

**JSS COLLEGE FOR WOMEN**  
**(AUTONOMOUS)**  
**SARSWATHIPURAM, MYSURU-09**

**COURSE STRUCTURE OF B.COM -2018-19**

**CBCS SCHEME**

Sem	Core		Elective		Skill Enhancement Course /Ability Enhancement Course				Total Credits
	DSC		DSE		SEC		AECC		
	Course	Credits	Course	Credits	Course	Credits	Course	Credits	
I	DSC-1	4					Kan/Hin/San	3	<b>22</b>
	DSC-2	6	--	--	--	--	Eng	3	
	DSC-3	4					Environmental Studies	2	
II	DSC-4	4					Kan/Hin/San	3	<b>22</b>
	DSC-5	6	--	--	--	--	Eng	3	
	DSC-6	4					Indian Constitution	2	
III	DSC-7	6					Kan/Hin/San	3	<b>22</b>
	DSC-8	4	--	--	SEC-1	4	Eng Disaster Management	3 2	
IV	DSC-9	6					Kan/Hin/San	3	<b>24</b>
	DSC-10	4	--	--	SEC-2	4	Eng	3	
	DSC-11	4							
V	DSC-12	4	DSE-1	5					<b>27</b>
	DSC-13	4	DSE-2	5	SEC-3	4	--		
			DSE-3	5					

VI	DSC-14 DSC-15	4 4	DSE-4 DSE-5 DSE-6	5 5 5	SEC-4	4	--		27
<b>Total</b>		<b>68</b>		<b>30</b>		<b>16</b>		<b>30</b>	<b>144</b>

**Department of Commerce**

**Course Structure**

**B.Com**

<b>Semester</b>		<b>Course Title</b>	<b>DSC/DSE/S EC/ AECC</b>	<b>Credits</b>	<b>L:T:P Pattern</b>
I	1.1	English	AECC	3	2:1:0
	1.2	Kannada/Hindi/Sanskrit	AECC	3	2:1:0
	1.3	Environmental Studies	AECC	2	2:0:0
	1.4	Business Organisation & Management	DSC-1	4	3:1:0
	1.5	Financial Accounting	DSC-2	6	5:1:0
	1.6	Marketing Management	DSC-3	4	3:1:0
II					
	2.1	English	AECC	3	2:1:0
	2.2	Kannada/Hindi/Sanskrit	AECC	3	2:1:0
	2.3	Indian Constitution	AECC	2	2:0:0
	2.4	Banking & Insurance	DSC-4	4	3:1:0

	2.5	Cost Accounting	DSC-5	6	5:1:0
	2.6	Financial Accounting-II	DSC-6	4	3:1:0
III					
	3.1	English	AECC	3	2:1:0
	3.2	Kannada/Hindi/Sanskrit	AECC	3	2:1:0
	3.3	Disaster Management	AECC	2	2:0:0
	3.4	Income Tax	DSC-7	6	4:1:1
	3.5	Business Law	DSC-8	4	3:1:0
	3.6	Computer Applications In Business	SEC-1	4	2:0:2
IV					
	4.1	English	AECC	3	2:1:0
	4.2	Kannada/Hindi/Sanskrit	AECC	4	3:1:0
	4.3	Corporate Accounting	DSC-9	6	5:1:0
	4.4	Corporate Law	DSC-10	4	3:1:0
	4.5	Women Entrepreneurial Development	DSC-11	4	3:1:0
	4.6	Computer for Accounting	SEC-2	4	2:0:2
	5.1	Business Taxation	DSC-12	4	3:1:0
	5.2	Business Mathematics	DSC-13	4	3:1:0
	5.3	Professional Communication & Soft Skills	SEC-3	4	3:1:0
	<b>Any One of the Following</b>				
	5.4a	Auditing & Corporate Governance	DSE-1A	5	4:1:0
	5.4b	Financial Decisions	DSE-1B	5	4:1:0
	5.4c	International Marketing	DSE-1C	5	4:1:0
	5.4d	Business Decisions - I	DSE-1D	5	4:1:0

V	<b>Any One of the Following</b>				
	5.5a	Retail Management	DSE-2A	5	4:1:0
	5.5b	Business Research Methods	DSE-2B	5	4:1:0
	5.5c	Security Analysis & Portfolio Management	DSE-2C	5	4:1:0
	5.5d	Human Resource Management	DSE-2D	5	4:1:0
	<b>Any One of the Following</b>				
	5.6a	Management of Financial Institution	DSE-3A	5	4:1:0
	5.6b	International Financial Reporting Standards	DSE-3B	5	4:1:0
	5.6c	Strategic Corporate Finance	DSE-3C	5	4:1:0
	5.6d	International Finance	DSE-3D	5	4:1:0
	<b>Any One of the Following</b>				
	6.1	GST & Customs Duty	DSC-14	4	3:1:0
	6.2	Management Accounting	DSC-15	4	3:1:0
	6.3	Project Work	SEC-4	4	1:1:2
Event Management		3:1:0			
<b>Any One of the Following</b>					
6.4a	Financial Instruments	DSE-4A	5	4:1:0	
6.4b	International Business	DSE-4B	5	4:1:0	
6.4c	Business Legislation	DSE-4C	5	4:1:0	
6.4d	Strategic Management	DSE-4D	5	4:1:0	

VI	<b>Any One of the Following</b>				
	6.5a	Business Statistics	DSE-5A	5	4:1:0
	6.5b	Insurance Management	DSE-5B	5	4:1:0
	6.5c	Organisational Behaviour	DSE-5C	5	4:1:0
	6.5d	Management Information System	DSE-5D	5	4:1:0
	<b>Any One of the Following</b>				
	6.6a	Office Management & Secretarial Practice	DSE-6A	5	4:1:0
	6.6b	Business Ethics & Corporate Social Responsibility	DSE-6B	5	4:1:0
	6.6c	Working Capital Management	DSE-6C	5	4:1:0
	6.6d	Business Decisions- II	DSE-6D	5	4:1:0

### Assessment Maximum Marks

Course Type	C1	C2	C3		Total
	Marks	Marks	Marks	Duration (hrs)	
<b>DSC</b>	<b>15</b>	<b>15</b>	<b>70</b>	<b>3</b>	<b>100</b>
<b>DSE</b>	<b>15</b>	<b>15</b>	<b>70</b>	<b>3</b>	<b>100</b>
<b>SEC-3 &amp; 4 EM</b>	<b>15</b>	<b>15</b>	<b>70</b>	<b>3</b>	<b>100</b>
<b>SEC - 1&amp; 2</b>	<b>15</b>	<b>15</b>	<b>35 Theory</b>	<b>2</b>	<b>100</b>

			<b>35 Practical</b>	<b>2</b>	
<b>Project Work</b>	<b>15</b>	<b>15</b>	<b>70</b>	<b>-</b>	<b>100</b>

**Note:**

1. **C1** (15 Marks) and **C2** (15 Marks) to be conducted for 30 Marks. **C3** for 70 Marks. For Skill Enhancement Course 3.6 & 4.6 (Computer Applications in Business-SEC-1 & Computer for Accounting – SEC-2) Theory 50 Marks each (reduced to 35 Marks), Practical 50 Marks each (reduced to 35 Marks).

**2. For Practical Lab based papers:**

- **Core Course Papers 3.4** (DSC-7 Income Tax), there shall be 4 Credit hrs for Lectures +One Credit hr.(Two Practical Periods per week per batch) for practical Lab+ One Credit hr for Tutorials (per group).
- **Skill Enhancement Course SEC -1- 3.6** (Computer Applications in Business), there shall be two Credit hrs for lectures + two Credit hrs (4 practical periods per week per batch) for Practical lab.
- **Skill Enhancement Course SEC -2 - 4.6** (Computer for Accounting) there shall be two Credit hrs for lectures + two Credit hrs (4 practical periods per week per batch) for Practical lab.
- For other Core (DSC) there shall be three / five lectures and One Tutorial (Per batch).
- For Elective Papers (DSE), there shall be four lectures and One Tutorial (Per batch).
- Ideal Group size for Tutorial is 20 Students.

**3. Project Work:**

C1 – Proposal of Project Work - 15 marks

C2 – Progress of Project Work - 15 marks

VIVA – 20 Marks

Valuation of Report – 50 Marks

## **B.COM - I Semester - CBCS Scheme**

### **1.4 BUSINESS ORGANISATION AND MANAGEMENT DSC-1**

**Max. Marks : 100**

**L:T:P - 3:1:0**

**Objective:** The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

**Unit I: Foundation of Indian Business:** Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' movement. Social responsibility and ethics, Emerging opportunities in business; Franchising, Outsourcing, and strategic alliance.

**Unit II: Business Enterprises:** Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Better Choice of Form of Organisation.

**Unit III: Management:** The Process of Management: Planning: Meaning and definition, features and type, planning v/s forecasting - Decision-making; Strategy Formulation, steps in decision making. Organizing- controlling-process and techniques - Types of Organisational Structure. Delegation and Decentralisation of Authority- Meaning, delegation v/s decentralisation.

**Unit IV: Leadership and Motivation:** Leadership: Meaning, definition, need for leadership, Concept and Styles of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory.

#### **Unit V: Functional Areas of Management**

Marketing Management- Meaning & Definitions, Marketing Concepts, Functions.

Financial Management: Concept and Objectives – Scope, Finance Manager- Role & Functions.

Human Resource Management: Concept and Functions, Role, Status and Competencies of HR Manager.

**Suggested Readings:**

1. Kaul, V.K-Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N- Business Organisation and Management
3. Gupta C B-Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Wehrich-Essentials of Management, McGraw Hill Education.
5. Basu, C. R- Business Organization and Management, McGraw Hill Education

**B.COM-I Semester-CBCS Scheme**

**1.5 FINANCIAL ACCOUNTING-1 DSC-2**

**Max. Marks: 100**

**L: T: P - 5:1:0**

**Objectives:** The objective of this paper is to help students to acquire conceptual and practical knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**Unit I: Introduction to Accounting:** Meaning and Definition of Accounting, Accounting as an information system, the users of financial accounting information and their needs. Characteristics, functions, advantages and limitations of Accounting. Accounting cycle. Branches of Accounting. Accounting Principles- Concepts and Conventions. Indian accounting standards (Ind AS): Concept, benefits, procedure for issuing Accounting Standards in India.

**Unit II: Accounting for Hire Purchase and Instalment Purchase System**

- a) **Hire-Purchase system:** Meaning, features, distinction between Hire purchase and sale. Accounting entries in the books of Hire Vendor and Hire Purchaser. (including Repossession)
- b) **Installment Purchase system:** Meaning, features, distinction between Hire purchase and Installment purchase system. Accounting entries in the books of Installment Vendor and Installment Purchaser(Interest Suspense Method Only)

**Unit III: Consignment and Joint Venture**

- a) **Consignment:** Meaning, features, distinction between sale and consignment, Proforma invoice and Account sales, Types of commission, treatment of abnormal losses, Accounting entries in the books of the consignor and consignee at cost and invoice price.



b) **Joint Venture:** Meaning, features, distinction between Joint venture and Partnership firm, methods of recording, problems on joint bank method only

**Unit IV: Accounting for Branches:** Meaning, features, types of branch. Dependent branches- Debtors system at cost and invoice price

**Unit V: Departmental Accounts:** Meaning, objectives, allocation and apportionment of expenses and incomes, problems on departmental accounts including inter departmental transfers at cost price only

**Suggested Readings:**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant-Accounting
2. Charles T. Horngren and Donna Philbrick-Introduction to Financial Accounting.
3. J.R. Monga- Financial Accounting: Concepts and Applications.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta -Advanced Accounts.
5. S.N. Maheshwari, and. S. K. Maheshwari -Financial Accounting.
6. Deepak Sehgal- Financial Accounting.
7. Bhushan Kumar Goyal and HN Tiwari- Financial Accounting.
8. Goldwin, Alderman and Sanyal- Financial Accounting.
9. Tulsian P.C- Financial Accounting.
10. B.S.Raman-Financial Accounting.

**B.COM - I Semester - CBCS Scheme**  
**1.6 MARKETING MANAGEMENT DSC-3**

**Max. Marks : 100**

**L: T: P - 3:1:0**

**Objective:** The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

**Unit I: Marketing-** Meaning of market, marketing, old v/s new, concepts, scope, functions, benefits - marketing process. Marketing Management- Meaning and importance, Recent trends in marketing, green marketing, E- marketing, mobile marketing, social marketing, (in brief).

**Unit II: Marketing Environment:** Meaning and Types of marketing environment, micro and macro(in brief). Market Segmentation: Meaning, Definition, Benefits and Bases of market segmentation.

**Unit III: Marketing Mix:** Meaning, Elements of marketing mix. Product- meaning, classification of product, new product development, Product Life Cycle, Product Differentiation -Branding, packing, Packaging and Labeling (only meaning and importance). Pricing: methods of Pricing-factors influencing Pricing. Promotion: meaning, methods, advertising v/s sales promotion. Physical distribution: Methods and channels.

**Unit IV: Consumer Behavior:** Factors influencing consumer behavior, Consumerism-meaning, importance, Consumer Protection Act 1986, -rights and responsibilities of consumer- consumer redressed agencies-(district, state and central ) functions.

**Unit V: Marketing of Services:** Meaning and features of services. Tourism and Travel services, Health care services, Educational services and hotel services - significance and marketing.

**Suggested Readings:**

1. Marketing Management-Sontoki
2. Marketing Management-Philip Kotler
3. Marketing Management-Meenakshi and Arun Kapoor
4. Marketing Management-J C Gandhi
5. Retail Management-Suja Nair

**B.COM - II Semester - CBCS Scheme**

**2.4 BANKING AND INSURANCE DSC-4**

**Max. Marks : 100**

**L:T:P - 3:1:0**

**Objective:** To impart knowledge about the basics of banking and insurance.

**Unit I: Introduction to Banking:** Definition, evolution and development of banking, role and importance of banks in national economy, structure of Indian banking system. Types of banks – Scheduled banks, nationalized banks, private sector banks, Regional Rural Banks, cooperative banks, foreign banks. Functions and modern services of commercial banks. Policy : Reserve Bank of India- role and functions, under Indian context, objectives of monetary policy, importance of monetary policy.

**Unit II: Banker and Customer:** Relationship between banker and a customer – general and special relationship. Special type of bank customers (minor, firms and companies). Types of bank accounts. Cheques- requisites, difference between cheque and bill of exchange, crossing, endorsements, holders and holder in due course, dishonour of cheques. The paying banker and the collecting banker-meaning, duties NRI A/C'S – Meaning, importance.

**Unit III: Loans and Advances:** Principles of bank lending- liquidity, profitability, safety and security, concepts of MUDRA, PMJDY. Recommendations of the Talwar Committee. Types of advances- loans, cash credits, overdrafts, bill discounting and purchasing, bank guarantee, letter of credit. Secured loans- forms of securities, mortgages, Pledge, distinction between pledge and mortgage. Hypothecation - Meaning, lending on hypothecation, types of loans under priority sector, loans to MSMEs, Educational loans, lead bank scheme, unsecured loans, personal loans

**Unit IV: Changed Banking Scenario in India** Core Banking - Introduction, elements, features and advantages. Net Banking - Definition, features, services offered, advantages, virtual banking, E-payments, ATM card, debit / credit cards, NEFT, RTGS, ECS ( credit / debit) E- money, electronic purse, digital cash, definition of electronic cheque, advantages. Challenges faced by Indian banking human resources, technological up gradation, cyber crimes, competition from foreign banks.

**Unit V: Risk And Insurance:** Meaning of insurance, definition, nature, history of insurance, classification of insurance - life and non -life, life v/s non-life, basic principles of insurance. Risk - Meaning, types, management of risk by individuals, management of risk by insurers, fixing premium (Example), re-insurance, role of insurance in economic development, contribution of insurance in economic development. Insurance products- life, general recent insurance policies floated by the government,

**Suggested Readings:**

1. Agarwal, O.P-Banking and Insurance, Himalaya Publishing House.
2. Satyadevi. C-Financial Services Banking and Insurance, S Chand publications.
3. Suneja H.R- Practical and Law of Banking, Himalaya Publishing House.
4. Chabra T.N- Elements of Banking Law, Dhanpatrai & Sons.
5. Arthur C James & C Williams J.R- Risk Management and Insurance, Mc. Graw Hill.

**B.COM-II Semester-CBCS Scheme**

**2.5 COST ACCOUNTING DSC-5**

**Max. Marks: 100**

**L:T:P - 5:1:0**

**Objective:** To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost determination.

**Unit I: Introduction to Cost Accounting:** Meaning and definition of cost, costing and cost accounting, objectives and advantages, Classifications of cost, Difference between cost accounting and financial accounting. Role of cost accountant in an organisation. Preparation of Cost Sheet and Estimation.

**Unit II: Material and Labour**

**a. Materials:** Meaning, functions of purchase department, stores department, inventory control techniques, stock levels, issue of materials. Methods of pricing the issues— problems on FIFO, LIFO, Simple Average, Weighted Average.

**b. Labour:** Meaning, Time keeping and time booking. Methods of wage payment and the Incentive schemes- Halsey and Rowan plan, Differential piece wage system- Taylor's and Merrick's. Concept and treatment of idle time, over time, labour turnover and fringe benefits, Accounting and Control of labour cost

**Unit III: Overheads:** Meaning, Classification, allocation, apportionment and absorption of overheads; under and over absorption, problems on primary and secondary distribution- step ladder and repeated distribution method only. Methods of absorption of overheads- problems on MHR. Activity based costing- Meaning, purpose, benefits, stages, relevance in decision making.

**Unit IV: Methods of Costing:** Unit costing, Job costing, Batch costing, Contract costing, Process costing (excluding joint products and inter process losses)

**Unit V: Service costing:** Meaning, features and types of services, problems on transport and electricity industries only.

**Suggested Readings:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan -Cost Accounting
2. Jawahar Lal- Cost Accounting.
3. Nigam, B.M. Lall and I.C. Jain- Cost Accounting: Principles and Practice
4. Rajiv Goel- Cost Accounting.
5. Singh, Surender- Cost Accounting.
6. Jain, S.P. and K.L. Narang- Cost Accounting: Principles and Methods.
7. Arora, M.N. - Cost Accounting – Principles and Practice.
8. Maheshwari, S.N. and S.N. Mittal- Cost Accounting: Theory and Problems.
9. Iyengar, S.P- Cost Accounting.
10. H.V. Jhamb- Fundamentals of Cost Accounting.

**B.COM – I Semester- CBCS Scheme**

**2.6 FINANCIAL ACCOUNTING – II DSC-6**

**Max. Marks: 100**

**L: T: P- 3:1:0**

**OBJECTIVE:** To develop an understanding among the students the use of different accounting methods in different business situation.

**Unit –I:** Accounting for Royalties- Minimum Rent, Short Working, Recoupment of short working-Analytical table-Preparation of ledger accounts in the books of both the parties-Sublease.

**Unit-II:** Final accounts of Banking Companies as per new regulations. Preparation of Profit and Loss Accounts and Balance Sheet.

**Unit- III:** Accounting of Insurance Companies:

a) Final accounts of Life Insurance Companies as per new regulations - Preparation of Revenue Account and Balance sheet including Valuation Balance sheet.

b) Final accounts of General Insurance Companies as per new regulations Preparation of Revenue and Balance sheet.

**Unit-IV:** Acquisition of Business: Profit prior to incorporation and post incorporation.

**Unit-V:** Holding Company: Calculation of Minority Interest and majority Interest – calculation of pre acquisition and post acquisition profit. Preparation of consolidated Balance Sheet.

**Suggested Readings:**

1. Corporate Accounting - B S Raman
2. Corporate Accounting – S N Maheshwari
3. M.C.Shukla, T.S. Grewal and S.C.Gupta -Advanced Accounts.
4. S.N. Maheshwari, and. S. K. Maheshwari -Financial Accounting.
5. Deepak Sehgal- Financial Accounting.
6. Bhushan Kumar Goyal and HN Tiwari- Financial Accounting.
7. Goldwin, Alderman and Sanyal- Financial Accounting.
8. Tulsian P.C- Financial Accounting.
9. B.S.Raman-Financial Accounting.

**BCOM–III Semester – CBCS Scheme**

**3.3 DISASTER MANAGEMENT AECC**

**Max. Marks: 50**

**L:T:P - 2:0:0**

**Objectives:** To familiarize students with the Disaster Management skills to enable them deal with manmade and natural disasters striking mankind

**UNIT-1** Introduction to Disasters: Concepts, and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks). Disasters: Classification, Causes, Impacts (including social, economic, political, environmental, health, psychosocial, etc. ) Differential impacts- in terms of caste, class, gender, age, location, disability Global trends in disasters, urban disasters, pandemics, complex emergencies, Climate change

**UNIT-2** Approaches to Disaster Risk reduction: Disaster cycle - its analysis, Phases, Culture of safety, prevention, mitigation and preparedness community based DRR, Structural-nonstructural measures, roles and responsibilities of- community, Panchayati Raj Institutions/Urban Local Bodies (PRIs/ULBs), states, Centre, and other stake-holders.

**UNIT-3** Inter-relationship between Disasters and Development: Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc. Climate Change Adaptation. Relevance of indigenous knowledge, appropriate technology and local resources

**UNIT-4** Disaster Risk Management in India Hazard and Vulnerability profile of India Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, programmes and legislation)

**Suggested Readings:**

1. Gupta Anil K, Sreeja S. Nair.
2. 2011 Environmental Knowledge for Disaster Risk Management,
3. NIDM, New Delhi Indian Journal of Social Work 2002.
4. Special Issue on Psychosocial Aspects of Disasters, Volume 63, Issue 2, April.
5. Kapur, Anu & others, 2005: Disasters in India Studies of grim reality, Rawat Publishers, Jaipur
6. Kapur Anu 2010: Vulnerable India: A Geographical Study of Disasters, IIAS and Sage Publishers, New Delhi.

**BCOM–III Semester – CBCS Scheme**

**3.4 INCOME TAX DSC-7**

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**Unit I: Introduction:**

Basic concepts: Income, Agricultural Income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum Marginal Rate of Tax, Residential status, Scope of total income on the basis of residential status, Meaning of Double Tax avoidance agreement. Exempted income under section 10

**Unit II: Computation of Income under different heads - 1**

Income from Salaries; Income from House Property

**Unit III: Computation of Income under different heads - 2**

Profits and Gains of Business or Profession; Capital Gains; Income from Other Sources

**Unit IV: Computation of Total Income and Tax Liability**

Depreciation: Meaning-Conditions for claiming depreciation-Block of Assets-Rates of depreciation (theory only) Set off & Carry forward of losses (theory only) Deductions from gross total income from 80C to 80 U (Applicable to Individual) Computation of Total income and Tax liability of individuals

**Unit V: Preparation of Return of Income**

Filing of returns: Manually, E - filing, TDS; Provision & Procedures of Compulsory E - filing for specified assesses, Permanent Account Number (PAN).

**Suggested Readings:**

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. Mehrotra- Income Tax Law and Practice

**Journals**



1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

#### **Online Readings/Supporting Material**

1. Finance Act for relevant Assessment Year
2. CBDT Circulars

### **B.COM - III Semester - CBCS Scheme**

#### **3.5 BUSINESS LAW DSC-8**

**Max. Marks : 100**

**L:T:P - 3:1:0**

**Objective:** To impart the basic knowledge of important business regulations.

**Unit I: The Indian Contract Act, 1872:** Contract-Meaning, definition, kinds of contract, essentials of a valid contract – Recent amendments, offer and acceptance-legal rules.

**Unit II: Consideration:** Definition, legal rules of valid consideration, exceptions, Capacity of contract (Minors only), free consent-coercion, undue influence, fraud, mistake, misrepresentation.

**Unit III: Legality of Object:** Lawful object- void agreements-contingent contract-quasi contract. Discharge of contract-modes of discharge- breach of contract- remedies.

#### **Unit IV: Specific Contracts**

- a) Contract of Indemnity and Guarantee: Definitions, rights and duties of surety
- b) Contract of Bailment: Definition, rights and duties of bailer and bailee, contract of pledge, difference between bailment and pledge.
- c) Contract of Agency-Types-rights and duties.

**Unit V: Sale of Goods Act, 1930 :** Formation of contract of sale, classification of goods, Sale and agreement to sell, performance of contract of sale, implied conditions and warranties, sale by non-owners, rights of unpaid seller.

#### **Suggested Readings:**

- 1) Business Law- M.C. Kuchal
- 2) Business Law- Goyal Bhushan Kumar and Jain Kinneri,
- 3) Business Law- S N Maheshwari & S K Maheshwari
- 4) Elements of mercantile law- N D Kapoor

## **B.COM - III Semester - CBCS Scheme**

### **3.6 COMPUTER APPLICATIONS IN BUSINESS SEC-1**

**Max. Marks : 100**

**L:T:P -2:0:2**

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the students' understanding of usefulness of information technology tools for business operations.

#### **Unit I: MS Office I**

**MS Word** - word Processing: meaning and features – Advantages and applications of word processing – parts of MS application- windows – Toolbars – creating, saving and closing a document – opening and editing a document – Moving and copying text – text and paragraph formatting- applying Bullets and Numbering – Find and Replace – Insertion of objects, Date and Time, Headers , Footers and page Breaks – Auto Correct – Spelling and Grammar checking –Graphics, Templates and Wizards – Mail Merge: Meaning ,purpose and advantages –creating merged letters, mailing labels, envelops and catalogs – working with Tables –Format painter.

**Unit II: MS Excel:** Features – spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - parts of MS Excel window - Saving , opening and closing workbook – Insertion and deletion of worksheet – Entering and Editing data in work sheet – cell range Formatting – Auto Fill – Formulas and its advantages – References: Relative, absolute and Mixed – Functions: Meaning and advantages of functions, different types of functions available in Excel – Templates – charts- Graphs – Macros: Meaning and advantages of macros, creation editing and deletion of macros –Data Sorting, Filtering , Validation, Consolidation, grouping Pivot Table and Pivot Chart Reports.

#### **Unit III: Spreadsheets and its Business Applications**

**MS Excel:** Features – spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - parts of MS Excel window - Saving , opening and closing workbook – Insertion and deletion of worksheet – Entering and Editing data in work sheet – cell range Formatting – Auto Fill – Formulas and its advantages – References: Relative, absolute and Mixed – Functions: Meaning and advantages of functions, different types of functions available in Excel – Templates – charts- Graphs – Macros: Meaning and advantages of macros, creation

editing and deletion of macros –Data Sorting, Filtering , Validation, Consolidation, grouping Pivot Table and Pivot Chart Reports.

#### **Unit IV: Graphics Presentation**

**MS Power Point:** Features, advantages and application of Ms Power point – Parts of MS Power point windows - Menus and Tool bars – creating presentations through AutoContent wizard, templates and manually – slide show – saving, opening and closing Presentation – Inserting, editing and deleting slides – Types of slides – Slide Views – Formatting –Insertion of objects and charts in slides – custom animation and transition. Multimedia: Meaning, purpose, Usage and application – Images, Graphics, sounds and Music – Video presentation devices – Multimedia on web.

**Unit V: Computer Hardware and Software:** Definitions of Hardware and Software -Types of Software: System Software and Application Software. Computer networking - Introduction , definition of internet , advantages and disadvantages of internet and E-commerce.

#### **Suggested Readings:**

1. Introduction to Information Technology: Rajaraman, PHI
2. Fundamentals of Computers 4/E: Rajaraman, PHI
3. Fundamentals of Computers: P. Mohan, Himalaya
4. Information Technology: Dennis P. Curtin, McGraw Hill International

**B.COM- IV Semester - CBCS Scheme**  
**4.3 CORPORATE ACCOUNTING DSC-9**

**Max. Marks: 100**

**L:T:P - 5:1:0**

**Objectives:** To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements of a company.

**Unit I: Accounting for Share Capital & Debenture**

- a) Share –Meaning and types, Issue of shares, forfeiture and reissue of forfeited shares.
- b) Issue of right and bonus shares, Buy back of shares(theory only)
- c) Redemption of preference shares
- d) Issue of debentures with conditions for redemption, methods of redemption of debentures-problems on sinking fund method only

**Unit II: Final Accounts of Companies:** Preparation of income statement and balance sheet (as per new regulation)

**Unit III: Valuation of Goodwill and Shares**

- a) Valuation of shares- factors to be considered, methods of valuation of shares.
- b) Valuation of goodwill- meaning and features of goodwill, factors to be considered , methods of valuation of goodwill

**Unit IV: Amalgamation of Companies:** Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings).

**Unit V: Reconstruction of Companies:** Meaning, concepts, distinction between internal and external reconstruction. Problems on internal reconstruction.

**Suggested Readings:**

1. J.R. Monga - Fundamentals of Corporate Accounting.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta -Advanced Accounts.
3. S.N. Maheshwari, and S. K. Maheshwari- Corporate Accounting.
4. Ashok Sehgal-Fundamentals of Corporate Accounting.
5. V.K. Goyal and Ruchi Goyal- Corporate Accounting.
6. Jain, S.P. and K.L. Narang-Corporate Accounting.
7. Bhushan Kumar Goyal-Fundamentals of Corporate Accounting.
8. P. C. Tulsian and Bharat Tulsian- Corporate Accounting.
9. Amitabha Mukherjee, Mohammed Hanif- Corporate Accounting .
10. Compendium of Statements and Standards of Accounting- The Institute of Chartered Accountants of India, New Delhi

## **B.COM - IV Semester - CBCS Scheme**

### **4.4 CORPORATE LAW DSC-10**

**Max. Marks: 100**

**L:T:P - 3:1:0**

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

**Unit I: Administration Of Company:** Company Definition, Characteristics, Types, Corporate Personality, Lifting of Corporate Veil. Formation stages- Memorandum of Association-Clauses-Articles of Association- Contents-Prospectus-Contents, types, Misstatement in Prospectus, liabilities. GDR, book building.

**Unit II: Borrowing Powers:** Borrowing which ultra vires the company, borrowings which intra vires the company but ultra vires the directors, Methods of borrowing, Charges.

**Unit III: Management:** Directors, Types, women directors, independent director, small shareholder's director, qualification, Disqualifications, Director Identity Number (DIN); Appointment; Legal positions, powers and duties, removal of directors.

Meetings -Types, essentials, Committees - Board of directors- Audit Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee-constitution and remuneration.

**Unit IV: Accounts and Audit:** Provisions relating to payment of Dividend, Books of Accounts and audit, Auditors' Appointment, Removal, Auditors' Report, Secretarial standards.

**Unit V: Winding Up:** Meaning and modes of Winding Up, Consequences, liquidator- rights and duties. Whistle blowing: Concept and Mechanism.

**Suggested Readings:**

1. Business Law- M.C. Kuchal
2. Business Law- Goyal Bhushan Kumar and Jain Kinneri,
3. Business Law- S N Maheshwari & S K Maheshwari
4. Elements of mercantile law- N D Kapoor
5. Modern Indian Company Law: M.C. Kuchal
6. Corporate Laws: Reena Chadha and Sumant Chadha

**B.COM - IV Semester - CBCS Scheme**

**4.5 WOMEN ENTREPRENEURIAL DEVELOPMENT DSC-11**

**Max. Marks : 100**

**L:T:P-3:1:0**

**Objective:** This course provides students with a strong introduction to the concept of “Entrepreneurship” create new businesses by generating innovative business ideas useful to community and manage their enterprises successfully with a positive impact on the society.

**Unit I: Entrepreneurial Development Perspective:** Concept of entrepreneurship development and their dynamics. Importance of skill, knowledge and motivation in ED. Entrepreneurial Competition, generation of business ideas and final selection of an activity. Market survey report and business plan preparation. Pooling of resources, forms of enterprise ownership.

**Unit II: Formation of Small Scale Industries:** Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits require, formalities, licensing and registration procedures. Assessment of the market for proposed project – financial, technical, market and social feasibility study.

**Unit III: Women Entrepreneurship:** Definition, growth of women entrepreneurship, recent trends in women entrepreneurship, qualities of successful women entrepreneurship, problems of women entrepreneurship, remedial measures to overcome problems (state and central govt)

**Unit IV: Social Entrepreneurship:** Introduction, Role and Characteristics of Social Entrepreneurs, Starting of a Non-profits Organization innovatively through local resources in a social context, sustainability, Business Strategies and Scaling up.

**Unit V: Role Of Government And Financial Institutions:** Financial assistances through SFC's, SIDBI, commercial banks, IFCI, Non – financial assistance from DIC, SISI, AWAKE, KVIC. Financial incentives for SSI's and Tax concessions assistance for obtaining raw material, machinery, Land and building, Technical assistance. Industrial Estates: Role and Types.

**Suggested Readings:**

1. Entrepreneurship – Tata MC Graw hill
2. Entrepreneurship and Small Business – New Jersey: Palgrave
3. Creativity and Entrepreneurship – Jhon Kao
4. Corporate Creativity-Tata MC Graw hill
5. Innovative Entrepreneurship – Practice and Principles – Drucker P.F.

**B.COM - IV Semester - CBCS Scheme**

**4.6 COMPUTER FOR ACCOUNTING SEC-2**

**Max. Marks : 100**

**L:T:P -2:0:2**

**Objectives:**

- To acquire knowledge about the tally accounting package.
- To develop skill in preparing financial statements in tally.

**Unit I: Introduction to Tally:** Features of Tally, Components of the Tally. Creation of a Company, creation of groups, creation of ledger account, viewing of different reports (a) P&L account (b) balance sheet .(c) Understanding ratio analysis.

**Unit II: Stock in Tally:** Stock groups, Stock categories, Stock items, Units of measure. viewing of different reports- stock summery , day book, movement analysis , ageing analysis

**Unit III: Vouchers and Orders:** Introducing vouchers- receipt , payment, purchase , sales, contra ,journal , debit note & credit note, purchase orders, sales order, Introducing invoices.

**Unit IV: Introduction to XBRL:** Evolution , meaning, need, objectives. Terms in XBRL- specification, schema, linkbase, taxonomy, abstract, tagging, extention, instance document. Advantages of XBRL in general and to the stakeholders , limitations of XBRL.

**Unit V: Introduction to DBMS:** DBMS- Concepts, DBMS Modules, Table, Form, View, Query and Report. Familiarising with SQL. Creating a sample data base and using View, Query and Report Modules.

### **Suggested Readings:**

1. Tally Education Private Ltd (TEPL).
2. Tally 9- VishnuPriyaSingh,
3. Accounting with Tally, BPB Publication - K. K. Nadhani,
4. Tally Tutorial, BPB Publication - K. K. Nadhani and A.K. Nadhani,
5. Anthony R. N. and J. S. Richard, Accounting Principles, Irwin Inc.
6. Business Accounting with MS Excel and Tally.ERP 9 -Vikas Gupta,

### **B.COM-V Semester – CBCS Scheme**

#### **5.1 BUSINESS TAXATION DSC -12**

**Max. Marks: 100**

**L:T:P - 3:1:0**

**Objective:** This course is to acquaint students on Business Taxation and Tax planning and its impact on business decision making.

**Unit I:** Assessment of HUF – Residential status of HUF – Computation of Total income and Tax liability of HUF

**Unit II:** Assessment of Partnership Firm– Book Profit – Computation of Total Income and Tax Liability of the firm

**Unit III:** Assessment of Co-operative Societies: Meaning-Taxable Incomes- Deductions under chapter VI A- Rates of Income tax- Problems on Taxable income and Tax liability.

**Unit IV:** Assessment of Company–Residential status. Deductions under chapter VIA - Computation of Total Income and Tax Liability-MAT u/s115 JB



**Unit V:** Corporate Tax planning : Tax Planning for new business- Location, Nature and Size of Business-Forms of business organization-Tax planning relating to capital structure decision, Dividend policy-inter corporate dividend and bonus shares.

**Suggested Readings:**

1. Income tax law and practice-Dr.H.C.Mehrotra
2. Income tax law and practice-V.P.GourD.P.Narang
3. Income tax law and practice-V.K.Singhania
4. Income Tax-T N Manoharan

**B.COM - V Semester – CBCS Scheme**

**5.2 BUSINESS MATHEMATICS DSC-13**

**Max. Marks: 100**

**L:T:P - 3:1:0**

**Objective:** The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

**Unit I: Arithmetic progression and Geometric Progression:** Meaning and Definition of AP and GP, problems on AP and GP. Arithmetic Mean, Geometric Mean. Application problems on AP and GP.

**Unit II: Matrices & Determinants:** Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order. Adjoint of a matrix; Finding inverse of a matrix through ad joint; Solutions to a Simultaneous equation using Cramer’s Rule. Applications of matrices to solution of simple business and economic problems.

**Unit III: Differential Calculus:** Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of

demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

**Unit IV: Basic Mathematics of Finance:** Simple and Compound Interest. Rates of Interest-nominal, effective and continuous –their interrelationships, concepts of time value: Present Value and Present Value of annuity, Future Value and Future Value of annuity.

**Unit V: Linear Programming:** Meaning and definition. Assumptions, objectives, Formulation of LPP model. Solution to business problems using graphic methods of Linear Programming (Profit maximisation and Cost minimisation)

**Suggested Readings:**

1. Mizrahi and John Sullivan-Mathematics for Business and Social Sciences. Wiley and Sons.
2. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
3. N. D. Vohra-Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd
4. J.K. Thukral-Mathematics for Business Studies, Mayur Publications
5. J. K. Singh- Business Mathematics, Himalaya Publishing House.

**B.COM - V Semester - CBCS Scheme**

**5.3 PROFESSIONAL COMMUNICATION AND SOFT SKILLS SEC-3**

**Max. Marks : 100**

**L:T:P - 3:1:0**

**Objective:** To bring a deviation in students perception depicting the importance of strong personality and positive attitude for better personal efficiency and organizational effectiveness.

**Unit I: Personality:** Introduction, theory of personality. Types, Evolutionary perceptives, factors influences on perception, perceptual differences, determinants of personality, Measuring personality – Basic concepts. Importance of human values in personality. personality traits, stability and consistency of personality. Self analysis - SWOT analysis.

**Unit II: Personality Traits:** Elements and characteristics of a strong personality – Developing and improving the traits. Self – confidence, Goal settings, Time and Stress management, Interpersonal skills. Team building and leadership, problem solving and creativity, conflict management, johari window, decision making and art of choosing and interview skills.

**Unit III: Effective communication and Presentation skills:** Importance, the process of communication, Formal and informal communication systems, communication in organizations, barriers to effective communication, Verbal and Non verbal communication. Importance of Body language in effective communication: Lip gestures, importance of legs and hands, Face – smile, laughter, expression. Eyes; Eye contact – types. Listening skills – Importance, Active and passive listening, Elements of a good listener, Barriers for good listening.

**Unit IV: Public Speaking and Written communication:** Public Speaking – Meaning, topic plan and preparation: Self-confidence, beginning, body of the talk, concluding the talk, questions and answers, knowing the feed back, Stage fight, types of presentations - use of audio visual aids.

**Unit V: Written communication:** Basics of letter writing, Word usage, quality of writing, effectiveness, report writing, notice writing and Resume writing.

**Suggested Readings:**

1. Personality Development and Communication skills I – Dr. C.B. Gupta
2. Personality Development and Communication skills II - Dr. C.B. Gupta
3. Personality Development – John Aurther
4. Personality Development – Elizabeth B. Hurlock

**B.COM- V Semester - CBCS Scheme**

**5.4a AUDITING AND CORPORATE GOVERNANCE DSE-1A**

**Max. Marks : 100**

**L:T:P - 4:1:0**

**Objectives:** To create awareness among the under graduate students about the modern trends and practices of Auditing and to understand the contemporary issues of corporate governance.

**Unit I: Introduction:** Meaning and Definition of Auditing, nature, objectives of Auditing, types of Auditing, Qualities of an Auditor, Audit Programmes & Audit Report.

**Unit II: Internal Check:** Meaning, Definition, objects, merits & demerits of Internal Check, Internal Check regarding Cash Sales, Cash Purchases & Payment of Wages & Stores. Internal control: meaning, importance, internal check v/s internal control

**Unit III: Business Ethics and Corporate Social Responsibility:** meaning definitions of Business Ethics, features, importance of Business Ethics. CSR- Meaning, definitions, importance CSR towards customers and consumer, society, government, share holder, creditors

**Unit IV: Company Board and Corporate Management, Rating of Corporate Governance:** Position of Chairman and CEO. Study of Committees on Corporate Governance: K.M.Birla Committee- Nareshchandra Committee and N.Narayanamurthy Committee

**Unit V: Contemporary Issues in Corporate Governance:** Study of Corporate Governance of Indian Companies- Infosys, Wipro and RIL

**Suggested Readings:**

1. Corporate Governance- global concepts and practices – Dr. S. Singh
2. Business Environment- Francis cherun K. Ashwathappa
3. Auditing-T R Sharma
4. Practical Auditing -B N Tondon

**B.COM -V Semester - CBCS Scheme**  
**5.4b FINANCIAL DECISIONS DSE-1B**

**Max. Marks: 100**

**L:T:P - 4:1:0**

**Objective:** To familiarize the students with the principles and practices of financial management.

**Unit I: Introduction to Financial Management**

- a) Nature, scope, objectives and functions of Financial Management, role of financial manager.
- b) Time value of money –Meaning, definition, problems on present value, future value including annuity.

**Unit II: Financing Decision**

- a) Cost of Capital: Meaning and importance of cost of capital. Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital. Determination of Weighted Average cost of capital (WACC) and Marginal cost of capital.
- b) Capital structure – Meaning , assumptions and theories of Capital Structure (problems on Net Income and Net Operating Income approach only). Determinants of capital structure.

**Unit III: Leverages:** Meaning, types- Financial, Operating and Combined leverage, significance and limitations. Computation of leverages.

**Unit IV: Capital Budgeting:** Meaning, significance, Process and techniques of capital budgeting- Pay Back Period (PBP), Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index (PI). Conflicts between NPV and IRR.

**Unit V: Dividend Decisions:** Meaning, definition, types of dividend, dividend policy-determinants of dividend policy. Theories of relevance and irrelevance of dividend decision for corporate valuation.

**Suggested Readings:**

1. James C. Van Horne and Sanjay Dhamija- Financial Management and Policy.
2. Levy H. and M. Sarnat- Principles of Financial Management.
3. Joy, O.M. -Introduction to Financial Management.
4. Brigham and Houston- Fundamentals of Financial Management.
5. Khan and Jain.-Basic Financial Management.
6. Chandra, P- Fundamentals of Financial Management.
7. Singh, J.K. -Financial Management- text and Problems.
8. Rustagi, R.P.- Fundamentals of Financial Management.
9. Singh, Surender and Kaur, Rajeev-Fundamentals of Financial Management.
10. Pandey, I.M. -Financial Management.

**B.COM - V Semester - CBCS Scheme**

**5.4c INTERNATIONAL MARKETING DSE-1C**

**Max. Marks : 100**

**L:T:P - 4:1:0**

**Objectives:**

- This course aims at acquainting student with the operations of marketing in international environment.
- To enable students for acquiring knowledge about global agencies

**Unit I: International Marketing:** Introduction, Reasons and motives for international marketing, features and need of international marketing, advantages, scope of marketing. Indian products abroad, international marketing v/s domestic marketing, competitive or differential advantage, management orientation.

**Unit II: International Marketing Environment:** Economic, social, political, demographic, technological, challenges in global marketing.

**Unit III: International product decisions:** Product mix, product life cycle, new product development, product strategies, branding and packaging. Indian brands in the global markets.

**Unit IV: International Business Ethics:** Concept of ethics in business, social responsibility of international business- environmental and labor issues.

**Unit V: Insight of International Trade:** EXIM policy, global agencies-WTO, IMF, FERA & FEMA.

**Suggested Readings:**

1. International Marketing - Rathore & Jani
2. International Marketing - Francis Cherunilam

**B.COM - V Semester - CBCS Scheme**

**5.4d BUSINESS DECISIONS-I DSE-1D**

**Max. Marks : 100**

**L:T:P - 4:1:0**

**Objective:** The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in the course of teaching.

**Unit I: Market Dynamics:** Individual demand, market demand, individual supply, market supply, market equilibrium; Elasticity of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply.

**Unit II: Theory of Consumer Behaviour:** Cardinal utility theory, ordinal utility theory (indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and Giffen goods), revealed preference theory.

**Unit III: Producer and optimal production choice:** Optimizing behaviour in short run (geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behaviour in long run (isoquants, iso-cost line, optimal combination of resources) Costs and scale: traditional theory of cost (short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

**Unit IV: Theory of firm and market organization:** Perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multi plant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma.

**Unit V: Business cycle:** Definition, phases, boom (prosperity), recession, depression, recovery. Impact of business cycle on business decision. Theories of business cycles: multiplier and accelerator, Keynesian theory

#### **Suggested Readings:**

1. Dominick Salvatore (2009)-Principles of Microeconomics,Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. ( 11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed. ). Pearson

### **B.COM - V Semester - CBCS Scheme**

#### **5.5a RETAIL MANAGEMENT DSE-2A**

**Max. Marks : 100**

**L:T:P - 4:1:0**

#### **Objectives:**

- To familiarize the students about functions of a retailer

- To familiarize the students about retailing in India and International retailing

**Unit I: Retailing** –Meaning of retail and retailing– functions and activities of retailer– the rise of the retailer – Proximity of the consumer – the rise of consumerism

**Unit II: Retail In India** – Introduction – evolution from the ancient time to today – Kirana stores to Hyper market – drivers of retail change in India – (a) Changing Income Profile (B) Diminishing Difference Between Rural And Urban (C) Changes In Consumption Pattern (D) The Emergence of a Young Earning India.

**Unit III: International Retailing**– Introduction– market selection and growth stages in internationalization– market entry strategies– reasons for internationalization– internationalization process– problems for new comers

**Unit IV: Theories of Retail Development or Theories of retail marketing** (a) Environmental Theory (B) Cyclical Theory (C) Conflict Theory.

**Unit V:**

**a) Retail Formats**– Retail models (a) Classification on the Basis of Ownership (B) Classification on the Basis of the Merchandise Offered (C) Non – Store Retailing (D) Service Retailing.

**b) Information Technologies In Retailing** – Integrated system and networking – EDI, bar coding, electronic article surveillance, electronic shelf – lables, social and Ethical issues in retailing

**Suggested Readings:**

1. Retail Management –U C Mathur
2. Retail management – Suja Nair
3. Retail management – OXFORD



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### 5.5 b BUSINESS RESEARCH METHODS DSE-2B

**Max. Marks: 100**

**L:T:P- 3:1:0**

**Objective:** To enable the students for acquiring basic knowledge in business research methods and to develop basic skills in them to conduct survey researches.

**Unit I: Research:** Meaning, Motivation in Research, Research process, Criteria of Good Research. Business Research: Meaning, Nature and Scope– Role of Business Research in decision making and Applications. Problems encountered by Researchers in India.

**Unit II: Research Proposal:** Criteria of a good Research problem-Sources of Problem, Selection & Definition of Problem. Research Design: Introduction, Meaning, Characteristics of a good research design, need, types of Research Design, Concepts relating to research design.

**Unit III: Data Collection:** Primary & Secondary data. Survey Vs. Observations. Random sample collection methods. Comparison of self-administered, telephone, mail, email techniques. Qualitative Research Tools: Depth Interviews, focus groups and projective techniques.

**Unit IV: Measurement & Scaling:** Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques- paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design. Sampling: Sampling techniques, determination of sample size using statistical techniques.

**Unit V: Data Analysis:** Analysis of Variance (ANOVA) One-Way & Two-Way, Chi square test (goodness of Fit). Report writing: Contents of a Research Report. Plagiarism in Business Research – Meaning and effects; Plagiarism detection software.

#### **Suggested Readings:**

1. Chawla, D, & Sondhi, N. (2011) Research Methodology Concepts and Cases (1st ed.). Vikas Publishing House
2. Malhotra, N & Dash. S (2010) Marketing Research An Applied Orientation (6th ed.). Pearson, Prentice Hall of India.
3. Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business Research Methods (9th ed.). Cengage Learning.
4. Johnson, R.A. & Wichern, D.W. (1997) Business Statistics-Decision Making with Data (1st ed.). John Wiley & Sons.
5. Cooper, D.R. & Schindler, P.S. (2008) Business Research Methods (10th ed.). McGraw

## **B.COM-V Semester-CBCS Scheme**

### **5.5c SECURITY ANALYSIS & PORTFOLIO MANAGEMENT DSE-2C**

**Max. Marks: 100**

**L:T:P- 4:1:0**

**Objective:** The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system.

**Unit I: Introduction to Investment Management:** Meaning of investment-, objectives, investment v/s speculation, investment v/s gambling, investment avenues, types of security, types of investors-meaning of portfolio and portfolio management, benefits of diversification- Risk: meaning, type: systematic and unsystematic risk, measurement of risk and expected return of stocks.

**Unit II: Security Analysis:** Fundamental Analysis: Economy, industry and company analysis. Technical Analysis: Meaning and basic principles of technical analysis- Dow Theory.

**Unit III: Portfolio Analysis:** Measurement of Risk of a Portfolio and Portfolio Return- Correlation between Security Returns- Mean, Variance computation- calculation of Portfolio risk and return of portfolios with two securities only.

**Unit IV: Portfolio construction:** Modern Portfolio Theory: Morkowitz Model, Assumptions of Morkowitz Portfolio Theory, Concept of Efficient Frontier, optional Portfolio selection, Limitations of Markowitz Model- Sharpe's Single Index Model: Portfolio construction using Sharpe's Single Index Model. Capital Asset Pricing model(CAPM): Assumptions, Capital Market Line- Security market line pricing of securities with CAPM, Problems in determining underpriced and overpriced securities.

**Unit V: Portfolio Evaluation and Revision:** Meaning of Portfolio Evaluation, need, Measures: Sharpe Ratio, Treynor Ratio and Jensen's measure. Portfolio Revision: Meaning and constraints. Active and passive portfolio revision strategy.

#### **Suggested Readings:**

1. S. Kevin- Investment Analysis and Portfolio Management
2. Prasanna Chandra - Security Analysis and Portfolio Management
3. Punithavathy Pandian - Security Analysis and Portfolio Management
4. K Nagarajan and G Jayabal - Investment and Portfolio Management
5. Sudhindra Bhat- Security Analysis and Portfolio Management
6. Rohini Singh - Security Analysis and Portfolio Management

**B.COM - V Semester - CBCS Scheme**

**5.5d HUMAN RESOURCE MANAGEMENT DSE-2D**

**Max. Marks: 100**

**L: T: P - 4:1:0**

**Objective:** The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

**Unit I: Introduction:** Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM v/s HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

**Unit II: Acquisition of Human Resource:** Human Resource Planning- Quantitative and Qualitative dimensions; job analysis - job description and job specification; Recruitment - Concept and sources; Selection - Concept and process; test and interview; placement and induction

**Unit III: Training and Development:** Concept and Importance; Identifying Training and Development Needs; Training Methods Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

**Unit IV: Performance Appraisal:** Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions;

Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation

**Unit V: Maintenance:** Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

**Suggested Readings:**

1. Gary Dessler- A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins- Personnel/Human Resource Management, Pearson Education.
3. Bohlander and Snell- Principles of Human Resource Management, Cengage Learning
4. Ivancevich, John M- Human Resource Management. McGraw Hill.

## **B.COM -V Semester - CBCS Scheme**

### **5.6a MANAGEMENT OF FINANCIAL INSTITUTIONS DSE-3A**

**Max. Marks: 100**

**L: T: P - 4:1:0**

**Objective:** To acquaint students about the importance of financial institutions in economic development.

**Unit -I Financial Institution:** Financial Institution– IDBI, SFCs, EXIM Bank – Constitution, Objectives & Functions. Financial Instruments– Treasury Bills, Commercial Papers, Certificates of Deposit, Shares & Debentures.

**Unit II: Commercial Banks:** Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Investment Policy of Commercial Banks. Narasimhan committee report on banking sector reforms.

**Unit III: Regulatory Institutions:** Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. The Securities Exchange Board of India (SEBI)– Organization and Objectives.

**Unit IV: Financial Services:** Meaning & Definition – Features – Importance. Types of Financial Services – factoring, leasing, venture capital, Consumer finance - housing & vehicle finance.

**Unit V: Mutual Funds And Hedge Funds:** Introduction, structure, types of mutual funds, objectives of mutual funds, regulation of mutual funds. Hedge Funds- meaning, types of hedge funds, Regulation of hedge fund

**Suggested Readings:**

1. Financial Markets – Gordon N Natarajan
2. Financial Markets and Institutions – Guruswamy
3. Financial Institutions and Markets – Vasanth Desai

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**5.6b INTERNATIONAL FINANCIAL REPORTING STANDARDS DSE-3B**

**Max. Marks: 100**

**L:T:P - 4:1:0**

**Objectives:** The objective of this Paper is to equip the students with the essential knowledge of International Financial Reporting Standards and its Practical application.

**Unit I: Introduction to IFRS:** Meaning - Need for IFRS. Structure, Vision and Mission of IASB. IFRS Standard setting process. IFRS adoption in IASB Member countries. IASB framework for preparation and Presentation of Financial Statements. IFRS 1- First Time Adoption of IFRS.

**Unit II: Requirements for Accounting under IFRS 2 to 6**

Requirements for recognition, measurement and disclosure under:

IFRS 2- share based payment, IFRS 3- Business Combinations, IFRS 4- Insurance Contracts, IFRS 5- Non Current Assets held for sale and Discontinued Operations, IFRS 6- Explorations for an Evaluation of Mineral Resources.

**Unit III: Requirements for Accounting under IFRS 7 to 14**

Requirements for recognition, measurement & disclosure under:

IFRS 7- Financial Instrument, IFRS 8- Operating Segments, IFRS 9- Financial Instruments, IFRS 10- Consolidated Financial Statements, IFRS 11- Joint Arrangements, IFRS 12- Disclosure of Interests in other Entities, IFRS 13- Fair Value Measurements, IFRS 14- Regulatory Deferral Accounts.

**Unit IV: IFRS Convergence in India:** India's preparedness for IFRS Convergence. Role of ICAI. Gap in IFRS and IND AS

**Unit V: XBRL for International Financial Reporting:** Framework of extensible Business Reporting Language (XBRL). IFRS Taxonomy. Role of XBRL International in adoption of XBRL in different countries around the world. XBRL adoption in India. Case study analysis.

**Reference:**

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

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

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

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

**B.COM - V Semester - CBCS Scheme**

**5.6c STRATEGIC CORPORATE FINANCE DSE-3C**

**Max. Marks : 100**

**L:T:P - 4:1:0**

**Objective:** The objective of this paper is to acquaint students with corporate finance and the strategies involved in the corporate decisions.

**Unit I: Introduction To Strategic Corporate Finance:** Strategy v/s Planning, significance of strategy in financial decisions, Different types of financial strategy for Shareholders Wealth Maximization, overall corporate value addition and Economic Value Addition. Strategic Cost Management: Traditional costing Vs Strategic Costing, Relevant costs v/s Irrelevant costs, Different types of strategic costing and their relevance- Target Costing, Activity based Costing, Life Cycle Costing, Quality Costing, Zero Based Budgeting, Strategic cost reduction techniques and value chain analysis.

**Unit II: Fundraising:** Identification of different sources of development capital, determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan and financial forecasts to enable potential funders to assess the proposition. Alternative sources of financing – alternative sources of financing, Different approach to infrastructure projects financing- Public Private Partnership (PPP) and its relevance.

**Unit III: Financial Distress and Restructuring:** Meaning of Bankruptcy, Factors leading to bankruptcy, symptoms and predictions of bankruptcy, liquidation of firms. Company disposals: retirement or sale or the sale of a non-core subsidiary, planned exit, forceful retirement and other disposals. Exit strategy- most appropriate exit route, valuation, timing of sale and tax planning opportunities, identification of potential purchasers, approaching the potential purchaser, negotiate with potential acquirers and selection of a preferred purchaser.

**Unit IV: Company Valuation:** An overview of valuation, valuation principles and practices, the key financial and commercial factors affecting the business. Value enhancement tools & techniques, the link between valuation and corporate finance Management Buy-outs: Establishing feasibility of the buy-out, Negotiating the main terms of the transaction with the vendor including price and structure. Management Buy-ins: Management Buy-in/Buy-outs (“BIMBOs”), Vendor initiated buy-outs / buy-ins. Due Diligence: financial due diligence for both purchasers and financial institutions.

**Unit V: Strategic Risk Management:**

Strategic risk management, the substitutability of capital structure and risk management choices, such as process control efforts, financial, physical, and operational hedging, value-based management.

**Suggested Readings:**

- 1.Aswath Damodaran: Corporate finance theory and practice; John Willey & sons, Inc.
- 2.Aswath Damodaran: Strategic Risk Taking: A Framework for Risk Management ; Prentice Hall
- 3.I M Pandey: Financial Management; Vikas Publishing House
- 4.Strategic Financial Management: Prasanna Chandra; McGraw Hill Education (India) P.LTD

**B.COM - V Semester - CBCS Scheme**

**5.6d INTERNATIONAL FINANCE DSE-3D**

**Max. Marks: 100**

**L: T: P - 4:1:0**

**Objective:** To familiarize the students with international financial environment, instruments and institution

**Unit I: Introduction to International Finance:** Issues involved in international business and finance, methods of payment, international monetary system-fundamentals terms and concepts – Home currency – foreign currency – direct quote – indirect quote – bid and ask, spot and forward rate – appreciation and depreciations – cross currency rates.

**Unit II: Foreign Exchange and Balance Of Payments:** Forex market and its intermediaries, ADR, foreign exchange rate, theories foreign exchange rate determination. Components of balance of payment-disequilibrium in the balance of payment – methods of correction of disequilibrium.

**Unit III: Instruments in International Financial Markets:** Meaning – definition – international financial markets – globalization of capital market, innovation in foreign securities and international portfolio management.

**Unit IV: Foreign Exchange Risk:** Exchange risk – hedging, forward, future, swaps options, valuation of future and swaps- valuation of options and efficiency of the exchange market.

**Unit V: International Financial Institutions And Liquidity:** The IMF, international Liquidity and SDR's (special drawing rights)- international banks for reconstructions and development (world bank ), international development association, international investment guarantee agency.

**Suggested Readings:**

1. PG Apte; International Finance, TataMcgraw Hill.
2. Alan C. Shapiro; Multinational Financial Management- Prentice Hall
3. Maurice D. Levi; International Finance- The Markets and Financial Management of Multinational Business- Mcgraw Hill.

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**6.1 GST & CUSTOMS DUTY DSC-14**

**Max. Marks: 100**

**L:T:P - 3:1:0**

**Objectives:**

- To equip the students with the knowledge of Goods and services tax.
- To make the B.Com students more knowledge in the field of GST to that they can be self employed as tax consultants

**Unit I: GST:** Meaning, Definition–Structure of GST–Types of GST–Features of GST–Benefits of GST. Difficulties in implementation of GST.



GST Definitions -Aggregate Turnover, Agriculturist, Business, Credit note and Debit note, Exempt supplies Input, Input service, Input service Distributor, Intra-state supply of Goods, Job work, Invoice. Composition Levy, Mixed supply, Outward supply, Related Person, Turnover in state.

**Unit II: Time of Supply:** Introduction, Time of Supply of Goods - Forward charge, Reverse charge, Residuary, special charges - Time of supply of service - Forward charge, Reverse charge, Vouchers, Residuary, Special charges, Problems on determination of Time of Supply - Place of Supply - Problems on determination of Place of Supply - Value of Taxable Supply-conditions, Inclusions consideration not wholly in money, Supply between two related persons, Supply through agent, Cost based value, Residual valuation, Specific Supplies, Service of pure agent problems on determination of value of supply of Goods and Services.

**Unit III: Input tax Credit:** Meaning, Conditions for taking credit, Ineligible input tax credit, Availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD) - Problems on Input Tax Credit.

**Unit IV: Registration under GST:** Persons liable for registration, Compulsory registration, Procedure for Registration, Rejection of application for registration, Cancellation of Registration. Returns-Furnishing details of Outward Supplies and Inward Supplies, a brief introduction to GST Forms - 1 to 8, Steps for filing forms, Levy of late fee.

**Unit V: Customs Act 1962:** Introduction - Definitions - Notified Goods & Specified Goods - Prohibitions of Importation & Exportation U/S 11 - Free goods- Goods under Negative list- Types of Customs Duty- Point of Levy of Customs Duty- Computations of Assessable Value & Custom Duty.

**Suggested Readings:**

1. GST And Customs Duty-Dr Manuel Tauro, Dr Therese Pereira. Boscoss Publication.
2. GST-R. K .Jha, P.K. Singh.

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## 6.2 MANAGEMENT ACCOUNTING DSC-15

**Max. Marks: 100**

**L: T: P - 3:1:0**

**Objective:** To impart the students knowledge about the use of financial, cost and other data for the purpose of decision making.

**Unit I: Introduction to Management Accounting:** Meaning, Objectives, Nature, limitations and Scope of management accounting, Difference between cost, financial and management accounting.

**Unit II: Budgetary Control:** Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Types of budgets- problems on cash budget, fixed and Flexible budget, sales budget, and production budget.

Contemporary issues in budgeting- Zero base budgeting, Rolling budget, Programme and performance budgeting.

**Unit III: Standard Costing:** Meaning of standard cost and standard costing, advantages, limitations and applications. Differences between standard costing and budgetary control. Variance Analysis – material, labour, overheads and sales variances.

**Unit IV: Marginal Costing:** Absorption v/s Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit Volume ratio. Break- even analysis-algebraic and graphic methods. Angle of incidence, margin of safety.

Decision Making: Pricing, product profitability, make or buy, operate or shutdown, acceptance or rejection of export order and Key factor.

**Unit V: Contemporary Issues:** Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

### **Suggested Readings:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg-Introduction to Management Accounting .
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S.Mark Young-Management Accounting.
3. Singh, Surender- Management Accounting .
4. Garrison H., Ray and Eric W. Noreen-Managerial Accounting.
5. Goel, Rajiv- Management Accounting.
6. Arora, M.N- Management Accounting.
7. Maheshwari, S.N. and S.N. Mittal.-M a n a g e m e n t Accounting.
8. Singh, S. K. and Gupta Lovleen- Management Accounting – Theory and Practice.
9. Khan, M.Y. and Jain, P.K- Management Accounting.
10. H.V. Jhamb- Fundamentals of Management Accounting.

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## **6.3 PROJECT WORK SEC-4**

**Max. Marks : 100**

**L:T:P - 1:1:2**

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## 6.3 EVENT MANAGEMENT SEC-4

**Max. Marks : 100**

**L:T:P - 3:1:0**

**Objectives:** The objective is to provide students with a conceptual framework of event management, event services, conducting event and managing public relations.

**Unit I: Introduction to Event Management:** Meaning of events, analysis of events, types of events, persons involved in organizing events – Event planner, event – coordinator, information manager, logistic – manager, catering manager, security manager, infrastructure manager, ticket/revenue collector, decoration – in – change and others (role and functions). Event manager – Role and responsibilities.

**Unit II: Event Management Procedure:** Principles for holding an Event. License, permissions from authorities. Preparing template for event management. Arrangements for holding an event – Building control, Fire extinguisher, Ambulance services, Electricity supply, Water supply, Security services, Entertainment, Sound system, Safety of guests. Concern about environment. Phonographic performance license – Importance (case study).

**Unit III: Conduct of an Event:** Event planning – Meaning and importance. Event planning schedule. How to plan an event? Steps involved in planning corporate events. Event checklists, event checklists for event manager. Computer aided event management – Need and importance.

**Unit IV : Public Relations (PR):** Concepts of PR – Meaning and definition, objectives of PR, features of PR, basic functions of public relation office. Advantages and limitations of PR. Key PR tools. Media, different types, media management. Brain storming sessions, Types of brain storming. Tips for better brain storming.

**Unit V: Corporate Events:** Introduction, types of corporate events – conference, seminars, trade shows, business dinner, product launch, shareholders meeting, award ceremonies, incentives events (arrangements to be made, role, responsibilities of an event organizers to be discussed, budgets to be prepared). Elements of successful special events. Need for entertainment in corporate events. Reporting of corporate events.

### **Suggested Readings:**

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.  
ISBN: 0-471- 26306-0
2. Ghose Basha – Advertising & Media Mgt
3. Anne Stephen – Event Management
4. K. Venkataramana, Event Management, SHBP.

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## 6.4a FINANCIAL INSTRUMENTS DSE-4A

**Max. Marks: 100**

**L:T:P - 4:1:0**

**Objectives:** The objective is to provide students with a conceptual framework of Money Market and financial derivative and commodity derivative instruments.

**Unit I: Investment environment:** Physical assets v/s financial assets. Financial innovations in recent times.

**Unit II: Money market Instruments:** Treasury Bills, Certificate Of Deposits, Commercial Paper Repos and reverse Repos, call money market, LIBON market yields on money market instruments.

**Unit-III: Equity and Bond instruments:** Equity shares- IDRs, GDRs, ADRs, Preference shares, Government securities, Corporate Bonds, Debentures. Trading on stock exchanges

**Unit IV: Financial Derivative Instruments:** Forwards, Futures, Options, Swaps. Types of Financial derivatives-Interest rate, currency, credit etc., Trading on stock exchanges.

**Unit V: Commodity Derivative instruments:** Forwards, Futures, Options, Swaps, Types of commodity derivatives- metals, energy, commodity etc., Trading on stock exchanges.

### **Suggested Readings:**

1. Financial institutes and markets- Vasanth Desai
2. Indian financial system- K.P.M. Sundaram
3. Indian economy- M.C. Vaish.
4. Indian financial system- Gordon  
Financial institutions and markets – L.M. Bhole

## 6.4b INTERNATIONAL BUSINESS DSE-4B

**Max. Marks: 100**

**L:T:P - 4:1:0**

**Objectives:** The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

### **UNIT I: International Business:**

- a. Introduction to International Business: International business vs. domestic business: Complexities of international business; Modes of entry into international business. Globalization and its importance in world economy; Impact of globalization.
- b. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments(brief)

### **UNIT II : Theories Of International Trade:**

- a. Theories of International Trade – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff measures – difference and Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.
- b. *International Organizations and Arrangements:* WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD;; Commodity and other trading agreements (OPEC).

### **UNIT III: Regional Economic Co-Operation:**

- a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC ) .
- b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management;  
Foreign investments - types and flows; Foreign investment in Indian perspective.

### **UNIT IV: Organizational Structure For International Business Operations:**

- a. Organizational structure for international business operations; International business negotiations.
- b. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

### **UNIT V: Foreign Trade Promotion Measures And Organizations In India:**

- a) Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

b)Financing of foreign trade and payment terms – sources of trade finance ( Banks, factoring, forfeiting, Banker’s Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

**Suggested Readings:**

1. International Business – P. Subba Rao
2. International Business - Francis Cherunilam
3. International Business – C.B Gupta
4. International Business – K.S Ashwathappa.

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**6.4c BUSINESS LEGISLATION DSE-4C**

**Objectives:** To acquire special knowledge of law and practice relating to Legislation.

**Unit I: Introduction** -Meaning , Protection of Intellectual Property- Copyrights, Trademarks , Patents, Designs , utility Models , Trade secrets, and Geographical Indications - Bio-diversity and IPR - Competing Rationales for Protection of Intellectual Property Rights.

Recent developments in Patent system -software and business method Patenting in India & other Jurisdiction - Patentable Inventions with special Reference to Bio-technology Products entailing Creation of new Forms of Life.

**Unit II: Patents:** concept of Patents -Product / process Patents & terminology - duration of patents- Law & Policy Consideration elements of Patentability - novelty & non obviousness (inventive steps and Industrial application, Non -Patentable Subject Matter -Procedure for Filing of Patent Application & types of Applications -Procedure for Opposition .

**Unit III: Trade marks** – the rationale of Protection of trademark as (a) an aspects of commercial and (b) Consumer rights – definition and concept of Trademarks – different kinds of marks( brand names, logos, signatures, symbols, well known marks, certification marks and service marks ) – Non Registrable Trademarks – Procedure for Registration of Trade marks – opposition Procedure – WIPO Internet Dmain Name Process.

**Unit IV: Right to Information Act , 2005 :** Right to Information , Obligations of Public Authorities , Designation of Public Information officers , Disposal of Requests , Exemption from Disclosure of Information , third party Information , Powers and functions of Information Commission , Appeal and Penalties.

**Unit V: Foreign Exchange Management Act, 1999:** Objectives, Regulation and management of Foreign Exchange : Dealing in Foreign Exchange , holding of Foreign Exchange, current account transactions , capital account Transactions Repatriation, authorised person.

**Suggested Readings:**

1. Elements Of Business Law – Mc Kuchhal .
2. Business Laws -Taxman.
3. Business Legislation – Ca Ramgopal.
4. Business Legislation For Management - Mc Kuchhal.
- 5.Small Business Guide – Nicholos Humphery



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**6.4d STRATEGIC MANAGEMENT DSE-4D**

**Max. Marks: 100**

**L:T:P-4:1:0**

**Objectives:** To explore conceptual framework and models which assist to analyse competitive situation

**Unit I: Strategic Management:** Meaning, definition-elements -Developing corporate vision, mission, goals and objectives of a business. SWOT Analysis.

**Unit II: Levels of strategies:** Global level, Business level, Industrial level and Corporate levels strategies. Debottlenecking- learning curve-Experience Curve.

**Unit III: Functional level strategies:** Marketing, production, operations and R&D plans and policies. Personnel and financial plan and policies.

**Unit IV: Implementation of strategies:** Project implementation, resource allocation, organization structure- corporate culture-leadership styles and Ethics.

**Unit V: Strategy Evaluation:** Bench marking-Balance Score Card - Economic value Added- Reverse engineering-Business process reengineering- measurement of performance and control.

**Suggested Readings:**

1. Strategic management-Kesho Prasad
2. Strategic Management-Charles W L Hill Gareth R. Jones
3. Strategic Management-David, Fred R
4. Strategic Management in Action-Coulter, Mary K
5. Business Policies and Strategic Management-Glueck, William F, Lawrence R Jaud.



## **B.COM – VI Semester – CBCS Scheme**

### **6.5a BUSINESS STATISTICS DSE-5A**

**Max. Marks:100**

**L:T:P- 4:1:0**

**Objectives:** To familiarize the students with calculation of average and tests and to ensure the knowledge and its implementation in research field.

#### **Unit I: Uni-variate Analysis**

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

#### **Unit II: Bi-variate Analysis**

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.

#### **Unit III: Index Numbers**

Meaning and uses of index numbers; Steps in Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

**Unit IV: Time-Series Analysis** :Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

#### **Unit V: Probability Theory**

Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Baye's theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution

#### **Suggested Readings:**

1. S.P. Gupta (S.P.) : Statistical Methods, Sultan Chand & Sons, 34th Edition
2. Richard Levin & David Rubin : Statistics for management, Prentice Hall
3. J. K. Sharma, *Business Statistics*, Pearson Education.
4. S.C. Guptha : Business Statistics
5. Pillai & Bagavathi: Business Statistics

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**6.5b INSURANCE MANAGEMENT DSE-5B**

**Max. Marks: 100**

**L: T: P- 4:1:0**

**Objectives:** The course is framed to create an appreciation of importance in business areas. To know the rules and regulations in a simple manner, along with learning outcomes.

**Unit I: Management Functions in Insurance Business** - Planning, Organizing, Staffing, Directing and Controlling.

**Unit II:** Problems faced by Life Insurance Business and General Insurance Business.

**Unit III: Frauds in Insurance:** Determination of False Claims- Procedure for Establishing False Claims- General Protection Available to Insurance Business Companies Against Fraud.

**Unit IV:** A Study of Salient features of Insurance Act, 1973 and Employees State Insurance Act.

**Unit V:** Insurance Regulatory and Development Authority of India – Licensing Functions of IRDA – Qualifications – Functions.

**Suggested Readings:**

1. Insurance management - Anand Ganguly
2. General insurance – John Magee and David Bickelhaupt
3. Life and health insurance – Davis W. Gregg
4. Life insurance underwriting – R Venugopal and K C Mishra

## B.COM - VI Semester - CBCS Scheme

### 6.5c ORGANISATIONAL BEHAVIOUR DSE-5C

**Max. Marks: 100**

**L:T:P - 4:1:0**

**Objectives:** To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization.

**Unit I: Introduction to Organizational Behavior:** Organization- Concept, features and types. Organizational Behavior – concept, meaning, scope, characteristics and role. Evolution , challenges and opportunities for O.B.

**Unit II: Personality:** Meaning, characteristics and determinants. Theories– Psychoanalytical Theory. Erikson stages, Cheis Argyeis’s immateriality – Maturity Theory, Traits Theory and Self theory. Personality traits.

**Unit III: Perception, Attitude and Learning:** Perception – concept, nature, process and factors influencing perceptual set. Attitudes – Meaning, definition, nature, components and sources. Learning – concept, nature, theories of learning, principles and determinants of learning

**Unit IV: Groups and Teams:** Groups – Definitions, types, reasons for group formation. Groups Dynamics – Definition and features. Teams – Meaning , Groups v/s Teams, features, importance and types.

**Unit V: Motivational Theories:** Meaning, Types of motivation, importance, Hygienic maintaince theory, Vroom’s Expectancy theory, MC Gregor’s theory of X,Y,and Z, Alderfer’s ERG theory. Porter and corler model of motivation

#### **Suggested Readings:**

1. Koontz & Heinz Weihrich-Essential of management McGraw Hill (1999)
2. Kaul, Vijay kumar- Management- Text & Cases, Vikas Publishing, New Delhi, 2015
3. Stoner&Wankel-Management
4. Stephen P. Robbins and Mary Coulter-Management, Pearson

## B.COM -VI Semester - CBCS Scheme

### 6.5d MANAGEMENT INFORMATION SYSTEM DSE-5D

**Max. Marks: 100**

**L:T:P - 4:1:0**

**Objective:** To equip the students with finer nuances of MIS.

**Unit I: MIS v/s data,** Information as a resource in decision making, levels of decision making and nature of information needed. MIS – meaning and definition, objectives, scope, role, advantages and dis-advantages of MIS.MIS and decision support system.

**Unit II: Information Systems:** Introduction ,Fundamentals , Types , Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

**Unit III: Development of MIS** – Development of long range plans of the MIS – ascertaining the class of information – determining the information requirement – development and implementation of the MIS – the factors of success and failures of MIS.

**Unit IV: Business Applications of Information Technology:** Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

**Unit V: Advanced Concepts In Information Systems:** Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle

#### **Suggested Readings:**

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

## B.COM - VI Semester - CBCS Scheme

### 6.6a OFFICE MANAGEMENT AND SECRETARIAL PRACTICE DSE-6A

**Max. Marks: 100**

**L: T: P - 4:1:0**

**Objectives:** The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

#### **Unit I:**

##### **a) Office And Office Management:**

Meaning of office. Functions of office – primary and administrative management functions, importance of office. office manager - essential qualifications., qualities and duties.

**b) Filing And Indexing:** Filing - Meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, Indexing - Meaning and need for indexing, various types of indexing.

#### **Unit II: Mailing Procedures & Office Forms:**

Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

**Unit III: Office Forms And Stationeries:** office forms - introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Office stationeries- Introduction, Types of stationeries used in office, importance of managing Stationeries, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardisation of stationery.

#### **Unit IV: Modern Office Equipments:**

Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

**Unit V: Office Budget:** Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure

**Audit:** Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.

#### **Suggested Readings**

- 1.Office Management:V.Balachandran, TATA Mcgraw-Hill education-2009
- 2.Office Management-R.S.N PILLAI S.CHAND PUBLISHING 2008

## B.COM - VI Semester- CBCS Scheme

### 6.6b BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY DSE-6B

**Max. Marks: 100**

**L: T: P - 4:1:0**

**Unit I: Business Ethics:** Introduction, meaning, scope, types of ethics, characteristics, factors, influencing business ethics, importance of business ethics, arguments for and against business ethics.

**Unit II: Introduction to CSR:** Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management. CSR through triple bottom line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India; models of CSR in India, Carroll's model; drivers of CSR; major codes on CSR; Initiatives in India.

**Unit III: International framework for Corporate Social Responsibility:** Millennium Development goals, Sustainable development goals, Relationship between CSR and MDGs. United Nations (UN) Global Compact 2011. UN guiding principles on business and human rights. OECD CSR policy tool, ILO tri-partite declaration of principles on multinational enterprises and social policy.

**Unit IV:**

**a) CSR-Legislation In India & the world:** Section 135 of Companies Act 2013. Scope for CSR Activities under Schedule VII, Appointment of Independent Directors on the Board, and Computation of Net Profit's Implementing Process in India.

**b) The Drivers of CSR in India:** Market based pressure and incentives civil society pressure, the regulatory environment in India Counter trends. Performance in major business and programs. Voluntarism Judicial activism.

**Unit V: Identifying key stakeholders of CSR & their roles:** Role of Public Sector in Corporate, government programs that encourage voluntary responsible action of corporations. Role of Nonprofit & Local Self Governance in implementing CSR; Contemporary issues in CSR & MDGs. Global Compact Self Assessment Tool, National Voluntary Guidelines by Govt. of India. Understanding roles and responsibilities of corporate foundations.

#### **Suggested Readings**

1. Corporate Social Responsibility: An Ethical Approach - Mark S. Schwartz
2. The World Guide to CSR - Wayne Visser and Nick Tolhurst
3. Innovative CSR by Lelouche, Idowu and Filh



## B.COM -VI Semester- CBCS Scheme

### 6.6c WORKING CAPITAL MANAGEMENT DSE-6C

**Max. Marks: 100**

**L:T:P - 4:1:0**

**Objectives:** To acquaint students with the techniques of financial management and their applications for business decision making.

**Unit I: Working Capital Management:** Meaning, Concepts, components of working capital, factors affecting working capital requirement, operating cycle, sources of short-term finance. Problems on working capital estimation.

**Unit II: Cash Management:** Meaning, objectives of cash management, Motives for holding cash, cash management optimisation models- Baumol Model, Miller and Orr Model. Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, investment of surplus funds- liquid and risk free securities

#### **Unit III: Fund Flow and Cash Flow Statement**

- a) Fund flow statement- Meaning and concept of funds, meaning and definition of fund flow statement, significance and limitations. Preparation of fund flow statement.
- b) Cash flow statement- Meaning, sources, uses, significance and limitations of cash flow statement, comparison between fund flow and cash flow statement. Preparation of cash flow statement(AS per AS-3)

**Unit IV: Receivables Management:** Meaning, Objectives, factors affecting, Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost.

**Unit V: Inventory Management:** Meaning and objectives, Motives for holding inventory, cost of holding inventory. Techniques of inventory management- ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock, EOQ, FSN , JIT, VED, Ageing schedules

#### **Suggested Readings:**

- 1) Shashi K Gupta and R K Sharma- Financial management
- 2) M Y Khan and T K Jain- Financial management
- 3) V K Bhalla- Working capital management
- 4) Dr. S P Gupta- Financial management
- 5) Maheshwari and Maheshwari- Financial Management
- 6) Dr. R P Rustagi- Financial Management

## B.COM - VI Semester - CBCS Scheme

### 6.6d BUSINESS DECISIONS-II DSE-6D

**Max. Marks: 100**

**L: T: P - 4:1:0**

**Objectives:** To familiarise the students about the demand forecasting and pricing policies and practices

**Unit I: Introduction to Managerial Economics**-Definitions and Scope-Fundamental Economic Principles that aid managerial decisions: Opportunity Cost Principles-Incremental Principles-Principle of Time Perspective- Discounting Principle- Equimarginal Utility Principle.

**Unit II: Demand and Demand Forecasting:** Demand-Meaning-Law of Demand-Demand Schedule-Demand Curve-Exceptions to Law of Demand-Demand Determinants.  
Demand Forecasting: Meaning-Objectives-Factors involved in Demand Forecasting-Methods of Forecasting: Survey Method-Moving Average Method-Semi-average Method-Least Square Method.

**Unit III: Production and Cost Analysis**-Concept of Production function-Laws of Returns to Scale-Economies of Scale-Cost concept-Fixed and Variable Cost- Explicit and Implicit Cost-Marginal and Average Cost. Market Structures: Meaning and Features of Perfect and Imperfect Markets-price and Output Determination under Oligopoly-Kinky Demand Curve.

**Unit IV: Pricing Policies and Practices**-Cost Plus Pricing or Mark-up Pricing-Marginal Cost Pricing-Illustration with problems-Multiple Product Pricing-Competitive Bidding of Prices.

**Unit V: Capital Budgeting**-Meaning and importance-Techniques-Pay Back Period method-Present Value method illustration with problems.  
Cost of Capital: Meaning and importance-Equity Capital-Preference Share Capital-Debt Capital-Earnings Per Share-Earning Before Interest and Tax (EBIT)-illustrations and problems.

#### **Suggested Readings**

1 Economics for Business Decisions- Frank livesey

2 Business Economics and Managerial Economics – Treforjones

**VI SEMESTER CBCS SCHEME**

**6.3 PROJECT WORK –SEC-4**

**Marks: 100**

**L: T: P-1:1:2**

C1 - Proposal of Project Work - 15Marks

C2 - Progress of Project Work - 15Marks

VIVA - 20 Marks

Valuation of Report - 50 Marks

**JSS COLLEGE FOR WOMEN (Autonomous)**

**Sarswathipuram, Mysuru-09**

**Department of Commerce**

**Model Question Paper**

**(For all Courses except QT, Computer Applications in Business & Computer for Accounting )**

**B.Com Programme**

**Time 3hrs**

**Maximum Marks: 70**

**Allocation of marks and Model Question Paper Commerce**

- I. The question paper carries 70marks.
- II. It is divided into 3 Parts , Part A, Part B and Part c
- III. Part A carries 30 marks.....2X15=30
- IV. Part B carries 20 marks.....2X10=20

V. Part C carries 20 marks.....4X5=20

**B.Com**

**Question Paper Pattern**

**(For all courses except Business Mathematics, QT, Computer Application in Business & Computerised Accounting System)**

**PART-A**

**Answer the following. Each question carries 15 marks. 2X15=30**

1. ....

OR

2. ....

3. ....

OR

4. ....

**PART-B**

**Answer the following. Each question carries 10 marks. 2X10=20**

5. ....

OR

6. ....

7. ....

OR

8. ....

**PART-C**

**Answer any four of the following. Each question carries 5 marks. 4X5=20**

9. ....

10. ....

11. ....

12. ....

13. ....

14. ....

**B.Com**  
**Question Paper Pattern**

**5.2 Business Mathematics**

**Time: 3hrs**

**Max. Marks: 70**

**PART-A**

**Answer the following. Each question carries two marks.**

**10X2=20**

- |            |         |
|------------|---------|
| 1. a. .... | f. .... |
| b. ....    | g. .... |
| c. ....    | h. .... |
| d. ....    | i. .... |
| e. ....    | j. .... |

**PART-B**

**Answer any four of the following . Each question carries 5 marks.**

**4X5=20**

- 2. ....
- 3. ....
- 4. ....
- 5. ....
- 6. ....

**PART-C**

**Answer any three of the following. Each question carries ten marks.**

**3X10=30**

- 7. ....
- 8. ....
- 9. ....
- 10. ....

\*\*\*\*\*

**B.Com**  
**Question Paper Pattern**

**3.6 Computer Applications for Business**

**Time: 2hrs**

**Max. Marks: 50**

**PART-A**

**Answer the following. Each question carries two marks.**

**10X2=20**

1. a. ....
- b. ....
- c. ....
- d. ....
- e. ....
- f. ....
- g. ....
- h. ....
- i. ....
- j. ....

**PART-B**

**Answer any two of the following. Each question carries five marks.**

**2X5=10**

2. ....
3. ....
4. ....

**PART-C**

**Answer any two of the following. Each question carries ten marks.**

**2X10=20**

5. ....
6. ....
7. ....

**B.Com**  
**Question Paper Pattern**

**3.3 DISASTER MANAGEMENT**

**Time: 2hrs**

**Max. Marks: 50**

**PART-A**

**Answer the following. Each question carries two marks.**

**10X2=20**

- 1. a. ....
- b. ....
- c. ....
- d. ....
- e. ....
- f. ....
- g. ....
- h. ....
- i. ....
- j. ....

**PART-B**

**Answer any two of the following. Each question carries five marks.**

**2X5=10**

- 2. ....
- 3. ....
- 4. ....

**PART-C**

**Answer any two of the following. Each question carries ten marks.**

**2X10=20**

- 5. ....
- 6. ....
- 7. ....

**B.Com**  
**Question Paper Pattern**  
**4.6 Computer for Accounting**

**Time: 3hrs**

**Max. Marks: 50**

**PART-A**

**Answer the following. Each question carries two marks. 10X2=20**

1. a. ....
- b. ....
- c. ....
- d. ....
- e. ....
- f. ....
- g. ....
- h. ....
- i. ....
- j. ....

**PART-B**

**Answer any four of the following. Each question carries five marks. 4X5=20**

2. ....
3. ....
4. ....
5. ....
6. ....

**PART-C**

**Answer the following question. 1X10=10**

7. ....

OR

8. ....



**B.Com**  
**Question Paper Pattern**  
**Internal assessment**

**4.6 Computer for Accounting**

**Time: 1hrs**

**Max. Marks: 20**

**PART-A**

**Answer the following question.**

**1X10=10**

1. ....

**PART-B**

**Answer any two of the following. Each question carries ten marks.**

**2X5=10**

2. ....

3. ....

4. ....

**B.Com**  
**Question Paper Pattern**  
**Internal Assessment**  
**4.6 Computer Applications for Business**

**Time: 1hrs**

**Max. Marks: 20**

**PART-A**

**Answer the following question.**

**1X10=10**

1. ....

**PART-B**

**Answer any two of the following. Each question carries ten marks.**

**2X5=10**

2. ....

3. ....

4. ....