



BANGALORE UNIVERSITY
BANGALORE

SYLLABUS

ಪಠ್ಯ ವಿವರಗಳು

BACHELOR OF COMMERCE (B.Com.)

ಸ್ನಾತಕ ಪದವಿಯ ವಾಣಿಜ್ಯ

website : www.bangaloreuniversity.net

ಬೆಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾಲಯ

ಸಂಖ್ಯೆ: ಎಸಿಎ-೨:ಎಳ:ಬಿ.ಕಾಂ:ಬಿ.ಬಿ.ಎಂ:ಪತ್ಯಕ್ರಮ:೨೦೦೪-೦೫

ಜ್ಞಾನಭಾರತಿ

ಬೆಂಗಳೂರು - ೫೬೦ ೦೫೬

ದಿನಾಂಕ : ೧೩-೫-೨೦೦೪

ಅಧಿಸೂಚನೆ

ವಿಷಯ : ೨೦೦೪-೦೫ ನೇ ಸಾಲಿನಿಂದ ಬಿ.ಕಾಂ ಮತ್ತು ಬಿ.ಬಿ.ಎಂ
ಸ್ನಾತಕ ಪದವಿಯ ಕೋರ್ಸ್‌ಗಳಲ್ಲಿ ಸೆಮಿಸ್ಟರ್ ಪದ್ಧತಿಯ
ಪತ್ಯಕ್ರಮಗಳನ್ನು ಜಾರಿಗೊಳಿಸುವ ಬಗ್ಗೆ.

- ಉಲ್ಲೇಖ : ೧) ದಿನಾಂಕ : ೧೬-೩-೨೦೦೪ರಂದು ನಡೆದ ವಾಣಿಜ್ಯ ಮತ್ತು
ಮ್ಯಾನೇಜ್‌ಮೆಂಟಿನ ನಿಖಾಯದ ಸಭೆಯ ನಿರ್ಣಯ
೨) ದಿನಾಂಕ : ೨೭-೩-೨೦೦೪ ರಂದು ಹಾಗೂ ಮುಂದೂಡಲ್ಪಟ್ಟ
ದಿನಾಂಕ ೨೭-೪-೨೦೦೪ ರಂದು ನಡೆದ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ತಿನ
ಸಾಮಾನ್ಯ ಸಭೆಯ ನಿರ್ಣಯ.

ದಿನಾಂಕ : ೨೭-೩-೨೦೦೪ರಂದು ಮತ್ತು ಮುಂದೂಡಲ್ಪಟ್ಟ ದಿನಾಂಕ ೨೭-೪-೨೦೦೪ ರಂದು ನಡೆದ ವಿದ್ಯಾವಿಷಯಕ
ಪರಿಷತ್ತಿನ ಸಾಮಾನ್ಯ ಸಭೆಯಲ್ಲಿ ಕೈಗೊಂಡ ನಿರ್ಣಯದನ್ವಯ ವಾಣಿಜ್ಯ ಮತ್ತು ಮ್ಯಾನೇಜ್‌ಮೆಂಟ್‌ನ ನಿಖಾಯಕ್ಕೆ
ಸಂಬಂಧಿಸಿದಂತೆ ಈ ಕೆಳಕಂಡ ಸ್ನಾತಕ ಪದವಿ ಕೋರ್ಸ್‌ಗಳಲ್ಲಿ ಸೆಮಿಸ್ಟರ್ ಪದ್ಧತಿಯ ಪತ್ಯಕ್ರಮಗಳನ್ನು ೨೦೦೪-೦೫ನೇ
ಸಾಲಿನಲ್ಲಿ ಜಾರಿಗೊಳಿಸಲು ವಿಶ್ವವಿದ್ಯಾಲಯವು ಅಧಿಕೃತವಾಗಿ ಈ ಮೂಲಕ ಪ್ರಕಟಿಸಿದೆ. ಸಂಬಂಧಪಟ್ಟ ಪತ್ಯಕ್ರಮವನ್ನು
ಇದರೊಂದಿಗೆ ಲಗತ್ತಿಸಿದೆ. ಇದು ರೆಗ್ಯುಲರ್ ಕೋರ್ಸ್‌ಗೆ ಮಾತ್ರ ಅನ್ವಯಿಸುವುದು. ಅಂಚೆ ತೆರಪಿನ ಮತ್ತು ದೂರ
ಶಿಕ್ಷಣಕ್ಕೆ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.

ಕ್ರಮ ಸಂಖ್ಯೆ	ಕೋರ್ಸ್‌ಗಳ ವಿವರ	ಅನುಮೋದಿಸಿದ ಪತ್ಯಕ್ರಮಗಳು
೧.	ಬಿ.ಕಾಂ	೧ ರಿಂದ ೬ನೇ ಸೆಮಿಸ್ಟರ್
೨.	ಬಿ.ಬಿ.ಎಂ.	೧ ರಿಂದ ೬ನೇ ಸೆಮಿಸ್ಟರ್

ಆದೇಶದ ಮೇರೆಗೆ

(ಸಹಿ/-)

ಕುಲಸಚಿವರು

ಗೆ,

೧. ವಾಣಿಜ್ಯ ಮತ್ತು ಮ್ಯಾನೇಜ್‌ಮೆಂಟ್ ಡೀನರಿಗೆ, ಬೆಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾಲಯ, ಬೆಂಗಳೂರು.
೨. ಆಧ್ಯಯನ ಮಂಡಳಿ ಸದಸ್ಯರು, ಬೆಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾಲಯ, ಬೆಂಗಳೂರು

ಪ್ರತಿಗಳು :

೧. ಬೆಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾಲಯಕ್ಕೆ ಸಂಯೋಜಿತಗೊಂಡಿರುವ ಸ್ನಾತಕ ಪದವಿ ಕಾಲೇಜುಗಳ ಪ್ರಾಂಶುಪಾಲರಿಗೆ
೨. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ), ಬೆಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾಲಯ, ಬೆಂಗಳೂರು
೩. ಉಪಕುಲಸಚಿವರು-೧, ಸಹಾಯಕ ಕುಲಸಚಿವರುಗಳು (ಶೈಕ್ಷಣಿಕ ಮತ್ತು ಪರೀಕ್ಷಾ ವಿಭಾಗ)
೪. ಕುಲಪತಿಗಳು : ಕುಲಸಚಿವರು : ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) - ಇವರುಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳಿಗೆ
೬. ನಿರ್ದೇಶಕರು, ಪ್ರಸಾರಾಂಗ ಮತ್ತು ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾಲಯ, ಬೆಂಗಳೂರು
ಇವರಿಗೆ - ವಿಶ್ವವಿದ್ಯಾಲಯದ ಗೆಜೆಟ್‌ನಲ್ಲಿ ಪ್ರಕಟಿಸುವ ಸಲುವಾಗಿ

REGULATIONS PERTAINING TO B.COM. DEGREE - SEMESTER SCHEME

1. **ELIGIBILITY :** Students who have completed two - year Pre-University Course of Karnataka State or equivalent there to, are eligible to seek admission to the B.Com. degree course.
2. **DURATION OF THE COURSE :** The Course of study for the B.Com. Degree shall extend over a period of three academic years, each academic year comprising of two semesters, and excluding the duration of examinations, each semester comprising sixteen weeks of class work. The candidates shall complete his/her B.Com. Degree within six years from the date of admission to the First Semester of the Course.
3. **MEDIUM OF INSTRUCTIONS :** The medium of instructions and examination shall be either in Kannada or English.
4. **SUBJECTS OF STUDY :** A candidate for the B.Com. degree course shall seek to study the subjects stated under clause 6.
5. **ATTENDANCE :**
 1. For the purpose of calculating attendance, each semester shall be taken as a unit.
 2. A student shall be considered to have satisfied the requirement of attendance for the semester, if he has attended not less than 75% in aggregate of the number of working periods in each of the subjects.
 3. A student who fails to complete the course in the manner stated above shall not be permitted to take the University examinations.

6. COURSE STRUCTURE :

SEMESTER SCHEME OF EXAMINATION UNDER SEMESTER: B.Com COURSE

SEM NO.	PAPER NO.	TITLE OF THE PAPER	LECTURE HOURS PER	MARKS		TOTAL MARKS
				UE	RM	
I	1.1	LANGUAGE: KANNADA/SANSKRIT/URDU/TAMIL/ TELUGU/ADDITIONAL ENGLISH / MARATHI/ HINDI	04	90	10	100
	1.2	LANGUAGE: ENGLISH	04	90	10	100
	1.3	FINANCIAL ACCOUNTING - I	04	90	10	100
	1.4	PRINCIPLES OF MANAGEMENT	04	90	10	100
	1.5	BUSINESS MATHEMATICS / CLSP	04	90	10	100
	1.6	BUSINESS ECONOMICS - I	04	90	10	100
		TOTAL	24	540	60	600
II	2.1	LANGUAGE: KANNADA/SANSKRIT/URDU/TAMIL/ TELUGU/ADDITIONAL ENGLISH / MARATHI/ HINDI	04	90	10	100
	2.2	LANGUAGE: ENGLISH	04	90	10	100
	2.3	FINANCIAL ACCOUNTING - II	04	90	10	100
	2.4	HUMAN RESOURCES MANAGEMENT	04	90	10	100
	2.5	BUSINESS STATISTICS	04	90	10	100
	2.6	BUSINESS ECONOMICS - II	04	90	10	100
		TOTAL	24	540	60	600
III	3.1	LANGUAGE: (including Communication) KANNADA/SANSKRIT/URDU/TAMIL/ TELUGU/ADDITIONAL ENGLISH / MARATHI/ HINDI	04	90	10	100
	3.2	LANGUAGE: ENGLISH & BUSINESS COMMUNICATION	04	90	10	100
	3.3	CORPORATE ACCOUNTING - I	04	90	10	100
	3.4	MARKETING MANAGEMENT	04	90	10	100
	3.5	INTERNATIONAL BUSINESS ENVIRONMENT	04	90	10	100
	3.6	INDIAN FINANCIAL SYSTEM	04	90	10	100
	3.7	INDIAN CONSTITUTION	04	90	10	100
		TOTAL	28	630	70	700

IV	4.1	LANGUAGE :(including Communication)KANNADA/ SANSKRIT/URDU/TAMIL/TELUGU / ADDITIONAL ENGLISH / MARATHI/ HINDI	04	90	10	100
	4.2	LANGUAGE: ENGLISH & BUSINESS COMMUNICATION	04	90	10	100
	4.3	CORPORATE ACCOUNTING – II	04	90	10	100
	4.4	FINANCIAL MANAGEMENT	04	90	10	100
	4.5	LAW & PRACTICE OF BANKING	04	90	10	100
	4.6	COST ACCOUNTING	04	90	10	100
	4.7	COMPUTER FUNDAMENTALS	04	90	10	100
		TOTAL	28	630	70	700
V	5.1	METHODS & TECHNIQUES OF COST ACCOUNTING	04	90	10	100
	5.2	INCOME TAXES- I	04	90	10	100
	5.3	ENTREPRENEURSHIP DEVELOPMENT PROGRAM	04	90	10	100
	5.4	COMPUTER BUSINESS APPLICATIONS	04	90	10	100
	5.5	ELECTIVE: PAPER I	04	90	10	100
	5.6	ELECTIVE: PAPER II	04	90	10	100
		TOTAL	24	540	60	600
VI	6.1	BUSINESS LAWS	04	90	10	100
	6.2	INCOME TAXES – II	04	90	10	100
	6.3	MANAGEMENT ACCOUNTING	04	90	10	100
	6.4	SERVICES MANAGEMENT	04	90	10	100
	6.5	ELECTIVE : PAPER III	04	90	10	100
	6.6	ELECTIVE : PAPER IV	04	90	10	100
		TOTAL	24	540	60	600
		GRAND TOTAL		3420	380	3800

UE – UNIVERSITY EXAM

RM - RECORD MAINTENANCE

ELECTIVE – I : ACCOUNTING GROUP

- ADVANCED FINANCIAL ACCOUNTANCY
- AUDITING – I
- AUDITING – II
- ACCOUNTING AND INFORMATION SYSTEM

ELECTIVE – II : FINANCE GROUP

- ADVANCED FINANCIAL MANAGEMENT
- FINANCIAL MARKETS
- CORPORATE FINANCIAL POLICY
- FINANCIAL SERVICES

ELECTIVE – III : MARKETING GROUP

- CONSUMER BEHAVIOUR
- MARKETING RESEARCH
- ADVERTISING MANAGEMENT
- SALES AND DISTRIBUTION MANAGEMENT

ELECTIVE – IV : HUMAN RESOURCE GROUP

- INDUSTRIAL RELATIONS
- LABOUR WELFARE AND SOCIAL SECURITY
- COMPENSATION MANAGEMENT AND LABOUR LEGISLATIONS
- HUMAN RESOURCE DEVELOPMENT

ELECTIVE – V : INSURANCE GROUP

- PRINCIPLES AND PRACTICE OF NON-LIFE INSURANCE
- LEGAL ASPECTS OF INSURANCE
- LIFE INSURANCE
- MANAGEMENT OF INSURANCE BUSINESS

ELECTIVE – VI : TAXATION

- DIRECT TAX PLANNING
- COMMERCIAL TAXES
- CUSTOMS ACT AND CUSTOMS TARIFF ACT
- CENTRAL EXCISE ACT AND CENTRAL EXCISE TARIFF ACT

ELECTIVE – VII : INFORMATION SYSTEMS AND MANAGEMENT

- RELATIONAL DATA BASE MANAGEMENT AND MS ACCESS
- SYSTEM ANALYSIS, DESIGN AND INFORMATION SYSTEMS
- PROGRAMMING IN 'C'
- OBJECT ORIENTED PROGRAMMING AND C++ LANGUAGE

7. **SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:** In every semester, the student should maintain a Record Book in which a minimum of 5 exercises / programmes per subject are to be recorded. This Record has to be submitted to the Head of the Department for evaluation at least 15 days before the end of each semester.
8. **SCHEME OF EXAMINATION :** There shall be a University examination at the end of each semester. The maximum marks for the University examination in each paper shall be 90 and 10 for Skill Development and Record maintenance.

Marks for Skill Development and Record maintenance shall be awarded by the teacher who has taught the paper; and the teacher concerned shall hand over the marks list to the Head of the Department within three days after end of the semester period, who in turn shall handover, within the next three days, to the Principal of the College.

The Principal shall display marks on the notice board paper-wise and student-wise, one week prior to the commencement of the semester examinations. And the original copy of the same, duly signed by the Head of the Department and the principal, shall be sent by the principal to the Registrar (Evaluation) before the commencement of the semester examination.

9. APPEARANCE FOR THE EXAMINATION :

- a. A candidate shall apply for all the papers in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the University .
- b. A candidate who has passed any language shall be eligible to claim exemption from the study of the language if he/she studies and passes that language at the corresponding level.
- c. Further, a candidate shall also be eligible to claim exemption from studying and appear for those Commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.
- d. A candidate who is permitted to seek admission to the particular degree course on transfer from any other University should study and pass the subjects which are prescribed by the University. Such candidates shall not however be eligible for the award of overall Class or Ranks.

- 10. MINIMUM FOR A PASS :** Candidates who have obtained at least 35% of marks in aggregate including skill development in each subject shall be eligible for a pass or exemption in that subject. The minimum marks per paper is 32 in theory and 3 for record maintenance.

11. CLASSIFICATION OF SUCCESSFUL CANDIDATES :

- i) The results of the First to Sixth semester of degree examination shall be declared and classified separately as follows:
 - a. First Class : Those who obtain 60% and above of the total marks of parts I, II & III.

- b. Second Class : Those who obtain 50% and above but less than 60% of the total marks of parts I, II & III.
 - c. Pass Class : Rest of the successful candidates who secure 35% and above but less than 50% of marks in parts I, II & III.
- ii) The results of the degree course as a whole shall be declared on the basis of the aggregate marks obtained by the candidates in the Commerce subjects of the First to Sixth semester of degree course put together as follows:
- a. First Class : Those who obtain 60% and above of the aggregate in the Commerce subjects of all semesters put together.
 - b. Second Class : Those who obtain 50% and above but less than 60% of the Aggregate marks in the Commerce subjects of all semesters put together.
 - c. Pass Class : Rest of the successful candidates who obtain 35% and above but less than 50% of the aggregate marks in the Commerce subjects of all semesters put together.
- iii) Class and Ranks shall be declared on the basis of the aggregate marks obtained by the candidates in the Commerce subjects of the First to Six semesters of degree course as a whole. However, only those candidates who have passed each semester public examination in the first attempt only shall be eligible for the award of ranks. The first ten ranks only shall be notified.
12. **MEDALS AND PRIZES** : No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.
13. **CONDITIONS TO KEEP TERMS** :
- a. A candidate is allowed to carry all the previous uncleared papers to the subsequent semester/semesters.
 - b. Such of those candidates who have failed/remained absent/ for one or more papers henceforth called as "Repeaters", shall appear for exam in such paper/s during the three immediate successive examinations.
 - c. Examination for odd/even semester shall be conducted respectively at the end of odd/even semester (odd with odd, even with even).
 - d. The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.
14. **PATTERN OF QUESTION PAPER** : Each theory question paper shall be for 3 hours duration for each Examination. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The Question Paper will be as per the following Model:

SECTION – A: (Conceptual questions) (10 X 2 = 20 Marks)

Answer any TEN

1. a, b, c, d, e, f, g, h, i, j, k, l

SECTION – B: (Analytical questions) (5 X 5 = 25 Marks)

Answer any FIVE

2, 3, 4, 5, 6, 7, 8, 9

SECTION – C: (Essay type questions) (3 X 15 = 45 Marks)

Answer any TWO

10, 11, 12, 13, 14

15. PROVISION FOR IMPROVEMENT OF RESULTS : The candidates shall be permitted to improve the results of the whole examination or of any Semester or any subject within 30 days after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

16. REMOVAL OF DIFFICULTIES AT THE COMMENCEMENT OF THESE REGULATIONS : If any difficulty arises while giving effect to the provisions of these Regulations, the Vice-Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.

1.3 : FINANCIAL ACCOUNTING I

OBJECTIVES

The objective of this course is to acquaint students with the accounting concepts, tools and Techniques influencing business organizations

UNIT - 1 : AMALGAMATION OF FIRMS : Meaning-Objectives-Books of accounts in Vendors – Revaluation Account – Goodwill Account – Combined Capital Account – New Firm Account – Passing of Journal Entries – In the books of Amalgamated firm – combined journal entries – Preparation of Amalgamated Balance Sheet – Treatment of assets and liabilities not taken over – Treatment of unrecorded assets and liabilities - Treatment of contingent liabilities. 14 hrs

UNIT - 2 : SALE OF PARTNERSHIP TO A LIMITED COMPANY :
Introduction – Need for conversion - Meaning of Purchase Consideration – Mode of Discharge of Purchase Consideration - Method of calculation of Purchase Consideration – Net Payment Method – Net Asset Method – Passing of Journal Entries and Preparation of Ledger Accounts in the books of Vendor – Treatment of certain items – Dissolution Expenses – Unrecorded Assets and Liabilities – Assets and Liabilities not taken over by the Purchasing Company - Contingent liabilities - non-assumption of trade liabilities - In the books of Purchasing Company – Passing of Incorporation entries – Treatment of Security Premium – Fresh issue of shares and debentures to meet working capital – Preparation of Balance Sheet as per the Companies' Act. 12 hrs

UNIT - 3 : HIRE PURCHASE SYSTEMS - Introduction – Meaning – Hire Purchase Act 1972 – Important Definitions – Hire Purchase Agreement- Hire Purchase Price – Cash Price, Hire Purchase Charges, Net Hire Purchase Price – Net Cash Price – Net Hire Purchase – Important Provisions – Right of the hirer to purchase with rebate – Termination of the agreement – Rights of the owner on termination - Calculation of interest when both the cash price and the rate of interest are given – calculation of interest when cash price is given but rate of interest is not given – calculation of interest when both the cash price and the rate of interest are not given – calculation of cash price – calculation of amount of installment – use of annuity value to find cash price – Journal entries and Ledger accounts in the books of Hire Purchaser and Hire vendor under Asset Accrual method. 12 hrs

UNIT - 4 : INSTALMENT PURCHASE METHOD - Introduction – Meaning – Difference between Hire Purchase and Installment Purchase system – Treatment of Interest Suspense Account - Journal entries and Ledger account in the books of both parties. 8 hrs

UNIT - 5 : ROYALTY ACCOUNTS - Introduction – Meaning – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short workings – Recoupment of Short working under Fixed Period – Floating Period – Recoupment within the Life of a Lease – Treatment of Strike and Stoppage of work – Accounting Treatment – in the books of Lessee (Tenant) – when royalty is less than Minimum Rent – When royalty is equal to Minimum Rent – When the right of recoupment is lost, when Minimum Rent Account Method is followed – Preparation of ledger accounts – Royalty Account, Landlord Account – Short workings Account - Minimum Rent Account when Minimum Rent Account is followed. 14 hrs

SKILL DEVELOPMENT

Collection and recording of Royalty agreement with regard to any suitable situation.

Collection and recording of Hire Purchase Agreement.

Ascertainment of Cash Price and interest under Hire Purchase System.

Calculation of Purchase Consideration under different methods.

Arrangement of Mock situation to finalize a sale of firm.

Drafting of amalgamation conditions in a given situation.

Books for reference

1. Dr. S.N. Maheswari, *Financial Accounting*
2. BS Raman, *Financial Accounting*
3. Grewal and Gupta, *Advanced Accounting*
4. Radhaswamy and R.L. Gupta, *Advanced Accounting*
5. S.Kr. Paul, *Advanced Accounting*
6. P.C. Tulasian, *Pearson Editions, Introduction to Accounting*
7. Jain & Narang, *Financial Accounting*

1.4 : PRINCIPLES OF MANAGEMENT

OBJECTIVES

To familiarise the students with concepts and principles of Management

UNIT – 1 : Management: Introduction - Meaning, nature and characteristics of Management - Scope and functional areas of management - Management as a science art or profession - Management & Administration - Principles of management - Social responsibility of management and Ethics. 10 hrs

UNIT – 2 : Planning : Nature importance and purpose of planning - Planning process, Objectives - Types of plans (Meaning only) - Decision making – importance & steps 8 hrs

UNIT – 3 : Organising and Staffing : Nature and purpose of organisation, Principles of organisation - Types of organization - Departmentation, Committees - Centralisation Vs decentralisation of authority and responsibility - Span of Control - MBO and MBE(Meaning only) - Nature and importance of staffing - Process of selection & recruitment(in brief). 14 hrs

UNIT – 4 : Directing : Meaning and nature of directing - Leadership styles - Motivation theories (Maslow's, Herzberg, McGregors X & Y theory) - Communication meaning and importance, barriers to communication, types of communication - Coordination meaning and importance. 14 hrs

UNIT – 5 : Controlling : Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control(in brief). 10 hrs

SKILL DEVELOPMENT

Different types of Organisation Charts (structure).

Chart on Staffing.

Graphic representation of Maslow's Theory.

Chart on Media of Communication.

Chart on sources of recruitment.

Draft Control chart for different industry / business groups.

Books for reference

1. Koontz & O'Donnell, Management.
2. Appaniah & Reddy, Essentials of Management.
3. L M Prasad, Principles of management.
4. Rustum & Davan, Principles and practice of Management.
5. Srinivasan & Chunawalla, Management Principles and Practice.
6. S V S Murthy, Essentials of Management.
7. Thomas. N. Duening & John. M. Ivan cevich, Management, Principles and Guidelines, Biztantra Publications.
8. Tripathi & Reddy, Principles of Management.

1.5 : BUSINESS MATHEMATICS / COMPANY LAW AND SECRETARIAL PRACTICE

OBJECTIVES

To provide basic knowledge of mathematics and application of mathematics to commercial situations.

UNIT – 1 -Number System : Natural numbers, even – odd numbers, integers, prime numbers, rational, irrational and real numbers, HCF & LCM. 3 hrs

UNIT – 2 - Theory of equations : meaning, types of equations –simple linear and simultaneous equations (only two variables) eliminations and substitution method only. Quadratic equation factorization and formula method ($ax^2 + bx + c = 0$ form only) problems on commercial application. 10 hrs

UNIT – 3 - Progressions : Arithmetic progressions finding the 'n'th term of an AP and also sum to 'n' terms of an AP. Insertion of Arithmetic means in given terms of AP and representation of AP. Geometric progression: finding n^{th} term of GP. Insertion of GMs in given GP and also representation of GP. 12 hrs

UNIT – 4 - Matrixs and Determinants : meaning and types of matrices –operations of addition, subtraction, multiplication of two matrixs – problems, transpose and determinant of a square matrix- minor of an element co-factor of an element of a determinants. Problems application of determinants of business problems, adjacent of a square matrix, singular and non singular matrices – inverse of square matrix – solutions of system of linear equations in two variables using Cramer's rule. 12 hrs

UNIT – 5 - Commercial Arithmetic : simple interest, compound interest including half yearly and quarterly calculation. Percentages, bills discounting, concepts of Ratios, duplicate-triplicate and sub-duplicate of a ratio. A/c proportions, fourth, third and inverse proportion problems. 23 hrs

SKILL DEVELOPMENT

- Develop an Amortization Table for Loan Amount – EMI Calculation.
- Prepare a Overhead Machine / Labour hour rate through matrices.
- Prepare a Bank Statement using SI and CI.
- Prepare a Case study.

Books for reference

1. Dr. A K ARTE & R V PRABHAKAR: *A textbook of Business Mathematics.*
2. DORAI RAJ : *Business Mathematics.*
3. SANCHETHI AND KAPOOR: *Business Mathematics*
4. ZAMIRUDDING KHANNA: *Business Mathematics*
5. SAHA: *Mathematics for Cost Accountants*
6. SONI: *Business Mathematics.*

COMPANY LAW AND SECRETARIAL PRACTICE

OBJECTIVE

To enable the students to get familiarised with the existing Company Law and Secretarial Procedure.

UNIT – 1 -Company : Legislative back drop of Companies Act – Meaning and definition, Kinds of Companies – Limited and unlimited, private and public, government companies, statutory companies. 8 hrs

UNIT – 2 - Secretary : Meaning and definition, position and appointment, rights, duties, liabilities, qualifications, removal. 8 hrs

UNIT – 3 - Formation of Companies : Promotion, incorporation, capital, subscription, commencement of Business. 10 hrs

UNIT – 4 - Documents of Companies

- a. Memorandum of Association – definition, clauses, provisions and procedures for alteration.
- b. Articles of Association – definition, contents, provisions and procedures for alteration, distinction between Memorandum and Articles of Association.
- c. Prospectus – Contents – Statements in Lieu of Prospectus. 12 hrs

UNIT – 5 - Management of Companies : Appointment, Qualification, Rights, Responsibilities and liabilities of Directors, Managing Director. 12 hrs

UNIT – 6 - Meetings : Statutory, Annual, Extra ordinary and Board Meetings, Resolutions – Types. 10 hrs

SKILL DEVELOPMENT

Drafting of Memorandum of Association, Drafting Articles of Association.

Drafting Notice of Company Meetings – Annual, Special and Extra ordinary, Board.

Drafting Resolutions – different types.

Chart showing Company organization.

Chart showing different types of Companies.

Books for reference

1. M.C. Shukla & Gulshan : *Principles of Company Law*.
2. N.D. Kapoor : *Company Law and Secretarial Practice*.
3. M.C. Bhandari : *Guide to Company Law Procedures*.
4. Tuteja : *Company Administration and Meetings*.
5. S.C. Kuchehal : *Company Law and Secretarial Practice*.
6. Dr. P.N. Reddy and H.R. Appanaiah : *Essentials of Company Law and Secretarial Practice*, Himalaya Publishers.
7. M.C. Kuchchal, *Secretarial Practice*.
8. Ashok Bagrial, *Secretarial Practice*.

1.6 : BUSINESS ECONOMICS I

OBJECTIVES

The objective of this paper is to make the student to understand how the business organisations work by applying economic principles in their business management.

UNIT - 1 - Business Economics : Meaning- definitions- characteristics – distinction between business economics and economics – scope of business economics – uses/objectives of business economics –role and responsibilities of business economist. 10 hrs

UNIT - 2 - Consumer Behaviour : Consumer sovereignty-limitations. Approaches to the study of consumer behaviour-cordinal approach-the law of equi-marginal utility, ordinal approach – indifference curve analysis-properties –consumer surplus – meaning-analysis-limitations 20 hrs

UNIT - 3 - Theory of Demand and Analysis : Demand- demand determinants – law of demand-characteristics- exceptions –elasticity of demand – price elasticity – types – determining factors- change in demand and elasticity of demand-business applications of price elasticity- concepts of income and cross elasticity of demand. Price elasticity of demand measurement by total outlay method. 14 hrs

UNIT - 4 - Demand Forecasting : methods: a) survey of buyers intention b) collective opinion c) trend projection d) economic indicator. Demand forecasting methods for a new product. 6 hrs

UNIT - 5 - Law of Supply : meaning- determinants of supply and its influence on cost of production.

Production Function: Equilibrium through Isoquants and Isocosts- managerial uses of production function- law of variable proportions – economies of large scale of production- diseconomies of large scale production. 10 hrs

SKILL DEVELOPMENT

Draft the diagrammatic representation of each aspect of the chapter in a book under different chapters.

Select and discuss the case studies that will have impact on business decision making in each chapter.

A Survey report on the demand forecasting for a product.

Student to choose a product and apply price elasticity in real situation.

Detail charts on Consumer Surplus.

Books for reference

1. Joel Dean: *Managerial Economics*
2. Sankaran : *Business Economics*
3. Varsheney and Maheswari : *Managerial Economics*
4. D M Mithani : *Business Economics*
5. Seth M L Text Book of *Economic Theory*
6. K K Dewett : *Economnic Theory*
7. Petersen & Lewis: *Managerial Economics*
8. Mote V L peul. S & Gupta G S: *Managerial Economics TMH*
9. H. Craig Petersen & W. Cris lewis: *Managerial Economics, PHI.*
10. Dr. P.N. Reddy and H.R. Appanaiah : *Essentials of Business Economics.*
11. Barry Keating and J. Holton Wilson: *Managerial Economics, Biztantra.*

2.3 : FINANCIAL ACCOUNTING II

OBJECTIVES

The objective of this course is to provide a brief idea about the framework of certain allied aspects of accounting treatment.

UNIT - 1 : INSURANCE CLAIMS : Introduction – need – Loss of Stock Policy – Preparation of statement of Cost of Goods sold – Preparation of Statement to ascertain value of stock on the date of Fire - Treatment of Salvage – Valuation of stocks prior to date of fire -calculation of GP. Ratio when GP Ratio is not given - Treatment of Average Clause Treatment of Abnormal items - 10 hrs

UNIT - 2 : CONVERSION OF SINGLE ENTRY TO DOUBLE ENTRY - Introduction – Need for conversion - Preparation of Statement of Affairs – CashBook – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Trading and Profit and Loss Account – Balance Sheet. 10 hrs

UNIT - 3 : BRANCH ACCOUNTS - Introduction – Inland Branches – Types – Dependant – Preparation of Branch Accounts in Head Office Books – Treatment of Cost Price – Invoice Price - Debtors Account – Creditors Account – treatment of Petty cash – prepaid insurance – creation of stock reserve – independent branches – preparation of Head Office Account in Branch Books – Branch Account in Head Office Books – Memorandum Trading and Profit and Loss Account in Head Office books - Incorporation of Trial Balance of branch in Head Office Books - Adjustment entries – goods-in-transit - cash-in-transit –depreciation of Branch Assets- services rendered by Branch to Head Office and vice versa – Receipts and payments by Branch on behalf of Head Office and vice versa – Reconciliation of Branch and Head office Current Accounts. 20 hrs

UNIT - 4 : DEPARTMENTAL ACCOUNTING - Introduction – Allocation of expenses – Calculation of Departmental Purchases – Inter Departmental transfers at cost price – selling price – preparation of Balance Sheet 12 hrs .

UNIT - 5 : ACCOUNTING STANDARDS -Introduction - Formation of Accounting Standards Board – Scope and functions of Accounting Standards Board - Problems based on various accounting standards 8 hrs

SKILL DEVELOPMENT

- Preparation of a claim statement with imaginary figures to submit to Insurance Company.
- Preparation of a Balance Sheet under vertical format of a Propertership Concern.
- Collection of transactions relating to any branch
- Collection of final accounts of departmental organizations.
- List out the Departmental Stores that you have visited.
- Mock display of sole trader and discussion of their transactions.
- Collecting the details regarding the fire claim settlement of a particular Case and recording the important points.

Books for reference

1. Dr. S.N. Maheswari , *Financial Accounting*
2. B S Raman, *Financial Accounting*
3. Grewal and Gupta, *Advanced Accounting*
4. Radhaswamy and R.L. Gupta, *Advanced Accounting*
5. S.Kr. Paul, *Advanced Accounting*
6. P.C. Tulasian, *Pearson Editions, Introduction to Accounting*
7. Jain & Narang, *Financial Accounting*

2.4 : HUMAN RESOURCES MANAGEMENT

UNIT – 1: Human Resource Management – Meaning of HRM, Importance of HRM, Objectives and functions, process of HRM, systems and techniques, Role of human resource manager, duties and responsibilities of human resource manager, typical organization set up of human resource department. 6 hrs

UNIT – 2 : Human Resource planning, Recruitment, Selection and Placement – Meaning and importance of human resource planning, benefits of human resource planning, Meaning of recruitment, selection, placement and training – Methods of Recruitment and selection – Uses of tests in selection, problems involved in placement. 8 hrs

UNIT – 3 : Training and Induction – Meaning of Training and Induction, objective and purpose of induction, Need for training, benefits of training, identification of training needs, methods of training. 8 hrs

UNIT – 4 : Performance Appraisal and Compensation – Meaning of performance appraisal, objectives of performance appraisal, methods of performance appraisal and limitations. Principles and techniques of wage fixation, job evaluation, compensation – meaning of compensation, objectives of compensation. 8 hrs

UNIT – 5 : Promotion and Transfers – Purpose of promotion, basis of promotion, meaning of transfer, reasons for transfer, types of transfer, right sizing of work force. Need for right sizing. 10 hrs

UNIT – 6 : Work Environment – Meaning of work environment, fatigue, implications of fatigue, causes and symptoms of fatigue, monotony and boredom, factors contributing to monotony and boredom, Industrial accidents, Employee safety, Morale, Grievance and Grievances handling, Personnel records and personnel Audits. 5 hrs

UNIT – 7 : HRD – Meaning of HRD, Role of training in HRD. Knowledge management, knowledge resources, impact of globalisation on human resource management, problems in relation to trans nationals and multi nationals. 5 hrs

SKILL DEVELOPMENT

Scheduling hiring procedure to hire (a) Computer Operator (b) Supervisor (c) Manager – HR.

Designing a training programme to train (a) sales person (b) Machine operator (c) Accountant

Preparing job description and job specification for any two jobs.

Conducting exit interviews for hypothetical VR employees.

Books for reference

1. C.B. Mamoria, *Personnel Management*.
2. Edwin Flippo, *Personnel Management*.
3. Aswathappa. K, *Human Resource Management*
4. Subba Rao, *Human Resources Management*.
5. Michael Porter, *HRM and Human Relations*.
6. Biswanath Chosh, *Human Resource Development and Management*.

2.5 : BUSINESS STATISTICS

OBJECTIVES

To enable students to grasp the fundamentals of Statistics for interpreting business data.

UNIT – 1 : Background and Basic concepts : Introduction – Definition of Statistics – Function – Scope – Limitations. 4 hrs

UNIT – 2 : Measures of Central Tendency : Introduction – Types of averages – Arithmetic Mean (Simple and Weighted) – Median – Mode. 20 hrs

UNIT – 3 : Measure of Dispersion : Range – Quartile Deviation – Mean Deviation – Standard Deviation and Coefficient of Variation. 12 hrs

UNIT – 4 : Correlation and Regression Analysis : Meaning – Types – Probable error – Karl Pearsons & Rank Correlation (Excluding bivariate and Multi correlation). 12 hrs

UNIT – 5 : Index Numbers : Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method – Fisher Ideal method including Time and Factor Revertibility tests – Consumer Price Index. 12 hrs

SKILL DEVELOPMENT

Preparation of Model Questionnaire.

Collection of Data and computation of various averages.

Analysis of data by computing standard deviation and coefficient of variation.

Comparing and correlating data.

Construction of Index Numbers from the collected data.

Presentation of data in graphs and diagrams.

Books for reference

1. S P GUPTA: *Statistical Methods*- Sultan Chand, Delhi
2. Dr. B N GUPTA: *Statistics* (Sahitya Bhavan), Agra.
3. C B GUPTA: *Statistics*, Himalaya Publications.
4. ELLAHANCE : *Statistical Methods*
5. Dr. Asthana: *Elements of Statistics*, Chaitanya.
6. Dr. Sancheti & Kapoor : *Statistics Theory, Methods and Application*.
7. Chikkodi & B.G. Satya Prasad: *Business Statistics*, Himalaya Publications.
8. J.S. Chandan, *Business Statistics*.
9. Agarwal, *Business Statistics*.
10. Sharma, *Business Statistics*, Pearson.

2.6 : BUSINESS ECONOMICS II

OBJECTIVES

The objective of this paper is to give exposure to the current problem of the Indian Economy and how these problems affect the working of business organisations and how the international organisations helps an economy to overcome these problems.

UNIT – 1 : Market Structure:

- A. Perfect competition- features – price and output determination- influence of time element on price and output
- B. Monopoly – features – price and output determination – price discrimination – price output determination under discriminating monopoly
- C. Monopolistic competition- features – price and output determination in short run and in industry.
- D. Features of duopoly and oligopoly. 20 hrs

UNIT – 2 : Pricing Policy - general considerations –objectives – factors involved in pricing policy. 5 hrs

UNIT - 3 : Business Cycles – phases of business cycle - effects of business cycle – measures to control the business cycle. 7 hrs

UNIT – 4 : Balance of Trade and Balance of Payments – components of balance of payments- disequilibrium in the balance of payments – methods of correction of disequilibrium – India's balance of payments crisis of 1990's. 8 hrs

UNIT – 5 : Foreign Trade and Economic Development - foreign aid in economic development: types, role of foreign trade, factors determining the amount of foreign aid for economic development.

Private foreign investment and multinational corporations- types, merits and demerits. 15 hrs

UNIT – 6 : Exim policy 2002-07; highlights; critical evaluation of Exim policy 5 hrs

SKILL DEVELOPMENT

Prepare charts for 1st Unit.

Chart out the factor influencing pricing policy.

Present a diagram showing business cycles.

Present the Balance of Payment chart of India for the latest year

Collect and present in tabular form foreign aid to India during at least last 5 years.

Books for reference

1. *M L Jhingan: International Economics*
2. *Niravathi & C Ramani Nair: International Economics*
3. *Joel Dean: Managerial Economics*
4. *Sankaran : Business Economics*
5. *Varsheney and Maheswari : Managerial Economics*
6. *D M Mithani : Business Economics*
7. *Seth M L Text Book of Economic Theory*
8. *K K Dewett : Economic Theory*
9. *Petersen & Lewis: Managerial Economics*
10. *Mote V L peul. S & Gupta G S: Managerial Economics TMH*

3.2 : BUSINESS COMMUNICATION – I

OBJECTIVE

The object of this subject is to cultivate effective communication skills oral as well as written in the students.

UNIT – 1 : Business Letters – essentials and types. 4 hrs

UNIT – 2 : Accounts –

- a. Letters to customers regarding dues – follow up.
 - b. Letters to banks regarding overdrafts, cash credit and account current.
 - c. Letter to insurance and payment, renewal of insurance of policy, claims and their settlement.
 - d. Letters to public authorities like P.F. Commissioner, P & T etc. regarding payment of P.F. contributions, installation of new connections and payment of telephone bills, payment of sales tax, tax deducted at source.
- 12 hrs

UNIT – 3 : Purchase: Request for quotations, tenders, samples and drawings, complaints and follow up. 7 hrs

UNIT – 4 : Sales: Drafting of sales letters, circular letters, status enquiries. 7 hrs

SKILL DEVELOPMENT

A minimum of 5 exercises to be recorded on the above chapters.

Books for reference

1. R.C. Sharma & Krishna Mohan: *Business Communication & Report Writing*, TMH, New Delhi.
2. Raman. S & Swami. R: *Business Communication – A Practical Approach*, Professional Publications, Madras.
3. Ramesh & Pattanashetti: *Effective Business English & Correspondence*.
4. Majundar: *Commercial Correspondence*.
5. Urmila Rai: *Commercial Correspondence*.
6. Pink and Thomsan: *English Grammar, Composition and Correspondence*.
7. P N Reddy and Appanniah: *Essentials of Business Communication*.

3.3 : CORPORATE ACCOUNTING I .

OBJECTIVES

This course enables the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards that are likely to be introduced from time to time.

UNIT - 1 : UNDERWRITING OF SHARES - Meaning - Terms used in underwriting - underwriter - marked application - unmarked application - partial underwriting - firm underwriting - calculation of underwriting commission. - Preparation of statement showing allocation of gross liability and net liability. SEBI guidelines for underwriting. 8 hrs

UNIT - 2 : REDEMPTION OF PREFERENCE SHARES - Meaning - legal provisions - treatment regarding premium on redemption - Creation of Capital Redemption Reserve Account (CRR) - Fresh issue of shares - Arranging for cash balance for the purpose of redemption - minimum number of shares to be issued for redemption - issue of bonus shares - preparation of Balance Sheet after redemption. 12 hrs

UNIT - 3 : VALUATION OF GOODWILL - Meaning - Definition - Elements of goodwill - Types of Goodwill - Purchased Goodwill - Non-purchased or inherent Goodwill - Valuation of Non-purchased Goodwill - Average Profit Method - Super Profit Method - Capitalization of Average Profit Method - Capitalization of Super Profit Method - Annuity Method 10 hrs

UNIT - 4 : VALUATION OF SHARES - Meaning - need for valuation - factors affecting valuation - methods of valuation - Asset Backing or Intrinsic Value Method - Yield Valuation Method - Dividend Yield - Fair Value method - value of right shares - valuation of preference shares. 10 hrs

Unit - 5 : COMPANY FINAL ACCOUNTS - Knowledge on requirements of Companies Act for presentation of Profit and Loss Account and Balance Sheet of a company - Treatment of special items relating to Company Final Accounts- Depreciation - Interest on Debentures - Tax -Dividends - interim - proposed - unclaimed - interest out of Capital - managerial remuneration - commission after charging such commission - Treatment of Profit and Loss Appropriation Account - Preparation of Balance Sheet as per the requirements of Companies Act Amendment 1993. 20 hrs

SKILL DEVELOPMENT

- Collection of application form of a Company for shares and filling.
- Collection of Prospectus of a company and deciding whether or not to
- Invest in the shares of that company recording reasons.
- Visit to an Underwriter's office and collection of information.
- List out any five names of institutional underwriters.
- Collection of latest final accounts of a company and find out the net
- Asset value of shares
- List out the conditions to be fulfilled for redemption of Preference shares.
- Evaluate the goodwill based on a company's Balance Sheet.

Books for reference

1. S.N. Maheswari , *Financial Accounting*.
2. Narayanaswamy , *Financial Accounting*.
3. SP Iyengar, *Advanced Accountancy*.
4. RL Gupta, *Advanced Accountancy*.
5. Jain and Narang, *Corporate Accounting*.
6. Tulsian, *Advanced Accounting*.

3.4 : MARKETING MANAGEMENT .

OBJECTIVES

To help students to understand the concept of marketing and its applications. Also to expose the students to the latest trends in marketing.

UNIT – 1: Introduction to Marketing : Definition, nature, scope and importance of marketing, Approaches to the study of marketing and economic development, traditional and modern concept of marketing. Functions of marketing. 6 hrs

UNIT – 2 : Marketing Environment - (Micro & Macro) (Analysing needs & trends in the Macro environment – Demographic, Economic Natural, Technological, Political – Legal, Socio cultural environment)

Marketing Mix – The elements of marketing mix

Market Segmentation: Bases for Market segmentation, Requisites of sound marketing segmentation – Market Targeting strategies –Positioning – Undifferentiated marketing – Concentrated marketing. 12 hrs

UNIT – 3 : Product - Classification of products, Product mix decision- Product line, product addition & deletion, Product life cycle, Product planning, New product development process, Strategies- Branding –Packaging. 12 hrs

UNIT – 4 : Pricing - Pricing objectives, price determination, factors influencing pricing policy, method of pricing policies and strategies. 4 hrs

UNIT – 5 : Channels of distribution and Logistics - Definition – Need – channel design decision – channel management decision – factors affecting channels, Types of marketing channels. 12 hrs

UNIT – 6 : Promotion - Nature and importance of promotion, Promotional methods – Advertising decisions, sales promotion, public relation, direct selling. Advertising copy, evaluation of advertising, personal selling and sales promotion. 8 hrs

UNIT – 7 : Recent Trends in Marketing - E-business, Tele-marketing, M-Business, Relationship Marketing, Retailing, Concept Marketing and Virtual Marketing. 4 hrs

SKILL DEVELOPMENT

Identify the producer of your choice and describe in which stage of the product life cycle it is positioned.

Suggest strategies for development of a product.

Select a producer and describe in advertising endeavor for it, since its introduction.

Study of Consumer Behaviour for a product of your choice.

State the policy needed for fixing a Minimum support price for an agricultural product.

Develop an Advertisement copy for a product.

Prepare charts for distribution network for different products.

Books for reference

1. Philip Kotler- *Marketing Management*
2. J.C. Gandhi - *Marketing Management*
3. William M. Pride and O.C. Ferrell - *Marketing*.
4. Stanton W.J. et al Michael & Walker, *Fundamentals of Management*.
5. Armstrong & Kotler, *Marketing : An Introduction*, Pearson.
6. P N Reddy & Appanniah, *Essentials of Marketing Management*.
7. R.S. Davar, *Marketing Management*, Progressive Corporation.
8. Joel R. Evans and Barry Berman, *Marketing*, Biztantra publications.
9. Neelamegham, *Marketing in India*.

3.5 : INTERNATIONAL BUSINESS ENVIRONMENT

OBJECTIVES

To familiarise the students with international trade - business environment

UNIT - 1 : Evolution of International business – characteristic features of International business – factors affecting the international business – Changing scenario of International Business. 12 hrs

UNIT - 2 : International Business Environment – economic – political – legal, social – culture, technological 5 hrs

UNIT - 3 : Multinational corporations – Global companies – international business houses – concepts, structures and functions. 5 hrs

UNIT - 4 : International finance; Foreign Exchange – convertability of rupee (Basics) forex market – structure and functions. World Bank, IMF, UNCTAD 8 hrs

UNIT - 5 : International Marketing: product – packing – promotion 10 hrs

UNIT - 6 : International Human Development: recruitment – selection and development policies. 10 hrs

UNIT - 7 : Regional Trading Blocks: EU, NAFTA, SAARC, WTO 15 hrs

SKILL DEVELOPMENT

List atleast 3 MNCs of G-7 Countries operating in India along with products they manufacture.

Preparation of a chart on different currencies of different countries.

Table of atleast one month data of Foreign exchange rate of atleast 2 currencies.

Latest news affecting India through WTO, World Bank, IMF etc.

Chart of product life cycle of International product.

Description of procedures followed in recruitment / selection of atleast one MNC in India.

Books for reference

1. Dr. K Aswathappa - International Business TMH
2. Subba Rao- International Business HPH
3. Bennet – International Business, Pearson Education.
4. Daniels – International Business : Environment and Operations, Pearson.
5. Joshi – International Business Environment.
6. Rugman – International Business.
7. Sharan – International Business.

3.6 : INDIAN FINANCIAL SYSTEM

OBJECTIVES

The objective of this course is to familiarise the students with regard to structure, organization and working of financial system in India.

UNIT – 1 : Financial System : Institutions, Markets – primary, secondary, money and Capital markets, Instruments of Money Market, Functions and their Economic Significance. 16 hrs

UNIT – 2 : Commercial Banks - Functions – Structure of Commercial banks in India – sources of funds, Investment norms – factors determining liquidity of banks – Asset structure of commercial banks – profitability of banks. 16 hrs

UNIT – 3 : Financial Institutions : IDBI, SFCs, SIDCS, LIC, Mutual Funds, EXIM Bank – Constitution, objectives and functions. 12 hrs

UNIT – 4 : Regulatory Institutions – RBI – Organisation, Objectives, Role and Functions, Monetary policy of the RBI, NABARD. The Securities and Exchange Board of India, Organisation and Objectives. 10 hrs

UNIT – 5 : Banking Innovations – New technology in Banking – E-services – Debit and Credit cards. Internet Banking, ATM, Electronic fund transfer, MICR. 6 hrs

SKILL DEVELOPMENT

Prepare a chart showing the organisational structure of a commercial bank.

Draft a chart showing the Financial services in the Indian Financial System.

Prepare a chart showing the Instruments traded in the Financial Market.

Collect loan application forms for short, medium and long term loans of commercial banks and paste them in the record.

Draft the application forms for opening a Fixed, Current and Savings Bank A/cs.

Collection and recording of Foreign Exchange rates of different currencies Vis-à-vis Rupee.

Specimen of Debit and Credit cards.

Specimen of Cheque with MICR technology.

Books for reference

1. *Meir Kohn: Financial Institutions and Markets, Tata McGrah Hill*
2. *L M Bhole: Financial Institutions and Markets, Tata McGrah Hill*
3. *Vasantha desai : The Indian Financial System, HPH*
4. *M Y Khan: Indian Financial System, TMH*
5. *P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons*
6. *E Gardon & K Natarajan: Financial Markets & Services.*
7. *Nayak, Indian Financial System.*
8. *Pathak, Indian Financial System.*

3.7 : INDIAN CONSTITUTION

UNIT - 1

- a. Framing of the Indian Constitution: Role of the Constituent Assembly.
- b. Philosophy of the Constitution: Objectives, resolution, preamble, fundamental Rights and Duties. Human rights and Environmental protection.

UNIT - 2

- a. Special Rights created in the Constitution of Dalits, Backward Classes, Women and Children, and religious and linguistic minorities.
- b. Directive Principles of State policy: The need to balance fundamental rights with directive principles.

UNIT - 3

- a. Union Executive: President, Prime Minister and Council of Ministers; powers and functions, coalition Government, problems in their working.
- b. Union Legislature: Lok Sabha and Rajya Sabha, powers and functions. Recent trends in their functioning.

UNIT - 4

- a. State Government: Governor, Chief Minister and Council of ministers, Legislature.
- b. Centre - State relations: Political, financial, administrative: Recent Trends.

UNIT - 5

- a. Judiciary: Supreme Court, Judicial Review, Writs, Public interest litigations. Enforcing rights through writs.
- b. Emergency provisions (Article 356)

Books for reference

1. D.D. Basu - *Introduction to the Indian Constitution*.
2. A.S. Narang - *Indian Constitution, Government and Politics*.
3. Nani Palkhivala - *We, the People*, UBS Publishers, New Delhi, 1999.
4. A.G. Noorani - *Indian Government and Politics*.
5. J.C. Johari - *Indian Government and Politics Vol. I & II*, Vishal, New Delhi.
6. Gran Vile Austin - *The Indian Constitution - Corner stone of a Nation*, Oxford, New Delhi, 2000.
7. M.U. Pylee, *Constitutional Government in India*.
8. K.K. Ghai, *Indian Constitution*.

4.2 : BUSINESS COMMUNICATION – II

OBJECTIVE

The object of this subject is to cultivate effective communication skills oral as well as written among the students.

UNIT – 1 : Personnel - Letters calling candidates for written test, drafting interview letters, offer of appointment, provisional appointment orders, final order of appointment, employee disciplinary matters, show cause notices, charge sheets, letters of dismissal and discharge. 8 hrs

UNIT – 2 : Secretarial - Correspondence with shareholders and debenture holders relating to dividends and interest, transfer and transmission. 8 hrs

UNIT – 3 : Inter – Departmental Communication: Internal memos, office circulars, officer orders, office notes. 5 hrs
Communication with regional / branch offices.

UNIT – 4 : Modern Communication Devices : Internet, teleconferencing, Mobile Phones, Computers, Laptops, Close circuit TVs. Word processing, Teleprinter, Desktop publishing, Telewriting, Electronic Mail (e-mail), Audio Conferencing, Video Conferencing, E-Commerce, Duplication Technology Duplicator, photocopying, Printing, Storage devices. 2 hrs

UNIT – 5 : Miscellaneous : Drafting telegraphic message, correspondence with agents and transport companies, public notices and invitations, representations to trade associations and chambers of Commerce. 7 hrs

SKILL DEVELOPMENT

A minimum of 5 exercises are to be recorded on the above chapters.

Books for reference

1. R.O. Sharma & Krishna Mohan: *Business Communication & Report Writing*, TMH, New Delhi.
2. Raman. S & Swami. R: *Business Communication – A Practical Approach*, Professional Publications, Madras.
3. Ramesh & Pattanashetti: *Effective Business English & Correspondence*.
4. Majumdar: *Commercial Correspondence*.
5. Urmila Rai: *Commercial Correspondence*.
6. Pink and Thomsan: *English Grammar, Composition and Correspondence*.
7. R.K. Madhukar : *Business Communications*, Vikas.
8. Kumar: *Business Communication*.
9. Bovee: *Business Communication Today*.

4.3 : CORPORATE ACCOUNTING II

OBJECTIVES

This course enables the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards that are likely to be introduced from time to time.

UNIT - 1 : Amalgamation of Companies - Calculation of Purchase consideration - Take over basis- Net payment basis adopting Accounting Standards 14 and other relevant standards - treatment of fractional shares - liquidation expenses met by Purchasing Company - Passing of Journal Entries - of Ledger Accounts in the books of Vendor - Net Asset Method - Passing of Journal Entries and preparation of ledger accounts - In the books of Purchasing Company - passing incorporating entries - finding out Goodwill or Capital Reserve - treatment of inter- company debts - stock and investment - incorporation expenses - preparation of Balance Sheet 15 hrs

UNIT - 2 : Absorption - Calculation of Purchase consideration of Purchase Consideration under Net Payment and Net Asset Methods adopting AS-14 and other relevant Accounting Standards as introduced from time to time - treatment of dissolution expenses met by Purchasing Company - Assets and liabilities not taken over - intrinsic value of shares - Fractional shares - Passing of Journal Entries - Preparation of Ledger Accounts in the books of Vendors - Incorporation entries - treatment of Security Premium - Preparation of Balance Sheet after absorption in the Purchasing Company - 15 hrs

UNIT - 3 : External Reconstruction - Calculation of Purchase Consideration under Net Payment and Net Asset methods - Passing Journal Entries - Ledger preparation in the books of Vendor and preparation of Balance Sheet after reconstruction incorporating all the concepts mentioned in absorption. 10 hrs

UNIT - 4 : Internal Reconstruction or Capital Reduction - Meaning - Objective - Procedure - form of reduction - accounting arrangements - passing of Journal Entries - Preparation of Balance Sheet after Reconstruction - 10 hrs

Unit - 5 : Liquidation - Voluntary Liquidation - Preparation of Liquidator's Statement of affairs - order of payment - calculation of commission on Assets Realized - payment to unsecured creditors - payment to unsecured creditors other than preferential creditors - calculation of pro rata- treatment of uncalled capital - liability of contributors. 10 hrs

SKILL DEVELOPMENT

Calculation of Purchase consideration with imaginary figures

List any 5 cases of amalgamation / absorption of Joint Stock Companies

Preparation of Liquidator's final statement of accounts with Imaginary figures assuming yourself as a liquidator.

Identify the legal provisions with respect to internal reconstruction.

Arrange a Mock court to discuss the need for internal reconstruction.

Prepare a draft scheme for absorption or merger.

Discuss the result of scheme prepared in the open class.

Prepare a SWOT analysis of a Company

Books for reference

1. S.N. Maheswari, *Financial Accounting*.
2. RL Gupta, *Advanced Accountancy*.
3. SP Iyengar, *Advanced Accountancy*.
4. Patil Korlahalli, *Financial Accounting*.
5. Jain and Narang, *Corporate Accounting*.
6. Tulsian, *Advanced Accounting*.

4.4 : FINANCIAL MANAGEMENT

OBJECTIVES

To give insight into financial decision making and composition of different securities in the total capital structure.

UNIT - 1 : Financial Management - finance function – aims of finance function – financial management – goals of financial management – financial decisions – financial planning – objectives and principles of sound financial planning – long term and short term financial plan – factors affecting financial plan. 10 hrs

UNIT - 2 : Financing Decisions – capital structure – factors influencing capital structure – EBIT – EBT- EPS – analysis - leverage – problems. 10 hrs

UNIT - 3 : Investment Decisions – capital budgeting – significance – techniques of evaluation of investment proposals- payback method – return on investment method, net present value method – (simple problems only) 20 hrs

UNIT - 4 : Dividend Decisions – dividend policy – determinants of dividend policy – types of dividend policy – forms of dividend. 5 hrs

UNIT - 6 : Working Capital Management – meaning – importance of adequate working capital- excess or inadequate working capital – determinants of working capital requirement – cash management, receivable management and inventory management – sources of working capital. 15 hrs

SKILL DEVELOPMENT

Identify the decision areas in which a financial manager has a role to play.

Prepare a Capital Budget for your new Business.

Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.

Prepare an aging schedule of debtors with imaginary figures.

Capital structure analysis of companies in different industries

Study of dividend policy practices of certain companies in India.

Books for reference

1. *SN Maheshwari, Financial Management.*
2. *Khan and Jain, Financial Management.*
3. *Dorai Raj. S.N, Financial Management.*
4. *Sharma and Sashi Gupta, Financial Management.*
5. *IM Pandey, Financial Management.*
6. *James C Vanhorne, Financial Management.*
7. *Prasanna Chandra, Financial Management.*
8. *PN Reddy & Appanaiah, Financial Management.*

4.5 LAW & PRACTICE OF BANKING

OBJECTIVES

To familiarise the students to understand the law and practice of banking.

CHAPTER – 1 : Banker and Customer : General and special relationship. 6 hrs

CHAPTER – 2 : Paying Banker : Nature of banking business, negotiable instruments and their characteristics, payment of cheques and protection to the paying banker dishonors of cheques - grounds - payment of cheque and other instruments - mandatory function of the banker. 12 hrs

CHAPTER - 3 : Collecting – Banker : Collection of cheques and other instruments-protection to the collecting banks under the negotiable instruments Act - endorsements on cheques. Bills of exchange - different types of endorsements - forged endorsements. Holder of value - holder/payment in due course. 12 hrs

CHAPTER – 4 : Types of Customers and Account holders: Procedure and practice is opening and conducting the accounts of customers particularly individuals including minors - joint account holders. Partnership firms - joint stock companies with limited liability-executors and trustees-clubs and associations-joint Hindu family etc.. Step to be taken on death, lunacy, bankruptcy, winding up or in cases of garnishee orders-non-resident accounts - accounts of Govt. Departments, payment of pension-certificate of deposit 15 hrs

CHAPTER – 5 : Services to Customers : Remittance of funds by demand drafts, mail transfers, telegraph/telex transfers - safe,y lockers safe custody of articles – standing instructions - credit cards. 5 hrs

CHAPTER – 6 : Principles of Bank Lending : Different kinds of borrowing facilities granted by banks such as Loans, cash credit, overdraft, bills purchased, bills discounted, letters of credit, Types of securities, NPA. 10 hrs

SKILL DEVELOPMENT

Collect and Paste (xerox) of A/c opening form for SB A/c and Current A/c

Collect and paste pay in slip for SB A/c and Current A/c.

Draw specimen of Demand Draft.

Draw different types of endorsement of cheques.

Past specimen of Travellers Cheques / Gift cheques / Credit cheques.

List customer services offered by atleast 2 banks of your choice.

Books for reference

1. Tannan M.L : Banking Law and Practice in India.
2. Bedi H.L & Hardikar V.K : Practical Banking - Advance
3. Sheldon H.P : Practice and Law of Banking.
4. Bedi. H.L : Theory and Practice of Banking.
5. Kothari N. M: Law and Practice of Banking.
6. Maheshwari. S.N. : Banking Law and Practice.
7. Shekar. K.C : Banking Theory Law and Practice.
8. Lan Nigam RM : Law and Practice of a Banking.
9. Sundaram KP.M : Money, Banking and International Trade. 10.Pannandikar & Mithami': Banking in India.
11. Radhaswamy & Vasudevan: Text Book of Banking.
12. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II) Vol- III.
13. Varshaney: Banking Law and Practice.
14. Sheldon: Theory and Practice of Banking .
15. Devat. S.R: Law and Practice of Banking.
16. Dr. P.N. Reddy & H. R. Appannaiah : Banking Theory and Practice.
17. Ranganathachary, Banking Law and Practice.

4.6 : COST ACCOUNTING

OBJECTIVES

To familiarise students with the various concepts and element of cost.

To create cost consciousness among the students.

UNIT-1 : Cost Accounting- Introduction – Meaning of Cost, costing and Cost Accounting – Comparison between Financial Accounts and Cost Accounts – Application of Cost Accounting – Designing and installing a Cost Accounting system – Cost concepts and Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of cost sheet – Tenders and Quotations – Problems. 15 hrs

UNIT – 2 : Material Costing- Classification of materials – Material Control – Purchasing procedure – store keeping – techniques of Inventory control – Setting of stock levels – EOQ – Methods of pricing materials issues – LIFO – FIFO – Weighted Average Method – Simple Average Method – Problems. 10 hrs

UNIT- 3 : Labour Costing - Control of labour cost – Labour Turn Turnover – Causes and effects of labour turnover – Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and Time booking – Idle time, causes and treatment – Overtime – Methods of Wage Payment, Time rate and Piece Rate – Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylor's and Merrick's differential piece rate systems – Problems. 10 hrs

UNIT – 4 : Overhead Costing - Definition – Classification of overheads – Procedure for accounting and control of overheads – Allocation of overheads – Apportionment of overheads – Apportionment of Service department costs to production departments – Repeated Distribution method – Simultaneous equation method – absorption of OH's – Methods of Absorption – Percentage of direct material cost – Direct Labour Cost – Prime Cost, Direct Labour hour rate and Machine Hour Rate – Problems. 15 hrs

UNIT – 5: Reconciliation Of Cost And Financial Accounts - Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements including Memorandum Reconciliation account. 10 hrs

SKILL DEVELOPMENT

Classification of costs incurred in the making of a product.

Identification of elements of cost in services sector.

Cost estimation for the making of a proposed product.

Documentation relating to materials handling in a company.

Collection and Classification of overheads in an organization.

Developing a case for reconciliation.

Books for reference

- | | | | |
|-----|-----------------------|---|---|
| 1. | N.K. Prasad | : | Cost Accounting |
| 2. | Nigam & Sharma | : | Cost Accounting |
| 3. | Khanna Pandey & Ahuja | : | Practical Costing |
| 4. | M.L. Agarwal | : | Cost Accounting |
| 5. | Jain & Narang | : | Cost Accounting |
| 6. | S.P. Iyengar | : | Cost Accounting |
| 7. | S.N. Maheshwari | : | Cost Accounting |
| 8. | Horngren | : | Cost Accounting : A Managerial Emphasis |
| 9. | M. N. Arora | : | Cost Accounting |
| 10. | Dutta | : | Cost Accounting |

4.7 : COMPUTER FUNDAMENTALS

UNIT – 1 : General features of a Computer. Generation of computers. Personal Computer, Workstation, Mainframe Computer and super Computers. Computer applications – data processing, information processing, commercial, office automation, industry and engineering, healthcare, education, graphics and multimedia.

8 hrs

UNIT – 2 : Computer organization. Central processing unit. Computer memory primary memory and secondary memory. Secondary storage devices – magnetic and optical media. Input and output units. OMR, OCR, MICR, scanner, mouse. Modem.

10 hrs

UNIT – 3 : Computer hardware and software. Machine language and high level language. Application software. Computer program. Operating system. Computer virus, antivirus and Computer security. Elements of MS DOS and Windows OS. Computer arithmetic. Binary, octal and hexadecimal number systems. Algorithm and flowcharts. Illustrations. Elements of database and its applications.

12 hrs

UNIT – 4 : Word processing and electronic spread sheet. An overview of MS WORD, MS EXCEL and MS POWERPOINT. Elements of BASIC programming. Simple illustrations.

10 hrs

UNIT – 5 : Network of computers. Types of networks. LAN, Intranet and Internet. Internet applications. World wide web. E-mail, browsing and searching. Search engines. Multimedia applications.

10 hrs

LIST OF PRACTICAL ASSIGNMENTS (12 Sessions of 2 hours each)

1. System use, keyboard, mouse operations. Word pad and paint brush. Creating a folder and saving a document – 2 sessions.
2. Simple MS. DOS commands – 1 Session
3. Windows operating system – icons, menus and submenus, my computer – 2 sessions
4. Desktop publishing – preparation of a document using MS.WORD – 2 sessions
5. Installation of a software, virus scanning – illustrations – 1 session.
6. Spreadsheet calculations using MS.EXCEL – 1 session.
7. BASIC programming – illustrations – 1 session.
8. Internet use. Surfing, browsing, search engines, E-mail. – 2 sessions.

Books for Reference

1. Alexis Leon and Mathews Leon (1999): *Fundamentals of information technology*, Leon Techworld Pub.
2. Jain, S.K. (1999): *Information Technology "O" level made simple*, BPB Pub.
3. Jain, V.K. (2000): *"O" Level Personal Computer Software*, BPB Pub.
4. Rajaraman, V. (1999): *Fundamentals of Computers*, Prentice Hall India.
5. Hamacher, *Computer Organisation*, Mc Graw.
6. Sinha, *Computer Fundamentals*, BPB Pub.

5.1 : METHODS AND TECHNIQUES OF COST ACCOUNTING

OBJECTIVES

The objective of this course exposes the students to the tools and techniques used in Cost Accountancy.

UNIT - 1 : Costing Methods I - Introduction - Job Costing - Batch Costing - Contract Costing- Transport Costing 20 hrs

UNIT - 2 : Costing Methods II - Process Costing - principles - distinction between Process and Job - Preparation of Process Accounts - treatment of normal loss - abnormal loss - abnormal gain - Joint and By-products - apportionment of joint 10 hrs

UNIT - 3 : Marginal Costing - Introduction - meaning of marginal cost and marginal costing - marginal costing Vs absorption costing - Cost Volume Profit analysis -contribution - Marginal Contribution Sales Ratio (P/v ratio) -Break even point - margin o safety - break even chart (graphic method) - problems excluding decision making. Costs (Revenue Cost method). 10 hrs

UNIT - 4 : Standard Costing - Introduction - meaning - steps involved in standard costing - analysis of variances - problems on material variances -labor variances. 10 hrs

UNIT - 5 : Budgetary Control - Introduction- meaning - objectives of Budgetary control - essentials of budgetary control - essentials of budgetary control - classification of budget-preparation of cash and flexible budgets. 10 hrs

SKILL DEVELOPMENT

Listing of industries located in your area and methods of costing adopted by them

List out materials used in any two organizations.

Collection of different formats - material requisition - purchase requisition-bin card-stores ledger

Preparation of wage sheet / pay roll with imaginary figures.

Preparation of flexible budget with imaginary figures

Books for reference

1. *S P Iyengar, Cost Accounting .*
2. *Nigam and Sharma, Advanced Costing.*
3. *B.S. Raman, Cost Accounting.*
4. *M.N. Arora, Cost Accounting.*
5. *N. Prasad, Costing.*
6. *Jain & Narang, Cost Accounting*

Journals of Institute of Cost Accounts and CIMA publications on Cost and Management Accountancy.

5.2 : INCOME TAXES – I

OBJECTIVES

The Objective of the syllabus under this paper is to expose the students to the various provision of Income Tax Act relating to computation of Income individual assesses only.

UNIT – 1 -Brief History of Income Tax, Legal Frame work, Cannons of Taxation – Finance Bill – Scheme of Income Tax. 6 hrs

Definition : Assessee, Person, assessment year, previous year, income, Gross Total Income, Total Income, Agricultural Income (including integration of Agricultural Income with Non- Agriculture Income). 6 hrs

Revenue and Capital (a) Receipts (b) Expenditure (c) Loss. 2 hrs

Residential Status and Incidence of Tax. 8 hrs

Exempted Incomes U/S 10 (Restricted to Individual Assesseees) : fully exempted and partly exempted incomes - including problems on House Rent Allowance, Leave Encashment, Commutation of Pension, Death-cum-Retirement benefits, Gratuity, compensation received on termination of the service. 6 hrs

UNIT – 2 : Income from Salary – Features of Salary Income – Basic Salary – Allowance, Perquisites section 89(1) – Tax Rebate U/S 88 – Problems. 20 hrs

UNIT – 3 : Income from House Property – Introduction – Annual value under different situations – deductions – problems. 12 hrs

SKILL DEVELOPMENT

Form No. 49A (PAN) and 49B.

Filling of Income Tax Returns.

List of enclosures to be made along with IT returns (with reference to salary & H.P).

Preparation of Form 16.

Computation of Income Tax and the Slab Rates.

Computation of Gratuity.

Chart on perquisites.

List of enclosures to be made along with IT returns (with reference to salary and house property incomes)

Books for reference

1. Dr. Vinod K. Singhania : *Direct Taxes – Law and Practice*, Taxmann publication.
2. B.B. Lal : *Direct Taxes*, Konark Publisher (P) Ltd.
3. Bhagwathi Prasad : *Direct Taxes – Law and Practice*, Wishwa Prakashana.
4. Dr. Mehrotra and Dr. Goyal : *Direct Taxes – Law and Practice*, Sahitya Bhavan Publication.
5. Dinakar Pagare : *Law and Practice of Income Tax*, Sultan Chand and sons.
6. Gaur & Narang : *Income Tax*.

5.3 : ENTREPRENEURSHIP DEVELOPMENT PROGRAM

UNIT – 1 : Entrepreneurship : What is it? Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs - Characteristics of a successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self competency and its development 6 hrs

UNIT – 2 : Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI's and the steps taken to solve the problems - Policies governing SSI's. 6 hrs

UNIT – 3 : Starting a Small Industry -To understand what constitutes a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. - An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and registration procedures - Assessment of the market for the proposed project - To understand the importance of financial, technical and social feasibility of the project. 12 hrs

UNIT – 4 : Preparing the Business Plan (BP) - What is a BP? Why is it important? Who prepares it?

- Typical BP format
- Financial aspects of the BP
- Marketing aspects of the BP
- Human Resource aspects of the BP
- Technical aspects of the BP
- Social aspects of the BP
- Preparation of BP - Common pitfalls to be avoided in preparation of a BP 10 hrs

UNIT – 5-Implementation of the project - Financial assistance through SFC's , SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, - Non financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC - Financial incentives for SSI's , and Tax Concessions - Assistance for obtaining raw material , machinery, land and building and technical assistance - Industrial estates – role and types 10 hrs

UNIT – 6 : Sickness in SSI's - Meaning and definition of a sick industry - Causes of industrial sickness

Preventive and remedial measures for sick industries

6 hrs

SKILL DEVELOPMENT

Preparation of a Project report to start a SSI Unit.

Preparing a letter to the concerned authority seeking license to the SS Unit, You propose to start.

Format of a business plan.

A Report on the survey of SSI units in the region where college is located.

Chart showing financial assistance available to SSI along with rates of interest.

Chart showing tax concessions to SSI both direct and indirect.

Success stories of Entrepreneurs in the region.

Books for reference

1. Mark. J. Dollinger, *Entrepreneurship – Strategies and Resources*, Pearson Edition.
2. Udai Pareek and T.V. Rao, *Developing Entrepreneurship*
3. S.V.S. Sharma, *Developing Entrepreneurship, Issues and Problems*
4. Srivastava, *A Practical Guide to Industrial Entrepreneurs*
5. Government of India, *Report of the committee on Development of small and medium entrepreneurs, 1975*
6. Bharusali, *Entrepreneur Development*
7. Vasanth Desai, *Management of Small Scale Industry*
8. Vasanth Desai, *Problems and Prospects of Small Scale Industry*
9. CSV Murthy, *Entrepreneurial Development*
10. *Entrepreneurial Development* - Dr.Anil Kumar, S.C.Poornima, Minni K.Abraham, Jayashree K.

5.4 : COMPUTER BUSINESS APPLICATIONS

OBJECTIVES

To enable the students to understand the application of computers in Business environment with an emphasis on Accounting.

UNIT – 1 : Introduction to Windows – Basics, Windows Accessories, Using File and Program Manager 5 hrs

UNIT – 2 : Introduction to Ms-Word – Editing a Document – Move and Copy text – Formatting text and paragraph – Finding and Replacing text and spelling checking – Using tabs, Tables, and other features, Enhancing document – using mail merge and other features. 10 hrs

UNIT – 3 : Introduction to Worksheet- Getting started with excel – Editing Cells and using commands and functions – Moving And Coping, Inserting and Deleting Rows and Columns – Getting help and formatting a worksheet – Printing the worksheet – Creating Charts – using formulae and functions in excel. 10 hrs

UNIT – 4 : Introduction to Power Point Presentation, & Ms-outlook, 5 hr

UNIT – 5 : Introduction to Desktop publishing, Computer Viruses, security, and usage of e-mail, Designing Web Page 5 hrs

UNIT – 6 : Accounting Software – Using Tally Software: introduction and installation, Required Hardware, Preparation for installation of tally software, installation. Working in Tally: Opening new company, Safety of Accounts or Password, Characteristics, Making Ledger Accounts, writing voucher, voucher entry, making different types of voucher, correcting sundry debtors an sundry creditors accounts, preparation of Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet. 15 hrs

SKILL DEVELOPMENT: Maintain a Record on Practicals.

Books for reference

1. Craig Stinson "Running Microsoft Windows-98" – Microsoft press.
2. Joshua C. Nossiter. " Using Excel – 5 for Windows"
3. Vishnu Priya Singh & Meenakshi Singh " Computerised Financial Accounting"
4. "Working with Word" – Aptech Computer Education
5. "Power Point Presentation" – Aptech Computer Education.
6. Malhotra, Computer Applications in Business

Note : A minimum of 12+[4 hours of Tally] practical classes should be conducted in second semester and practical internal assessment marks will be given based on the student performance in practical classes by the concerned teacher and no separate practical examination is recommended.

6.1 : BUSINESS LAW

OBJECTIVE

To familiarise the student with Business Laws and its interpretation.

UNIT – 1: Introduction: Meaning and Scope of business law – Sources of Indian business law. 4 hrs

UNIT – 2 : Indian Contract Act of 1872 : Definition – types of contract – essentials – offer, acceptance, consideration capacity of parties – free consent (meaning only) – legality of object and consideration – various modes of discharge of a contract – remedies for breach of contract. 30 hrs

UNIT – 3 : Intellectual Property Legislations : Meaning and scope of intellectual properties – Paten Act of 1970 and amendments as per WTO agreements : Background – objects – definition – inventions – patentee – true and first inventor – procedure for grant of process and product patents, WTO rules as to patents (in brief), rights to patentee – infringement – remedies. 5 hrs

UNIT – 4 : The Environment Protection Act of 1986 : Back ground – definition of 1) Environment 2) Environmental pollutant 3) Environment pollution 4) Hazardous substances, and 5) Occupier – Power of central Government in relation to protection of environment and prevention of environment pollution. 4 hrs

UNIT – 5 : Consumer Protection Act. [COPRA] 1986 : Back ground – definitions of 1) Consumer 2) Consumer Dispute 3) Complaint 4) Deficiency 5) Service – Consumer Protection Council – consumer redressal agencies – District Forum, State Commission and National Commission. 4 hrs

UNIT – 6 : Foreign Exchange Management Act 1999 : Objectives, Scope and salient features – offences under the act. 4 hrs

UNIT – 7 : Cyber Laws 1999 : Objectives, definitions and salient features, provisions pertaining to piracy and related offences and penalties. 5 hrs

UNIT – 8 : Competition Law 2003 : Meaning and scope, salient features, offences and penalties under the Act. 4 hrs

SKILL DEVELOPMENT

Draft a 'rent agreement' incorporating all the essential features of a valid agreement.

Draft an agreement to repay a loan borrowed from a bank on installment basis.

Case laws 'involving points of law of contracts'.

Draft a complaint against 'unfair trade practice' adopted by a businessman, to the consumer forum.

List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements. [Atleast 2 cases]

Books for reference

1. *Tulsian - Business Law, Tata McGraw Hill, New Delhi.*
2. *Aswathappa. K & Ramachandra - Business Law, HPH, Mumbai.*
3. *Kapoor N. D.- Business Law, Sultan Chand & Co.*
4. *Bare Acts.*
5. *Nabhi - Business Law, Indian Law House, Mumbai.*
6. *Garg, Sareen, Sharma & Chawla - Business Law.*
7. *M.C. Kuchhal, Business Law.*

6.2 : INCOME TAXES – II

OBJECTIVES

The Objective of the syllabus under this paper expose the students to the various provisions relating to Income Tax

UNIT – 1 : Profits and Gains from Business and Profession – Problems on business relating to sole trader only and Problems on profession relating to Chartered Accountant, Advocate and Doctor. 15 hrs

UNIT – 2 : Capital Gains – Theory and Problems including exemptions U/S 54. 10 hrs

UNIT – 3 : Income From other sources including problems. 5 hrs

UNIT – 4 : Deduction from Gross Total Income (GTI) – (Provisions relating to individuals only) 8 hrs

UNIT – 5 : Carry forwards and set off of losses. (Theory only). 2 hrs

UNIT – 6 : Computation of total Income and Tax liability including tax rebate. 12 hrs

UNIT – 7 : Income Tax Authorities : A brief discussion on 8 hrs

- a. Income Tax Officer and Powers and Functions.
- b. Central Board of Direct Taxes, Powers and Functions.
- c. Commissioner of Income Tax, Power and Functions.
- d. Types of Assessments and Rectifications of Mistakes.
- e. Recovery of Tax and Refunds.

SKILL DEVELOPMENT

Chart Capital gains index numbers.

Table of rates of Tax deducted at source.

Filing of IT returns of individuals.

List of Enclosures for IT returns.

Books for reference

1. Dr. Vinod K. Singhania : *Direct Taxes – Law and Practice*, Taxmann publication.
2. B.B. Lal : *Direct Taxes*, Konark Publisher (P) Ltd.
3. Bhagwathi Prasad : *Direct Taxes – Law and Practice*, Wishwa Prakashana.
4. Dr. Mehrotra and Dr. Goyal : *Direct Taxes – Law and Practice*, Sahitya Bhavan Publication.
5. Dinakar Pagare : *Law and Practice of Income Tax*, Sultan Chand and sons.
6. Gaur & Narang : *Income Tax*.
7. B.B. Lal : *Income Tax, Central Sales Tax Law and Practice*, Konark Publisher (P) Ltd.
8. V.S. Datey : *Indirect Taxes*, Taxmann Publication.
9. Dr. Sanjeev Kumar : *Systematic Approach to Indirect Taxes*, Bharath Law House.

6.3 : MANAGEMENT ACCOUNTING

OBJECTIVES

To enable the students to understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis. Preparation of funds flow and cash flow statement with a view to prepare management reports for decision making.

UNIT - 1: Introduction - Meaning – objectives – nature and scope of management accounting – role of management accountant – relationship between financial accounting, cost accounting and management accounting. 5 hrs

UNIT - 2 : Financial Statement Analysis - Meaning – types – meaning and concept of financial analysis – types of financial analysis – methods of financial analysis – problems on comparative statements – common size statements – trend analysis. 10 hrs

UNIT – 3 : Ratio Analysis - Meaning – importance – utility of ratios – classification of ratios – calculation and interpretation of ratios – preparation of income statement and Balance Sheet with ratios. 15 hrs

UNIT – 4 : Funds Flow and Cash Flow Analysis - Meaning – concept of fund and funds flow statement – uses and significance of funds flow statement – procedure for preparing FFS – Schedule of changes in working capital – statement of sources and application of funds - Cash Flow analysis – meaning and concept – comparison between Funds Flow and Cash Flow statements – uses and significance of CFS – preparation of Cash Flow Statement as per Accounting Standards. 23 hrs

UNIT – 5 : Management Reporting - Methods of reporting – requirements of a good report – kinds of reports – principles of good reporting system – drafting of reports under different situations 7 hrs

SKILL DEVELOPMENT

Collection of financial statements of any one organization for two years.

Calculation of ratios based on the above financial statement : Profitability ratios – Gross

Profit ratio, Net Profit ratio, ROCE, Current Ratio, Liquid Ratio.

Preparation of Funds flow / cash flow statements with imaginary figure as per Accounting Standards.

Draft an imaginary Management Report.

Books for reference

1. Dr. S.N. Maheswari , *Management Accounting*
2. Sexana, *Management Accounting*
3. Made Gowda, *Management Accounting*
4. Dr. S.N. Goyal and Manmohan, *Management Accounting*
5. B.S. Raman, *Management Accounting*
6. R.S.N. Pillai and Bagavathi, *Management Accounting*
7. Sharma and Gupta, *Management Accounting*
8. J. Batty, *Management Accounting*
9. Foster, *Financial Statement Analysis*, Pearson.
10. PN Reddy & Appanaiah, *Essentials of Management Accounting*.

6.4 : SERVICES MANAGEMENT

OBJECTIVE

To familiarise the students with different services and prepare them with requisite skills to manage.

UNIT – 1 : Introduction: Understanding Services Phenomenon; Growth of Service Sector; Role of services in Economy; The concept of Services; Characteristics of services; Classification of services; Marketing Mix in Service Marketing; **Knowledge of the customer:** Customer Involvement in Service Processes; Customer behaviour in Service Settings; Targeting Customers, Managing Relationships and building Loyalty 10 hrs

UNIT – 2 : Planning & Managing Service Delivery – Creating delivery systems in place, Cyberspace and time; Enhancing Value by Improving Quality and Productivity; Balancing Demand & Capacity; Managing customers reservations & waiting lists. 6 hrs

UNIT – 3 : Tourism and Travel Services :

Introduction to Tourism Marketing: Concept & Nature of Tourism; Significance & Impact of Tourism; Evolution of Tourism; Tourism Market Segmentation; Tourism marketing Mix

Introduction to Hotel Industry : Hotels; Evolution of Hotel Industry; Development of Hotels; Facilities; The guest Cycle; Grades of hotels; Marketing Mix of Hospitality Industry

Introduction to Travel Services :

- (i) Role of Travel Agencies & Travel Organisation
- (ii) Tour Operations
- (iii) Airline Service Marketing
- (iv) Road & Rail services
- (v) Travel by Sea

12 hrs.

UNIT – 4 : Marketing of banking & insurance services :-

Marketing of Insurance Services

- (i) Life Insurance – Whole life, Term Insurance, Endowment insurance, survivorship insurance
- (ii) General insurance – Marine insurance, Fire insurance, Building insurance, Motor insurances

- (iii) Miscellaneous Insurance – Personal accident, Burglary & theft, Workmen's compensation,
Fidelity guarantee, Mediclaim, Policy for jewellery, Videsh yatra policy

Marketing of Banking Services: A brief insight into Indian Banking scenario; Issues in Banking; Bank Marketing, Market research in Indian Banks, Areas of future growth in banking, e- banking; 12 hrs

UNIT – 5 : Marketing of FINANCIAL services

Housing & Financial intermediaries – Operational capital formation; Housing finance: issues, supply constraints, policy perspectives; links and private sector initiatives (Indian context);

Mutual funds marketing – Introduction; Concept; scope of MF; Market evolution; Impact of growth on the economy; Types of mutual fund services, elements of MF marketing, Product design pricing, promotion and distribution of products, customer service; marketing & market research, strategic marketing plan. 20 hrs

SKILL DEVELOPMENT

Prepare a chart on conditions to be complied for Star Hotel Status.

Procure any two insurance policies (xerox) and paste them in the record.

Visit and Travel and Tour agencies and prepare organization chart.

Interact with tourist operators and identify the areas of tourism management.

Prepare a chart showing customer service rendered by atleast two MF. (preferably a comparative chart)

Procedures of Railway ticket booking with specimen of reservation / cancellation slip.

Procedure for Air ticket booking both domestic and International.

Books for reference

1. Shanker, Ravi; *Services Marketing – the Indian Perspective*; Excel Books, New Delhi; First Edition; 2002
2. Lovelock, Christopher; *Services Marketing – People, Technology, Strategy*; Pearson Education Asia, Delhi; First Indian Reprint, 2001.
3. Dr. Shajahan. S; *Service Marketing (Concept, Practices & Cases)*; Himalaya Publishing House; Mumbai; First Edition 2001.
4. Venugopal, Vasanthi & Raghu V.N; *Services Marketing*; Himalaya Publishing house; Mumbai; First Edition 2001.
5. Cengiz Haksever et al – *'Service Management and Operations'*; Pearson Education.
6. Sharma, *Services Management*.

ACCOUNTING GROUP
PAPER 1: ADVANCED FINANCIAL ACCOUNTANCY

OBJECTIVES

The objective of this course is to expose students to advanced accounting issues and practices. The main focus is on formatted accounting practices.

UNIT - 1: Holding Company - Introduction -types of control - legal definition- preparation of accounts - financial year of Holding company and its subsidiary - Rules for preparation of Consolidated Balance Sheet - investments in the subsidiary company - minority interest - cost of control - goodwill or Capital Reserve - Capital Profits - Revenue Profits -Inter company transactions - goods sold on credit - Debtors - Bills Receivable - Creditors - Bills Payable -contingent liabilities - inter company unrealized profits - Revaluation of Assets and Liabilities - dividends - Bonus issue. 18 hrs

UNIT - 2 : Accounting of Banking Companies - Meaning of Banking Company - Accounting treatment of Rebate on bills discounted - ascertainment of non-performing assets - Classifications of advances - Applications of provision of Banking Regulation Act of 1949 as amended from time to time - Preparation of Final Accounts as per the existing Banking Regulation Act. 20 hrs

UNIT - 3 : Final Accounts of Life Insurance -Meaning - Insurance terms - Premium - Consideration for annuities granted - Policies becoming claims - reinsurance - surrender value and paid-up value - bonus - cash bonus - bonus in reduction of premium - reversionary bonus - valuation - Preparation of Revenue Account applicable for Life Insurance Business -Balance of a Life Insurance Company according to Form 'A' in the First Schedule. 10 hrs

UNIT - 4 : Final Accounts of General Insurance - Meaning - General Insurance Revenue Account for Fire and Marine - Treatment of reserve or provision to be carried forward - Preparation of Profit and Loss Account in Form B - Preparation of Profit and Loss Appropriation Account in Form C - Preparation of Balance Sheet. 10 hrs

SKILL DEVELOPMENT

- Collecting the final accounts of a Public Limited Company and Commenting on the liquidity and profitability.
- Apply important ratios to analyze the Company's Balance Sheet.
- Listing any 10 Life Insurance Policies and collecting information relating to bonus rates and guaranteed additions.

- Collection of Final Accounts of General Insurance Company. Calculating and commenting on the profitability and liquidity.
- Collection of Final Accounts of Life Insurance Company. Calculating and commenting on the profitability and liquidity.

Books for reference

1. *RL Gupta and Radhaswamy, Advanced Accountancy, Sultan Chand & Sons.*
2. *SP Jain and Narang, Advanced Accounts, Kalyani Publishers.*
3. *SP Iyengar, Advanced Accounting, Sultan Chand & Sons.*
4. *Chakraborty, Advanced Accountancy, Navbharathi Publishing Company, Calcutta.*
5. *Mukerjee & Hanif, Modern Accountancy, TMH.*

PAPER 2 : AUDITING - I

OBJECTIVES

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

UNIT - 1: Introduction to Auditing- Introduction – meaning- definition – difference between accountancy and auditing – types of audit – advantages of auditing – preparation before commencement of new audit - 10 hrs

UNIT- 2 : Internal Check - Meaning and objects of internal check – internal control-meaning definition-fundamental principles-internal check as regards wages, cash sales, cash purchases - internal check in a departmental stores-internal audit – meaning-importance – advantage and disadvantages. 15 hrs

UNIT – 3 : Verification and Valuation of Assets and Liabilities - Meaning and objectives – position of an auditor as regards to the valuation of assets – verification and valuation of different items – assets –fixed assets -goodwill – stock in trade – investments – liabilities – capital – debentures – bills payable sundry creditors – contingent liabilities. 15 hrs

UNIT – 4 : Audit of Different Organizations - Drafting of audit program or trading and non-trading organization in a tabular form . Preparation of clean and qualified audit report with special reference to manufacturing and other Companies Audit Report 1975 . 10 hrs

UNIT – 5 : Auditing Under Computerized Environment - Uses and constraints of computerized audit – tallying – voucher entry- account information. 10 hrs

SKILL DEVELOPMENT

- Collect the information about types of audit conducted in any one Organization
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Draft an investigation on behalf of a Public Limited Company
- Record the verification procedure with respect to any one fixed asset.
- Prepare a qualified or clean audit report for a given situation.
- Draft an audit program.

Books for reference

1. TR Sharma, Auditing.
2. BN Tandon, Practical Auditing.
3. MS Ramaswamy, Principles and Practice of Auditing.
4. Dinakar Pagare, Practice of Auditing.
5. Kamal Gupta, Practical Auditing.
6. P N Reddy & Appannaiah, Auditing.
7. Shekar, Auditing.
8. Pradeep Kumar, Auditing.
9. Jagadeesh Prakash, Auditing.

PAPER 3 : AUDITING II

OBJECTIVES

To enable the students to understand the procedures of auditing of different types of concerns.

UNIT - 1 : Vouching - Meaning - definition -importance - routine checking and vouching - voucher-types of vouchers -vouching of receipts-cash sales- receipt from debtors - bills receivable-proceeds of the sale of investments and buildings-payments-vouching of cash purchases -payment of creditors, bills payable-purchase of fixed assets-vouching of deferred revenue expenditure-preliminary expenses - cost of issue of shares and debentures -underwriting commission- 20 hrs

UNIT - 2 : Depreciation : General considerations - methods of depreciation - their suitability for various assets - legal position as regards depreciation - change of depreciation - auditor's duty as regard depreciation. 10 hrs

UNIT - 3 : audit of limited companies and others - Company Auditor - appointment, powers, duties and liabilities - divisible profits and dividend - Special Audit of Banking Companies- Audit of Education Institutions - Audit of Insurance Companies. 15 hrs

UNIT - 4 : Auditing Standards 7 hrs
Mandatory Auditing Standards issued by the Institute of Chartered Accountants of India - :Professional ethics of an Auditor.

UNIT - 5 : Recent Trends In Auditing : Nature and significance of cost audit -tax audit-management audit 8 hrs

SKILL DEVELOPMENT

Draw Specimen of Vouchers - at least three Vouchers for different purposes.

Case law on depreciation - facts and judgements.

Record the procedure and practices followed while auditing (a) Educational institutions (b) Insurance Companies or Banking Companies.

List out Mandatory Standards issued by ICAI.

Books for reference

1. TR Sharma, Auditing.
2. BN Tandon, Practical Auditing.
3. MS Ramaswamy, Principles and Practice of Auditing.
4. Dinakar Pagare, Practice of Auditing.
5. Kamal Gupta, Practical Auditing.
6. P N Reddy & Appannaiah, Auditing.
7. Shekar, Auditing.
8. Pradeep Kumar, Auditing.
9. Jagadeesh Prakash, Auditing.

PAPER 4 : ACCOUNTING AND INFORMATON SYSTEMS

OBJECTIVES

The objective of the course is to familiarize the students with the innovations in information technology and to acquaint the students with the use o computers in the area o financial, cost and management accounting

UNIT – 1 : Financial Accounting System and software packages 15 hrs
Financial transactions, Books of original entry – ledger, trial balance, financial statements-profit and loss accounts and balance sheet-practical knowledge on Wings Accounting and Wings trade (softwares).

UNIT – 2 : Cost Accounting System and software packages 15 hrs
Elements of Cost-classification-cost sheet-cost accounting methods and techniques-use of software packages of various types to obtain cost accounting output-analysis of cost-cost center wise-cost element wise-allocation of overheads -preparation of cost sheet.

UNIT – 3 : Management Accounting and software packages 15 hrs
Concepts-organization-accounting techniques -use of software packages to obtain different management accounting outputs – fund flow statement-ratio analysis-budget and budget variances-projected financial statements-marginal costing.

UNIT – 4 : Management Information System
Accounting techniques and reports 10 hrs

UNIT – 5 : Information System Audit
Basic idea of information audit-difference with the traditional concepts of audit – conduct and application of Information System Audit in internet environment. 5 hrs

SKILL DEVELOPMENT

Record all Practicals conducted in the Class.

Books for reference

1. Edwards, Ward, and Bytheway ; *The essence of Information Systems*
2. Garg and Srinivasan : *Work Book on systems analysis and design.*
3. Yeats : *System analysis and design*
4. Goyal : *Management Information Systems*
5. Timothy J.O'Leary : *Microsoft Office 2000*
6. *Accounting Softwares: Tally, Miracle, Tata Exe etc*

FINANCE GROUP
PAPER 1 : ADVANCED FINANCIAL MANAGEMENT

OBJECTIVE

To familiarise the students with various factors considered while managing the Finance of a Concern.

UNIT – 1 Investment decisions and Risk Analysis :

1. Cash flow – concept and measurements
2. Risk Analysis- probability approach, expected values – standard deviation – sensitivity Analysis – decision tree Analysis (Problems)
3. Capital Budgeting under Inflation. 15 hrs

UNIT - 2 - Capital Structure theories – MM's theory- Traditional view – Net income approach – Net operating income approach- Arbitrary process (problems)
10 hrs

UNIT – 3 - Dividend Policy : Walter's Model- Gordon's Model- MM's Hypothesis (problems)
10 hrs

UNIT - 4 - Planning and forecasting of working capital : funds statement- Analysis of working capital position- working capital management, problems on determining the working capital – including operating cycle method- cash budget- cash management techniques.- accounts receivable management- meaning, factors (problems) – Inventory management – techniques JIT Analysis- problems on EOQ levels.
20 hrs

UNIT – 5 International Financial Management- meaning – importance – Merits- Demerits.
5 hrs

SKILL DEVELOPMENT

Preparation of a small project report of a small business concern covering all components-(Finance, Marketing, Production, Human Resources, General administration) (Any one component can be selected as a title of the report)

Designing a capital structure for a Trading concern

Preparing a blue print on working capital of a small concern.

Prepare a chart on Modes of cash budget.

List out different modes of Dividend Policy.

List out the Companies which have declared dividends recently along with the rate of dividend.

Books for reference

1. *S N Maheshwari, Financial Management Principles and Practice.*
2. *Khan and Jain, Financial Management.*
3. *Sharma and Sashi Gupta, Financial Management.*
4. *I M Pandey, Financial Management.*
5. *James c Vanhorne, Financial Management.*
6. *Prasanna Chandra, Financial Management.*
7. *PV Kulkarni & BG Sathya Prasad, Financial Management.*
8. *I.M. Pandey, Financial Management.*
9. *Gitman, Principles of Managerial Finance, Pearson.*

PAPER 2 : FINANCIAL MARKETS

OBJECTIVES

To familiarise the students with different types of financial markets available in India.

UNIT - 1 Primary market- meaning – features, players of primary market – instruments in primary market (names) – procedure for issuing equity and debentures SEBI guidelines towards the issue of equity shares and debentures. Merits and de merits of primary markets. 10 hrs

UNIT - 2 - Secondary market – meaning – structure – functions – trading and settlement system of stock exchange transactions. Players in the stock market – merits and de merits of stock markets – reforms in stock market – OTCEI and NSE – origin – function – merits – de merits. 10 hrs

UNIT - 3 - Capital markets – meaning – structure – types of capital market institutions – development banks. Non Banking Financial Companies – Credit Rating Agencies (organisation structure – functions). 20 hrs

UNIT - 4 - Money market – structure – functions – instruments of money market - Treasury bills (meaning and features – C Ps & C Ds – DFHI & RBI (structure – functions) 10 hrs

UNIT - 5 - Forex Market – concept – meaning – importance – merits of forex market) 5 hrs

UNIT - 6 - Euro market – Euro Currency – meaning – features – functions of these markets. 5 hrs

SKILL DEVELOPMENT

- Chart showing structure of Financial Markets.
- Chart showing instruments of Financial Markets.
- Chart showing classification of Mutual Funds.
- Formats of instruments atleast 3 instruments
- Chart on Insurance Sector.
- Chart of ratings given by different Rating Agencies.

Books for reference

1. *Meir Kohn: Financial Institutions and Markets, Tata McGrah Hill*
2. *L M Bhole: Financial Institutions and Markets, Tata McGrah Hill*
3. *Vasantha desai : The Indian Financial System, HPH*
4. *M Y Khan: Indian Financial System, TMH.*
5. *Sharma & Shashi Gupta : Financial Management*
6. *Fabozzi, Foundations of Financial Markets and Institutions, Pearson.*

PAPER 3 : CORPORATE FINANCIAL POLICY

OBJECTIVES

To expose the student towards corporate financial policies.

UNIT – 1 - Financial Policy : Meaning, scope, interface of corporate financial policy and other managerial function, financial policy and decision making- corporate financing policy – debt financing – internal financing- factors to be considered in formulating financing policy - taxation- capital market consideration – financial risk – competitive advantage. 12 hrs

UNIT - 2 - Corporate financial goals : Mission- Vision – profit criteria's- wealth criteria's – economic and business environment – sustained growth approach – fund availability – maximizing growth - growth potential of a single product company, growth potential of multi product company. 20 hrs

UNIT – 3 - Mergers and Acquisitions – meaning- reasons – types of combinations - forms of merger – motives and benefits of merger – financial evaluation of a merger - merger negotiations- meaning and significance of P/E ratio- leveraged buyouts – regulation of mergers and takeovers in India. 20 hrs

UNIT - 4 - Corporate valuation – meaning of business valuation – valuing bases for takeover – mergers – amalgamation – valuation of brand and intangible assets. 8 hrs

SKILL DEVELOPMENT

Formulation of financing policy

Case analysis of some live merger reported in business magazines

Analysing business growth of some companies on the basis of reported financial results of some companies.

Identify Mission, vision statement of Company.

Case study of growth pattern of a single product / multi product.

Books for reference

1. I M Pandey, *Financial management*.
2. R P Rustagi, *Financial management*.
3. J C Vanhorne, *Financial management*.
4. Dr. Besent Ray, *Corporate management*.
5. Weston and Brigham, *Essentials of Managerial Finance*.
6. P N Varshney & D K Mittal: *Indian Financial System*, Sulthan Chand & Sons
7. E Gardon & K Natarajan: *Financial Markets & Services*

PAPER 4 : FINANCIAL SERVICES

OBJECTIVE

To familiarise the students with traditional and modern financial services.

UNIT -1 - Financial services / Products / Instruments – meaning - features – importance – contribution of financial services in promoting industry – service sector (Macro level discussion) – Financial instruments – types – instruments recent innovation. 15 hrs

UNIT - 2 - Merchant banking – meaning, origin and growth of merchant banking in India. Scope of merchant banking services – merchant bankers and management of public issues – merchant banking practices in India. Weakness in the functioning of merchant bankers in India. 10 hrs

UNIT - 3 - Mutual funds : Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes – money market mutual funds – private sector mutual funds – evaluation of the performance of mutual funds – functioning of mutual funds in India. 10 hrs

UNIT - 4 - Lease financing : Why leasing – types of leasing – fixation of lease rentals – factors influencing lease Vs buy decision – accounting treatment for leasing – performance of leasing industry in India. Difference between leasing and hire purchasing. Concept of hire-purchasing – Raj Committee recommendations – RBI guidelines for hire-purchase – problems of hire-purchasing companies in India. 15 hrs

UNIT - 5 - Factoring : Concept of factoring – why factoring – types of factoring – factoring mechanism.

Retail banking services – personal loan – home loans – car loans – consumer loans – educational loans- (meaning – features – types – merits and de merits of each services are covered) 10 hrs

UNIT - 6 - Venture Capital : Concept of venture capital fund – characteristics – growth of venture capital funds in India – difference between venture capital financing and conventional financing – venture capital schemes – legal aspects – working of venture capital funding agencies in India. 5 hrs

SKILL DEVELOPMENT

- Collection of Share certificate / debenture certificate.
- Chart showing modus operandi of leasing – hire purchase procedures.
- Chart showing modus operandi of factoring services.
- Chart showing Financial Services.
- Collect any specimen of new Financial Instruments and record the same.
- Drawing a comparative statement in respect of Car loans, Home loans, Education loans etc. offered by atleast any 3 Financial institutions.

Books for reference

1. Avadhani : *Financial Services and Markets*, Himalaya Publishing House.
2. Bhole : *Indian Financial System*, Himalaya Publishing House.
3. Prasanna Chandra : *Security Analysis and Portfolio Management*, Tata McGraw Hill.
4. Dr. B.G. Satyaprasad: *Industrial Finance*, Himalaya Publishing House.
5. Meir Kohn: *Financial Institutions and Markets*, Tata McGraw Hill
6. L M Bhole: *Financial Institutions and Markets*, Tata McGraw Hill
7. Vasantha desai : *The Indian Financial System*, HPH
8. M Y Khan: *Indian Financial System*, TMH
9. P N Varshney & D K Mittal: *Indian Financial System*, Sulthan Chand & Sons
10. E Gardon & K Natarajan: *Financial Markets & Services*
11. Sharma & Gupta, *Financial Services*.

MARKETING GROUP

1. CONSUMER BEHAVIOUR

CHAPTER - I : Introduction - Introduction to Consumer Behaviour - A managerial & consumer perspective; why study consumer behaviour? ; Applications of consumer behaviour knowledge; current trends in Consumer Behaviour; Market segmentation & consumer behaviour. 8 hrs

CHAPTER - II : Individual Determinants of Consumer Behaviour - Consumer needs & motivation; personality and self concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change. 14 hrs

CHAPTER - III : Environmental Determinants of Consumer Behaviour - Family influences; the influence of culture; subculture & cross cultural influences; group dynamics and consumer reference groups; social class & consumer behaviour. 12 hrs

CHAPTER - IV : Consumer's Decision Making Process - Problem recognition; Search & Evaluation; Purchase processes; Post-purchase behaviour; personal influence & opinion leadership process; diffusion of innovations; Models of Consumer Behaviour; Researching Consumer behaviour; consumer research process. 8 hrs

CHAPTER - V : Consumer Satisfaction & Consumerism - Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; the Indian consumer; Reasons for growth of consumerism in India; Consumer protection Act 1986. 8 hrs

SKILL DEVELOPMENT

Conduct an informal interview of a local retail store owner and determine what demographic and socio economic segments the store appears to satisfy. How did the owner select this segment or segments?

Conduct formal interview to the managers of three retailclothing stores. Determine the degree to which they believe consumer's personality and self-image are important to the marketing activities of the stores.

Visit three local restaurants and assess how each attracts clientele in different stages of the family life cycle.

You are the owner of two furniture stores, one catering to upper-middle class consumers and the other to lower-middle class consumers. How do social class

differences influence each store's

- a) Product lines & styles
- b) Advertising media selection
- c) The copy & communication styles used in the advertisements
- d) Payment policies

For each of the following Products & services, indicate who you would go to for information and advice;

- a) The latest fashion in clothes
- b) Banking
- c) Air travel
- d) Vacation destinations
- e) A personal computer

For each situation; indicate the person's relationship to you and your reasons for selecting him/her as the source of information and advice.

Books for reference

1. Leon. G. Schiffman & Leslve Lazer kanuk; *Consumer behaviour*; 6th Edition; PHI, New Delhi, 2000.
2. David. L. Loudon & Albert J. Birta; *Consumer Behaviour*; 4th Edition, Mcgraw Hill, Inc; New Delshi, 1993.
3. Assael Henry; *Consumer behaviour and marketing action*; Asian Books(P) Ltd, Thomson learning, 6th Edition; 2001.
4. Suja.R.Nair, *Consumer behaviour in Indian perspective*, First Edition, Himalaya Publishing House, Mumbai, 2003.
5. Jay D. Lindquist & M. Joseph Sirgy, *Shopper, Buyer and Consumer Behaviour*, 2003.
6. Blackwell; *Consumer Behaviour*, 2nd Edition.
7. Sontakki; *Consumer Behaviour*.
8. Schiffman; *Consumer Behaviour*.

2. MARKETING RESEARCH

CHAPTER - I : Introduction & Basic Concepts - Introduction to marketing research - nature, characteristics, scope, uses & limitations; Interaction between management and marketing research; Marketing information system and decision support system in marketing research; Assessing information needs; scientific method & research process; steps in research process; types of research. 12 hrs

CHAPTER - II : Source & Collection of Data - Sources of Secondary data; its advantages and disadvantages; methods of collection of primary data; construction of questionnaire and interview schedule; scaling and measurement; Sampling designs and sample size- decisions; organizing data collection & field force. 14 hrs.

CHAPTER-III: Processing & Analysis of Data - Editing, Coding & tabulation of data; techniques of data analysis; testing of hypothesis; tests of significance; analysis of associations; analysis of experiments; interpretation of data. 12 hrs

CHAPTER - IV : Report Writing & Presentation - Role & types of report; content of report; principles of report preparation; Presentation & Communication. 4 hrs

CHAPTER-V : Traditional & Emerging Applications Of Marketing Research- Product research; price research; distribution research; advertising research; market & sales research; customer database and relationship marketing; Brand equity & customer satisfaction measurement; Internet marketing Research. 8 hrs

SKILL DEVELOPMENT

Identify & describe the activities of five marketing research companies in India?

Form class Teams & based on the sources of secondary data available, prepare a short report on 'Investment options for consumers in Indian financial services sector.'

Construct a questionnaire to measure student's attitudes towards the purchase of two wheelers/ ready-made garments/ educational service/ television programmes. Administer the questionnaire you have developed on selected students (sample size of 25 students) in your college. Discuss any response related problems you encountered.

Based on the above survey, carryout the analysis & interpretation of data. Short report should be submitted for evaluation of acquired skills of marketing research.

Participate in any online/ Internet marketing research programme and identify the key characteristics of the programme.

Reference books

1. Boyd, Westfall & starch, *Marketing Research, text & cases, seventh edition*, AITBS, New Delhi, 1996.
2. G.c.Beri, *Marketing Research*, Tata Mcgraw Hill publishing company, 2nd edition, New Delhi 1997.
3. Prof.M.N.Mishra, *Modern Marketing Research; First Edition*, Himalaya Publishing House, Mumbai, 1998.
4. Suja.R.Nair, *Marketing Research, First Edition*, Himalaya Publishing House, Mumbai, 2003.
5. Amanathulla, *Marketing Research*.
6. Malhotra, *Marketing Research*.

3. ADVERTISING MANAGEMENT

CHAPTER – I : Introduction & Basic Concepts - History of advertising; Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, Advertising as a communication process; types of advertising; Major Institutions of advertising management. 10 hrs

CHAPTER – II : Advertising And Campaign Planning - Marketing strategy & situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; advertising strategy; Advertising campaign-planning process. 8 hrs

CHAPTER – III : Creative Strategy & Advertising Budget - Creative approaches; the art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, advertising budget process; methods of determining advertising appropriations. 12 hrs

CHAPTER – IV : Advertising Media Strategy - Role of media; types of media; their advantages and disadvantages; media research & advertising decisions; media planning, selection & scheduling strategies. 10 hrs

CHAPTER -V: Advertising Effectiveness & Organising Advertising Functions - Methods of measuring advertising effectiveness; advertising research; structure & functions of an advertising agency; selection & co-ordination of advertising agency; Advertising regulations; Internet advertising. 10 hrs

SKILL DEVELOPMENT

Sketch the competitive position for the development of an advertising plan for Sahara Airlines & Tata Telephones.

Define the advertising objectives on DAGMAR Approach for any product of your choice.

By selecting an appropriate theme & appeal, create & enact an advertisement for a range of any established products. For this purpose, the class should be divided into groups and formal presentations have to be evaluated.

Select two print & electronic media for the purpose of understanding the functions of advertising media. Comparative analysis of the same should be done & short reports must be prepared.

Get into the exciting world of internet / Net advertising and identify the message content of 10 products / Services of your choice.

Reference books

1. Rajeev Batra, John.G.Myers.T.David.A.Aaker; *Advertising Management*; 5th Edition, PHI Edition, New Delhi, 1998.
2. Jefkins & Yadin; *Advertising*, 4th Edition; Pearson Education, New Delhi, 2000.
3. 3. Manendra Mohan; *Advertising Management - Concepts & Cases*; Tata McGraw Hill Publishing company Ltd, New Delhi 2001.
4. S.A.Chunnawalia & K.c.Sethia *Foundations of Advertising - Theory & Practice*, Himalaya Publishing House, 2002.
5. Sonatakki, *Advertising*.
6. Wells, *Advertising*.

4. SALES & DISTRIBUTION MANAGEMENT

CHAPTER - I : Introduction & Basic Concepts - The nature of personal selling; Personal Selling in marketing mix; The dimensions of sales management; Sales Management environment; Sales forecasting & Sales management planning. 10 hrs

CHAPTER - II : Organising & Executing The Sales Effort - The nature of sales management positions; the sales organization; sales department relations; distributive network relations; the selling process; sales personality. 8 hrs

CHAPTER - III : Sales Force Management - Recruitment & selection of sales personnel; Training, motivating, compensating & controlling sales personnel; controlling the sales effort - sales budget, sales quotas, sales territories, sales control & cost analysis. 12 hrs

CHAPTER - IV : Overview Of Distribution Management - Basic concepts of distribution systems; Different modes of transport in India; Functional areas of logistics management; Distribution costs; Supply chain management. 8 hrs

CHAPTER - V : Managing Marketing Intermediaries 12 hrs
Role & functions of marketing intermediaries; selection of marketing channels; motivation of marketing intermediaries; distribution analysis, Channel management & control.

SKILL DEVELOPMENT

Prepare a profile of consumer durable products sold at the authorized dealer of your choice. Present the highlights of the profile in class.

Look into newspaper's advertising under 'sales positions' section. Make a list of adjectives used to describe the type of person desired for a sales position. What personality traits seem to be important in a person looking for a sales career? Match with your personality traits & give reasons for the outcome.

Interview five selected sales managers about recruitment, selection & compensation policies of his/her organization for sales personnel. Evaluate these findings & discuss the report in your class.

Prepare a report on the nature of industries directly dependent on different modes of transport systems in India.

Identify three fast moving consumer goods marketing intermediaries & analyse their functions & responsibilities in your class. Analyse the changes in retail Chain Management.

Reference books

1. *R.Still, W.Cundiff, A.P.Govoni, Sales Management Decisions Strategies and Cases, 5th Edition, P.H.I, New Delhi, 2001.*
2. *M.Johnson, L.Kurtz, E.Scheuing, Sales Management Concepts, Practices & Cases, 2nd Edition, Mcgraw Hill International, New York, 1994.*
3. *W.Stern, EI-Ansary, T.Coughlan, Marketing Channels, 5th Edition, P.H.I, New Delhi, 2001.*
4. *Guptha.S.L, Sales & Distribution Management, 1st Edition, Excell Books, New Delhi, 1999.*
5. *Coughlem, Marketing Channels.*

HUMAN RESOURCE SPECILISATION

1. INDUSTRIAL RELATIONS

UNIT – 1 : Introduction to Industrial Relation - Definition, Concepts, Nature of industrial relations, Importance of industrial relations, Approaches to industrial relations, The Labour movement, Characteristics of Indian Labour. 8 hrs

UNIT – 2 : Indian Trade Union Movement - Nature of Trade Unions, Trade Union movement in 3 stages (First world war period – socialist Period - Communist Stage – Post Independence Stage), Reasons for employees to join trade Unions, Problems of Trade Unions & Remedies, Trade Union Act 1926, Trends in Trade Union Movement in India. 8 hrs

UNIT – 3 : Collective Bargaining - Meaning of collective bargaining, Concept of collective bargaining, Prerequisites for collective bargaining, the collective bargaining process, Principles of Collective Bargaining, Essential conditions for the success of collective bargaining, Collective Bargaining in India. 8 hrs

UNIT – 4 : Grievance handling and Industrial Discipline to Maintain Effective Industrial Relations – Meaning & Concept of grievance – causes of grievance – effects of grievance - Grievance redressal procedure, purview of Industrial Employment (standing orders) Act 1946, Discipline, Meaning & Importance, Disciplinary Procedure and domestic enquiry. 10 hrs

UNIT – 5 : Industrial Disputes - Meaning of Industrial Conflicts, Causes of Industrial Conflicts, Types of Industrial Conflicts -Strikes & Lockouts, Machinery for resolving Industrial Disputes under the Industrial Disputes Act 1947, Arbitration, Adjudication, Prevention of Industrial Conflicts, Approaches to Conflict, Settlement of Conflicts. 6 hrs

UNIT – 6 : Collaboration and Workers Participation in Management - Bases of collaboration, Interventions for collaboration. Meaning of workers participation in management, concepts and objectives of workers participation in management, growth and development of workers participation in management, types of workers participation in management 6 hrs

UNIT – 7 : Quality Circle - Quality circles, history of QC, Organization structure of QC, Benefits of QC, Problems of QC. 4 hrs

Books for reference

1. Davar, *Personnel management and Industrial Relations.*
2. C.B. Memoria, *Dynamics of industrial Relations in India.*
3. Johnson, *Introduction to Industrial Relations.*
4. Sharma A.M, *Industrial Relations.*
5. Biswanth Ghosh, *Personnel management and Industrial Relations.*
6. Bhagdiwall- Flippo, *Personnel management and Industrial Relations.*

LABOUR WELFARE AND SOCIAL SECURITY

UNIT – 1 : Introduction - The Labour Movement, Merits & Demerits of Welfare Measures, Concepts of Labour Welfare & Social Security, Types of Welfare Activities, Statutory and non-statutory, Growth of Labour Welfare & Social Security in India. 10 hrs

UNIT – 2 : Occupational Hazards, Industrial Health & Safety -Types of accidents, Causes accidents, Prevention of accidents

Safety - Need for safety, measures to ensure safety in organisations. The supervisors role in safety

Health-Physical health & Mental health, Problems and remedies, noise control, job stress, communicable diseases, Alcoholism and drug abuse, Violence in the work place, Use of computers to monitor health and safety. 12 hrs

UNIT – 3 : Living Conditions - Living conditions of employees and his family, continual education, housing for employees, recreation for employees. 8 hrs

UNIT – 4 : Counselling - Meaning of counselling, Manager as a counsellor, Conditions for counselling, Counsellor's relation with the Counselee, Methods, Techniques and skills for counselling, Principles of personal counselling, Cordial relationship, mutual recognition, respect and congruence, empathy, Types of problems for counselling 10 hrs

UNIT – 5 : Post – retirement benefits - Provident Fund- purpose of provident fund, employer obligation to employee towards provident fund, Public Provident fund, Gratuity, statutory provisions regarding gratuity, Pension. 5 hrs

UNIT – 6 : Quality of Work life - Introduction, Meaning, Specific issues in QWL, QWL and productivity, Barriers in QWL, Strategies for improvement of QWL 5 hrs

Books for reference

1. Arora, Labour law.
2. D.Sanjeeviah, Labour problems and Industrial Developments in India.
3. Sharma A .M, Aspects of labour welfare and social security
4. Prasanna Chandra, Labour problem Social Security and Welfare.
5. Punekar and Deodhan, Labour Welfare, Trade Unionism and industrial Relations.

3. COMPENSATION MANAGEMENT AND LABOUR LEGISLATIONS

UNIT – 1 : Compensation Planning - Introduction, Basic concept of compensation, classical theories on wages, elements of labour economics, establishing pay rates, Importance of an ideal compensation plan, broad branding, Compensation plan and business strategy, devising a compensation plan, challenges affecting compensation. 8 hrs

UNIT – 2 : Industrial engineering - Pricing managerial and professional jobs, job evaluation, job structure 8 hrs

UNIT – 3 : Wage Policy - Concept of wage, Wage policy in India, determinants of wage policy, Impact of income tax on wage and salary administration, Tools used for fixation of wages. 4 hrs

UNIT – 4 : Pay Packet - Constituents – Basic, D A, H R A, and other allowance, Perquisites. 4 hrs

UNIT – 5 : Pay-for-performance & Financial incentives - Meaning and definitions, Background and trends, pre-requisites of effective incentive system, scope of incentive schemes, types of incentives – group incentive plan, for indirect workers, for operations employees for managers and professionals, for sales persons, Total compensation program. 6 hrs

UNIT – 6 : Benefits & services - Why benefits and services? Types of employee benefits and services – insurance, retirement, employee services benefit and others, Principles of Fringes, Significant benefits and service programs, Flexible benefit programs, administration of benefits and services, The future of fringe benefits, guidelines to make benefit program more effective, Benefits and employee leasing. 8 hrs

UNIT – 7 : Recent trends in compensation management - Recent trends in compensation management and the use of information technology 4 hrs

UNIT – 8 : Labour legislations - Over view and aspects covered by Payment of wages Act, Payment of Bonus Act, Equal remuneration Act, ESI Act, maternity benefit Act, Payment of Gratuity Act, Factories Act, Minimum Wage Act, Industrial Employment (Standing Orders) Act, Industrial Disputes Act, PF Act. 8 hrs

Books for reference

1. A.M. Sharma, *Understanding Wage System*.
2. N.D.Kapoor, *Labour Legislation*.
3. C.B. Memoria, *Personnel management*.

4. HUMAN RESOURCES DEVELOPMENT

UNIT – 1 : HRD - Meaning and Importance of human resource development, Objectives of human resource development. Scope of human resource development. 6 hrs

UNIT – 2 : Training and development - Orientation and training, Orienting employees, the training process, training needs analysis., training techniques, evaluating training efforts, Methods of training, sensitivity training – types roles of instructor, method, feedback, goals, misconceptions; case study, role play, business game, in-basket exercise, designing training program, actual practice, Designing training program –performance appraisal as a tool.

Development, Nature and purpose of management development, managerial on-the-job training, job rotation and management, off-the-job management development techniques, computerised managerial assessment and development program, using HR to build a responsive learning organization. 12 hrs

UNIT – 3 : Organisational development - Introduction, definition and concept, characteristics, operational goals of OD, conditions for OD success, Phases of OD, Techniques of OD- sensitivity training, benefits and limitation, what is a change process? Types of change, managing resistance, OD assumptions. 8 hrs

UNIT – 4 : Development of Managers in HRD - Meaning of Potential Appraisal, meaning of counselling, counselling as a process of developing in organisation. Definition and concept counselling, objectives, what constitutes, conditions for effective counselling, process of counselling. 6 hrs

UNIT – 5 : Managing Quality and productivity - Alternative work arrangements, using quality circle programs, attitude surveys, Total quality management programs, creating self-directed teams, extending participative decision making, HR and business process reengineering. 6 hrs

UNIT – 6 : Transactional Analysis - Definition, origins, philosophy of TA, goals, what is TA? 6 key concepts, Ego states, Transactions – Cross, Parallel, Ulterior Strokes – different types, negative strokes, strokes economy

Life positions – I am ok You are ok and others, its relevance to managers, co-relative with self-esteem, attitudes

Time structuring – rituals to intimacy.

8 hrs

UNIT – 7 : Recent trends in the area of HRD – Personality quotient, Emotional quotient and others, the use of computer and the internet 4 hrs

Books for reference

1. Pandey, HRD.
2. Rao and T.V. Verma, HRD.
3. Jean Marleen, Performance Oriented HRD.

INSURANCE GROUP

1. PRINCIPLES AND PRACTICE OF NON LIFE INSURANCE

OBJECTIVES

1. *To make students familiar with the fundamental principles of Non Life Insurance.*
2. *To give an indepth knowledge on practice of Non Life Insurance.*

UNIT – 1 : Definition and nature of insurance, evolution of insurance, role and importance of insurance, insurance contract.

UNIT – 2 : Marine Insurance : Nature of Marine Insurance contract, marine insurance policies, policy conditions, premium calculation, marine losses, payment of claims, progress of marine insurance business in India.

UNIT – 3 : Fire Insurance : Nature and use of fire insurance, fire insurance contract, kinds of policies, policy conditions, rate fixation in fire insurance, payment of claim, re-insurance, progress of fire-insurance.

UNIT – 4 : Miscellaneous insurance : motor insurance, burglary and personal accident insurance, miscellaneous forms of insurance, rural insurance in India, Urban non-traditional insurance, progress of miscellaneous general insurance.

UNIT – 5 : Insurance Legislation in India : Insurance Act 1938, Marine Insurance Act 1968, General Insurance Business (Nationalisation) Act, 1972, IRDA Act.

SKILL DEVELOPMENT

1. Develop an Innovative Insurance product in Marine, Fire, Motor, Burglary, Personal Accident Insurance.
2. List the product features of an existing Insurance product.
3. List the factors to be considered for fixation of premium.
4. List the terms of settlement of claims.
5. Identify some new areas where insurance concept can be introduced.

Reference books

1. *M N MISHRA- Insurance Principles & Practice- S. chand & co., New Delhi.*
2. *G S PANDA – Principles & Practice of Insurance- Kalyani Publishers, Ludhiana.*

3. LIFE INSURANCE

OBJECTIVES

- i. *To expose students to an overview of the working of life insurance business.*
- ii. *To impart to students relevant skills for handling major functions of life insurance business.*

MODULE – 1 : Life Insurance Organisation – The Indian Context, The Distribution System, Function of Agents, Appointment and Continuance of Agency, Remuneration to Agents, Trends in Life Insurance Distribution Channels.

Plans of Life Insurance – Need Level, Term Life Insurance, Increasing / Decreasing Term Policy, Whole Life Insurance, Endowment Insurance, Money Back Endowment Plan, Marriage Endowment Plan, Educational Annuity Plan, Children Deferred Assurance Plans, Annuities.

Group Insurance – Nature of Group Insurance, Types of Group Insurance, Gratuity Liability, Group Superannuation Scheme, Other Group Schemes, Social Security Schemes.

Other Special Need Plan – Industrial Life Insurance, Salary Saving Scheme, Disability Plans, Sickness related, Unit Linked Insurance plans.

MODULE – 2 : Application and Acceptance – Prospectus, Proposal Forms and other related documents, Age proof, Special Reports.

Policy document – need and format – Preamble, Operative clauses, Proviso, Schedule, Attestation, Conditions & Privileges, Alteration, Duplicate Policy.

MODULE – 3 : Premium, premium calculation, Days of grace, Non-Forfeiture Options, Lapse and Revival Schemes.

Assignment Nomination Loans – Surrenders – Foreclosure – Married Women's Property Act Policy, Calculations.

MODULE – 4 :

Policy Claims, Maturity Claims, Survival Benefit Payments, Death Claims, Waiver of evidence of title, Early claims, Claim concession, Presumption of Death, Accident

Benefit and Disability Benefit, Settlement options, Valuations and Bonus, Distribution of Surplus.

Types of Re-insurance, Exchange Control Regulations, Payment of premia, Payment of Claims etc., Assignment in favour of Non-Residents.

Books for Reference

1. M.N. Mishra; *Insurance Principles and Practice*; Sultan Chand & Co., New Delhi.
2. Pande; *Insurance Principles and Practice*.
3. M.J. Mathew; *Insurance Principles and Practice*.
4. Julia Holyoake / Bill Weipers; *Insurance*.
5. C. Arthur Williams, Jr., Michael L. Smith, Peter C. Young; *Risk Management and Insurance*.
6. *Insurance Regulatory Development Act 1999 and other relevant Acts*.
7. *Life Insurance Corporation Act 1956*.
8. Gupta O.S.: *Life Insurance*; Frank Brothers, New Delhi.
9. Vinayakam N., Radhaswamy and Vasudevan SV: *Insurance – Principles and Practice*, Sultan Chand & Co., New Delhi.
10. Mishra M.N: *Life Insurance Corporation of India, Vols I, II and III*; Raj Books, Jaipur.
11. Dinsdale M.A: *Elements of Insurance*.
12. Srinivasan M. N: *Principles of Insurance Law*.
13. New & Bacon: *Principles and Practice of Life Assurance*.
14. *Books published by Insurance Institute of India, Bombay*.
 - a. *Principles of Life Insurance*
 - b. *Practice of Life Assurance*
 - c. *Life Assurance under writing*
 - d. *Legal Aspects of Life Assurance*
 - e. *Principles of General Insurance*
 - f. *Fire Insurance subjects*
 - g. *Marine Insurance subjects*
 - h. *Miscellaneous Insurance subjects*
 - i. *Legal Digest*
15. *Books published for vocational courses in Life assurance and general insurance*.
16. Sharma R.S: *Insurance Principles and Practice*.
17. Dhavi B.S: *Insurance Principles and Practice*.

4. MANAGEMENT OF INSURANCE BUSINESS

OBJECTIVES

This paper aims at

- i. *giving an insight into the working of an insurance company.*
- ii. *high-lightens the managerial issues in different functional areas of management like HR, Finance, Marketing and Operations*

MODULE – 1: Organisation structure of insurance business; HR practices in Insurance business, training and development, compensation, incentives.

MODULE – 2 : The insurance market - Marketing programmes – Research – Customer services – Consumer Protection Act – Customer charter – Distribution channels.

MODULE – 3 : Accounting and Finance - Accounting for insurance business - compliance with IRDA rules - Taxation.

Investments, evaluation of investments - Capital structure - cost of capital, solvency margin and compliance. Financial ratios – critical ratios and analysis, control system. Insurance company output and cost.

Difference in Accounting Practices between Life and General Insurance – Reserve funds – investments – capital structure – solvency margin – deposits with Government

MODULE – 4 : Insurance Operations - Claims management, policy holder servicing, Consumer protection act and IRDA, Rights and duties of clients, appeals – grievance redressal. Back-office operations BPO. IT and insurance.

MODULE – 5 : Regulations of insurance – Insurance Act (1938). IRDA – salient features.

Laws relating to insurance, GIBNA, Insurance Act, W.C. Act, ESI Act, Compulsory PLI Act, M.V. Act, Marine insurance Act, Carriage of Goods by Sea Act, Carrier's Acts, Law of Contract, Foreign Exchange Regulations.

Books for Reference

1. M.N. Mishra; *Insurance Principles and Practice*; Sultan Chand & Co., New Delhi.
2. Pande; *Insurance Principles and Practice*.
3. M.J. Mathew; *Insurance Principles and Practice*.
4. Julia Holyoake / Bill Weipers; *Insurance*.
5. C. Arthur Williams, Jr. , Michael L. Smith, Peter C. Young; *Risk Management and Insurance*.
6. *Insurance Regulatory Development Act 1999 and other relevant Acts*.
7. *Life Insurance Corporation Act 1956*.
8. Gupta O.S.: *Life Insurance*; Frank Brothers, New Delhi.
9. Vinayakam N., Radhaswamy and Vasudevan SV: *Insurance – Principles and Practice*, Sultan Chand & Co., New Delhi.
10. Mishra M.N: *Life Insurance Corporation of India, Vols I, II and III*; Raj Books, Jaipur.
11. Dinsdale M.A: *Elements of Insurance*.
12. Srinivasan M. N: *Principles of Insurance Law*.
13. New & Bacon: *Principles and Practice of Life Assurance*.
14. Books published by Insurance Institute of India, Bombay.
 - a. *Principles of Life Insurance*
 - b. *Practice of Life Assurance*
 - c. *Life Assurance under writing*
 - d. *Legal Aspects of Life Assurance*
 - e. *Principles of General Insurance*
 - f. *Fire Insurance subjects*
 - g. *Marine Insurance subjects*
 - h. *Miscellaneous Insurance subjects*
 - i. *Legal Digest*
15. Books published for vocational courses in Life assurance and general insurance.
16. Sharma R.S: *Insurance Principles and Practice*.
17. Dhavi B.S: *Insurance Principles and Practice*.

INFORMATION SYSTEMS AND MANAGEMENT

1. RELATIONAL DATA BASE MANAGEMENT [RDBMS] & MS-ACCESS

MODULE – I : Database and Database management Systems: Introduction. History of Database Management Systems, Characteristics of DBMS, Meaning and Definition of Database, objectives of database, advantages of database and disadvantages of traditional file environment systems, meaning and definition of Database Management Systems [DBMS], Designing Databases – Hierarchical Data model, Network Data model, and Relational Data models. Database trends: Distributed Databases, data warehousing, and data mining, Object-oriented hypermedia Databases, linking databases to the web. 6 hrs

MODULE – II : Relational Database [RDBMS]: The Relational Database Model – Techniques, Components of Relational Model, Definition of Relational Terms, Features of RDBMS, CODD's 12 rules for a fully RDBMS. Relational implementation – Primary and Foreign Keys, Relationships in the relational model – introduction to ER – Model, one-to-one, one-to-many, many – to – many relationship, Examples of Data definition language, Queries: - Maintaining Integrity – Defining Data Integrity, Integrity Rules, Relational Integrity Rules, Referential Integrity, Entity Integrity, Domain Integrity, Entity Integrity, User-defined Integrity, Integrity Constraints, Domain Constraints, Normalisation - Benefits of normalization, Functional Dependency and Determinants, Normalisation Theory, - Review of Normal Forms. Structured Query Language [SQL], Characteristics of SQL. Types of SQL [DCL, DDL, DML], Basic queries in SQL – Single table, Multi table, Retrievals, Nested Queries, Deletion, Insertion, and Update in SQL, Additional features of SQL. 10 hrs

MODULE – III :Object Modeling and Database Design : Introduction, Types of Data Models (Conceptual, Logical and Physical Data modeling), Model Development – Attributes of Modeling, types of Model viz., ER model, the object-oriented model, record based models, physical data models, Stages of Data modeling, Modelling – Three Schema Architecture, Entity Relationship [ER] – model, Entities Attributes and Relation [EAR] models, Entity Relationship Diagrams, Other Styles of ER Diagram, The Data Dictionary, Transforming from Logical to Physical, Storage Structure – types, Sorting and Indexes, Pointer chains, Advantages & Disadvantages of Pointer Chains, Sorting Data in a file, Necessity of files, Working parts of a DBMS, File Formats, Fixed Format Files, File Processing Activities, File organization & Methods, Clustered Indexes, Non – Clustered Indexes, Covering Indexes, Index Selection, Database Design: - Selecting your data, normalization, identifying domains, naming standards, denormalisation and the rules of reconstruction, physical design of databases, rule of reconstruction, over normalization, Reverse Engineering of Databases, Good Database Design, Designing BMS for Enterprises 12 hrs

MODULE – IV : Brief note on different types of DBMS, Introduction to MS-Access Opening a Database, Using table, query, form, reports etc., Creating a Database Table using table wizard, and table window in design view, defining fields, primary key fields, using datasheet, modifying the design of a table, making a backup copy, etc. Working with Data: - Adding and Editing Data, Finding Records, Quick Sorts, Changing the Format of the Data Sheet, Working with columns, other format changes, printing the datasheet. Querying and filtering your Data: - Working with simple Queries, Working with more complex queries, filters. Fast Forms, Reports, and Mailing Labels: - Using Forms, AutoForms, Creating and using forms, the form wizard, working with data in the Form window, creating a sample form, using report-auto reports, creating and using reports, the report wizard, mailing labels and creating sample mailing labels. Relational Databases in Ms-Access:- Creating a Default Relationships, Creating a Sample Database, Queries with Relational Databases, Reports and Forms on Relational Databases, Using Lookup Fields for Data Entry.

10 hrs

MODULE –V : Designing Custom Forms in Ms-Access, Working with Expressions, Designing Custom Reports, Using Advanced queries, Saving Time with Macros, Utilities and Special Techniques.

12 hrs

Books for reference

1. **Alexis Leon & C.K. Thomas** "DB2 (IBM's Database 2) The Complete Book for Application Programmers" – Comdex Computer Publication a division of Pustak Mahal.
2. **R.K. Taxali** "dBASE III PLUS Made Simple With dBASE IV and FoxBASE +" – Tata McGraw – Hill Publishing Company Limited, New Delhi.
3. **Er. V. K. Jain** "DATABASE MANAGEMENT SYSTEMS"- Dreamtech press, New Delhi.
4. **Prof. S. Nandagopalan** " Database Management Systems- A Practical Approach" – Sapna Book House, Bangalore.
5. **James Martin** " Principles of Data-Base Management" – Printice Hall of India New Delhi.
6. **Dr. R. N. De** " Introduction to dBASE III PLUS for Beginners including programming " – The New book Stall, Calcutta.
7. **Carol McCullough** "Oracle 9i for Dummies" - Dieter
8. **Wallace Wang & Roger C. Parker** " Ms- Office 200 Windows for Dummies"
9. **P.S. Despande** " SQL PL/SQL for Oracle 8 & 8i"
10. **Graeme C. Simsion** "Data Modelling Essentials: The Ultimate Reference – 2nd Edition
11. **John Kaufeld** " Access 2002 for Dummies" – Willy Dreamtech India Pvt. Ltd.,
12. **Charles Siegel** " Teach yourself Access for Windows 95" – BPB Publications, New Delhi.

2. SYSTEM ANALYSIS, DESIGN AND INFORMATION SYSTEMS

MODULE – I : Meaning and Definition of Systems – Types of systems: Deterministic and Probabilistic systems, Open and Closed Systems, Sub-systems concepts and system interfaces, Business organization as system, Systems theory applied to MIS, Systems Integration between Business Systems and MIS, Systems Engineering Concepts, Systems Analysis and Design, Entity relationship model, System life cycle, Software project management. 15 hrs

MODULE – II : Development of MIS, MIS plan, Current Status Review, Forecasting, Focusing, Preparation of Information Systems Master Plan, Selecting the Right tools, Problems with MIS, MIS Design, Implementation of MIS, Key issues in MIS implementation, Evaluation of MIS, Technical Evaluation, Economic Evaluation and Re-engineering. 10 hrs

MODULE – III : Group decision support Systems [GDSS], Executive Information Systems [EIS], Expert Systems, Artificial Intelligence. 10 hrs

MODULE – IV: Computer Crimes and Ethics, Information Systems Security and Control. 5 hrs

MODULE-V: ERP, E-CRM, Information outsourcing & Data resource Management. 10 hrs

Books for reference

1. *Er. V. K. Jain "System Analysis and Design Handbook" – Wiley Dereamtech India Pvt. Ltd.,*
2. *James A. O' Brien. "Management Information Systems" –Galgotia Publications Pvt. Ltd. New Delhi.*
3. *Raymond Mcleod. Jr. "Management Information Systems - A study of Computer Based Information systems"*
4. *Larry Long "Management Information Systems"*
5. *Denneth C. LAUDON AND Jane P. LAUDON. "Essentials of Information Systems"- Third Edition*
6. *G. L. Simons "Introduction to Systems Analysis and Design" –Galagotia Book source.*
7. *Dr. Milind M. Oka. "Management Information Systems" – Everest Publishing House.*
8. *Robert G. Murdic, Joel E. Ross, and James R. Claggett "Management Information Systems for Modern Management."*
9. *Administering SAP R/3 ASap World Consultancy Jonathan Blain and Bernard Dodd.*
10. *S.K. BASANDARA "Computer for Management – design an effective MIS"*
11. *John Evans Gessford "Modern Information Systems"*

3. PROGRAMMING IN 'C'

MODULE – I : Introduction to Programming : Meaning of Program, The role played by a Program to Perform a task, Types Programming Languages, Program Development Cycle, Elements of a Programming Languages – Data and Variables, Arithmetic, Relational, and Logical Operators, Program Flow Control, Arrays, Structures, Functions, etc., 5 hrs

MODULE – II : Introduction to "C": Feature of 'C', How to Start 'C', Data type in 'C', Different types of operators. Loops and Decisions 10 hrs

Module-III : Development of Functions in 'C', Arrays, Structures & Unions & Pointers 15 hrs

MODULE – IV : File Processing, Memory Management, Graphics programming 10 hrs

MODULE –V :System software design in 'C' and interaction with hardware through 'C'. 10 hrs

Books for reference

1. **Yeshavant P. Kanetkar.** " Let Us 'C' ." - 4th Edition, BPB Publication, New Delhi.
2. **R.B. Patel.** "Go Through 'C' " - BPB Publication, New Delhi.
3. **John Connely.** " C Through Objects" – Willey Dreamtech India Pvt. Ltd.,
4. **Stevens** " C Language for Programmers" - BPB Publication, New Delhi.
5. **Dharaskar** " The Hidden Treasures of C" - BPB Publication, New Delhi
6. **Holzer.** " C with Assembly Language" - BPB Publication, New Delhi
7. **Radcliffe.** " Encyclopedia of C" - BPB Publication, New Delhi
8. **A. Jones & Keith Harrow.** " C Programming and Problem Solving" - Willey Dreamtech India Pvt. Ltd.,
9. **Manoj Kumar Gupta.** " Computer & C Programming" - Willey Dreamtech India Pvt. Ltd.,

4. OBJECT ORIENTED PROGRAMMING AND C++ LANGUAGE

MODULE – I : Introduction to Object Oriented Programming (OOPs) : OOPs as a problem solving method: Objects, Classes, Abstraction, Encapsulation, Subclasses, Inheritance & Polymorphism, OOP as software design methodology,. Significance of using Private and Public Members, Member Function within the Class, Defining the Objects of a Class, Defining Member Functions outside the Class, Array of Objects
10 hrs

MODULE – II : Variable and Data types in C++, Operators in C++, Loops in C++
15 hrs

MODULE-III : Array Handling and Functions in C++
10 hrs

MODULE – IV : Structures in C++
10 hrs

MODULE-V : Pointers in C++
5 hrs

Books for reference

1. **Vikas Gupta.** " Computer Programming Course Kit" – Comdex Dreamtech Publication New Delhi.
2. **Kanetkar.** " C++ Programming."- BPB Publication New Delhi.
3. **Smith.** "Object Oriented Programming Using TURBO C++" - BPB Publication New Delhi
4. **Parsons.** " Object Oriented Programming with C++" - BPB Publication New Delhi
5. **Greag Holden.** " C++ Programming for Dummies" 4th Edition, Willey Dreamtech India Pvt. Ltd., New Delhi.

TAXATION GROUP

PAPER 1 : DIRECT TAX PLANNING

OBJECTIVES

To enable the students to understand and apply the provision of Income Tax for Tax Planning.

UNIT – 1 : Concept of Taxation: Definition, role of public finance as an instrument of public policy – features of a good tax system – central and state powers of taxation – distribution of revenues between center and state – direct and indirect taxes – merits and demerits – impact of incidence – central and state budget salient features (budgets of the relevant year may be discussed) (Theory only) – salient features of Raja Chellian Committee and Kelkar Committee..

UNIT – 2 : Basics of Tax Planning: Meaning – methods – Tax Planning V/s Tax Management – Tax evasion cases on tax planning – (a) Mc dowell and Co. Ltd., V/s CTO – Tax Planning with respect to salaries.

UNIT – 3 : Tax Planning with respect to Individuals and Firms.

UNIT – 4 : Tax Planning with respect to Companies, amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace.

SKILL DEVELOPMENT

Preparation of IT Returns relating to Salaries / Tax planning schemes for employees.

Computation of Advance Tax payable .

Interest calculation late submission of returns etc.

Case study on lease or buy decision.

Case study on retain or replace.

List out the countries with which India has double taxation treaties.

Description of one or two aspects of tax planning in respect of companies.

Books for reference

1. Dr. Bhagwati Prasad: *Direct Taxes Law and Practice*, Wishwa Prakashan, Delhi.
2. Dr. Vinod K. Singhania: *Direct Taxes Law and Practice*, Taxmann publication.
3. P.K. Agarwal: *Tax Planning for Companies*, Hind Law Publishers, New Delhi.
4. Dr. H.C. Mehrotra & Dr. S.P. Goyal: *Income Tax Law and Practice*, Sahitya Bhavan, Agra.
5. B.B. Lal: *Direct Taxes*, Konark Publication, Delhi.

PAPER 2 : COMMERCIAL TAXES

OBJECTIVES

To familiarise the students with tax laws and procedures relating to Indirect Taxes.

UNIT – 1 : The Central Sales Tax Act, 1956 : Concept of sale and purchase in the course of intra-state, inter-state, import and export trade or commerce – Registration of dealers.

UNIT – 2 : Payment of Central Sales Tax - determination of turnover – levy and collection of tax – penalties and cognizance of offences – goods of special importance.

UNIT – 3 : VAT – procedures relating to levy and collection of VAT in Karnataka.

UNIT – 4 : Administration and Collection of Tax – Authorities under the Act – Appeals and Revision and offences and penalties.

UNIT – 5 : An over view of Karnataka State Taxes – professional tax – entertainment tax – entry tax – agriculture income tax.

SKILL DEVELOPMENT

1. Determination of Total and Taxable Turnovers.
2. Filing of the prescribed forms of registration under VAT and CST Acts.
3. Preparation of Monthly / Quarterly / Annual returns and payment of Tax by dealers.
4. Preparation of 'Tax Invoice' and 'Bill of Sale'.
5. Preparation of the statutory forms for availing Concessions / Exemptions of Tax.

Books for reference

1. L.K. Jain: *Central Excise Manual*, Century Publications Pvt. Ltd., Delhi.
2. *Karnataka Value Added Tax Act 2003* published by Karnataka Law Journal Publications, Bangalore – 560 009.
3. V.S. Datey: *Indirect Taxes Law and Practice (CST Act)*.
4. Cheturvedi: *Central Sales Tax Laws in 2 volumes*.
5. *Bare acts of CST and KST*.

PAPER 3 : CUSTOMS ACT AND CUSTOMS TARIFF ACT

OBJECTIVES

To familiarise the students with tax laws and procedures relating to Customs and Customs Tariff Act.

UNIT – 1 : Principles governing Levy of Customs duty – types of duties – exemption from Customs duty.

UNIT – 2 : Basic principles of classification of goods and valuation of goods.

UNIT – 3 : Provisions governing conveyance; importation and exportation of goods, provisions regarding baggage, goods imported or exported by post and through Courier. Provisions regarding stores, warehousing, transit and transshipment of goods. Prohibitions on import and export. Duty drawback and circumstances.

UNIT – 4 : Customs Authorities, appointment of Customs ports, Warehousing stations. Adjudication, appellate remedies including settlement Commission and Advance Rulings.

UNIT – 5 : Service Tax Act: Background of Service Tax, charge to Service tax, taxable service, liability to pay service tax and exemption - Services on which tax is payable. Procedure for Registration, filing of returns, payment of Tax, Records maintained by assesses and assessment. Authorities under the Act.

SKILL DEVELOPMENT

1. Preparation of different types of Bill of Entry.
2. Preparation of different shipping bills.
3. Preparation of Baggage declaration form.
4. Filing of Registration forms, half yearly returns and challans for payment of Tax under Service Tax Act.

Books for reference

1. *V.S. Datey: Indirect Taxes – Law and Practice.*
2. *R.K. Jain: Customs Law Mannual and Customs Tariff of India.*
3. *B.N. Gururaj: Guide to Customs Procedures.*
4. *Taxmann's: Customs Mannual and Customs Tariff.*
5. *C. Parthasaraihy and Sanjiv Agarwal: A Hank Book of Service Tax, Law, practice and procedures.*
6. *P. Veera Reddy: Guide to Service Tax.*

PAPER 4 : CENTRAL EXCISE ACT AND CENTRAL EXCISE TARIFF ACT

OBJECTIVES

To familiarise the students with tax laws and procedures relating to Central Excise and Central Excise Tariff Act.

UNIT – 1 : Nature of excise duty, Legislative history, coverage; Levy and Collection of excise duties under the Central Excise Act, 1944. Legal effects of notifications, Trade Notices and Tariff Advises.

UNIT – 2 : Provisions governing manufacture and removal of excisable goods, valuation under the Central Excise Act, 1944, Central Excise Valuation (Determination of transactional value) Rules 2000. Classification of goods under C.E.T. Act 1985 with reference to Rules of interpretation.

UNIT – 3 : Registration procedures. Assessment including provisional assessment, self-removal procedure, payment of duty. Procedure relating to storage of excisable goods, time and manner of payment of duty and matters relating to removal of goods.

UNIT – 4 : Maintenance of records, registers and filing of returns. Remission of duty. Procedure for exports, duty drawback.

UNIT – 5 : Provisions relating to CENVAT. Authorities under the Act and their Powers. Concessions for Small Scale industries. CENVAT on Capital Goods.

SKILL DEVELOPMENT

1. Preparation of Registration Forms.
2. Preparation of prescribed returns such as ER1/ER2.
3. Preparation of challans for payment of duty.
4. Preparation of Manufacturers Invoice.
5. Compilation of P.L.As.

Books for reference

1. V.S. Datey: *Indirect Taxes – Law and Practice.*
2. Taxmann's: *Central Excise Manual and Central Excise Tariff.*
3. Taxmann's: *CENVAT Law and Procedure.*
4. R.K. Jain: *Central Excise Law Manual and Central Excise Tariff of India.*

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ಲಾಂಛನದ ವಿವರಣೆ

ವಿಶ್ವವಿದ್ಯಾಲಯದ ಲಾಂಛನದಲ್ಲಿ ಜ್ಞಾನಂ ವಿಜ್ಞಾನಸಹಿತಂ (ಯಾಜ್ಞತ್ವ ವೋಕ್ಸ್ಯಸೇ ಅಶುಭಾತ್-ಭಗವದ್ಗೀತೆ IX.1) ಎಂಬ ಧ್ಯೇಯ ವಾಕ್ಯವಿದೆ. ಅದನ್ನು ಮುಕ್ತವಾಗಿ ಭಾಷಾಂತರಿಸಿದಾಗ ಜ್ಞಾನ ಎಂಬ ಅರ್ಥ ಬರುತ್ತಿದ್ದು, ಅದರ ಜೊತೆಯಲ್ಲಿ ಪರಮ ಶ್ರೇಷ್ಠ ಜ್ಞಾನವು ಎಲ್ಲಾ ಕೆಟ್ಟುದಾದರಿಂದ ಮುಕ್ತಿ ಕೊಡುತ್ತದೆ ಎಂಬರ್ಥ ಕೊಡುತ್ತದೆ.

ಲಾಂಛನದ ಮಧ್ಯದಲ್ಲಿ ಜ್ಞಾನದ ಜ್ಯೋತಿ ಇದೆ. ಸುತ್ತವರಿದ ಅಣುವಿನ ಆಕೃತಿಯು ವಿಜ್ಞಾನವನ್ನು ಸೂಚಿಸುತ್ತದೆ. ಧಾನ್ಯದ ತೆನೆಯು ಪ್ರಗತಿಯನ್ನು ತೋರಿಸುತ್ತದೆ. ತುದಿಯಲ್ಲಿರುವ ಗೋಪುರವು ಕೆಂಪೇಗೌಡ ಗೋಪುರವಾಗಿದ್ದು, ೧೫೩೭ರಲ್ಲಿ ಕೆಂಪೇಗೌಡರಿಂದ ಬೆಂಗಳೂರು ನಗರವು ನಿರ್ಮಾಣವಾಯಿತು ಎಂಬುದರ ಸೂಚಕವಾಗಿದೆ.

DESCRIPTION OF THE CREST

The Crest of the University contains the motto in Sanskrit *Jnanam Vijnanasahitham (yajnatva mokshyase ashubhath - Bhagvad Gita IX.1)* which when freely translated would mean that "Knowledge" together with the knowledge of the Supreme releases one from all evils.

At the heart of the crest is the lamp of knowledge. The surrounding atomic configuration signifies science. The ears of corn stand for prosperity. The tower on the top is the Kempegowda Tower which signifies that the city of Bangalore was founded by Kempegowda in 1537.

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