

## ANDHRA UNIVERSITY

Telegrams:  
UNIVERSITY  
Telephone: 284 4000  
Fax: 0891-755324



All Official letters, packages etc,  
should be addressed to the Registrar  
by designation and not by name.

No. L.I (3)/B.Com./Elect. Syll.2010

Visakhapatnam  
Dt: 31-05-2010

**From: THE REGISTRAR**

To  
All the Principals of Affiliated Colleges,  
Andhra University.

Sir,

Sub: B.Com. degree course – Syllabus of elective papers in III year –  
Approval - Regarding.

- Ref: 1. Lr.No.APSCHE/JD/UG/Curriculum/B.Com (F) Electives/2010, dated  
22-04-2010  
2. Recommendations of the Chairman, Board of Studies in Commerce  
(UG), Andhra University.  
3. Orders of the Vice-Chancellor dated 28-05-2009.

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With reference to the above subject, I am by direction to inform you, that the syllabus of elective papers in B.Com. III year degree course with effect from the admitted batch of 2008-2009 has been approved and displayed in Andhra University web. Site.

The following topics of Taxation paper 204 Unit-II: Income Tax in B.Com. II year have been deleted from the academic year 2010-2011 onwards.

**Important Definitions – Residential Status – Incidence of Tax – Exempted Incomes – Agricultural Income.**

I request you to kindly arrange to download the said syllabus from the Web. Site [www. andhra university. Info.](http://www.andhrauniversity.edu.in)

Yours faithfully,

**(M. SUDHAKARA RAO)**  
Assistant Registrar (Academic)

Copy to:

1. The Dean, Academic Affairs, A.U., VSP.
2. The Dean of Examinations/ Dean of Examinations (UG), A.U., VSP.
3. The Special Registrar and Controller of Examinations, A.U., VSP.
4. Sri C. Jwalanarasimha Murthy, Chairman, Board of Studies in Commerce (UG) & Principal, S.Ch.V.P.M.R. Govt. Degree College, Ganapavaram, W.G. District.
5. S.I. Section With five copies of syllabus for taking necessary further action.
6. E.II Section for information and necessary action.
7. The Web. Master, Web. Site Office, A.U., VSP., with a request to display the above syllabus for the convenience of Affiliated Colleges.

**B.Com THRID YEAR- ELECTIVES** w.e.f. 2010-11.

<i>Code</i>	<i>TITLE OF THE ELECTIVE</i>	<i>Papers</i>	<i>Applicable</i>
E-I	INSURANCE	1) Life Insurance	All Streams of B.Com
		2) Non-Life Insurance	
E-II	BANKING	1) Central Banking & Development Banking	All Streams of B.Com
		2) Computer Applications in Banking	
E-III: 1	ACCOUNTANCY-I	1) Advanced Corporate Accounting	B.Com. General
		2) Management Accounting	
E-III: 2	ACCOUNTANCY-II	1) Cost Accounting	Other than B.Com., General
		2) Management Accounting	
E-IV	RETAILING	1) RETAIL MARKETING	All Streams of B.Com
		2) RETAIL OPERATIONS MANAGEMENT & CRM	
E-V	TAXATION	1) Income Tax- I (2010-'11 only) <b>1) Direct Taxes (wef 2011-'12)</b>	Other than B.Com. Taxation (Voc)
		2) Income Tax – II (2010-'11 only) <b>2) Indirect Taxes (wef 2011-'12)</b>	
E-VI	FINANCE	1) Financial Management	All Streams of B.Com
		2) Micro-credit and Foreign Trade Finance	
E-VII	MARKETING	1) Principles of Marketing	Other than B.Com., Advertising (Voc)
		2) Rural Marketing	
E-VIII	SECRETARIAL PRACTICE & OFFICE MANAGEMENT	1) Secretarial Practice	All Streams of B.Com
		2) Office Management	
E-IX: 1	COMPUTER APPLICATIONS-I	1) Database Management System	B.Com. General B.Com. Advertising B.Com. Foreign Trade B.Com. Taxation
		2) Electronic Commerce	
E-IX: 2	COMPUTER APPLICATIONS-II	1) Fundamentals of C++	B.Com. Computers, B.Com. Computer Applications
		2) Fundamentals of Java	
E-X	BUSINES MATHEMATICS	1) BUSINES MATHEMATICS-I	All Streams of B.Com
		2) BUSINES MATHEMATICS-II	

**ELECTIVE-I : INSURANCE**

**Paper-I : LIFE INSURANCE**

**Paper-II: GENERAL INSURANCE**

**LIFE INSURANCE**

Paper – E-I: P-1  
P.P.W: 5 (4+1)

Marks: 100 (70+30)  
Time: 3 Hours

**Unit - I**

Life Insurance Concept. Definition of Life Insurance. Basic Principles of Life Insurance: Utmost good faith, Insurable Interest, Co-operation and Law of Large Numbers.

**Unit - II**

Functions of Life Insurance - Total Personal Financial Planning, Risk Management – loss of life, loss of health, retirement.

**Lab:** Developing Case studies for personal financial planning by considering individual financial position and objectives. It includes income assets, non-income assets, liabilities and objectives to fulfill of an individual.

**Unit - III**

Basic plans: Whole Life, Term, Endowment, and Unit Linked. Emergence and Nature of New Products in Advanced Countries: Flexible Premium Plans, Universal Life Policy.

**Lab:** Collecting Brochures of all plans (Whole life, Term, Endowment and Unit Linked) from different life insurance companies and identifying their features – Comparative analysis – Filling proposal form.

**Unit - IV**

Health Insurance: Coverage and Plans; Annuities - Characteristics and Types.

**Lab:** Collecting Brochures of all plans (Medical expense and Retirement) from different life insurance companies and identifying their features - Comparative analysis – Filling proposal form.

**Unit - V**

Individual life and health insurance - Group Life and health Insurance – Types, Characteristics, Disadvantages & Advantages.

**Lab:** Collecting Brochures of all plans (individual and Group Plans for Life, Health and Retirement) from different life insurance companies and identifying their features - Comparative analysis – Filling the claim form for settlement.

**SUGGESTED READINGS:**

- 1) Principles of Life Insurance: IC-01 Insurance Institute of India, Mumbai.
- 2) Practice of Life Insurance: IC-02 Insurance Institute of India, Mumbai.
- 3) Essentials of Risk management and insurance: Vaghan EMMETTJ and Therese.
- 4) Principles of Life Insurance: Dr. Shrikrishan Laxman Karve, Himalaya.
- 5) Principles & Practices of Insurance: Dr. P. Periaswamy, Himalaya.
- 6) Life & Health Insurance: Black, Pearson.

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## NON-LIFE INSURANCE

Paper – E-I: P-2  
P.P.W: 5 (4+1)

Marks: 100 (70+30)  
Time: 3 Hours

### **Unit – I: Introduction to Risk and General Insurance:**

Risk and Insurance - Concept of Risk pooling and Risk sharing - Role of General insurance in economic development - General Insurance Market in India – General Insurance intermediaries

**Lab:** Identify and classify risks – Map the general insurance market companies – familiarize with IRDA norms for agency license.

### **Unit – II: Principles of General Insurance:**

Principle of Insurable Interest - Utmost Good Faith- Indemnity – Contribution – Subrogation – Proximate Cause

**Lab:** Practical application of these principles through select case studies

### **Unit – III: Insurance Forms:**

Proposal Forms - features- Insurance Policy- Definitions- Conditions - Cover notes- Certificate of insurance - Endorsements- Renewal notice.

**Lab:** Filling up Proposal forms and collecting various documents.

### **Unit – IV: General Insurance Policies:**

Fire Insurance; Marine Insurance; Miscellaneous insurance – Motor and Liability insurance policies.

**Lab:** Evaluating a Fire, Miscellaneous policy by approaching any general insurance company.

### **Unit – V: Claims:**

Claims – Surveyors - Investigation – Negotiation and Assessment – Reserves and Claims Expenses.

**Lab:** Examining and documenting a claim by approaching a Surveyor.

### **Suggested Readings:**

1. Luthardt, Constance M. et.al. (1999). *Property and Liability Principles*, (3<sup>rd</sup> Edition), Insurance Institute of America, Malvern, Pa.
2. KSN Murthy and Dr. KVS Sarma, *Modern law of Insurance in India*, (4<sup>th</sup> Edition), Lexix Nexis Butter worths India, New Delhi, 2002.
3. IC – 01: Principles of Insurance, Insurance Institute of India.
4. Mothihar, M. (2004) *Insurance Principles, Practices Management & Salesmanship*, (1<sup>st</sup> Edition), Sharada Pustak Bhawan, Allahabad.
5. Principles & Practice of Non-Life Insurance: P.K.Gupta, Himalaya.
6. Insurance in Risk Management: P.K.Gupta, Himalaya.

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**ELECTIVE-II: BANKING****Paper-I : CENTRAL BANKING AND DEVELOPMENT BANKING****Paper-I I: COMPUTER APPLICATIONS IN BANKING**  
-----**CENTRAL BANKING AND DEVELOPMENT BANKING**

Paper – E.II: P-1

P.P.W: 5 (4+1)

Max. Marks: 100 (70+30)

Time: 3 Hours

**UNIT - I: CENTRAL BANKING:** Meaning, Functions of a central bank - Role of a Central Bank in Developing economies like India – RBI and its structure.**Lab:** Prepare a report on the role of RBI on currency management.**UNIT - II: MONETARY POLICY:** Objectives - Instruments of Monetary policy - credit control methods- Quantitative credit control methods – Qualitative credit control methods. Monetary Policy in Planned economy of India.**Lab:** Prepare a list of instances in which RBI initiated credit controls.**UNIT - III: DEVELOPMENT BANKING:** Functions, objectives and operations of a development bank – Different types of Development banks. Role of development banks in developing economy of India.**Lab:** Preparation of sectoral reports financed by developmental banks.**UNIT - IV: DEVELOPMENT BANKS IN INDIA:** IDBI, origin, objectives, functions, role and performance of Industrial Development Bank in India (IDBI); IFCI, origin, Objectives, Functions, role and performance of industrial Finance corporation of India Limited (IFCI) ICICI, origin, Objectives, Functions, role and performance of Industrial credit & Investment Corporation of India Limited (ICICI).**Lab:** Prepare performance reports - NPA reports – Project appraisals.**UNIT - V: PERFORMANCE EVALUATION OF STATE LEVEL DEVELOPMENT BANKS:** (1) State Financial corporation (SFC) (2) State Industrial Development Corporation (SIDCO) (3) Small Industries Development Bank of India (SIDBI) (4) State Small Industrial Development Corporation (SSIDC).**Lab:** Prepare performance reports - NPA reports – Project appraisals.**SUGGESTED READINGS:**

1. S.N.Sen : Central Banking in underdeveloped Money Market.
2. M.H.De Kock : Central Banking
3. C.R. Basu : Central Banking in a planned Economy
4. R.M. Srivstava : Management of Financial Institution in India.
5. Vasanth Desai : Development Banks: Issues and Operations.
6. O.P. Agrawal : Modern Banking in India.
7. Paul : Management of Banking & Financial System

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## COMPUTER APPLICATIONS IN BANKING

Paper – E.II: P-2  
P.P.W: 5(4+1)

Max. Marks: 100 (70+30)  
Time: 3 Hours

**UNIT I: Introduction:** Computers and Commercial world - Principles of Computer science with reference to banking operations - Different approaches to mechanizations - Security information systems - Audit of computerized banking systems.

**Lab:** A report is to be prepared on approaches to computerization of banking operations in Nationalized and private banks.

**UNIT II: Banking reconciliation:** approaches to bank computerization computer in banks and Indian experiment - Process for withdrawing cash Teller machines at Bank counters - A TMS in India Electronic Commerce the emerging trends - Internet as a Network Infrastructure - Business of internet commercialization electronic Commerce and WWW consumer Oriented Electronic commerce Electronic Payment Systems - Advertising and Marketing on the internet, Software agents - Working of Credit Cards and Debit Cards in India.

**Lab:** “E-Commerce powered by E-Banking” be practically studied by selecting Commercial banks in India.

**UNIT III: Home Banking:** Telephone banking - Computerized corporate banking - Electronic funds transfer, importance of cheques clearing Magnetic Ink Character Recognition – RTGT – NFT - Optical Mark Recognition (OMR) - Computer output to Microphone (COM) - Facsimile transformation.

**Lab:** Identifying lapses in security measures & laws- Rules & Regulations for on detection of fake currency.

**UNIT IV: Inter Branch Reconciliation:** Uses in foreign exchanges, documentation handling systems Cheque sorting and balancing systems (MICR and OCK, etc.)' -Document storage and retrieval systems (Micro films, etc.) - Documentation transmission systems (Fax etc.)

**UNIT V: Cash management systems in banks:** investment management Systems - Statistical analysis transmission - Magnetic Stripe.

### SUGGESTED READINGS:

1. Sony and Agarwal: Computers and Banking.
2. Indian Institute of Bankers study material on 'Introduction to Computers in Banking Industry.
3. Ravi Kalakota & Andre\y B. Whinston: Frontiers of Electronic Commerce Addison Wesley Publications.
4. Dr. M. Sri Nivas: e-Banking Services in India, Himalaya.
5. Vasanth Desai: Bank Management, Himalaya.

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## **ELECTIVE-III: ACCOUNTING -1**

*This Elective group for B.Com. General students only*

**Paper -1: Advanced Corporate Accounting**

**Paper -2: Management Accounting**

### **ADVANCED CORPORATE ACCOUNTING**

Paper –E-III-1: P-1

P.P.W: 5 (4+1)

Marks: 100 (70+30)

Time: 3 Hours

#### **Unit – I: The Accounts of Holding Companies:**

The nature of holding companies – Legal requirements for a holding company – Schedule VI of the Companies Act and subsidiary companies – Preparation of consolidated balance sheet – cancellation of investment account – minority interest – cost of acquiring control or goodwill – capital reserve – preference share capital in subsidiary companies – debentures in subsidiary companies (including problems related to the single subsidiary company).

**Lab:** Computation of Problems using Excel/Accounting packages.

#### **Unit – II: Accounts of Electricity Companies (Double-Accounting System):**

Meaning of double-account system – revenue account and net revenue account – capital account (receipts and expenditure on capital account) and general balance sheet. Replacement of an asset. Important provisions of Indian Electricity Act 1910, Electricity supply act 1948 and the Companies Act 1956 – Formats of relevant accounts – calculation of reasonable return and disposal of surplus. Preparation of net revenue account and Balance sheet (including problems).

**Lab:** Computation of Problems using Excel/Accounting packages.

#### **Unit - III: Accounting for price level changes (Inflation Accounting):**

Introduction, limitations of historical cost accounting, methods of accounting for price level changes - preparation of income statement and balance sheet under current cost accounting (CCA). (including problems).

**Lab:** Computation of Problems using Excel/ Accounting packages.

#### **Unit – IV: Human Resource Accounting & Social Responsibility Accounting:**

**Human Resource Accounting:** Definition, objectives, approaches, assumptions, advantages, limitations of HRA, HRA in India. Historical cost accounting, Replacement cost method, Opportunity cost method. (Theory only).

#### **Social Responsibility Accounting:**

Meaning, Nature of social responsibility, need, objectives, accounting concept and objectives of social responsibility, indicators of social performance (Theory only)

#### **Unit – V: Liquidation of companies:**

Scope, contributory preferential payments, preference dividend. Statement of affairs and deficiency/surplus account. Liquidators final statement of account, liquidators remuneration, receiver for debenture holders, list 'B' contributories (including problems).

**Lab:** Computation of Problems using Excel/ Accounting packages.

#### **Suggested Readings:**

1. R.L.Gupta, M.Radha swamy : Corporate Accounting, Sultan chand
2. M.A.Arulanandam, K.S.Raman :Advanced Accounting, Himalaya
3. Tulsania : Advanced Accounting, Tata Magrahills publications
4. Jain & Narang : Corporate Accounting, Kalyani publications
5. S.M.Shukla : Advanced Accounting, Sahitya Bhavan.

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## MANAGEMENT ACCOUNTING

Paper – E-III-1: P-2  
P.P.W: 5(4+1)

Max. Marks: 100 (70 +30)  
Time: 3 Hours

**UNIT-I: Introduction:** Definition, Scope, Objectives of Management Accounting - Management Accounting Vs. Financial Accounting and Cost Accounting. Installation of Management Accounting System - Role of Management Accountant - Controller functions - Management Information System (Theory only).

**UNIT-II: Ratio Analysis:** Meaning, classification, advantages and limitations of ratio analysis. Computation and interpretation of accounting ratios: Liquidity, Profitability, Activity and Solvency ratios (including problems).

**Lab:** Using Excel/ Accounting packages computation of problems on Ratio Analysis.

**UNIT-III: Funds Flow & Cash Flow Analyses:** Concepts of fund and fund flow – Preparation of funds flow statement. Concepts of cash and cash flow - Preparation of cash flow statement as per Accounting Standard No.3 – Uses and limitations of funds flow and cash flow analyses (including problems).

**Lab:** Using Excel/ Accounting packages computation of problems on Cash Flow and fund flow statements.

**UNIT-IV: Capital Budgeting:** Meaning and importance of capital budgeting - Process of capital budgeting – Methods of capital budgeting: Traditional and time- adjusted methods (including problems).

### Suggested Readings:

1. Introduction to Management Accounting: Charles T, Horn Gaxy L.Sundem
2. Tools and Technique of Management Accounting: N.Vinayakam
3. Management Accounting: S.P.Gupta
4. Management Accounting: Manmohan & Goyal
5. Management Accounting: V.Krishna Kumar
6. Practical problems in Management Accounting: Dr.Kulsreshtha and Gupta
7. Management Accounting: J.R.Monga & M.Prabhakar Reddy
8. Management Accountancy: H. Premraja, Srihamsarala
9. Management Accountancy: Sudhindra Bhat.
10. Management Accounting: Bhattacharya
11. Management Accounting: Sharma Shashi K. Gupta

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### **ELECTIVE -III : ACCOUNTING-2**

*This Elective can be chosen by B.Com. Computers & all B.Com.Vocational Courses*

**Paper-I: COST ACCOUNTING**

**Paper-II: MANAGEMENT ACCOUNTING**

#### **COST ACCOUNTING**

Paper – E-III-2: P-1

Max. Marks: 100 (70 + 30)

P.P.W: 5 (4+1)

Time: 3 Hours

**UNIT-I: Introduction:** Nature and scope of Cost Accounting – Cost Accounting Vs. Financial Accounting – Advantages and limitations of cost accounting – Installation of costing systems – Cost concepts – Classifications of cost, preparation of cost sheet (including problems).

**Lab:** Using Excel, prepare a cost sheet.

**UNIT-II: Elements of Cost:** Material Cost – Direct and indirect material cost – Meaning – Need and essentials of requisition for stores – Control – Functions of purchase department – Stores – Records – Issue of material for production – Pricing methods – Labor cost – Direct and indirect labour cost – Labour turnover – Time keeping – Time booking – Idle time – Over time – Methods of payment of wages – Incentive plans (Halsey, Rowan, Merrics Multiple Piece Rate System, Taylors Differential Piece Rate System). Overheads – Classification – Allocation, apportionment and absorption of overheads (including problems).

**Lab:** Preparation of stores Ledger, using Excel.

**UNIT-III: Methods of Costing:** Single or Output, Job / Contract and Process Costing (excluding equivalent production and inter-process profits). Operating costing (with reference to Transport Undertakings only). Reconciliation of Costing and Financial Accounts – Need for Reconciliation – Reasons for Disagreement in Profit, Preparation of Reconciliation Statement (including problems).

**Lab:** Using Excel, compute problems on contract costing, process costing and operating costing.

**UNIT-IV: Marginal Costing and Break Even Analysis:** Concept of Marginal costing – Variable and absorption costing – Benefits and limitations of Cost, Volume and Profit analysis – Break-even point – Margin of safety (including problems).

**Lab:** Using Excel, compute problems on marginal costing.

**UNIT-V: Standard Costing and Variance Analysis:** Standard costing and Historical costing – Establishment of cost standards – Steps involved in standard costing – Variance analysis – Material variance – Labour variances & Overhead variances (including problems).

**Lab:** Using Excel, compute problems on variance analysis.

**Suggested Readings:**

- |                                     |                                 |
|-------------------------------------|---------------------------------|
| 1. Cost Accounting: N.K.Prasad      | 2. Cost Accounting: P.K.Gosh    |
| 3. Cost Accounting: Jain and Narang | 4. Cost Accounting: S.P.Jyengar |
| 5. Cost Accounting: B.K.Bhar        | 6. Cost Accounting: M.N.Arora.  |
| 7. Cost Accounting: KS Thakur       | 8. Cost Accounting: Dutta       |

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### MANAGEMENT ACCOUNTING

Paper – E-III-2: P-2  
P.P.W: 5(4+1)

Max. Marks: 100 (70 +30)  
Time: 3 Hours

**UNIT-I: Introduction:** Definition, Scope, Objectives of Management Accounting - Management Accounting Vs. Financial Accounting and Cost Accounting. Installation of Management Accounting System - Role of Management Accountant - Controller functions - Management Information System (Theory only).

**UNIT-II: Financial Statement Analysis:** Meaning, types, uses and limitations of financial statements. Meaning, process and techniques of analysis of financial statements – Comparative, common size statements and trend analysis (including problems).

**Lab:** Using Excel/ Accounting packages computation of problems on various techniques of financial statement analysis.

**UNIT-III: Ratio Analysis:** Meaning, classification, advantages and limitations of ratio analysis. Computation and interpretation of accounting ratios: Liquidity, Profitability, Activity and Solvency ratios (including problems).

**Lab:** Using Excel/ Accounting packages computation of problems on Ratio Analysis.

**UNIT-IV: Funds Flow & Cash Flow Analyses:** Concepts of fund and fund flow – Preparation of funds flow statement. Concepts of cash and cash flow - Preparation of cash flow statement as per Accounting Standard No.3 – Uses and limitations of funds flow and cash flow analyses (including problems).

**Lab:** Using Excel/ Accounting packages computation of problems on Cash Flow and fund flow statements.

**UNIT-V: Budgetary Control:** Introduction, objectives, essentials, organization of Budgetary control - Classification of budgets: Production budget, Sales budget, Cash budget, Overheads budget, Fixed budget, Flexible Budget – Advantages and limitations of Budgetary control. (including problems).

#### Suggested Readings:

1. Introduction to Management Accounting: Charles T, Horn Gaxy L.Sundem
2. Tools and Technique of Management Accounting: N.Vinayakam
3. Management Accounting: S.P.Gupta
4. Management Accounting: Manmohan & Goyal
5. Management Accounting: V.Krishna Kumar
6. Practical problems in Management Accounting: Dr.Kulsreshtha and Gupta

7. Management Accounting: J.R.Monga & M.Prabhakar Reddy  
 8. Management Accountancy: H. Premraja, Srihamsarala  
 9. Management Accountancy: Sudhindra Bhat.  
 10. Management Accounting: Bhattacharya  
 11. Management Accounting: Sharma Shashi K. Gupta

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### **ELECTIVE –IV : RETAILING**

**Paper-I: Retail Marketing**

**Paper-II: Retail Management & Customer Relationship Management**

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#### **RETAIL MARKETING**

Paper – E-IV: P-1

P.P.W: 5 (4+1)

Max. Marks: 100 (70 + 30)

Time: 3 Hours

**Unit-1:**

Retailing – Definition & Importance – Indian vs Global Scenario – Types of Retailing – Store Retailing – Non Store Retailing – Types of retail formats – Franchising in retailing.

**Lab:** Reports to be prepared on various types of retailing.

**Unit-2:**

Retail Marketing – Decisions relate to marketing mix - Retail consumer buying behaviour – types – factors influencing - buying behaviour – Segmentation – positioning. Retail organization structure – Major functional areas – careers in retailing.

**Lab:** Preparation of reports on retail organizations – Case studies relate to retailing outlets.

**Unit-3:**

Retail Location – Factors affecting retail location decision – Site selection – Factors affecting site selection – Steps in selecting site – Location based retail Strategies. Store design – Interiors & exteriors - Store layout – Types of layouts – Factors affecting store layout – Retailing image mix – Store Façade.

**Lab:** Preparation of report of layout of retail stores, Departmentation, customer flow, strategic location.

**Unit-4:**

Retail Communication mix – Sales promotion – Advertising - Public relation – Personal Selling – Steps in planning retail communication. Retail Strategies – Differentiation strategies – Growth strategies – Expansion Strategies – Pricing strategies.

**Lab:** Preparing the reports on the various promotion strategies.

**Unit-5:**

Role of IT in retailing - Electronic data exchange – bar coding – RFID –Electronic payment systems.

**Lab:** Cases/ Case lets to be studied.

**Suggested Readings:**

1. Retailing Management – Swapna Pradhan;
2. Retail Marketing Management – Swapna Pradhan;
3. Retail Management – Gibson Vedamani;
4. Retail Management – Levy & Weitz;

5. Channel Management & Retail Management – Meenal Dhotre; 6. Retail Marketing Management – David Gilbert; 7. Retail Management – Ron Hasty & James Reardon; 8. The Art of Retailing – A.J. Lamba; 9. Retail Management – W. Steward; 10. Retail Management – Analysis, Planning & Control – David Walters.

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## **RETAIL MANAGEMENT & CUSTOMER RELATIONSHIP MANAGEMENT (CRM)**

Paper – E-IV: P-1

Max. Marks: 100 (70 + 30)

P.P.W: 5 (4+1)

Time: 3 Hours

### **Unit-1:**

**Retail supply management:** Definition & Scope – Integrated supply chain Planning. Merchandising – Definition – Steps in merchandise planning – Merchandise hierarchy – Range planning – Buying process – Vendor development – Evaluating merchandise performance.

**Lab:** Preparing the report on supply chain management of different companies.

### **Unit-II:**

**Category management:** Definition & components – process – manufacturer’s brands Vs private label brands. Store administration – Floor space management – Planogram – Managing store inventories – Quick response inventory Planning – Managing displays – Cashiering process – Managing in store promotions and events. Managing retail loss and inventory shrinkage – Shop lifting – Employee theft.

**Lab:** Preparing the reports on brand practices of various companies.

### **Unit-III**

**Relationship marketing:** Conceptual foundation of Relationship Marketing, evolution of relationship marketing, its significance in Indian context - Relationship marketing of Services Vs. Relationship marketing in Consumer markets - Buyer seller relationships. Relationship marketing in Mass markets, relationship marketing and marketing Strategy.

**Lab:** Preparing the reports on mass markets.

### **Unit-IV**

**Sales force automation tools & Relationship marketing:** Role of Information Technology in building, maintaining and enhancing relationships Customer profitability design and analysis CRM in retailing – process – planning and implementing loyalty programs.

**Lab:** Preparing the reports on Distribution channels of the products.

### **Unit-V**

**Customer satisfaction & Service quality in service marketing:** Service Encounter -Role of HR & Internal Marketing - Monitoring and Measuring customer satisfaction – SERVQUAL & GAP model - Handling complaints effectively - Service Failure – Recovery

**Lab:** Cases/ Case let’s to be studied.

### **Suggested Readings:**

1. Retailing Management – Swapna Pradhan
2. Retail Marketing Management – Swapna Pradhan
3. Retail Management – Gibson Vedamani

4. Retail Management – Levy & Weitz
5. Relationship Marketing-S.Shajahan
6. Customer Relationship Management - Jagdish Seth,Atul Parvatiyar,G Shainesh
7. Retail Management – RS Tiwari, Himalaya.
8. Retail Management – Barry Berman, Pearson

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### ELECTIVE - V : TAXATION

**Paper -I: INCOME TAX - I**

**Paper -II: INCOME TAX - II**

#### INCOME TAX – I

Paper – E-V: P-1

Max. Marks: 100(70+30)

P.P.W:5 (4+1)

Time: 3 Hours

**Unit–I: Introduction:** Basic concepts :Income, Person, Assessee, Assessment year, Previous year, Income, Casual income, PAN, Gross total income. Agricultural income and its assessment , Capital and Revenue, Residential status and incidence of tax (Including problems), Incomes exempt from tax, Tax evasion Vs. Tax avoidance.

**Unit - II: Income from salary & House property:** Salary, meaning, allowances, perquisites, profits in lieu of salary, provident funds and its treatment, deductions from salary income, computation of salary income. Income from House property – meaning, annual value, let-out house, self-occupied house, deemed to be let-out house, deductions from annual value, deemed ownership, co-ownership, unrealized rent, computation of income from house property (including problems).

**Lab:** Computation of Income from Salary using tax packages.

**Unit – III: Income from business and profession:** Differences between business and profession, chargeability, deductions expressly allowed and disallowed, General deductions, computation of profits and gains from business and profession. Depreciation - meaning, basis, rates, block of assets, Unabsorbed depreciation. (Including problems)

**Lab:** Computation of Income from business and profession tax packages.

**Unit - IV: Capital gains:** Capital assets, meaning, types, cost of inflation index, Transfer- types, transfer not regarded as transfer- cost of acquisition of various assets, deductions from capital gains. Computation of taxable capital Gains. Income from other sources – Interest on securities, Bond washing transaction, Dividends on shares, casual income, family pension, gifts received and other general incomes including deductions, deemed income.(Including problems)

**Lab:** Computation of Income from capital gains using tax packages.

**Unit – V: Deductions from gross total income and Rebates:** Clubbing and aggregation of incomes, Set off and carry forward of losses, Computation of total income and tax liability of Individual Assessee, (including problems). Assessment procedure - Filing of returns, Self-assessment, Regular assessment, Best judgment assessment, Income tax authorities (Theory only).

**Suggested Readings:**

1. Student Guide to Income Tax: Singhanian - Taxman publications
2. Income Tax and Accounts; H.C. Mehrotra - Sahitya bhavan publications
3. Elements of Income tax: Gaur and Narang - Kalyani publications
4. Direct Taxes: Bhagawathi prasad – Vishwa prakashan

5. Elements of Income Tax: A.Sudhakar, P.V.Ramana Rao – National publishing
6. Elements of income tax: H.Prem raj - Hamsarala publications
7. Senthil & Senthil: Business Taxation, Himalaya.
8. Lal: Income Tax & Central Sales Tax: Law & Practice, Pearson
9. Tally/Focus/Wings/Ex packages.

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## INCOME TAX - II

Paper – E-V: P-2  
P.P.W: 5(4+1)

Max. Marks: 100(70+30)  
Time: 3 Hours

### **UNIT-I: ASSESSMENT OF INDIVIDUAL:**

Share of Income from HUF- Share of Income from a Firm - Remuneration or Interest received from a Firm - Income of Other Person included in the Income of Individuals - Computation of Taxable Income - Computation of Tax payable - (Theory and Problems).

**Lab:** Computation of total Income of individual using tax packages.

### **UNIT-II: ASSESSMENT OF HINDU UNDIVIDED FAMILY:**

Meaning of HUF under Hindu Law and Under Income Tax Act - Schools of Hindu Law - Share of Income from HUF Property - Ancestral Property - Coparcener - Conversion of self acquired property into Joint Family Property - Partition of HUF - Computation of Total Income of HUF - (Theory and Problems) .

**Lab:** Computation of total Income of HUF using tax packages.

### **UNIT-III ASSESSMENT OF FIRMS:**

Meaning of Firm, Partner and Partnership-Essential Conditions for Firm assessed as such (PFAAS)- Change in the Constitution of Firm and Succession of Firm - Remuneration and Interest Payable to Partners - Provisions regarding Set-off and Carry - Forward of losses by Firm.

**Lab:** Computation of total Income of firms using tax packages.

### **UNIT – IV: ASSESSMENT OF ASSOCIATION OF PERSONS:**

Conditions for assessment of firm as Association of Persons (PFAAOP) – Tax Planning in respect of conversion of firm into a company Computation of Tax liability of PFAAS and PFAAOP - (Theory and Problems) .

**Lab:** Computation of total Income of AOP using tax packages.

### **UNIT-V: ASSESSMENT OF COMPANIES:**

Meaning of Domestic Company, Foreign Company, Indian Company, Widely Held Company and Closely Held Company - Minimum Alternate Tax (MAT)Tax on Distributed Profits - Carry Forward and Set off of losses - Computation of Tax liability of Companies - (Theory and problems).

**Lab:** Computation of total Income of companies using tax packages.

### **SUGGESTED READINGS:**

1. Bhagwati Prasad: Law and Practice of Income Tax , Navman Prakashan Publications,
2. Vinod K. Singhania: Direct Taxes Law and Practice, Taxmann's Publication
3. B. B. LAL: Elements of Income Tax, Konark Publishers Pvt.Ltd.
4. Dr.P.V.Ramana Rao: Elements of Income Tax, National Publishing House, Delhi.
5. Lal: Income Tax & Central Sales Tax: Law & Practice, Pearson
6. Tally/Focus/Wings/Ex packages.

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## ELECTIVE-VI : FINANCE

**Paper-I : FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Paper-II : MICRO-CREDIT AND FOREIGN TRADE FINANCE**

### FUNDAMENTALS OF FINANCIAL MANAGEMENT

Paper – E-VI: P-1

Max. Marks: 100 (70 + 30)

P.P.W: 5 (4+1)

Time: 3 Hours

#### **Unit – I: Introduction to Financial Management & Investments:**

**Financial Management:** Meaning, need and importance, Objectives, Scope and Functions of Financial Management – Profit maximization, wealth maximization, implications of wealth maximization – Financial decisions – Basic considerations – Liquidity Vs. Profitability (Theory only).

**Investments:** Types of Investments and their features – Meaning and importance of a portfolio of investments - Security risk – Portfolio risk - Risk classification – Concept of Risk Vs. Return trade off in finance & investments – Choice of an investment (Theory only)

#### **Unit – II: Time Value of Money and Capital Budgeting:**

**Time Value of Money:** Valuation concept - Future value of a single cash flow - Multiple flows and annuity; Present value of single cash flow - Multiple flows and annuity (simple problems)

**Capital Budgeting:** Meaning, Need and significance of Capital Budgeting – Importance of Cash Inflows and Cash Outflows – Risk in Capital Budgeting – Simple Capital Budgeting Evaluation Techniques: Pay back period (Need, importance, and computation), ARR (Need, importance and computation), NPV(Need, importance and computation) and IRR (Need, importance and computation). (simple Problems).

**Lab work:** The students are required to compute the problems of time value of money and capital budgeting using EXCEL functions.

#### **Unit – III: Capital Structure and Cost of Capital:**

**Capital structure:** Meaning, need and importance of Capital structure – Optimum capital structure- **Leverages:** Financial leverage - Operating leverage – Combined leverage; EBIT-EPS Analysis (simple problems)

**Cost of Capital:** Meaning, need, importance of the concept and significance of Cost of Capital, specific cost of Capital for various sources of finance, cost of debt, cost of Preference Shares, cost of equity, Cost retained earnings. Weighted average cost of capital, Book value vs. market value weight. (simple problems)

**Lab work:** The students are required to compute the problems of cost of capital using EXCEL functions.



#### **Unit – IV: Working Capital Management:**

An over view of Working Capital Management - Determinants of working Capital, Operating Cycle.

Cash management, cash forecasting and budgeting, management of receivables, optimum credit policy, aspects of Credit policy - Credit terms and Credit Standards, Inventory management (simple problems of cash , receivables and inventory).

**Lab work:** The students are required to compute the problems of cost of capital using EXCEL functions.

#### **Unit – V: Dividend Decision:**

Meaning, need and significance of dividends – Types of dividends – Dividend Policy of corporations - Factors Influencing divided Policy - Dividend theories: a) Walter’s model b) Gordan’s Model c) MM Hypothesis (Theory only).

**Lab work:** The students are required to compute the problems of EBIT-EPS analysis using EXCEL functions.

#### **Suggested Reading:**

- |                            |                                      |
|----------------------------|--------------------------------------|
| 1. Maheshwari S.N.         | Element of Financial Management      |
| 2. R.P. Ruastogi           | Galgotia Publishing House.           |
| 3. Khan & Jain             | Financial Management                 |
| 4. Pandey I.M.             | Financial Management                 |
| 5. Van Horne J.C.          | Financial Management and Policy      |
| 6. Van Horne J.C.          | Fundamentals of Financial Management |
| 7. Levy H & M Sarnat       | Principles of Financial Management   |
| 8. Chandra Prasanna        | Financial Management                 |
| 9. Kulkarni & Satyaprasad: | Financial Management                 |
| 10. Vyuptakesh Sharan:     | Financial Management                 |

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## MICRO-CREDIT AND FOREIGN TRADE FINANCE

Paper – E-VI: P-2  
P.P.W.: 5 (4+1)

Max. Marks: 100 (70 + 30)  
Time: 3 Hours

### **UNIT- I: Bank Lending and Credit Management Services:**

Business of lending – Credit risk and its types – Types of Bank lending and their advantages – Types of borrowers – Requirements for lending – Credit creation – Qualities of a good borrower – Principles of good lending – Credit cycle – Client risk rating – Advantages of client risk rating - Guidelines on fair practices code for lending;  
Credit policy in Banks – Objectives – Purposes – Regulatory requirements setout by RBI.

**Lab work:** I. Students are required to know the following: 1. Guidelines of RBI on fair practices code for lenders; 2. Credit Investigation Report; 3. Contents of a typical credit policy.

II. Each student is required to prepare a ‘Credit Investigation Report’ of an individual (assuming that he/she is a borrower) from within the College or outside, with the co-ordination and support of banker.

### **UNIT- II: Micro-Credit Finance:**

Rural Financing in India: Financial problems faced by Rural people in India; Meaning of Micro Finance – Need and Emergence - growth of Micro -finance at global level — Origin and growth of Micro Finance in India - Micro-credit financing Institutions – Role of NABARD in Micro Finance - Self-help groups (SHGs) and their formation – Objectives – RBI Support Policy - SHGs and Bank Finance - Significance of Micro-credit finance for SHGs – Micro credit finance plus services provided to SHGs - Models of Linkage - Micro-Financial Institution Grading Scheme (CRISIL Grading Scale). (Theory only)

**Lab work:** Students are required to expose themselves to the following: 1. SHG Bank Linkage documents; 2.NABARD Refinance schemes; 3. Skill up gradation and capacity building of SHGs; 4. SHGs graduating into income generating activities; 5. Success stories of SHGs.

### **Unit- III: Foreign Exchange Market -I:**

Features of Foreign exchange market – Purposes of transacting in foreign exchange market – Purchase and sale transactions – Types of transactions – Types of quotations – Settlement of transactions – Forward rates quotations ( With simple problems) Determination of Exchange rates – Factors determining spot exchange rates – Meaning, concept and classification of exchange risk;

**Lab work:** 1. The students are required to expose themselves to various Foreign Exchange related documents (forms and formats); 2. The students are also required to understand the key terms and concepts (based on the forms and formats) involved in this unit-III.

### **Unit- IV: Foreign Exchange Market – II:**

Foreign exchange transactions of a Bank with its customers (Exporters and Importers) – Purchase and sale of foreign exchange – Foreign exchange rate quotations (Basis, exchange margins prescribed by FEDAI) – Types of buying rates and their calculations ( in US Dollars) – Types of Selling rates and their calculations ( in US Dollars) - Calculation of exchange

rates based on Cross rates (Euro and Pound Sterling) - Buying rates – Selling rates. (with simple problems)

**Lab work:** 1. The students are required to expose themselves to various Foreign Exchange related documents (forms and formats); 2. The students are also required to understand the key terms and concepts (based on the forms and formats) involved in this unit-IV.

**UNIT- V: Export Procedure:**

International trade transactions – Regulatory framework (Foreign Trade(Development and Regulation)Act, Foreign Exchange Management Act, Customs Act) – Foreign trade policy administered by Director General of Foreign Trade (DGFT) – Steps and procedure of getting established as an exporter – Steps and procedure of entering into an export contract – Contents of export contract – Steps and procedure of execution of export order – Letter of Credit (L/C.) – Types of L/C. – Mechanism of Opening L/C. – Post-shipment procedure – Methods of payment for the International trade.

**Lab work:** 1. The students are required to expose themselves to various DGFT related documents for export procedure(forms and formats); 2. The students are also required to understand the key terms and concepts (based on the forms and formats) involved in this unit.

**Suggested Readings:**

1. C.Jeevanandam: Foreign Exchange and risk Management; Sultan Chand & Sons, New Delhi, 2007.
2. Murali, S. and K.R.Subbakrishna: Bank Credit Management, Himalaya Publishing House. Mumbai.
3. Patel shah, Vimalo: Rural Economy; Himalaya Publishing House;
4. U.C.Patnaik, R.N.Mishra: Rural Banking in India, Anmol Publication, New Delhi.
5. Khemani and Dr. B. Yerram Raju: How and Why of Rural Banks;
6. Other publications: NABARD publications, Bank Journals, IIB Journals, Yojana.
7. Karmakar, K.G: Rural credit and self help groups: Micro finance needs and concepts in India; Sage publications India Pvt. Ltd. ,
8. Mahajan, Vijay and Bharti Gupta Ramola: Financial services for rural poor in India: Access and sustainability(Journal'of International Development,8(2),pp.211-224.
9. [www.microjournal.com](http://www.microjournal.com)
10. [www.microfinance.com](http://www.microfinance.com)
11. [www.mfc.oW.pl](http://www.mfc.oW.pl)
12. [www.gdrc.org/icm](http://www.gdrc.org/icm)
11. [www.nabard.org/microfinance/assessmentmethods.asp](http://www.nabard.org/microfinance/assessmentmethods.asp)
12. RBI websites.

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**ELECTIVE - VII : MARKETING**

**Paper-I: PRINCIPLES OF MARKETING**

**Paper-II: RURAL MARKETING**

**PRINCIPLES OF MARKETING**

Paper – E-VII : P-1

P.P.W. : 5(4+1)

Max. Marks : 100(70+30)

Time : 3 Hours

**UNIT - I: INTRODUCTION:** Nature and scope of marketing; Importance of Marketing as a business function, Importance of marketing in Indian context, Marketing concepts - Selling vs. marketing; Marketing mix; Marketing environment.

**Lab:** Preparation of reports on Marketing environment of different FMCG's or retailing companies.

**UNIT - II: CONSUMER BEHAVIOUR AND MARKET SEGMENTATION:** Nature, scope and significance of consumer behavior, consumer behavior theories, Market segmentation concept and importance; Bases for market segmentation.

**Lab:** A report preparation on changing life styles in different walks of life creating demand for new companies / sectors.

**UNIT - III: PRODUCT:** Concept of product, Types of products, New product development; packing role and function, Brand name and trademark; After sales services, Product life cycle concept.

**Lab:** Stages of product life cycle (PLC) for different companies – NPD stages for imaginary products.

**UNIT - IV: PRICE:** Importance, price as marketing mix; Factors influencing price determination of a product / service; Discount and rebates.

**Lab:** Report on factors influencing price fixation for different products in selected sectors in the recessionary period.

**UNIT - V: DISTRIBUTION CHANNELS AND PHYSICAL DISTRIBUTION:** Distribution channels - concept and role; types of distribution channels; Factors affecting choice of distribution channel; Retailer and wholesaler ; Physical distribution of goods, Transportation ; Warehousing; Inventory control ; Order Processing.

**PROMOTION:** Methods of promotion; Optimum promotion mix; Advertising media - their relative merits and limitations.

**Lab:** Report on promotional mix for different FMCG products.

**SUGGESTED READINGS:**

1. Philip Kotler: Marketing, Prentice Hall
2. William M. Pride and O.C Ferrell: Marketing; Houghton - Mafflin Boston
3. Stanton W.J., Etzel Michale. J.d Walker Bruce.J; Fundamentals of Marketing, McGraw H
4. Lamb Charless W., Hair Joseph E., and McDaniala Carl: Principles of Marketing; South Western Publishing, Cincinnati, Ohio.
5. Cravens David W, Hills Genrald E., Woodruff Robert B : Marketing Management: Richard D. Irwin, Homewood, Illinois.
6. Kotler Philip and Armstrong Gary : Principles of Marketing; Prentice- Hall of India,
7. Fulmer RM : The New Marketing McMillan, New York
8. McCarthy J.E. Basic Marketing - a Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W., and Stiu RR Basic Marketing - Concepts, Decisions and Strategies; Prentice Hall, New Delhi
10. Bushkirk, Richard H : Principles of Marketing; Dryden Pren, Illinois.
11. S.A.Sherlekhar : Marketing Management, Himalaya.

## RURAL MARKETING

Paper – E-VII: P-2  
P.P.W.: 5(4+1)

Max. Marks: 100(70+30)  
Time: 3 Hours

### UNIT - I: RURAL MARKETING:

Definition of rural area, Importance of rural marketing, nature and scope of rural marketing, size of rural market, Distinction between Rural and Urban Marketing.

**Lab:** A report preparation on the transformation for rural markets in India.

### UNIT - II: RURAL MARKETING ENVIRONMENT:

Geographical, economic, Scio-cultural and infrastructural factors. Factors influencing Rural marketing operations.

**Lab:** Preparation of the report on invisible forces influencing the rural markets in India.

### UNIT - III: RURAL CONSUMER :

Characteristics, product and brand awareness in rural marketing - Attitude and behavior, Buying patterns and influences; Segmenting rural markets.

**Lab:** A small survey conducted and report be prepared about the level of Brand Awareness in rural areas about Indian and MNC's branded products.

### UNIT - IV: RURAL MARKETING STRATEGIES:

Product Planning for rural marketing, quality and size; packaging and branding decisions, pricing decisions.

**Lab:** Exercises on redesigning the new products by keeping requirements of rural markets.

### UNIT - V: PROMOTION AND DISTRIBUTION IN RURAL MARKETS :

Media and Advertising copy decisions; Distribution channels and logistics in rural markets.

**Lab:** A report preparation on logistics management for rural market on existing products and markets.

### SUGGESTED READINGS:

1. Rajagopal : Management Rural Business; wheeler Publications, New Delhi
2. Neelameghan S : Marketing in India; Cases and Reading; Vikas Publishing House
3. Gopaldaswamy T.P .: Rural Marketing; Wheeler Publishers, New Delhi
4. Nayyar H., and Ramaswamy P : Globalization and Agricultural Marketing ; Rawat Publications, Jaipur.
5. Moria CB : Agricultural Marketing: Himalaya Publishing House, New Delhi.
6. K.S. Habibur Rahman: Rural Marketing in India, Himalaya.
7. Krishnamacharyulu: Rural Marketing: Text & Cases, Pearson

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**ELECTIVE –VIII : SECRETARIAL PRACTICE & OFFICE MANAGEMENT**

**Paper-I: SECRETARIAL PRACTICE**

**Paper-II: OFFICE MANAGEMENT**

**SECRETARIAL PRACTICE**

Paper – E-VIII: P-1

Max. Marks: 100 (70 + 30)

P.P.W: 5 (4+1)

Time: 3 Hours

**Unit – I:**

The Company Secretary - Definition of secretary – Types of secretaries – Meaning - Appointment – Qualifications – Legal Positions – Duties Rights and powers – Liabilities – dismissal.

**Lab Work:** Specimen form and agreement for the appointment of a Secretary, Specimen Resolution for conversion of Private Company into a Public Company, Specimen Resolution for conversion of Public Company into a Private Company, Specimen forms Certificate of Incorporation, Specimen forms of Commencement of Business.

**Unit – II:**

Duties of the secretary at the company promotion incorporating at registration stage – duties at the capital subscription stage – duties at the commencement of business stage – secretarial procedure – alteration of the memorandum securities.

**Lab Work:** Specimen of Memorandum of Association and its alterations, Specimen of articles of Association and its alterations, Specimen of Prospectus, Remedies of its misstatements.

**Unit – III:**

Role of the Secretary in conducting of company meetings & importance kinds of company meetings statutory meeting - secretarial duties relating to statutory meeting. – annual general meeting – extra ordinary general meeting – creditors meetings – board meeting – debenture holder meetings – meeting of creditors.

**Lab Work:** Forms of Notice of the Statutory Meeting, Statutory Report, Notice of the Annual General Meeting, Specimen of Directors' Report, Chairman's Speech, Admission Card, Form of Notice and Agenda of first Board Meeting and Subsequent Board Meeting.

**Unit – IV:**

Company meetings – law, practice & procedure requisites of a valid meeting. Proper authorities – notice, quorum, chairman, agenda: procedure of discussion, motion, interrupting of debate amendments, formal motion, points of order: validity methods of voting secretarial duties regarding poll: proxy: Resolutions – kind –circulations of members resolution registrations of certain resolutions and agreements minutes, kinds – difference between minutes and reports hints for writing minutes – statutory provision regarding minutes.

**Lab Work:** Agenda for the Statutory Meeting, General Meeting and Extraordinary General Meeting, Specimen of Polling Paper and Polling list, Form of Proxy, Specimen Ordinary Resolutions and Special Resolutions, Specimen Minutes of the Statutory Meeting, Annual General Meeting and Extraordinary General Meeting.

**Unit – V:**

Secretarial procedure for accepting deposits – income taxes company deposits. Secretarial duties regarding payment of dividends – secretarial duties regarding issue of bonus shares – secretarial duties in connection with compromises or arrangements. Secretarial duties in connection with reconstructions or amalgamative transferee under falling and transferor under falling.

Duties of secretary in respect of compressor winding up voluntary winding up – creditors voluntary winding up – winding up subject to supervision of the court.

**Lab work:** Specimen of Registered Debentures, Bearer Debentures, A specimen form of Advertisement in News Papers regarding Invitation and Acceptance of Deposits, Specimen form of Dividend List / Register, Notice and Warrant, Specimen of Declaration of Solvency.

**SUGGESTED READINGS:**

- 1) Secretarial Practice : Avatar Singh
- 2) Secretarial Practice : N.D.Kapoor
- 3) Company Law & Secretarial Practice: Reddy, Appanaiah & Prabhudeva, Himalaya.

## OFFICE MANAGEMENT

Paper – E-VIII: P-2  
P.P.W.: 5 (4+1)

Max. Marks: 100 (70 + 30)  
Time: 3 Hours

**Unit – I:** Concept of Office Management – Introduction – Meaning of office – Functions of office – Relation of office with other Departments – Importance of office – Role of office Manager – Accommodation and Locations; Layout - Environment working conditions – Furniture, Fittings & Safety Arrangements – Office Systems – Operational items – Office Forms – Stationary – Systems & Procedures – Records Management – Filing and essentials of the filing systems; Indexing.

**Lab work:** Preparation of Relation charts in an office, Ideal Layout chart, Office Manual, Office Forms and Filing Index.

**Unit – II:** Principles of Office Organization – Office Organizations - Steps in organization – Sound Organization – Principle of Office Organizations – Types of Departmentalization – Organization Structure – Delegation of Authority - Its principles – problems in Delegation.

**Lab Work:** Preparation of different organization charts, delegation of authority chart.

**Unit – III:** Office correspondence - Internal and external office correspondence – (Internal)–essential features and structure of commercial letters – types of circular letters – Trade inquiries, purchase orders – (External) External correspondence – eliciting information about customers – complaint letters from customers – status enquiries & correspondence with banks, with Govt. Departments, with insurance firms - preparation of curriculum vitae – employment letters from - Recruitment to Terminations / retirement.

**Lab Work:** Drafting of Commercial letters viz. Circulars, Trade Enquiries, Purchase Orders, complaint letters, Status enquiries, correspondence with banks, Govt. Depts., Insurance firms and employment letters.

**Unit – IV:** Front Office Management - Front Office as Interior Management - Security and Fire Fighting Management – Office equipment and maintenance - Annual Maintenance Contracts of different equipments in the office – office locking and key management – Staff Attendance – Punch Card Management. Transport Management – Hotel Reservation and Accommodations Arrangements – Travel Arrangements.

**Lab Work:** Maintenance of Visitors log book, Preparations of Annual Maintenance Contract with its rules and regulations.

**Unit – V:** Fundamentals of Financial Management - Concept of Finance – Objectives of Finance Functions – Types of Capital – Fixed and Working Capital – Estimations of the Working Capital Requirements – Concepts of Financial Planning and Capital Structure – Methods and Source of Finance – Long Term Finances and Short Term Finances – Stock Market - Role of SEBI.

### SUGGESTED READINGS:

- |    |                                       |   |                                      |
|----|---------------------------------------|---|--------------------------------------|
| 1) | Office Management                     | : | M.N.Arora                            |
| 2) | Office Management                     | : | R.K.Chopra & Ankith Chopra, Himalaya |
| 3) | Professional Front Office Management: |   | Woods, Pearson                       |

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**ELECTIVE –IX: COMPUTER APPLICATIONS-1**

*This Elective can be chosen by B.Com Regular, B.Com, Taxation, B.Com, Advertising,  
B.Com, Foreign Trade.*

**Paper-I : DATABASE MANAGEMENT SYSTEM**

**Paper-II : ELECTRONIC COMMERCE**

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**DATABASE MANAGEMENT SYSTEM**

Paper-E-IX – 1: P-1

Max. Mark : 100 (70 + 30)

No. of Hours P.P.W: 5 (3T + 2P)

Time: 3 Hours

**UNIT-I:** Database Systems- Evolution- File Oriented Systems- Database Models database System Components- Database Systems in the Organisation- Data sharing Strategic Database Planning-database and Management Control- Risks and Costs and Databases- Database development.

**UNIT-II:** Database Design-Principles of Conceptual Database Design- Conceptual Data Models- Aggregation- Modeling conceptual Objects vs. Physical Objects- Relational Data Model- Fundamental Concepts-Normalization- Transforming a conceptual model - Relational Model- Relational Database Implementation- Relational Algebra and Calculus.

**UNIT-III:** SQL-Schema and Table Definition-Data Manipulation- View Definition Graphical Query Language-Client-Server Databases- Defining Database Tables and Server- Server Data Manipulation and Programming- Developing Client Applications

**UNIT-IV:** Physical Database Systems- Storage Media- Disk Performance Factors- File Organisation- Implementing Logical Relationships- Mapping logical Data Structures to Physical Structures- Secondary Keys Access-Database Administration and Control DBA Functions- DBA Goals- Database Integrity- Database Security- Database Recovery

**UNIT-V:** Distributed Database Systems-Design.- Query Processing- Data Integrity Recovery- Client/Server Systems- DBMS Selection and Implementation- Information Needs- DBMS Functions and Capabilities- Classifying DBMS feature requirement Evaluation Models- Implementation Issues- Case studies of RDBMS package such as ORACLE/MS-SQL Server.

**Lab Work :**

Using SQL commands creating Database Schema and Tables and Retrieval of data.

**SUGGESTED READINGS:**

1. Modern Database Management : MeFadden
2. An Introduction to Database System: Bipin C.Desai
3. Database Management & Design : Gary Hansen & James. Hansesn
4. Fundamentals of Database System : Elmasri

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## ELECTRONIC COMMERCE

Paper- E-IX –1: P-2

Max. Marks: 100 (70 + 30)

No. of Hours P.P.W: 5 (3T + 2P)

Time: 3 Hours

**UNIT-I:** Overview of Electronic Commerce Definition of Electronic Commerce- E-Business - Potential Benefits of Electronic Commerce- The Internet and World Wide Web (WWW) as enabler of E-Commerce- Impact if E-Commerce on Business Models- E-Commerce Applications- Market forces influencing highway- Global Information Distribution Networks.

**UNIT-II:** E-Commerce and WWW- Architecture Framework- Technology behind the Web- Hyper text Publishing- Security and the Web- Security protocols and the Web Security issues- Encryption techniques.

**UNIT-III:** Consumer Oriented E-Commerce Applications- Mercantile Process Models from Consumers and Merchant's Perspective- Electronic Payment Systems- Types of Payment System (Credit Card; E-Cash, Smart-Cards - Digital Payments, etc.,)- Risks in E-Payments- Designing E-Payment Systems.

**UNIT-IV:** Electronic Data Interchange (EDI)- EDI applications in business- Legal, Security and Privacy Issues in EDI and E-Commerce- Internet based EDI- Intra Organisational E-Commerce.

**UNIT-V:** Web-based Marketing- Introduction and Scope of Marketing- Business, Marketing and Information Technology congruence- Advertising and Marketing on the internet- Application of 4 Ps (Product, Price, Place & Promotion) in internet-Marketing Supply Chain Management.

**Lab work:**

Using Microsoft front-page editor and HTML in Designing a Static (simple) Website.

**Suggested Readings:**

1. E-Commerce: A Managerial Perspective : Micheal change, et. A1
2. Electronic Commerce - Security, Risk Management & Control : Greenstein & Feinman
3. Frontiers of Electronic Commerce : Ravi Kalakota & A.B. Whinston
4. E Business & E Commerce Management : Chaffey

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## **ELECTIVES –IX COMPUTER APPLICATIONS -2**

*This elective is offered only to B.Com computers, & B.Com., Computer Applications only.*

**Paper-I : FUNDAMENTALS OF C++**

**Paper-II : FUNDAMENTALS OF JAVA**

### **FUNDAMENTALS OF C++**

Paper – **E-IX – 2: P-1**

Marks: 100 (70+30)

P.P.W.: 5 (4+1)

Time: 3 Hours

#### **Unit –1 Object Oriented Programming**

Introduction to OOP - Meaning of Object - Meaning of Class – LOOP characteristics : – Creation of new Data Types , Giving importance to Class , Inheritance , Encapsulation , Abstraction , Polymorphism , Operator Overloading , Function Overloading , Function Defining , Software Reusability.

#### **Unit –2 C Versus C++**

Comparison between C and C++ – Data Types : - Integer Data Types . Char. Unsigned Char, Short , Unsigned Short , Int , Unsigned Int , Long , Unsigned Long . Floating Data Types . Input Statement ( or ) Input Function -Cin>> – Output Statement ( or ) Output Function - Cout>> – Arithmetic Operators - Logical Operators - Relational Operators.

#### **Unit –3 Arrays**

Introduction to Arrays - Declaration of Arrays - Different Types of Arrays : - One Dimensional Array, Two Dimensional Array. Array Examples on Variables – Array Examples on Constants.

#### **Unit –4 Programming Constructs**

Unary Operators - Increment Operator ( ++ ), Prefix Notation, Postfix Notation, Decrement Operator ( -- ). Conditional Constructs - Switch .Case Construct, Break Statement, Default Keyword, Conditional Operator. Loop Construct - While Loop, Do..while Loop, For loop. Examples on Programming Constructs.

#### **Unit –5 Important Features of C++**

Classes -Objects – Structure – Pointers - Enumerated Data Types – Constructors-Destructors

**Lab:** Using Turbo “C”.

#### **Suggested Readings:**

- 1) Object Oriented Programming with C++ by E.Balagurusamy .
- 2) Introduction to Object Oriented Programming with C++ by Yashavant Kanetkar.
- 3) Programming with C++ by D.Ravichandran .
- 4) Let Us C++ by Yashavant Kanetkar.

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## FUNDAMENTALS OF JAVA

Paper – E-IX – 2: P-2  
P.P.W.: 5 (4+1)

Marks: 100 (70+30)  
Time: 3 Hours

### **Unit –1 Fundamentals of Java**

Introduction to Java - History of Java - Properties of Java :- CREATE and PUT values in a table, STORE properties table in a file, LOAD properties from a file, Use DEFAULT properties, CONSTRUCTOR and METHOD.

Comparing Java with C++ – OOP concepts supporting Java :- Class, Object, Method , Inheritance, Encapsulation , Abstraction , Polymorphism . Comparison between Compiler and Interpreter.

### **Unit –2 Java Developer Kit**

Java Compiler - Java Interpreter - Java Debugger - Applet Meaning - Applet Viewer

### **Unit –3 Fundamental Concepts**

Identifier - Literals :- Integer Literals - Character Literals - Boolean Literals - Floating Point Literals - String Literals - Null Literals - Operators :- Assignment Operator( = ), Arithmetic Operators( + , - , \* , / , % ), Unary Operators( + , - , ++ , - - , ! ), Equality and Relational Operators( == , != , > , > = , < , < = ), Bit wise Operators( &(AND) , ^ (EXCLUSIVE OR) , | (INCLUSIVE OR) ), Conditional Operator ( && (AND) ) , || (OR)).

Variables - Keywords - Data Types

### **Unit –4 Programming Constructs**

If..else statement - Break statement - Switch statement - Return statement - While statement - Do..while statement - For loop - Continue statement - Constructors

### **Unit –5 Importance of Java**

Classes – Objects - Fields - Access Controls – Interfaces - Exceptions :- Interrupted, Runtime, Arithmetic, Null Pointer. Threads - Strings

**Lab:** Using Core JAVA.

### **Suggested Readings:**

- 1) Programming with Java by E.Balagurusamy .
- 2) Your Brain on Java by Kathy Sierra and Bert Bates .
- 3) Java Complete Reference by Herbert Schildt .
- 4) Programming with Java by Bhave

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## ELECTIVE -X: MATHEMATICS

**Paper-I : Business Mathematics-I**

**Paper-II : Business Mathematics-II**

### BUSINESS MATHEMATICS-I

Paper – E-X: P-1

Max. Marks: 100 (70 + 30)

P.P.W : 5 (4+1)

Time: 3 Hours

#### **UNIT-I :**

Set Theory – Sets, Types of Sets – Operations on Sets – Venn Diagrams – De Morgan Laws – Applications of Set Theory

**Lab:** Calculation of Sets values & Venn diagrams using Excel.

#### **UNIT-II:**

Laws of Indices – Progressions – Arithmetic Progression – Geometric Progression – Harmonic Progression

**Lab:** Calculation of the values of progressions and matrices over M.S.Excel

#### **UNIT-III:**

Matrix – Meaning & Operations, - Matrix Algebra – types of Matrices – Matrix Multiplication – Matrix Determinants, Minors and Co-factors Matrix Inverse.

**Lab:** Application of Addition, Multiplication, conditional probabilities and distributions using MS. Excel

#### **UNIT-IV:**

Probability – Approaches to Probability – Classical, Empirical, Subjective & Axiomatic approaches – Theorems of Probability – Additional, Multiplication, Conditional laws of probability, Bayes theorem and Mathematical expectation.

#### **UNIT-V:**

Theoretical Distributions – Binomial, conditions, Fitting of a Binomial Distribution, Poisson - conditions, Fitting of a Poisson Distribution, and Normal Distributions – Characteristics of a Normal curve, Central Limit theorem, Fitting of a Normal Distribution – Areas Method Only.

#### **Suggested readings:**

- |                         |   |                                    |
|-------------------------|---|------------------------------------|
| 1) Business Mathematics | : | P.N.Arora, Allied publishers       |
| 2) Business Mathematics | : | Quazi Zmiruddin, Vikas Publishers  |
| 3) Business Mathematics | : | J.K.Sharma, Anne Books             |
| 4) Business Mathematics | : | Garg, Galgotia publishers          |
| 5) Business Mathematics | : | Ak Singh, Himalaya                 |
| 6) Business Mathematics | : | Amarnath Dixith & Others, Himalaya |
| 7) Business Mathematics | : | Trivedi, Pearson                   |

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## BUSINESS MATHEMATICS-II

Paper – E-X: P-2  
P.P.W: 5 (4+1)

Max. Marks: 100 (70 + 30)  
Time: 3 Hours

### UNIT-I :

Calculus – Limits – types of functions – Methods of Evaluating limits of Functions – Derivatives – Standard forms of derivation – Maxima and Minima.(Lab Exercises: Practical issues of profit maximization and cost minimization and its conditions as applicable in managerial economics ) conditions, Fitting of a Binomial Distribution,

**Lab:** Fit all the binomial applications by using M.S.Excel.

### UNIT-II:

Integration – Standard forms of Integration – Methods of Integration – Definite Integral – Geometrical Interpretation of derivatives – Cost functions – Profit function – BEP (Numericals and integrating the day to day applications of cost and profit functions)

**Lab:** Calculate and arrive the values of equation of integration over MS Excel.

### UNIT-III:

Linear programming – Definition – assumptions – formulation of a LPP, Graphical Method – Simplex method – Maximization and Minimization - Primal & Dual, Limitations of Linear Programming.

**Lab:** Calculate all the values of Graphic method, Simplex method, Maxima & Minima by using MS.Excel.

### UNIT-IV:

Statistical Inference – Tests of Hypothesis – Procedure for testing Hypothesis – Standard Error & Sampling Distribution – Estimation – Tests of Significance for Attributes – for Large Samples – small samples – Students t- Distribution – Z-test of significance.

**Lab:** Calculate all the values of Z-Test, T-Test,  $X^2$ - Test using MS. Excel.

### UNIT-V:

Chi Square test – conditions – assumptions - test for Goodness of fit- Yate's correction – uses of chi-square test additive property of Chi – Square test.

### Suggested readings:

- 1) Quantitative techniques : Digamber pathri, Kalyani publishing house.
- 2) Quantitative techniques for Business Decisions : Waynes, PHI
- 3) Business Mathematics : Garg, Galgotia publishers
- 4) Business Mathematics : P.N.Arora, Allied publishers
- 5) Business mathematics : M.Wilson, Himalaya.
- 6) Fundamentals of Business Statistics: Sharma

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