIT II

Supply and Demand: Individual Demand and Supply schedules and the derivation of market demand and supply - Shifts in demand and supply curves - Elasticity of demand and supply.

UNIT III

Factors of production- Land and its characteristics- Labour- Characteristics -Merits and Demerits – Capital – Characteristics and Formation – Law of Returns – Production functions.

UNIT IV

Cost and Production analysis- Cost concepts and classification- Cost Output Relationships.

UNIT V

Pricing decisions- Pricing under perfect competition- Pricing under imperfect competition- Monopoly, Monopolistic competition, Oligopoly, Duopoly- Kinked Demand Curve - Pricing decisions.

Books for Reference:

1. H.L. Ahuja, Business Economics – Micro Economic Analysis, Sultan Chand & Sons - New Delhi, 2017.
2. C.M.Chaudhary, Business Economics - RBSA Publishers – Jaipur, 2015
3. Mehta,P.L., Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi, 2014.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia, 2014.
5. N. Gregory Mankiw, Mark P.Taylor, Andrew Ashwin, Business Economics, Annabel Ainscow, 2016.

E-Resources:

www.free.econhelp.com

www.businesseconomics.com

www.edx.org

www.commonsense.org

ADVERTISING THEORY & PRACTICE - I

Semester III
Allied (Optional) III

Total hours: 90
Total Credits: 5

Course Objective:

The objective is to introduce to the students the basic principles of advertising enable them to prepare advertisement copy check the effectiveness of an advertisement.

Course Outcome:

On completion of this course students will be able to:

CO – 1: Explain use of advertising as marketing.

CO – 2: Explain appropriate selection of media.

CO – 3: Demonstrate an understanding of the overall role of advertising in the business world.

UNIT – I

Advertising: Meaning – Scope Objectives – Importance – Role of advertisement in marketing – Consumer vs. Industry.

UNIT – II

Types of Advertising – Industrial advertising – Institutional advertising – Retail advertising – Rural advertising in India – Role of traditions, culture, music, myths in advertisement

UNIT – III

Ethics in advertising – Social effects of advertising – Self Regulation

UNIT – IV

Forms of media – Print media – Electronic media – Audio visual outdoor – Internet.

UNIT – V

Advertising appeals – Types of appeals – Motives and needs of the buyer

Practical: Prepare an ad album

Designing an advertisement

Books for Reference:

1. Belch- Advertising and Promotion.
2. John Philip Jones – Building Brand Equity.
3. Clow, Integrated Advertising Promotion.
4. Batra – Advertising Management.
5. Frank Jefkins – Advertising.
6. Larry Perrey – Strategic Advertising Management.
7. David Ogilvy – Ogilvy on Advertising.

E-Resources:

<https://www.feedough.com>

<https://www.marketo.com>

<https://www.studocu.com>

INTERNATIONAL ECONOMICS AND BUSINESS I

Semester III
Allied (Optional) III

Total hours : 90
Total credits : 5

Course Objective:

To give a comprehensive idea of mechanism of international trade and its varied aspects.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1:Have a good conceptual understanding of the key concepts and practical applications of international economics.

CO – 2:Critically comment on and participate in current debates on international economics.

Unit I

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler's Heckscher-Ohlin.

Unit II

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An overview).

Unit III

Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing.

Unit IV

International Economic Organizations and its Functions
IMF, IDA, IFA, ADB, UNCTAD, UNIDO.

Unit V

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and Agricultural Trade – TRIPS, TRIMS – Indian Patent Law.

Books for Reference:

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House – Mumbai – 04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) – Pearson Education Asia – Addison Wesley Longman (P) Ltd. – Delhi -92.
3. Robert J.Carbaugh, International Economics – Thomson Information Publishing Group – Wadsworth Publishing Company – California. H.G.Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi – 14.

E-Resources:

<https://www.managementstudyguide.com/international-business.htm>

<https://efinancemanagement.com/international-financial-management/international-business>

<http://internationalecon.com/Trade/Tch5/T5-2.php>

HUMAN RESOURCE MANAGEMENT

Semester III
Inter Disciplinary

Total hours: 60
Total Credits: 3

Course Objective:

To develop the knowledge, skills and concepts needed to resolve actual HRM problems or issues.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1:Demonstrate the knowledge and skill needed to effectively manage human resources.

CO – 2:Compare common methods for recruiting and selecting human resources.

CO – 3:Summarise how to implement successful training and development programs.

CO – 4:Integrate teamwork, leadership and motivational skills to organisational scenarios and evaluate outcomes.

UNIT I

Introduction – Objective – HRM in a changing environment.

UNIT II

Human Resource Planning – Job analysis – Job Description – Recruitment and Selection strategies – Orientation & Induction.

UNIT III

Job Satisfaction & Motivation – Performance appraisal system.

UNIT IV

Maintenance of Human resource – Compensation – Perks & Fringe Benefits Rewards – Physical Benefits.

UNIT V

Quality of Work Life – Employee Welfare – Grievance Machinery – Participative management.

Recommended Books

1. P.C.Tripathi, Personnel Management and Industrial Relations, Sultan Chand 2004
2. V S P Rao, Human Resource Management, Excel Books, 2nd Edition
3. Aswathappa, Human Resource and Personnel Management, Tata Mc Graw Hill, 3rd Edition

4. L M Prasad, Human Resource Management, Sultan Chand
5. C B Gupta, Human Resource Management, Sultan Chand

E-Resources:

<http://www.nationalhrd.org>

<https://www.hr-guide.com>

<https://www.hrmguide.net>

<https://humanresources.ku.edu>

COST ACCOUNTING

Semester IV
Core VIII

Total Hours: 90
Total Credits: 5

Course Objective:

- Explain the concept and role of cost Accounting in the management of companies.
- Define the costs and their impact on value creation in companies.
- Use accounting methods of Cost calculation.

Course Outcome:

Upon successful completion of this course the student will be able to:

- CO – 1:** Express the place and role of Cost Accounting in the modern economic environment.
- CO – 2:** Select the costs according to their impact on business.
- CO – 3:** Differentiate methods of schedule costs per unit of production
- CO – 4:** Differentiate methods of evaluating stock consumption
- CO – 5:** Interpret the impact of the selected costs method
- CO – 6:** Identify the specifics of different costing methods.

UNIT I

Cost accounting: Nature, Scope and Importance – Relationship of cost and financial accounting – Cost sheet – Tender – Reconciliation of Cost and Financial Records.

UNIT II

Elements of costs - Material – Labour and overheads – Purchases – Pricing of materials LIFO & FIFO methods – Inventory Control – Material Accounting - Labour Cost – Computation and Control – Piece Rate and Time Rate, Wages and Incentive Methods – Taylor, Merrick, Halsey, Rowan.

UNIT III

Direct & Indirect expenses – Overheads classification – Activity Based Concept – Allocation – Apportionment of Overheads - Overhead recovery rate – Under and Over Absorption.

UNIT IV

Unit Costing – Operating Costing – Job Costing – Batch Costing – Contract Costing.

UNIT V

Process Costing – Inter Process Profits – Valuation of Work - in Progress – Normal and Abnormal Loss – By product and Joint Product Accounting.

Books for Reference:

1. S P Jain, K L Narang, Principles and practice of Cost Accounting, Kalyani Publishers, New Delhi, 2015.
2. S P Iyengar, Principles and practice of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2016.
3. M N Arora, Cost accounting- Theory and Practice, Sultan and Chand Sons Ltd, New Delhi, 2016.
4. N K Prasad, Cost Accounting, Vrinda Publications (P) Ltd, New Delhi, 2015.
5. V K Saxena, CD Vashist, Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2015.

6. S N Maheswari, Principles of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2014.
7. Drury, Colin, Management and Cost Accounting, Thomson Learning, 2005

E-Resources:

www.accountinglectures.com

[https://icmai.in>paper – 8 - New](https://icmai.in>paper-8-New)

[www. researchgate.net](http://www.researchgate.net)

[www. toppr.com/fundamentals – of – cost - accounting](http://www.toppr.com/fundamentals-of-cost-accounting)

www.accountingstudyguide.com

ACCOUNTING PACKAGE-TALLY

Semester IV
Core IX

Total hours:90
Total credits: 5

Course Objectives:

- To educate students about the usefulness of Tally Software for simplifying accounting methods and procedures.
- To impart practical training on this software, so that the students could apply its various aspect in their day to day business or professional activities.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1:Be able to generate Accounting and Inventory Masters, Vouchers and Basic Reports in Tally.

CO - 2:Familiar with the Technological advantages of Tally.

UNIT I

Creation of Company, Computerized recording of journal entry – Cash and Bank transactions.

UNIT II

Computerized recording of purchase and sale invoice - Debit/Credit notes delivery note - Purchase Order, Sale Order.

UNIT III

Computerized practice to prepare final accounts – Trading and Profit & Loss Account, Balance Sheet with minor adjustments.

UNIT IV

Computerized maintenance of stock records – Creation of Stock group – Stock category – Stock Item and Preparation of Stock Register.

UNIT V

Computerized assistance to prepare Bank Reconciliation Statement.

Books for Reference:

1. Computerized Accounting System Using Tally, ERP 9 Paperback - Manoj Bansal, Ajay Sharma, 2018.
2. Tally ERP 9 Training guide - 4th revised & updated edition, Ashok K. Nadhani, 2018.
3. Namarata Agrawal, Financial Accounting on Computers using Tally, 2019.
4. R.L. Gupta & Radhaswamy, Financial Accounting, Sultan Chand, 2018.

E-Resources:

<https://tallytraining.in/>

www.udemy.com

www.izito.co.in/

CORPORATE ACCOUNTING II

Semester – IV
Core X

Total hours: 90
Total Credits:5

Course Objective:

- To acquire the ability to apply specific Accounting Standards and legislations to different transactions and events and in preparation and presentation of financial statements of business entities
- To understand and apply financial reporting and regulatory requirements of Banking Companies and NBFC'S

Course Outcome:

Upon successful completion of this course the student will be able to:

CO 1: Understand the concept of Amalgamation under Merger and Purchase methods and apply basic knowledge on these models.

CO 2: Analyse the factors involved in Holding Company accounts and their effects in preparation of Consolidated Balance Sheet.

CO 3: Demonstrate the practical knowledge on Banking Company Accounts and Insurance Company accounts

CO 4: Approach systematically the problems in Internal Reconstruction

UNIT I

Application of Accounting Standards: AS 4 Contingencies and Events Occurring after the Balance sheet date – AS Net Profit or Loss for the period, prior period items and changes in Accounting Policies - AS 7 Construction contracts – AS 9 Revenue Recognition – AS 14 Accounting for Amalgamations - AS Segment Reporting – AS 18 Related Party Disclosures – AS 19 Leases – AS 20 Earnings per share – AS 22 Accounting for Taxes on Income – AS 24 Discontinuing Operations – AS Intangible Assets – AS 29 Provisions, Contingent liabilities and contingent assets.

UNIT II

Insurance Company Accounts – Life Insurance and General Insurance: Accounting Principles for preparation of Financial Statements – Preparation of Financial Statements.

UNIT III

Banking Company Accounts – Preparation of Profit and Loss account and Balance Sheet – Guidelines of RBI for the preparation of Profit and Loss account and Balance Sheet – Rebate on Bills Discounted/Unexpired Discount.

UNIT IV

Alteration of Share Capital – Internal Reconstruction - Amalgamation, Absorptions and External Reconstruction – Purchase and Merger

UNIT V

Holding Companies – Preparation of Profit and Loss account and Consolidated Balance Sheet

Books for Reference:

1. Jain and Narang, Corporate Accounting, Kalayani Publishers, 2015.
2. Gupta and Radhaswamy, Corporate accounting, Sultan Chand & Sons, 2013.
3. Shukla and Grewal, Advanced Accounting, Vikas Publishing house, 2018.
4. S.N. Maheswari, Advanced Accountancy, Sultan Chand & Sons, 2018.
5. Reddy, T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2013.
6. Goyal, Bhushan Kumar, Corporate Accounting, Taxmann, New Delhi, 2016
7. Tulsian P.C. Corporate Accounting, S. Chand & Co., New Delhi, 2015

E-Resources:

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.education.svtuition.org

BUSINESS ECONOMICS AND OPERATIONS RESEARCH II

Semester - IV
Allied Paper (Optional) – IV

Total hours: 90
Total Credits: 5

Course Objective:

To impart knowledge on the application of Operations Research Techniques in business decision making and other related fields.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1:Identify and develop operational research models from the description of the real system.

CO – 2:Understanding the mathematical tools that are needed to solve optimisation models.

CO – 3:Identify best techniques to solve a specific problem.

UNIT I

Definitions of Operations Research- Characteristics- Necessity of Operations Research in Industry- Scope-Operations Research and decision making- Difficulties in Operations Research- Limitations of Operations Research.

UNIT II

Linear Programming: Introduction – Linear Programming Problems (LPP) – Graphical – Simplex Method (Simple Problems only).

UNIT III

Game Theory: Decision Making- Conditions of Certainty- Uncertainty- Two persons zero sum game with saddle point- Matrix reductions by dominance - Two Person zero sum game without saddle point- Mixed strategies-Graphical method.

UNIT IV

Transportation: Introduction – Basic feasible solution- North West Corner Rule- Least Cost Method- VAM - Optimality Test – MODI Method.

UNIT V

Assignment Problems.

Books for Reference:

1. R. Panneerselvam, Operations Research, PHI Learning Pvt. Ltd., 2009.
2. Gurusamy, S, Elements of Operations Research, Vijay Nicole Imprints, Chennai, 2015.
3. Gupta, P.K & Gupta, S.P, Quantitative Techniques & Operations Research, Sultan Chand and Sons, New Delhi, 2014.
4. [J.K. Sharma](#), Operations Research:Theory and Applications, 6th Editon, Trinity press, 2017.
5. Hamdy A. Taha, Operations Research: An Introduction, Pearson, 2019.

6. Swaroop Kanti Gupta P.K. Mohan Man, Operations Research—Introduction to Management Science, Sultan Chand and Sons, New Delhi, 2017.
7. Shridhara K. Bhat, Operations Research, Himalayan Publishing House, Mumbai, 2015.
8. E.B. Bajalinov, Linear Fractional Programming Theory, Methods, Applications and Software, Springer – Science + business Media, B.V, 2016.
9. Cliff T. Ragsdale, Spreadsheet Modeling and Decision Analysis: A Practical Introduction to Management Science, 2014.

E-Resources:

<http://www.learnaboutor.co.uk/>

<http://www.theorsociety.com/>

www.orcomplete.com/

<http://www.orsi.in/LK>

ADVERTISING THEORY & PRACTICE II

Semester – IV
Allied Paper (Optional) – IV

Total hours: 90
Total Credits: 5

Course Objective:

The objective is to introduce to the students the basic principles of advertising to enable them to prepare advertisement copy, check the effectiveness of an advertisement.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1: Demonstrate a critical understanding of the creation and development of knowledge in the area of Advertising.

CO – 2: Understand and use the ethical codes of the Advertising.

CO – 3: Apply knowledge to assist in problem identification, problem solving and decision-making in a variety of contexts.

UNIT I

Advertising agency – Need – Structure – Function – Agency Client Relationship.

UNIT II

Advertisement copy – Headlines – Slogan – Types of copy – Visualization and Layout.

UNIT III

Ad Campaign – Process – Media Planning and Selection – Media Scheduling – Ad Budget – Need – Types – Process.

UNIT IV

Ad Research – Process – Preparation of Questionnaire.

UNIT V

Evaluation Ad Effectiveness – Objectives – Techniques – Pretest – Post Test – Practical Ad Research

Practical: Ad Research

BOOKS FOR REFERENCE:

1. S.R. Davar: Advertising and Salesmanship
2. Clow: Integrated Advertising Promotion.
3. Batra: Advertisement Management.
4. Frank Jefkins: Advertising.
5. Larry Percy: Strategic Advertising Management.
6. David Ogilvy: Ogilvy on Advertising.

E-Resources:

<https://www.feedough.com>

<https://www.marketo.com>

<https://www.studocu.com>

INTERNATIONAL ECONOMICS AND BUSINESS II

Semester IV
Allied Paper (Optional) IV

Total hours: 90
Total Credits: 5

COURSE OBJECTIVE:

To give a comprehensive idea of mechanism of international trade and its varied aspects

UNIT I

Introduction to International business – Internationalisation stages – International Business Environment – Theories of Multinational Business – Nature and working – competitive advantage – Multi National Corporations Globalisation of World. Economy.

UNIT II

Global Strategic management and Business ethics – Market Selection – Process – Determinant of Market Selection – Market Profile – Market Segment Selection – Market Entry Strategies.

UNIT III

International Product Decision – New Product Development – Alternative Product Strategies – Globalisation vs. Localisation.

UNIT IV

International Pricing – Pricing Methods/Approaches – Transfer pricing – Dumping International Logistics – Promotion Strategies.

UNIT V

Theories of International investments – Foreign Investments – Types – Factors affecting international Investment - Foreign Direct Investment – India's Position.

COURSE OUTCOME:

On successful completion of the course, students will be able to;

CO – 1:Have a good conceptual understanding of the key concepts and practical applications of International Economics.

CO – 2:Critically comment on and participate in current debates on International Economics.

BOOKS RECOMMENDED:

1. Subba Rao P, Interantional Business, Himalayan Publishing House
2. Cherunilam Francis, International Business, Wheeler Publishing Co.

3. Philip Cateron, International Business, Toppan Company Ltd.

<https://www.managementstudyguide.com/international-business.htm>

<https://efinancemanagement.com/international-financial-management/international-business>

<http://internationalecon.com/Trade/Tch5/T5-2.php>

MANAGEMENT ACCOUNTING

Semester - V

Total hours: 90

Core XI

Total Credits: 5

Course Objective:

To emphasize how management accounting is an essential tool of management in planning, controlling and decision making.

Course Outcome:

Upon completion of this course students will be able to;

CO – 1:Critically analyse and provide recommendations to improve the operations of organisations through the application of Management Accounting Techniques.

CO – 2:Evaluate complex ideas and tolerate ambiguity in managerial and organisational problem solving.

UNIT I

Management accounting – Definition – Nature and Scope – Limitations – Financial statement analysis – Techniques of financial analysis – Comparative statement.

UNIT II

Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios - Liquidity – Activity/ Turnover – Solvency – Profitability – Calculation for Balance sheet.

UNIT III

Fund flow analysis – Meaning – Utility – Limitations – Preparation of fund flow statement – Cash flow analysis – Meaning – Utility – Limitations – Preparation of cash flow statement – Difference between cash flow and fund flow analysis.

UNIT IV

Cost – Volume – Profit Analysis – Meaning – Break-Even - Point – Marginal Costing – Decisions involving alternative choice.

UNIT V

Budgetary Control – Meaning – Advantages – Limitations – Classification and Types of Budgets – Zero Base Budget.

Books for Reference:

1. S. N. Maheshwari, Suneel Maheshwari, Sharad K. Maheshwari, A Text book of Accounting for Management, Vikas Publication, 2018.
2. Ravi M. Kishore, Cost and Management Accounting, Taxmann's Publication, 2018.
3. CA Sachin Gupta, Cost and Management Accounting, Taxmann's Publication, 2018.
4. M. Y. Khan & P. K. Jain, Management Accounting, Tata Mc Graw Hill Education, 2017.
5. V. K. Saxena & C. D. Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, 2015.
6. Drury, Colin, Management and Cost Accounting, Thomson Learning,
7. Usry Milton E. and Lawrence H. Hammer, Cost Accounting: Planning and Control, South Western Publishing Co.,

E-Resources:

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

RESEARCH METHODOLOGY

Total Hours: 90

Semester V

Total Credits:4

Core XII

Course Objective:

To impart knowledge on research concepts, sampling techniques, collection of data, data analysis and interpretation to draft research report.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1:Critically analyse research methodology identified in existing literature.

CO – 2:Purpose and distinguish appropriate research designs and methodologies to apply to a specific research project.

CO – 3:Develop a comprehensive research methodology for a research question.

UNIT I

Research: Meaning and purpose – essentials of scientific method – limitations in social and behavioural research – types of research: explanatory, pure, applied, analytical, descriptive, historical, experimental, survey, case study

UNIT II

Business research design: steps in business research – selection and formulation of a research problem – review of previous research – scope of the study – setting up of objectives – definition of concepts – formulation of hypothesis and research questions – preparation of research design

UNIT III

Formulation of hypothesis: meaning of hypothesis – types of hypothesis – sources of hypothesis – sampling techniques: sampling theory – sampling error and data collection error – sample size – sampling methods – sample unit and sample size

UNIT IV

Principles and methods of collection of data: primary and secondary data-observation – interview – questionnaire – telephone interviews – construction of interview schedule and questionnaire – scales – checklist, pretest, pilot study – reliability testing and validating a questionnaire – attitude measurement – methods of scale construction – multidimensional scaling

UNIT V

Processing and analysis of data: tabulation- data processing through computers – report writing – types of reports – contents of a report – steps in drafting a report.

BOOKS RECOMMENDED:

1. William C Emory, Business Research Methods, R D Irwin Inc
2. Robert G Murdrick, Business Research: Concepts and Practice, International Text Book Company
3. Claus Moser & Graham Kalton, survey Methods in Social Investigation, Gower Publishing Co.
4. David Kaplan, The Sage Hand Book of Quantitative Methodology, Sage Publications

5. Anderson J Berry H D & Poole M, Thesis and Assignment Writing, Wiley Eastern Limited
6. Taylor ete al. Research Methodology:A guide for researchers in management and social sciences, PHI Learning Uma Sekaran, Research Methods for Managers: A skill Building Approach, John Wiley and Sons.

E-Resources:

<http://libguides.riphah.edu.pk>

<https://managementhelp.org>

<https://www.skillsyouneed.com>

INCOME TAX

Semester V

Total Hours: 90

Core XIII

Total Credits:4

COURSE OBJECTIVE:

To make the students familiar with the basic concepts of IT and enable them to learn computation of income.

Course Outcome:

Students who complete the course will be able to;

CO – 1:Describe how the provisions in the Income Tax Law can be used for tax planning.

CO – 2:Explain different types of income and their tax liability.

CO – 3:State the use of deduction of expenses to reduce the taxable income.

Unit I

Introduction to tax – basic concepts – residential status of individuals – agricultural income.

Unit II

Salary income: Definition – characteristics of salary – computation of salary income u/s17(1) – annual accretion – allowance- perquisites- profits in lieu of salary – deductions u/s 16

Income from house property: meaning – annual value – deduction from annual value.

Unit III

Profits and gains from business and profession: computation – allowable and disallowable expenses – General deductions – principles – provisions relating to depreciation.

Unit IV

Capital gains: Definition of capital assets – long term and short term – transfers – cost of acquisition – cost of improvement – exempted capital gains

Unit V

Income from other sources – computation – grossing up – deductions and other relevant provisions. Deductions – u/s 80. 80CCC, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA(theory only)

Books for Reference:

1. Gaur and Narang, Income tax Law and Practice, Kalyani Publishers, 2019.
2. Vinod Singhania, Direct Taxes Law and Practises, Taxman Publication, New Delhi, 2019.
3. Mehrotha, Income tax Law and Accounts, Sahitiya Bhawan Publication, Agra, 2019.
4. T N Manoharan hand book on Income Tax, Snow white Publication (P) Ltd. 2019.
5. Bhagwati Prasad, Income tax Law and Practice, Wishwa Prakashan Publications, New Delhi, 2019.

E-Resources:

www.incometaxindia.gov.in

www.incometaxindiaefiling.gov.in

www.onlineservices.tin.egov-nsdl.com

www.clartax.in

www.taxmann.com

www.bankbazaar.com

INSURANCE

Semester V
Core XIV

Total Hours: 90
Total Credits:4

Course Objective:

To know the working of insurance and the role it plays in the Indian economy and explains the prospects of insurance as a career.

Course Outcome:

Upon the conclusion of the course students should be able to:

CO – 1:Understand the basic principles of Insurance.

CO – 2:Explain and apply general principles of Insurance Law.

CO – 3:Understand the operation of Insurance Law in a practical context.

UNIT I

Introduction – Historical background – Basic concepts and terminology – Types of insurance – Functions and scope of the various types of insurance – Major principles of insurance.

UNIT II

Insurance Market structures – Types of insurance companies – Proprietary and mutual companies – Friendly societies – Lloyd's – Composite companies – Specialists companies the GIC and LIC in India.

UNIT III

Role of the IRDA – Tax benefits pertaining to Insurance

UNIT IV

Insurance Products – Life Assurance Term, Whole Life Annuities and Endowment – General Insurance Products
– Health Insurance – Liability Insurance including Workmen's compensation insurance – The main products found presently in the Indian Insurance market.

UNIT V

Insurance as a career – Calculation of Acturaries – Adjusters – Inspectors and agents – Insurance brokers – Risk managers – Surveyors – Underwriters – Other professionals working in insurance companies.

BOOKS RECOMMENDED

1. Julia Hoyoakel & Bill Weiper, Insurance, All India Publishers and distributors, 2002
2. Anand Ganguly, Insurance Management, Pustak Mahal Publishers, 2004

3. George K Rejda, Principles of Risk Management and Insurance, Pearson Education Ltd, 2006.
4. ICFAI Publications, Insurance Law and Regulation
5. ICFAI Publications, Group and Health Insurance
6. ICFAI Publications, Insurance Industry Emerging

INTRODUCTION TO INFORMATION TECHNOLOGY AND MS-OFFICE

Semester - V
Skill Based Computer Training

Total hours: 30
Total Credits: 3

Course Objective:

Basic Microsoft office is covered with an emphasis on computer user skills with in windows environment in detail. Students will learn how to create web pages.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1:Recognise when to use each of the MS Office programs to create professional and academic documents.

CO – 2:Use MS Office programs to create personal, academic and business documents.

UNIT I

MS – WORD – Getting started with MS Word, Text Manipulations and formatting – Font, Style, size, color, bullet formatting, numbering styles, creation and usage of header and footer, method to insert graphic, working with document templates, mail merge, and mapping MS word with MS excel.

UNIT II

MS excel- getting started with MS excel, cell editing- copy Vs Cut and paste, using Excel Formulae and functions, file manipulations, worksheet and workbook, creation of excel graphs, excel formatting- fonts alignment, colors numbers and exploring MS Excel.

UNIT III

MS power point- power point task pane, toolbars and managing slides, frame movement, formatting and editing slides, insert organization chart, presentation – auto content wizard, design templates slide show.

UNIT IV

MS-OFFICE – Advance Concepts – Organizing Content – Sort Content in lists and tables – Perform Calculation in Tables – Modify table Formats – Managing and Delivering Presentation – Organize a presentation – Set up slide shows for delivery – Deliver Presentation

UNIT V

WEB PAGE Creation – HTML – Introduction – Elements – Basic Tags – Attributes – Formatting – Entities – Links – Frames – Tables – Lists – Forms – Images

BOOKS RECOMMENDED:

1. Microsoft Office 2003, SAMS Teach Yourself by Greg Perry Pearson Education
2. Microsoft Office 2003, Jennifer Ackerman Kettlel, Guy Hart-Davis, Curt Simmons, Jennifer Kettell
3. HTML Black Book, Steven Holzner

AUDITING

Semester - VI
Core- XV

Total hours: 90
Total Credits: 4

Course Objective:

Enlighten the students on the various aspects of audit of business accounts.

Course Outcome:

Upon completion of this course students will be able to:

CO – 1: Describe auditing standards and procedures.

CO – 2: Demonstrate knowledge of the conceptual and legal framework of financial statement audits.

CO – 3: Identify the steps involved in a financial statement audit.

UNIT I

Introduction – Objects of audit – Types of audit – internal control – internal check

UNIT II

Vouching of cash transaction, trading transactions and impersonal ledger

UNIT III

Verification and valuation of assets and liabilities, Depreciation.

UNIT IV

- **Internal audit:** Concept of internal audit – Statues on the role of internal audit – Companies Audit (Report) Rules, Internal audit and audit committees
- **Tools and techniques of audit:** Statistical sampling – pattern investigation- verification- physical count – flow charting – questionnaire – survey.
- **Execution of audit:** Selection of personnel – training- routine checks- preliminary survey – testing of samples – flow charting and learning about system audited – ensuring audit trail
- **Documentation:** Data evidencing- audit enquires – eliciting replies – discussions- empathy – finalising audit points – discussion of reports.
- **Reporting:** Mode of reporting – level of reporting – communication and follow up
- **Inter personal relations** in audit

UNIT V

Auditing in depth-Management audit-Operational audit-Efficiency cum performance audit-Value for money audit☐System based audit☐☐☐

BOOKS RECOMMENDED

1. B.N. Tandon, Practical Auditing, S.Chand Company Ltd., New Delhi. 2004
2. Dinkar Parare, Auditing, Perason Education India, New Delhi, 2005
3. Kamal K Gupta, Contemporary Auditing, Tata McGraw Hill Publications Ltd., 2005
4. T R Sharma, Auditing, Sahitya Bhawan Publications, New Delhi, 2004

E-Resources:

www.aicpa.org

<https://study.com>

www.business2community.com

FINANCIAL MANAGEMENT

Semester VI
Core XVI

Total hours: 90
Total Credits: 5

Course Objective:

To explain how finance constitutes the core of any company and emphasize on management of funds such as raising funds, allocating them and the risk involved.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1:Demonstrate an understanding of the overall role and importance of the finance function.

CO – 2:Demonstrate basic finance management knowledge.

CO – 3:Apply the concepts of Financial Management to contemporary financial events.

Unit I

Nature and scope – profit maximization vs. Wealth maximization – importance of financial management – Time value of money (Theory only)

Unit II

Capital structure – meaning – optimum capital structure – factors affecting capital structure – sources of finance – Leverages- meaning – types – significance (Problems)

Unit III

Cost of capital – concept – importance- classification - determination of cost of capital (Problems)

Unit IV

Working capital management – meaning- factors- types- sources of working capital – management of cash, inventories, accounts receivables, accounts payable (Problems)

Unit V

Capital budgeting – importance – capital budgeting methods (Problems)

Books for Reference:

1. S. N Maheswari, Financial Management 15th Edition, Principle and Practice, Sultan and Chand Sons, New Delhi, 2013.
2. Prasanna Chandra, Financial Management: 10th Edition, Theory and practice, Tata McGraw Hills, 2019.
3. I M Pandey, Financial Management, 11th Edition, Vikas Publications Pvt. Ltd., New Delhi, 2015.

4. James C, Van Horne, Fundamentals of Financial management, 13th Edition, Prentice Hall of India (P) Ltd, 2015
5. P V Kulkarni, Financial Management, 14th Revised Edition, Himalaya Publication House, Dehradun, 2015.
6. Clive Marsh, Financial Management for Non-Financial Managers, Konganpage, UK, 2017.
7. Jeff Madura, International Financial Management, South-Western/Cengage Learning, 2017.

E- Resources:

www.cpdwise.com
www.simplilearn.com
www.findtutorials.com
www.studyfinance.com

Problems 70%, Theory 30%.

PROJECT WORK

Semester - VI
Core – XVII

Total hours: 270
Total Credits: 15

Course Objective:

- To acquire practical knowledge on the topic selected by the students related to Commerce.
- To inculcate Research interest among students.

Course Outcome:

- CO – 1: Practical exposure of the Knowledge gained in the classroom.
CO – 2: Experience in preparing Research Report.

Methodology:

The Student shall select a topic for the project work in consultation with the Training Officer of the institution in which they undergo Internship training and also with the guidance of the Faculty member of the course. The topic shall be relevant to the institution in which the internship the student is undergoing the internship.

For the project, the students are required to define an area of investigation, collect relevant data, analyse the data, draw conclusions and make recommendations. The project report will be submitted at the end of the semester. Viva Voce will be conducted for the project work. The Faculty guide and the External examiner shall evaluate the project report during the Viva. The duration of the internship will be for 30 days. The internship shall be under the joint supervision and the guidance of the Training officer and the Faculty Guide.

Assessment:

- The project report will be assessed for 80 marks.
- There will be external Viva Voce for 20 marks.
- The total marks for the project will be 100 and credits awarded will be 15.

LIST OF GENERAL ELECTIVES

1. Business Communication
2. Entrepreneurial Development and Small Scale Industries
3. Web Designing

BUSINESS COMMUNICATION

Semester V
Skill Based General Elective I

Total hours: 60
Total Credits: 3

Course Objective:

To develop the skills of a student in all dimensions of communication.

Course Outcome:

Students are expected to be able to demonstrate a good understanding of:

CO – 1:Effective business writing.

CO – 2:Effective business communications.

CO – 3:Effective interpersonal communications.

UNIT I

Basic communication model- Process of communication- Levels of communication Types of communication: Personal- Interpersonal- Intrapersonal

UNIT II

Public Speaking – Presentation

UNIT III

Business Letters- Recent trends in communication

UNIT IV

Interview- Group Discussion

UNIT V

Report writing – Objectives of a report – Kinds of Reports – Long format report – Short format report

BOOKS RECOMMENDED:

1. K.K. Sinha - Business Communication Galgotia Publishing Co,2005
- 2.R.K. Madhukar - Business Communication & Customer relations Vikas Publishing House 2002
- 3.Mary Munter-Business Communication Strategy & Skill, Prentice Hall 2004
4. ICMR –Business Communication Text Book, ICMR Publications, 2007

ENTREPRENURESHIP AND SMALL SCALE BUSINESS

Semester V
Skill Based General Elective I

Total hours: 60
Total Credits: 3

An insight into the nature and scope of entrepreneurship and to examine the process of setting up a small scale industry.

COURSE OUTCOME:

Upon successful completion of this course the student will be able to:

CO – 1:Identify the elements of success of entrepreneurial ventures.

CO – 2:Explain entrepreneurial project and its essential elements.

CO – 3:Consider the legal and financial conditions as well as the importance of entrepreneurial infrastructure for starting a business venture.

UNIT I

The entrepreneur – definition – characteristics of successful entrepreneur – classification of entrepreneur – entrepreneurial scene in India – case histories of successful entrepreneur

UNIT II

Entrepreneurial growth – role played by government and non-government agencies – ESP's, TIIC, SIDBI, PIPDIC, IDBI, IFCI, etc – problems and prospects of women entrepreneurs – rural entrepreneurs –small scale and export entrepreneurs

UNIT III

How to enter into market? Business ideas generation techniques – identification of business opportunities – marketing feasibility – technical – legal – managerial and locational feasibility

UNIT IV

Small scale industries – meaning – classification of small scale industries – significance in Indian economy – problems and possibilities of ancillary industries – sickness in small scale industries – causes and remedies .

UNIT V

Setting up a small scale industry – location of an enterprise – steps for starting a small industry – selection of types of organizations – incentives and subsidies – exploring export possibilities

BOOKS RECOMENED:

1. Vasant Desai – dynamics of entrepreneurial development and management
2. Khan – management of small scale industries
3. Hisrich peters – Entrepreneurship
4. Vasant Desai – Management of small scale industries
5. David H.Holt – Entrepreneurship new venture creation

WEB DESIGNING

Semester V
Skill Based General Elective I

Total hours: 60
Total Credits: 3

Course Objectives:

- To Understand the principles of creating an effective web page, including an in-depth consideration of information architecture.
- To become familiar with graphic design principles that relate to web design and learn how to implement these theories into practice.
- To develop skills in analyzing the usability of a web site.
- To understand how to plan and conduct user research related to web usability.
- To learn the language of the web: HTML and CSS.

Course Outcome:

Upon successful completion of this course the student will be able to:

CO – 1:Apply critical thinking and problem solving skills required to successfully design and implement a website.

CO –2:Demonstrate the ability to analyse, identify and define the technology required to build and implement a website.

CO – 3:Demonstrate knowledge of artistic and design components that are used in the creation of a website.

UNIT I

Introduction to the internet: networking, internet, E-Mail, resource sharing, gopher, WWW, Usenet, telnet, BBS .

Internet technologies: modem, internet addressing, physical connection, telephone lines.

UNIT II

Internet browsers: internet explorer, Netscape navigator.

Introduction to HTML: history to HTML, HTML generations, HTML documents, anchor tag, hyperlinks.

UNIT III

Head and body section: header section line, title, links, colorful web pages, comment lines.

Designing the body section: heading printing, aligning the heading, horizontal rule, paragraph, tab settings, images and pictures

UNIT IV

Order and unordered list: lists, unordered lists, heading in a list, ordered lists, nested lists,.

Table handling: tables, table creation, table creation in HTML, width of the tables & cells. Cell spanning multiple rows/columns, coloring cells, column specification.

UNIT V:

Frames: Frameset definition, frame definition, nested framesets, a web page design project.

Forms: Action attribute, method attribute, enctype attribute, drop down list, sample forms

REFERENCE BOOKS:

1. C.Xavier. World wide Web designing with HTML, Tata McGraw hill, 2000.
2. Musciano, chuck and bill Kennedy, HTML the definitive guide, Third edition, O'reily, Shroff publications and distributors private Ltd.

LIST OF GENERAL COURSES

1. Fundamentals in Accounting
2. Business and Commercial Knowledge
3. Business Ethics & Corporate Responsibility
4. Business Environment