

B.COM SECOND SEMESTER

COURSE - DSC-2.3: FINANCIAL ACCOUNTING-II

Weekly Teaching Hours: 5
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

OBJECTIVES:

1. To appraise the students about the application of accounting knowledge to special business formats
2. To impart the skills of preparation of final accounts of business organizations as per Indian accounting standards
3. To develop the skills of recording of transactions relating to issue of Consignment, branches, Hire purchase, Co-operative Societies and LLP manually.

Unit	Topics	No of Periods
I	Consignment Accounts: Meaning of consignment and important terms used in consignment. Valuation of stock, normal loss, abnormal loss; problems relating to consignment in the books of consignor and consignee, cost-price method and invoice-price method – theory and practical problems.	12
II	Branch Accounts: Dependent Branches: Features - Books of accounts - Methods of accounting of dependent branches: Debtors System, Stock and debtors (Cost price & Invoice Price) theory and practical problems excluding independent Branch.	12
III	Hire Purchase Accounting: (excluding Repossession) Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - and practical problems.	12
IV	Partnership: The concept of limited liability partnership: Meaning – Objectives features – Merits in conversion of joint stock companies into Ltd. Liability partnership.	12
V	Cooperative Society Accounting – (Theory only) Introduction - Need - Registration, Types of Societies, Books of accounts to be maintained, Accounting standards applicable, Types of audit, Provisions of Co-op Societies Act.	12

ReferenceBooks:

1. Tulsian: Financial Accounting - Pearson Education, New Delhi.
2. Ashok and Deepak Sehgal -Advanced Accounting - Taxmann Publications, New Delhi.
3. S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy –Vikas Publications,
4. Shukla & Grewal: Advanced Accountancy - Vol. -I, S. Chand & Sons, New Delhi.
5. Jain & Narang: Financial Accounting Kalyani Publishers New Delhi.
6. Advanced Accountancy: Arulanandam, Himalaya publishers
7. Introduction to Accountancy: T.S.Grewal, S. Chand and Co.
8. Financial Accounting : Ashok Banarjee, Excel publications
9. B. S. Navi & R. A. Sanadi: Financial Accounting-II, Shriniketan Publications
10. Cooperative Accounting and Auditing : Y. K. Rao, Mittal Publications
11. Cooperative Accounting : M.Kartikeyan and R. Karunakaran

COURSE - DSC-2.4: MODERN MANAGEMENT TECHNIQUES

Weekly Teaching Hours: 4
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To help students to understand the conceptual framework of management and their applicability in industrial and other organizations.

Unit	Topics	No of Periods
I	Introduction: Concept and nature - types of managers- responsibilities and skills of professional managers - functions of management - Fayol's Principles of management - Administration vs Management, management process- Levels of management - Challenges of managing 21 st century corporations & organizations.	8
II	Management Functions: Planning - meaning & Importance, types, Organizing - concept, principles, theories, types of organizations, Authority, responsibility, power, Delegation, Decentralization, Staffing, Directing, Controlling, Coordinating, Control - nature, process & techniques.	12
III	Human Resources Management: Meaning, objectives, functions, HRM process, job analysis, job design, recruitment, selection, placement, Training and development, retention of employees, employee morale, performance appraisal.	10
IV	Setting Up a New Business Enterprise: Managerial decisions of setting up a new enterprise - Determination of objectives - Discovery of an idea and its preliminary investigation - Pricing of the product-Marketing of the product- Size of business enterprise – Location - Plant and equipment - Plant layout.	10
V	Office Management: Meaning, functions of modern office, duties and responsibilities of office manager, Managerial functions on the office - Planning and organization of an office - Controlling office activities - co-ordination - office layout, techniques and objectives of office layout - locations of departments.	10

Reference Books:

1. Ivancevich; Jhon and Micheal T. Matheson; organizational behavior and Management.
2. Koontz Harold, Cyril O' Donnell, and Hienz Weihrich: Essentials of Management, Tata Mc Graw Hill, New York.
3. A. K. Choudhary; Modern Management Techniques, Commonwealth publications
4. S. L. Goel; Modern Management Techniques, Deep and Deep publications
5. Dr. Pankaj Madan and Dr. Ashotosh; Principles and Practice of Modern Management, Global Vision Publishing House.

COURSE - DSC-2.5: MODERN MARKETING MANAGEMENT

Weekly Teaching Hours: 4
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of this course is to familiarize the students with the concepts, dimensions and trends in modern marketing practices.

Unit	Topics	No of Periods
I	Introduction: Meaning and Definition - Evolution of Marketing - Marketing Philosophies - Concepts of Marketing - Functions of Marketing - Importance of Marketing-Marketing Mix - Customer Relationship Management - Job Opportunities in Marketing Field - Ethics in Marketing Field.	10
II	Marketing Environment And Buyer Behaviour: Types of Environments - Demographic, Economic, Natural, Political, Legal and Socio - Cultural Environments - Market Segmentation – Meaning and Definition - Basis of Market Segmentation, Buyer Behaviour – Factors Influencing Consumer Behaviour - Buying Decision Process.	10
III	Marketing Mix: Meaning and Elements, Product, Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development- Pricing – Factors Influencing Pricing - Methods of Pricing (meaning) and Pricing Policy, Physical Distribution – Meaning - Factors affecting Channels of distribution - Types of Marketing Channels, Promotion – Meaning and Significance of Promotion-Personal Selling and Advertising.	10
IV	Recent Developments In Marketing: Introduction - Online Marketing - Direct Marketing - Social Marketing - Green Marketing - Grey Marketing - Mobile Marketing-Market Forces - e-Business Domain - Marketing in Digital Age - Challenges and Suitability of Digital Marketing in India.	10
V	Services Marketing: Meaning - Nature and Characteristics of Services - Types of Service – Reasons for Growth of Indian Service Scenario-Services Marketing - Products Marketing V/s Services Marketing - Services Gap Model -7 Ps of Services Marketing - Changing Women’s Role in Services marketing - Challenges of Services Marketing.	10

Reference Books:

1. Philip Kotler – Marketing Management, PHI.
2. Davar: Marketing Management.
3. Rekha. M.P. & Vibha V – Marketing & Services Mgt –VBH.
4. Sunil B. Rao – Marketing & Services Mgt –HPH.
5. Janardhan T.G., Leelavathy AM, Bhagya G.B. – Marketing & Service Management, Kalyani Publications.

COURSE – DSC-2.6: INVESTMENT MANAGEMENT

Weekly Teaching Hours: 5
Credits: 3

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection

Unit	Topics	No. of periods
I	Investment Environment: The investment decision process - Types of Investments – Commodities - Real Estate and Financial Assets - the Indian securities market - the market participants and trading of securities - security market indices - sources of financial information - Concept of return and risk - Impact of Taxes and Inflation on return.	12
II	Fixed Income Securities: Bond features - types of bonds, estimating bond yields - Bond Valuation types of bond risks - default risk and credit rating. (with practical problems)	12
III	Approaches to Equity Analysis: Introductions to Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - dividend capitalization models - and price-earnings multiple approach to equity valuation. (with practical problems)	12
IV	Portfolio Analysis and Financial Derivatives: Portfolio and Diversification - Portfolio Risk and Return - Mutual Funds - Introduction to Financial Derivatives - Financial Derivatives Markets in India (with practical problems)	12
V	Investor Protection: Role of SEBI and stock exchanges in investor protection - Investor grievances and their redressal system - insider trading - investors' awareness and activism.	12

Reference Books:

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th edition.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education.
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
5. Mayo, An Introduction to Investment, Cengage Learning

COURSE – SEC-2.7: PRACTICALS ON SKILL DEVELOPMENT

Weekly Practical Hours: 2
Credits: 1

Examination Duration: 2 Hours
Maximum Marks: 100

Objectives: The objectives of the course is to enable students to learn practical aspects of business functions and help them to improve their knowledge relating to real practices of business in relations to particular functions.

Unit	Topics
I	<ul style="list-style-type: none"> • Collect the copy of consignment and analyze the different books maintained • Visit a branch, prepare the report on the method of their accounting • Visit a nearby industry and study the process for hire purchase system of their installations • Draft the accounting procedure of conversion of partnership into joint stock company • Visit a nearby cooperative society, list out the books maintained and accounting standards applicable to them.
II	<ul style="list-style-type: none"> • List out the principles and functions followed by the nearby organizations. • Identify the management values practiced by the organization • Collect the methods/techniques followed by an organization relating to performance appraisal. • List out the contributions of an organization towards society • Draft an advertisement copy for recruitment of candidates for an organization • Identify the requirements of office management and draft a note by selecting any organization.
III	<ul style="list-style-type: none"> • Study of consumer behavior for a product of your choice • Suggest strategies for development of a product • Identify the product of your choice and describe in which stage of the product digital marketing shall be adopted • Prepare a chart for distribution network for different products • Develop an advertisement copy for a product
III	<ul style="list-style-type: none"> • Collect capital structure of any five companies and analyze • List out the financial functions of hotel industry • Draft a note on financial sources of small scale industry • Name the 50 companies whose equities are covered under NIFTY, • Collect information on NCFM (National Certification in Financial Market) and prepare a brief report on the same

QUESTION PAPER PATTERN

Maximum Marks: 80

Exam Duration: 3 Hours

Section – A (10X2=20)

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

Section – B (3X5=15)

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

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

Section – C (2X15=30)

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

- 6.
- 7.
- 8.
- 9.
- 10.

Section - D (1X15=15)

Compulsory question (Case study/problems)

- 11.

QUESTION PAPER PATTERN

Maximum Marks: 40

Exam Duration: 2 Hours

Section – A (5X2=10)

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

Section – B (2X5=10)

Answer any two questions; each question carries five marks

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

Section – C (2X10=20)

Answer any two questions; each question carries ten marks

- 6.
- 7.
- 8.
- 9.