

**RESTRUCTURED CURRICULUM AND SYLLABI FOR THE
B.COM DEGREE PROGRAMME (MODEL II) UNDER THE
CHOICE BASED CREDIT AND SEMESTER SYSTEM**



**MAHATMA GANDHI UNIVERSITY
PRIYADARSHINI HILLS P O
KOTTAYAM, KERALA**

2017

(Effective from 2017-18 admissions)

Courses and Duration of Examinations

Total credits: 120

Semesters- 6

Working Days per Semester: 90

Working Hours per Semester: 450

Examination- External Evaluation: 80% and Internal evaluation- 20%

B.Com Degree Programme Model-II Course Structure

Common Courses

SI No	Course Name	Credit	Hours per week
1	Language- English-I	4	5
2	Second Language-I	4	5
3	Language- English-II	4	5
4	Second Language-II	4	5
5	Language- English- III	3	5
6	Language- English -IV	3	5
TOTAL		22	

Complementary Courses

SI No	Course Name	Credit	Hours per week
1	Banking and Insurance	3	3
2	Principles of Business Decisions	3	3
3	Finance and Taxation-E- Commerce	4	5
	Computer Application- Programming in 'C' (Theory)	3	3
	Computer Application Programming in 'C' (Practical)	1(combined practical exam in even sem)	2
	Travel and Tourism E Commerce	4	5
	Marketing E Commerce	4	5
	Logistics Management- E Commerce	4	5

4	Finance and Taxation-Income Tax- Assessment and Planning	4	5
	Computer Application- Database Management System	3	3
	Computer Application Database Management System (Practical)	1(combined practical exam)	2
	Travel and Tourism Tourism Environment and Ecology	4	5
	Marketing Consumer Behaviour	4	5
	Logistics Management- Consumer Behaviour	4	5
	TOTAL	14	

Core Courses

Sl No	Course Name	Credit	Hours per week
1	Dimensions and Methodology of Business Studies	2	3
2	Financial Accounting I	4	5
3	Corporate Regulations and Administration	3	4
4	Financial Accounting II	4	5
5	Business Regulatory Framework	3	4
6	Business Management	3	3
7	Corporate Accounts I	4	4
8	Quantitative Techniques for Business- 1	4	4
9	Financial Markets and Operations	3	4
10	Marketing Management	3	3
11	Optional - 1	4	5
12	Corporate Accounts II	4	5
13	Quantitative Techniques for Business- II	4	5
14	Entrepreneurship Development and Project Management	4	5
15	Optional - 2 -	4	5
16	Cost Accounting - 1	4	6
17	Environment Management and Human Rights	4	5
18	Optional - 3	4	5
19	Cost Accounting - 2	4	6
20	Advertisement and Sales Management	3	4
21	Management Accounting	4	5
22	Optional - 4	4	5

23	Project and Viva	1	-
	TOTAL	81	

Details of Optional Courses

Sl No	Course Name	Credit	Hours per week
FINANCE AND TAXATION			
1	Goods and Services Tax	4	5
2	Financial Services	4	5
3	Income Tax- I	4	5
4	Income Tax - II	4	5

COMPUTER APPLICATIONS			
1	Information Technology for Business	4	5
2	Information Technology for Office	4	5
3	Computerized Accounting	4	5
4	Software for Business and Research	4	5
TRAVEL AND TOURISM			
1	Fundamentals of Tourism	4	5
2	Travel and Tourism Infrastructure	4	5
3	Hospitality Management	4	5
4	Tourism and Cultural Heritage of India	4	5
MARKETING			
1	Customer Relationship Management	4	5
2	Services Marketing	4	5
3	Marketing Research	4	5
4	International Marketing	4	5
LOGISTICS MANAGEMENT			
1	Introduction to Logistics Management	4	5
2	Principles of Logistics Information	4	5
3	Air Cargo Logistics Management	4	5
4	Shipping and Ocean Freight Logistics Management	4	5

OPEN COURSES OFFERED

Sl No	Course Name	Credit	Hours per week
1	CO5OP01- Fundamentals of Banking and Insurance	3	4
2	CO5OP02- Capital Market and Investment Management	3	4
3	CO5OP03- Fundamentals of Accounting	3	4

	TOTAL	3	
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Semester-wise details

Semester- 1

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	4	5
2		Second Language-I	4	5
3	CO1CRT01	Dimensions and Methodology of Business Studies	2	3
4	CO1CRT02	Financial Accounting I	4	5
5	CO1CRT03	Corporate Regulations and Administration	3	4
6	CO1CMT01	Banking and Insurance	3	3
		TOTAL	20	25

Semester- 2

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	4	5
2		Second Language-I	4	5
3	CO2CRT04	Financial Accounting II	4	5
4	CO2CRT05	Business Regulatory Framework	3	4
5	CO2CRT06	Business Management	3	3
6	CO2CMT02	Principles of Business Decisions	3	3
		TOTAL	21	25

Semester 3

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	3	5
2	CO3CRT07	Corporate Accounts I	4	4
3	CO3CRT08	Quantitative Techniques for Business- 1	4	4
4	CO3CRT09	Financial Markets and Operations	3	4
5	CO3CRT10	Marketing Management	3	3
6		Optional - 1		
	CO3OCT01	Finance and Taxation-Goods and Services Tax	4	5
	CO3OCT02	Computer Application- Information Technology for Business (Theory)	3	3

1	CO6CRT17	Cost Accounting - 2	4	6
2	CO6CRT18	Advertisement and Sales Management	3	4
3	CO6CMT09	Complementary Course Finance and Taxation Income Tax- Assessment and Planning	4	5
	CO6CMT10	Computer Application- Database Management System	3	3
		Database Management System (Practical)	-	2
	CO56CMP01	Computer Application Practical Examination for Programming in C and Data Base Management System	2	NA
	CO6CMT11	Travel and Tourism Tourism Environment and Ecology	4	5
	CO6CMT12	Marketing Consumer Behaviour	4	5
	CO6CMT12	Logistics Management- Consumer Behaviour	4	5
4	CO6CRT20	Management Accounting	4	5
5	CO6OCT	Optional - 4	4	5
	CO6OCT01	Finance and Taxation- Income Tax- II	4	5
	CO6OCT02	Computer Application- Software for Business and Research (Theory)	3	3
		Software for Business and Research(Practical)	-	2
	CO56OCP01	Computer Application- Practical Examination – Computerised Accounting and Software for Business and Research	2	NA
	CO6OCT04	Travel and Tourism Tourism and Cultural Heritage of India	4	5
	CO6OCT05	Marketing International Marketing	4	5
	CO6OCT06	Logistics Management Shipping and Ocean Freight Logistics Management	4	5
6	CO6PR01	Project and Viva	1	-
		TOTAL for streams other than Computer Application	20	25
		TOTAL for Computer Application Stream	22	25

SEMESTER 1

Core Course : DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hours: 54

Credit: 2

Objectives

- *To understand business and its role in society*
- *To have an understanding of Business ethics and CSR*
- *To comprehend the business environment and various dimensions*
- *To familiarise Technology integration in business*
- *To introduce the importance and fundamentals of business research*

Module 1

Business and Environment Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations- Stake holders of business- Business Environment – Definition - Features- Importance - Components of business environment- Internal environment and external environment - Micro environment and macro environment- Global business environment
(10 Hours)

Module 2

Business in India- Stages and developments of business in the Indian economy since independence - Role of public, private, co-operative sectors - Liberalisation, Privatisation and Globalization – Disinvestment – Outsourcing –Recent economic initiatives - Niti Ayog - Make in India initiative
(10 Hours)

Module 3

Technology integration in business- E Commerce- Meaning- Functions - Operation of E-commerce - Types of E-Commerce -B2C-B2B-C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business – M-Commerce- Meaning- Advantages- Challenges – E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash – Payment gateway.
(14 Hours)

Module 4

Business Ethics – Importance - Principles of business ethics - Factors Influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility. Corporate Governance – Meaning and importance – Objectives – Principles
(10 Hours)

Module 5

Business Research – Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure-Applied - Exploratory- Descriptive- Empirical- Analytical) - Business Research- Elements of Business Research-Management Research- -Objectives- Research Methods vs Research Methodology -Research Process(brief outline only) –Research report
(10 Hours)

Suggested Readings

1. Keith Davis and William C.Frederick: *Business and Society Management, Public Policy, Ethics.*
2. Peter F. Drucker: *Management Tasks, Responsibilities, Practices.*

3. Peter F Drucker: *The Practice of Management*.
4. P.T.Joseph, S.J., *E-Commerce: An Indian Perspective* , Prentice Hall of India
5. Kamalesh K Bajaj and Debjani Nag: *E-Commerce, the Cutting Edge of Business*., Tata McGraw Hill.
6. Schneider *E-Commerce*., Thomson Publication
7. CSV Murthy, *Business Ethics*, Himalaya Publishing House, Mumbai
8. C R Kothari *Research Methodology* – New Age Publishers
9. O R Krishnaswamy- *Research Methodology*- Himalaya Publications
10. N V Badi and R.V. Badi *Business Ethics: Vrinda Publications*
11. Cherunilam, Fransis, *Business environment*, Himalaya Publishing House, Mumbai.
12. Fernando, A, C., *Business Environment*, Pearson, New Delhi
13. Francis, Ronald & Mishra, Muktha, *Business Ethics: An Indian Perspective*, Tata McGraw Hill Pvt Ltd, New Delhi
14. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.
- 15.. Ghosh, B.N., *Business Ethics and Corporate Governance*, Tata McGraw Hill Pvt Ltd, Delhi.

Core Course : FINANCIAL ACCOUNTING– I

Instructional Hours: 90

Credit: 4

Objective: *To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings*

Module – I

Preparation of Financial Statements –Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure–Accounting Standards- Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments. **(26 Hours)**

Module -II

Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet. **(20 Hours)**

Module - III

Royalty Accounts – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)– Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts **(18 Hours)**

Module - IV

Accounting for Consignment - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee’s Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss **(18 Hours)**

Module – V

Farm Accounts- Meaning- Characteristics- Objectives and advantages- Recording of farm transactions- Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities- **(8 Hours)**

Suggested Readings

1. Jain, S.P., & Narang, K.L., *Advanced Accountancy, Kalyani Publishers, New Delhi*
2. Maheshwari, S.N., & Maheswari, S.K., *Advanced Accountancy, Vikas Publishing House, New Delhi.*
3. Shukla, M.C., & Grewal, T.S., *Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.*
4. Ashok, Sehgal, & Deepak Sehgal, *Financial Accounting Taxmann Allied Service (Pvt.) Ltd, New Delhi.*
5. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publications, Mumbai.*
6. Paul, S. K., & Chandrani, Paul, *Advanced Accountancy, New Central Book Agency, New Delhi.*
7. Raman B S, *Financial Accounting- United Publishers*
8. The Chartered Accountant(Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course

CORPORATE REGULATIONS AND ADMINISTRATION

Instructional Hours: 72

Credit: 3

Objective: *To familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013*

Module 1

Company - Definition – Characteristics – Classifications –History and framework of Company Law In India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association **(Instructional Hours - 10)**

Module 2

Promotion and formation of a company- Body Corporate - promoter- legal position-duties-remuneration - Memorandum of Association – Articles of Association - Contents and alteration Incorporation of Company - On-line registration of a company – CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-Vires - Lifting up of Corporate veil - Conversion Of Companies **(Instructional Hours - 12)**

Module 3

Share Capital – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus- Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights – DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares- Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue - **(Instructional Hours - 15)**

Module 4

Membership in company and meetings- modes of acquiring membership-rights and liabilities of members- Control -cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice of Meeting - Quorum - Chairman - Proxies - Voting - Show Of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position – Appointment - Duties - Disqualifications - DIN - Vacation of Office - Resignation - Removal - Meetings Of Board - Resolutions And Proceedings - Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee - related party- transactions - Corporate Social Responsibility.

(Instructional Hours - 20)

Module 5

Winding up - Contributory – Modes of winding up - Winding Up by Tribunal - Petition for Winding Up - Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators –Appointment -Powers - Functions - Winding up of unregistered companies.

(Instructional Hours - 15)

Suggested Readings

1. Shukla, M.C., & Gulshan, Principles of Company Law, *S.Chand, New Delhi.*
2. Venkataramana, K., Corporate Administration, *Seven Hills Books Publications.*
3. Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, *New Delhi.*
4. Bansal C.L., Business and Corporate Law, *Vikas Publishers, New Delhi.*
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
6. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
7. Kuchal, S.C., Company Law and Secretarial Practice, *Vikas Publishers, New Delhi*
8. Chartered Secretary, *The Institute of Company Secretaries of India.*

Complementary Course 1: BANKING AND INSURANCE

Instructional Hours: 54

Credit: 3

Objective: *To familiarize the students with the basic concepts and practice of banking and the principles of Insurance*

Module I

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition-Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme. **(10 Hours)**

Module II

Innovations and Reforms in Banking – E-banking – ATM – CDM - telephone/ Mobile Banking –ECS – EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System - Credit and Debit Cards – CIBIL – KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion - PMJDY. **(12 Hours)**

Module III

Banker and Customer- Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque – payment in due course – Crossing - Endorsement.

(12 Hours)

Module IV

Insurance - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance.

(8 Hours)

Module V

Types of insurance - Life Insurance– Features - Classification of Policies - Policy Conditions - Application and Acceptance- Assignments - Nomination - Surrender-Foreclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance- Burglary insurance-personal accident insurance- Re-Insurance- Group insurance.

(12 Hours)

Suggested Readings

1. Shekhar, K.C, Banking Theory and Practice, *Vikas Publishing House, New Delhi*
2. Maheswari, S.N., Banking Law and Practice, *Kalyani Publishers, New Delhi*
3. Sundharam, Varshney, Banking Theory Law & Practice, *Sulthan Chand & Sons, New Delhi.*
4. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
5. Saxena, G.S., Legal Aspects of Banking Operations, *Sultan Chand and Sons, New Delhi*
6. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
7. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, *PHI Pvt Ltd, New Delhi*
8. Gupta, P.K., Insurance and Risk Management, *Himalaya Publishing House, Mumbai*
9. Mishra, M.N., Principles and Practices of Insurance, *S. Chand and Sons, New Delhi*

SEMESTER 2

Core Course : FINANCIAL ACCOUNTING – II

Instructional Hours: 90

Credit: 4

Objective: To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards

Module I

Accounting for Hire Purchase – Meaning and Features of Hire Purchase System – Hire purchase Agreement – Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession-

(25 Hours)

Module II

Branch Accounts – Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded)

(20 Hours)

Module III

Departmental Accounts – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits. **(10 Hours)**

Module IV

Accounting for Dissolution of partnership firm- Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method **(25 hours)**

Module V

Accounting Standards- Importance- Accounting Standards Board- Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS 19 (Theory only) **(10 Hours)**

Suggested Readings

1. Jain S.P & Narang K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, *Vikas Publishing House, New Delhi.*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, *S Chand and Company Pvt.Ltd, New Delhi.*
4. Ashok Sehgal & Deepak Sehgal, Financial Accounting *Taxmann Allied Service (Pvt) Ltd, New Delhi.*
5. Paul, S. K., & Chandrani Paul, Advanced Accountancy, *New Central Book Agency, New Delhi.*
6. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publications, Mumbai.*
7. Raman B S, *Financial Accounting United Publishers*
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course- BUSINESS REGULATORY FRAMEWORK

Instructional Hours: 72

Credit: 3

Objective: *The course is intended to familiarise the students with the legal framework influencing business decisions.*

Module I

Introduction to Mercantile Law -Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract. **(25 Hours)**

Module II

Special Contract I-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee **(15 Hours)**

Module III

Special Contract II- Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety. **(10 hours)**

Module IV

Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship **(12 Hours)**

Module V

Sale of Goods Act, 1930 -Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller - Auction Sale. **(10 Hours)**

Suggested Readings

1. Aswathappa, K., Business Laws, *Himalaya Publishing House, Bengaluru.*
2. Kapoor, N.D., Business Laws, *Sultan Chand publications New Delhi.*
3. Sharma, S.C., Business Law, *International Publishers, Bengaluru*
4. Tulsian, Business Law, *McGraw-Hill Education Mumbai.*
5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930

Journals

1. The Indian Journal of Law and Technology, National Law School of India University, Bangalore.
2. E bulletin of Students Company Secretary

Core Course : BUSINESS MANAGEMENT

Instructional Hours: 54

Credit: 3

Objectives: To familiarise the students with concepts and principles of management.

Module 1

Introduction to Management - Meaning , Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol. **(12 Hours)**

Module II

Planning - Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features – Steps - Coordination - Meaning and Importance - Techniques for Effective Coordination **(10 Hours)**

Module III

Organizing - Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization – Decentralization- Authority - Delegation of Authority -Responsibility and Accountability. **(10 Hours)**

Module IV Direction and Control – Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Managerial Grid by Blake and Mouton, Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process-Control Techniques.

(12 Hours)

Module V

Management Techniques – (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen

(10 Hours)

Suggested Readings

1. Koontz, O Donnell, Management, *McGraw-Hill*
2. Appaniah, Reddy, Essentials of Management, *Himalaya Publishing House*.
3. Prasad, L. M., Principles of management, *Sultan Chand and Sons*.
4. Srinivasan, Chunawalla, Management Principles and Practice, *Himalaya Publishing House*.
5. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education

Complementary Course -2 – PRINCIPLES OF BUSINESS DECISIONS

Instructional Hours: 54

Credit: 3

Objective: The course is intended to familiarise the students with the economic concepts and principles underlying business decision making

Module I

Introduction –Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- – Incremental Reasoning – Time Perspective – Discounting Principle – Opportunity Cost – Equi- marginal Principle

(8 Hours)

Module II

Demand Theory –Demand–Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand – Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity – Cross elasticity – Measurement of elasticity - Demand Forecasting –Short Term and Long Term Forecasting – Methods of Forecasting(theory only) -Forecasting demand for new products- Characteristics of a good forecasting technique.

(16 Hours)

Module III

Production Analysis– Production- Production Function –Assumptions and uses of production function- Cobb Douglas Production Function – Laws of Production – Law of Diminishing Returns or variable proportions- –Law of Returns to Scale – Economies And Diseconomies of Scale – Isoquant Curve-Isocost Curve – Optimum Combination of Inputs

(8 Hours)

Module IV

Cost Analysis–Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm (6 Hours)

Module V

Pricing in Different Markets –Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features- Price-output determination- - Oligopoly—features- Kinked Demand Curve- Price Leadership – Pricing under Collusion (16 Hours)

Suggested Readings

1. Dean, Joel Managerial economics- *Prentice Hall of India*
2. Varshney, R.L., & Maheshwari, K.L., Managerial Economics, *Sultan Chand & Sons Private Ltd., New Delhi*
3. Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, *PHI Learning, New Delhi.*
4. Mehta, P. L., Managerial Economics, *Sultan & Chand, New Delhi*
5. *DM Mithani, Managerial economics, Himalaya Publishing House Mumbai.*
6. Trivedi, M.L., Managerial Economics Theory and Applications, *McGraw Hill Education Private Ltd, New Delhi.*
7. Dwivedi, D. N., Managerial Economics, *Vikas Publishing House Private Limited, New Delhi.*
8. Chopra P.N., Principles of Business Decisions, *Kalyani Publishers*

SEMESTER 3

Core Course : CORPORATE ACCOUNTS - I

Instructional Hours: 72

Credit: 4

Objective: *To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.*

Module 1

Accounting for Shares– Redemption of Preference Shares– ESOP-Rights Issue – Bonus Issue – Buyback of Shares (16 Hours)

Module II

Underwriting of Shares and Debentures – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting (8 Hours)

Module III