

II YEAR B.COM REVISED SYLLABUS

2.1	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Additional English / Marathi/ Hindi	100
2.2	Language – II: a) English b) Corporate Etiquette and Communication	50 50
2.3	Corporate Accounting	100
2.4	Marketing Management	100
2.5	Indian Financial System	100
2.6	Financial Management	100
2.7	Computer Fundamentals	100

2.2 (PART -B) – CORPORATE ETIQUETTE AND COMMUNICATION

OBJECTIVE:

To create an awareness of the soft skills required to plan and pursue a career and to empower the students with employability skills. To train the students in drafting various correspondence for different functions of Business

Unit 1: ATTITUDE AND EMOTIONAL INTELLIGENCE

Importance of Attitude – Meaning of Positive Thinking and Positive Attitude – ways to build positive attitude – Effects of negative attitude and measures to overcome them. Significance of interpersonal relationships in personal and professional life - Tips to enhance interpersonal relationships - Emotional Intelligence.

Unit 2: VISION, GOAL SETTING & TIME MANAGEMENT

Meaning of Vision – doing things for the right purpose – Setting and achieving goals – importance of goal setting – periodicity in goal setting – short, medium, long-term – methods to achieve set goals. General principles of stress management and Time Management.

Unit 3: COMMUNICATION SKILLS

Significance – process of communication - – forms of communication - Communication Gap – listening skills – Basics of Managerial Speaking Skills – Body Language – How to develop matter for a speech, Presentation aids and effective use of presentation aids.

Unit 4: PERSONNEL CORRESPONDENCE

Letters calling candidates for written test, drafting interview letters, offer of appointment, order of appointment, show cause notices, letters of dismissal and discharge.

Unit 5: SECRETARIAL CORRESPONDENCE

Correspondence with shareholders and debenture holders relating to dividends and interest, transfer and transmission of shares.

Unit 6: MODERN COMMUNICATION DEVICES

Internet, teleconferencing, Mobile Phones, Computers, Laptops, Close circuit TVs. Desktop Publishing, Electronic Mail (e-mail), SMS Messages, Audio Conferencing, Video Conferencing, E-Commerce, Fax, Photocopying, Printing, Electronic Storage Devices.

BOOKS FOR REFERENCE

1. Rai & Rai : Business Communication, Himalaya Publishing House, Mumbai
2. R.O. Sharma & Krishna Mohan: Business Communication & Report Writing, TMH, New Delhi.
3. Ritwik Halidar: A T.B. of Business Communication

4. Raman. S & Swami. R: Business Communication – A Practical Approach, Professional Publications, Madras.
5. Ramesh & Pattanashetti: Effective Business English & Correspondence.
6. Majumdar: Commercial Correspondence.
7. Pink and Thomsan: English Grammar, Composition and Correspondence.
8. R.K. Madhukar : Business Communications, Vikas.
9. Kumar: Business Communication.
10. Bovee: Business Communication Today.
11. B. Das/I. Satpathy: Business Communication and Personality Development

2.3 CORPORATE ACCOUNTING

OBJECTIVE:

The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the company's Act and corporate accounts and develop the awareness with adoption of Accounting Standards.

Unit 1: COMPANY FINAL ACCOUNTS

Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet in vertical form.

Unit 2: REDEMPTION OF PREFERENCE SHARES

Meaning – Provisions of Company's Act regarding the Redemption of Preference Shares - Capital Redemption Reserve Account (CRR) – Fresh issue of Shares – Issue of Bonus Shares – Journal Entries – Ledger Accounts – Preparation of Balance Sheet after Redemption – problems.

Unit 3: UNDERWRITING OF SHARES

Meaning – Terms used in Underwriting: Underwriter – Marked Applications – Unmarked Applications – Partial Underwriting – Complete Underwriting – Pure Underwriting - Firm Underwriting – Underwriting Commission. Determination of Net Liability. Problems.

Unit 4: VALUATION OF GOODWILL

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method. Problems.

Unit 5: VALUATION OF SHARES

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value Method. Rights Issue and Valuation of Rights Issue. Problems.

UNIT 6: PROFIT PRIOR TO INCORPORATION:

Meaning – calculation of sales ratio - time ratio - weighted ratio – treatment of capital and revenue expenditure – ascertainment of pre incorporation and post incorporation profits by preparing profit and loss account – balance sheet.

Unit 7: MERGERS AND ACQUISITION OF COMPANIES

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration – Accounting for Amalgamation as per AS-14 – Pooling of Interest Method and Purchase Method – Entries and Ledger Accounts in the Books of Transferor Company and Entries and Preparation of Balance Sheet in the books of Transferee Company.

Unit 8: INTERNAL RECONSTRUCTION

Meaning – Objective – Procedure – Form of Reduction – Passing of Journal Entries – Preparation of Balance Sheet after Reconstruction. Simple Problems.

Unit 9: LIQUIDATION OF COMPANIES

Meaning – Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account.

BOOKS FOR REFERENCE

1. Arulanandam & Raman: Corporate Accounting - II
2. Dr. S.N. Maheswari , Financial Accounting.
3. S. P. Jain and K. L. Narang – Corporate Accounting
4. SP Iyengar, Advanced Accountancy.
5. R L Gupta, Advanced Accountancy.
6. K.K. Verma: : Corporate Accounting

2.4 MARKETIG MANAGEMENT

OBJECTIVE:

The objective is to familiarize the students with the principles of marketing and focus them towards marketing and marketing management

UNIT 1: INTRODUCTION TO MARKETING

Meaning and definition - Goals – Concepts of Marketing – Approaches to Marketing – Functions of Marketing – Marketing Management: meaning - process – functions - importance.

UNIT 2: MARKETING ENVIRONMENT

Meaning – Demographic- Economic – Natural – Technological – Political – Legal – Socio Cultural Environment. Market Segmentation and Consumer Behaviour - Meaning & Definition - Bases of Market Segmentation – Consumer Behavior – consumer decision making process - Factors influencing Consumer Behavior.

UNIT 3: MARKETING MIX

Meaning – Elements – **Product** – product mix, product line – product life cycle – product planning – New Product Development – branding - Packing and Packaging. **Pricing** – factors influencing pricing, methods of pricing (only meaning), and pricing policy - **Physical Distribution**, meaning, factors affecting channels, types of marketing channels, **Promotion** – meaning and significance of promotion – personal selling and advertising – direct marketing.

Unit 4: MARKETING RESEARCH

Introduction to Marketing Research - nature, characteristics, scope, uses & limitations; Interaction between management and marketing research; Marketing information system and decision support system in marketing research; Assessing information needs; scientific method & research process; steps in research process; types of research.

UNIT 5: RETAIL MARKETING:

Definition – functions of retailing - types of retailing – forms of retailing based on ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retailing in India – Influencing factors – present Indian retail scenario. Retailing from the International perspective.

UNIT 6: SERVICES SECTOR MANAGEMENT

Tourism and Travel Services – concept, nature, significance and marketing. Health Care services – concept, nature, significance and marketing. Educational services - concept, nature, significance and market

UNIT 7: RECENT TRENDS IN MARKETING: Concept marketing - E-business – Tele-marketing – M-Business – Green Marketing - Relationship Marketing – Customer Relationship Management – database marketing – gorilla marketing.

BOOKS FOR REFERENCE

- 1) Philip Kotler : Marketing Management
- 2) Bose Biplab: Marketing Management
- 3) J.C. Gandhi : Marketing Management
- 4) Ramesh : Marketing Management, I.K. Intl
- 5) Stanton W.J. etzal Michael & Walker: Fundamentals of Management.
- 6) P N Reddy & Appanniah: Marketing Management.
- 7) Sontakki: Marketing Management.
- 8) Tapan Panda: Marketing Management

2.5 INDIAN FINANCIAL SYSTEM

OBJECTIVE:

The objective of this subject is to familiarize the students with regard to structure, organization and working of financial system in India.

Unit 1: FINANCIAL SYSTEM

Introduction – Meaning – Classification of Financial System. Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market.

Unit 2: FINANCIAL INSTITUTIONS

Types of Banking and Non-Banking Financial Institutions. Constitution, objectives & functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank. Meaning and scope of Mutual Funds.

Unit 3: COMMERCIAL BANKS

Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Investment Policy of Commercial Banks.

UNIT 4: CO-OPERATIVE BANKS:

Meaning – definition – features - functions – types – merits and demerits - Lending policies – priority areas of lending – role of co-operative banks for agricultural development.

UNIT 5: RURAL FINANCE:

RRBs: Meaning – definition – features - functions – types – merits and demerits- Lending policies – priority areas of lending – Role of RRBs in rural development. Micro finance: micro finance products and services – role of Self Help Groups – post office –role of companies in micro finance as a part of social responsibilities.

UNIT 6: CAPITAL MARKET:

Stock market: Meaning – functions – primary – secondary – functionaries in stock market - Demat Accounts – listing requirements – role of stock exchange in capital mobilization.

Unit 7: REGULATORY INSTITUTIONS

Introduction. RBI – Organization – Objectives – Role and Functions. The Securities and Exchange Board of India – Organization and Objectives – IRDA and its functions.

Unit 8: FINANCIAL SERVICES

Introduction – Meaning – Features – Importance. Types of Financial Services – factoring, leasing, venture capital, Consumer finance; housing & vehicle.

BOOKS FOR REFERENCE

1. Vasant Desai: The Indian Financial System and development, HPH
2. Meir Kohn: Financial Institutions and Markets, Tata McGrah Hill
3. L M Bhole: Financial Institutions and Markets, Tata Mcgrah Hill
4. D.K. Murthy & Venugopal : Indian Financial System , I.K. Intl
5. M Y Khan: Indian Financial System, TMH
6. G.Ramesh Babu : Indian Financial System ,HpH
7. S.C. Sharama & Monica : Indian Financial System, I.K. Intl
8. P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons
9. E Gardon & K Natarajan: Financial Markets & Services.
10. A. Datta: Indian Financial System

2.6 FINANCIAL MANAGEMENT

OBJECTIVE:

The objective is to enable students to understand the basic concepts of financial management, salient features of International finance and the role of Financial Management in decision-making.

Unit 1: INTRODUCTION

Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of finance department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning.

Unit 2: TIME VALUE OF MONEY

Introduction – Meaning & Definition – Need – Future Value (Even Flow – Uneven Flow & Annuity) – Present Value (Even Flow – Uneven Flow & Annuity) – Doubling Period – Concept of Valuation – Valuation of Bonds & Debentures. Simple Problems.

Unit 3: FINANCING DECISION

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Simple Problems.

Unit 4: RISK ANALYSIS

Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis –Problems.

Unit 5: INVESTMENT DECISION

Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return. Simple Problems.

UNIT 6: DIVIDEND DECISION

Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends.

Unit 7: WORKING CAPITAL MANAGEMENT

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital.

UNIT 8: CASH MANAGEMENT:

Cash Management – Motives of Holding Cash – Cash Management Techniques – Preparation of Cash Budget

UNIT 9: RECEIVABLES MANAGEMENT:

Receivables Management – Preparation of Ageing Schedule and Debtors Turnover Ratio – Inventory Management Techniques – Problems on EOQ.

UNIT 10: INTERNATIONAL FINANCIAL MANAGEMENT:

Issues Involved in International Business and Finance, methods of payment, International Monetary system – features of FOREX management.

BOOKS FOR REFERENCE

1. G. Sudarsan Reddy, Financial Management
2. S N Maheshwari, Financial Management.
3. Khan and Jain, Financial Management.
4. Sharma and Sashi Gupta, Financial Management.
5. M.Gangadhar Rao & Others: Financial Management
6. I M Pandey, Financial Management.
7. Kulkarni & Sathyaprasad : Financial Management
8. Prasanna Chandra, Financial Management.
9. Sudhindra Bhatt: Financial Management.

2.7 COMPUTER FUNDAMENTALS**OBJECTIVE**

The objective is to provide basic knowledge of Computer and its Usage.

Unit 1: INTRODUCTION TO COMPUTERS

General features of a Computer – Generation of Computers - Personal Computer – Workstation – Mainframe Computer and Super Computers. Computer Applications – Data Processing – Information Processing – Commercial – Office Automation – Industry and Engineering – Healthcare – Education – Graphics and Multimedia.

Unit 2: COMPUTER ORGANIZATION

Central Processing Unit – Computer Memory – Primary Memory – Secondary Memory – Secondary Storage Devices – Magnetic and Optical Media – Input and Output Units – OMR – OCR – MICR – Scanner – Mouse - Modem.

Unit 3: COMPUTER HARDWARE AND SOFTWARE

Machine language and high level language. Application software. Computer program. Operating system. Computer virus, antivirus and Computer security. Elements of MS DOS and Windows OS. Computer arithmetic. Binary, octal and hexadecimal number systems. Algorithm

and flowcharts. Illustrations. Elements of database and its applications.

Unit 4: MICROSOFT OFFICE

Word processing and electronic spread sheet. An overview of MS WORD, MS EXCEL and MS POWERPOINT. Elements of BASIC programming. Simple illustrations.

Unit 5: COMPUTER NETWORKS

Types of networks. LAN, Intranet and Internet. Internet applications. World wide web. E-mail, browsing and searching. Search engines. Multimedia applications.

Unit 6: INTRODUCTION TO E-COMERCE

E-Commerce – categories – advantages and disadvantages – hardware and software requirements for e-commerce, e-commerce models, e-payments – types.

BOOKS FOR REFERENCE:

1. Alexis Leon and Mathews Leon (1999): Fundamentals of information technology, Leon Techworld Pub.
2. C.S.V.Murthy: Fundamentals of Computers, HPH
3. Jain, S.K. (1999): Information Technology “O” level made simple, BPB Pub.
4. Jain, V.K. (2000): “O” Level Personal Computer Software, BPB Pub.
5. Archanakumar : Computer Basic with Office Automation, I.K. Intl
6. Rajaraman, V. (1999): Fundamentals of Computers, Prentice Hall India.
7. G.V.Anjaneyulu :Computer Organisation
8. Hamacher: Computer Organisation, Mc Graw.
9. Sinha: Computer Fundamentals, BPB Pub.
10. Saha & Saha : Computer Fundamentals
11. D. Bharihoke : undamentals of Information Technology
