

CBCS Structure for B. Com. Regular Course w. e. f. 2017-18

Semester	Course code	Course Name	Course type	HPW (T+P)	Credits (T+P)	Max. Marks 50
I		Add on paper	AECC-1	*	2	
		English	CC-1A	*	5	
		Second Language	CC-2A	*	5	
	101RTC	Financial Accounting- I	DSC-1A	5	5	35T+10I+5A
	102RTC	Business Economics	DSC-2A	5	5	35T+10I+5A
	103RTC	Business Organization	DSC-3A	4	4	35T+10I+5A
	104R	Information Technology	DSC-4A	3T+2P	3+1	25T+10P+10I+5A
	Total (only commerce)			17T+2P=19	17+1=18	
II		Add on paper	AECC-2	*	2	
		English	CC-1B	*	5	
		Second Language	CC-2B	*	5	
	201RTC	Financial Accounting- II	DSC-1B	5	5	35T+10I+5A
	202RTC	Managerial Economics	DSC-2B	5	5	35T+10I+5A
	203RTC	Principles of Management	DSC-3B	4	4	35T+10I+5A
	204R	Foreign Trade	DSC-4B	4	4	35T+10I+5A
	Total (only commerce)			18	18	

CBCS Structure for B. Com. Taxation Course w. e. f. 2017-18

Semester	Course Code	Course Name	Course type	Hours (T+P)	Credits (T+P)	Max. Marks 50
I		Add on paper	AECC-1	*	2	
		English	CC-1A	*	5	
		Second Language	CC-2A	*	5	
	101RTC	Financial Accounting- I	DSC-1A	5	5	35T+10I+5A
	102RTC	Business Economics	DSC-2A	5	5	35T+10I+5A
	103RTC	Business Organization	DSC-3A	4	4	35T+10I+5A
	104T	Income Tax - I	DSE-1A	4T+2P	4+1	25T+10I+10P+5A
	Total (only Commerce)			18T+2P=20	18+1=19	
II		Add on paper	AECC-2	*	2	
		English	CC-1B	*	5	
		Second Language	CC-2B	*	5	
	201RTC	Financial Accounting- II	DSC-1B	5	5	35T+10I+5A
	202RTC	Managerial Economics	DSC-2B	5	5	35T+10I+5A
	203RTC	Principles of Management	DSC-3B	4	4	35T+10I+5A
	204T	Income Tax - II	DSE-2B	4T+2P	4+1	25T+10I+10P+5A
	Total(only Commerce)			18T+2P=20	18+1=19	

CBCS Structure for B. Com. Computers Course w. e. f. 2017-18

Semester	Course Code	Course Name	Course Type	Hours (T+P)	Credits (T+P)	Max. Marks 50
		Add on paper	AECC-1	*	2	
I		English	CC-1A	*	5	
		Second Language	CC-2A	*	5	
	101RTC	Financial Accounting- I	DSC-1A	5	5	35T+10I+5A
	102RTC	Business Economics	DSC-2A	5	5	35T+10I+5A
	103RTC	Business Organization	DSC-3A	4	4	35T+10I+5A
	104C	Information Technology	DSE-1A	4T+2P	4+1	25T+10I+10P+5A
		Total(only Commerce)			18T+2P=20	18+1=19
II		Add on paper	AECC-2	*	2	
		English	CC-1B	*	5	
		Second Language	CC-2B	*	5	
	201RTC	Financial Accounting- II	DSC-1B	5	5	35T+10I+5A
	202RTC	Managerial Economics	DSC-2B	5	5	35T+10I+5A
	203RTC	Principles of Management	DSC-3B	4	4	35T+10I+5A
	204C	Management Information System	DSE-2B	4T+2P	4+1	25T+10I+10P+5A
		Total(only Commerce)			18T+2P=20	18+1=19

CBCS Structure for B. Com. Honours Course w. e. f. 2017-18

Semester	Course Code	Course Name	Course Type	Hours (T+P)	Credits (T+P)	Max. Marks 50
I		Add on paper	AECC-1	*	2	
		English	CC-1A	*	5	
		Second Language	CC-2A	*	5	
	101H	Financial Accounting- I	DSC-1A	4T+2P	4+1	25T+10I+10P+5A
	102H	Business Economics	DSC-2A	4T+2P	4+1	25T+10I+10P+5A
	103H	Business Organization	DSC-3A	4T+2P	4+1	25T+10I+10P+5A
	104H	Information Technology	DSC-4A	4T+2P	4+1	25T+10I+10P+5A
	105H	Management Information System	DSC-5A	3T+2P	3+1	25T+10I+10P+5A
	Total(only Commerce)			19T+10P=29	19+5=24	
II		Add on paper	AECC-1	*	2	
		English	CC-1B	*	5	
		Second Language	CC-2A	*	5	
	201H	Financial Accounting- II	DSC-1B	4T+2P	4+1	25T+10I+10P+5A
	202H	Managerial Economics	DSC-2B	4T+2P	4+1	25T+10I+10P+5A
	203H	Principles of Management	DSC-3B	4T+2P	4+1	25T+10I+10P+5A
	204H	Relational Database Management System	DSC-4B	4T+2P	4+1	25T+10I+10P+5A
	205H	Foreign Trade	DSC-5B	3T+2P	3+1	25T+10I+10P+5A
	Total(only Commerce)			19T+10P=29	19+5=24	

CBCS Structure for B. Com. Regular Course w. e. f. 2016-17

Semester	Course Code	Course Type	Course Name	Credits (T+P)	Hours (T+P)
III		Foundation V	English	3+1	*
		Foundation VI	Second Language	2+1	*
		Inter Disciplinary III	Human values & Ethics	2	*
	467301	Core VII	Advanced Accounting- I	3+2	3+4
	467302	Core VIII	Business Statistics	3+1	3+2
	4303(or) 4304	Core Elective I	Entrepreneurship Development (or) Office Management	3+1	3+2
				16+6	9+8
IV		Foundation VII	English	3+1	*
		Foundation VIII	Second Language	2+1	*
		Inter Disciplinary IV	Environment Science	2	*
	467401	Core IX	Advanced Accounting- II	3+2	3+4
	4402	Core X	Advance Business Statistics	3+1	3+2
	47403 (or) 4404	Core Elective II	Banking and Financial Services (or) Micro Credit	3+1	3+2
				16+6	9+8
V	467501	Core XI	Corporate Accounting- I	3+2	3+4
	467502	Core XII	Cost and Management Accounting- I	3+2	3+4
	467503 (or) 467507	Core Elective III	Business Law (or) Industrial Relations & Labour Laws	3+1	3+2
	47504 (or)47508	Core Elective IV	Taxation – I (or) Ethics for Professional Accountants	3+2	3+4
		Open Stream	Open Stream	2	*
	48505/48510 48506/48511	Specialisation Elective I	Financial Management (or) International Financial System Principles of Marketing (or) Consumer Behaviour	3+1	3+2
	48507/48512 48508/48513	Specialisation Elective II	Working Capital Management (or) International Financial Management Marketing Management (or) Supply Chain Management	3+1	3+2
				20+9	18+18
VI	467601	Core XIII	Corporate Accounting- II	3+2	3+4
	467602	Core XIV	Cost and Management Accounting- II	3+2	3+4
	467603(or) 467607	Core Elective V	Auditing (or) Corporate Governance	3+1	3+2
	47604or) 47608	Core Elective VI	Taxation – II (or) Tax Reforms in India	3+2	3+4
	48605/48610 48607/48611	Specialisation Elective III	Investment Management (or) Financial Risk Management Branding and Advertising (or) Retail Marketing	3+1	3+2
	48606/48612 48608/48613	Specialisation Elective IV	Security Analysis and Portfolio Management (or) Indian Capital Markets Services Marketing (or) International Marketing	3+1	3+2
					18+9
Total Credits Theory + Practical (102+ 44= 146)					

* Hours to be given by other departments.

* ID paper offered by the Department : Practical Accountancy (2 Credits)

CBCS Structure for B. Com. Taxation Course w. e. f. 2016-17

Semester	Course Code	Course Type	Course Name	Credits (T+P)	Hours (T+P)
III		Foundation V	English	3+1	*
		Foundation VI	Second Language	2+1	*
		Inter Disciplinary III	Human Values & Ethics	2	*
	467301	Core VII	Advanced Accounting- I	3+2	3+4
	467302	Core VIII	Business Statistics	3+1	3+2
	6303 (or) 6304	Core Elective I	CTP & ST (or) Tax Audit	4+1	4+2
				17+6	10+8
IV		Foundation VII	English	3+1	*
		Foundation VIII	Second Language	2+1	*
		Inter Disciplinary IV	Environment Science	2	*
	467401	Core IX	Advanced Accounting- II	3+2	3+4
	6402	Core X	Business Organization and Management	3+1	3+2
	6403 (or) 6404	Core Elective II	CST & VAT (or) International Taxation	4+1	4+2
				17+6	10+8
V	467501	Core XI	Corporate Accounting- I	3+2	3+4
	467502	Core XII	Cost and Management Accounting- I	3+2	3+4
	467503 (or) 467507	Core Elective III	Business Law (or) Industrial Relations & Labour Laws	3+1	3+2
	6504	Core XIII	Income Tax-III	3+2	3+4
			Open Stream	2	*
	6505 (or) 6509	Core Elective IV	Customs – I (or) Corporate Governance	3+2	3+4
	6506 (or) 6510	Core Elective V	Excise – I (or) Risk Management – I	3+2	3+4
				20+11	18+22
	6508		INTERNSHIP	4	
VI	467601	Core XIV	Corporate Accounting- II	3+2	3+4
	467602	Core XV	Cost and Management Accounting- II	3+2	3+4
	467603 (or) 467607	Core Elective VI	Auditing (or) Corporate Governance	3+1	3+2
	6604	Core XVI	Income Tax-IV	3+2	3+4
	6605(or) 6608	Core Elective VII	Customs – II (or) Ethics for Professional Accountants	3+2	3+4
	6606 (or) 6609	Core Elective VIII	Excise – II (or) Risk Management – II	3+2	3+4
				18+11	18+22
	6607		PROJECT WORK	4	
Total Credits (Including Internship and Project Work)					
Theory + Practical					
104+48+8=160					

* Hours to be given by other departments.

* ID paper offered by the Department: Practical Accountancy (2 Credits)

CBCS Structure for B. Com. Computers Course w. e. f. 2016-17

Semester	Course Code	Course Type	Course Name	Credits (T+P)	Hours (T+P)
III		Foundation V	English	3+1	*
		Foundation VI	Second Language	2+1	*
		Inter Disciplinary III	Human Values & Ethics (Commerce)	2	*
	467301	Core VII	Advanced Accounting I	3+2	3+4
	467302	Core VIII	Business Statistics	3+1	3+2
	7303(or) 7304	Core Elective I	RDBMS-I (or) Information Technology Law	3+2	3+4
			16+7	9+10	
IV		Foundation VII	English	3+1	*
		Foundation VIII	Second Language	2+1	*
		Inter Disciplinary IV	Environment Science	2	*
	467401	Core IX	Advanced Accounting- II	3+2	3+4
	47403	Core X	Banking and Financial Services	3+1	3+2
	7403 (or) 7404	Core Elective II	RDBMS-II (or) Information Technology & Cyber Crimes	3+2	3+4
			16+7	9+10	
V	467501	Core XI	Corporate Accounting- I	3+2	3+4
	467502	Core XII	Cost and Management Accounting- I	3+2	3+4
	467503(or) 467507	Core Elective III	Business Law (or) Industrial Relations & Labour Laws	3+1	3+2
		Open Stream	Open Stream	2	*
	47504 (or)47508	Core Elective IV	Taxation-I (or) Ethics for Professional Accountants	3+1	3+2
	7505	Core XIII	Web Programming – I (or) Core Java	3+2	3+4
	7506 (or) 7509	Core Elective V	E-Commerce – I (or) Advances in Information Technology - I	3+2	3+4
				20+10	18+20
	7507		INTERNSHIP	4	
VI	467601	Core XIV	Corporate Accounting- II	3+2	3+4
	467602	Core XV	Cost and Management Accounting- II	3+2	3+4
	467603(or) 467607	Core Elective VI	Auditing (or) Corporate Governance	3+1	3+2
	47604(or) 47608	Core Elective VIII	Taxation-II (or) Tax Reforms in India	3+1	3+2
	7605	Core XVI	Web Programming – II (or) Advanced Java	3+2	3+4
	7606 (or) 7609	Core Elective IX	E-Commerce- II (or) Advances in Information Technology – II	3+2	3+4
				18+10	18+20
	7607		PROJECT WORK	4	
Total Credits (Including Internship and Project Work)					
Theory + Practical					
102+50+8=160					

* Hours to be given by other departments.

* ID paper offered by the Department: Practical Accountancy (2 Credits)

CBCS Structure for B. Com. Honours Course w. e. f. 2016-17

Semester	Course Code	Course Type	Course Name	Credits (T+P)	Hours (T+P)
III	8301	Core VII	Corporate Accounting-I	3+2	3+4
	8302	Core VIII	Business Statistics	3+2	3+4
	8303	Core IX	Business Law-I	3+1	3+2
	8304 (or) 8307	Core Elective III	Banking & Financial Services (or) Entrepreneurship Development	3+1	3+2
	8305 (or) 8308	Core Elective III	Business Environment & Policy (or) Micro Credit	3+1	3+2
	8306 (or) 8309	Core Elective III	Auditing and Corporate Governance – I (or) Ethics for Professional Accountants	3+1	3+2
				18+8	18+16
IV	8401	Core X	Corporate Accounting-II	3+2	3+4
	8402	Core XI	Advance Business Statistics	3+2	3+4
	8403	Core XII	Business Law-II	3+1	3+2
	8404 (or) 8407	Core Elective IV	Insurance Services (or) Business Ethics	3+1	3+2
	8405 (or) 8408	Core Elective IV	International Trade and Business (or) Foreign Trade Finance	3+1	3+2
	8406(or) 8409	Core Elective IV	Auditing and Corporate Governance –II (or) Labour Laws	3+1	3+2
				18+8	18+16
V	8501	Core XIII	Cost & Management Accounting-I	3+2	3+4
	8502	Core XIV	Taxation-I	3+1	3+2
		Open Stream	Open Stream	2	*
	8503 (or) 8505	Core Elective V	Human Resource Management – I (or) Industrial Relations	3+1	3+2
	8504 (or) 8506	Core Elective VI	E-Commerce – I (or) Information Technology Law	3+2	3+4
	48505	Specialisation Elective I	Principles of Marketing	3+1	3+2
	48507	Specialisation Elective II	Financial Management	3+1	3+2
				20+8	18+16
	8509		INTERNSHIP	4	
VI	8601	Core XV	Cost & Management Accounting-II	3+2	3+4
	8602	Core XVI	Taxation-II	3+1	3+2
	8603 (or) 8605	Core Elective VII	Human Resource Management – II (or) Organization Behaviour	3+1	3+2
	8604 (or) 8606	Core Elective VIII	E-Commerce – II (or) Information Technology & cyber crimes	3+2	3+4
	48605	Specialisation Elective III	Marketing Management	3+1	3+2
	48606	Specialisation Elective IV	Investment Management	3+1	3+2
				18+8	18+16
	8609		Project Work	4	
Total Credits (Including Internship and Project Work)					
Theory + Practical 112+46+8=166					

* Hours to be given by other departments.

* ID paper offered by the Department: Practical Accountancy (2 Credits)

University College for Women, Koti
B.Com. (Honors) I Semester
CBCS With effect from Academic Year 2017-18
FINANCIAL ACCOUNTING - I

Paper Code : 101H
Credits: 4+1

Exam Duration: 2 hrs.
PPW : 4T+2P
Max. Marks: 50[25T+10I+ 10P+5A]

Objective: *To acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.*

UNIT-I: ACCOUNTING PROCESS (12hrs)

Financial Accounting: Introduction – Definition – Evolution - Users of Accounting Information- Branches of Accounting – Accounting Principles - Concepts and Conventions- Accounting System- Accounting Standards- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS (10hrs)

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper. (Including simple problems)

UNIT-III: BANK RECONCILIATION STATEMENT (10hrs)

Meaning – Need - Reasons for differences between cash book and pass book balances – Favorable and over draft balances – Ascertainment of correct cash book balances - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION (15hrs)

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure.
Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)
Depreciation (AS-6):Meaning – Causes – Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS (13hrs)

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

Computer Lab and Skill Development

Computerised Accounting: Meaning- Features- Advantages and Disadvantages.
Tally – Features – Creation of a Company – Accounts Group- Group Creation – Creation of Ledger Accounts – Creation of Inventory – Creation of Stock Groups – Stock Categories – Units of Measurement – Stock items – Entering of financial Transactions- Types of Vouchers – Voucher entry- Preparation of Final Accounts.

SUGGESTED READINGS:

- 1 Haneef and Mukherjee: Accountancy-I: Tata McGraw Hill Company.
2. R.L.Gupta&V.K.Gupta: Principles & Practice of Accounting: Sultan Chand.
3. S.P. Jain & K.L Narang Accountancy-I: Kalyani Publishers.
4. Tulasian: Accountancy–I: Tata McGraw Hill Co.
5. T.S.Grewal; Introduction to Accountancy, S.Chand and Co.
6. S.N.Maheshwari& V.L.Maheswari, Advanced Accountancy Vikas.
7. Deepak Sehgil:Fundamentals of Financial Accounting: Tax Mann Publication.
- 8 Jawahar Lal, . Financial Accounting: Himalaya Publishing House.
9. Prof. Prashantathma :Fundamentals of Accounting : Himalaya publication.

University College for Women, Koti
B.Com. (Honors) I Semester
CBCS With effect from Academic Year 2017-18
BUSINESS ECONOMICS

Paper Code : 102H
Credits 4+1

Exam Duration: 2 hrs.
PPW: 4T+2P
Max.Marks: 50[25T+10I +10P+5A]

Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION: (12Hrs)

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Positive and Normative Approaches – Inductive and Deductive Approaches - Utility – Cardinal and Ordinal Utility – Law of Diminishing marginal utility - Law of Equi-marginal utility.

Practical Work: Assignments to prepare charts showing the subject matter of Micro and Macro Economics and distinction between them. Seminar on Law of Diminishing marginal utility

UNIT- II: DEMAND ANALYSIS: (12Hrs)

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

Practical Work: Assignments to draw diagrams and curves to distinguish between Extension of Demand and Increase in Demand, Contraction in Demand and Decrease in Demand .Seminar on types of elasticity of demand

UNIT-III: SUPPLY ANALYSIS: (8Hrs)

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

Practical Work:Seminar on Factors Influencing Supply

UNIT-IV: PRODUCTION ANALYSIS: (12Hrs)

Concept of Production –production function-Cobb-Douglas Production function -Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale - Economies and Dis-economies of Scale.Iso-cost technique of maximization of output, Minimization of Cost and Maximization of Profit

Practical Work: Assignment on Concepts of Production. Seminar on Economies and Dis-economies of Scale

UNIT-V: COST AND REVENUE ANALYSIS: (10Hrs)

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves–relationship between total ,marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

Practical Work: Assignment on Concepts of Cost. Diagrammatic presentation of Total, Marginal and Average Costs.

Skill Development:

1. Charts showing the subject matter of Micro and Macro Economics and distinction between them. Seminar on Law of Diminishing marginal utility.
2. Draw diagrams and curves to distinguish between Extension of Demand and Increase in Demand, Contraction in Demand and Decrease in Demand .Seminar on types of elasticity of demand
3. Seminar on Factors Influencing Supply
4. Assignment on Concepts of Production. Seminar on Economies and Dis-economies of Scale
5. Assignment on Concepts of Cost. Diagrammatic presentation of Total, Marginal and Average Costs

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: VanithAgrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics :R. K. Lekhi, Kalyani Publishers.
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publication.

University College for Women, Koti
B.Com. (Honours) I Semester
CBCS With effect from Academic Year 2017-18
BUSINESS ORGANIZATION

Paper Code : 103H
Credits: 4+1

Exam Duration: 2 hrs.
PPW: 4T+2P
Max.Marks: 50[25T+10I +10P+5A]

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions and forms of Business Organization

UNIT-1: FUNDAMENTAL CONCEPTS: (7 hrs)

Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade, Industry and Commerce - Nature of Business - Objectives of Business – Functions of Business- Social Responsibility of a business - . Entrepreneur - Meaning - Characteristics of an Entrepreneur - Types of Entrepreneurs - Functions of an Entrepreneur.

UNIT-II: BUSINESS ORGANIZATION: (13 hrs)

Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship – Meaning, Definition - Characteristics - Advantages and Disadvantages - - Partnership -Kinds of Partners - - Partnership Deed -- Meaning – Contents - Advantages and Disadvantages of Partnership - Suitability of Partnership – Hindu Undivided Family - Meaning - Characteristics - Advantages and Disadvantages - MNCs - Features – Advantages – Disadvantages.

UNIT-III: FORMATION OF JOINT STOCK COMPANY: (10 hrs)

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies -Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus.

UNIT-IV: SOURCES OF FINANCE: (10 hrs)

Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance (A brief introduction to Shares and Debentures, Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase, franchising) .

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS: (10 hrs)

Stock Exchange, Functions — Working of Stock Exchanges, Mutual Funds –Importance, Functions, Types — Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

SKILL DEVELOPMENT:

- **Assignment**
- **Seminar**
- **Group presentation**
- **Power point presentation**
- **Slip test**

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organization: Sharma Shashi K. Gupta, Kalyani publishers.
3. Organization & Management: R. D. Agarwal, McGraw Hill.
4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: R. N. Gupta, S. Chand,
7. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House

University College for Women, Koti
B.Com. (Honours) I Semester
CBCS With effect from Academic Year 2017-18
INFORMATION TECHNOLOGY

Paper Code : 104H

Credits: 4+1

Exam Duration: 2 hrs.

PPW: 4T+2P

Max.Marks: 50[25T+10I +10P+5A]

***Objective:** to acquire basic knowledge in Information Technology and its applications in the areas of business.*

UNIT-I: INTRODUCTION (10 hrs)

Introduction to computers – History of Computers-Characteristics and Limitations of Computers-Generations of computers – An overview of computer system - Types of computers - Input & Output Devices.

Hardware: Basic components of a computer system - Control unit – ALU - Input/output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory.

UNIT-II: OPERATING SYSTEM (OS) (10 hrs)

Meaning - Definition & Functions - Types of OS - Booting process - DOS – Commands (internal & external) - Wild card characters – Virus & Hackers – Cryptography & cryptology.

Windows: Using the Start Menu –Control Panel – Using multiple windows – Customizing the Desktop – Windows accessories (Preferably latest version of windows or Linux Ubuntu).

UNIT-III: WORD PROCESSING (10 hrs)

Meaning and Features of Word Processing-Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

UNIT-IV: SPREAD SHEET (10 hrs)

Meaning and Features of Ms Excel-Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyze data with graphs & Charts.

Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting - Filtering - Validation & Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc).

UNIT-V: POWER POINT PRESENTATION (10 hrs)

Meaning and Features of Ms Powerpoint-Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – Slide show – Saving - Opening and closing a Presentation –Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Power Point presentation - Libre Office Impress).

Internet & Browsing: Services available on internet – WWW – ISP – Browsers.

Multimedia: Application of multimedia – Images – Graphics - Audio and Video – IT security.

SKILL DEVELOPMENT

1. Basics of Computer, Hardware and Software, Input and Output devices
2. Operating System- Windows and DOS-Internal and External Commands
3. Word Processing-Mail Merge and Macros,Graphics and Templates
4. Spread Sheet-Functions and Formulas,Charts and Graphs,Referances-Relative ,Absolute and Mixed
5. Powerpoint-Presentations using Different Objects and Charts,Multimedia like Image,Graphic and Sound and Music

SUGGESTED READINGS:

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: Anitha Goel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
7. Fundamental of Computers: Balaguruswamy, McGraw Hill.
8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.

University College for Women, Koti
B.Com. (Honours) I Semester
CBCS With effect from Academic Year 2017-18
MANAGEMENT INFORMATION SYSTEM

Paper Code : 105H
Credits: 3+1

Exam Duration: 2 hrs.
PPW: 3T+2P
Max.Marks: 50[25T+10I +10P+5A]

Objective: to equip the students with finer nuances of MIS.

UNIT-I: AN OVERVIEW OF MANAGEMENT INFORMATION SYSTEMS: (8hrs)
Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

UNIT-II: FOUNDATION OF INFORMATION SYSTEMS: (8hrs)
Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

UNIT-III: CONCEPT OF PLANNING & CONTROL: (8hrs)
Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization.
IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis - Organizing the Plan.

UNIT-IV: BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY: (10hrs)
Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

UNIT-V: ADVANCED CONCEPTS IN INFORMATION SYSTEMS: (10hrs)
Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

SKILL DEVELOPMENT:

Using Ms Access students will be creating databases, creating relationships and accessing the information for decision making.

SUGGESTED READINGS:

1. Management Information System: O Brian, TMH.
2. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
3. Information System for Modern Management: Murdick, PHI.
4. Management Information System: Jawadekar, TMH.

University College for Women, Koti
B.Com. (Honors) II Semester
CBCS With effect from Academic Year 2017-18
FINANCIAL ACCOUNTING – II

Paper Code : 201H
Credits: 4+1

Exam Duration: 2 hrs.
PPW: 4T+2P
Max.Marks: 50[25T+10I +10P+5A]

Objective: *To acquire accounting knowledge of bills of exchange and other business accounting methods.*

UNIT-I: BILLS OF EXCHANGE: (12hrs)

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange, Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills (Including problems).

UNIT-II: CONSIGNMENT ACCOUNTS: (12hrs)

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice price (Including problems).

UNIT-III: JOINT VENTURE ACCOUNTS: (12hrs)

Joint Venture – Meaning –Features–Difference between Joint Venture and Consignment- Accounting Procedure - Method of Recording by single active co-venturer - Separate Set of Books Method- Joint Bank Account (Including problems).

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS: (12hrs)

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS: (12hrs)

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems).

Computer Lab and Skill Development

Preparation of Consignment accounts – Preparation of debtors and Creditors account under conversion Method – Preparation of Accounts of Non-profit organizations.
Accounting Package: Tally

SUGGESTED READINGS:

- 1 Haneef and Mukherjee: Accountancy-I: Tata McGraw Hill Company.
2. R.L.Gupta&V.K.Gupta: Principles & Practice of Accounting: Sultan Chand.
3. S.P. Jain & K.L Narang Accountancy-I: Kalyani Publishers.
4. Tulasian: Accountancy–I: Tata McGraw Hill Co.
5. T.S.Grewal; Introduction to Accountancy, S.Chand and Co.
6. S.N.Maheshwari& V.L.Maheswari, Advanced Accountancy Vikas.
7. Deepak Sehgil:Fundamentals of Financial Accounting: Tax Mann Publication.
- 8 Jawahar Lal, . Financial Accounting: Himalaya Publishing House.
9. Prof. Prashantathma :Fundamentals of Accounting : Himalaya publication.

University College for Women, Koti
B.Com. (Honors) II Semester
CBCS With effect from Academic Year 2017-18
MANAGERIAL ECONOMICS

Paper Code : 202H
Credits: 4+1

Exam Duration: 2 hrs.
PPW: 4T+2P
Max.Marks: 50[25T+10I +10P+5A]

***Objective:** The objective of this course is to enlighten the students with the practical utility of application of economic principles, concepts, methods and tools for solving business problems and relevant decision-making process.*

UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS: (10Hrs)

Characteristics of managerial economics – Nature and scope of managerial economics - Importance of managerial economics- Basic economic tools in managerial economics- Managerial economist role and responsibility- Fundamental concepts-Opportunity Cost Principle-Incremental Principle- Principle of Time Perspective-Discounting Principle.

Practical Work:

Seminar on Relationship of Managerial Economics with other disciplines. Assignment on Importance of managerial economics

UNIT-II: DEMAND FORECASTING: (8Hrs)

Demand estimations for major consumer durables and non-durable products – Demand forecasting techniques: Statistical and Non-Statistical techniques.

Practical Work: Seminar on Demand Forecasting Techniques

UNIT-III: MARKET ANALYSIS: (12Hrs)

Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination -Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly- Pricing policy and methods -Incremental and full cost pricing , loss leader pricing, Skimming and Penetration pricing policy.

Practical Work:Assignment on Concepts of Market Structure, Perfect Competition and Monopoly, Chart showing Classification of Market and Market Structures. Seminar on Methods of Pricing Policy

Unit IV: INTRODUCTION TO MACRO ECONOMICS: (10Hrs)

Macro Economics - Meaning - Nature - Scope - Importance and limitations.

National Income-Concept - Methods of Measurement - Real vs Nominal measures - Problems in Estimation - Significance - CPI and PPI- Business cycles- nature –Phases – Causes.

Practical Work: Assignment on Concepts of Business Cycles and National Income.Seminar on Phases of Business cycles.

UNIT-V: FISCAL AND MONETARY POLICY

(10Hrs)

Fiscal Policy- deficits-budgetary deficit-primary deficit-revenue deficit-fiscal deficit-Objectives of FRBM Act - Monetary Policy- Objectives – Repo Rate- Reverse Repo Rate- CRR- SLR- Finance Commission- role and objectives

Practical Work:

Seminar on CRR, SLR. Assignment on types of deficits.

Skill Development:

1. Seminar on Relationship of Managerial Economics with other disciplines. Assignment on Importance of managerial economics
2. Seminar on Demand Forecasting Techniques
3. Assignment on Concepts of Market Structure, Perfect Competition and Monopoly, Chart showing Classification of Market and Market Structures. Seminar on Methods of Pricing Policy
4. Assignment on Concepts of Business Cycles and National Income. Seminar on Phases of Business cycles
5. Seminar on CRR, SLR. Assignment on types of deficits.

SUGGESTED READINGS:

1. Managerial Economics: Craig H Peterson and Jain, Pearson education
2. Managerial Economics: Gupta, Tata McGraw Hill
3. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
4. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
5. Managerial Economics: H.L. Ahuja, S. Chand and Company
6. Managerial Economics: Mithani, Himalaya Publications
7. Managerial Economics: R.L. Varshney and K.L. M Maheshwari, Sultan Chand
8. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
9. Managerial Economics: P.L. Mehta, Tata McGraw Hill
10. Managerial Economics: R.N. Chopra, Kalyani Publishers
11. Managerial Economics: D.N. Dwivedi, Vikas Publishers
12. Managerial Economics: Thomas, Maurice, Sarkar, Tata McGraw Hill
13. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited

University College for Women, Koti
B.Com. (Honours) II Semester
CBCS With effect from Academic Year 2017-18
PRINCIPLES OF MANAGEMENT

Paper Code : 203H
Credits: 4+1

Exam Duration: 2 hrs.
PPW: 4T+2P
Max.Marks: 50[25T+10I +10P+5A]

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION: (10 hrs)

Management - Meaning - Characteristics - Administration Vs Management - Scope of Management - Importance of Management - Functions of Management - Levels of Management - Skills of Management -- Leader Vs. Manager – Leadership Styles-Scientific -Management - Approaches to Management -Classical approach - Neo - Classical approach- - Systems approach.

UNIT-II: PLANNING: (10 hrs)

Planning - Meaning – Significance - Types of plans (Single use and multi use) - Essential of planning - Features of a good plan - Advantages and limitations of planning - Making planning effective. Decision-making-Steps involved in decision-making- Factors influencing decision-making- Management by Objectives (MBO) - Steps in MBO - Benefits -Weaknesses

UNIT-III: ORGANIZING: (10 hrs)

Organizing-Meaning, Definition – Organization Meaning, Definition - Process of Organizing - Principles of Organization - Types of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

UNIT-IV: DELEGATION AND DECENTRALIZATION: (10 hrs)

Authority – Meaning - Delegation - Definition - Characteristics: - Elements - Principles, Types of Delegation - Importance of Delegation: - Factors Influencing Degree of Delegation - Barriers - Guidelines for Making Delegation Effective - Centralization - Meaning – Decentralization- Meaning - Difference between Delegation and Decentralization.

UNIT-V: COORDINATION AND CONTROL: (10hrs)

Meaning - Definition - Principles of Coordination – Importance- Process of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – relationship between planning and control- Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SKILL DEVELOPMENT:

- Assignment
- Seminar
- Group presentation
- Power point presentation
- Slip test

SUGGESTED READINGS:

1. Principles and Practice of Management: R. S. Gupta, B. D. Sharma, W.S. Bhalla, Kaylani
2. Management: Stephen P. Robbins, Person
3. Principles of Management: T Ramasamy, Himalaya Publication
4. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
5. Management Theory and Practices: P Subba Rao, Himalaya Publishing House
6. Essential of Management: Harold Kontz, McGraw Education
7. Principles of Management, Chandan JS, Vikas Publishers.
8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
9. Principles of Management: Neeru Vasishth, Tax Mann Pulications.

University College for Women, Koti
B.Com. (Honours) II Semester
CBCS With effect from Academic Year 2017-18
RELATIONAL DATABASE MANAGEMENT SYSTEM

Paper Code : 204H
Credits: 4+1

Exam Duration: 2 hrs.
PPW: 4T+2P
Max.Marks: 50[25T+10I +10P+5A]

Objective: To enable the students to understand Database Management Systems.

UNIT I: DATABASE SYSTEM (10 hrs)

Evolution- File Oriented Systems- Database Models - Database System Components - Database Systems in the Organizations- Data Sharing between Functional Units, Levels of users and Locations - Risks and Costs of Database

UNIT II: DATABASE DESIGN (10 hrs)

Principles of Conceptual Database Design - Conceptual Data Models- Aggregation- Modeling Conceptual Objects V/s Physical Objects. Fundamental Concepts - Normalization- Transforming a Conceptual Model to Relational Model- Relational Database Implementation- Relational Algebra and Calculus.

UNIT III: RELATIONAL IMPLEMENTATIONS (10 hrs)

SQL Schema and Table Definition - Data Manipulation - View Definition - Graphical Query Language. Client-Server Databases Database - Defining Database Tables and Server-Server Data Manipulation and Programming-Developing Client Applications

UNIT IV: DATABASE ADMINISTRATION AND CONTROL (10 hrs)

DBA Functions-DBA Goals-Database Integrity-Data base Security-Database Recovery.

UNIT V: DISTRIBUTED DATABASE SYSTEMS (10 hrs)

Distributed Database, Distributed Database Designs- Query Processing-Data Integrity-Database Recovery- Client/Server Systems.

SKILL DEVELOPMENT: Using SQL Commands Creating Data bases, Designing Schema running queries to access the information

SUGGESTED READINGS:

1. Modern Database Management: Mc Fadden:
2. An introduction to database system Bipin C.Desai:
3. Database Management & Design Gary Hansen and James Hansen

University College for Women, Koti
B.Com. (Honours) II Semester
CBCS With effect from Academic Year 2017-18
FOREIGN TRADE

Paper Code : 205H
Credits: 3+1

Exam Duration: 2 hrs.
PPW: 3T+2P
Max.Marks: 50[25T+10I +10P+5A]

Objective: To gain knowledge of India's foreign trade procedures policies, and international institutions.

UNIT-I: INTRODUCTION: (12Hrs)

Foreign Trade: Meaning and Definition - Types – Documents used-Commercial Invoice – Bills of Lading / Airway Bill – Marine Insurance Policy and Certificate – Bills of Exchange – Consumer Invoice – Customs Invoice – Certificate of Origin – Inspection Certificate – Packing List.

Practical Work: List out the various types of documents used in foreign trade transactions, proforma and contents of commercial invoice, proforma and contents of bill of lading , marine insurance certificate, contents of inspection certificate.

UNIT – II:FOREIGN EXCHANGE MARKET: (12 Hrs)

Features of Foreign Exchange Market – Purposes of transacting in Foreign Exchange Market – Purchase and sale transactions – Types of transactions – Types of quotations – Settlement of transactions – Regulatory framework(Foreign Trade(Development and Regulation) Act, Foreign Exchange Management Act,

EXIM Bank – Foreign Trade policy administered by Director General of Foreign Trade(DGFT).

Practical Work: List out various DGFT related document. Assignment on key terms and concepts of Foreign Exchange Market.

UNIT-III: BALANCE OF TRADE AND BALANCE OF PAYMENTS: (10Hrs)

Introduction – Meaning - Components of BOT & BOP - Concept of Disequilibrium – Causes - Remedies for Correcting Balance of Payments in International Trade. Current Export Policy and Import Policy.

Practical Work:Prepare an imaginary Balance of Payments Account, list out the differences between BOT & BOP, types of disequilibrium. Seminar on causes of disequilibrium.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS: (12Hrs)

Growth - Significance of Foreign Trade – Merits - Demerits – Trade Blocs : Types – Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

Practical Work:Prepare a chart showing different types of Trade Blocs. Seminar on significance of Foreign Trade

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS: (14 Hrs)

IMF: Objectives - Functions - World Bank: Objectives – Functions - Subsidiaries of World Bank – IMF Vs. IBRD; New Development Bank (NDB) – Objective Functions – Features – Membership – Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) – Objective Functions – Features – Membership – Shareholding, Criticism; Trans-Pacific

Partnership (TPP) - Objective Functions – Features – Membership – Shareholding, Criticism; UNCTAD: Aims – Features; WTO - Aims - Features – Agreements.

Practical Work: Short notes on NDB, AIIB, TPP, list out various WTO's Agreements. Seminar on IMF and IBRD.

Skill Development:

1. List out the various types of documents used in foreign trade transactions, proforma and contents of commercial invoice, proforma and contents of bill of lading, marine insurance certificate, contents of inspection certificate.

2. List out various DGFT related document. Assignment on key terms and concepts of Foreign Exchange Market

3. Prepare an imaginary Balance of Payments Account, list out the differences between BOT & BOP, types of disequilibrium. Seminar on causes of disequilibrium

4. Prepare a chart showing different types of Trade Blocs. Seminar on significance of Foreign Trade

5. Short notes on NDB, AIIB, TPP, list out various WTO's Agreements. Seminar on IMF and IBRD

Suggested Readings:

1. International Marketing: Rathore & Jain, Himalaya Publishers.

2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers

3. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.

4. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,

5. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers

6. International Financial Markets & Foreign Exchange: Shashi.K.Gupta & Pranee Ranghi, Kalyani

7. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

8. Foreign Exchange and Risk Management: C. Jeevanandam, Sultan Chand and sons, New Delhi

University College for Women, Koti
B.Com (Honors) III Semester
CBCS w.e.f A.Y. 2016-17
Core VII
CORPORATE ACCOUNTING – I

Paper Code: 8301

Instruction : 3+4

Exam Duration: 2hrs.

Credits: 3+2

Max Marks:50[25T+10P+10I+5A]

Objectives: The objective of this course is to specifically identify the accounting practices and procedures in accordance with the legal and social requirements of corporate bodies.

Unit-I: Valuation of Goodwill & Shares

(12hrs)

Valuation of Goodwill: Need-Methods; Normal Profit Method, Super Profits Method, Capitalization Method.

Valuation of Shares: Need- Methods; Net Assets Method, Yield Basis Method, Fair Value Method. (including Problems)

Unit-II: Company Accounts

(15hrs)

Final Accounts as required under Indian Companies Act 2013: Profit and Loss Account and Balance Sheet. Notes to Accounting and Disclosures.(including Problems)

Lab work: Comparison of new format with old format of Financial Statement of a Company

Unit – III : Amalgamation

(12hrs)

Introduction- Objectives – Types- Nature of Merger and purchase (as per Accounting Standard 14) – Internal Reconstruction – Calculation of Purchase Consideration – Accounting treatment (excluding inter-company holdings)

Lab work: Case studies of Amalgamating Companies and Purchase Consideration calculation methods

Unit – IV: Accounts of Insurance Companies

(12hrs)

Life Insurance Companies: Preparation of Final Accounts – Accounting Treatment (New format)

General Insurance Companies: Fire and Marine Insurance.

Labwork: Life Insurance Policy – Different types of plans.

General Insurance Policy - Different types of plans

Unit – V: Bank Accounts

(12hrs)

Legal Framework – Preparation of Final Accounts

Lab Work: Preparation of Banking Company Final Accounts using any of the Accounting Packages.

Labwork: Prepare a note on legal frame work of a Banking Company.

Suggested Readings:

1. Corporate Accounting: Haneef and Mukherji
2. Corporate Accounting: RL Gupta and Radha Swamy
3. Corporate Accounting: Prashanta Athma and N. Rajyalaxmi, Himalaya Publishing House
4. Corporate Accounting: P. C. Tulsian

5. Company Accounts: Monga, Girish Ahuja and Shok Sehagal
6. Advanced Accountancy: Jain and Narang
7. Advanced Accountancy: R.L. Gupta and Radha Swamy
8. Advanced Accountancy: Chakraborty
8. Advance Accountancy: S.P. Iyengar

Web sites:

1. www.iasplus.com
2. www.mca.gov.in

University College for Women, Koti
B.Com. (Honors) III Semester
CBCS w.e.f A.Y 2016-17
Core VIII
BUSINESS STATISTICS

Paper Code No: 8302
Instruction: 3+4

Exam Duration: 2hrs.
Credit:3+2
Marks: 50[25T+10I+10P+5A]

Objective: To impart Knowledge on the applications of Statistics in Business Decision making.

Unit I: Introduction

10hrs

Definition – Functions of Statistics -Limitations of Statistics- Collection of Data - Classification of Data - Methods of Collecting Data, Merits and Limitations of each method (Theory only).

Lab Work: Case Studies on Drafting a Questionnaire, Collection of Data based on Questionnaire

Unit II: Presentation of Data

10hrs

Tabulation: Parts of Table – Types of Tables (Simple and Complex)-Graphs and Diagrams: Simple Bar Diagrams, Multiple and Subdivided Bar Diagrams – Pie Diagrams – Histogram – Frequency Polygon, Frequency Curve, Ogive Curves (Including Problems).

Lab Work: Case Studies on Presentation of Data using different Graphs and Diagrams

Unit III: Measures of Central Tendency

15hrs

Requisites of a Good Measure of Central Tendency – Mean, Median, Mode, Geometric mean and Harmonic Mean – Merits and Demerits of Averages – Location of Median and Mode Graphically (Including Problems).

Lab Work: Application of Measures of Central Tendency on Collected Data

Unit IV: Measures of Dispersion

15hrs

Requisites of a Good Measure of Dispersion - Range – Quartile Deviation – Mean Deviation – Variance – Standard Deviation – Coefficient of Variation – Merits and Demerits of Measures of Dispersion – Lorenz Curve (Including Problems).

Lab Work: Application of Measures of Dispersion on Collected Data

Unit V: Skewness

10hrs

Types – Tests of Skewness – Measures of Skewness (Karl Pearson's and Bowleys methods) – Types of Kurtosis – Measures of Kurtosis based on moments (Including Problems).

Lab Work: Application of Measures of Skewness on Collected Data

Suggested Readings:

1. Sancheti D.C.& Kapoor V.K.: Business Mathematics Sultan Chand & Sons, New Delhi
2. Gupta S.P.:Statistical Methods, S.Chand & Co., Ltd.
3. Gupta B.N. : Statistics; Sahitya Bhavan
4. S.L. Aggarwal, S.L. Bharadwaja: Business Statistics, Kalyani Publishers.

University College for Women, Koti
B.Com. (Honours) III Semester
CBCS w.e.f. A.Y.2016-17
Core IX

BUSINESS LAW - I

Paper Code: 8303

Instruction : 3+2

Exam Duration: 2hrs.

Credits: 3+1

Max Marks:50[25T+10P+10I+5A]

Objective: To make the students learn the basics of business laws and company law and apply them in real life situations.

UNIT – I: Indian Contract Act (10 hrs)

Fundamental Concepts: Scope of Indian Contract Act 1872- Need for the knowledge and ignorance of law – Definition of Law – Object of Law – Essentials of Valid Contract - Offer and Acceptance - Essentials of Valid Offer and Acceptance -Classification of Contracts Based on Validity, Formation and Performance.

Lab work: Students are expected to study case laws, preparation of similar case laws on essentials of valid contract.

UNIT – II: Indian Contract Act (11 hrs)

Free consent – Flaw in consent: Coercion, Undue Influence, Fraud, Misrepresentation and Mistake - Capacity of the parties – Consideration – Legality of the object.

Lab work: Students are expected to know the cases related to Contract Act.

UNIT – III: Indian Contract Act (13 hrs)

Wager, Contingent Contracts, Agreements against to Public Policy, Performance of the Contract, Breach of Contract – Remedies for Breach and Quasi Contracts.

Lab work: Students are expected to read recent cases of Quasi Contracts and public policies and be able to identify the remedies available in case of breach.

UNIT – IV: Indian Contract Act (Special Contracts) (8 hrs)

Contract of Bailment –Definition - Essentials of Bailment – Types of Bailment – Rights and duties of Bailor and Bailee – Discharge of Bailment Contracts - Contract of Indemnity and Guarantee – Definitions – Distinction between Indemnity and Guarantee – Rights and Liabilities of Surety – Discharge of Surety.

Lab work: Students are Advised to refer to the Internet Website and proper assignments.

UNIT- V: Indian contract Act (Special Contracts), IT Act, 2000 (8 hrs)

Contract of Agency – Creation of Agency - Rights and duties of agent, Types of Agents, Termination of Agency. Information Technology Act, 2000: Aims and Objectives – Salient Features of Act – Digital Signature.

Lab work: Students are expected to know the cases of Contract of Agency and Information Technology Act.

Suggested readings

1. N.D. Kapoor : Mercantile Law, S. Chand & Co.,
2. N.D. Kapoor : Hand book of Industrial Law, S. Chand & Co.,
3. S.S. Gulshan : Mercantile Law, Sultan Chand
4. Balachandran : Business Law, Tata
5. Avtar Singh : The Principles of Mercantile Law, National pub.
House
6. M.C. Kachal : Mercantile Law, Vikas publications
7. K.R. Bulchandani : Business Law, Himalaya pub, House
8. Taxman : Economic Law
9. P. Saracanel, Sumati : Legal systems in business
10. R.C. Chawla, K.C. Garg : Mercantile Law, Company Law
11. Dr. B.K. Hussain : Business Law
12. Bare Acts of different Laws : Law Publico
13. Dr. M.J. Mathew : Business Environment RBSA publishers
14. S.N. Maheshwari and
S.K. Maheshwari : Business Laws

University College for Women, Koti
B.Com. (Honors) III Semester
CBCS w.e.f A.Y 2016-17
Core Elective III
Banking and Financial Services

Paper Code No:8304

Instruction:3+2

Exam Duration: 2hrs.

Credits:3+1

Max. Marks:50[25T+10P+10I+5A]

Course Objectives: To provide a complete understanding about the functioning of different institutions and organizations in Banking and financial sectors.

Unit-1: Banking Systems

(12hrs)

Evolution and Origin of Banking – Banking Systems – Structure of Banks-Commercial Banks - Credit Creation –Nationalization –Banking Sector Reforms.

Innovations in Banking- Electronic Banking –Online and Internet Banking- Credit Cards, Debit Cards ,ATM Facility.

Lab work: Comparative study of Conventional Banking Methods Vs Modern Banking Methods.

Unit-II: Types of Banks

(10hrs)

Central Bank: Role of RBI as a Central Bank with special reference to its function Banker to the government. Co-operative Banking Institution- Regional Rural Banks- Role and Functions of Development Banks- ICICI, IDBI, IFCI, SIDBI.

Lab work: Prepare the organizational structure of RBI and comparative analysis of different developmental financial institutions in India.

Unit-III: Banker and Customer

(10hrs)

a) Customers: Definition - Special Types –Banking Ombudsman. Negotiable Instruments: Types –Crossing of Cheques –Dishonor of a Cheque . Loans and Advances –Modes of Creating Charge.

Lab work: Documents required for sanction of loans and advances and procedures for approaching banking Ombudsman.

Unit IV: Indian Financial System

(10hrs)

Structure of Financial System - Money Market: Instruments- Capital Market: Primary Market - Secondary Market - Role of SEBI - Reforms in India related to Capital and Money Market-Book Building- Depository System- Online Stock Trading- **Lab work:** Collections of formats of CD's, CP's, Treasury Bills etc.

Unit V: Financial Services

(8hrs)

Merchant Banking – Venture Capital – Mutual Funds and its types –Importance of Credit Rating Agencies- Factoring Services –Forfaiting - Custodial Services – Leasing.

Lab work: Forms and Formats of above services.

Suggested Reading:

- 1) Dr.S. Guruswamy: Merchant Banking and Financial Services.
- 2) Dr.K. N . Prasad and T. Chandradars: Banking and Financial System.
- 3) Mithani and Gordan: Banking and Financial System.

- 4) Sundaram and Varshney: Banking theory- Law and Practice.
- 5) Padmalatha Suresh: Management of Banking and Financial Services.
- 6) L.M.Bhole:Financial Institutions and Markets: Structure , Growth and Innovations
- 7) Renu Sobti : Banking and Financial Services in India- Marketing Redefined.
- 8) Pratap Subramanyam: Investment Banking .
- 9) Dun and Bradstreet: Foreign Exchange Markets.
- 10) Gorden And Natrajan:Financial services.

Suggested Websites:

1. www.rbi.org.in
2. www.sebi.gov.in
3. www.invester.sebi.gov.in

University College for Women, Koti
B.Com. (Honors) III Semester

CBCS w.e.f A.Y 2016-17
Core Elective III

BUSINESS ENVIRONMENT AND POLICY

Paper Code No:8305

Instruction: 3 +2

Exam Duration : 2hrs

Credits:3+1

Marks:50[25T+10I+10P+5A]

Course Objective: To provide a broader understanding about the business environment prevailing in India.

Unit I:Introduction to Business Environment (10 hours)

Business Environment – Meaning – Micro and macro Environment – Changing Scenario and its implications.

LABWORK: Assignment on Micro Environmental Factors – Prepare a Chart showing Micro and Macro Environmental Factors – Seminar on Scenario and its implications.

Unit II: Industrial Policies and Liberalization (10 hours)

Industrial Policy Resolutions – New Economic Policy of 1991 – Liberalization – Trends – Process – Achievements – Merits and Demerits.

LABWORK: Assignment on Merits and Demerits of Liberalization – Seminar on New Economic Policy of 1991

Unit III: Privatization (10 hours)

Privatization of public sector – Disinvestments policy of the government – Issues and Problems – Deficit financing.

LABWORK: Assignment on Forms of Privatization – Seminar on Deficit Financing.

Unit IV: Globalization (10 hours)

Role of foreign capital and technology in Industrial developments and growth – Problems and Prospects of multi nationals - Impact of multi – nationals on Indian business sector – FEMA.

LABWORK: Assignment on FDI and FII – Seminar on Impact of multi – nationals on Indian business sector

Unit V: Trade Cycles (10 hours)

Trade cycle – Phases – Causes – Methods of stabilizing trade cycle – Small Scale Industries – Need and Importance – Problems – Government policies – SIDBI.

LABWORK: Assignment on Phases of Trade Cycles – Importance of Small Scale Industries – Seminar on SIDBI.

Suggested Readings:

1. Ruddar Dutt & K.P.M. Sundaram – India Economy, S Chand & Sons
2. K. Aswathappa: Essentials of Business Environment.
3. Francis Cherunilam: Business Environment Text.
4. M. Adhikary: Economic Business Environment Text
5. A.N. Agarwal: Indian Economy, Vikas Publishing House Pvt. Ltd.

University College for Women, Koti
B.Com. (Honors) III Semester
CBCS With effect from 2016-17
Core Elective III
AUDITING & CORPORATE GOVERNANCE - I

Paper Code No. : 8306

Instructions :3+2

Exam Duration:2hrs

Credits: 3+1

Max. Marks:50 [25T +10P+10I+5A]

Objective: To make the students familiar with the different aspects of audit and to acquaint the students with various issues models and codes related to Corporate Governance.

UNIT 1 : Introduction

10 hrs

Auditing: Definition-Objectives- Importance- Merits & Demerits- Difference between Accounting ,Auditing & Investigation- Audit approach and Techniques.

Lab work: List out Primary and Secondary Objectives of Audit and Show a table Differentiating Accounting, Auditing and Investigation.

UNIT 2: Appointment of Auditor

8 hrs

Auditor: Qualifications -Appointment- Reappointment -Remuneration- Removal-Rights and Duties-Liabilities.

Lab work: Drafting an Appointment Letter for an Auditor.

UNIT 3: Planning of Audit

12 hrs

Preliminaries in commencing a New Audit- Audit Programme- Advantages and Disadvantages- Audit Note book-Audit Papers-Audit Contents-Audit Markings- Internal Check-Internal Control (sales, purchases ,fixed assets, cash bank, pay roll), Internal Audit.

Lab work: Preparation of audit plan documents for an organisation- List out an imaginary Audit Programme.

UNIT 4: Vouching

10 hrs

Introduction- Concept of Vouching- Objectives of Vouching- Importance of Vouching- Vouching and Verification- Vouching and Routine Checking- Concept of Voucher- Internal and External Evidence- General Principles of Vouching- Teeming and Lading- Vouching of Different Types of Transactions.

Lab Work: Students are required to collect the sample vouchers and vouching of cash transactions of local business unit.

UNIT 5: Evolution of Corporate Governance in India

10 hrs

Historical Perspective- Need- Importance- Objectives- Benefits-Elements-Principles-Major Recommendations of Various Committees- Regulatory Framework for Corporate Governance in

India- Clause 49- Enforcement of Major Challenges of Companies Act 2011 and its impact on Corporate Governance.

Lab work: Assignment on evolution of Corporate Governance around the world.

Suggested readings:

1. Auditing: B.N Tandon Sultan Chand &Co
2. Auditing: Dinakar and Pagare
3. Auditing: Prashanta Athma & K. Suchitra, Kalyani Publishers
4. Auditing: Bhagawathi Prasad
5. Corporate Governance: Banks, Eric, John Wiley.
6. Business Ethics and Corporate Governance: ICMR
7. Corporate Governance: Manoharan Nair & P.S. Devakumar, Kalyani Publishers

Websites:

1. www.sebi.gov.in
2. www.mtnn.net.in
3. www.wikipedia.org/wiki/Audit
4. www.investopedia.com.

University College for Women, Koti
B.Com (Honors) IV Semester
CBCS w.e.f A.Y. 2016-17
Core X
CORPORATE ACCOUNTING – II

Paper Code: 8401
Instruction : 3+4

Exam Duration: 2hrs.
Credits: 3+2
Max Marks:50[25T+10P+10I+5A]

Course Objectives: The objective of this course is to specifically identify the accounting practices and procedures in accordance with the legal and social requirements of corporate bodies.

Unit – I: Accounting Standards and IFRS (10hrs)

a) Accounting Standards: Need and importance – An overview of Indian Accounting Standards (Theory only)

b) IFRS – Need and importance – Convergence to IFRS(Theory only)

Labwork: Students are required to identify the difference between IFRS and IndAS(if any)

Unit – II: Holding Companies and Subsidiary Companies (15hrs)

Determining the types of control – Legal definition and requirements - Meaning of holding company & subsidiary companies – Particulars of balance Sheet of a Holding Company in regard to its subsidiaries companies – Financial year of the holding company and its subsidiary – Rights of holding company's representatives and members – Advantages and disadvantages of consolidation of financial statements – Basic rules for preparing a consolidated Balance Sheet - Forms and Techniques.

Lab Work: Listing out the Hold Companies and Subsidiary Companies, Percentage of Holding Rights in Subsidiary Companies.

Unit – III: Accounts of Electricity Supply Companies (15hrs)

Double Accounting System: Meaning, Features, Advantages and disadvantages – Difference between the single accounting system and double accounting system- Revenue Account – Net Revenue Account – Capital Account (Receipt and Expenditure on Capital Account)- General Balance Sheet – Treatment of Replacement of an Account; a) When no extension or improvement is involved

b) When extension or improvement is involved.

Unit – IV: Company Liquidation (15hrs)

Meaning of liquidation or winding up: a) Winding up by Court, b) Voluntary Winding up: Members Voluntary Winding Up, Creditors Voluntary Winding Up – consequences of winding up – Preferential payments – overriding preferential payments- Liquidator; Powers and duties – Preparation of statement of affairs – Deficiency/Surplus Account – Liquidator's final statement of account – B list of contributories.

Lab Work: Case studies approach of Companies going for Liquidation, role of Liquidator.

Unit – V: Social Responsibility Accounting and Human Resources Accounting (7hrs)

Social Responsibility Accounting: Objectives of Social Responsibility – Scope of Corporate Social Responsibility – Social Income Statement and Social Balance Sheet.

Human Resources Accounting: Meaning, Need, objectives, advantages and Methods
(Theory only)

Lab Work: Indian corporate Practices with respect of Social Responsibility Accounting and Human Resource Accounting.

Suggested Readings:

1. Modern Accounting: A. Mukherjee, M. Hanife
2. Accounting Standards and Corporate Accounting Practices: T.P. Ghosh
3. Corporate Accounting: Prashanta Athma and N. Rajyalaxmi, Himalaya Publishing House
4. Corporate Accounting: S.N. Maheswari, S.R. Maheswari
5. Advanced Accounting: Arutanandam, Raman
6. Advanced Accounts: M.C.Shukla, T.S. Grewal, S.C. Gupta
7. Advanced Accounting: R.L. Gupta, M. Radha Swamy
8. Advance Accounting: Ashok Sehgal, Deepak Sehgal
9. Management Accounting: Shashi K Gupta, R.K. Sharma.
10. Accounting Standards: Rawath, Taxmanns publications.

Web sites:

1. www.iasplus.com
2. www.mca.gov.in
3. www.ifrs.org

University College for Women, Koti
B.Com. (Honors) IV Semester
Academic year 2016-17
Core XI

ADVANCE BUSINESS STATISTICS

Paper Code No:8402

Instruction:3+4

Exam Duration: 2hrs.

Credit:3+1

Max. Marks:50[25T+10I+10P+5A]

Objective: To inculcate analytical and computational ability among the students

Unit I: Correlation

10hrs

Definition – Types – Karl Pearson's Coefficient of Correlation – Rank Correlation – Concurrent Deviations Method – Probable Error – Interpretation of Coefficient of Correlation.

Lab Work: Application of Correlation Analysis on Collected Data

Unit II: Regression

10hrs

Meaning- Need- Definition – Types of Regression- Regression Equation of X on Y and Y on X – Regression Coefficients – Importance and their Properties.

Lab Work: : Application of Regression Analysis on Collected Data

Unit III: Index Numbers

20hrs

Meaning-Problems in the construction of Index Numbers – Unweighted Index Numbers – Simple Averages method and average of relatives method (using A.M. & G.M.) – Weighted Index Numbers – Laspeyre's method, Pasche's method and Fisher's methods – Time Reversal test and Factor Reversal test – Fixed base and Chain base Index Numbers – Base shifting Splicing and Deflating the Index Numbers – Cost of Living Index Numbers – Aggregate Expenditure method and Family Budget method.

Lab Work: Application of Index Numbers on Collected Data

Unit IV: Analysis of Time Series

10hrs

Importance – Components – Measurement of trend by Straight line method and Moving averages method – Measurement of Seasonal variations by Simple Averages method.

Lab Work: Application of Time Series on Collected Data

Unit V: Probability

10hrs

Concept of Probability – Types of events – Addition and Multiplication theorems of Probability – Mathematical Expectation – Simple Problems.

Suggested Readings:

- Gupta S.C.: Fundamentals of Statistics, Himalaya Publishing House, Bombay
- Gupta S.P.: Statistical Methods, S.Chand & Sons, New Delhi.
- Sancheti D.C. & V.K.Kapoor: Statistics(theory, methods & applications), S.Chand & sons, New Delhi
- Srivastava U.K.: Quantitative Techniques for Business Decisions
- S.C.Gupta & V.K.Kapoor: Fundamentals of Mathematical Statistics, S.Chand & Sons, New Delhi.

University College for Women, Koti
B.Com. (Honours) IV Semester
CBCS w.e.f. A.Y.2016-17
Core XII

BUSINESS LAW - II

Paper Code: 8403

Instruction : 3+2

Exam Duration: 2hrs.

Credits: 3+1

Max Marks:50[25T+10P+10I+5A]

Objective: To make the students learn the basics of business laws and company law and apply them in real life situations.

UNIT – I: Sale of goods Act, 1930 (9 hrs)

Sale of goods Act, 1930: Contract of Sale – Definition – Features – Difference between sale and Agreement to Sell - Conditions and Warranties Distinction – Express and implied Conditions and Warranties - Rules Regarding Delivery - Types of Goods.

Lab work: Students are expected to know the cases and practical problems relating to the Sale of goods Act

UNIT – II: Consumer Protection Act 1986, Essential Commodities Act 1955

(10 hrs)

Consumer Protection Act 1986 – Objectives, meaning of Consumer – Disputes and Complaints – Objectives of Central and State Consumer Protection Councils – Redressal Agencies – District Forum – Compensation and Procedure on Receipt of Complaints – State Commission – National Commission. Essential Commodities Act 1955 – Powers of Central Government – Delegation of Powers.

Lab work: Students are expected to know the model for of a complaint. Check list of requirements for petition for petition to be filed before the various Consumer Disputes Redressal agencies and collect various application forms regarding the essential commodities.

UNIT – III: Intellectual Property Rights, Environment (protection) Act 1986

(11 hrs)

Intellectual Property Rights – Meaning, Need and Objectives – Meaning of Terms : Industrial Property, Literary Property, Copy Right, Patents, Trade Marks, Trade Names, Trade Secrets, Industrial Designs, Geographical Indications. Environment (protection) Act – Definition – Powers of Central Government – Prevention, Control and Abatement of Environmental Pollution.

Lab work: Students are advised to refer cases relating to Intellectual Property and Environmental Protection.

UNIT – IV: Companies Act – I

(9 hrs)

Doctrine of ultra vires and its Effects – Doctrine of Constructive Notice – Doctrine of Indoor Management – Exceptions – Management of Companies – Directors: Qualifications, Disqualifications, Appointment, Removal, Rights and Duties.

Lab work: Students are advised to refer Internet website and prepare assignments relating to Companies Act.

UNIT – V: Companies Act – II

(11 hrs)

Company meetings and Resolutions – Appointment of a Company Secretary – Winding up of Companies: Various Modes – Compulsory Winding Up – Powers and Duties of Official Liquidator – Members and Creditors Voluntary Winding Up – Winding up subject to the Supervision of the Court – Dissolution.

Lab work: Students are advised to refer internet website and prepare assignments relating to Companies Act.

Suggested readings

1. N.D. Kapoor : Mercantile Law, S. Chand & Co.,
2. N.D. Kapoor : Hand book of Industrial Law, S. Chand & Co.,
3. S.S. Gulshan : Mercantile Law, Sultan Chand
4. Balachandran : Business Law, Tata
5. Avtar Singh : The Principles of Mercantile Law, National pub. House
6. M.C. Kachal : Mercantile Law, Vikas publications
7. K.R. Bulchandani : Business Law, Himalaya pub, House
8. Taxman : Economic Law
9. P. Saracanel, Sumati : Legal systems in business
10. R.C. Chawla, K.C. Garg : Mercantile Law, Company Law
11. Dr. B.K. Hussain : Business Law
12. Bare Acts of different Laws : Law Publico
13. Dr. M.J. Mathew : Business Environment RBSA publishers
14. S.N. Maheshwari and S.K. Maheshwari : Business Laws

University College for Women, Koti
B.Com. (Honors) IV Semester
CBCS w.e.f A.Y 2016-17
Core Elective IV
Insurance Services

Paper Code No:8404
Instruction:3+2

Exam Duration: 2hrs.
Credits:3+1
Max. Marks:50[25T+10P+10I+5A]

Course Objective: To familiarize the students the concepts of Life and Non-Life Insurance and make them aware towards Globalization of Insurance.

Unit –I: Introduction **(8hrs)**

Risk: Concept Classification – Method of Handling Risks – Risk and Insurance.

Insurance: Meaning, Nature, Scope, Advantages, Principles, Types, Reinsurance.

Lab Work: Identify Risk, Risk Factors Causes and Coverage in a Hypothetical business situation.

Unit II : Emergence of Insurance **(10hrs)**

Evolution and Importance of Life Insurance and General Insurance- Insurance Sector Reforms In India –IRDA: organization, Functions, Legislative Measures.

Lab Work: A Case Study of Insurance Company having Tie up with Foreign Insurance Company in India.

Unit III : Globalisation of Insurance **(10hrs)**

Liberalization of Insurance Sector In India- Entry Of Foreign Insurance Companies –FDI in Insurance Sector In India-Meaning- Features –Advantages – Disadvantages.

Lab Work: A study of Entry of Foreign Insurance Companies in India.

Unit IV: Life Insurance: **(12hrs)**

Meaning and importance – Types of Plans –Procedure for Issue of life insurance policy – Underwriting of Insurance – Issue Of Duplicate Policies- Nomination –Surrender Value – Policy Loans –Assignment –Revivals –Claim Settlements.

Lab Work: Collecting and filling of different formats of life Insurance

Unit V: Non- Life Insurance: **(10hrs)**

Meaning and Importance – Types: Fire, Marine, Motor, Health Insurances- Definition – History of Health Insurance in India-Miscellaneous Insurance.

Lab Work: A Study of Health Insurance Products of select Insurance Companies.

Suggested Reading:

1. Risk management and Insurance: Vaughan and Vaughan .
2. Risk management: A Publication of the Insurance Institute of India.
3. Guide to Risk management: Sagar Sanyal.
4. Insurance and Risk management: P.K. Gupta
5. Insurance Theory and Practice: Tripathi PHI.
6. Principles of Insurance Management : Neelam C Gulati, Excel Books.
7. Life and Health Insurance : Black , jr KENNETH AND Harold Skipper, Pearson
8. Principles of Risk management and Insurance (13th Edition), George E Rejda
9. Risk management and Insurance: Trieschman ,Gustavson and Hoyt . South Western College Publishing Cincinnati ,Ohio.
10. Life Insurance Vol I, II, III (LBRARO) : ICFAI course Book.

Suggested Websites:

1. www.irda.gov.in
2. www.policyholder.gov.in
3. www.irdaindia.org.in

University College for Women, Koti.
B.Com (Honours) IV Semester
CBCS w.e.f. A.Y. 2016-17
Core Elective - IV
International Trade and Business

Paper Code No:8405

Instruction: 3+2

Duration: 2hrs.

Credits:3+1

Marks:50[25T+10I+10P+5A]

Course Objectives:

1. It provides conceptional frame work of International Economic Environment
2. To help and develop substantial knowledge in International Trade
3. To equip the student in understanding the International business development.

Unit I:International Trade Theories

(10 hrs)

Concept of International Trade – International Trade Theories: Absolute Advantage Theory- Comparative Cost Theory- Competitive Advantage Theory (Micheal Porter)

Lab Work: Assignment on merits and demerits of International Trade, Seminar on International Trade Theories.

Unit II: International Organizations

(10 hrs)

GATT, WTO, Objectives and Functions of WTO, Organizational Structure, WTO Agreements, WTO and India.

Lab Work: Assignment on difference between GATT and WTO, Seminar on different types of WTO Agreements.

Unit III: Foreign Market Entry Strategies

(12 hrs)

Licensing and franchising, Contract manufacturing, Turnkey contracts- Wholly owned manufacturing facilities, assembly operations- Joint ventures, Third country location- Mergers and Acquisitions, Strategic Alliance, Counter trade.

Lab Work: Assignment on Foreign Markets, Seminar on different modes of entering Foreign Markets.

Unit IV: Role of Stock Exchanges In Economic Development

(8hrs)

Listing requirements of International Stock Exchanges – Impact of Stock Market behaviour of developed countries on Indian Stock Exchange, Important stock Indices.

Lab Work: Assignment on Listing Requirements of Stock Exchanges, Construction of Index.

Unit V: Regional Economic Integration:

(10hrs)

Objectives, Types of Integration, SAARC, ASEAN, ECM, NAFTA

Lab Work: Assignment on Economic Integration , Seminar on SAARC and ASEAN.

Suggested Books:

1. Foreign Exchange International Finance and Risk Management, A V Rajwade, Academy of Business Studies, 1998.
2. Economics and Changing Economics, M. Mackintosh, V. Brown, N.Costello, G. Dawson, G. Thomson, A. Trigg, Thomson Business Press,
3. International Financial Management, P.G. Apte, Tata Mac Graw Hill,
4. International Trade, Kindle Berger, Tata Mac Graw Hill.
5. Money Banking and International Trade, S. Chand and Sons, KPM Sundaram.
6. International Business- Charles W.L. Hills, Tata Mc Graw Hill
International Business- P. Subba Rao, Himalaya Publishers

University College for Women, Koti
B.Com. (Honors) IV Semester
CBCS With effect from 2016-17
Core Elective IV
AUDITING & CORPORATE GOVERNANCE - II

Paper Code No. : 8406

Instructions :3+2

Exam Duration:2hrs

Credits: 3+1

Max. Marks: 50 [25T +10P+10I+5A]

Objective: To acquaint the students with theoretical frame work relating to verification and valuation of assets and liabilities, and audit of various institutions and various kinds of audit reports and major developments in Corporate Governance in India and various reports.

UNIT 1:Verification and Valuation

10 hrs

Introduction- Meaning of Verification and Valuation of Assets- Investigation-. Difference between Vouching, Investigation and Verification- Importance of Verification and Valuation of Assets- General Principles for Verification and Valuation- Problems in Verification and Valuation- Window Dressing- Events Occurring after the Balance Sheet Date- Prior Period and Extraordinary Items and Changes in Accounting.

Lab work: Students are advised to list out the steps necessary for carrying out the audit of sundry Debtors and Creditors assuming one company.

UNIT 2: Audit of Organisations

10 hrs

Audit of institutions- Partnership firms - Manufacturing - Trading and Non-Trading Concerns - Limited Liability Companies - Kinds of Audits- General audit - Statutory audit - Continuous Audit - Cost and Management Audit.

Lab work: List out the Procedure of Commencing an Audit for Partnership firms and List out the Various Kinds of Audit.

UNIT 3- Auditing in EDP Environment

8 hrs

Introduction- General Approach to an EDP based Audit- Computer Installation-Computer system Review- Approaches to EDP Auditing-Special Techniques for Auditing in an EDP Environment.

Lab Work: Students are advised to draft a note on the existing software packages used in the audit and its implementation in various companies.

UNIT 4 –Auditors Report**10 hrs**

Audit's Report – Importance-Contents of the Audit Report- Form-Kinds of Reports: Qualified Report and Unqualified Report- Disclaimer of Opinion- Reasons for Qualified Reports- Significance of the Concept of True and Fair View.

Lab Work: Preparation of Audit Report-Form of Qualified Report- Specimen of Audit Report.

UNIT 5:Corporate Governance Voluntary Guidelines 2009**12 hrs**

Board of Directors- Responsibilities of Board- Audit Committee of Board and its Responsibilities-Appointment of Auditors- Secretariat Audit- Mechanism of Whistle Blowing.

Lab Work: A report on the role of SEBI and a brief study on development of corporate governance in India and Draft a note on Stock Exchange Listing Standards and Other Guidelines.

Suggested readings:

1. R.G.Saxena: Principles of Auditing (Theory & Practice) Himalaya publications
2. B.N. Tandon: Practice Auditing, S.Chand & Co.,
3. Auditing: Prashanta Athma & K. Suchitra, Kalyani Publishers
4. Bhagawati Prasad: Auditing.
5. Corporate Governance & Business Ethics (text & cases): C. Mathur (Macmillian)
6. Corporate Governance: Banks, Eric, John Wileys

Websites:

1. www.mca.gov.in
2. www.indianboards.com/files/clause_49
3. www.corpgov.net
4. www.directorsforum.com

University College for Women, Koti
B.Com. (Honours) V Semester
CBCS With effect from Academic Year 2017-18
Core : XIII
Cost and Management Accounting - I

Paper Code No. : 8501

Instruction: 3 + 4

Exam Duration: 2 hrs.

Credits: 5

Max.Marks: 50[25T+10P+10I+5A]

Course Objectives: To help in acquiring the skills about various cost concepts, methods along with the applications in the various levels of Management.

Unit I: Introduction

Limitations of Financial Accounting –Definition of Cost, Costing, Cost Accountancy-Financial Accounting Vs Cost Accounting. Cost Concepts and Classification of Costs- Cost Centres, and Cost Unit- Elements of Cost-, Cost Sheet - Methods of Costing -Techniques of Costing.(Theory Only)

Unit II: Materials

Materials Control- ABC technique, EOQ, Stock Levels, , Purchasing Materials- Centralized and Decentralized Purchasing, Purchase Procedure, Purchase Price, Stores Material Codes, Store Records, Inventory Systems, Methods of Pricing Issues –FIFO-LIFO-Simple Average -Weighted Average- Base Stock Methods (Including problems).

Lab Work - Calculation of EOQ, Stock Levels, Computation of Stores Ledgers using Excel

Unit III: Labour

Control of Labour Costs-Time Keeping and Time Booking –Idle time –Labour Turnover Rate-Wage Payment – Methods of Remuneration – Time Rate and Piece Rate - Incentive Schemes Halsey Premium Plan, Rowan Plan, Taylor’s Differential Piece Rate , Merrick’s Differential Plan (including Problems)

Lab work: Computation of stores ledgers using Excel and accounting package

Unit IV Management Accounting

Need for Management Accounting- Definition – Scope – Objectives – Advantages and Disadvantages – Management Accounting Vs Financial Accounting and Cost Accounting Installation of Management Accounting – Role of Management Accountant- Functions – Managerial Services – Management Information System (MIS)-Theory Only

Unit V : Financial Statement Analysis

Meaning – Advantages – Limitations – Different Types of Financial Statements – Preparation and Presentation of Financial Statements-Comparative Analysis, Common-Size Analysis and Trend Analysis. (Including problems).

Lab work: Financial statement analysis using excel .

Suggested Books:

1. Cost and Management Accounting: Jain and Narang, Kalyani
2. Microsoft Office Excel 2003 and 2007: Step by step, Frye, PHI
3. Cost and Management Accounting: M.N Arora, Himalaya
4. Cost and Management Accounting : Prashanta Athma, Himalaya Publishing House
5. Cost accounting: Dutt, Pearson Education
6. Management Accounting: Sarma and Gupta, Kalyani
7. Management Accounting: S.P.Guptha, S.Chand & Co.
8. Accounting Packages: Wings, Tally and Focus.

University College for Women, Koti
B.Com. (Honours) V Semester
CBCS With effect from Academic Year 2017-18
Core XIV
TAXATION - I

Paper Code No. :8502

Instruction: 3+2

Exam Duration: 2 hrs.

Credits: 4

Max.Marks: 50[25T+10P+10I+5A]

Objectives: To acquaint the students with the working knowledge of Computation of Income under various heads

UNIT I: Introduction

Brief history of Income Tax – Canons of Taxation – Objectives of Taxation – Direct & Indirect Taxes – Constitutional Provisions on Taxation

Income Tax: Introduction - Basic Concepts: Income – Person – Assessee - Assessment Year- Previous Year - Casual Income – PAN - Gross Total Income - Agricultural Income and its Assessment.

Lab Work: Terminology - Chart showing distribution of Taxes collected between Central & State Government -Format and Filling of Application for PAN - Chart showing Assessment Procedure of Agricultural Income, List of Agricultural Incomes and Non Agricultural Incomes

UNIT II: Basis of Charge

Determination of Residential Status of an Individual – HUF – Firm – AOP – BOI – Company - Incidence of Tax of an Individual (including Problems) - Incomes Exempted from Tax – Concepts – Tax Planning - Tax Evasion - Tax Avoidance

Lab Work: Terminology - Chart showing list of any fifteen Exempted Incomes, Table showing conditions for Residential status.

UNIT III: Income from Salary

Salary: Meaning – Allowances – Perquisites - Profits in lieu of Salary and their treatment - Deductions from Salary Income - Types of Provident Funds and treatment - Computation of Salary Income (including problems).

Lab Work: Terminology, Form no, 12BA, Form 16, Deductions U/s 80C

UNIT IV: Income from House Property

Meaning - Annual Value - Let-Out House - Self-Occupied House - Deemed to be Let-Out House - Deductions from Annual Value - Deemed Ownership - Co-Ownership - Unrealized Rent - Computation of Income from House Property (including problems)

Lab Work: Terminology - Proforma for Calculation of Income from House Property- Table showing calculation of Annual Rental Value in different situations.

UNIT V: Income from Business and Profession

Business and Profession - Meaning - Differences between Business and Profession – Chargeability- Deductions expressly allowed and disallowed - General Deductions- Computation of Profits and Gains from Business and Profession (including problems)

Depreciation – Meaning – Basis – Rate - Block of Assets - Unabsorbed Depreciation (including problems)

Lab Work: Terminology- Table showing Admissible Expenses - Inadmissible Expenses - Block of Assets with Basic Rates.

Note: Lab Work includes lab record and lab practical

Suggested Readings:

1. Direct Taxes: Vinod K. Singhania, Taxmann's Publications
2. Direct Taxes: Gaur and Narang, Kalyani publications
3. Direct Taxes: B.B.Lal, Pearson Publications
4. Practicals in Taxation: H. Prem raj, Sri Hamsrala Publications
5. Indirect taxes: V.S. Datey – Taxmann Publications

University College for Women, Koti
B.Com. (Honours) V Semester
CBCS With effect from Academic Year 2017-18
Core Elective : V a)
Human Resource Management - I

Paper Code No. : 8503

Instruction: 3+2

Exam Duration: 2 hrs.

Credits: 4

Max.Marks: 50[25T+10P+10I+5A]

Course Objectives:

1. To provide the conceptual framework of human resource management as important functional area in an organization.
2. To enable the student to the functions of Industrial relations with relevance to the Indian context.

UNIT- I : Human Resource Management (HRM)

Meaning – Objectives – Scope – Evolution of HRM – Functions of HRM – Systems Approach to HRM - Concept of Strategic HRM – HR policies.

Seminar on Functions of HRM

Unit – II : HRM Environment, Job Design and Analysis

Micro Environment (Company – Customers –Competitors – Publics) Macro Environment (Demographic – Economic – Natural – Technological Political – Legal – Cultural – Social) – HRM Trends in Dynamic Environment Job Design – Approaches – Job Analysis – Components

Assignment : Comment on the Macro Environment affecting HRM

Case Study: Analyse a job of your choice

Unit – III : HR Planning

Concept of HR planning – Objectives – Factors affecting HR Planning – HRP Process – Problems in HR planning

Case Study: Take up a company of your choice and examine its HR plan seminar on Factors affecting HRM

Unit – IV: Recruitment and Selection

Meaning – Objectives – Sources of Recruitment – Selection – Concept – Process, Placement and Induction

Assignment: i) Identify various sources of recruitment

ii) Comment on the selection process of any choice of your choice

Unit – V : Training & Development

Meaning – Importance – Scope – Methods – Training Vs Development – Career Planning and Development

Assignment on Examining career Management Practices of any company

Suggested Reading

1. Rao,P.S. :Human Resources Management and Industrial Relations, Mumbai: Himalaya Publishing House, 2001.
2. Dessler, Gary: :Human Resources Management, New Delhi: Prentice Hall of India Pvt.Ltd., 1999.
3. Saiyadain, Mirza S. :Human Resource Management, New Delhi: TMH,2000

4. Aswathappa, : Human Resource and Personnel Management, New Delhi: TMH, 2000.
5. Subba Rao, P :Essentials of Human Resource Management and Himalaya Publishing House, 2001.
6. San Beardwell and Len Holden : Human Resource Management, New Delhi: Macmillan,1998.
7. Nair,N.G. and Latha Nair : Personnel Management and Industrial Relations, New Delhi: S.Chand & Co., 1999.

8. Manoppa, A., : Industrial relations, TMH, 1999
9. Laldas D.K., : Industrial relations in India

University College for Women, Koti
B.Com. (Honours) V Semester
CBCS With effect from Academic Year 2017-18
Core Elective : V b
E- Commerce - I

Paper Code No. :8504

Instruction: 3+4

Exam Duration: 2 hrs.

Credits: 5

Max.Marks: 50[25T+10P+10I+5A]

Objectives: To enable the students to understand the Fundamentals of E-Commerce

Unit I: Introduction

Overview of Electronic Commerce — Definition of Electronic Commerce, E-Business-Potential Benefits of E-Commerce – The Internet and World Wide Web (WWW) as enablers of E-Commerce – Overview of IT Act 2000(3T+8L=11 Hours)

Unit II: Business Models and Networks

Impact of E-Commerce on Business Models – E-Commerce Applications – Market forces influencing highway - Global Information-Distribution Networks. (3T+8L=11 Hours)

Unit III: Architectural Framework

E-Commerce and WWW- Architecture Framework – Technology behind the Web - Hypertext Publishing. (3T+8L=11 Hours)

Unit IV: E-commerce and Security

Security and the Web - Security protocols and the Web - Security issues - Encryption Techniques. (3T+8L=11 Hours)

Unit V: Consumer and Merchant Perspectives

Consumer oriented E-Commerce Applications - Mercantile Process Models from the perspective of Consumers and Merchants. (3T+8L=11 Hours)

Lab Work: HTML in designing a Static (Simple) Website.

Suggested Readings:

- 1.Micheal Chang: E-Commerce - A Managerial Perspective, Pearson Education.
- 2.Greenstein and Feinman: Electronic Commerce-Security, Risk and Management and Control, Prentice Hall.
- 3.Ravi Kalakota & AB Whinston: Frontiers of Electronic Commerce, Pearson Education.

University College for Women, Koti
B.Com. (Honours) V Semester
CBCS With effect from Academic Year 2017-18
Specialisation Elective - I
Principles of Marketing

Paper Code No. : 48505

Instruction: 3+2

Exam Duration: 2 hrs.

Credits: 4

Max.Marks: 50[25T+10P+10I+5A]

Objectives: To enable the students develop the necessary insights in to the subject of Marketing which will be the basis for future advanced study.

UNIT- I : Introduction

Meaning and Definition of Market, Marketing – Concepts of Marketing – Production concept – Product concept – Selling Concept- Marketing concept – Societal Marketing Concept – Objectives of Marketing – Importance and scope of Marketing – Profit and Non- profit organizations – Marketing Mix – Six P's of Marketing Mix

Labwork: A Case study of Marketing Mix of Branded Product.

Unit-II : Marketing Environment

Micro Environment (Company – Suppliers – Marketing intermediaries – Customers - Competitors – Publics) – Macro Environment (Demographic – Economic – Natural – Technological – Political – Legal – Cultural – Social)

Labwork: A Case study of Demographic Environment affecting marketing of any product of your choice

Unit III: Market Segmentation

Concept of Target Market – Market Segmentation – Concept – Selecting Market Segments – Types of Segmentation (Bases) – Advantages of Segmentation – Requirements for effective segmentation.

Labwork: A Case study of Market segmentation for a product

Assignment: Segment a market based on Psychographic segmentation for a product of your choice

Unit IV: Product Positioning

Market Positioning – Bases of Positioning – Marketing Strategies of Market Leader, Challenger, Follower and Niche Marketer.

Labwork :Assignment: Describe the marketing strategies of a market leader

A Case study: A Case study for positioning of a product.

Unit V : Consumer Markets and Buyer Behavior

Consumer Behavior – Scope and Importance – Factors influencing consumer buying behaviour – Stages of buyer decision process - Organization buying behaviour – Organizational buyer behaviour v/s Consumer behaviour

Labwork: Seminar on Factors Influencing Consumer Behaviour

Suggested Readings:

1. Philip Kotler: Marketing Management, PHI
2. Philip Kotler & Gary Armstrong : Principles of Marketing
3. Stanton. J. William: Fundamentals of Marketing
4. V.S. Ramaswamy & S. Namakumari: Marketing Management – Planning, Implementation & Control
5. Rajan Saxena : Marketing Management
6. Blackwell : Consumer Behaviour
7. Schiffman: Consumer Behaviour

University College for Women, Koti
B.Com. (Honors) V Semester
CBCS With effect from Academic Year 2017-18
Specialization Elective – II

FINANCIAL MANAGEMENT

Paper Code No. : 48507

Instruction: 4+2

Exam Duration: 2 hrs.

Credits: 5

Max.Marks: 50[25T+10P+10I+5A]

Course Objectives:

1. The study of this subject will enhance the students in understanding the various financial problems in the Industry and Commerce. Since the area of finance is very crucial in establishment, it is desirable for U.G students to have a comprehensive understanding of the subject at B.Com. (Honors) III year level.
2. This course aims at acquainting the students with theoretical frame work and various tools and techniques relating to financial decisions.

UNIT I: INTRODUCTION

Introduction - Objectives of Financial Management, Scope and Functions of Financial Management , Profit Maximization, Wealth Maximization , Implications of wealth maximization of financial decisions.(Theory Only).

Time Value of Money: Valuation concept, Future value of a single cash flow and multiple cash flows; Annuity and Present value of single cash flow, multiple cash flows and Annuity (Including problems).

Lab Work: Concept of Compounding and Discounting.

UNIT II: CAPITAL BUDGETING

Capital Budgeting – Meaning- Process- Capital Budgeting Evaluation Techniques, Payback period, ARR, NPV, PI and IRR methods (Including Problems).

Lab Work: Assignment on methods of Capital Budgeting Techniques.

UNIT III: FINANCING DECISION

Capital Structure- Meaning – Determinants of Capital Structure -Cost of Capital: Concept and Significance of Cost Capital, Cost of Debt, Cost of Preference Shares, Cost of Equity Shares and Cost of Retained Earnings, Weighted Average Cost of Capital, Book Value Weights Vs Market Value Weights (Theory).

Leverage: Meaning- Types- Financial Leverage, Operating leverage and Combined Leverage (including Problems).

UNIT IV: WORKING CAPITAL MANAGEMENT

Working Capital Management – Meaning – Classification - Determinants of Working Capital – Estimation of Working Capital (Including Problems).

Cash Management, Cash Forecasting and Budgeting, Management of Receivables, Optimum credit policy, Aspects of Credit policy, Credit term and Standards, Inventory Management, Tools and Techniques (Theory).

UNIT V: DIVIDEND DECISION

Dividend Theories: (a) Walter's model (b) Gordon's model (c) MM Hypothesis, Factors influencing dividend policy – Legal and Procedural aspects of dividend policy (including problems).

Lab Work: A case study of Companies on Declaration of Dividend.

SUGGESTED READINGS:

- | | |
|---------------------|--------------------------------------|
| 1. Van Horne J.C. | Financial management & policy |
| 2. Van Horne J.C. | Fundamentals of financial management |
| 3. Khan & Jain | Financial management |
| 4. Pandey I.M. | Financial management |
| 5. Chandra Prasanna | Financial management |
| 6. Maheshwari S.N. | Elements of Financial management |

University College for Women, Koti
B.Com. (Honours) VI Semester
CBCS With effect from Academic Year 2017-18
Core : XV
Cost and Management Accounting - II

Paper Code No. : 8601

Instruction: 3+4

Exam Duration: 2 hrs.

Credits: 5

Max.Marks: 50[25T+10P+10I+5A]

Course Objectives: To help in acquiring the skills about various cost concepts, methods along with the applications in the various levels of Management.

Unit I Overheads:

Allocation and Apportionment- Primary Distribution and Secondary Distribution – Simultaneous Equation Method and Repeated Distribution Method and Machine Hour Rate (Including Problems).

Lab Work: Computation of overheads using Excel.

Unit II: Methods of Costing

Unit or Output Costing, Job Costing, Contract Costing and Process Costing (including Problems)

Lab work: Preparation of Cost sheet and computation of problems on job and contract costing using Excel .

Unit III : Costing Techniques for Decision making

Marginal Costing: Meaning, importance, marginal cost equation, difference between marginal costing and absorption costing, applications of Marginal costing-Cost, Volume and Profit Analysis-Margin of Safety-Break Even Analysis: Meaning and importance, break even chart – Make or Buy Decisions. (Including problems)

Lab work: Computation of problems on marginal costing and break even analysis using Excel

Unit IV: Ratio Analysis

Meaning – Classification – Advantages and Limitations - Computation and Interpretation of Different Accounting Ratios – Construction of Balance Sheet (including problems).

Lab Work - Computation of problems on ratio analysis, using excel

Unit V : Fund Flow Analysis

Funds Flow Analysis-Meaning and Importance- Difference between Income Statement and Fund flow Statement, Balance Sheet and Fund Flow Statement – Preparation of Statement of Changes in Working Capital – Preparation of Funds Flow Statement (Including practical problems)

Lab work: Computation of problems on funds flow analysis using excel .

Suggested Readings:

1. Cost and Management Accounting: Jain and Narang, Kalyani
2. Microsoft Office Excel 2003 and 2007: Step by step, Frye, PHI
3. Cost and Management Accounting: M.N Arora, Himalaya
4. Cost and Management Accounting : Prashanta Athma,Himalaya Publishing House
5. Cost accounting: Dutt, Pearson Education
6. Management Accounting: Sarma and Gupta, Kalyani
7. Management Accounting: S.P.Guptha, S.Chand & Co.
8. Accounting Packages: Wings, Tally and Focus.
9. Cost Accounting: Jawahar Lal, Kalyani Publishers

University College for Women, Koti
B.Com. (Honours) VI Semester
CBCS With effect from Academic Year 2017-18
Core XVI
TAXATION - II

Paper Code No. : 8602
Instruction: 3+2

Exam Duration: 2 hrs.
Credits: 4
Max.Marks: 50[25T+10P+10I+5A]

Objectives: To acquaint the students with the working knowledge of Computation of Total Income; Calculation of Tax Liability and to give insight into the Indirect Tax structure in India

UNIT I: Income from Capital Gains

Capital Assets – Meaning – Types - Cost Inflation Index - Transfer – Types - Transfer not regarded as Transfer – Cost of Acquisition of Assets - Deductions from Capital Gains - Computation of Taxable Capital Gains (including problems).

Income from Other Sources – Interest on Securities - Bond Washing Transaction - Dividend on Shares - Casual Income - Family Pension - Gifts received and Other General Incomes including Deductions - Deemed Income (including problems)

Lab Work: Terminology- Table showing exemptions U/s 54- Indexation
General Incomes and Specific Incomes – Tax Deduction Rates

UNIT II: Computation of Total Income & Calculation of Tax Liability

Deductions from Gross Total Income – Rebates - Clubbing and Aggregation of Incomes - Setoff and Carry Forward of Losses - Computation of Total Income and Tax Liability of an Individual (including problems).

Lab Work: Terminology - ITR-1- ITR-2 - Table showing all the deductions U/s 80- Tax Rates.

UNIT III: Assessment Procedure

Filing of Returns - Types of Assessment - Self-Assessment - Regular Assessment - Best Judgment Assessment- Income Tax Authorities (Theory only)

Lab Work: Terminology - Filing relevant Forms for Individual Assesses - Chart showing hierarchy of IT Authorities.

UNIT IV: Indirect Taxes I

Customs Duty: Chargeability - Important Terms and Definitions - Procedure for Imports - Procedure for Exports - Concepts - Harmonized System Nomenclature - Warehousing - Baggage (Theory Only).

Central Excise: Chargeability - Meanings - Goods - Excisable Goods - Deemed Manufacture – Manufacturer - Principles of Classification - Concepts - Specific Duty – Ad valorem Duty - Maximum Retail Sale Price - CENVAT Credit (Theory Only).

Lab Work: Examples of items on which Specific Excise Duty & Ad valorem Duty is charged - List of products relating to Maximum Retail Price -

UNIT V Indirect Taxes II

Value Added Tax (VAT): Historical Background - Important Terms and Definitions - Statement of Objects - VAT Schedules (Theory Only).

Service Tax: Introduction – Classification – Chargeability - Taxable Event - Tax Payment - Registration (Theory Only).

Lab Work: Lab Work: Terminology - Application form for TOT Registration - TOT Registration Certificate, Application form for VAT Registration - VAT Registration Certificate - Application for Registration for Service Tax. Emerging trends in Indirect Taxes.

Note: Lab Work includes lab record and lab practicals.

Suggested Readings:

1. Direct Taxes: Vinod K. Singhania, Taxmann's Publications.
2. Direct Taxes: Gaur and Narang, Kalyani publications.
3. Direct Taxes: B.B.Lal, Pearson Publications.
4. Practicals in Taxation: H. Prem raj, Sri Hamsrala Publications.
5. Indirect taxes: V.S. Datey – Taxmann Publications.

University College for Women, Koti
B.Com. (Honours) VI Semester
CBCS With effect from Academic Year 2017-18
Core Elective : VI
Human Resource Management - II

Paper Code No. : 8603

Instruction: 3+2

Exam Duration: 2 hrs.

Credits: 4

Max.Marks: 50[25T+10P+10I+5A]

Course Objectives:

1. To provide the conceptual framework of human resource management as important functional area in an organization.
2. To enable the student to the functions of Industrial relations with relevance to the Indian context.

UNIT I: Performance Appraisal

Concept – Methods of Appraisal – Traditional and Modern Method – Potential appraisal

Seminar on Modern Methods of performance appraisal

UNIT II: Compensation Management

Concept – Objectives – Job Evaluation – Methods – Essentials of sound wages structure – Concepts of minimum wage, living wage, fair wage – wage differentials

Seminar on methods of Job evaluation

UNIT III: HR Accounting and Audit

HR audit, HR accounting, absenteeism, labour turnover, separations, promotion, transfer, HR records, importance of HRIS, management of knowledge workers - International HRM.

Case study on knowledge management of a company of your choice

UNIT IV: Collective bargaining and Negotiation

Collective Bargaining. Meaning, Nature, Types, Process and Importance of CB-prerequisites - issues involved - Negotiations-Types of Negotiations

Assignment on conditions for success of Collective Bargaining

UNIT V:

Discipline and Grievance handling

Discipline - Causes of Indiscipline - Maintenance of discipline- Grievance handling -

Constitution of Grievance committee - Meaning of Grievance -

Sources-level of Grievance-benefits of Grievance system and concept of workers' participation in India.

Case Study : Observe and comment on Grievance Handling procedure of a company of your choice

Suggested Reading

1. Rao,P.S. :Human Resources Management and Industrial Relations, Mumbai: Himalaya Publishing House, 2001.
2. Dessler, Gary: :Human Resources Management, New Delhi: Prentice Hall of India Pvt.Ltd., 1999.
3. Saiyadain, Mirza S. :Human Resource Management, New Delhi: TMH,2000

4. Aswathappa, : Human Resource and Personnel Management, New Delhi: TMH, 2000.
5. Subba Rao, P :Essentials of Human Resource Management and Himalaya Publishing House, 2001.
6. San Beardwell and Len Holden : Human Resource Management, New Delhi: Macmillan,1998.
7. Nair,N.G. and Latha Nair : Personnel Management and Industrial Relations, New Delhi: S.Chand & Co., 1999.

8. Manoppa, A., : Industrial relations, TMH, 1999
9. Laldas D.K., : Industrial relations in India

University College for Women, Koti
B.Com. (Honours) VI Semester
CBCS With effect from Academic Year 2017-18
Core Elective :VI
E- Commerce - II

Paper Code No. :8604
Instruction: 3+4

Exam Duration: 2 hrs.
Credits: 5
Max.Marks: 50[25T+10P+10I+5A]

Objectives: To enable the students to understand the Fundamentals of E-Commerce

UNIT I: Electronic Payment Systems

Payments Systems: Types of E- payment system (Credit Card, E-Cash, Smart Cards, Digital Payments, etc..) - Risk in E – Payments - Designing E - Payment Systems.

UNIT II: Electronic Data Interchange

EDI: Electronic Data Interchange - EDI applications in Business - Legal, Security and Privacy issues in EDI.

UNIT III: Electronic Commerce and Security

Security and Privacy issues in E - Commerce - Internet EDI – Intra organizational E - Commerce.

UNIT IV: Web Based Marketing

Web based Marketing - Introduction and Scope of Marketing - Business Marketing and Information Technology Congruence.

UNIT V: Electronic Commerce and Internet

Advertising and Marketing on the Internet -Application of 4 Ps (Product, Price, Place and Promotion) in Internet Marketing - Supply Chain Management.

Lab Work: Microsoft Front Page Editor

SUGGESTED READINGS:

1. Michael Chang , E.Commerce , A Managerial Perspective, Pearson Education.
2. Greenstein and Feinman, Eletronic Commerce - Security, Risk and Management and Control, Prentice Hall.
3. Ravi Kalakota & AB Whinston, Frontiers of Electronic Commerce, Pearson Education.

University College for Women, Koti
B.Com. (Honours) V Semester
CBCS With effect from Academic Year 2017-18
Specialisation Elective - III
Marketing Management

Paper Code No. : 48605

Instruction: 3+2

Exam Duration: 2 hrs.

Credits: 4

Max.Marks: 50[25T+10P+10I+5A]

Objectives: To enable the students gain an in depth understanding of Marketing Management and its various concepts, components and functions.

Unit I: Product Management

Concept of Product - Classification of Products – Product life cycle -Stages – New Product Development – Stages – Concept of Branding, Packing& Labelling – Reasons for new product failure.

Labwork: Assignment: Create and design a new marketable product (on a chart and explain)

Unit II: Price Management

Pricing – Objectives of Pricing – Factors influencing Price Determination – New Product Pricing Strategies (skimming and penetration pricing) – General Pricing Approaches – Product Mix Pricing Strategies – Price Adjustment Strategies – Public Policy and Pricing

Labwork Case Study: Comment on the Pricing Policy of any Product

Unit III: Promotion Management

Marketing Communication Process – Promotion mix - Elements – Advertising – Objectives – Types of advertising – Sales Promotion – Tools – Personal Selling – Steps in personal selling – Direct Marketing – Forms of Direct Marketing – Publicity and Public Relations

Labwork Seminar: Advertising Strategies of any company

Unit IV: Marketing Channel Management

Marketing Channels – Types of Channels – Channel design and management decisions – Channel conflict and Resolutions

Labwork Assignment: Make a comparative analysis of different marketing channels

Unit V: Modern Marketing

Online marketing – Channels – Objectives – Retailing – Forms of Retailing – Formats of retail stores – Global Marketing – Concept of CRM - Services Marketing – Meta Marketing – Mega Marketing – Social Media Marketing – Network Marketing – Digital Marketing.

Labwork Case Study: Case Study of any Retail Store Format

Suggested Readings:

1. Philip Kotler: Marketing Management, PHI
2. Philip Kotler & Gary Armstrong : Principles of Marketing
3. Stanton. J. William: Fundamentals of Marketing
4. V.S. Ramaswamy & S. Namakumari: Marketing Management – Planning, Implementation & Control
5. Rajan Saxena : Marketing Management
6. Blackwell : Consumer Behaviour
7. Schiffman: Consumer Behaviour

University College for Women, Koti
B.Com. (Honors) VI Semester
CBCS With effect from Academic Year 2017-18
Specialization Elective – IV
INVESTMENT MANAGEMENT

Paper Code No. : 48606

Instruction: 4+2

Exam Duration: 2 hrs.

Credits: 5

Max.Marks: 50[25T+10P+10I+5A]

Course Objective:

To familiarize the student with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.

UNIT-I: INTRODUCTION:

Investment: Meaning – Characteristics – Types of Investors – Financial Assets: Meaning – Classification – Shares – Debentures – Bonds – Financial System- Concept of Financial Markets, Financial Institutions, Financial Instruments and Financial Services (Theory).

Lab Work: Concept of Financial Markets, Financial Institutions, Financial Instruments and Financial Services

UNIT-II: PRIMARY MARKET

Primary Market: Meaning – Growth and Development – Methods of Issues – Parties Involved – Allotment Process – Investor Protection – Recent Trends (Theory).

Lab Work: A case study on an IPO.

UNIT-III: SECONDARY MARKET

Secondary Market: Meaning – History – Functions – Regulatory Framework – Listing and Delisting of Securities – Trading Procedure – Stock Exchanges in India – Growth of Stock Exchanges in India – SEBI – Its Functions and Role (Theory).

Lab Work: Assignment on the History and Growth of BSE and NSE

UNIT-IV: RISK AND RETURN ANALYSIS:

Return: Meaning – Calculation of Return- Ex post – Ex ante (Including Problems).

Risk: Meaning – Types of Risk – Systematic Risk – Unsystematic Risk – Calculation of Standard Deviation as a Measure of Risk - Calculation Beta as a Measure of Risk (Including Problems).

UNIT-V: PORTFOLIO ANALYSIS:

Portfolio Analysis: Meaning – Need - Return on Portfolio – Risk on Portfolio – Diversification of Investments (Including Problems).

SUGGESTED READINGS:

- 1.Agarwal: A Guide to Indian Capital Market, New Delhi;
- 2.Avadhani, V.A: Indian Capital Markets, Himalaya;
- 3.Mayo: Investments, 7e Thomson;
- 4.Bhalla, V.K: Investment Management. S. Chand & Co.;
- 5.Reilly: Investment Analysis and Portfolio Management, Thomson;
- 6.Kevin, S: Security Analysis Portfolio Management, PHI;
- 7.Fabozzi, Frank J: Investment Management, Prentice Hall;
- 8.Fischer, Donald, E. and Ronald, J.Jordan: Security Analysis & Portfolio Management, PHI;
- 9.Strong: Portfolio Construction and Management, PHI;
- 10.Sharpe etal: Investments, PHI;