

**B. COM**  
**SEMESTER V**  
**Industrial Management (CC 15)**  
**(100 Marks- 60 Lectures)**

**Objective:** To enable the students to gain understanding of concepts and environment of industrial management.

**Unit I Introduction to Industrial Management, Factory Location and Plant Layout**  
**(25 Marks-15 Lectures)**

Concept of Industrial Management – Industrial Management Process – Importance of Industrial Management. Scientific approach to Industrial Management- Concept, principles and significance of scientific management.

Meaning and factors determining factory location.

Concept, objectives and importance of plant layout, factors influencing layout, types of layout, problems of layout.

**Unit II Industrial Productivity and Work Environment** **(25 Marks-15 Lectures)**

Meaning of Productivity: Factors affecting Industrial Productivity – Significance of higher Industrial Productivity — Suggestions for Productivity improvement-Role of National Productivity Council.

Work environment- Factors affecting Work Environment - Lighting, air, ventilation, temperature, water, sanitation and noise.

Occupational Hazards- Meaning and types - Biological Hazards, Chemical Hazards and Psychological Hazards. Measures to minimize occupational hazards.

**Unit III Total Quality Management** **(25 Marks-15 Lectures)**

Concept of TQM – Principles of TQM – Benefits of TQM.

Methods of TQM – Management methods (i) Benchmarking - Meaning, Types of Benchmarking, Steps in Benchmarking Process(ii) Deming Wheel – Steps in Deming Wheel(iii) Just in time- Objectives and Characteristics of Just in Time (iv) Quality Circles- Concept and features of Quality Circles, (v) Six Sigma

Analytical methods – (i) Critical Path Method – Process and advantages of Critical Path Method(ii) Force Field Analysis – Driving and restraining forces, decision making(iii) Failure Mode and Effect Analysis –Meaning and steps in Failure Mode and effect Analysis  
ISO-9000-Concept, Standards and guidelines.

**Unit IV Industrial Safety and Occupational Health** **(25 Marks – 15 Lectures)**

Definition of safety – Objectives of Safety Management.

Industrial Accidents – Causes of Accidents (a) Mechanical causes (b) Human Causes

Effects of Industrial accidents on employers, workers and society.

Code of practices for accident prevention.

Occupational Health- Concept- Health program in industries – Role of National Institute of Occupational Health(NIOH) - legal provisions regarding health- OHSAS 18000- (Occupational Health and Safety Standards) - (In brief)

**References:**

- 1) Lundy, J. *Effective Industrial Management*. Eurasia Publishing House, New Delhi.
- 2) Khanna, O.P. *Industrial Engineering and Management*. Dhanpat Rai Publications, New Delhi.
- 3) Ahuja, K.K. *Industrial Management and Organisational Behaviour*. Khanna Publishers, Delhi.

- 4) Rao, Thukaram. *Industrial Management*. Himalaya Publishing House, Mumbai.
- 5) Aswathappa, K. *Factory Organisation and Management*. Himalaya Publishing House, Mumbai.
- 6) Telsang. Martand. *Industrial and Business Management*. S Chand Publications, New Delhi.
- 7) Deshpande, A.S. *Industrial Organisation and Management*. Vora & Co Publishers, Mumbai.
- 8) Rao, Sunil S. & Jain R.K., *Industrial Safety, Health and Environment Management Systems*. Khanna Publishers, Delhi.
- 9) Sarma, A.M., *Industrial Health and Safety Management*. Himalaya Publishing House, Mumbai.
- 10) Mukherjee, P.N. *Total Quality Management*. Prentice Hall, New Delhi.
- 11) *Industrial Safety Chronicle*, Quarterly Journal published by National Safety Council.
- 12) *Productivity*, Quarterly Journal published by National Productivity Council.

**B.COM**  
**SEMESTER V**  
**Indian Monetary and Financial System (CC 16)**  
**( 100 Marks , 60 Lectures )**

**Objectives:**

- (1) To enable the student to get a basic understanding of the components of money supply and the role of the central bank in controlling money supply.
- (2) To familiarize the student with the structure and composition of the financial system.
- (3) To facilitate an understanding of the functioning of the money and capital markets in an economy.
- (3) To provide the students a basic knowledge of financial institutions and to acquaint them with major financial services in India.

**Unit I Money and Money Supply (15 Marks, 8 Lectures)**

**Money:** Definition; Origin; components of money - currency, coins and credit; RBI indices of money supply; Role of the RBI in the control of money supply - use of instruments (Quantitative - variable reserve requirements, open market operations, bank rate, repo, reverse repo rates and Qualitative credit controls) in expanding and contracting money supply.

**Unit II Financial System and its Components (25 Marks, 12 Lectures)**

Structure (formal and informal financial system); Composition of the Indian financial system – Financial markets, financial institutions, financial instruments, financial services; Flow of Funds Matrix; Financial system and economic development; an overview of Indian Financial system.

**Unit III Financial Markets (30 Marks, 20 Lectures)**

Money Market – Features, functions, organization and instruments; Role of central bank in money markets; Indian money market – an overview.

Capital Markets – Features, functions, organization and instruments; Indian debt market; Indian equity market – primary and secondary markets; Role of stock Exchanges in India; SEBI and Investor protection.

**Unit IV Financial Institutions and Services (30 Marks, 20 Lectures)**

Commercial banking – introduction, its role in project finance and working capital finance; Development Financial Institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual funds-introduction and their role in capital market development; Non-banking financial companies (NBFCs); Financial services - Merchant banking, underwriting, credit rating, venture capital finance, financial counseling.

## References:

1. Mishra S.K & V.K. Puri (2010), *Indian Economy*, Himalaya Publishing House, Mumbai (Latest edition)
2. M.L.Jinghan, *Money, Banking, International Trade and Public Finance*, Vrinda Publications Pvt. Ltd, New Delhi
3. Bharati V Pathak,(2011) , *The Indian Financial System- Markets, Institutions and Services*, Pearson, Delhi
4. M.Y.Khan,(2011), *Indian Financial System*, Tata Mcgraw Hill Education Private Ltd, New Delhi
5. Machiraju H.R,(2010) *Indian Financial System* , Vikas Publishing House, 4<sup>th</sup> edition
6. Bhole L.M.,(2009) *Financial Institutions and Markets*, Tata McGraw-Hill, New Delhi
7. Bhole L.M (2000) *Indian Financial System*, Chugh Publications, Allahabad
8. Dutt and Sundaram (2015), *Indian Economy*, S Chand Publishers
9. Prasanna, Chandra, *Financial Management: Theory and Practice*, McGraw- Hill Education
10. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, PHI Learning

**Latest editions of suggested books to be referred to**

## Websites

1. <https://rbi.org.in>
2. [www.nseindia.com](http://www.nseindia.com)
3. [www.bseindia.com](http://www.bseindia.com)
4. [www.sebi.gov.in](http://www.sebi.gov.in)

## SEMESTER V

### Advertising Management – I (DSE 3)

**(100 Marks - 60 Lectures)**

**Objectives:** To acquaint the students with fundamentals of advertising, media planning and effectiveness of advertising.

#### Unit I Introduction

**(25 Marks-15 Lectures)**

Advertising – Meaning, Benefits and limitations of advertising. Factors influencing the growth of advertising. Types of Advertising- (a) Product/Service/Brand (b) Institutional, (c) Cause marketing. Future of advertising. Advertising Media – Meaning & types, factors influencing choice of media. Types of Internet advertising. Advertising ethics and social responsibility. Advertising and consumer protection. Integrated Marketing Communication – concept.

#### Unit II Building the Advertisement

**(25 Marks-15 Lectures)**

- a) Layout – Meaning, elements of an advertisement, Principles of effective layout.
- b) Illustration- functions and types
- c) Copywriting – Meaning, types and essential components of copy, Principles for effective copywriting for Posters, Print, Radio , Television & Web/ Internet.

#### Unit III Advertising Agency

**(25 Marks-15 Lectures)**

Advertising Agency – Meaning, functions, factors influencing the choice of an advertising agency, types of advertising agencies.

Client Agency Relationship – Meaning and principles. Client Turnover – Meaning & reasons.

Advertising Agency compensation – Meaning and types.

Career options available in Advertising field- Advertising agencies, media, production house, research and allied field (printing, graphics and animation, modeling & dubbing).

#### **Unit IV Advertising Effectiveness (25 Marks-15 Lectures)**

Measuring advertising effectiveness - Meaning & importance.

Research in Advertising- importance and types (copy research & behavioural research).

Limitations of research, Pre-testing and Post-testing methods, DAGMAR- concept, merits & demerits

#### **References:**

- Arens, William. *Contemporary Advertising*. Tata McGraw Hill, N. Delhi
- Dunn, Watson & Barbon Arnold. *Advertising- Its role in Modern Marketing*. Holt Saunders International Ed, New York.
- Shankar Amita. *Advertising*. Seth Publishers, Goa.
- Albert C. & Schick, C. Dennis. *Fundamentals of copy and layout*. NTC Publishing Group, U.S.
- Bennett, Anthony G. *The Big Book of Marketing*. Tata McGraw-Hill
- Batra, R., Myers, J. & Aaker, D. *Advertising Management*, 5th ed., Prentice Hall India, New Delhi, 2004.
- Chunawala, S. *Advertising, Sales and Promotion management*, Himalaya Publishing House.
- Jethwaney, J. & Jain, S. *Advertising Management*, 2nd Ed. Oxford University Press.
- Belch, G. & Belch, M. *Advertising and Promotion-An Integrated Marketing Communications Perspective*, 6th ed., Tata McGraw-Hill Publishing Company Limited, New Delhi, India.
- Kazmi, H., Batra, S. *Advertising and Sales Promotions*, 2nd ed., Excel Books, New Delhi, India, 2004.
- Sissors, J. & Surmanek, J. *Advertising Media Planning*, Crain books.
- Sullivan, L. *Hey Whipple Squeeze This – A Guide To Creating Great Ads*, in Cutting Edge Advertising Ed. by Jim Aitchison

**B. COM.  
SEMESTER V  
DISCIPLINE SPECIFIC ELECTIVE  
ACCOUNTING  
Auditing –I (DSE 2)  
(100 Marks – 60 Lectures)**

#### **Objective:**

**The course aims at imparting knowledge about the principles, methods, techniques of auditing and their applications to understand the objective and concepts of auditing to gain working knowledge of generally accepted auditing procedures and of techniques and skills.**

#### **Unit I Introduction: (20 Marks-10 Lectures)**

- Evolution of audit
- Meaning and Definition
- Scope of Auditing
- Auditing V/s. Accountancy
- Objectives of Auditing – Primary & Secondary
- Various classes of audit (Based on authority, time and scope)
- Qualities of an Auditor

- Basic Principles governing an audit.
- Benefits and limitations of Auditing

## **Unit II Internal Control System (20 Marks-10 Lectures)**

- Meaning – Nature and Objectives of internal Control System
- Procedure for Evaluation of Internal Control System
- Methods for evaluation of internal control system,
  - Internal Control Questionnaire – Meaning, illustrations, merits and demerits
  - Flow chart – meaning, illustrations , merits and de-merits
- Internal Check – Meaning, objectives, merits and demerits
- Internal Audit – Meaning and Significance

## **UNIT III Audit Process (40 Marks-25 lectures)**

### **(a) Basic Preparations**

- Audit plan – Meaning and steps in audit planning
- Audit Programme – Meaning, objectives, contents, merits and limitations.
- Audit evidence - Procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, documentation, direct confirmation, re-computation, Analytical review techniques, and representation by management.
- Audit Working Papers – Purpose, contents, working files – permanent and temporary files, ownership & confidentiality of working papers.
- Audit Note Book- Purpose, content and benefits
- Routine checking
- Audit Sampling - Judgmental and statistical sampling
- Test checking

### **(b) Vouching, Verification and Valuation**

- Vouching – Meaning, objectives
- General procedure for vouching
- General Considerations in audit of payments, receipts, purchases and sales
- Verification-meaning, objectives, verification V/s Vouching
- Valuation-meaning, objectives, Verification V/s. Valuation
- Procedure for Verification & Valuation in general – Verification of inventories with case laws.

### **(c) Audit Report**

- Types of audit report, distinction between report and certificate
- Reporting under CARO.

## **Unit IV Developments in Auditing (20 Marks, 15 lectures)**

Tax audit

Management audit

Cost audit

VAT audit

Forensic audit

Audit in computerized environment

Peer review

Note.

1. Relevant auditing standards to be covered wherever applicable
2. Syllabus will be revised on regular basis at the beginning of the year to accommodate changes made in auditing standards

### **References:**

1. Aruna Jha, Students guide to auditing. Taxman publication New Delhi.
2. Gupta Kamal: Contemporary Auditing, Tata McGraw-Hill, New Delhi

3. Tandon B. N. Principles of Auditing: S. Chand & Co, New Delhi.
4. Pagare Dinkar: Principles & Practice of Auditing: Sultan Chand, New Delhi
5. Sharma T.R.: Auditing Principle & Problems: Sahitya Bhavan, Agra.
6. Sekhar & Sekhar: Auditing: Vikas Publishing House Ltd., New Delhi.
7. Saxena R. G. & Others: Practical Auditing: Himalaya Publishers, Mumbai.
8. S.D Sharma: Auditing Principles, Taxman publication New Delhi
9. Ravinder Kumar & Virender Sharma: Auditing Principles & Practice: Prentice Hall of India, New Delhi.

**B.COM.**  
**SEMESTER VI**  
**BANKING & FINANCIAL SERVICES**  
**Bank Management (DSE 2)**  
**(100 Marks – 60 Lectures)**

**Objectives:** To enable the students understand financial analysis of banks and their treasury operations and further provide an insight into banking services and technology.

**Unit I Financial Statement Analysis of Banks (25 Marks - 15 Lectures)**

Income-Expenditure Statement of Banks: Items in Income statements and Expenditure Statements and their relative significance. Balance Sheets of Banks: Meaning, components, items on liabilities and assets sides, their relative significance, (Simple Problems on Income statement & balance sheet). Financial disclosure requirements of banks, Additional disclosures prescribed by RBI.

**Unit II Asset-Liability Management (25 Marks - 15 Lectures)**

Asset-Liability Management: Definition & meaning, need and significance, objectives, benefits; ALM framework in banks in India – ALM Committee, ALM Information system, ALM Process, ALM Techniques and Tools. Credit Management: loan policy and principles of bank lending, Management of Investments: components of bank investments – SLR and non-SLR / approved and non-approved securities, Treasury operations – meaning, importance, trends in India.

**Unit III Risk & Resource Management (25 Marks-15 Lectures)**

Risk – Meaning; Risk process , Types of risks: liquidity risk, credit risk, market risk ,interest rate risk, currency risk, legal risk , operational risk – meaning, sources, Risk Measurement and Control, Risk management tools, Capital: components of bank's capital; Deposits: pricing of deposits – importance, methods; deposit insurance, Non-deposit sources: components, relative importance

**Unit IV Bank Marketing and Customer Redressal Management (25 Marks - 15 Lectures)**

Bank marketing: meaning, objectives and importance, 7Ps of marketing of banking and financial services, Marketing Information system, marketing strategies; marketing of banking services in India - emerging trends, Role of DSC and DMA in bank marketing, Tele-marketing, Importance of customer redressal in banks; Customer Grievance Redressal mechanism (Internal and External) – Consumer Protection Act-major provisions, Redressal machinery, types of deficiencies for which banks are liable

under the Act, Banking Ombudsman Scheme – Scope of Banking ombudsman, types of complaints, Mechanism of redressal under Ombudsman scheme.

## References

### Books:-

Gopal V. V. (ed.) (2004): *CRM in Banking: Concepts and Cases*, Hyderabad, ICFAI, 1e  
Indian Institute of Banking and Finance (2005): *Risk Management*, New Delhi, Macmillan  
Indian Institute of Banking and Finance (2009): *Principles & Practices of Banking*, New Delhi, Macmillan, 2e

Joshi V. C. & Joshi V. V. (1998): *Managing Indian Banks – The Challenges Ahead*, New Delhi, Response

Justin P. & Padmalatha S. (2007): *Management of Banking & Financial Services*, New Delhi, Pearson

Koch T. W. & MacDonald S. S. (2003): *Bank Management*, Singapore, Thomson, South-Western Publishing, 5e

Nagarajan N. (ed.) (2004): *Bank Economists' Conference, 2002 – Vol. I & II, Indian Banking: Managing Transformation – Structure*, Hyderabad, ICFAI, 1e

Satish D. (ed.) (2004): *Currency Risk Management: Concepts and Cases*, Hyderabad, ICFAI, 1e

Subbulakshmi V. (ed.) (2004): *Operational Risk Measurement & Management*, Hyderabad, ICFAI

Vijaychandra Kumar C. (ed.) (2004): *Credit Risk Management: Concepts and Cases*, Hyderabad, ICFAI, 1e

Vijayaragavan G. (2009): *Bank Credit Management: Text & Cases*, Mumbai, Himalaya

### Journals:-

1. The Indian Banker, published by Indian Banker Association
2. Bank Quest, published by Indian Institute of Banking and Finance
3. RBI Bulletin (Monthly), published by RBI
4. Trends and Progress of Indian Banking (Annual), published by RBI

### Websites:-

- 1) Reserve Bank of India [www.rbi.com](http://www.rbi.com)
- 2) Indian Institute of Banking and Finance [www.iibf.org.in](http://www.iibf.org.in)

- 3) Indian Bankers Association [www.iba.org.in](http://www.iba.org.in)
- 4) Institute of Banking Personal Selection [www.ibps.com](http://www.ibps.com)
- 5) Institute of Finance, Banking and Insurance [www.ifbi.com](http://www.ifbi.com)

## **B.COM**

### **SEMESTER II**

#### **Cost Accounting-II (DSE 2)**

**( 100 Marks , 60 Lectures )**

**Objective:** To familiarize the students to the basic concepts and element of cost - labour cost and overhead.

#### **Unit I Labour cost and Control**

**( 20 Marks , 10 Lectures )**

Meaning, classification of labour, Time keeping and Time booking, Payroll Accounting, Monetary benefit, Fringe benefits, Overtime Premium, Holiday and Vacation Pay, Idle time, Labour Turnover.

#### **Unit II Labour remuneration Lectures )**

**(30 Marks , 20**

Methods of labour remuneration, Incentive Schemes-Individual and Group, profit sharing, Calculation of Gross wages and Net wages, Individual incentive schemes and Group bonus schemes and Labour cost per unit.

#### **Unit III Overhead classification, Allocation and Apportionment ( 30 Marks , 20 Hours )**

Direct and indirect cost, Classification of overhead cost, Departmentalisation, Allocation and Apportionment of overhead to cost centres, Primary distribution of overhead, secondary distribution of overhead-Direct distribution method, step ladder method, Repeated distribution method, Simultaneous equation method.

#### **Unit IV Overhead absorption**

**( 20 Marks , 10 Lectures )**

Procedure for accounting of overhead cost, Overhead absorption rates, Actual and predetermined overhead rate, Methods of absorption, Accounting for under- absorption and over- absorption of overhead.



## References :-

1. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
2. Bhar, B.K. *Cost Accounting- Methods & Problems* , Academic Publishers Calcutta 700073.
3. Kishore R. *Cost Accounting-* Taxmann Allied Service Pvt.Ltd.New Delhi.
4. Iyenger, S. P. *Cost Accounting*. S. chand& Co. New Delhi
5. Khana, B. S. & J. M. Pandey- *Practical costing*. S. Chand & Co. New Delhi
6. Khan, M. Y. & P.K. Jain- *Theory and Problems of Management and Cost Accounting-* Tata McGraw Hill Publishing co. Ltd. New Delhi
7. Lal, J. *Cost Accounting*. Tata McGraw –Hill Publishing co. Ltd. New Delhi
8. Nigam, B. & J.C. Jain. *Cost Accounting Principles & Practice*. Prentice- Hall of India Pvt. Ltd., New Delhi

## B.COM

### SEMESTER V

#### Cost Accounting – I (DSE 1)

(100 Marks, 60 Lectures)

**Objective:** To familiarize students to the basic concepts of cost accounting and elements of cost.

#### Unit I Cost Concepts and Terminology

(20 Marks: 10 Lectures)

Concepts of Cost, Costing, Cost accounting – objectives, principles, Importance, Advantages and Limitations of cost accounting system, Role of cost accounting in managerial decisions, Cost classification, Installation of costing system, Distinction between cost accounting and financial accounting.

#### Unit II Material cost and control

(20 Marks, 10 Lectures)

**a) Material cost:** Meaning of material, Types of material, Procedure for purchase of materials, Calculation of material Purchase price, Types of purchase system – centralised and decentralised, Accounting for material losses – defective, spoilage and pilferage.

**b) Material control:** Meaning of material control, Dimensions of material control – cost and quantity, Need for control of materials, Essentials of material control, Advantages of material control.

#### Unit III Stores control

(30 Marks, 20 Lectures)

Location and organisation of stores department, Store keeper and functions of store keeper, Classification and Codification of material, Inventory control system, Perpetual inventory system-Bin card and Stores ledger, Stores register, ABC Method of stores control, Calculation of Stock levels, Economic ordering quantity.

#### **Unit IV Material Issue Pricing and Control**

**(30 Marks, 20 Lectures)**

Methods of pricing of material – Specific price method, First in First out, Last in First out, Average pricing methods (Simple average method, Weighted average method), Standard price method, Highest in first out method, Market price method.

#### **References :-**

1. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
2. Bhar, B.K. *Cost Accounting- Methods & Problems*, Academic Publishers Calcutta 700073.
3. Kishore R. *Cost Accounting*- Taxmann Allied Service Pvt.Ltd.New Delhi.
4. Iyenger, S. P. *Cost Accounting*. S. Chand & Co. New Delhi
5. Khana, B. S. & J. M. Pandey- *Practical costing*. S. Chand & Co. New Delhi
6. Khan, M. Y. & P.K. Jain- *Theory and Problems of Management and Cost Accounting*- Tata McGraw Hill Publishing co. Ltd. New Delhi
7. Lal, J. *Cost Accounting*. Tata McGraw –Hill Publishing co. Ltd. New Delhi
8. Nigam, B. & J.C. Jain. *Cost Accounting Principles & Practice*. Prentice- Hall of India Pvt. Ltd., New Delhi

**B.COM  
SEMESTER V  
DISCIPLINE SPECIFIC ELECTIVE  
ACCOUNTING  
Financial Reporting (DSE 4)  
(100 Marks – 60 Lectures)**

**Objective: To familiarize the students with concepts and practical aspects of corporate financial reporting.**

#### **Unit 1: Corporate Financial Reporting System**

**(25 Marks, 15 Lectures)**

Concept, Users, Objectives of financial reporting, Qualitative characteristics of financial report, Disclosure – Concept, motives and problems, Regulatory framework of Indian financial reporting system, Components of financial reporting, Mechanisms of setting financial reporting standards, Current corporate reporting practices of Indian companies, Corporate social responsibility reporting, Case study on financial reporting.

#### **Unit 2: Accounting Pronouncements**

**(30 Marks, 20 Lectures)**

Framework for preparation and presentation of financial statements – Purpose and Scope, Generally Accepted Accounting Principles (GAAP) – Meaning, Significance, Difference between Indian GAAP and US GAAP; Accounting Standards – Meaning, Significance, Accounting standards in India, AS-1 (Accounting Policies), AS-18 (Related Party Disclosures),

Practical problems in Accounting Standards – AS-9 (Revenue Recognition), AS-10 (Accounting for Fixed Assets), AS-16 (Borrowing Costs), AS-20 (Earnings Per Share), Guidance Notes – Meaning and Significance.

### **Unit 3: Developments in Financial Reporting**

**(25 Marks, 15 Lectures)**

Value Added Statement - Meaning of VAS, Need and Importance, Concepts, Practical problems in VAS, Limitations of VAS; Segment Reporting - Meaning of segment reporting, Need and importance, Practical problems as per relevant Accounting Standard; Human Resource Reporting – Meaning, Need, Models, Practical problems on Lev and Schwartz model, Interim financial reporting.

### **Unit 4: International Financial Reporting Standards and IND-AS**

**(20 Marks, 10 Lectures)**

IFRS concept and need, IFRS foundation and IASB, IFRS adoption and convergence, IFRS converged IND-AS, Concept of fair value, Difference between IFRS and IND-AS, Practical problems in measurement of fair value, revenue and property, plant and equipment using relevant IFRS/IND-AS.

#### **References:**

1. Ghosh, T. P. (2007). *Accounting Standards and Corporate Accounting Practices* (Eighth ed.). New Delhi: Taxmann.
2. Ghosh, T. P. (2011). *Indian Accounting Standards (IND-AS) and IFRSs* (Second ed.). New Delhi: Taxmann.
3. Gupta, S., & Sharma, R. (2013). *Management Accounting: Principles and Practice* (Thirteenth ed.). New Delhi: Kalyani Publishers.
4. Sharma, D. G., & Sarda, P. (2013). *Financial Reporting - CA Final*. New Delhi: Taxmann.

#### **Journals**

Indian Journal of Accounting

Journal of Accounting Research

Chartered Accountant

#### **Websites**

[www.icaai.org](http://www.icaai.org)

[www.ifrs.com](http://www.ifrs.com)

[www.ifrs.org](http://www.ifrs.org)

**B. COM.**  
**SEMESTER V**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**BANKING AND FINANCIAL SERVICES**  
**Foreign Exchange, Foreign Trade and International Finance (DSE 4)**  
**(100 Marks -60 Lectures)**

**Objectives:** To provide the student an understanding of international trade and finance and mechanisms foreign exchange market and international fund transfer system.

**Unit I Foreign Exchange Market (25 marks - 18 Lectures)**

Definition—international financial system and forex market. Forex exchange market components- exchange rate mechanism. Types of rates - forward rate, spot rate, arbitrage, speculation, swaps. Forward rate agreements, Indian foreign exchange market, Exchange dealers— exchange rate system in India- floating v/s fixed exchange rates in India.

**Unit II International Transfer of Funds (25 marks - 18 lectures)**

NRI accounts-types, International financial centres in India, Indian and foreign currency markets. Euro currency markets —dealers in the market Asian currency market, Eurobond, Euro Currency market, Petro dollar market. Foreign exchange transactions: Interbank exchange transactions, remittances. Off shore finance, Cross border finance.

**Unit III Financing of International Trade (30 marks - 25 lectures)**

International Lending Operations, Policies and Practices, Role of LIBOR, MIBOR, FIBOR, Loans to foreign corporations, Syndicated loans. Import finance Documentary credit, Letters of Credit: meaning, features, types, parties, Uniform Customs Practices for Documentary Credit, Norms for Letters of Credit. Export/import guarantees export promotion incentives (brief). Role of ECGC (various policies and guarantees -brief) & EXIM bank and BRICS Bank.

**lectures)**

Introduction- factors influencing banks rate of exchange, Role of interest rates. Calculations of forward rate-quotations and dealings of Indian banks. Exchange arithmetic cross rate, forward rate, arbitrage operations. Methods of quotation- direct and indirect.

**References****Books**

1. Andley K. K. &Mattoo V.J., Foreign Exchange: Principles and Practice, New Delhi, Sultan Chand & Sons, 1996, 8e
2. Agarwal O.P, Chaudhari B.K; Foreign Trade and Foreign Exchange, Mumbai, Himalaya Publishing House 2009. Sixth revised edition.
3. Keshkamat V.V, Foreign Exchange an introduction, vivek publications, Mumbai, 1985.
4. Avadhani V.A, International Finance, Mumbai, Himalaya publishing House, 2006 6th revised edition
5. Chawdary V. N, Foreign Exchange Reserves concepts and cases. The ICAI university press Hyderabad 2004.
6. C. Jeevanandum, Foreign Exchange practice, concepts and control, sultan chand and sons.
7. C. Jeevaandam, A brief course on foreign exchange arithmetic, Sultan Chand and sons, educational publishers New-Delhi.
8. Francis Cherunilam, International Economics 5th edition, the McGraw- Hill companies.
9. M.Y. Khan, Indian Financial System by Tata McGraw Hill
10. Levi, M.D., International Finance, Tata McGraw Hill Publication.
11. Mithani D.M, International Economics, Mumbai Himalaya publishing House, 2008.
12. M.N.Gopinath, Banking Principles & Operations, Snow White Publications Pvt. Ltd Mumabi Second Edition Reprint 2011
13. Kenen B. Peter, The International Economy Cambridge University Press, 1994. 3rd Edition.
14. Kragh-Sorenkyeldsen, International Economics, Copenhagen Business school Press, Bangalore, 2009.
15. O.P Agarwal, International Financial Management, Mumbai, Himalaya Publishing House 3<sup>rd</sup> revised edition.
16. Seth A. K., International Financial Management, New Delhi, Galgotia
17. Sharma R. D., International Banking; Contemporary Issues, New Delhi, Himalaya Publishing House
18. Sharma V., International Financial Management, New Delhi, Prentice Hall of India

19. Verma B.P., International Finance, Theory and Practice, Mumbai, Allied Publishers
20. Vyuptakesh Sharma, International Financial Management, Phi Learning Pvt. Ltd. (2012) Sixth Edition

#### Journals

- 1) Asian Journal of Research in Banking and Finance
- 2) International *Journal of Financial Management* (IJFM)
- 3) International Journal of Banking, Risk and Insurance

#### Websites:-

1. Reserve Bank of India [www.rbi.com](http://www.rbi.com)
2. Indian Institute of Banking and Finance [www.iibf.org.in](http://www.iibf.org.in)
3. Indian Bankers Association [www.iba.org.in](http://www.iba.org.in)
4. Institute of Banking Personal Selection [www.ibps.com](http://www.ibps.com)
5. Institute of Finance, Banking and Insurance [www.ifbi.com](http://www.ifbi.com)
6. [www.iimb.ernet.in](http://www.iimb.ernet.in)
7. [www.iracst.org](http://www.iracst.org)

**B.COM**  
**SEMESTER V**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**ACCOUNTING**  
**Government Accounting (DSE 3)**  
**(100 Marks – 60 Lectures)**

**Objective: To familiarize the students with concepts and practical aspects of government accounting.**

**Unit 1: Introduction to Indian Government Accounting (25 Marks, 15 Lectures)**

Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India, Classification of government accounting in India, Government financial administration, Accounting procedure for government expenditure, General outlines of the system of government accounts.

**Unit 2: Accounting for Local Self-Government (20 Marks, 15 Lectures)**

Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats, Limitations of the present accounting system, Financial control in government.

**Unit 3: Accounting and Audit of Works Expenditure****(30 Marks, 15 Lectures)**

General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure, Capital budgeting for project evaluation, New areas of contracting, Management contracts, leasing, service contracts, BOOT, BOO, BLO, Turnkey contracts, Project management – CPM and PERT.

**Unit 4: Accounts of Statutory Corporations****(25 Marks, 15 Lectures)**

Meaning of statutory corporations, Accounts of electricity corporations, Accounting for state transport corporations, Practical problems.

**References:**

1. Bharadwaj, K. K. (2002). *Public Accounting and Auditing*. New Delhi: Mittal Publication.
2. Mahajan, A. P., & Mahajan, S. K. (2014). *Financial Administration in India*. Delhi: PHI Learning.
3. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
4. Pandey, I. M. *Financial Management*. New Delhi: Vikas Publishing House.
5. Premchand, A. (1995). *Effective Government Accounting*. Washington D C: International Monetary Fund.

**Websites:**

[www.cag.gov.in](http://www.cag.gov.in)

[www.icaai.org](http://www.icaai.org)

**B.COM****SEMESTER V****International Marketing Management (DSE 1s****(100 Marks 60 Lectures)**

**Objective:** To develop an understanding of the basic concepts of International marketing

**Unit 1 Introduction to International Marketing Management****(25 Marks 15****Lectures)**

Meaning, Features of International Marketing, Distinction between International and Domestic Marketing, Objectives and Importance of International Marketing, Challenges in International Marketing, Importance of International Marketing Research. International Marketing Environment.

**Unit 2 Developing International Marketing. (25 Marks 15 Lectures)**

International market entry strategies—Licensing, Joint Ventures and Direct Investment  
Export Promotion Organisations- Trade Blocks, Free Trade Zones, Special Economic Zones, Export Processing Zones.

**Unit 3 International Product and Price Policy. (25 Marks 15 Lectures)**

Global Branding, Trademarks, Packaging and Labelling. International Pricing Strategies, Factors affecting International Product Pricing, Dumping and types of Dumping, Price Quotations.

**Unit 4 International Distribution and Promotion Policy. (25 Marks 15 Lectures)**

Types of International market Intermediaries, Export Marketing Communication Mix. Importance of Export Marketing Communication, International Advertising, Trade Fairs and Exhibitions.

**References:**

- 1 Rao, P. S.. *International Business- Text and Cases*. Himalaya Publishing House.
- 2 Cherunilam, Francis. *International Trade and Export Management*. Himalaya Publishing House.
- 3 Kotler, Philip; Keller, Kevin Lane et al. *Marketing Management- A South Asian Perspective*. By Pearson Education.
- 4 Ramaswamy, V.S. & Namakumari. S. *Marketing Management*. MacMillan.
- 5 R, Philip & Graham, Cateora John. *International Marketing*. Sage Publications.
- 6 Ahmed, Mehtab et al. *Export Management*. Sheth publishers.
- 7 Madan, Pankaj et al. *Marketing Management*. Global Vision Publishing House.

Sherlekar, S.A. & Sherlekar, V.S. *Global Marketing Management*. Himalaya Publishing House

**B.COM.  
SEMESTER V  
DISCIPLINE SPECIFIC ELECTIVE  
BANKING AND FINANCIAL SERVICES  
Law and Practice of Banking –I (DSE 3)  
(100 Marks, 60 Lectures)**

**Objectives:** To introduce the student to the basic principles, practices, rules and procedures of bank lending.

**Unit I Principles of Sound Lending Working Capital Assessment and Credit Monitoring (20 marks – Lectures 12)**

Credit Appraisal Techniques; Working capital finance and term loan finance –sources, appraisal of proposals for working capital finance, Operating Cycle; Projected Net WC; Turnover Method, Cash Budget; Credit Monitoring & Its Management, Base Rate. Term loan finance consumer finance & calculation on interest on different types



of loans (EMI, SI and compound interest) Margins and Drawing Limits, procedures and practices of personal loans, housing loans, education loans, vehicle loans.

## **Unit II Types of Securities & Modes of Creating Charge (30 marks –Lectures 18)**

Types of securities –personal and tangible security, primary and collateral security; suitability and valuation, measures to ensure good title, Escrow Arrangements, Trust and Retention Arrangements. Different modes and methods of creating charge –1. lien, 2. pledge, 3. Hypothecation, 4. Mortgage:- types of mortgage; enforcement of mortgage, 5. assignment, 6. set-off, 7. Guarantees:- Deferred Payment Guarantees :purpose of DPGs; Methods of Payment, Definition and Types of Bank Guarantees; Banker's Duty to honour Guarantee; Precautions to be taken for Issuance of Bank Guarantee, 8. Indemnities. Advances against documents of title to goods, advances against stock exchange securities, advances against Fixed Deposit receipts, advances against insurance policies, advances against supply bills, land and building.

## **Unit III Bank Documentation (20 marks – Lectures 12)**

Need for Documentation, types of documents for loans, other documents and deeds (Mortgage, Pledge, Hypothecation, types of letters (Guarantee, balance confirmation, Letter of undertaking. Stamps (importance & types), legal formalities for documentation, Execution, Attestation, Registration, Effects of Non-registration, precautions to be taken by banks with respect to documentation.

## **Unit IV Banking Legislation, Supervision and Control (30 marks – Lectures 18)**

Need & Role of RBI in Supervision & Control of the commercial Banks in India, Project appraisal and recovery measures: Non legal measures- follow up action- onetime settlement, recovery camps. Legal measures- debt recovery tribunal. *SARFAESI Act 2002*:- Definitions; Regulation & Reconstruction; Enforcement of Security Interest; Offences & Penalties; Miscellaneous Provisions. FEMA (Foreign Exchange Management Act, 1999):- important terms; Powers of RBI, Regulation and Management; Recovery of Debts due to Banks and Financial Institutions Act, 1993 (DRT Act):- Debt Recovery Tribunals Objective of the Act, Constitution of Tribunal, Procedure to be followed Enforcement process. The Legal Services Authorities Act 1987, Lok Adalat- Organization; Jurisdiction; Disposal of Cases; Awards.

## References

### Books

1. K.P. Kandasami, S. Natarajan, R. Parameshwaran: Banking Law and Practise, S. Chand & Co. Ltd, New Delhi.
2. Sukhavinder Mishra: Banking Law and Practise, S. Chand & Co. Ltd, New Delhi.
3. Bedi H.L. & Hardikar V.K.: Practical Banking Advances, UBS Publishers New Delhi..
4. Gordon E. Natarajan K.: Banking Theory, Law and Practise, Mumbai Himalaya, 1998.
5. Indian Institute of Banking and Finance: Legal Aspects of Banking, New Delhi, Macmillan 2005.
6. Khubchandani B.S.: Practise and Law of Banking, New Delhi, Macmillan. 2000.
7. Kumar N. & Mittal R.: Banking Law And Practise, New Delhi Anmol 2002.
8. Reddy P.N. & Appannaiah H.R. : Banking Theory and Practise, Mumbai Himalaya, 4e.
9. Shekhar K.C. & Shekhar L.: Banking Theory and Practise, New Delhi, Vikas Publication.
10. Varshney P.N.: Banking Law and Practise, New Delhi, Sultan Chand & Sons, 2005.
11. Prem Kumar Srivastava, Banking Theory and Practise, Himalaya Publication.
12. Financial Markets & Institutions: Dr. G.V. Kayande Patil, Dr. B.R. Sangale, Dr. G.T. Sangle, Prof. N.C. Pawar.

### Journals:-

5. The Indian Banker, published by Indian Banker Association
6. Bank Quest, published by Indian Institute of Banking and Finance
7. RBI Bulletin (Monthly), published by RBI
8. Trends and Progress of Indian Banking (Annual), published by RBI

### Websites:-

- 6) Reserve Bank of India [www.rbi.com](http://www.rbi.com)
- 7) Indian Institute of Banking and Finance [www.iibf.org.in](http://www.iibf.org.in)
- 8) Indian Bankers Association [www.iba.org.in](http://www.iba.org.in)
- 9) Institute of Banking Personal Selection [www.ibps.com](http://www.ibps.com)
- 10) Institute of Finance, Banking and Insurance [www.ifbi.com](http://www.ifbi.com)

**B.COM**  
**SEMESTER V**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**COST AND MANAGEMENT ACCOUNTING**  
**Management Accounting (DSE 4)**  
**(100 Marks, 60 Lectures)**

**Objective:** This course provides the students an understanding of the application of accounting techniques for management.

**Unit I Introduction to Management Accounting (20 Marks, 10 Lectures)**

Management Accounting: meaning , nature ,scope and functions of management accounting – advantages, limitations of management accounting, Principles of management accounting, Role and status of management accountant management accounting v/s financial accounting , tools and techniques of management accounting .

**Unit II : Budgetary Control (30 Marks , 20 Lectures)**

Meaning of budget , budgeting and budgetary control , objectives , merits and limitations ,Classification of Budgets, Preparation of functional budgets – sales budgets, production budget, cost of production budget – Direct material, Direct Labour and Overhead budget, cash budget ,Flexible budget and Master budget ( theory and practicals)

**Unit III: Capital Budgeting (30 Marks ,20 Lectures)**

Meaning, Methods and Evaluation of projects, traditional Methods :- Pay Back Period/Accounting Rate of Return (practical), Scientific methods / Discounted cash flow method-Net Present Value, Internal Rate of Return, , Profitability Index, (Internal Rate of Return Only theory)

**Unit IV: Target costing and ERP (20 Marks, 10 Lectures)**

Concept – stages involved in target costing – objectives of target costing – target costing process- advantages of target costing.

Enterprise Resource Planning (ERP) –features of enterprise resource planning, need for ERP, scope of ERP and Benefits of ERP

**Refrences:**

1. Arora M N : *Cost Accounting – principles and practices* , vikas , new Delhi.
2. Anthony , Robert & Reece ,et,al : *Principles of management Accounting* ; Richard Irwin Inc.

3. Horngren , Charles , Foster and Datar et al: *Cost Accounting – A Managerial Emphasis* ; Prentice Hall , New Delhi.
4. Khan M. Y and Jain P.K : *Management Accounting* ; Tata McGraw Hill , New Delhi.
5. Kaplan R.S. and Atkinson A.A :*Advanced Management Accounting* :Prentice Hall India, New Delhi.
6. Maheshwari, S. N. *Management Accounting & Financial Control*
7. M.G. Patkar, *Management Accounting*.
8. Drury &Taxmann, *Management & Cost Accounting*.
9. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
10. Bhar, B.K. *Cost Accounting- Methods & Problems* , Academic Publishers Calcutta 700073.
11. Kishore R. *Cost Accounting*- Taxmann Allied Service Pvt.Ltd.New Delhi.

**B. COM.**  
**SEMESTER V**  
**BANKING & FINANCIAL SERVICES**  
**Modern Banking Operations and Services (DSE 1)**  
**(100 Marks – 60 Lectures)**

**Objectives:** To acquaint the students with various financial services provided by the banks and enable them to understand current issues and emerging trends in modern banking operations.

**Unit I An Overview of Banking & Financial Services (25 Marks - 15 Lectures)**

Merchant/Investment banking, Leasing, Factoring, Forfaiting, Mutual Funds, Portfolio Management, Wealth Management, Bancassurance, Loan Syndication, Consumer Finance/Retail Banking, Securitization, Stock broking.

**Unit II Modern Services in Banking (25 Marks – 15 Lectures)**

Demat Account Services, Fund based and Non fund based services and their types, Wholesale Banking Products; International Banking, Requirements of Importers & Exporters, Remittance Services; Universal Banking.: Banking policy practices for MSMEs in view of the MSMED Act 2006, Performance and credit rating of bank borrowers, Role and Functions of CIBIL; Fair Practices Code for Debt Collection; Codes of BCSBI.

**Unit III Modern Information Technology in Banking**

**(25 Marks - 15 Lectures)**

Bank Computerization – Need & Importance, Special Electromagnetic Cards: Add-on cards, charge cards, smart cards, green card and Kissan cards, MICR cheques, Core banking; Mobile banking apps and security considerations, Risk Concern Areas relating to IT in Banks, Types of Threats in E-banking; Control Mechanism; Computer Audit; Information system Security; Information System Audit; Evaluation Requirements.

**Unit IV Current Issues and Emerging Trends (25 Marks – 15 Lectures)**

Financial Inclusion: RBI definition, meaning, recommendations of Rangarajan Committee. Pradhan Mantri Jan-Dhan Yojana.

Corporate Governance in banks: Meaning and importance; issues, principles and practices of corporate governance in Indian banks.

Consolidation in banks: Mergers and Acquisitions – Rationale for M&A in Indian banking; a study of post-reform mergers and acquisitions in the Indian banking sector – their objectives, benefits and problems.

Universal Banking – Meaning, rationale, merits & demerits, Green Banking- Meaning, concept and channels, Shadow Banking.

## References

1. Basu P. (ed.) (2005): *India's Financial Sector: Recent Reforms, Future Challenges*
2. Bhole L. M. & Mahakud J. (2009): *Financial Institutions and Markets: Structure, Growth & Innovations*, New Delhi, Tata-McGraw Hill, 5e
3. Deva V. (2005): *E-Banking*, New Delhi, Commonwealth
4. Dewan B. (2011): *E-Commerce*, New Delhi, S. Chand
5. Indian Institute of Banking and Finance (2008): *Principles & Practices of Banking*, New Delhi, Macmillan, 2e
6. Joshi V. C. (2004): *E-finance – Log in to the Future*, New Delhi, Response Khan  
M. Y. (2004): *Indian Financial System*, New Delhi: Tata-McGraw Hill, 4e
7. Nagarajan N. (ed.) (2004): *Bank Economists' Conference, 2002 – Vol. I & II, Indian Banking: Managing Transformation – Structure*, Hyderabad, ICFAI, 1e
8. M Y. Khan, Financial Services, Tata McGraw Hill.
9. Justin P. & Padmalatha S. (2007): *Management of Banking & Financial Services*, New Delhi, Pearson
10. Rajashekar N. (ed.) (2001): *Banking in the New Millennium*, Hyderabad, ICFAI  
Whiting D. P. (1994): *Mastering Banking*, London, Macmillan, 2e
11. Rayudu C.S. (2004): *E-Commerce and E-Business*, Mumbai, Himalaya

## Journals:-

1. The Indian Banker, published by Indian Banker Association
2. Bank Quest, published by Indian Institute of Banking and Finance
3. RBI Bulletin (Monthly), published by RBI
4. Trends and Progress of Indian Banking (Annual), published by RBI

## Websites:-

1. Reserve Bank of India [www.rbi.com](http://www.rbi.com)
2. Indian Institute of Banking and Finance [www.iibf.org.in](http://www.iibf.org.in)
3. Indian Bankers Association [www.iba.org.in](http://www.iba.org.in)
4. Institute of Banking Personal Selection [www.ibps.com](http://www.ibps.com)
5. Institute of Finance, Banking and Insurance [www.ifbi.com](http://www.ifbi.com)

**B.COM**

**SEMESTER – V**

**Retail Management Strategies (DSE 2)**

**(100 Marks – 60 Lectures)**

**Objective:** To acquaint students with retail management strategies.

**Unit I Retail Major Decisions**

**(25 Marks-15 Lectures)**

Product Decisions - 1. Types of Goods 2. Life Cycle of Goods 3. Quality.

Pricing– Price v/s value – Meaning, factors affecting retail pricing

Promotion decisions – Need, objectives and forms.

**Unit II Understanding the Retail Consumer**

**(25 Marks-15 Lectures)**

Identifying and responding to changing customer profiles

Retail Shopper – Meaning and factors influencing retail shopper. Customer decision-making process.

Changing trends among the Indian consumers – Factors responsible.

**Unit III Servicing the Retail Consumer**

**(25 Marks-15 Lectures)**

Customer Service – Meaning. Standardisation v/s Customisation. Importance of service in retailing, Product enhancement through services – Principles for delivering distinctive services. Managing customer expectations and handling complaints – Meaning, process of handling complaints. Customer loyalty – Meaning. Customer Loyalty Programmes – Meaning and essential features.

Concept of Customer Relationship Management.

**Unit IV: Retail Strategy and Implementation**

**(25 Marks-15 Lectures)**

Growth strategies: Development, Diversification. Market penetration, Market expansion, Retail format.

Implementing Retail Strategies process- Define the business mission, conduct a situation Audit, Identify strategic opportunities, Evaluate strategic alternatives, Establish specific objectives and allocate resources, Develop a retail mix to implement strategy, Evaluate performance and make adjustments.

Retail Logistics Management – Meaning, importance.

Concept of supply chain management – Retail logistics – Push logistics v/s pull logistics.

**References:**

1. Pradhan, Swapna. *Retail Management – Text and Cases*. Tata McGraw Hill Publishing, New Delhi.
2. Levy, Michael & Weiz, Barton A. *Retailing Management*. Tata McGraw Hill Publishing, New Delhi.
3. Gilbert, David. *Retail Marketing Management*. Pearson Education, Delhi.

4. Lucas, George H.; Bush, Robert & Gresham, Larry. *Retailing*. All India Publishers and Distributors, Chennai.
5. Madaan, K.V.S. *Fundamentals of Retailing*. Tata McGraw Hill.
6. Bajaj, Chetan. *Retail Management*. Oxford University Press, Delhi.
7. Vedamani, Gibson. *Retail Management*. Jaico Publishing house, Mumbai.
8. Dawson, John. *International Retail Management*. Jaico Publishing house, Mumbai.
9. Vedamani, Gibson G. *Retail Management: Functional Principles and Practices*. Jaico Publishing house, Mumbai.
10. Singh, Harjit. *Retail Management- A Global Perspective*. S. Chand, New Delhi.
11. Gopal V. V. *Retail Management*. The ICFAI university press, Hyderabad.
12. Nair, Suja R. *Retail Management*. Himalaya Publishing house, Mumbai.

**B.COM**  
**SEMESTER V**  
**BUSINESS MANAGEMENT (DSE 4)**  
**Services Marketing - II**  
**(100 Marks - 60 Lectures)**

**Objective:** To familiarize the students with the diversity in the services sector and the unique challenges faced by the managers in these services.

**Unit I Tourism and Hospitality Services (25 marks 15 Lectures)**

Tourism Services, Tourism product – meaning and components (attraction, accommodation, transport, support and auxiliary services).

Demand factors for tourism product.

Role of tour operators and travel agents.

Hospitality Services, hospitality product – meaning and components (location, facilities, services, image, price), major decisions in marketing of hotels, classification of hotels.

Airlines Services – meaning and feature of airline product, marketing mix for airlines.

Indian Railways – Brief profile, pricing considerations for Indian railways.

Emerging trends in tourism: i) eco tourism –meaning, concept

ii) adventure tourism - meaning, concept

iii) health tourism - meaning, concept

**Unit II Banking Services (25 marks 15 Lectures)**

Bank marketing – meaning and importance.

Bank Services – types of bank products available in the Indian context – savings account, current account, recurring deposit, fixed deposit.

Forms of lending (advances) - over draft, bill discounting, retail loans, bank credit,

ATM cum debit cards, Credit cards, benefits of credit cards to all concerned parties.

Mutual funds – meaning, definition, advantages of mutual fund investments, types of mutual funds. Systematic Investment Plan – meaning and importance.

### **Unit III Insurance Services**

**(25 marks 15 Lectures)**

Insurance – meaning, nature; basic principles of insurance – utmost good faith, insurable interest, indemnity, causa proxima, mitigation of loss, contribution, subrogation, period of insurance

Types of insurance –i) Life insurance – meaning, procedure and settlement.

ii) Non-life insurance –a) Marine insurance (meaning and types of marine insurance policies)

b) Fire insurance (meaning, and types of fire insurance policies) c) Concept of motor insurance, health/medical insurance, crop insurance, burglary insurance.

Insurance marketing in India – need, landmark developments.

Trends in insurance - cross selling, banc assurance, their meaning, merits and demerits.

Reinsurance – concept and importance.

### **Unit IV Emerging trends in Services**

**(25 marks 15 Lectures)**

Green marketing – meaning, green marketing practices in service sector.

Health care services – concept, providers of health care services.

Media services – concept, buyers

BPOs, KPOs and LPOs – meaning, merits and limitations.

Courier services – concept, major players, SWOT analysis of courier industry in India.

Web marketing- concept, benefits.

### **References:**

- 1) Zeithaml, Valerie & Bitner, Mary Jo. *Services Marketing*. Tata McGraw Hill.
- 2) Clow, Kenneth E. & Kurtz, David L. *Services Marketing- Operation, Management and Strategy*, (Second ed). Biztantra.
- 3) Woodruffe, Helen. *Services Marketing*. MacMillan.
- 4) Srinivasan, R. *Services Marketing – The Indian Context*. Prentice Hall.
- 5) Rust, Roland; Zahorik, Anthony & Keiningham, Timothy. *Services Marketing*. Eastern Press, Bangalore.
- 6) Shankar, Ravi. *Services Marketing – The Indian Perspective*. Excel Books.
- 7) Venugopal, Vasanti. *Services Marketing*. Himalaya Publications.
- 8) Indian Institute of Banking and Finance. *Banking Products and Services*. Taxmann Publications.
- 9) Somashekar Ne Thi. *Money Banking, International Trade and Public Finance*.
- 10) Gupta, Amitabh. *Mutual Funds in India – A Study of Investment Management*. Anmol Publications.
- 11) Indian Institute of Banking and Finance. *Insurance Products (including pension products)*. Taxmann Publications.

Tripathy, Nalini Prava & Pal, Prabin. *Insurance – Theory and Practice*. Prentice



**B.COM**  
**SEMESTER V**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**COST AND MANAGEMENT ACCOUNTING**  
**Techniques of Costing (DSE 3)**  
**(100 Marks , 60 Lectures )**

**Objective:** To provide the students an understanding of the application of techniques of costing

**Unit I Marginal Costing (30 Marks, 20 Lectures)**

Meaning , definition and objectives of marginal costing, comparison between absorption costing and marginal costing , preparation of marginal cost statement , marginal cost equation , P/V ratio ,break even analysis , margin of safety ,angle of incidence .(Theory and practical problems) .

**Unit II Application of Marginal Costing in Decision Making (20 Marks , 10 Lectures)**

Profit planning, key factor analysis, pricing decision, product decision, market decision, sales mix, make or buy decision.

**Unit III Standard Costing and Variance analysis (30 Marks , 20 Lectures )**

Meaning of standard cost and standard costing , merits and limitation of standard costing, standard cost v/s estimated cost , variance analysis - Different types of variances – Material, Labour and overhead variances(theory and problems)

**Unit IV Management Control ( 20 Marks , 10 Lectures )**

Meaning , Need of management control system, Designing of management control system, Performance budgeting, Balanced score card, Transfer Pricing, Management Reporting –General principles of reporting, classification of Reports.

**Refrences:**

1. Patkar, M.G. *Management Accounting*.
2. Prasad, N. K. *Principles and practice of cost Accounting*
3. HiNgorani, Ramanathan & Grewal, *Management Accounting*.
4. Saxena, U. K. & C.D. Vashist, *Advanced Cost & Management Accounting*
5. Drury &Taxmann, *Management & Cost Accounting*.
6. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
7. Bhar, B.K. *Cost Accounting- Methods & Problems* , Academic Publishers Calcutta 700073.
8. Kishore R. *Cost Accounting-* Taxmann Allied Service Pvt.Ltd.New Delhi.

**B. COM.**  
**SEMESTER V**  
**Accounting Income Tax & Goods and Service Tax (DSE 1)**  
**(100 Marks -60 Lectures)**  
**(Applicable from Academic Year 2019-20 onwards)**

Objective: To provide an insight into main provisions of the Income Tax Act, 1961 applicable to the 'assessment year' which shall be same as the 'academic year' (e.g. for academic year 2019-20 assessment year shall be 2019-20), and to impart some basic knowledge about the Goods and Service Tax as amended by the current Finance Act up to June 30 of the academic year.

**UNIT I: (30-35 Marks, 12 lectures) a)**  
**COMPUTATION OF INCOME FROM HOUSE PROPERTY**

Definition of Annual Value u/s. 2(2).

Sections: 22, 23, 24, 25, 25(AA), 25(B), 26, 27

**b) COMPUTATION OF CAPITAL GAINS:**

Definition of Capital Asset u/s. 2(14) and Transfer u/s. 2(47). Sections. 45, 47, 48.

Practical problems may be covered for 5 marks on computation of short term and long terms capital gains including exemptions under sections 54, 54B, 54EC, & 54

**c) CLUBBING OF INCOME: only for theory**

Sections 60, 64(1)(ii), 64(1)(iv), 64(1)(vi), 64(1)(vii), 64(1)(viii) & 64(1A)

**UNIT II: (30-35 marks, 18 lectures) a)**  
**INCOME FROM OTHER SOURCES**

Section 56, 57, 58

Practical problems of Individual assessee only .

**b) PERMISSIBLE DEDUCTIONS FROM GROSS TOTAL INCOME UNDER**

**CHAPTER VI-A:**

Sections 80C, 80CCC, 80CCD, 80CCE, 80CCG, 80D, 80DD, 80DDB, 80E, 80EE, 80G, 80GG, 80QQB, 80RRB, 80TTA, 80U

**Unit III: (20-25 Marks, 15 lectures)**

**a) COMPUTATION OF TOTAL INCOME AND TAX LIABILITY:**

1. Computation of total income of individual assessee only (excluding capital gains) as under:
  - a. Computation of Income from house property and Income from Salaries and Profits and Gains of Business or Profession
  - b. Computation of Income from Other Sources and Income from Salaries and Profits and Gains of Business or Profession)

[Note: Since Income from Salaries and profits and gains of Business or Profession are covered in semester IV as part of core course, computed figures of these two heads must be given here]

2. Computation of income tax: Rates of income tax for individuals and calculation of income tax with cess, Rebate u/s 87A. (Practical problems for 5 marks may be covered)

**c. ADVANCE PAYMENT OF TAX, FILING OF RETURN & ASSESSMENT, SET OFF & CARRY FORWARD OF LOSSES:**

- i. Advance payment of tax & payment of tax when demanded, section 210 & 211.
- ii. Filing of return & assessment of income; Sections 139. 139(1), (3), (4), (5), (9), 140A, 142(1), (2), (3), 143(1), (2), (3), Section 144 (Reassessment not included)

- iii. iii. Set off & carry forward of losses (only for theory) Sections 70, 71, 71B, 72, 73, 74, 74A

#### **Unit IV: GOODS AND SERVICE TAX**

**(20-25 Marks, 15 Lectures)**

Introduction of Goods and Services Tax (GST), Concept of CGST, SGST, IGST & UTGST, Features of GST, Benefits of GST, GST structure, GST council and its composition, Basic procedures in GST.

Definitions under The CGST Act 2017: Goods, Manufacture, Person, Services, Composite Supply, Mixed Supply, Business, Business Vertical, Capital Goods, Casual Taxable Person, Works-Contract, Turnover, Aggregate Turnover.

Taxable event in GST, Tax Invoice, Credit Note and Debit Notes, Time of Supply of Goods, meaning of reverse charge.

Registration under GST, E-way bill, Composition scheme in GST, Input Tax Credit, utilization of input tax credit, Due dates for payment of GST, Returns under GST (Only Return form Frequency and due dates), Types of Assessments under GST — Self Assessment, Provisional Assessment, Scrutiny of Returns, Best Judgment Assessment of non-filers of returns, Best Judgment Assessment of unregistered persons, Summary Assessment in certain special cases, Penalties.

#### **Books for Study and Reference:**

##### **A. For Income Tax:**

1 Taxmann's Students Guide to Services & income Tax by Dr. Vinod Singhania & Monica Singhania. Taxmann Allied Pvt. Ltd

2 Systematic Approach To Income Tax, Service Tax & VAT by Dr. Girish Ahuja, Dr. Ravi Gupta - Bharat Law House Tax,

3 Student'S Handbook On Income Tax, VAT & Service Tax - T. N. Manoharan Snow White Publications Pvt. Ltd

4 Direct Taxes-Law & Practice

5 Income Tax Law and Practice

6 Income Tax Law And Practice

7 Income Tax Law and Practice

8 Income Tax Law & Practice

Dr. Vinod K = Singhania, DrTaxmann WishwaPrakashan

Allied Services DinkarPagare Sultan Chand & Sons, New KapilSinghania Pvt. Ltd. Delhi Gaur V P, Narang DB Kalyani Dr.H.C.Mehrotra SahityaBhavan, Agra, Publications Bhagwati Prasad

9 Direct Taxes - practice and Planning by B.B.Lal Konark Publishers

10 Income Tax -Law & Practice by B.B.Lal and N.Vashisht Dorling Kindersley(India) Pvt. Ltd., Delhi-110017

11 Practical approach to Income Tax by GirishAhuja& Ravi Gupta Bharat Law House

##### **B. For Goods and Service Tax:**

1.Taxmann's GST Law and Practice with Customs and FTP — V.S. Datey -Taxmann Publications Pvt Ltd., New Delhi

2. Goa GST Manual - By CA V.B. Prabhu Verlekar, Devki Publications, Panaji

**B. COM**  
**SEMESTER VI**  
**Human Resource Management (CC 17)**  
**(100 Marks- 60 Lectures)**

**Objective:** To enable the students to understand and comprehend the vital issues of HRM in a dynamic environment.

**Unit I Introduction to Human Resource Management (25 Marks-15 Lectures)**

Human Resource Management – Meaning and importance, Human resource planning (HRP) defined, objectives and importance of HRP.

Job Analysis and Design - Process of Job analysis, methods of data collection, concept of job design, factors affecting job design, methods/ techniques of design.

Recruitment, Selection and Placement

Meaning, sources of recruitment and recruitment process, meaning of selection, meaning of placement, Business Process Outsourcing, need for outsourcing, HR Outsourcing Opportunities in India.

**Unit II Employee Compensation, Empowerment and Participation (25 Marks-15 Lectures)**

Employee Compensation: Concept of Wage - Factors determining Wage Rates- Essentials of a sound Wage system – System of wage payment- (i) Time wage system (ii) Piece wage system, Individual wage incentive plans - Meaning - (i) Halsey Premium Plan (ii) Rowan Plan (iii) Taylor's Differential Piece rate Plan.

Group incentive plans - Meaning- (i) Profit sharing scheme-features, advantages and disadvantages (ii) Co-partnership – features, advantages and limitations. Payment of Bonus, ESOPs.

Employee Empowerment: Meaning, forms of empowerment, barriers to empowerment, empowerment in India: An overview.

Workers Participation in Management: Definition and objectives, forms of workers participation in management.

**Unit III Labour Welfare and Trade Union (25 Marks-15 Lectures)**

Labour Welfare: Concept and objectives. Labour welfare agencies –Government, Employers and Trade Unions. Labour Welfare Programmes in Industries –Statutory and Non Statutory measures.

Trade Union: Definition and functions of Trade Union - weaknesses and problems of Indian Trade Union- suggestions for healthy growth of Trade Unions in India – Challenges faced by Trade Unions in the light of globalization.

Labour Turnover and Labour Absenteeism: Meaning of labour turnover and absenteeism. Causes and effects of labour turnover and absenteeism, measures to minimize labour turnover and absenteeism.

**Unit IV Trends in HRM  
Lectures)**

**(25 Marks-15**

HRM in a changing environment – Changing environment and Challenges before HR manager

Competencies and learning organizations: Employee branding, The need for innovation, creating an innovative organization, managerial roles, creating the innovation culture.

Re - Engineering: The role of HR in Business Process Re-engineering.

**References:**

- 1) Lepak, David & Gowan, Mary. *Human Resource Management*. Dorling Kindersley (India).
- 2) Khanna, S.S. *Human resource Management (Text and Cases)*. S. Chand, New Delhi.
- 3) Sadri.J, Sadri.S, Nayak.N, *A Strategic Approach to Human Resource Management*, JAICO Publishing House.
- 4) Davar, R. S. *Personnel Management and Industrial Relations*. Vikas Publication, Noida.
- 5) Robbins, Stephen P. *Organisational Behaviour*. Pearsons Education, New Delhi.

**B.COM  
SEMESTER VI  
International Economics (CC 18)  
(100Marks, 60 Lectures)**

**Objectives:**

1. To enable the students to understand the role of international trade and the importance of trade policy in the current global scenario
2. To enable the students to have an understanding of the importance of investment flows across countries and their dependence on various macroeconomic variables that are of significance in an open economy
3. To acquaint students with the key accounts of the balance of payments, how exchange rates are determined in the markets for foreign exchange and help them understand the connection between balance of payments and exchange rate movements
4. To enable students to be aware of the meaning and significance of regional and multilateral trade negotiations

**Unit I International Trade**

**(25 Marks, 15 Lectures)**

International trade – meaning and features; Theories of international trade: Classical (comparative advantage), H-O theorem, Product Life Cycle, Technological Gaps, Intra-industry trade; Gains from International trade; Terms of Trade: meaning and 3 concepts (Net Barter, Gross Barter and Income Terms of Trade); Free Trade v/s protectionism; types of protective devices - tariff and non-tariff barriers (exchange control, voluntary export restraints, anti-dumping duties & countervailing duties, social clauses such as labour & environmental standards, sanitary & phyto-sanitary measures and administered protection).

**Unit II Balance of Payments & Foreign Exchange Rates (30 Marks, 18 Lectures)**

Balance of Payments: Meaning and Structure; Distinction between Balance and Equilibrium; Balance of Trade and Balance of Payments; Disequilibrium – meaning, types and causes; Corrective Measures– exchange rate adjustments (Revaluation and Devaluation), Exchange Control, Trade Measures, Effects of Monetary policy and Fiscal policy on internal and external balance (brief explanation of how the measures work)

Foreign exchange rates: Foreign exchange market – meaning, features and functions; Types of exchange rate systems (fixed, flexible and managed floating – meaning of each); Types of foreign exchange transactions (spot and forward transactions, arbitrage, currency swaps, futures contracts, speculation); Factors influencing short-term exchange rates; Concept of convertibility of Rupee on current account and capital account; Liberalized Exchange Rate Management System (LERMS); Hedging and Exchange rate risk management; Concept of PPP dollar

### **Unit III International Investment**

**(25 Marks , 15 Lectures )**

Foreign Investment – meaning and composition (FDI & FPI), Foreign Direct Investment: Meaning; Determinants of FDI (resources, market size, trade barriers, economic and business environment of the host country), Multinational corporations: meaning and operational characteristics; Entry modes adopted by Multinational Corporations (licensing, franchising, joint ventures/collaborations, wholly-owned subsidiaries, mergers and acquisitions);

Foreign Portfolio Investment: Meaning; Operations of Foreign Institutional Investors; Determinants of FPI (return on investment, level of financial sector development, capital controls, exchange risk); Impact of FPI on capital markets and the exchange rate.

### **Unit IV Multilateralism and Regional Economic Cooperation**

**(20 Marks , 12 Lectures)**

Multilateralism and Regionalism – meaning and distinction; World Trade Organization – objectives, principles, functions and Agreements (Market access, Agreement on Agriculture, TRIPs, TRIMs, GATS, Dispute Settlement); Regional economic cooperation - Meaning and reasons for growth; Forms of regional integration - Preferential Trade Agreement, Free Trade Agreement, Customs Union, Monetary Union, Economic Union; Integration efforts among

Countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC)

### **References:**

1. *Bhole, L. M. & Mahakud, J. 2009, Financial Institutions and Markets: Structure, Growth & Innovations, Tata-McGraw Hill, New Delhi*
2. *Cherunilam, F. 2008, International Economics, Tata McGraw-Hill, New Delhi, 5<sup>th</sup> Edition*
3. *Cherunilam, F. 2013, International Business Environment, Himalaya Publishing House, New Delhi, 6<sup>th</sup> Revised Edition*
4. *Dutt, R. and Sundaram, K.P.M. , Indian Economy, S. Chand and Co., New Delhi, Latest Edition*
5. *Kindleberger, C.P. 1973, International Economics, Homewood, R.D. Irwin*
6. *Krugman, P.R. and Obstfeld, M. 2009, International Economics: Theory and Policy, Pearson International Edition, Boston MA*
7. *Machiraju, H.R. 2009, International Financial Markets and India, New Age International, New Delhi,*
8. *Rajwade, A.V. 2008, Foreign Exchange International Finance Risk Management, Academic Foundation, New Delhi*
9. *R. B.I. Reports on Currency Finance*
10. *Salvatore, D.L. 1997, International Economics, Prentice-Hall, Upper Saddle River, N.J.*

11. *Sharan, V. 2012, International Financial Management, PHI Learning Pvt. Ltd., New Delhi*
12. *Sodersten, B. & Reed, G. 1994, International Economics, Palgrave Macmillan, London*
13. *SubbaRao, P. 2014, International Business: Text and Cases, Himalaya Publishing House, New Delhi, 4<sup>th</sup> Revised Edition*

**B.COM**  
**SEMESTER VI**  
**Accounting – I (DSE 6)**  
**(100 Marks – 60 Lectures)**

**Objectives:** To develop skills in students for preparation of books of accounts in respect of hire purchase and royalty businesses and organizations operating with branch and departmental structure.

**Unit I: Hire Purchase and Instalment System Accounting:**  
**(40 Marks, 18 Lectures)**

Introduction, Nature of hire purchase system, Accounting procedure under Hire purchase: Accounting treatment in the books of Hire purchaser (Buyer) and Hire vendor (Seller) – when the asset is recorded at full cash price to be dealt with, Journal entries and Ledger Accounts (including re-possession).  
Instalment System: Journal entries and Ledger Accounts only under ‘Interest Suspense method’ in the books of buyer and seller/ vendor to be covered.

**Unit II: Royalty Accounts:**  
**(20 Marks, 12 Lectures)**

Introduction, Minimum rent/ dead rent, Short workings, Excess working, Accounting treatment in the books of Lesser (Landlord) and lessee, sub-lease, Preparation of:

- I. Royalty Payable Account.
- II. Royalty Receivable Account.
- III. Landlord’s Account.
- IV. Short working Account.

**Unit III: Departmental Accounts:**  
**(20 Marks, 12 Lectures)**

Departmental Accounts: Introduction, Advantages of Departmental A/c, Accounting procedure, Basis of allocation, preparation of departmental Trading & Profit & Loss Account, General Profit & Loss Account and Balance sheet OF SOLE Trading concern & Partnership firm .(including inter-departmental transfers at cost & invoice price and calculation of unrealised profits).

**Unit IV: Branch Accounts:**  
**(20 Marks, 18 Lectures)**

Introduction, Types of Branches: Dependent branches, foreign branches and independent branches. Branch Account v/s Department Account, Systems of maintaining branch accounts : 1.Debtors Method : cost & invoice price. 2. Stock and Debtor Method 3.Final Account method 4.Wholesale Branch Method.  
( Practical problem only on Debtors & Stock & Debtors .)

**References:**

1. Gupta, R. L., & Radhaswamy, M. *Advanced Accountancy*. New Delhi: Sultan Chand.
2. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
3. Rajasekaran, V., & Lalitha, R. *Financial Accounting*. New Delhi: Pearson Education.
4. Shukla, M., Grewal, T., & Gupta, S. *Advanced Accounts*. New Delhi: S. Chand & Co.
5. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.

### **Guidelines for paper setting**

- Two questions from Unit I and Unit IV each
- One question from Unit II and Unit III each

## **B.COM SEMESTER VI Accounting – II (DSE 7) (100 Marks – 60 Lectures)**

**Objectives: To develop accounting skills in students to prepare books of accounts in respect of fire insurance claims, investments, redemption of debentures and liquidation of companies.**

### **Unit I: Accounting for Professionals: (20 Marks – 12 Lectures)**

Introduction, Meaning of three systems of Accounting: Accrual/Mercantile system, Cash system, Books of accounts maintained by the Professionals – Cash book, Memorandum Book, stock Register, Receipts & Expenditure Account/Profit & Loss Account and Balance sheet. Practical problems based on preparation of Receipts & Expenditure Account/Profit and Loss Account and Balance sheet of different professionals.

### **Unit II: Investment Accounting : (20 Marks, 12 Lectures)**

Meaning and types of investments, Ex-interest/ dividend; Cum- interest/ Dividend transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment.

### **Unit III: Redemption of Debentures: (40 Marks, 18 Lectures)**

Concept, Sources of finance, Methods of Redemption of Debentures - Sinking Fund, Insurance Policy, Own Debentures and Convertible Debentures method (excluding ex-interest/cum-interest). Journal Entries and Ledger Accounts regarding redemption of debentures.

**(Practical problems to cover Sinking Fund, Insurance Policy and Convertible Debentures methods only).**

### **Unit IV: Liquidation of Companies: (20 Marks, 12 Lectures)**

Meaning of Liquidation, Salient Features of Liquidation, Methods of Liquidation, Consequences of Liquidation, Fraudulent Preference, Order of Payment, Statement of



Affairs and Deficiency/Surplus Account, Lists attached to the Statement of Affairs, Liquidator's Final Statement of Account.

**Practical problems to cover only the preparation of 'Liquidator's Final Statement of Account'.**

**References:**

1. Agarwal, B., & Gupta, M. *IPCC (Group II) Advanced Accounting Text & Problems - Revised*. Allahbad: Suchita Prakashan.
2. Gupta, R. L., & Radhaswamy, M. *Advanced Accountancy*. New Delhi: Sultan Chand.
3. Jain, & Narang. *Advanced Accountancy*. New Delhi: Kalyani Publishers.
4. Mahajan, S., & Kulkarni, M. *Corporate Accounting*. Pune: Nirali Publication.
5. Mahajan, S., Jagtap, & Zagade, S. *Corporate Accounting*. Pune: Diamond Publication.
6. Monga, J. R., & Ahuja, G. *Advanced Accounting* (Vols. I, II). Noida: Mayoor Paperback.
7. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
8. Paul, S. K. *Accountancy* (Vols. I, II). Calcutta: New Central Book Agency.
9. Shukla, M., Grewal, T., & Gupta, S. *Advanced Accounts*. New Delhi: S. Chand & Co.
10. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.
11. Tulsian, P. C., & Tulsian, B. *Accounting for CA – IPCC (Group I & II)*. New Delhi: S. Chand.

**General guidelines:**

1. The question paper shall have total of 6 questions carrying 80 marks and shall be of 2 hours duration.
2. Four questions of 20 mark each to be answered.
3. Question No. 1 to be compulsory (All Questions should be practical in nature)
4. Any three questions from the remaining five questions to be answered.

**Specific Guidelines:**

1. Two questions each to be asked on Unit II and Unit III.
2. One question each to be asked on Unit I & Unit IV.

**B.COM.**

**SEMESTER VI**

**COST AND MANAGEMENT ACCOUNTING**

**Advanced Cost Accounting Costing- II (DSE 7)**

**(100 Marks, 60 Lectures)**

**Objective: To provide basic conceptual & working knowledge of various methods of cost accounting**

**Unit I Process Costing (Comprehensive) (25 Marks, 15 Lectures)**

Inter process profits, Meaning of equivalent production, Calculation of equivalent production.

**Unit II Contract Costing (Comprehensive) (20 Marks, 10 Lectures)**

Cost plus Contracts, Calculation of work uncertified, Escalation clause, Estimation of contract costs.

**Unit III Integral and Non – Integral Accounting, Activity Based Costing**

**(30 Marks, 20 Lectures)**

Prerequisite, Principles, Essentials features, Benefits and Journal entries of Integral Costing, Ledgers under Non – Integral accounts. Nature, Scope and Implementation of activity based costs.

**Unit IV Uniform Costing, Inter Firm Comparison and Responsibility Accounting**

**(25 Marks , 15 Lectures )**

Meaning, Features, Objectives, Scope, Need for Uniform Costing, Installation of Uniform Costing manual, need, requirements and scheme of Inter Firm Comparison, benefits and limitations of Inter Firm Comparison, Responsibility accounting

**References:**

1. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
2. Bhar, B.K. *Cost Accounting- Methods & Problems* , Academic Publishers Calcutta 700073.
3. Kishore R. *Cost Accounting-* Taxmann Allied Service Pvt.Ltd.New Delhi.
4. Iyenger, S. P. *Cost Accounting*. S. chand& Co. New Delhi
5. Khana, B. S. & J. M. Pandey- *Practical costing*. S. Chand & Co. New Delhi
6. Khan, M. Y. & P.K. Jain- *Theory and Problems of Management and Cost Accounting-* Tata McGraw Hill Publishing co. Ltd. New Delhi
7. Lal, J. *Cost Accounting*. Tata McGraw –Hill Publishing co. Ltd. New Delhi
8. Nigam, B. & J.C. Jain. *Cost Accounting Principles & Practice*. Prentice- Hall of India Pvt. Ltd., New Delhi

**B.COM**  
**SEMESTER VI**  
**ACCOUNTING**  
**Advanced Company Accounts (DSE 5)**  
**(100 Marks – 60 Lectures)**

**Objective:** To develop accounting skills in students to for preparation of financial statements of limited companies and for accounting of transactions in the special circumstances of internal and external reconstruction, redemption debentures and valuation of goodwill and shares.

**Unit I: Company Final Accounts (Comprehensive Study): (20 Marks, 16 Lectures)**

Preparation of 'Balance Sheet' and 'Statement of Profit and Loss' as per Schedule III of the Indian Companies Act, 2013. (Problems to include 'Notes' required as per Schedule III).

**Unit II: Internal Reconstruction: (20 Marks, 12 Lectures)**

Concept, Treatment of special items, Legal aspects, accounting procedures, Journal entries, Capital Reduction Account and Balance sheet after reconstruction (as per Schedule III).

**Unit III: Valuation of Goodwill and Shares: (20 Marks, 14 Lectures)**

**a) Valuation of Goodwill:**

Circumstances under which goodwill is valued, factors affecting value of goodwill, Methods of valuation of Goodwill (Super profit, Future Maintainable Profit and Capitalization of FMP).

**b) Valuation of shares:**

Meaning and need for Valuation of shares, Factors affecting valuation of shares, Methods of Valuation of Shares:

i) Net Assets Method (or Intrinsic Value Method/Liquidation value Method/Breakup Value Method/Asset Backing Method),

ii) Yield Value/Market Value Method: Earning Yield and Dividend Yield,

iii) Fair Value Method.

**Unit IV: Mergers, Acquisitions & External Reconstruction : (40 Marks, 18 Lectures)**

Concept, Terms, Introduction to IND-AS 14, Calculation of Purchase consideration; Accounting procedures in the books of Vendor company and Purchasing company, Treatment of liquidation expenses, Journal entries , Ledger accounts and Balance sheet (including pooling of interest method and purchase method but exchange of shares method based on valuation of shares to be excluded).

**Note: Relevant amendments to the Companies Act to be covered wherever applicable.**

**References:**

12. Agarwal, B., & Gupta, M. *IPCC (Group II) Advanced Accounting Text & Problems - Revised*. Allahbad: Suchita Prakashan.

13. Gupta, R. L., & Radhaswamy, M. *Advanced Accountancy*. New Delhi: Sultan Chand.

14. Jain, & Narang. *Advanced Accountancy*. New Delhi: Kalyani Publishers.

15. Mahajan, S., & Kulkarni, M. *Corporate Accounting*. Pune: Nirali Publication.
16. Mahajan, S., Jagtap, & Zagade, S. *Corporate Accounting*. Pune: Diamond Publication.
17. Monga, J. R., & Ahuja, G. *Advanced Accounting* (Vols. I, II). Noida: Mayoor Paperback.
18. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
19. Paul, S. K. *Accountancy* (Vols. I, II). Calcutta: New Central Book Agency.
20. Shukla, M., Grewal, T., & Gupta, S. *Advanced Accounts*. New Delhi: S. Chand & Co.
21. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.
22. Tulsian, P. C., & Tulsian, B. *Accounting for CA – IPCC (Group I & II)*. New Delhi: S. Chand.

**General guidelines for paper setting:**

1. Four questions of 20 mark each to be answered.
2. Question No. 1 to be compulsory (All Questions should be practical in nature)
3. Any Three questions from the remaining Five Questions to be answered.

**Specific Guidelines for paper setting:**

1. Two questions each to be asked on Unit III and Unit IV
2. One question each to be asked on Unit I & Unit II

**B.COM.**  
**SEMESTER VI**  
**COST AND MANAGEMENT ACCOUNTING**  
**Advanced Cost Accounting-1 (DSE 5)**  
**( 100 Marks , 60 Lectures )**

**Objective: To provide basic conceptual & working knowledge of various methods of cost accounting**

**Unit I Job Costing and Batch Costing (30 Marks, 20 Lectures)**

Nature, Purpose and Procedure of Job Costing, Recording and Controlling Costs in Job order Costing, Forms used in Job order Costing, Tenders and Quotations, Nature and use of Batch Costing, Determination of Economic batch quantity.

**Unit II Operating costing (20 Marks, 10 Lectures)**

Meaning, Nature, Basic Principles of Operating Costing – transport, entertainment and hotels.

**Unit III Reconciliation of Costing profit with Financial Profit ( 25 Marks , 15 Lectures )**

Need for reconciliation, reasons for disagreements in Profit, procedure for reconciliation

**Unit IV Cost Control and Cost Reduction ( 25 Marks , 15 Lectures )**

Meaning, Elements, Scheme and techniques of Cost control, Essentials for success of cost control, meaning of cost reduction, areas of cost reduction, tools and techniques of cost reduction, distinction between cost control and Cost reduction

**References:-**

9. Jain S. P and K.L. Narang- *Cost Accounting Principles and practice* – Kalyani Publishers, Ludhiana.
10. Bhar, B.K. *Cost Accounting- Methods & Problems* , Academic Publishers Calcutta 700073.
11. Kishore R. *Cost Accounting-* Taxmann Allied Service Pvt.Ltd.New Delhi.
12. Iyenger, S. P. *Cost Accounting*. S. chand& Co. New Delhi
13. Khana, B. S. & J. M. Pandey- *Practical costing*. S. Chand & Co. New Delhi
14. Khan, M. Y. & P.K. Jain- *Theory and Problems of Management and Cost Accounting-* Tata McGraw Hill Publishing co. Ltd. New Delhi
15. Lal, J. *Cost Accounting*. Tata McGraw –Hill Publishing co. Ltd. New Delhi
16. Nigam, B. & J.C. Jain. *Cost Accounting Principles & Practice*. Prentice- Hall of India Pvt. Ltd., New Delhi

**B.COM.**  
**SEMESTER VI**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**BANKING AND FINANCIAL SERVICES**  
**Banking in India (DSE 5)**  
**(100 Marks -60 Lectures)**

**Objectives:** To acquaint the student with the evolution of banking in India and familiarize them with recent banking reforms and their implications.

**Unit I Non-Banking Finance Companies (20 marks -10 Lectures)**

NBFC-Role and Functions, Types of NBFCs.Current RBI's Regulations on NBFC/Regulatory Framework, Challenges faced by NBFCs.Difference between banks &NBFCs. Residuary Non- Banking Companies (RNBC's) -Role and Functions.

**Unit II Banking Sector Reforms (25 marks -15 Lectures)**

Narasimham Committee –I & II, observations, recommendation, follow –up action. Prudential Norms, Basel Norms, Non-Performing Assets (NPA) –causes, remedial measures,Management of NPA's – Debt Recovery Tribunals – Asset Reconstruction Fund, Asset Reconstruction Companies, Restructuring of Weak Banks, Strategic Debt Restructuring ("SDR"), Board of Industrial and Financial Revival (BIFR).

**Unit III Financing of Agriculture and Rural Development**

**(30 mark -20 Lectures )**

Agriculture finance and rural development, Sources of finance for agriculture and rural activities, cooperative banks-structure, cooperative banks and rural credit, functions, problems and remedial measures. Regional rural banks-role/functions, problems and remedial measures, Commercial banks-role/functions, problems and remedial measures. Refinance and functions of NABARD. Micro-finance and lending through Self-Help Groups.

**Unit IV Financing of Industry (25 marks -15 Lectures)**

Industrial finance and new challenges; refinance, role of SIDBI, IDBI, Role of commercial banks in financing corporate sector & SME, role, problems & present status, Development institutions IDBI, IFCI, SFCS, Goa EDC, Working capital & term finance

## References

### Books

1. Bidani S.N., Mitra P.K. & Pramod Kumar, Bank Finance for Industry, New Delhi, vision, 1998.3e
2. B.S Khubchandani, Practice and Law of banking, Macmillan India Limited, 2007.
3. Datt R. & Sundharam K.P.M., Indian Economy, New Delhi, S. Chand, 2006
4. Dr. K.M Bhattacharya, O.P Agarwal Basics of Banking & Finance.
5. L.M Bhole, Jitendra Mahakud, 5th edition financial institutions and markets. Structure, growth and innovations. Tata McGraw-hill education private limited.
6. Mishra S.K & Puri V.K, Indian Economy 28th Revised Edition-2010 . Himalaya Publishing House Basu P. (ed), India's Financial Sector: Recent Reforms, Future Challenges, 2005.
7. M. N. Gopinath, Banking Principles & Operations, Snow White Publications Pvt. Ltd Mumbai Second Edition Reprint 2011
8. O.P Agarwal, Banking and Insurance Mumbai, Himalaya Publishing House 3<sup>rd</sup> revised edition 2014
9. Shekhar K.C. & Shekhar L., Banking theory and Practice, New Delhi, Vikas Pub.

### Journals:-

1. The Indian Banker, published by Indian Banker Association
2. Bank Quest, published by Indian Institute of Banking and Finance
3. RBI Bulletin (Monthly), published by RBI
4. Trends and Progress of Indian Banking (Annual), published by RBI

### Websites:-

1. Reserve Bank of India [www.rbi.com](http://www.rbi.com)
2. Indian Institute of Banking and Finance [www.iibf.org.in](http://www.iibf.org.in)
3. Indian Bankers Association [www.iba.org.in](http://www.iba.org.in)
4. Institute of Banking Personal Selection [www.ibps.com](http://www.ibps.com)
5. Institute of Finance, Banking and Insurance [www.ifbi.com](http://www.ifbi.com)
6. [www.iimb.ernet.in](http://www.iimb.ernet.in)
7. [www.iracst.org](http://www.iracst.org)

**B.COM**  
**SEMESTER VI**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**COST AND MANAGEMENT ACCOUNTING**  
**Cost and Management Audit (DSE 6)**  
**(100 Marks, 60 Lectures)**

**Objectives: To provide in-depth knowledge of cost and management audit**

**UNIT I COST AUDIT (20 Marks, 10 Lectures)**

Meaning, nature, objectives and scope of cost audit, Concepts of efficiency audit, Propriety audit, Management Audit, Social audit, Operational Audit, Energy Audit, VFM audit, Performance Audit, Difference between cost audit and financial audit. Advantages and limitations of Cost Audit.

**UNIT II COST AUDIT AND COMPANIES ACT (30 Marks, 15 Lectures)**

Important sections of Companies Act 2013 relating to Cost Audit, Books of Accounts to be maintained, Qualification, Disqualification, ceiling on Number of cost audit, Appointment of cost auditor, rights and responsibilities, status, relationship and duties and liabilities- professional and legal under the companies act 2013 and the cost and the Works accountants Act 1959, professional ethics and code of conduct for cost auditor.

**UNIT III PLANNING AND TECHNIQUES OF COST AUDIT (20 Marks , 15 Lectures)**

Familiarization with the industry, the organisation, the production process, the system, and procedure- list of records and reports, preparation of the audit program, audit notes and working papers, techniques of cost audit, procedure, meaning and importance, Internal control, internal check, internal audit.

**UNIT IV: COST RECORDS AND AUDIT RULES (25 Marks , 15 Lectures )**

- (a) Cost Accounting Record Rules-meaning –list of cost accounting records essential records and statistical record-application of CAAR and maintenance of record important cost accounting records such as Raw Materials, wages, overheads, depreciation production records, sales records consumable stores & spares R&D Expenses Benefits derived from cost accounting records preservation of cost accounting records.



- (b) Cost Audit Report Rules-contents-annexure to cost audit reports types of report-distinctions between notes and qualifications to the report. Report and opinion, special emphasis on Cost auditors observation Necessity of cost audit, End use of cost Audit Report. Cost audit as an aid to management.

#### **References :**

1. Ramnathan, A. R., *Cost and Management Audit*. Tata McGraw Hill Publishing, New Delhi.
2. Saxena, Vashist. *Cost and Management Audi*. Sultan Chand and Sons, New Delhi.
3. Tikha, J. G. *Cost and Management Audit*. ENCOMS BOMBAY

**B.COM  
SEMESTER VI  
DISCIPLINE SPECIFIC ELECTIVE  
BUSINESS MANAGEMENT  
Financial Management II (DSE 5)  
(100 marks- 60 lectures)**

**Objectives :** To familiarize the students with concepts, role and techniques of financial management in firms and provide an insight into various decisions in management of corporate finance.

#### **Unit I Dividend Policy**

**(25 marks-10 lectures)**

Meaning of dividend & dividend policy, determinants of dividend policy- dividend payout ratio, stable dividends & the other determinants; forms of dividends ( cash dividend, scrip dividend, stock dividend, property dividend ). Types of dividend- interim dividend and final dividend. Models in which investment & dividend decisions are related;

1. Walter's model and Gordon's model
2. M.M. Hypothesis ( Modigliani and Miller )

#### **UNIT II Cost of Capital & its Measurement**

**(25 marks-15 lectures)**

Meaning of cost of capital, importance of cost of capital, types- historical cost, future cost, explicit cost, implicit cost, specific cost and composite cost; measuring cost of capital: cost of Debt, cost of Preference capital, cost of Equity share capital:- ( 4 approaches- *D/P ratio, E/P ratio, E/P ratio + growth ratio, realized yield approach*); cost of retained earnings and weighted average cost of capital.

#### **UNIT III Capital Budgeting**

**( 25 marks- 20 lectures )**

Meaning and nature of Capital Budgeting; importance of Capital Budgeting decisions; Capital Budgeting process; kinds of Capital Budgeting decisions ( *Accept- reject decisions, mutually exclusive project decisions, capital rationing decisions*); project classification ( *mandatory investment, new projects, replacement projects, expansion projects, diversification projects,*

research and development projects and miscellaneous projects ); investment criteria, methods of appraising capital expenditure proposals :

- A. Non discounting criteria
  - 1. Pay Back Period method
  - 2. Average/ Accounting Rate of Return method
- B. Discounting criteria
  - 1. Net Present Value method
  - 2. Internal Rate of Return method
  - 3. Profitability Index

#### **UNIT IV Capital Structure Decisions**

**(25 marks – 15 lectures )**

- A. Meaning of capital structure, importance of capital structure and optimum capital structure, risk – return trade off, capital structure theories:- ( *Net Income Approach, Net Operating Income Approach, Traditional Approach* ) features of a sound / optimum capital mix, factors determining capital structure.
- B. Leverages- meaning and types:
  - 1. Financial leverage & its features
  - 2. Operating leverage & its features
  - 3. Combined leverage

#### **Problems on:**

- 1. Cost of capital and its measurement
- 2. Capital budgeting – only 3 methods i.e Pay Back Period method, Average/ Accounting Rate of Return method, Net Present Value method.
- 3. Leverages- Financial leverage, Operating leverage, Combined leverage

#### **Books for study and reference:**

- 1. Chandra, Prasanna. *Financial Management, Theory & Practice*. Tata McGraw Hill
- 2. Pandey I. M. *Financial Management*. Vikas Publishing House
- 3. Khan & Jain. *Financial Management*. Tata McGraw Hill
- 4. Kuchal, S.C. *Financial Management*. Chaitanya Publishing House
- 5. Sharma & Gupta, Shashi. *Financial Management*. Kalyani Publishers
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#### **SEMESTER VI**

#### **Financial Services (DSE 7)**

**(100 Marks – 60 Lectures)**

**Objective: To develop an understanding of salient features and mechanisms of important financial services and recent developments and issues in Indian financial services sector.**

#### **Unit I Introduction to Financial Services**

**(25 Marks- 15 Lectures)**

Meaning of Financial Services, Classification and types of financial services - asset/fund-based services and fee-based/advisory services, Importance of financial services; Constituents of financial services market, Growth and development of financial services in India, Problems of financial services sector in India.

#### **Unit II Depository Service**

**(25 Marks- 15 Lectures)**

Meaning, Need for a depository system, Functions of a depository, Depositories in India - CDSL, NSDL; Depository participants (DPs) - Meaning, Functions of Depository Participant – Dematerialization, Re-materialization, Account Opening, Transmission and nomination, Trading and settlement, Pledge and hypothecation, Corporate actions.

### **Unit III Mutual Funds**

**(25 Marks- 15 Lectures)**

Concept, Advantages and disadvantages of mutual fund investing, Structure of mutual funds in India, Classification of mutual funds, Mutual fund terminologies – Scheme, Portfolio, Net Asset Value (NAV), Load, Management fees; Portfolio management process of mutual funds, History and growth of mutual funds in India, SEBI regulations on mutual funds, AMFI.

### **Unit IV Credit Rating & Securitization Services**

**(25 Marks- 15 Lectures)**

- (a) Credit Rating - meaning, rating methodology, importance of credit rating; credit rating agencies in India CRISIL, CARE, ICRA, Small & Medium Enterprises Rating Agency (SMERA).
- (b) Securitization - Meaning, Features, Mechanism, Types, Benefits of Securitization, Process of Securitization, Issues in Securitization

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#### **Websites:**

<http://financialservices.gov.in/>  
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**SEMESTER VI**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**BANKING AND FINANCIAL SERVICES**  
**Law and Practice of Banking –II (DSE 6)**  
**(100 Marks, 60 Lectures)**

**Objectives:** To familiarize the student with the legal aspects of the relationship between the banker and various categories of customers.

### **Unit I The Banker-Customer Relationship and Banking Operations**

**(20 marks –Lectures 10)**

Banking operations: Collecting Banker: Meaning, Duties & Responsibilities of Collecting Banker, Holder for Value, Holder in Due Course, Statutory Protection to

Collecting Banker; Paying Banker: Meaning, Precautions ,Statutory Protection to the Paying Banker.Bankers' Special Relationship:- Mandate; POA; Garnishee Orders; Banker's Lien; Right of Set off

## **Unit II Negotiable Instruments**

**(25 marks –**

### **Lectures 15)**

Definition, features, holder, Holder in due course & their Rights, Privileges, Liabilities, Cheques – Crossing, types of crossings, Making of Cheques and Endorsement, Collection of Cheques, Payment of Cheques&Dishonour – Discharge of Cheques,Bouncing of Cheques; Its Implications; Return of Cheques; Bills of Exchange, definition & types of Bills of Exchange.

## **Unit III Bank Customers**

**(25 marks –**

### **Lectures 15)**

Different types of Customers:- Sole Proprietor, Partnership firms, Joint Stock Company, Clubs, Associations, Trusts, local authorities and cooperative societies. Openingof accounts -Procedures and Precautions to be taken, KYC norms:-PMLA Act, nomination facility. Closing of accounts - Procedure and Precautions to be taken by a Banker.*PradhanMantri Jan DhanYojana*2015 ( PMJDY).

## **Unit IV Frauds, Malpractices &Cyber Crimes in Banking (30 marks –**

### **Lectures 20)**

Meaning and types of errors and frauds in banking, RBI Guidelines for prevention of frauds & malpractices, steps to be taken by Banks. Anti-Money laundering – Meaning and Guidelines by RBI, Meaning of - Terror funds, Black Money, Hawala Funds. Cyber-crimes& banking sector in India-Introduction, Common cyber-crime risks of Financial Institutions,Denial of services(DoS), Debit & credit card cloning-Hacking-Email Bombing- Data Diddling- Logic bombs –Web Jacking-Money Laundering-control & prevention of electronic crimes in Banks. Phishing: Customer Education; Safety Checks; precautions to be taken by bankers and customers.

## **Reference**

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1. K.P. Kandasami, S. Natarajan,R. Parameshwaran, Banking Law and Practise, S. Chand & Co. Ltd, New Delhi.
2. Sukhavinder Mishra, Banking Law and Practise, S. Chand & Co. Ltd, New Delhi.
3. Bedi H.L. &HardikarV.K., Practical Banking Advances, UBS Publishers New Delhi..
4. Gordon E. Natarajan K., Banking Theory, Law and Practise, Mumbai Himalaya, 1998.
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### **Journals:-**

1. The Indian Banker, published by Indian Banker Association
2. Bank Quest, published by Indian Institute of Banking and Finance
3. RBI Bulletin (Monthly), published by RBI
4. Trends and Progress of Indian Banking (Annual), published by RBI

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2. Indian Institute of Banking and Finance [www.iibf.org.in](http://www.iibf.org.in)
3. Indian Bankers Association [www.iba.org.in](http://www.iba.org.in)
4. Institute of Banking Personal Selection [www.ibps.com](http://www.ibps.com)
5. Institute of Finance, Banking and Insurance [www.ifbi.com](http://www.ifbi.com)

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**SEMESTER –VI**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**BUSINESS MANAGEMENT**  
**Strategic Management (DSE 6)**  
**(100 Marks-60 Lectures)**

**Objective:** To enable students to learn the basics of Strategic Management and various strategies of business firms to have a competitive advantage.

**Unit I Introduction (25 Marks 15 Lectures)**

Strategy: Meaning- Elements.

Strategic management: Meaning, Advantages, Limitations.

Strategic management process: Fred R. David's Model

Stages (i) Formulation (ii) Implementation (iii) Evaluation

Levels of strategy: Corporate, SBU, Functional.

Distinction between Strategic Management & Operational Management.

**Unit II Strategy Formulation (25 Marks 15 Lectures)**

Vision: meaning -Vision statement.

Mission: meaning- Elements, Mission Statement – Meaning- Characteristics.

Objectives: Meaning- Characteristics.

Environmental Analysis:

- i) Internal Environment: Meaning- Factors
- ii) External Environment: Meaning- Factors

**Unit III Models of Strategic Analysis (25 Marks 15 Lectures)**

Michael E. Porter's Five force Analysis

Kenichi Ohmae's four routes to strategic advantage

SWOC Analysis

BCG Analysis

Value Chain Analysis

GE Nine Cell Matrix

#### **Unit IV Strategic Implementation, Evaluation and Control (25 Marks 15 Lectures)**

Strategic Implementation- Meaning, steps and approaches

Strategic Evaluation – Meaning and steps

Strategic Control – Meaning and Techniques

Balanced Scorecard - Meaning, Perspective (with diagram)

Six Sigma - Concept.

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- 1) Jauch, Lawrence R. & Glueck, William. *Business Policy & Strategic Management*. McGraw-Hill.
- 2) Porter, Michael. *Competitive Advantage*. MacMillan.
- 3) Miller, Alex & Irwin. *Strategic Management*. McGraw Hill.
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**SEMESTER VI**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**BUSINESS MANAGEMENT**  
**Supply Chain & Logistics Management (DSE 7)**  
**(100 Marks – 60 Lectures)**

**Objective:** To develop a basic understanding of the key concepts and processes of Supply Chain & Logistics Management.

**Unit I Introduction to Logistics Management (25 Marks- 15 Lectures)**

Logistics- nature & concepts. Evolution of the logistics concept.  
Functions of logistics management. Importance of Logistics Management.  
The Integrated Logistics System.  
Logistics in India.

**Unit II Fundamentals of Supply Chain Management (25 Marks- 15 Lectures)**

Supply chain- nature & concept; Importance of Supply Chain Management. Value chain. Functions & contributions of Supply chain management. Managing the supply chain. Outsourcing- reasons. Process tools for Supply Chain Management- (a) Make or buy decision, (b) Supplier scheduling, (c) Value analysis/engineering, (d) Supplier certification/ evaluation.

**Unit III Demand Management & Customer Service (25 Marks- 15 Lectures)**

Demand Management- concept. Demand forecasting- types of forecasts. Forecasting techniques- Qualitative & Quantitative.  
Customer- Concept & Nature. Components of customer service. Establishing a customer service strategy- methods-(a) Customer reactions to stock outs, (b) Cost/Revenue trade-off, (c) ABC analysis/Pareto's law, (d) Customer service audit.

**Unit IV Components of Supply Chain & Logistics Management**

**(25 Marks- 15 Lectures)**

Information Technology systems in Supply chain & Logistics – Types (concepts only) –(i) Bar coding, (ii) Electronic Data Interchange, (iii) XML, (iv) Data Management, (v) Imaging, (vi) Artificial Intelligence, (vii) RF technology, (viii) Computers on board & Satellite tracking, (ix) Intranet/Extranet, (x) E-commerce.

Order processing – Elements of Order Cycle -Order preparation, Order transmittal, Order entry, Order filling, Order status reporting, Order transportation, Customer delivery & unloading.

Inventory management process and Materials handling – Handling systems/considerations- Mechanised handling system, Semi-automated handling system and Automated handling system.

Transportation- Functions- Product Movement and Product Storage.

Warehousing - Primary handling activities- Receiving, In-storage handling, and Shipping.

Packaging- Types of packaging- Consumer and Industrial.

**References:**

- 1) Agarwal, D.K. *Textbook of Logistics and Supply Chain Management*. Macmillan, India.
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