RANI CHANNAMMA UNIVERSITY BELAGAVI

THE COURSE STRUCTURE & SYLLABUS OF
UNDER GRADUATE

BACHELOR OF COMMERCE

3rd & 4th Semesters w.e.f.

Academic Year 2021-22 and Onwards

Under
CHOICE BASED CREDIT SYSTEM (CBCS)

RANI CHANNAMMA UNIVERSITY, BELAGAVI

Vidyasangama Bhootaramanhatti, Belagavi-591106

COURSE STRUCTURE

Bachelor of Commerce (CBCS)

Regular

(With Effect from Academic Year 2021-22)

	Course Code	Subject and Course	Teaching Hours	Examination Duration	End Semester Examination Marks	IA Marks	Total Marks	Total Credits
THIRD SEMESTER								
Part-I	AECC 3.1	MIL	4	3	80	20	100	3
	AECC 3.2	English	4	3	80	20	100	3
Part-II	DSC 3.3	Corporate Accounting-I	5	3	80	20	100	3
	DSC 3.4	Entrepreneurship Development	4	3	80	20	100	3
	DSC 3.5	Innovative Banking	4	3	80	20	100	3
	DSC 3.6	Quantitative Analysis for Business Decisions-I	5	3	80	20	100	3
Part-III	SEC 3.7	Practicals on Skill Development	2	2	40	10	50	1
Part-IV	SEC 3.8	E-Commerce	2	2	40	10	50	2
	CC/EA 3.9	Extra Co-curricular Activities	-	-	-	50	50	1
Total			**30**	**-**	**560**	**190**	**750**	**22**
FOURTH SEMESTER								
Part-I	AECC 4.1	MIL	4	3	80	20	100	3
	AECC 4.2	English	4	3	80	20	100	3
Part-II	DSC 4.3	Corporate Accounting-II	5	3	80	20	100	3
	DSC 4.4	Financial Management	4	3	80	20	100	3
	DSC 4.5	Business Laws	4	3	80	20	100	3
	DSC 4.6	Quantitative Analysis for Business Decisions-	5	3	80	20	100	3

Part								
		II						
Part-III	SEC 4.7	Practicals on Skill Development	2	2	40	10	50	1
Part-IV	SEC 4.8	Corporate Communication	2	2	40	10	50	2
	CC/EA 4.9	Extra Co-Curricular Activities	-	-	-	50	50	1
Total			**30**	**-**	**560**	**190**	**750**	**22**

Note:

1. The B.Com curriculum is divided into four parts and contains different courses, The courses have been named after **AECC:** Ability Enhancement Compulsory Course; **DSC:** Discipline Specific Course; **SEC:** Skill Enhancement Course; and **CC&EC:** Co-curricular and Extra-curricular Activities

2. A practical is a 'hands–on class' which allows students to apply the theories learnt in the class room. One hour practical class is equal to one hour theory class and the class is managed by a single teacher. Practical classes may be conducted in the Business Lab or in Computer Lab or in the class room depending on the requirement. Experienced and Competent subject teachers may be allotted the practical workload.

3. IA marks for practical on skill development subject shall be awarded on the basis of practical records submitted by the student and on the basis of internal assessment tests.

4. Co-curricular and Extra-curricular Activities: A student shall opt for one of the following activities offered in the college, in all the four semesters of the undergraduate programme. The activity carries a credit each and will be internally assessed for 50 marks. The activities may include a) N.S.S. / N.C.C b) Sports and Games c) Physical Education or Activities related to Yoga d) Field studies / Industry Inplant Training. e) Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic sense etc. f) A Small project work concerning the achievements of India in different fields g) Evolution of study groups/seminar circles on Indian thoughts and ideas. h) Computer assisted/web-based learning and e-library skills Evaluation of Co-curricular and Extra-curricular Activities shall be as per the procedure evolved by the university from time to time.

5. MIL and English are studied as per the circulations made by university from time to time. The contents of the syllabus and question papers pattern are also circulated from the university.

B.COM. THIRD SEMESTER

COURSE - DSC-3.3: CORPORATE ACCOUNTING - I

Weekly Teaching Hours: 5　　　　　　　　　　Examination Duration: 3 Hours
Credits: 3　　　　　　　　　　　　　　　　　　Maximum Marks: 100

Objective: The objective of this course is to familiarize students with accounting provisions under Companies Act and their application.

Units	Topics	No. of periods
I	**ISSUE OF SHARES AND DEBENTURES:** Share Capital - Subdivision of Share Capital - Issue of Shares - Pricing of Public Issue – Fixed Price offer method - Book-building method –Journal entries for Issue of Shares - when payable fully on application and when payable in installments - if shares are issued at par - at premium and at discount- Calls-in-arrears and Calls-in-advance - Forfeiture and Re-issue of Shares. **Debentures:** Meaning & Types of Debentures - Provisions for Issue of Debentures under Companies Act, 2013 - Accounting entries for issue of Debentures.	12
II	**UNDERWRITING OF SHARES AND DEBENTURES**: Meaning of Underwriting - SEBI regulations regarding underwriting - Underwriting commission - Types of underwriting agreement - conditional and firm - Determination of Liability in respect of underwriting contract - When fully underwritten and partially underwritten - with and without firm underwriting.	10
III	**MANAGERIAL REMUNERATION**: Meaning – Provisions under Schedule V of Companies Act regarding Managerial Remuneration - Overall maximum managerial remuneration - Calculation of Net Profit for Managerial Remuneration - Simple Problems on calculation of remuneration payable.	8
IV	**FINANCIAL STATEMENTS OF COMPANIES:** Components of Financial Statements – Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013 – Main features of Schedule III – Format and Content of Statement and Profit and Loss and Balance Sheet according to Schedule III - Problems on preparation of Financial Statements - Treatment for typical adjustments – depreciation - interest on debentures - tax deducted at source - advance payment of income tax - provision for taxation and dividends.	16
V	**VALUATION OF GOODWILL AND SHARES:** **Valuation of Goodwill:** Meaning – Circumstances of Valuation of Goodwill - Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method - Super Profit Method - Capitalization of average Profit Method - Capitalization of Super Profit Method - Annuity Method – Problems; **Valuation of Shares:** Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method - Yield Method - Problems.	14

Reference Books:

1. Hanif and Mukherjee, Corporate Accounting, McGraw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. S Anil Kumar, V Rajesh Kumar and B Mariyappa, Corporate Accounting, HPH
4. S.N. Maheswari, Financial Accounting, Vikas Publication
5. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
6. A Bannerjee; Financial Accounting.
7. Janardhanam: Advanced Financial Accounting, Kalyani Publishers
8. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand.
9. M.C. Shukla and Grewal, Advanced Accounting.

COURSE - DSC-3.4: ENTREPRENEURSHIP DEVELOPMENT

Weekly Teaching Hours: 4   Examination Duration: 3 Hours
Credits: 3   Maximum Marks: 100

Objective: The objective of this course is to help students to understand the entrepreneurial culture and industrial growth to develop entrepreneurial skills.

Units	Topics	No. of Periods
I	**INTRODUCTION TO ENTREPRENEURSHIP**: Evolution of Entrepreneurship – Introduction to the concept of Entrepreneurs- Entrepreneurship and Enterprise - Reasons for growth of Entrepreneurship - Characteristics and Classification of Entrepreneurs– Intrapreneurs- Women Entrepreneurs - Problems and Challenges; Competency requirement for entrepreneurs.	12
II	**ENTREPRENEURSHIP DEVELOPMENT:** Concept – Objectives – Process – EDP in India – Problems and measures - Institutions involved in Entrepreneurship Development – NIESBUD - TCOs – CEDOK – SFCs and KVIC	8
III	**ENTREPRENEURSHIP STIMULATION:** Concept - Public and private system of stimulation - Support and sustainability of entrepreneurship –Requirement - Availability and access to finance - Marketing assistance – Technology and industrial accommodation - Role of industries/entrepreneur's associations and self-help groups - Business incubators - Concept - Role and functions - Angel investors - Venture capital and private equity fund.	10
IV	**RURAL ENTREPRENEURSHIP:** Concept - Rural Entrepreneurial Environment - Problems of Rural Entrepreneurs - Schemes for Rural Entrepreneurship Development - TRYSEM - DOWCRA - Stories of successful Entrepreneurs - Ratan Tata - Dhirubai Ambani - Narayan Murthy - Azim Premji - Laxmipathi Mittal.	12
V	**GOVERNMENT SUPPORT FOR ENTREPRENEURSHIP:** Start-up India - Make in India - Atal Innovation Mission (AIM) - Support to Training and Employment Programme (STEP) - Jan Dhan - Aadhaar - Mobile (JAM) - Digital India - Trade Related Entrepreneurship Assistance and Development (TREAD) - Pradhan Mantri Kausalya Vikas Yojana (PMKVY) - National Skill Development Mission (NSDM). (Concepts only)	8

Reference Books:

1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Mega books; John Wiley and Sons, NewYork.
3. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; S. Chand, New Delhi.
4. Prasanna Chandra: Project Preparation, Appraisal, Implementation; TMH, New Delhi
5. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective,* Cengage Learning.
6. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship,* McGraw-Hill Education.
7. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
8. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
9. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
10. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi
11. S. S. Khanka, *Entrepreneurial Development,* S. Chand & Co, Delhi.
12. Hifrich, Manimala, Peters & Shepherd, *Entrepreneurship,* McGraw-Hill
13. Kumar Arya, Entrepreneurship, Pearson
14. Bamford and Bruton, Entrepreneurship, McGraw Hill

COURSE - DSC-3.5: INNOVATIVE BANKING

Weekly Teaching Hours: 4   Examination Duration: 3 Hours
Credits: 3   Maximum Marks: 100

Objective: The objective of this course is to familiarize the students with the operations and innovations in Banking Sector.

Units	Topics	No. of Periods
I	**INTRODUCTION TO BANKING:** Evolution of Banking - Global and Indian Level - Meaning of Bank and Banking - Composition of Indian Banking - Significance and Functions viz. Primary - Secondary and Modern Functions - Recent trends in Banking - Housing, Education and Vehicle loans - Non-Performing Asset (NPA): Meaning - circumstances & impact - Government Regulations on Priority lending for commercial banks - Ethics in Banking Sector.	12
II	**CUSTOMER AND BANKER RELATIONSHIP:** Customer – Meaning – Types of Bank Accounts - Common Procedure of Opening Accounts - Relationships between Banker and Customer (General – Primary - Subsidiary and Special) - Rights and Obligations of Banker and Customer viz. Honouring and Dishonouring of Cheques - Consequences of Wrongful Dishonour and Damages – Duty of Secrecy and Consequences of Unjustified Disclosure – Garnishee Order and Rights and Duties on Receipt of Order.	10
III	**CHEQUES:** Meaning – Essentials – Advantages - Parties – Types – Dating – Crossing and Types - Opening of Crossing – Obliteration – Cancellation of Crossing – Mutilation – Material Alteration – Stop Payment - Negotiation of Cheques i.e. By Delivery and Endorsement and Types of Endorsement – MICR - IFSC Code.	8
IV	**EMPLOYMENT OF BANK FUNDS:** Banks and Liquidity - Types of Liquidity - Modes of Advancing - Consideration of Sound Lending - Factors Limiting Level of Advances - Lien - Pledge - Hypothecation - **Mortgage:** Meaning - Types - Rights - Asset Classification - Capital Adequacy Norms - Disclosure Standards.	10
V	**e-BANKING AND INTERNET BANKING:** Meaning and Definition – Traditional v/s e-Banking – Advantages and Disadvantages of e-Banking - Facets of e-Banking – Significance of e-Banking – Limitations of e-Banking; **e-Wallet:** Meaning, Types of e-Wallets and Procedure of making E-Payments (i.e. OLB – ATM – EFT - Internet Banking - Debit and Credit Cards – EDI - Mobile Banking - Core Banking - Anywhere Banking - BHIM, PAYTM, GOOGLE PAY (TEZ), PHONE PE (Concepts only).	10

Reference Books:

1. Banking Theory & Practice-S. P Srivastava, Himalaya Publishing House
2. Introduction to Banking- Vijaya Raghavan Iyengar, Excel Publication
3. Law and Practice of Banking- Reddy and Appannaiah, Himalaya Publishing House
4. Banking Law & Practice- B.S.Raman, United Publishers
5. Banking Law and Practice in India -Tannan M.L. Indian Law House
6. Practice and Law of Banking-Sheldon H.P
7. Law and Practice of Banking- K.C.Shekhar
8. Law and Practice of Banking-Radha Krishnana and Vasudevan
9. Banking Law and Practice- Maheshwari S.N., Vikas Publication
10. Law and Practice of Banking- Gajendra and Poddar

COURSE - DSC-3.6: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS - I

Weekly Teaching Hours: 5   Examination Duration: 3 Hours
Credits: 3   Maximum Marks: 100

Objective: To develop the students' ability to deal with numerical and quantitative issues in business with understanding of statistical applications in Business Decisions.

Unit	Topics	No. of periods
I	**INTRODUCTION TO QUANTITATIVE ANALYSIS:** Introduction to Quantitative Analysis - Meaning and Definition of Quantitative Techniques - Classification of QT - Programming QT - Statistical QT - Mathematical QT - Role and Uses of QT in Business Decisions - Functions of QT - Scope of QT - Methodology of QT - Limitations of QT.	10
II	**APPLICATIONS OF STATISTICAL QUANTITATIVE TECHNIQUES:** Meaning of Averages - Types of Averages - Mathematical Averages - AM – GM and HM - Positional Averages – Median – Mode - Weighted AM - Standard Deviation - Coefficient of Variation - Problems relating to Speed and Work.	12
III	**CORRELATION AND REGRESSION ANALYSIS:** Meaning of correlation - Types of correlation - importance of correlation analysis in business decision - Methods of measuring correlation - Karl Pearson's coefficient of correlation - Spearman's rank correlation coefficient - **Regression Analysis:** Meaning - Regression lines Y on X and X on Y (including problems on estimation of mean and correlation from regression line)	14
IV	**TIME SERIES:** Meaning of Time Series - Components of Time series - Importance of Time Series in Business decision - Methods of measuring trend values - Moving averages (3, 4, 5 yearly only) - Methods of Least squares (Fitting of straight line only $Y = a+bX$)	12
V	**STATISTICAL QUALITY CONTROL (SQC):** Introduction - Concepts of SQC - Control charts and their uses - Control limits for mean and range P and C charts problems and Interpretations.	12

Reference Books:
1. Fundamentals of statistics: S. C. Gupta
2. Business Statistics: S. P. Gupta
3. Business Statistics: A. P. Verma
4. Fundamentals of statistics: A. M. Gun, M. K. Gupta and B. Dasgupta

COURSE - DSC-3.7: PRACTICALS ON SKILL DEVELOPMENT

Weekly Teaching Hours: 2   Examination Duration: 2 Hours
Credits: 1   Maximum Marks: 50

Objective: To enable the students' to learn and develop the overall skills through visiting entities/organizations with practical exposure.

Units	Topics
I	**PRACTICALS ON CORPORATE ACCOUNTING-I:** • Visit any company/stock broking agency and collect share application form and fill the contents. • List out the SEBI guidelines for underwriting of shares and debentures. • Collect the financial statements of a company, prepared as per Schedule-III of Companies Act 2013, and analyze. • Collect the balance sheet of a company and calculate value of share using intrinsic value method • Calculate the maximum managerial remuneration payable with imaginary figures.
II	**PRACTICALS ON ENTREPRENEURSHIP DEVELOPMENT:** • Visit to small-scale industry and prepare a SWOC analysis report. • Draft the success stories of business entrepreneurs in your region. • List out at least ten successful entrepreneurs in Karnataka. • List out the problems of rural entrepreneurs • List out the government support schemes for the entrepreneurship.
III	**PRACTICALS ON INNOVATIVE BANKING:** • Collect and fill the application form for opening a Bank Account. • Draw a specimen of Cheque with MICR technology • Draw the specimen of Debit or Credit Card • Collect and fill the form of RTGS/NEFT • Study of any two e-wallet organizations
IV	**PRACTICALS ON QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I:** • List out the quantitative techniques used for decision making. • Collect the marks scored by 50 students in a subject and calculate mean/median/mode • Collect age statistics of 10 newly married couples and calculate correlation. • Collect the sales/production data for five years and forecast sales/production for the future. • Narrate the process of testing and quality control in textile manufacturing.

COURSE - SEC-3.8: E-COMMERCE

Weekly Teaching Hours: 2   Examination Duration: 2 Hours

Credits: 2   Maximum Marks: 50

Objective: To facilitate the students to gain knowledge about different aspects of e-commerce and trends in commerce

Unit	Topics	No of Periods
I	**INTRODUCTION TO E-COMMERCE**: E-Commerce - meaning, nature, concepts - types; e- commerce business models B2B concept - major activities - types of B to B market (independent, buyer oriented, supplier oriented - e- market place, B2C portals, e-tailor - content provider - transaction broker - real life examples of B2C, C2C, C2B, etc.; forces behind e-commerce - e-Governance meaning - types - significance - real life examples.	10
II	**TRENDS IN E-COMMERCE:** Methods of e-payments Debit Card, Credit Card, Smart Cards, e-Money, electronic or digital wallet, digital signature (concepts), payment gateways Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments - Social Commerce - Digital Marketing - E-CRM – SCM.	10
III	**COMPUTER APPLICATIONS IN BUSINESS:** Word Opening Screen Elements, Creating, Opening and Saving of Word Document, Formatting, Margin, Paper Selection, Undo-Redo, Spell Check, Alignment, Insert Table, Mail Merge; MS-Word Shortcut Keys. Features, Advantages, MS-Excel Program, Window Elements, Managing Workbooks, Create, Open, Save and Close, Managing, Worksheets - Naming, Inserting, Moving, Coping and Deleting. Navigation in MS-Excel; Standard Toolbar Elements; Types of Cell Data etc.	10

Reference Books:
1. P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
2. Henry Chan, Raymond Lee and others, E-Commerce: Fundamentals and Applications
3. Wiley, Landon, E-Commerce, Pearson Education India
4. Schneider G., E-Business, Cengage Publications
5. Bhaskar, B., E–Commerce, McGraw Hill

B.COM. FOURTH SEMESTER

Weekly Teaching Hours: 5   Examination Duration: 3 Hours
Credits: 3   Maximum Marks: 100

Objective: The objective of this course is to make the students familiar with the accounting provisions under Companies Act, 2013 and as per Accounting Standards.

Units	Topics	No. of Periods
I	**REDEMPTION OF PREFERENCE SHARES:** Provisions for Issue and Redemption of Preference Shares under Companies Act, 2013; Conditions for Redemption of Preference Shares; Methods of Redemption – Out of Fresh issue of Shares - out of Capitalization of Undistributed Profits - out of Combination of Fresh Issue and Capitalization of Undistributed Profits –Treatment for Premium on Redemption and Capital Redemption Reserve – Problems.	10
II	**REDEMPTION OF DEBENTURES**: Meaning of Redemption of Debentures - Rules for Redemption of Debentures - Accounting Entries for Redemption of Debentures – when there is no Sinking Fund and when there is Sinking Fund – if Redemption is by Payment of Lump Sum – by Payment in Annual Installments – by Purchase in Open Market and by Conversion into Shares.	14
III	**AMALGAMATION OF COMPANIES:** Introduction – Meaning of Amalgamation; Types of Amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase; Calculation of Purchase Consideration; Methods of Accounting for Amalgamation – Pooling of Interests Method and Purchase Method - Journal Entries and ledger accounts in the books of vendor Company and opening entries and balance sheet in the books of purchasing company (purchase method only)	16
IV	**INTERNAL RECONSTRUCTION AND CAPITAL REDUCTION**: Meaning of Capital Reduction – Objectives of Capital Reduction – Provisions for Reduction of Share Capital under Companies Act, 2013 - Forms of Reduction - Accounting for Capital Reduction - Problems on Passing Journal Entries - Preparation of Capital Reduction Account and Balance sheet after reconstruction.	10
V	**LIQUIDATION OF COMPANIES:** Meaning of Liquidation/Winding up – Modes of Winding up – Compulsory Winding up- Voluntary Winding up and Winding up subject to Supervision by Court - Order of payments in the event of Liquidation- preferential creditors – contributories - Liquidator's final Statement of Account - Problems on preparation of Liquidator's Statement of Account.	10

Reference Books:
1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
4. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
5. A Bannerjee; Financial Accounting.
6. Dr. Janardhanan: Advanced Financial Accounting, Kalyani Publishers
7. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
8. Dr. S Anil Kumar, Dr. V Rajesh Kumar & Dr. B Mariyappa, Advanced Corporate Accounting, HPHM.
9. C. Shukla and Grewal: Advanced Accounting.

COURSE - DSC-4.4: FINANCIAL MANAGEMENT

Weekly Teaching Hours: 4	Examination Duration: 3 Hours
Credits: 3	Maximum Marks: 100

Objective: The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

Units	Topics	No. of Periods
I	**INTRODUCTION TO FINANCIAL MANAGEMENT**: Introduction – Meaning of Finance – Business Finance – Finance Functions - Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.	10
II	**TIME VALUE OF MONEY:** Meaning – Need - Future Value (Single Flow - Uneven Flow and Annuity) - - Present Value (Single Flow - Uneven Flow and Annuity) - Doubling Period - Concept of Valuation - Valuation of Bonds - Debentures and Shares - Simple Problems	10
III	**FINANCING AND DIVIDEND DECISION:** **Financing Decision:** Meaning of Capital Structure - Factors Influencing Capital Structure - Optimum Capital Structure– EBIT- EPS Analysis - Leverages – Problems. **Dividend Decision**: Meaning and Determinants of Dividend Policy - Types of Dividends - Bonus shares (Concepts only).	14
IV	**INVESTMENT DECISION:** Meaning and Scope of Capital Budgeting- Features and Significance - Techniques: Payback Period - Accounting Rate of Return - Net Present Value - Internal Rate of Return and Profitability Index with Simple Problems.	16
V	**WORKING CAPITAL MANAGEMENT:** Concept of Working Capital - Significance of Working Capital - Types of Working Capital – Effects of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital- Estimation of Working Capital Requirements (Simple Problems).	10

Reference Books:

1. Dr. V Rajeshkumar and Nagaraju V - Financial Management MH India
2. I M Pandey, Financial Management. Vikas Publication
3. Khan and Jain, Financial Management, TMH
4. P.K Simha – Financial Management
5. Prasanna Chandra, Financial Management, TMH
6. S N Maheshwari, Financial Management, Sultan Chand
7. G. Sudarshan Reddy, Financial Management, HPH
8. Dr. Aswathanarayana T. – Financial Management, VBH
9. Sharma and Sashi K. Gupta, Financial Management, Kalyani Publication
10. B. Mariyappa; Financial Management, HPH

Weekly Teaching Hours: 4   Examination Duration: 3 Hours
Credits: 3   Maximum Marks: 100

Objective: To acquaint the students with Business Laws and their interpretation and help them to apply basic principles of Business Laws to solve practical problems.

Units	Topics	No. of Periods
I	**LAW OF CONTRACT – 1872:** Meaning – Definition - Essentials of a Valid Contract- Classification of Contracts - Meaning and Essentials of (i) Offer and Acceptance (ii) Capacity of Parties to Contract (iii) Consideration (iv) Free Consent (v) Legality of Object (vi) Agreements Declared Void - Discharge of Contract - Remedies for Breach of Contract - Quasi Contracts	12
II	**CONSUMER PROTECTION ACT- 2019:** Meaning – Features – Rights of consumers – Redressal Agencies; District, State and National.	8
III	**COMPETITION ACT-2002:** Introduction to competition Act – Objectives - Features – CAT, offences and penalties under the act.	10
IV	**INTELLECTUAL PROPERTY RIGHTS:** Background- Meaning- Definition of Terms- Objectives-Duration of IPR-Scope (i) Copyright-Meaning (ii) Patents-Meaning (iii) Trademark-Meaning (iv) Designs-Meaning (v) Geographical Indications of Goods-Meaning and Examples.	10
V	**ENVIRONMENT AND CYBER LAW:** **Environment Protection Act 1986** – Objectives of the Act, Definitions of Important Terms - Environment, Environment Pollutant - Environment Pollution - Hazardous Substance and Occupier - Types of Pollution - Powers of Central Government to protect Environment in India. **Cyber Law:** Definition, Introduction to Indian Cyber Law - Cyber space and Cyber security - Types of Crimes - Punishment.	10

Reference Books:
1. Business Laws - N.D. Kapoor, Sultan Chand and Sons, New-Delhi
2. Business Laws - Balchandani, Himalaya publishing House, Mumbai
3. Business Laws - M.C. Kuchhal, Vikas Publication, New-Delhi
4. Business Laws - S.S.Gulshan
5. Business Laws - Garg, Chawla and Sarina Sharma, Kalyani Publications
6. Business Laws - RSN Pillai and Bhagawati, S.Chand Publications
7. Business Laws - D.A. Pomeroy, South Western Publications
8. Business Laws - Anderson and Others
9. Business Laws – Dr. S.O. Halasagi and Dr. S.O. Halasagi, Onkar Prakashan, Kagwad.

Weekly Teaching Hours: 5   Examination Duration: 3 Hours
Credits: 3   Maximum Marks: 100

Objective: To develop the students' ability to deal with numerical and quantitative issues in business with proper understanding of statistical applications in Business Decisions.

Units	Topics	No. of periods
I	**THEORETICAL PROBABILITY DISTRIBUTION:** Introduction to Theoretical Distribution - Binomial Distribution – Assumptions– Properties - Mean and Variance of BD - PMF of BD; Poisson Distribution - Properties - Mean and Variance - PMF of PD; Normal Distribution - Meaning - Properties - PDF of Normal Distribution; Problems on BD, PD and ND (without fitting)	14
II	**ASSIGNMENT PROBLEM:** Introduction to Assignment Problem - Meaning of AP -uses of AP in business decision - types of AP - Balanced Assignment Problem and Unbalanced Assignment problem - Maximization AP – Travelling Salesman AP.	10
III	**TRANSPORTATION PROBLEM:** Meaning – Definition - Statement of TP - basic feasible solutions - Degenerate solution - Non Degenerate solution - Balanced and Unbalanced T.P. - Finding Initial Feasible solutions by North West Corner rule Method (NWCR) – Matrix Minima Method (MMM) or Least Cost Method - Vogel Approximation Method (VAM) - Calculation of total transportation cost.	10
IV	**DECISION THEORY:** Introduction - Meaning and Definition - Concepts of Acts - State of nature - payoff table - opportunity loss - Decision making environment - Decision making under uncertainty - Non Probabilistic Criteria - Maximax criteria - Maximin criteria - Minimax regret criteria - Laplace criteria - Hurwicz criteria - Probabilistic Criteria - Expected Monetary Value (EMV) -Expected Opportunity Loss (EOL) - Expected value of perfect information (EVPI).	12
V	**BUSINESS FORECASTING:** Meaning – Role of forecasting in business – Steps in forecasting – Forecasting models – Qualitative models – Quantitative models- Time Series and Casual Models – Theories of business forecasting – Cautions while doing forecasting.	12

Reference Books:
1. Fundamentals of statistics: S. C. Gupta
2. Business Statistics: S. P. Gupta
3. Operation Research: P. C. Tulsian
4. Operation Research: Kalavathy

Weekly Teaching Hours: 2   Examination Duration: 2 Hours
Credits: 1   Maximum Marks: 50

Objective: To enable the students' to learn and develop the overall skills through visiting entities/organizations with practical exposure.

Units	Topics
I	**PRACTICALS ON CORPORATE ACCOUNTING-II:** • State the provisions for redemption of preference shares under companies act 2013 • List out at least 10 latest mergers and acquisitions in Indian corporate sector. • Prepare with imaginary figures, a Realisation Account in the books of vendor Company in the case of amalgamation or acquisition. • State the provisions for internal reconstruction under companies act 2013 • Prepare the 'Liquidator's Final Statement of Account' with imaginary figures.
II	**PRACTICALS ON FINANCIAL MANAGEMENT:** • Draw the Organizational Structure of Finance function of any Indian company. • Show the calculation of Future Value and Present Value for Annuity and Perpetuity using imaginary data. • Demonstrate EBIT-EPS Analysis with imaginary figures and calculate all the three types of leverages. • Visit the websites of top Indian companies and collect the information with respect to dividend decisions. • Estimate the working capital requirements for a manufacturing company using imaginary figures.
III	**PRACTICALS ON BUSINESS LAWS:** • Make a chart showing different types of contracts • List out any 10 latest consumer complaints reported to the forums • Prepare the format of copyright agreement, patents and trademark agreement. • Visit the pollution control board and list the measures undertaken for pollution control • Visit the police station handling cyber crimes and list out five latest cyber crimes
IV	**PRACTICALS ON QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II:** • List out the situations where probability theory can be applied in business • State the process of solving Assignment Problem • Solve the transportation problem to find basic feasible solution by using NWCR/MMM/VAM with imaginary figures • Draw a flow chart of decision theory with imaginary data • Prepare a list of precautions considered for business forecasting

Weekly Teaching Hours: 2   Examination Duration: 2 Hours
Credits: 2   Maximum Marks: 50

Objective: To create awareness among students about corporate Communication and drafting skills

Units	Topics	No. of Periods
I	**PERSONAL AND SECRETARIAL CORRSPONDENCE:** Letters calling candidates for written test – Drafting interview letters – Offer of appointment – Order of appointment – Show cause notices – Letter of dismissal and discharge. Correspondence with shareholders and debenture holders relating to dividends and interest – Transfer and transmission of shares.	10
II	**INTERNAL COMMUNICATION AND PUBLIC RELATIONS:** Internal memos – Office circulars – Office orders – Communication with regional/ branch offices. **Public Relations**: Meaning, importance and elements - Corporate brand building – Image management – Event management and Media Management.	10
III	**MODERN COMMUNICATION DEVICES:** Internet – Teleconferencing – Mobile phones – Computers – Laptops – Close circuit TVs – Desktop publishing – Electronic mail (e-mail) – SMS Messages – Audio conferencing – Video conferencing – Printing – Electronic storage devices.	10

Reference Books:

1. R. O. Sharma and Krishna Mohan: Business Communication and Report writing, TMH
2. Raman S and Swami R: Business Communication – A practical Approach, Professional publications Madras.
3. Ramesh and Pattanshetti: Effective Business English and Corresspondence.
4. Balasubramanyam: Business Communication Vikas Publishing House, New Delhi
5. Randall E. Mogors: Business Communication - Harper and Row, New York
6. Kaul: Effective Business Communication Prentice Hall, New Delhi
7. Patri V.R.: Essentials of Communication - Greenspan Publications, New Delhi
8. Taylor and Shirley: Model Business Letters -, Pearson Education Asia, New Delhi
9. S.O.Halasagi and Dr. S.O. Halasagi: Business Communication - Onkar Prakashan, Kagwad.

QUESTION PAPER PATTERN

Maximum Marks: 80   **Exam Duration: 3 Hours**

Section – A (10X2=20)

1. **Answer any ten sub questions, each sub question carries two marks**
   a.
   b.
   c.
   d.
   e.
   f.
   g.
   h.
   i.
   j.
   k.
   l.

Section – B (3X5=15)

Answer any three questions; each question carries five marks (in case of practical papers four problems and one theory question)

2.
3.
4.
5.
6.

Section – C (2X15=30)

Answer any two questions; each question carries fifteen marks (in case of practical papers three problems and one theory question)

7.
8.
9.
10.
11.

Section - D (1X15=15)

Compulsory question (Case study/problems)

12.

QUESTION PAPER PATTERN

Maximum Marks: 40   **Exam Duration: 2 Hours**

Section – A (5X2=10)

1. Answer any five sub questions, each sub question carries two marks
    - **a.**
    - **b.**
    - **c.**
    - **d.**
    - **e.**
    - **f.**
    - **g.**

Section – B (2X5=10)

Answer any two questions; each question carries five marks

2.
3.
4.
5.

Section – C (2X10=20)

Answer any two questions; each question carries ten marks

6.
7.
8.
9.