NOTIFICATION

Sub: Revision of Bachelor of Commerce Syllabus from the academic year 2016-17.

Ref: 1. Decision of the Faculty of Commerce Meeting held on 19th February 2016.

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The Board of Studies in Commerce (UG) which met on 27th November 2015 has discussed prepared and approved the revised syllabus for B.Com Course to be implemented from the academic year 2016-17.

The Faculty of Commerce and the Academic Council at their Meetings held on 19th February 2016 and 29th March 2016 respectively have also approved the above said proposal.

Pursuant to the approval of the academic council in its meeting held on 29th March 2016, the revised syllabus of B.Com course to be implemented from the academic year 2016-17 is hereby notified.

Copy of the Revised Bachelor of Commerce Syllabus is also annexed.

The contents may be downloaded from the University Website i.e., www.uni-mysore.ac.in

Draft Approved by the Registrar

Deputy Registrar (Academic)
To:
1. The Dean, Faculty of Commerce, Post Graduate Centre, Hemagangotri, Hassan.
2. The Chairman, Department of Studies in Commerce, Manasagangotri, Mysuru.
3. The Chairman, Board of Studies in Commerce (UG), Department of Studies in Commerce, Manasagangotri, Mysuru.
4. All the Principals of Affiliated Colleges running Under Graduate Programme.
5. The Director, College Development Council, Maharaja College Centenary Building, University of Mysore, Mysuru.
6. The Deputy Registrar/Assistant Registrar/Superintendent, Administrative Branch, Academic Section, University of Mysore, Mysuru.
7. The Deputy Registrar/Assistant Registrar/Superintendent, Examination Branch, University of Mysore, Mysuru.
8. The PA to Vice-Chancellor/Registrar/Registrar (Evaluation), University of Mysore, Mysuru.

Commerce Noti. - Jà
Proposed Regulations for 3-Year Semester Course Leading to
Bachelor of Commerce (B Com)

Regulations - 2015

1.0 NAME OF THE COURSE AND DURATION OF THE COURSE.
B Com. (3 years / 6 Semesters)

NOTE :
1. These regulations are applicable to students taking admission to I semester B Com from academic year 2016-17.
2. Each semester shall extend over a minimum period of SIXTEEN weeks teaching duration.
3. The duration of the course shall be 3 years consisting of 06 semesters.

2.0 ELIGIBILITY FOR ADMISSION

1. Students who have passed Pre-University Examination (10+2) or equivalent examination in any discipline are eligible to apply.

3.0 ADMISSION PROCEDURE

♦ At the time of admission all documents in original in support of the claims made in the application have to be produced along with the Transfer Certificate from the Institution last attended.

♦ All decisions taken by the University with regard to the course and any other matter not mentioned here are final and the candidates are bound to abide by them.
4.0 SCHEME OF INSTRUCTIONS:

There shall be 6 subjects in each semester.

5.0 TEACHING SCHEDULE:
For each subject, there shall be lecture class. The duration of teaching hours vary between 4-6 hours per subject per week.

6.0 SCHEME OF EXAMINATION:

All papers of this course shall be set/valued/reviewed by BOE of Commerce. The process of setting the question paper and valuation will be looked after by the BOE in COMMERCE.

7.0 ATTENDANCE:

♦ Each semester shall be taken as a unit for the purpose of calculating attendance and a student shall be considered to have put in the required attendance for that semester if the candidate has attended not less than 75% of the number of working days (lectures during each semester)

♦ A candidate who does not satisfy the requirement of attendance shall not be eligible to take the examination of the concerned semester.

♦ A candidate who fails to satisfy the requirement of attendance in a semester shall re-join the same semester by obtaining prior permission from the University.

8.0 MEDIUM OF INSTRUCTION:

The medium of instruction shall be English. However, students are allowed to write the examination in Kannada.

9.0 APPEARANCE FOR THE EXAMINATION:
A candidate shall apply for all the papers of a semester when he appears for examination of each semester for the first time.

10.0 BOARD OF EXAMINERS, VALUATION:

♦ There shall be a Board of Examiners for scrutinizing and approving the question papers and scheme of valuation constituted by the University.
♦ There will be single valuation for all the papers.

♦ BREAK-UP OF MARKS FOR THEORY AND PRACTICAL COURSES/PAPERS:

♦ Each theory paper / course shall comprise of 100 marks of which 80 marks are for semester end examination and 20 marks are for internal assessment.

♦ QUESTION PAPER PATTERN

The existing pattern of Question paper shall continue.
Part A will have 40 marks. Four questions are given out of which TWO questions are to be answered each carrying 20 marks.
Part B will have 20 marks. Four questions are given out of which TWO questions are to be answered each carrying 10 marks.
Part C will have 20 marks. Six questions are given out of which FOUR questions are to be answered each carrying 5 marks.
A question may have any number of sub-questions depending on the nature of the subject.

♦ MINIMUM FOR A PASS AND PROMOTION OF THE CANDIDATE TO THE SUCCEEDING SEMESTER:

♦ Minimum for a pass in each paper shall be 35%, and marks of all the papers in the semester put together, the average shall be 40%. However, a candidate has to score a minimum of 30% in the semester end examination (written examination) i.e., 24 marks out of 80 marks.

♦ There shall be no minimum marks for Internal Assessment.

Classification of successful candidates:

♦ Gradation of results shall be as per the University regulations.

♦ INTERNAL ASSESSMENT:
Internal assessment shall include test, assignments and skill development. Students are to be evaluated for internal assessment as follows:

Test – 10 marks, Assignment – 5 marks, Skill development – 5 marks.

11.0 PROVISION FOR REPEATERS:

♦ A candidate is allowed to carry all the previous un-cleared paper/s to the subsequent semester/s.

♦ The candidate shall take the examination as per the syllabus and scheme of examination in force during the subsequent appearances.

♦ Any other issue not envisaged above, shall be resolved by the Vice Chancellor in consultation with the appropriate bodies of the University which shall be final and binding.

Wherever the regulation is silent, the provisions of University regulations shall be applicable.

12.0 DETAILS OF B COM SUBJECTS AND SYLLABUS

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<th>Sl No.</th>
<th>Subject</th>
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<td>Financial accounting - I</td>
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<td>1.5</td>
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### III SEMESTER

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<td>3.5 Business taxation-I</td>
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<td>5.4 Quantitative techniques I</td>
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### VI SEMESTER

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### I SEMESTER

**BUSINESS MANAGEMENT- 4 HOURS PER WEEK**

UNIT-I- Concepts of management, definition, characteristics of management, Management and Administration, functions of management, management by communication, management by systems, management by participation, management by motivation-MBO, MBE.
UNIT-II- planning- the process of management planning, decision making, strategy formulation, organizing, basic consideration-Departmentation- functional, project, matrix-decentralization and delegation of authority, dynamics of group behavior.

UNIT-III- Leadership- concepts, types of leadership, motivation, concepts and theories, Maslow, Herzberg’s theory, Mc gregor’s theory X and Y.

UNIT-IV- Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination, management audit.


Reference Books:
1. Gupta.C.B. Business Management, Sultan Chand & Sons 
3. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons 

I SEMESTER FINANCIAL ACCOUNTING-I 6 hours per week

UNIT-I-ACCOUNTING Principles And Standards- Accounting-Meaning And Definitions- Objectives- Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.

UNIT-II-Final accounts of sole trading concern- Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.

UNIT-III- Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.

UNIT-IV-Accounts from incomplete records-Meaning, features and techniques of obtaining complete information, problems on conversion of single entry into double entry system.
UNIT-V- Branch Account-meaning and objectives of maintaining of branch accounts by head office, goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.

UNIT-VI- Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.

Books for reference:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.

I SEMESTER- 6 HOURS PER WEEK

MANAGEMENT OF BANKING AND INSURANCE SERVICES

Collection of Dividend and Interest.

UNIT-II- Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy- Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy.


UNIT-IV- The legal relationship between the Banker and Customer, the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship l Nature of Banking Business l Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.


Books for Reference:

01. Indian Financial System, Vasanth Desai
02. Marketing of Financial Services, V.A. Avadhani
03. Financial Markets and Services, Gordan and Natarajan
04. Indian Financial System, Varshenoy and Mittal

II SEMESTER COSTAND MANAGEMENT ACCOUNTING-I 4 HOURS PER WEEK

UNIT-1- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting.

UNIT-II-Elements of cost, classification of cost, cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.


UNIT-IV- Labour: Methods of time keeping and time booking; methods of remuneration-time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, rowan plan, Merick differential piece rate system, FW Taylors differential piece system.


BOOKS FOR REFERENCE:
1. **Cost Accounting**: N.K. Prasad
2. **Cost Accounting**: Nigam & Sharma
3. **Practical Costing**: Khanna Pandey & Ahuja
4. **Cost Accounting**: M.L. Agarwal
5. **Cost Accounting**: Jain & Narang
6. **Cost Accounting**: S.P. Iyengar
7. **Cost Accounting**: S.N. Maheshwari

**SECOND SEMESTER  FINANCIAL ACCOUNTING II  6 hours per week**

UNIT-1-Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales-valuation of goods lost in transit-valuation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.

UNIT-II-Accounting for Hire purchase system- features, preparation of statement of analysis-ascertainment of cash price of an assets-problems on hire purchase system including repossession.

UNIT-III- Accounting for installment system- meaning, features and differences between hire-purchase and installment system, problems on installment system.

UNIT-IV-Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only)

UNIT-V- Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet.

UNIT-VI- COMPUTERISED ACCOUNTING-Accounting with using tally –inventory-creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type.

**BOOKS FOR REFERENCE:**

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
UNIT-I- Company-Definition, features, types- corporate personality, corporate veil and lifting of corporate veil

UNIT-II- Company formation-promoters-functions, rights, duties and liabilities of promoters, stages of formation of a company, promotion, incorporation, capital subscription, business commencement stage-Corporate Social Responsibility- meaning – scope- constitution of CSR committee-CSR expenditure- As per Companies’ ACT 2013.

UNIT-III- Memorandum and Articles of Association-contents and its alteration, prospectus- contents, registration, misstatement in prospectus-criminal and civil liabilities.

UNIT-IV-Concept of Capital and financing of companies- Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Private Placement; preference shares and other forms of securities, Prospectus- Definition; Abridged Prospectus; Red-Herring Prospectus; Shelf Prospectus.

UNIT-V-Membership of a company-modes of acquiring membership, rights and privileges of members, register of members, shares of a company-definition, types, differences between shares and debentures.

UNIT-VI- Company meetings-types of meetings, provisions and requisites of a valid meeting, meetings of board of directors, statutory meetings, annual general meetings and extra ordinary general meetings.

BOOKS FOR REFERENCE:

1. Company law N D Kapoor
2. Company law Avatar singh
3. Companies act 2013 Taxmann
4. Guide to companies act S Bala Subramanian

III SEMESTER COST AND MANAGEMENT ACCOUNTING-II 4 HOURS

UNIT-I- Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards- Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability.
UNIT-II- Contract costing: Introduction- Contract account, Profit on incomplete contracts, work in progress, Contractee’s Accounts, Escalation clause.


UNIT-IV- Operating Costing: Introduction, transport costing, standing charges, operating/running charges, preparations of operating cost sheet.

UNIT-V- Reconciliation of cost and financial accounts- need for reconciliation, reasons for disagreement, reconciliation procedure, problems on reconciliation.

BOOKS FOR REFERENCE:

1. Cost Accounting: N.K. Prasad
2. Cost Accounting: Nigam & Sharma
3. Practical Costing: Khanna Pandey & Ahuja
4. Cost Accounting: M.L. Agarwal
5. Cost Accounting: Jain & Narang
6. Cost Accounting: S.P. Iyengar
7. Cost Accounting: S.N. Maheshwari
8. Cost Accounting: P C Tulsian

III SEMESTER – CORPORATE ACCOUNTING -I 6 HOURS PER WEEK

UNIT-I- Accounting for share capital: Meaning and types of shares-issue of shares-oversubscription and prorate allotment- forfeiture of shares-reissue of forfeited shares-passing journal entries and preparing balance sheet.

UNIT-II- Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies’ Act-2013. Provisions of companies Act-2013 on Declaration of Dividends.

UNIT-IV-Issue and redemption of debentures: meaning and types of debentures-methods of redemption of debentures-journal entries for issue of debentures and conditions for redemption-funding for redemption of debentures.

UNIT-V- Liquidation of companies- Meaning and circumstances of liquidation- preparation of liquidator’s final statement of account.

UNIT-VI- Accounting for employee stock option plan, buy-back of securities, equity shares with differential rights, underwriting of shares and debentures.

BOOKS FOR REFERENCE:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.

III SEMESTER BUSINESS TAXATION-I 6 HOURS PER WEEK

UNIT-I: Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10.

UNIT-II: Heads of Income: Income from Salary -features of salary income-allowances-perquisites-provident fund-computation of Taxable salary income

UNIT-III: Income from salary: Retirement benefits- Gratuity, Commutation of Pension, Leave encashment-problems

UNIT-IV: Income from House Property: basis of charge-deemed ownership-exemptions-determination of annual value-Deductions u/s 24-computation of income from house property.

UNIT-V: Profits and gains of Business and profession (Individual Assessee)—Expenses expressly allowable and inadmissible, General Deductions/expenditures u/s 37, losses-deemed profits-method of accounting-computation of taxable income from business. Computation of Income from profession in cases Advocates, Doctors, Chartered Accountant.

UNIT-VI: Deductions u/s 80C to 80 (individual only), Income Tax Authorizes, duties and powers.
BOOKS FOR REFERENCE

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

III SEMESTER              BUSINESS DECISIONS                          4 HOURS PER WEEK

UNIT-I- Introduction-meaning of decisions-importance-Basic concepts of business decisions-factors influencing business decisions.

UNIT-II-Time value of Money-present value and future value concepts-present value of annuity, application of present and future value to investment decisions, preparation of amortization table.

UNIT-III-Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing-illustration with problems, multiple product pricing-competitive bidding prices.

UNIT-IV-Linear programming-Meaning, concepts and assumptions of linear programming problems, methods of solving linear programming problems, application of linear programming problems[Graphical method].

UNIT-V-CALCULUS-Meaning of functions and calculus, application of calculus to compute cost, revenue and profit functions.

Books For Reference:

1. Financial Management Khan And Jain
2. Quantitative Techniques Dr. B H Suresh and Mahadevaswamy G H
3. Mathematics Madappa
4. Financial management I M Pandey

IV SEMESTER       COST AND MANAGEMENT ACCOUNTING–III       4 HOURS/WEEK

UNIT-II-Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.


UNIT-IV-Fund flow analysis: Meaning, Concept of fund-Meaning and definition of Funds Flow statement-Uses and Limitations-Procedures for preparation of Funds flow statement- statement of Changes in working capital-statement of funds from operations-statements of sources and application of funds


BOOKS FOR REFERENCE

1. Management Accounting- S K Maheshwari
2. Management Accounting- B S Raman
3. Management Accounting- S N Maheshwari
4. Management Accounting-Khan and Jain.
5. Management Accounting-I M Pandey

IV SEMESTER CORPORATE ACCOUNTING- II 6 HOURS PER WEEK

UNIT-I- Accounting for General insurance companies- fire and marine insurance-preparation of final accounts as per latest regulations

UNIT-II- Accounting for life insurance— preparation of valuation balance sheet, preparation of final accounts as per latest regulations.

UNIT-III- Final accounts of electricity companies-Forms of financial statements, differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003.


BOOKS FOR REFERENCE:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.

IV SEMESTER BUSINESS TAXATION-II 6 HOURS PER WEEK

UNIT-I- (a)Depreciation- meaning, computation of Deprecation; (b)Capital Gain-Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes

UNIT-II- Income from other sources (including problems), Set off and carry forward of losses (theory only)

UNIT-III- Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)
UNIT-IV-Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G-80JJA- Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)


BOOKS FOR REFERENCE
1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

IV SEMESTER E-COMMERCE 4 HOURS PER WEEK

UNIT-II-Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management, corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.


UNIT-IV-Introduction – Infrastructure of M–Commerce – Types Of Mobile Commerce Services – Technologies Of Wireless Business – Benefits And Limitations, Support, Mobile
MARKETING & ADVERTISEMENT, NON–INTERNET APPLICATIONS IN M–COMMERCE – WIRELESS/WIRED COMMERCE COMPARISONS.


BOOKS FOR REFERENCE:

2. Ravi Kalakota, B. Andrew Whinston, “Frontiers of Electronic Commerce”,
3. E-Commerce Concepts, Models, Strategies-:- G.S.V. Murthy
4. E- Commerce :- Kamlesh K Bajaj and Debjani Nag
5. Electronic commerce :- Gray P. Schneider

V SEMESTER BUSINESS LAWS 4 HOURS PER WEEK

UNIT-I- Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract-Definition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer.

UNIT-II- Contractual Capacity-Minor’s Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation-Mistake Definition and Features Only.


UNIT-V- Information Technology Act 2000-Definition Of Information-Digital Signature-Legal Recognition Of Electronic Records, License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.

Books for Reference:

1. Mercantile Law
   N.D. Kapoor
2. Business Law –
   P C Tulian and Bharat Tulian
3. Mercantile Law
   P P S Gogna.
4. Mercantile Law
   Kamal Garg
5. Business law
   Tulsian
V SEMESTER  FINANCIAL MANAGEMENT  4 Hours per week

UNIT-I-Introduction to financial management, meaning-scope-goals of financial management-sources of finance,

UNIT-II-Cost of capital, meaning-importance of cost of capital in financial decisions-determination of specific costs-cost of debt-cost of preference share capital-cost of equity-cost of retained earnings-weighted average cost of capital-Leverages-meaning-types-problems on Leverages.

UNIT-III-Capital structure-meaning-optimum capital structure-features of appropriate capital structure-factors influencing capital structure-theories of capital structure-NI approach-NOI approach, MM approach, traditional approach, determination of optimal debt-equity mix.

UNIT-IV- Capital budgeting: Meaning-features, role of capital budgeting, techniques of capital budgeting-payback period, average rate of return, net present value, profitability index, internal rate of return, discounted pay back method. Application of excel in capital budgeting techniques.

UNIT-V-Dividend decisions-meaning, Dividend decisions, Dividend policies-objectives of dividend policy-determinants of dividend policy-dividend relevance-Walter’s model, Gordon model-Dividend irrelevance-MM hypothesis.

BOOKS FOR REFERENCE
2. Financial Management Ravi Kishore
3. Financial Management Dr. V. R. Palanivelu
4. Financial Management Kulkarni
5. Financial Management Tulsian P C
6. Financial Management Khan and Jain

V SEMESTER  COST AND MANAGEMENT ACCOUNTING-IV  4 HOURS PER WEEK

Unit I-Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement –Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing.

Unit-II- Budget and Budgeting Control-Definition-Basic Concepts-Budget Manual-Key factor-Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash.
Unit-III-Standard costing-Definition-Differences between Standard Costing and Budgetary Control-Variance analysis-Problems on material and Labour variances (excluding mix and yield variances).

Unit-IV- Relevant costs-Meaning, features, Differential cost and incremental cost-Problems on Relevant cost in decision Making.

Unit-V- Management Reporting: Principles and Requisites of good reporting system, Kinds of reports-Drafting of reports under different situations.

BOOKS FOR REFERENCE

1. Management Accounting- S K Maheshwari
2. Management Accounting- B S Raman
3. Management Accounting- S N Maheshwari
4. Management Accounting-Khan and Jain.
5. Management Accounting-I M Pandey

V SEMESTER QUANTITATIVE TECHNIQUES-I 4 HOURS PER WEEK


UNIT-II- Progression-Meaning of sequence, progression; types of progressions; arithmetic progression and geometric progression-general terms and sum of ‘n’ term of Arithmetic progression and Geometric progression-Application problems on Arithmetic progression and geometric progression.

UNIT-III-Ratio, proportion, variation, and percentages and their application to business.

UNIT-IV-Simple interest and compound interest-Bills discounting- Meaning-concepts; Bankers discount, true discount, bankers’ gain and present worth of bill.

UNIT-V- Matrices and determinants, meaning and types of matrices, matrix operation-addition, subtraction and multiplication . determinants of a matrix and its evaluation; solutions of linear equations by using cramers rule.

Books for References

1. Dr. B H Suresh and Mahadevaswamy G H, Quantitative Techniques,Nithya Publications, Mysore.
5. G.K. Rangnath and T.V. Narsimhrao, Basic Mathematics, Volume II.
11. R.S. Agarwal, Quantitative Aptitude, S. Chand Publications.
12. R. D. Sharma, Quantitative Aptitude, S. Chand Publications.

V SEMESTER CORPORATE ACCOUNTING-III 6 HOURS PER WEEK

UNIT-I - Accounting for Amalgamation: Provisions for AS14-Methods of accounting

a) Pooling Interest method  b) Purchase Method.

UNIT-II - Accounting for External Reconstruction

UNIT-II - Accounting for internal reconstruction.

UNIT-IV - Accounting for Banking Companies (As per new regulations)

UNIT-V - Valuation of shares and good will


Books for Reference:

1. Advanced Accounting; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
5. Corporate accounts- B S Raman, United publishers.
6. Corporate accounting- S K Maheshwari and S N Maheshwari, Vikas publications
V SEMESTER BUSINESS TAXATION-III 6 HOURS PER WEEK

UNIT-I: Corporate Tax planning: concept of Tax Planning, Tax avoidance, Tax-Evasion- differences-objectives and limitations of tax planning-Areas of Tax Planning.(Practical cases of tax avoidance and tax evasion).

UNIT-II: Tax Planning with reference to forms of business organizations - Firm Vs Company- Problems-Tax Planning with reference to Capital structure Decision (including problems) –

Dividend Decision and Bonus issue (theory only)

UNIT-III- Tax planning with reference specific Managerial Decisions-Purchase of asset out of Own fund Vs Borrowed fund, own or lease, Hire purchase Vs Installment, Make or Buy decision, Repair or Replacement -problems. (Computation using Excel sheet as skill development component)

UNIT-IV-Service Tax-Basic elements of service, charge of Service Tax, meaning of service, declared services, geographical coverage of service tax, Negative List, Exemptions, Abatements, Small Service provider, Bundled services-Service Tax Registration & payment procedures, Point of Taxation (POT) Rules, Reverse charge, Service Tax Returns-procedure for e-filing u/s 70(Rule 7& 7B), E-payment of service tax, Service Tax Return Prepares (STRPs), Service Tax Authorities, penalty under service Tax. (Filing Related forms and challans, e-filing),

UNIT-V: Computation of Tax on specific services: -Advertising agency services .Banking and Financial Services,-CAs/CMAs/Cs Services-Construction/Works contract Services- Educational Services including coaching classes-Telecom related services and Software related services-Transport of Goods and Transport of Passengers services-Manpower supply services-Tour Operator services-Stock Broking Services-Courier services


BOOKS FOR REFERENCE:

1. Indirect Taxes, by V.S Datey, Taxmann Publication.
2. Indirect Taxes, by H C Mehrotra, Sahithya Bawan Publication.
3. Corporate Tax Planning And Management- Dr H C Mehrotra and S.P.Goyal, Sahithya Bhawan Publication
4. A Simplified Approach To Corporate Tax Planning - Girish Auja and Ravi Gupta- Bharath Law House New Delhi
5. Corporate Tax Planning And Business Tax Procedures With Case Studies- Vinod K.
VI SEMESTER MARKETING MANAGEMENT 4 HOURS PER WEEK

UNIT-I- INTRODUCTION TO MARKETING-meaning, definition of market, marketing, marketing concepts, marketing mix, functions of marketing,

UNIT-II-Product-meaning; product strategies, product attributes, product classifications, Product life cycle, Branding, packaging, labeling.

UNIT-III- Service marketing, introduction, meaning, service mix, applications- hospital and tourism.

UNIT-IV- Advertising, publicity and event management-meaning and definition, importance advertising copy and layouts, social and economic effects of advertising. Introduction to event management, principles, concepts and designing.

UNIT-V-Retail marketing-meaning, nature classification, factors influencing, retailing, functions of retailing-the growing importance of retailing industry-Retail as a career.

BOOKS FOR REFERENCE
2. Marketing principles and practices Chunawala.
3. Marketing Management Pillai and Bagavathi
4. Marketing Management Rajan Saxena

VI SEMESTER QUANTITATIVE TECHNIQUES -II 4 HOURS PER WEEK

UNIT-I- Set theory-meaning-types and operations on sets; application of venn diagram to represent problems on sets.

UNIT-II- Permutations and combinations: fundamental principles of counting, Factorial(n), permutation-linear and circular permutation; Combination-Application problems using permutation and combination formula.

UNIT-III- Probability-meaning and definition, various terminology used in probability(sample space, events, random experiment, trial), Application of probability theory to business.
UNIT-IV- Theoretical distribution-Binomial, Poisson and Normal distribution and their application to business.

UNIT-V-Sampling-Introduction-objectives-principles-census versus sample enumeration-limitations-errors-types of sampling-how to judge reliability of a sample.

Books for References

1. Dr. B H Suresh and Mahadevaswamy G H, Quantitative Techniques, Nithya Publications, Mysore.


5. G.K Rangnath and T.V. Narsimhrao, Basic Mathematics Volume II.


VI SEMESTER PRINCIPLES AND PRACTICE OF AUDITING 4 Hours per week

UNIT-1-Introduction: meaning and definition of auditing- Nature and importance of auditing-objectives of auditing- advantages, different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.


UNIT-III- Internal check and internal control-meaning and objective-internal check for various transactions-limitations of internal control. Vouching-meaning and importance – vouching of cash transactions.

UNIT-IV- verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities-goodwill, Stock in trade, Investments, Patents, Copy rights and trade marks, plant and machinery-capital, creditors, debentures, outstanding expenses, contingent liabilities.

UNIT-V- Audit of different types of organizations-audit of sole trader, audit of partnership firms, audit of hotels, audit of educational institutions, audit of trust, audit of co-operative societies.

Books for reference
UNIT-I- Meaning, definition of Entrepreneur, Enterprise, Entrepreneurship, Characteristics of successful entrepreneur, Functions, Role of entrepreneur in economic development, women entrepreneur, Rural entrepreneur, Agricultural entrepreneur-meaning and challenges.

UNIT-II-Entrepreneurship development program(EDP), meaning, objective, importance, institutions doing EDP in India, DIC, CEDOCK, SSI, NSIC, EDII, AWAKE, KVIC, RUDSET, Industrial estate-Meaning and importance.

UNIT-III- Financing of small business in India, institutional and non-institutional assistance-SFCs, banks, SIDBI, NBFC-meaning and schemes; venture capital, bills discounting, factoring, state and central government subsidies and incentives for SSI(existing)-recent industrial policy(2011), PM MUDRA yojana- meaning, objectives, procedures for obtaining loan under MUDRA.

UNIT-IV-Setting up of new business, forms for small business- small proprietorship, partnership, private company, cooperative society-meaning and nature, project formulation, project report-meaning, importance, general format of project report, project appraisal-financial, technical marketing, social feasibility study, obtaining license, clearance certificate, registration procedure.

UNIT-V-Business ethics-meaning, ethics in business, importance, various social responsibility of an entrepreneur towards customers, suppliers, government and society, self-employment-recent trends in the areas of self employment-event management-meaning and areas of business in event management( party organizing, catering, wedding plan and corporate event plan ) tourism-meaning, tourism products, E-marketing as self employment opportunity.

BOOKS FOR REFERNCE

1. Entrepreneurship And Small Business Management- C B Guptha And S S Khanka
2. Entrepreneruship Development – C B Guptha And Srinivasan
3. Entrepreneurship development development –Shankaraiah
VII SEMESTER 

TAXATION-IV 6 HOURS PER WEEK

Unit I- KVAT ACT 2003 – Definitions –Registration of Dealers – I to IV schedules of KVAT

Act – Filing of Returns and Tax invoice- Agents liability to pay KVAT (Problems) (Collection of Forms under KVAT -Application for Registration under KVAT- using available package)

Unit II- KVAT Act 2003 – Computation of input tax deduction on capital goods – Computation of total turnover and taxable turnover – Computation of net KVAT liability.

(Application for Registration under CST, E-Filing of annual returns under KVAT-Using available package)


(Listing of at least 20 Excisable Goods--Filing of annual returns under Central Excise Rule- Using of Quick Book and related package)

Unit V- CENVAT: Meaning – Evidence for availing CENVAT credit in respect of Capital Goods– Problems to illustrate deduction of input CENVAT.


Reference Books
VI SEMESTER           BUSINESS STATISTICS              6 HOURS PER WEEK


UNIT –II- Measure of central tendency-Meaning and Definition of Averages-Arithmetic mean, Median, Mode[grouping method], standard deviation, Calculation of mean, median and Standard deviation using SPSS.

UNITIII-Correlation-Meaning and Definition, types of correlation, Methods of calculating correlation co-efficients [Karlpearsons and Spearmans correlation] calculation of correlation using SPSS.

UNIT-IV-Regression-Meaning and Definition, Distinction between correlation and Regression, Regression equations and estimations Calculation of Regression using SPSS.

UNIT-V-Testing of Hypothesis: meaning of hypothesis, types of hypotheses, test of Significance Procedure of testing hypothesis – Z test, one sample t test, Chi square test.

UNIT-VI-Index Numbers – Definition – Types – Methods of Construction and Problems in the Construction – Cost of living index numbers.

Note-Besides solving problems chapter-wise in class rooms, teach using SPSS in computer lab.

Books for Reference:

2. Statistical Methods: S. P Gupta.
4. Practical Statistics: R S N Pillai and Bhagavathi
5. Statistics (Theory, Methods and Application): D.C. Sancheti and V.K. Kapoor
6. Statistics for Management: Richard I. Levin and David S. Rubin
7. Statistics: Dr. B.H. Suresh, Dr. G.H. Mahadevaswamy, Nithya Publications, Mysore.