



B.L.D.E. Association's
A.S.PATIL COLLEGE OF COMMERCE
(AUTONOMOUS), VIJAYAPUR
Affiliated to Rani Channamma University, Belagavi
Re-Accredited with 'A' Grade by NAAC

SYLLABUS
FOR
BACHELOR OF COMMERCE
V & VI SEMESTERS
(W.e.f. 2017-18 & Onwards)



**Recommended at BOS meeting for B.Com programme held
on 26-05-2017**

Approved at the AC meeting held on 09-06-2017

B.Com. – V Semester Syllabus

BCOM5.1: GOODS & SERVICES TAX (GST) – I

(W.e.f. academic year 2017-18 & onwards)

Teaching hours per week - 4 Hours

Examination Duration: 3 Hours

Maximum Marks: 100 : Semester End Examination: 70 Marks : Internal Assessment: 30 Marks

Learning Objectives:

- To orient the students on over view of GST
- To make students familiarize with the process of GST

Unit I: Overview of Indirect Taxes: 10 Hours

Meaning of indirect taxes, Tax incidence and indirect taxes, Indirect taxation under Indian Constitution, Types of indirect taxes.

Overview of GST and Model GST Law (CGST & SGST):

Concept of Destination Based Consumption Tax, Dual Levy, IGST Model, Compliance Ratings.

Unit II: Registration: Law and Business Process: 12 Hours

Migration of existing dealers/assesses, Fresh Registration, Transitional provisions, Casual Taxable persons, Non-resident taxable persons, ISI) Concept.

Record Keeping; Tax Invoice; Invoice Rules.

Filing of returns, Matching of Input Tax Credit: Types of Returns and formats, Role of Technology and GSPs, Tax return Preparers,

Unit III: Meaning & Scope of Supply of Goods & Service: 10 Hours

Definition, Intra-State and Inter-state supply, Exemptions; Zero-rating concept, Time of Supply & Valuation of supply of goods & service.

Unit IV: Electronic commerce and Job work: 10 Hours

Transitional provisions for job work: E-Commerce operator, Liability to pay, Non-resident tax payer: Input tax Credit, ISO; Cross-utilization of IGST & funds transfer, transitional provisions.

Overview of IGST Act.

Unit V: Place of supply of goods and services: 10 Hours

Demands; Audits: Appeals and Revision Transition Provisions

Refunds: Refund on account of Exports, Refund of ITC- Inverted Duty Structure/Exports, Concept of unjust enrichment.

Front-end business processes on GSTN:

Interface between companies and GSTN, Role of GSPs, TRPs.

Suggested Readings:

1. GST Law
2. Dr. Katke Venkatesh, Goods and Services Tax in India, Laxmi Book Publication, Solapur
3. Menon Natasha, A Practical Guide to Goods and Services Tax, CCH Canadian Ltd.

BCOM5.2: PRINCIPLES OF MANAGEMENT ACCOUNTING

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

- This course provides the studies an understanding of the application of accounting techniques for management.
- To develop capabilities in taking managerial decisions.

Unit I: Introduction:

08 Hours

Meaning, definition and origin of management accounting; objectives and functions; differences between financial and management accounting; differences of management accounting and cost accounting; advantages and disadvantages; installation of management accounting system - steps involved and overcoming resistance to change; Tools and techniques of management accounting.

Unit II: Financial Analysis and Interpretation:

12 Hours

Meaning and definition; difference between analysis and interpretation; objectives; uses and types of financial analysis; tools of financial analysis- common size financial statements, comparative financial statements and Trend analysis.

Unit III: Financial Ratio Analysis:

10 Hours

Meaning and definition of ratio and ratio analysis; need for ratio analysis, classification of ratios- liquidity, solvency, efficiency and profitability ratios; advantages and limitations of ratio analysis; computation of ratios and preparation of balance sheet from ratios.

Unit IV: Funds Flow Statement:

12 Hours

Meaning of funds and funds flow statement; objectives and uses of funds flow statement. Comparison between funds flow statement and balance sheet; between funds flow statement and income statements; steps involved in preparation — schedule of changes in working capital, funds from operations and accounting treatment of certain items.

Unit V: Cash Flow Statement(CFS):

8 Hours

Meaning of cash, cash equivalents, cash-flows and cash flow statement. Objectives, uses and limitations of CFS; differences between funds flow statement and cash flow statement. Types of cash flows – Operating Activities, Investment Activities and Financing Activities. Preparation of CFS as per AS-3.

Skill Development Exercises :

14 Hours

Eg. Comparative statements of P&L A/c & B/S of a company for 3 years.

Calculation of trend % of sales, cost of sales and expenses from P&L A/c

Studying financial health of a select company with the help of ratios.

Identifying application of funds from the given financial statements.

Preparation of funds flow statement with imaginary figures.

Identify cash flows of a company of your own choice and evaluate the cash flows.

Take a company of your choice and complete the jobs like:

a) show the operating profit, b) funds from operations and c) sources and applications of funds.

Suggested Readings:

1. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. I. M. Pandey : Principles of Management Accounting, Vikas Publications, New Delhi
3. M.Y. Khan & P.K. Jain : Management Accounting, Tata, Mcgraw Hill Publications, New Delhi.
4. M. E. Thukaram : Management Accounting, New Age International Publications
5. Gupta & Sharma : Management Accounting, Kalyani Publications, Lidhiana.
6. Bhabatosh Banerjee : Management Accounting and Financial Control, Prentice Hall of India, New Delhi.
7. Vinayakam & Joshi: Principles of Management Accounting, Himalaya Publishing Joshi House, Mumbai.
8. Ravi M. Kishore : Management Accounting, Taxmann Publications, New Delhi.
9. Kulshresta & Ramanathan : Management Accounting, Sultan Chand & Sons, New Delhi.
10. Shashi K Gupta, R K Gupta and Neeti Gupta : Principles of Management Accounting

BCOM5.3: COST ACCOUNTING - I

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

- To impart the knowledge of basic cost concepts, element of cost & preparation of cost sheet.
- To create cost consciousness among the students.

Unit I: Concept of Cost and Classification:

10 Hours

Accountants and economists concept of cost meaning and definition of costing, cost accounting and cost accountancy objectives and functions of cost accounting; origin and growth of cost accounting: differences between cost accounting and financial accounting: installation of cost accounting system - steps and overcoming resistance to change: advantages and limitations of cost accounting.

Nature, element, function, behavioral time and controllable wise classification of cost: managerial concepts of cost, relevant cost, imputed cost, opportunity cost, junk cost implicit cost etc. meaning and importance of cost sheet; preparation of cost sheet. Estimation price, cost and cost accountant.

Unit II: Material Cost Control:

12 Hours

Meaning, objectives and significance of material cost control; purchase organization and procedure involved in purchase: evaluation of quotations: levels of materials - minimum, maximum reorder and danger levels of inventories; - concept assumptions and computation of EOQ, stores control organization and methods of pricing issues FIFO, LIFO. Average methods, base stock and standard cost: treatment of storage losses.

Unit III: Labour and Control:

12 Hours

Meaning objectives and significance of labour cost control; departments involved in labour cost control: methods of time keeping and time booking Accounting treatment of idle time and overtime wages: wage payment systems time rate and piece rate: straight piece rate. Taylor's differential piece rate. Merrick's multiple piece rate; Gant's task ad bonus plan: incentive plans need and importance- Halsey. Rowan, Emerson's premium plans, Group bonus scheme.

Unit IV: Overhead:

10 Hours

Meaning, objectives and significance of overhead cost control; classification of overhead nature, elements functions and behavioral-wise; primary and secondary distribution of overheads; Redistribution of service department; overheads to production departments; Absorption of overheads meaning and labour rate, labour hour and machine hour rate methods of absorption; concepts of under the over absorption of overheads.

Unit VI: Reconciliation of Profits:

10 Hours

Reasons and significance of reconciliation of profits between financial accounting and cost accounting, books of accounts; procedure of reconciliation.

Skill Development Exercises:

10 hours

Total: 64 Hours**Preparation of chart showing cost expenses and loss**

1. List the different cost concept
2. Draw the specimen of cost sheet
3. List the non cost expenses
4. Prepare purchase requisition, purchase order, goods received note
5. Visit on industry and collect stores ledger account under FIFO & LIFO methods
6. Visit the industries and collect specimen of Daily Time Sheet, Weekly Time Sheet, Job card and piece work card.
7. List the basic of apportionment of various overheads
8. Visit to industries and collect the information regarding apportionment of over heads
9. Visit to Industries and collect the specimen of Reconciliation statement with practical problems

Suggested Books:

1. Pattanashetti & Palekar: Cost Accounting - R. Chand & Co. New Delhi
2. Jain and Narang : Kallyani Publishers : Practical Cost Accounting - New Delhi
3. M . N. Arora: Cost & Management Accounting - UBC Publishers & Distributors Pvt. Ltd, New Delhi.
4. V. K. Saxena & C.D. Varshit : Cost Accounting – Sultan Chand & Sons
5. M. Y. Khan & P. K. Jain: Cost and Management Accounting – Tata McGraw Hill Publishing Company Ltd, New Delhi.
6. Dr. G. B. Baligar : Cost and Management Accounting – Dr. G. B. Baligar & Ashok Prakashan, Hubli

BCOM5.4: INCOME TAX – I

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

- To expose the student to the various provisions of the Income Tax Act.
- To acquaint the knowledge of Administration of the Income Tax Act.
- To develop the skill of computation of total income of assesses and their Tax Liability.

Unit I: a) Introduction

10 Hours

Brief history of Income Tax, Meaning of Direct and Indirect Taxes, Service Tax. Meaning of important terms: Person, Assesses, Assessment, Assessment Year, Previous Year, income, Total income, Gross Total Income, Assessing officer, VAT and GST.

b) **Residential status:** Rules for determining status of individual. Hindu undividable family, Firms, Incidence of Tax-Practical Problems.

Unit II: a) Tax Free Incomes and Deductions .

10 Hours

a) Tax free incomes U/S 10(1),10(2), 10(2A),10(5), 10(10), 10(10A), 10(10AA), 10(10B),10(10C), 10(D), 10(11), 10(12), 10(13), 10(13A), 10(14), 10(15), 10(34).

b) Allowable Deductions u/s 80.

Deductions U/S 80, 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80G, 80GG, 80AB and 80U. Rebate and Relief applicable to individuals only.

Unit III: Income from Salary

12 Hours

Meaning of Salary, Allowances- Perquisites and retirement benefits- Deductions U/S 16 Computation of salary income-practical problems with Tax Liability.

Unit IV: Income from House Property

10 Hours

Meaning of house property, computation of Annual value, Self occupied property, Let out property, Deductions u/s 24- Computation of income of House property income - Practical Problems.

Unit V: Income from Business & Profession

12 Hours

- a) Depreciation and other permissible expenses, Disallowed expenses, income and expenses of illegal business, Computation of business income.
- b) Income from Profession: Computation of income of Doctors, Chartered Accounts, Civil engineers and Lawyers.

Skill Development Exercises:

10 Hours

Preparation of Form No. 16 for Salary holders Use of Form No. 49A, 49B (PAN)

SUGGESTED READINGS:

1. M. B. Kadakol : Income tax, Renuka, Hubli
2. Bhagavati Prasad : Direct Taxes, New Age, New Delhi
3. Diwan, Bhatt, Allagi : Income Tax
4. Gour & Narang : Income Tax and Practice, Kalyani, New Delhi
5. Singhanian V K : Direct Taxes-Law and Practice, Taxman Publications, New Delhi.

BCOM5.5: COMPUTER APPLICATIONS IN BUSINESS - IV

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

"Tally" - accounting software is thought to help the students shift from manual accounting system to computerized Accounting System.

Unit I: Accounting Information System and Fundamentals of Tally ERP 9: 10 Hours

Basic of Accounting Practice & Preparation of final accounts, Introduction to Computerized accounting Information, Distinction between Manual & Computerized Accounting Information System, Accounts Payable systems, Accounts Receivable system.

Fundamentals of Tally ERP 9: Introduction to Tally ERP 9, Characteristics, F11 Features, F12 Configurations, Creating New Company, Alter a company, Pre-define groups in tally, Creation of Groups, Alter of group, Deletion of group, Creating the ledger Account, Alter of Ledger Account, Multiple Ledger Creation, Balance Sheet, working with dates & all menus of Tally packages.

Unit II: Tally Voucher (Accounting & Inventory): 8 Hours

Creating Stock Group, Creating Stock categories, Creating Units of Measures, creating Godown, creating Stock Item, Entering opening stock Qt and amount, Order Processing, Tracking numbers, Batch-wise Details, stock valuation, Accounting Vouchers, Inventory Vouchers, Invoicing, creating new voucher type, different types of voucher, Marking vouchers entries, Generation of Reports and recording of Inventory.

Unit III: Advanced Accounting in Tally ERP 9: 10 Hour

Bill-wise details, cost centers and cost categories, voucher class and cost center class, multiple currencies, Bank Reconciliation, Interest calculations, Budgets and Controls,

Multilingual Capabilities: Configuring Tally ERP 9 for Multilingual Capabilities, Creating Masters, Entering Transactions in Multiple languages, transliteration, Generating Report

Value Added Tax (VAT): Configuring VAT in Tally ERP 9 Creating Masters, Entering Transactions, Accounting for Return of Goods, Rate Difference in Purchase/ Sales, Accounting for Interstate Transactions, Purchases from

Unregistered Dealers, VAT Reports.

Unit IV: Service Tax and Excise Duties in Tally ERP 9: 12 Hours

Basic of Service Tax, Configuring tally ERP 9 for Service Tax, Creating, Masters, Entering Transactions, Accounting for advance Receipts, Payment of service Tax, Service Tax Report,

Excise for Dealers:

Basic Concepts, Salient features of Dealer Excise, Enabling Dealer Excise in Tally ERP 9, creating Masters, entering transactions, excise reports, Sales and Purchase extract.

Excise for Manufacturers: Basic Concepts of Excise Duty, Configuring Excise in Tally ERP 9, Creation of Masters, Processing transactions, Excise Reports.

Unit V: Payroll Accounting and Compliance in Tally ERP 9:**10 Hours**

Configuring Payroll in Tally ERP 9, Creating Payroll Masters, Processing Payroll in Tally ERP 9, Accounting for Employer PF Contributions, Payment of Professional Tax, Generating Payroll Reports

Practical**14 Hours****Total : 64 Hours****Laboratory Experiments on Tally ERP 9**

Mini Project: The students are expected to collect real financial data from any external organization and prepare computerized accounting using Tally ERP 9. He/ She have to submit all accounting report as project report.

Text Books:

1. Tally- Implementing Tally - A.K.Nadhani, BPB

References Books:

1. A.K.Nadhani - Tally- Implementing Tally - BPB
2. Simple Tally ERP 9 at a Glance by Asok K. Nadhani, BPB
3. Vishnu Priya Singh & Meenakshi Singh “Computerized Financial Accounting”, Asian Publications

GROUP – A: ADVANCED ACCOUNTING AND FINANCE

BCOM5.6(A): ADVANCED ACCOUNTING – I

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

- To enable the students to understand the advanced and allied fields in accounting.
- To develop capabilities of solving practical problems.

Unit I: Inventory Valuation: 12 Hours

Meaning –Importance – Methods of taking inventories – Differences between periodic and perpetual inventory – Valuation of inventory – Methods of valuation, FIFO, LIFO and average costs methods only.

Unit II: Insurance Company: 10 Hours

Final Accounts of General Insurance Companies & Life Insurance Companies.

Unit III: Insurance Claims: 10 Hours

Meaning- Loss of stock – Average clause – Consequential loss or Loss of Profits – terms used – practical problems.

Unit IV : Hotel Companies Accounts : 10 Hours

Meaning – Nature of Hotel Business – Heads of Revenue and Expenditures – Hotel Final Accounts.

Unit V: Double Accounting System : 12 Hours

(Including accounts of Electricity Companies)

Meaning –Accounts of Electricity Companies – Final Accounts – Practical Problems.

Skill Development Exercises 10 Hours

Total 64 Hours

Books Recommended:

- 1) Dr. M.A. Arulanandam & Dr. K.S. Raman - Advanced Accountancy.
- 2) S.N. Maheshwari & S. K. Maheshwari - Advanced Accounting
- 3) S.P. Jain & K.L. Narang Advanced Accounting

GROUP – A: ADVANCED ACCOUNTING AND FINANCE

BCOM5.7(A): CORPORATE FINANCE – I

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

- To help students to understand the conceptual framework of financial management
- To acquaint the students with the broad frame work of financial decision making in corporate enterprises

Unit I: Financial management and overview 10 Hours

Introduction, Finance and related Disciplines, Objectives of Financial Management, Agency Problem, Emerging Role of Financial Managers in India.

Unit II: Cash and Receivables Management: 10 Hours

Meaning of Cash, Motives for Holding Cash, Objectives of Cash Management, Basic Problem in Cash Management Cash, Management Models.

Meaning of Receivables and Receivables Management, Factors Affecting the Size of Receivables, Costs of Maintaining Receivables, Policies for Managing Receivables

Unit III: Inventory Management: 10 Hours

Meaning of Inventories, Benefits of Holding Inventories, Risks and Costs Associated With Inventories, Management of Inventories, Techniques of Inventory Management

Unit IV: Capital Budgeting 10 Hours

Project selection under Capital Rationing, Inflation and Capital Budgeting.

Analysis of Risk and Uncertainty: Introduction, Description and Measurement of Risk, Risk Evaluation approaches.

Unit V: Dividend Decision 10 Hours

Dividend and Valuation – Introduction, Irrelevance of Dividends, relevance of dividends, Forms of Dividends, Dividend policy.

References:

- 1) Khan and Jain : Financial Management, Tata McGraw Hill.
- 2) Prasanna Chandra: Financial Management: Theory and Practice, Tata McGraw Hill
- 3) Dr S N Maheshwari: Elements of Financial Managements, Sultan chand and sons
- 4) I M Pandey : Essentials of Financial Managements, Vikas publishing House PVT. Ltd

GROUP – B: BANKING AND INSURANCE

BCOM5.6 (B) : BANKING-I

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives: To provide an understanding of the principles and techniques used in the management of commercial banks

Unit I: Structure of Commercial Banking : 10 Hours

Functions, Nationalization of commercial bank in India – Need, advantages, disadvantages of Nationalization of Commercial banks. Classification of Banks.

Unit II: Central Banking : 10 Hours

Meaning and functions, RBI objectives, functions regulatory and promotional role. Lead Banking, State Bank of India.

Unit III: Non-Banking Finance Companies: 10 Hours

Definition, regulation, types of deposits, assets of NBFCS, investment norms for NBFCS, SEBI and RBI guidelines, Provisions of Banking Regulation Act.

Unit IV: Co-operative Banks: 10 Hours

Meaning, Structure, Role of Co-operative banks in developing economy, Regulation of Co-operative banks. Co-operative banks and rural development, Grameena Banks – meaning evolution & role

Unit V: Financial Services in India: 10 Hours

Meaning of **Financial Services, factoring, leasing**. Characteristics of money and capital market, Role of SEBI in developing capital market.

Skill Development Exercises: 14 Hours

eg. Study of Bank Documents, Preparation of Bank Loan Proposals, Visiting to commercial banks and other scheduled & non-scheduled banks, collecting data and studying documents of NBFC.

Suggested Readings:

1. Srivatsav R.M.: Indian Financial System, Rishi Publications, Varnashi.
2. Khan M.Y. : Indian Financial System, TMH, New Delhi.
3. Ghosh O.K. : Indian Financial System, Kitab Mahal, Allahabad.
4. Bhole L.M. : Financial Institutions and Markets. TMH, New Delhi.
5. A Raman : Central Banking in India, Bookland, Calcutta.
6. Rama Rao B.: Evolution of Central Banking in India, Vora Publishers, New Delhi.
7. Nadier & S.Paul: Commercial Banking in the Economy, Random House, New Delhi.
8. S.Nakkiran : Co-operative Banking in India, Rainbow Publishers, Coimbatore.

GROUP – B: BANKING AND INSURANCE

BCOM5.7(B): INSURANCE-I

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives: To equip students with the knowledge of fundamental concepts and principles of insurance business

Unit I : Insurance: 14 Hours

Meaning & definition, evolution of insurance, fundamental elements of insurance, insurance contract and role and importance, IRDA.

Unit II : Life Insurance Contracts : 12 Hours

Study of Life Insurance, Classifications of policies 1) Whole life policy 2) Term insurance 3) Endowment policy 4) Survivorship policy. Reinsurance, Double insurance and bank insurance.

Unit III: Life Insurance Policy: 12 Hours

Selection of Risk, Risk and Underwriting of Risk, Surrender and Conversion of policies in the paid up policies. Lapse of Policies, revival, maturity, Nomination and assignment.

Unit-IV: Policy Conditions: 12 Hours

i) Condition relating to commencement of risk ii) Condition of premium iii) Condition relating to policy iv) Lapse- condition v) Claim condition. Settlement of Life Insurance Claim.

Unit V: Life Insurance for Under-privileged: 14 Hours

(Poor and weaker section people): i) Industrial life insurance ii) Group life insurance iii) Disability benefit Policies iv) Pension plans.

Skill Development Exercises:

Eg. Collecting & studying various documents from life insurance corporation, Studying practical convenience of different life insurance policies, Practical study of premium calculation & claim calculation.

Suggested Readings :

1. Life Insurance Corporation Act, 1956, Govt. of India, New Delhi.
2. Study Course Prepared by the Insurance Institute of India, Bombay.
3. L I C : Tryst with Trust (LIC of India, Bombay).
4. Hohn H Magee : Life Insurance, The Ronald Press, New York.
5. S.B.Ackerman : Insurance The Ronald Press, New York.

Journals :

- a) Journal of Insurance Institute of India.
- b) Dhan Jyoti

GROUP – C: MARKETING

BCOM5.6(C): RETAIL MANAGEMENT

(W.e.f. academic year 2017-18 & onwards)

Objectives:

- To know about the retail management areas.
- To understand retail strategies, location strategies planning of customer services management

Unit I: Introduction to the World of Retailing : 10 Hours.

Functions of retailing - Types of retailing - Customer buying behavior - Retailing in India - The present Indian retail scenario - Factors affecting retailing in India, Retailing opportunities in India.

Unit II: Retailing Strategy: 12 Hours.

Target market and retail format - Growth strategies - Strategies planning process - Factors to be considered for retail planning process and retail planning - Supply Chain - Meaning and Types - Control of Supply Chain - Process of supply chain.

Unit III: Human Resource and Administrative Strategy: 08 Hours.

Designing the organizational structure for retail firm - Retail organizational structures.

Unit IV: Store Management: 10 Hours.

Objectives of a good store design - Store layout - Space planning - Merchandise presentation techniques and atmospheres.

Unit V: Location Strategies : 10 Hours.

Shopping centers - Free standing sites - Location and retail strategies - Factors affecting the demand for a region or trade area and the attractiveness of a site.

Skill Development Exercises: 14 Hours.

Eg. Visit to the retail outlets and preparation of small reports on inventory management, store layout, supply chain management, human resource management, retail outlet structures, merchandise presentation techniques followed by a retailer, factors considered for selecting for a store layout, Prepare a strategic, planning for a retail organization structure, Prepare retail organization structure, Draft an advertisement copy for a retail shopping store, Prepare an ideal retail sales promotional strategic.

Total = 64 Hours.

Suggested Readings:

1. Michael Levy, Barton Weitz & Ajay Pandit - Retail Management, (Special Indian Edition - VI Ed) TATA McGraw HILL
2. Gibson.G.Vedhamani, - Retail Management, TATA McGraw HILL
3. Kishor Biyani & Dipyan Baishya, - "It Happened In India, Mehta publishing House
4. Khotler Philip - Fundamentals of Marketing, Mc - MILLAN PUBLISHING HOUSE
5. Leon.G.Sciffman & Leslie Lazer Kanuk - Consumer Behaviour, PEARSON EDUCATION
6. Levy and Weitz - Retail Management, TATA MCGRAW HILL PUBLICATION
7. Chetan Bajaj, Rajanish Tuli, Nidhi.V.Srivastav - Retail Management, OXFORD UNIVERSITY PRESS
8. Dunne & Lusch - Retail Management, SOUTH - WESTERN CENGAGE LEARNING
9. Swapna Pradhan - Retailing Management, TATA McGraw HILL
10. Dr. Ansuya Angadi - Retailing Management.

GROUP – C: MARKETING
BCOM5.7(C): CONSUMER BEHAVIOUR AND MARKETING
RESEARCH

(W.e.f. academic year 2017-18 & onwards)

Objectives:

- To teach them on different patterns of consumer behavior.
- The knowledge of buying motive and determinants will help them to be good consumers and marketing people.

Unit I: Consumer Behavior: 10 Hours.

Consumer behaviour, Factors influencing buying behaviour, Stages in buying decision process

Unit II: Factors Determining Consumer Behaviour: 12 Hours.

Target Determinants of Buying behaviour: Psychological, Sociological, Political and Environmental Buying motives Models of Consumer behaviour - Howard - Shet.

Unit III: Marketing Research: 10 Hours

Meaning, Definitions of Marketing Research, Areas, Objectives, Importance and Limitations of MR.

Unit IV: Collection of Data: 10 Hours.

Primary and Secondary data, Observations, Experimentation, Surveys, Sampling methods, Preparation of Questionnaire, Interviewing

Unit V: Reporting: 08 Hours.

Marketing Research Reports: Oral and Written, Guidelines for drafting.

Skill Development Exercises: 14 Hours.

Total = 64 Hours.

Suggested Readings:

1. Leon Schiffman and Lesslie Lzar Kanuk - Consumer Behaviour – PHI Publication.
2. Suja Nair – Consumer Behaviour in Indian Perspective – HPH Publication.
3. Hawkins, Best and Coney – Marketing Research – TMH, 9/e/2004.
4. D D Sharma – Marketing Research –S Chand Publication.

GROUP – D: ECONOMICS

BCOM5.6(D): PUBLIC FINANCE

(W.e.f. academic year 2017-18 & onwards)

Objectives:

- To know about various sources of revenue, expenditure and debt of the government.
- To understand the taxes and their impacts on the common man.
- To analyse the union budget and educate the community.
- To understand the various taxes imposed by the state government.

Unit I : Meaning and Scope of Public Finance: 10 Hours.

Distinction between Public Finance and Private Finance-Sources of Public revenue – Progressive, Proportional and Regressive tax-Canons of taxation. Principles of Maximum Social Advantage.

Unit II : Direct and Indirect Taxes: 10 Hours.

Merits and demerits-Incidence of taxation - Impact- Incidence and Shifting of tax- Effects of taxation.

Unit III: Taxes Levied by Union Government: 10 Hours.

Concepts of Personal income tax-Corporation tax- Wealth tax –Capital gains tax – Dividend tax-Interest tax- Goods and Services Tax – Meaning and Evolution in India and World.

Unit IV: Public Expenditure: 10 Hours.

Heads of Expenditure of Union Government- Causes for increase in public expenditure-Effects of public expenditure on production and distribution-Public debt-types – Methods of redemption of public debt.

Unit V: Fiscal Policy : 10 Hours.

Tools and objectives –Union budget-Deficit financing in India-causes and effects.

Skill Development Exercises: 14 Hours.

- 1) Report on the sources of revenue of a local Panchayat
- 2) Analysis of direct, indirect, proportional, progressive and regressive taxes of Vijayapur Municipality
- 3) Analysis of trends in the expenditures of the Union Govt.
- 4) Case analysis of the expenditure pattern of a local self-governing body
- 5) Evaluation of the Union Budget.
- 6) Evaluation of the budget of a Panchayat or Municipality

Suggested Readings:

- 1) R.A. Musgrave – The Theory of Public Finance
- 2) Philips E Tylor – The Economics of Public Finance
- 3) M.L. Jhingan- Public Finance and International Trade-2008: Vrinda Publishers(P)Ltd.Delhi
- 4) KPM Sundaram –Public Finance:S.Chand&Sons,23,Daryaganj,New Delhi.
- 5) D.M. Mithani –Modern Public Finance:1998 Himalaya Publishing House,Mumbai.
- 6) Hugh Dalton – Principles of Public Finance:1932&1961,Rowtledge and KeganPaul Ltd., London.
- 7) R.K. Lekhi- Public Finance:2000 Kalyani Publishers, H/O-B-I/1292,Rajinder Nagar Ludhiana.
- 08) M.L. Seth –Money, Banking, Trade and Public Finance:2005-06:L.N.Agarwal Education Publishers,Agra.
- 09) Tyagi – Public Finance
- 10) R.Dutt & KPM Sundaram—Indian Economy: S.Chand& Co.Ltd, New Delhi.

GROUP – D: ECONOMICS

BCOM5.6(D): INDIAN ECONOMY

(W.e.f. academic year 2017-18 & onwards)

Objectives:

- To make the students well versed with Indian Economy, problems, measures and Prospects.
- To know the national income and Demographic scenario.
- To understand economic planning, control of banking, RBI- policies and Union budget.

Unit I - Indian Economy 12 Hours

Meaning and characteristics of Indian economy – India as a developing economy.

Unit II - National income 12 Hours

Trends, size and composition of national income-concepts of national income

Unit III – Demographic features of India 14 Hours

Size, density, rate of growth, sex ratio and population policy – economic effects of rapidly growing of population. Demographic dividends.

Unit IV- Economic Planning 14Hours

Objectives and achievements of planning in India –XII five year Plan. NITI Aayog.

Unit V – Monetary policy 12 Hours

R.B.I.- Its monetary policy-Fiscal policy – Budget of the union government

Suggested Readings:

1. Misra and Puri- Indian Economy
2. Rudra Datta and Sundaram –Indian Economy
3. Dhingra – Indian Economy
4. A.N. Agarwal – Indian Economy : Problems and development of planning
5. Kulkarni and Kalkundrikar – Indian Economy

BCOM VI SEMESTER

BCOM6.1: PRINCIPLES AND PRACTICE OF AUDITING

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

- To make the students understand the various standards and principles of auditing.
- To provide practical and theoretical knowledge about practicing auditing profession.

Unit I: Introduction: 10 Hours.

Nature of Audit: Meaning, definition and objectives of Audit, kinds of audit, advantages and limitations of audit, major influences on auditing, qualifications and qualities of an auditor, basic concepts of auditing.

Unit II: Standard Auditing Practices: 08 Hours.

Professional pronouncements in India, basic principles governing an audit, planning an audit, working papers, audit evidence, materiality, audit sampling and audit risk.

Unit III: Internal Control System 12 Hours

Meaning, need, limitations and stages in evaluation, components of internal control, Evaluation of internal control, review of the system of internal control, internal control in small business enterprises, reporting to clients on internal control weaknesses.

Unit IV: Auditing in Computerized Information System (CIS) Environment: 10 Hours

Meaning of CIS, approaches to computer auditing, distinction between manual accounting audit and computerized accounting audit, characteristics of CIS environment, computer frauds and computer virus.

Unit V : Audit of Financial Statements and Auditor's Report: 12 Hours.

Audit of financial statements, verification of Profit and Loss account and Balance Sheet items (in brief). Auditor's Report: Meaning, importance, distinction between reports and certificates, contents of Audit report, types of audit reports and their specimen.

Introduction to ICAI, powers, functions, board of structure.

Skill Development Exercises : 12 Hours.

eg. Practical knowledge about Vouching, Internal controls, Computerised Accounting, Drafting various types of audit reports. Visiting the Auditors office to acquaint with audit planning, audit sampling and related work

Suggested Readings

1. Tandon : Practical Auditing, S. Chand and Co, New Delhi
2. Kamal Gupta : Fundamentals of Auditing, TMH, New Delhi
3. Saxena, Reddy, Appanniah & Solapur : Practical Auditing, Himalaya, Mumbai
4. L K Shukla : Auditing- Principles & Practice, Taxman, New Delhi
5. Kurt Pany : Auditing, TMH, New Delhi
6. Batra & Bangadia : Text Book of Auditing, TMH, New Delhi

BCOM6.2: BUSINESS LAWS

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

- To acquaint the student with Business Laws and its interpretation.
- To apply basic principles of Business Laws to solve practical problems

Unit I: Law of Contract 1872: 14 Hours

Nature of Contract, Classification-offer and acceptance, capacity of parties to contract, consideration, free consent, legality of object, Agreement declared void.

Unit II: Law of contract 1872 12 Hours

(continued) Discharge of contract – Remedies for breach of contract-Quasi Contracts.

Unit III: Indemnity and Guarantee: 06 Hours

Definition of contract of indemnity, rights of indemnity holder, Definition of contract of guarantee, Rights of surety, Discharge of surety, Difference between indemnity and guarantee.

Unit IV : Bailment and Pledge : 06 Hours

Definition and kinds of bailment, Rights and duties of bailor and Bailee, termination of bailment – Definition of pledge, rights and duties of pawnor and pawnee, pledge by non owners, Difference between, Bailment and pledge.

Unit V : a) Consumer Protection Act, (COPRA) 1986: 12 Hours

Background definitions of (i) Consumer (ii) Consumer Dispute (iii) Complaint (iv) Deficiency (v) Service – Consumer Protection Council – Consumer redressal agencies – District Forum, State Commission and National Commission.

b) Right to Information Act, 2005.

Definition, Right to information and obligation of public authorities. Central information commission and the state information commission, powers and functions of the information commission, appeals and penalties.

c) Law of Carriage of Goods Act

d) Workman Compensation Act 1923

e) Employers liability

d) Industrial Dispute Act 1947

e) Intellectual Property Rights.

Skill Development Exercises : 14 Hours

Tests, Skill Development Exercises: Presentation by students of resolved cases concerned to the business laws

Suggested Reference:

1. Kapoor, N.D. : Business Laws, Sultan Chand & Sons, New Delhi.
2. Bulchandani, K.R. : Business Laws, Himalaya Publishing House, Mumbai.
3. Kuchhal, M.C. : Mercantile Law, Vikas Publication, New Delhi.
4. Pomeroy, D.A. : Business Laws, South Western Publications, Cincinnati.
5. Anderson & Others : Business Laws, South Western Publication, Cincinnati.
6. S.S. Gulshan : Business Laws
7. Garg, Chawla, Sarin Sharma: Business Laws, Kalyani publications
8. R.S.N Pillai & Bhagavati: Business Laws, S.Chand pub

BCOM6.3: COST ACCOUNTING - II

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

- The objective of this course exposes the students to the tools and technique used in cost accounting.
- To familiarize students to solve the practical problems.

Unit I: Unit Or Output Method of Costing and Job Costing: 10 Hours

Unit Or Output Method of Costing : Meaning, objectives and application of output costing, costing procedure, preparation of cost sheet,

Job Costing: Meaning, objectives and application: of job order: procedure of job cost system.

Unit II: Contract Costing: 10 Hours

Meaning and features of contract costing, types of contracts; costing procedure and valuation of WIP; Recognition of profits on incomplete contracts;

Unit III: Operating Costing: 10 Hours

Meaning need and advantages of operating costing, applications, cost unit under operating costing; preparation of operating cost sheet of transportation, boiler house and canteen organization.

Unit IV: Process Costing and Joint and By- Products: 12Hours

Meaning features and applications; difference between process costing and job costing; Treatment of process losses normal and abnormal losses: abnormal gain; joint products and by products-meaning and difference: objectives and application; accounting for joint and byproducts.

UNIT V: Marginal Costing: 12 Hours

Concept of marginal cost and marginal costing; objectives and uses; comparison between marginal costing and absorption costing; advantages and limitations: Break even analysis - meaning, objectives, assumptions and advantages and limitations of break even analysis; between point, contribution, margin ratio, margin of safety and angle of incidence: key factor and products mix decisions; pricing under recessionary conditions: accepting foreign offers.

Skill Development Exercises: 10 Hours

- 1) Preparation of production order copy with imaginary figures
- 2) Visit to industries applying job costing and collect the practical job costing
- 3) Visit to class I & II contractors and collect the information of their contract work

- 4) Visit to transport company like, VRL and Ghatage Patil LTD.
- 5) Visit the industries applying process costing and collect the information's
- 6) Visit the industries and collect the information as regards to how joint cost apportioned
- 7) Solved the practical problems on different methods on marginal costing
- 8) Visit to Industrial and collect the BEP chart & margin of safety
- 9) List out the assumptions of CVP.

Suggested Books:

- 1) Pattanashetti & Palekar : Cost Accounting - R. Chand & Co. New Delhi
- 2) Jain and Narang : Practical Cost Accounting - Kallyani Publishers, New Delhi
- 3) M . N. Arora: Cost & Management Accounting –UBC Publishers & Distributors Pvt. Ltd New Delhi.
- 4) V. K. Saxena & C.D. Varshit - Cost Accounting – Sultan Chand & Sons
- 5) M. Y. Khan & P. K. Jain - Cost and Management Accounting - Tata McGraw Hill Publishing Company Ltd, New Delhi.
- 6) Dr. G. B. Baligar - Cost and Management Accounting - Ashok Prakashan, Hubli

BCOM6.4: INCOME TAX – II

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

- To expose the student to the various provisions of the Income Tax Act.
- To acquaint the knowledge of Administration of the Income Tax Act.
- To develop the skill of computation of total income of assesses and their tax Liability.

Unit I : Capital Gains:

10 Hours

Meaning of Capital Assets - Types of Capital Assets Transfer - cost of acquisition - cost of improvement- Selling expenses- Treatment of advance money received- Exemptions- computation of capital gains.

Unit II : Income from other Sources:

10 Hours

Specific Income of other sources- Deductions- Grossing up-Computation of income from other sources- Practical problems.

Unit III: Set off and Carry Forward of Losses and Unabsorbed Expenses:12 Hours

Meaning and Need of set off and Carry forward losses ,Inter source and Inter head adjustment of Losses, Carry forward and Set off losses of house property-Business loss-speculation business loss-losses of partnership firms- Practical Problems

Unit IV: Assessment of Individuals:

10 Hours

- A) Meaning of Individual, Procedure for computing Total Income of Individual - Rates of Taxes Practical Problems
- B) Tax planning and procedure.

Unit V: Assessment of Partnership Firms and Partners:

12 Hours

Assessment of firms-provision of section 184 and 40 (b) computation of book profit set off and carry forward-computation of total income of firm computation of taxable income of partners practical problems.

Skill Development Exercises:

10 Hours

Filling of Income Tax Return Form No. I and II of various assesses (with necessary evidence)

Suggested Readings:

1. M. B. Kadakol : Income tax, Renuka, Hubli
2. Bhagavati Prasad : Direct Taxes, New Age, New Delhi
3. Diwan, Bhatt, Allagi : Income Tax
4. Gour & Narang : Income Tax and Practice, Kalyani, New Delhi
5. Singhanian V K : Direct Taxes-Law and Practice, Taxman Publications, New Delhi.

BCOM6.5: COMPUTER APPLICATIONS IN BUSINESS - V

(W.e.f. academic year 2017-18 & onwards)

Objectives:

- Students are made aware of management information system which exposes the flow of information in the various organizational structures and firms.
- Aware of internet banking facilities.
- GUI Programming Language like Visual Basic is introduced to make the students aware of GUI Programming Environment.

Unit I: System Concepts & System Analysis & Design:

12 Hours

Definition of System, Characteristics, Business as a system, Component of a System, Type of system, Deterministic & Probabilistic system, Open & Closed systems, sub-systems, Overview of Business Functions in an organization.

Introduction to System Analysis & Design, System Development Life Cycle, Fact finding Techniques, System Development Tools such as Flowcharts, Decision Tree & Organization Charts.

Introduction of MIS (Management information system): Concept management information system definition, Role of the management information system, impact of the management information system, management information system and computer, management information system and academics, management information system and the user.

Unit 2: Role and importance of management:

10 Hours

Introduction to management approaches to management functions of the manager, managers & the environment, management as a control system, management by exception, **MIS:** A support to the management.

Unit 3: Information:

10 Hours

Introduction, A quality product, classification of the information, methods of data and information collection, value of the information, general model of a Human as an information processor, organization and information, MIS and information Concept.

Unit 4: Internet Banking:

10 Hours

Introduction to Internet Banking, Computers and Commercial World, Telephone banking, Computerized corporate banking, Electronic funds transfer, importance of Cheques clearing, Magnetic Ink Character, Recognition (MICR), RTGS, NEFT, Optical Mark Recognition

Unit 5: Visual Basic:

12 Hours

Introduction to Visual Basic, VB Environment, Menu Bar, Tool Box, Properties Box, Project Box, Screen Box, Customizing the Environment, Inserting Dialog Box, Level,

Combo, Picture, Frames, Scroll Bar & Sliders, Working with Forms, Changing the properties of the Form, Multiple Forms, Designing Menu, Hierarchy, Expressions, I/O operations, Branching, Looping, Arrays, Functions & Procedures.

Practical

10 Hours

Total: 64 Hours

Internals marks:

2 Internals (10+10) [20 marks]

Case Study for [10 marks]

Total internal marks [30 marks]

Laboratory Experiments on VB (Visual Basic):

Mini Project: The students are expected to collect the real data from any external organization and prepare a Project using VB.

Text Books:

1. MIS, Jawadekar 4th Edition year 2010.
2. Visual Basic the Complete Reference, Tata Mcgraw Hill Publications, New Delhi.

Reference Books:

1. MIS, James A O'Brien
2. MIS, Laudon & Laudon
3. SAAD- Elis.M.Awad
4. Visual Basic - The Black Book Published by dreamtech Press 19-A, Ansari Road, Daryaganj, New Delhi, 110002.

GROUP – A: ADVANCED ACCOUNTING AND FINANCE

BCOM6.6(A): ADVANCED ACCOUNTING – II

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

- To know the recent innovations in the field of accounting and to enable the students to make use such innovations in the practical field.
- To impart the knowledge of advanced accounting with practical problems.

Unit I : Accounting Standards : 12 Hours

Defining the term ‘Standard’ –Benefits of accounting standards – Management and standard settings –Types of Accounting standard – GAAPS, IFRS.

Unit II : Inflation Accounting : 10 Hours

Meaning – limitation of Historic Accounting- Methods of accounting for price- Level changes – General price level accounting or current purchasing power Accounting – current cost accounting method – An Appraisal of CPP method and CCA method.

Unit III: Human Resource Accounting: 12 Hours

Meaning – Approaches to HRA – Assumptions – methods Human Resource- Cost Accounting – Historical cost accounting –replacement cost method – opportunity cost method – Human Resource Value accounting.

Unit IV: Social Cost and Benefit Analysis: 10 Hours

Concept of social cost, measurement, social accounting and reporting.

Unit V: Environmental Accounting and Value Added Accounting: 10 Hours

Economic value added and market value added statements.

Skill Development Exercises 10 Hours

Total : 64 Hours

Books Recommended:

- 1) Dr. M.A. Arulanandam & Dr. K.S. Raman— Advanced Accountancy.
- 2) S.N. Maheshwari & S. K. Maheshwari – Advanced Accounting
- 3) S.P. Jain & K.L. Narang - Advanced Accounting

GROUP – A: ADVANCED ACCOUNTING AND FINANCE

BCOM6.7(A): CORPORATE FINANCE – II

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives: To acquaint the students with the broad frame work of financial decision making in corporate enterprises

Unit I: Risk and Return: 10 Hours

Operating Environment, Risk and Uncertainty, Measurement of Return, Relationship between Risk and Return, General Pattern of Risk and Return, Evaluating Proposals to Minimize Risk, Methods of Risk Managements.

Unit II: Capital Structure Theories: 10 Hours

Net Income Approach, Net Operating Income Approach, Modigliani Miller Approach, Traditional Approach.

Unit III: Valuation of Shares: 10 Hours

Concept of Value - Different types of Values - Book Value - Replacement Value - Going Concern Value - Liquidation Value- Face Value-Real Value.

Valuation of Equity Shares:

i) Valuation Models based on dividend:

Single Period Valuation Model- Multi period Valuation Model: Zero Growth- Constant Growth-Normal Growth-Perpetual Growth- Super Normal Growth Models- Dividend Yield.

ii) Valuation Based on Earnings:

EPS-YPS-P/E Ratio- Valuation based on capitalization of Earnings-Equity Capitalisation Rate-Earnings Model with no growth, Constant Growth, Perpetual Growth and Varying Growth Rate model

Unit IV: Valuation of Debentures: 10 Hours

Basic Bond Valuation Model-Yield to Maturity-Yield to Call- Valuation of bond with Maturity- Valuation of Par Value Bond, Discount Bond and Premium Bond- Valuation of a bond with semi- annual payment of interest- Valuation of a bond when principal amount is amortised- Valuation of perpetual bonds- Bond values and changes in interest rates..

Unit V: Financial Management in Sick Units 10 Hours

Definition of sickness, causes, symptoms and prediction of sickness, revival of a sick unit, debt restructuring and turnaround.

Book References:

1. Dr S N Maheshwari: Elements of Financial Managements, Sultan chand and sons
2. I M Pandey : Essentials of Financial Managements, Vikas publishing House PVT. Ltd
3. My Khan and P K Jain : Financial Management, Tata McGraw Hill
4. Prasanna Chandra : Security Analysis and Portfolio Management, Tata McGraw Hill.
5. Dodie : Investment, Tata McGraw Hill.

GROUP – B: BANKING AND INSURANCE

BCOM6.6(B): BANKING-II

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

To acquaint with the growth and development of banking sector in India and regulatory mechanism used

Unit I: Development Banking : 14 Hours

Meaning and nature of Development banking, Development of Financial Institutions IDBI, ICICI, SFCS, SIDBI, SIDC, EXIM Bank- their objectives, functions and achievements. Lending practices. Features and consideration of sound lending.

Unit II: International Financial Institution: 10 Hours

World Bank, Role of World Bank in economic development of developing country, procedure of advancement. Asian Development Bank (ADB), IMF.

Unit III : Regional Rural Banks in India: 10 Hours

Structure of RRB, Objectives functions and achievements in developing Indian Economy, Grameen Banks in rural development.

Unit IV : Rural Development Banks : 10 Hours

NABARD, PLD, DCC and APEX Banks- their objectives and functions, Contribution of rural development bank in developing economy.

Unit V : Recent trends in Banking, Bank and Technology: 10 Hours

Changing role of commercial Banking, Modern services like 'e' banking, ATM, issue of credit and debit cards, Green card etc, Occupation & Occupation in banks, Working Condition, Training & Advancement in banks.

Skill Development Exercises: 10 Hours

Eg.: Collecting & Studying of documents of developed banking, data collection and analysis of different developed banks like IDBI, ICICI, SFC's etc. Preparation of small project reports for advancement of loans from different banks.

Suggested Readings:

1. Saxena, R.M. : Development Banking in India, Vora Publishers, Mumbai.
2. Vinod Batra. : Development Banking in India, Printwell Publisher, Jaipur.
3. Tokhi & Sharma : Rural Banking in India, Oxford and IBM, New Delhi.
4. Desai SSM : Rural Banking in India, Himalaya Publisher House, Mumbai.
5. Subramanya, K.N: Morden Banking in India, Deep and Deep Publisher, New Delhi.
6. G.M. Land : Co-operative Banking in India, Co-operative Book Depot, Bombay.
7. Guru Datt : Trends in Indian Banking : Past & Present, Gurudatta Publishers, Lucknow.

GROUP – B: BANKING AND INSURANCE

BCOM6.7 (B): INSURANCE –II

(W.e.f. academic year 2017-18 & onwards)

Learning Objectives:

To acquaint with the insurance sector and its regulatory framework of insurance sector in India

Unit I : General Insurance: 06 Hours

Meaning, definition, types, etc.

Unit II : Marine Insurance Policy : 12 Hours

Introduction, Meaning, definition, characteristics of marine Insurance Classification, policy Conditions, maritime perils, marine loss, payment of claims.

Unit III : Fire Insurance : 12 Hours

Introduction, Meaning, nature of fire insurance, fire insurance contract, Kinds of policies, policy conditions, rate fixation in fire insurance payment of claims, re-insurance, tariff committee.

Unit IV: Miscellaneous Insurance : 16 Hours

a) Motor Insurance: Types of policy, terms application in motor insurance policy.

b) Insurance: i) Business premises policy ii) private dwelling policy iii) Jewellery and Valuable policy iv) All risk policy v) Money in transit policy vi) Burglary insurance.

c) Personal Accident Insurance: Medical benefit and hospitalization scheme.

d) Pedal cycle insurance

e) Aviation Insurance (Air Craft)

f) Contract Guarantee Insurance

Unit V: Rural Insurance in India : 12 Hours

1) Personal Insurance 2) Property Insurance 3) Cattle/Live stock Insurance 4) Poultry Insurance 5) Insurance of Species 6) Package Insurance 7) Crop Insurance.

Skill Development Exercise:

eg. Collection and analysis of different documents of different private insurance companies, studying latest insurance procedural matters adopted by different companies.

Suggested Readings:

1. The General Insurance Business Act, 1972, Govt. of India, New Delhi.
2. S.G.Ackerman : Insurance, The Ronald Press, New York.
3. Robery Riegel & : Insurance Principles and Practices, Prentice Hall, New Jersey. J.S.Miller
4. Study Course prepared by the Insurance Institute of India, Bombay.

GROUP – C: MARKETING

BCOM6.6(C): SERVICE MARKETING

(W.e.f. academic year 2017-18 & onwards)

Objectives:

- To let the students realize that service sector is gaining importance
- To teach them that service marketing requires special skill and strategy

Unit I: Introduction to services: 10Hours.

What are services, why service marketing, Difference between Goods and Service marketing, Myths about services, Service marketing triangle, P's of service marketing.

Unit II: Consumer behavior in services: 12Hours.

Consumer expectation of services, two levels of expectation, Zone of tolerance Consumer perception of services - Factors influencing perception of services, Service encounters.

Unit III: Understanding customer expectation through market research: 12Hours.

Using market research to understand customer expectation, Types of service research, Building customer retention strategies, 3 level retention strategies, GAP – reasons for GAP

Unit IV: Service Marketing in specific areas: 08Hours.

Use of 4 P's in Tourism, Hotel industry, Banking, Insurance

Unit V: Services Marketing in Indian Perspective: 08Hours.

Problems in Service marketing in India; Remedies

Skill Development Exercises: 14Hours.

TOTAL = 64 Hours

Suggested Readings:

1. Valarie A Zeithmal & Mary Jo Bitner : Services Marketing: TMH
2. S M Jha : Services Marketing : HPH
3. Rajendra Naragundakar : Services Marketing: TMH
4. P N Reddy and others Services Marketing .

GROUP – C: MARKETING

BCOM6.7(C): RURAL MARKETING

(W.e.f. academic year 2017-18 & onwards)

Objectives:

- To teach students the problems faced by Indian farmers in marketing their produce
- To train them in taking up a career in marketing of fertilizers, seeds and other agri inputs.

Unit I: Introduction:

08 Hours.

Definition – scope of rural marketing – concepts – components of rural markets – classification of rural markets – rural vs. urban markets

Unit II: Rural marketing environment:

12 Hours.

Population – occupation pattern – income generation – expenditure pattern – literacy level – land distribution – land use pattern – irrigation – development programmes – infrastructure facilities – rural credit institutions - rural retail outlets – print media in rural areas – rural areas requirement – problems in rural marketing – rural demand – rural market index

Unit III: Marketing of Agricultural Input:

10 Hours.

Consumable inputs – durable inputs – fertilizers – product – price – distribution – promotion – SWOT analysis of agro chemicals market – seeds – cattle – poultry – aqua feeds – tractors – power tillers – irrigation equipments – other farm machinery

Unit IV: Marketing of agricultural produce and rural and cottage industry products:

12 Hours.

Marketing of agricultural produce – regulated markets – formation of cooperative organizations – contract farming – agricultural exports zone (AEZ) – marketing of rural / cottage industries – artisan products.

Unit V: Rural marketing strategies:

08 Hours.

Rural marketing segmentation – product strategies – pricing strategies – distribution strategies – promotion strategies – social marketing.

Skill Development Exercises:

14 Hours.

TOTAL = 64 Hours.

Suggested Readings:

1. Kashyap & Raut , Bizatantra - Rural Marketing in India
2. Badi & Badi - Rural Marketing
3. T P Gopalswamy - Rural Marketing
4. Saksena & Agrawal - Agricultural Marketing in India

GROUP – D: ECONOMICS

BCOM6.6 (D) : INDUSTRIAL ECONOMICS

(W.e.f. academic year 2017-18 & onwards)

Objectives:

- To acquaint the students with the nature and scope of industrial economics.
- To understand the industrial policy of India and its role in national development.
- To know the problems of industrial labour.
- To understand the role of foreign capital.

Unit I: Industrial Economics: 10 Hours.

Introduction and meaning -Need for industrialization-Factors affecting industrialization -Evolution of industries in India-Micro, Small and Medium Enterprises sector-Its problems and measures taken by the government.

Unit II: Location of Industries: 10 Hours.

Location, localization and planned location of industries- Theories of Industrial Location-Weber's and Sargant's theories –Factors influencing location-Balanced regional development of industries-Meaning and Importance.

Unit III: Industrial Policy of the Government: 10 Hours.

Industrial policy of 1991-New Economic policy- Concepts of LPG-Meaning and Impact; e-Governance, e-business, e- marketing, and e-payments.

Unit IV: Industrial Labour: 10 Hours.

Features of Industrial labour- Industrial disputes in India – causes for industrial disputes –Settlement of industrial disputes – Social security measures in India

Unit V: Foreign capital and foreign collaborations: 10 Hours.

Meaning and Types of Foreign Capital— Recent trends in the inflow of foreign capital in India– Merits and demerits of inflow of foreign capital - Policy of Government of India towards foreign capital- Foreign collaborations in India – Meaning and need for foreign collaborations

Skill Development Exercises: 14 Hours.

- 1) Reports of Industrial visit
- 2) Preparation of profiles of micro, small and medium enterprises
- 3) Project on major industrial locations in north Karnataka,
- 4) Project on the problems of local small scale industries
- 5) Visit to the industrial estate of Bijapur
- 6) Analysis of New Economic Policy 1991

- 7) Project on SEZ
- 8) Survey of problems of local industrial labourers
- 9) Analysis of inflow and impacts of FDI in India.
- 10) Analysis of Govt. policy towards foreign capital.

Suggested Readings:

- 1) Shivayya and Das - Indian Industrial Economy :S.Chand & Co.Ltd.,New Delhi - 110055.
- 2) R.R. Barthwal - Industrial Economics
- 3) Dr. S.C.Kuchchal-Industrial Economy of India
- 4) Agarwal A.N.- Indian Economy
- 5) Misra and Puri -Indian Economy:Himalaya Publishing House,Mumbai.
- 6) P.K. Dhar - Indian IndustrialEconomy
- 7) Tandon -Indian Economy
- 8) KPM Sundaram - Indian Economy:S.Chand& Co.Ltd. New Delhi
- 9) Tirole -The Theory of Industrial Organisation.

GROUP – D: ECONOMICS

BCOM 6.7 (D): INTERNATIONAL BUSINESS

(w.e.f. academic year 2017-18 and onwards)

Objectives:

1. To make students to understand International Business Environment.
2. To help students to understand globalised era.
3. To familiarize the students with International Trade Agencies and Multinational Corporations.

Unit I: International Business: An Overview 08 Hrs

Evolution of International Business, Influences of International Business, stages of Internationalization, differences between International Business and Domestic Business, International Business Approaches, Modes of Entry, Goals of International Business, Advantages and Disadvantages of International Business.

Unit II: International Business Environment 08 Hrs

Introduction, Social and Cultural Environment, Technological Environment, Economic Environment, Political Environment

Unit III: Globalisation 12 Hrs

Emerging Global Economy, Drivers of Globalisation, Globalisation of Markets, Globalisation of Production, Globalisation of Investment, Globalisation of Technology, Globalisation Debate: Advantages and Disadvantages, Globalisation: Policy Issues, Globalisation and India.

Unit IV: World Trade Organization 14 Hrs

General Agreement of Tariff and Trade, Establishment of WTO, Uruguay Round package, Organizational structure of the WTO, WTO – The third pillar in the Global Business, Ministerial Conference of the WTO, India and the WTO, Trading Concepts – Cartel, European Union, NAFTA, SAARC, SAPTA, TRIPs, TRIMs.

Unit V: Multinational Corporations 12 Hrs

Meaning, definition and concepts, factors that contributed for the growth of MNCs, Advantages and Disadvantages, Control over MNCs, Organization structure of MNCs, MNCs in India, The Indianisation of Transnational

Test Assignment, Seminar and Project works. 06 Hrs

Reference Books:

1. P. Subba Rao - International Business –, Himalaya Publishing House
2. KPM Sundaram - Banking and International Trade –S.Chand, New Delhi
3. Fransis Cherunilam - International Business –PHI learning Pvt Ltd, Delhi
4. D.M.Mithani - International Economics –HPH Mumbai
5. Srivastav - International Economics –Kalyani Publishers, New Delhi
6. Hill Jain -International Business –Tata McGraw- Hill Publishers, New Delhi
7. S.N. Chary - Elements of International Business –Wiley India Pvt, Ltd, New Delhi.