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UNIVERSITY OF MYSORE
Estd. 1916



Vishwavidyanilaya Karyasoudha
Crawford Hall, Mysuru- 570 005
Dated: 05.07.2025

No.AC6/33/2025-26

Notification

Sub:- Syllabus and Scheme of Examinations of III & IV Semester B.Com. (UG) programme from the Academic year 2025-26.

Ref:- 1. Decision of Board of Studies in Commerce (UG) meeting held on 20.05.2025.
2. Decision of the Faculty of Commerce meeting held on 11.06.2025.
3. Decision of the Academic Council meeting held on 30.06.2025.

The Board of Studies in Commerce (UG) which met on 20.05.2025 has resolved to recommend and approved the III & IV semester Syllabus and Scheme of Examinations of B.Com. (UG) programme with effect from the academic year 2024-25.

The Faculty of Commerce and Academic Council at their meetings held on 11.06.2025 and 30.06.2025 respectively has also approved the above said Syllabus and Scheme of Examinations, hence it is hereby notified.

The Syllabus and Scheme of Examinations contents may be downloaded from the University website www.uni-mysore.ac.in


Registrar
REGISTRAR
University of Mysore
MYSORE


To;

1. All the Principal of affiliated Colleges of University of Mysore, Mysore. Those who are running B.Com Courses.
2. The Registrar (Evaluation), University of Mysore, Mysuru.
3. The Chairman, BOS/DOS in Commerce, Manasagangothri, Mysore.
4. The Dean, Faculty of Commerce, P G Center, Hemagangothri, Hassan.
5. The Director, Directorate of online Programme, Moulya Bhavan, Manasagangothri, Mysuru.
6. The Director, PMEB, Manasagangothri, Mysore.
7. The Director, College Development Council, Manasagangothri, Mysore.
8. The Director, Information Communication Division, Manasagangothri, Mysore – request to publish this notification in the University website.
9. The Deputy Registrar/Assistant Registrar/Superintendent, Administrative Branch and Examination Branch, University of Mysore, Mysuru.
10. The PA to Vice-Chancellor/ Registrar/ Registrar (Evaluation), University of Mysore, Mysuru.
11. Office Copy.

**PROCEEDINGS OF THE BOARD OF STUDIES IN COMMERCE (CB) HELD ON 20TH MAY 2025 AT
3.00PM AT DEPARTMENT OF STUDIES IN COMMERCE, MANASAGANGOTHRI, MYSURU-6**

Sl.No.	
Agenda 1	Approval of syllabus of 3 rd 4 th semester B.Com for 2024-25 Batch as per Model Course Structure vide Govt. order No.ED 166 UNE 2023, Bengaluru Dated:8-5-2024 and Registrar's Order No.C.U.C/AC-3/15/2025-26 Dated:20-05-2025
Decision	Resolved to approve the B.Com 3 rd and 4 th semester syllabus for the academic year 2025- 2026 as per model course structure vide Govt.Order No.ED 166 UNI 2023, Bengaluru Dated 8-5-2024 and Registrar's order No C.U.C/AC-3/15/2025-26 Dated: 20-05-2025. Annexure 1
Agenda 2	Approval of syllabus of M.Com (CBCS) of the academic year 2025-26
Decision	Thoroughly Discussed the subject and resolved to continue the existing M.Com(CBCS) Syllabus
Agenda 3	Approval of question paper pattern of B.Com programmes
Decision	Modified question paper pattern approved
Agenda 4	Approval of Panel of Examiners of Post Graduate and under graduate programmes
Decision	Approved
Agenda 5	Any other subjects with the permission of the Chair 1. Approval of Recognition of Guide Dr.Venkatesh.R, Associate Professor 2. Role of Board of studies in Ph.D Course work examination
Decision	1. Guide ship of Dr.Venkatesh in approved 2. Board of Studies Chairman involvement in Ph.D. Course work Literature Review examination is to be considered.

Signature of members Present:

1. Prof. H.Rajashekar, - Member, BOS in Commerce (CB)
2. Prof. K.Nagendra Babu - Member, BOS in Commerce (CB)
3. Prof. N.Nagaraja - Member, BOS in Commerce (CB)
4. Prof.T.S.Devaraja - Member, BOS in Commerce (CB)
5. Prof.M.Kumaraswamy - Member, BOS in Commerce (CB)
6. Prof.M.L.Ashoka - Member, BOS in Commerce (CB)
7. Prof.Krishnamurthy.M, - Member, BOS in Commerce (CB)
8. Prof.Veena D' Almeida - Member, BOS in Commerce (CB)
9. Prof.Jayashankara. K.R - Member, BOS in Commerce (CB)
10. Prof.B.S.Yogेशa, - Member, BOS in Commerce (CB)

UNIVERSITY OF MYSORE

B.COM.

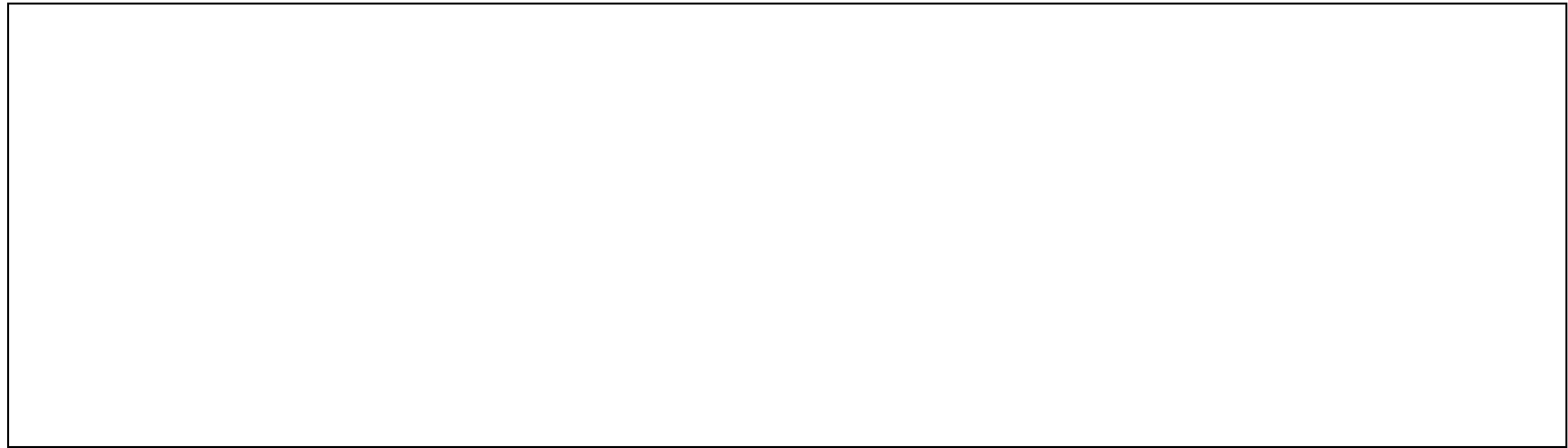
THIRD SEMESTER & FOURTH SEMESTER

COURSE STRUCTURE

&

SYLLABUS

2025-26



B.COM COURSE STRUCTURE 2025-26

III SEMESTER

Course	Title	Type	Credits	Hours	MARKS		
					C1	C2	C3
Major 7	FUNDAMENTALS OF CORPORATE ACCOUNTING	Theory	5	5	10	10	80
Major 8	INCOME TAX LAW & PRACTICE - I	Theory	5	5	10	10	80
Major 9	ADVANCED COST ACCOUNTING	Theory	5	5	10	10	80
Language 1		Theory	3	4	10	10	80

Language 2		Theory	3	4	10	10	80
	ELECTIVE	Theory	3	3	10	10	80
	ELECTIVE	Theory	3	3	10	10	80
Total			27	29			

Note: The Student can opt any two electives given in four electives in syllabus

IV SEMESTER

Course	Title	Type	Credits	Hours	MARKS		
					C1	C2	C3
Major 10	ADVANCED CORPORATE ACCOUNTING	Theory	5	5	10	10	80
Major 11	INCOME TAX LAW & PRACTICE - II	Theory	5	5	10	10	80
Major 12	BUSINESS STATISTICS	Theory	5	5	10	10	80
Language 1		Theory	3	4	10	10	80
Language 2		Theory	3	4	10	10	80
	ELECTIVE		3	3	10	10	80
Compulsory Paper	ENTREPRENEURSHIP DEVELOPMENT	Theory	2	2	05	05	40
Total			26	28			

Note: The Student can opt any one elective given in two electives in syllabus

B. COM.

SYLLABUS

III SEMESTER

MAJOR-7 FUNDAMENTALS OF CORPORATE ACCOUNTING

Course Objectives: To provide students an understanding of various accounting techniques applied in various vital financial events in corporate business.

Course Outcomes: On successful completion of the course, the Students will be able to

- 1) Understand the Accounting for share capital..
- 2) Students will be able to understand Accounting for Redemption for preference shares, debentures and issue of bonus shares.
- 3) Comprehend Liquidation procedure.
- 4) Prepare the financial statements of companies as per companies act, 2013.
- 5) Understand the treatment of underwriting of shares.

Course Content:

UNIT-1: Accounting for Share Capital: Meaning and types of shares- Issue of shares, over subscription and pro-rata allotment – forfeiture of shares – Reissue of forfeited shares – Journal entries and preparing Balance sheet-Issue of Bonus Shares-Problems on Issue of Bonus Shares.

UNIT 2: Accounting for Redemption of Preference shares and Debentures: Conditions for Redemption of preference shares and accounting procedure and problems on redemption preference shares. Debentures-Meaning, Types, Problems on redemption of debentures, Right Issue and Buy back of Shares (Theory only)

UNIT 3: Financial Statement of Companies: Preparation of financial statements as per schedule III of Companies Act 2013.

UNIT 4: Liquidation of Companies: Meaning and circumstances of liquidation – preparation of liquidator' s final statement of account.

UNIT 5: Underwriting of shares-Guidelines under company's Act and SEBI - Meaning and advantages of underwriting - types of applications - calculation of underwriters' liability - firm underwriting -calculation of underwriting commission.

Books for reference:

1. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. (1st Ed.). New Jersey: John Wiley & Sons.
2. Dam, B. B., & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
3. Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxmann Publication.
4. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning.
5. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
6. Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House.
8. Monga, J. R., & Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27th Ed.). New Delhi: Scholar Tech Press.
9. Advanced accounting – Gupta R.L and Radhaswamy
10. Advanced accounting – Maheshwari.S.N
11. Advanced accounting- Shukla.M.C, Grewal.T.S and Gupta S.C

MAJOR-8 INCOME TAX LAW AND PRACTICE -I

Course objectives: To make students gain knowledge of Income Tax Act including relevant current finance act, Heads of Income and applicable provisions to compute incomes under different heads.

Course Outcome:

1. Understand the Concepts of the income tax.
2. Understand the provisions for determining the residential status of an Individual.
3. Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.
4. Compute the Income from house property
5. Understand the procedure for computation of Income from business and profession

Course Content:

UNIT-1- Introduction of Income Tax: Meaning of tax, types of taxes, Canons of taxation, Brief History of Indian Income Tax, legal frame work of taxation,. Basic

Concepts- Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Agricultural Income

UNIT-2: Residential Status & Incidence of Tax: Determination of residential status of the Assessee. Problems on determination of residential status of an individual, Incidence of tax or scope of total income, Problem on incidence of tax. Exempted Incomes.

UNIT-3- Heads of Income: Income from Salary- Introduction-Basis of Charge-Definitions of important terms, allowances, perquisites, provident fund, Retirement benefits-Gratuity, Commutation of Pension and Leave encashment & Retrenchment compensation. Computation of income from salary

UNIT-4-Income from House Property: Introduction: basis of charge-deemed ownership exemptions, determination of annual value-Deductions u/s 24-computation of income from house property.

UNIT-5- Profits and gains of Business and profession: Introduction, Definition of important terms, Basis of Charge, Expenses expressly allowable and inadmissible, General Deductions/ expenditures u/s 37, losses, deemed profits, Method of accounting-computation of taxable income from business, Computation of Income from profession (Advocates, Medical Practitioner, and Chartered Accountant)

BOOKS FOR REFERENCE

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.K.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Practice: Accounts-Bhagavati Prasad
7. Income Tax Law and Practice – H.C. Mehrothra

MAJOR-9 ADVANCED COST ACCOUNTING

Course objective- To make students understand the various costing techniques applied in different industries to ascertain the cost of products and services

Course Outcomes: On successful completion of the course, the Students will be able to

- 1) To understand the method of costing applicable in different industries.
- 2) Determination of cost by applying different methods of costing.
- 3) Comprehend the procedure for Reconciliation of Financial and Cost accounts

Course Content:

Unit-I Methods and Techniques of Costing: Meaning and Application of Costing methods and techniques (Theory only). Process Costing-Introduction, features of process costing; Treatment of Process losses and gains in process costing-Joint products and by-products(Theory only), Problem on Preparation of process accounts.

Unit-II: Contract Costing: Meaning and features of Contract costing-Profit on incomplete contracts – Work-in-Progress- Contractee' s Account-escalation clause, Problems on Preparation of Contract accounts.

Unit-III: Service Costing: Introduction, Meaning, features, cost units for different service sectors; Transport service, Hospitals and Education Institutions. Problems on Transport undertakings, passengers and goods transport.

Unit IV: Standard Costing: Introduction, Meaning, features, differences between standard costing and budgetary control-Meaning of variance analysis-Problems on Material and Labour variances.

Unit V: Reconciliation of Cost and Financial Accounts-Need for reconciliation, Reasons for disagreement, Reconciliation procedure, Problems on reconciliation. Cost Audit: Meaning

and definition of cost audit, Types of cost audit, difference between cost audit and financial audit, advantages and limitations of cost audit.

Reference Books:

1. Cost Accounting: N.K Prasad
2. Cost Accounting Khanna Pandey & Ahuja
3. Cost Accounting M L Agarwal
4. Cost Accounting: S N Maheshwari
5. Cost Accounting: P C Tulsian
6. Cost Accounting: Nigam & Sharma :
7. Cost Accounting: Jain & Narang
8. Cost Accounting: S.P. Iyengar

ELECTIVE 1

FINANCIAL INSTITUTIONS AND MARKETS

Course Objectives:

Evaluate empirical evidence of market performance, and contrast it with theories of market performance. Research and analyze specific problems or issues related to financial markets and institutions. Exploring the international integration of international financial markets and analyzes the implications for financial managers.

Course Outcomes:

1. To familiarize with the Indian financial system through knowing the types of various financial institutions, instruments and financial markets.
2. To understand the various constituents of capital markets, functioning of capital markets and regulatory mechanisms associated with capital markets.
3. To understand the various types of Financial Services and to appreciate the role of financial services in economic development.
4. To understand the various types of Non-Banking Financial Companies (NBFCs) and to appreciate the role of financial services in economic development.
5. To know various legislations relating with financial sector and the recommendations of various committees suggesting financial reforms.

Course Content:

UNIT 1- Introduction to Financial markets: Meaning, importance- Role of financial markets in Economic development of a country- Stakeholders in Financial markets- Primary stakeholders, Service providers and Regulator' s in financial markets.

UNIT 2- Capital Market: Meaning – Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market.

UNIT 3- Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets– - Methods of floating new issues: Public issue– Offer for sale – Right Issue – Private placement – Problems of Indian Primary Markets; Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market.

UNIT 4 – Banking & Financial Institution: Introduction – Meaning – Role and functions – Types of Banks; Development Financial Institutions: History – Management - Role & Functions of EXIM Bank – NABARD SIDBI – MUDRA – NHB – LIC & GIC - UTI – SFCs.

UNIT 5- Non Banking Financial Institutions: Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies - Investment Companies – Leasing & Hire Purchase - Housing Finance,— Chit Funds - Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services.

Books for Reference:

1. Livingston, Miles; Financial Intermediaries; Blackwell
2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
3. Niti Bhasin; Banking and Financial Markets in India 1947 To 2007; New Century.
4. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.
5. E Gordon, K.Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi .

ELECTIVE 2

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course objectives :

1. To acquire knowledge of working of a strategic and supportive service that facilitates smooth functioning of business undertakings.
2. To get clear view about the concepts employed in the different logistical background
3. To explain the process related the logistical industry
4. To explain the different drivers of logistics.
5. To learn about dimensions of Logistics and supply chain management.

Course Outcomes: On successful completion of the course, the Students will be able to

1. To conceptualize the terms of supply chain, mechanism of supply chain management and dimensions and ethical issues related to supply chain management.
2. Comprehend the designing the supply chain network,
3. Understand the designing and planning transportation networks in Supply Chain Management.
4. Analyze Information Technology in the supply chain.
5. Understand the dimensions of Logistics and Supply Chain Management
6. To define and describe Supply Chain Management, understand the relationship between
Supply chain Management and Integrated Logistics

Course Content:

UNIT I- Introduction To Supply Chain Management: Supply chain– objectives, Importance, decision phases, process view, competitive and supply chain strategies, achieving Strategic fit, supply chain drivers, obstacles, framework, facilities, inventory, transportation, Information, sourcing, pricing.

UNIT-II-Designing The Supply Chain Network: Designing the distribution network, role of distribution, factors influencing distribution, design options – e-business and its impact, distribution networks in practice, network design in the supply chain, role of network factors affecting the network design decisions, modeling for supply chain.

UNIT-III: Designing And Planning Transportation Networks: Role of transportation, modes and their performance, transportation, infrastructure and policies, design options and their trade-offs, tailored transportation. Sourcing, In-house or Outsource – 3rd and 4th five year plan PLs – supplier scoring and assessment, selection, design collaboration, procurement process, sourcing planning and analysis. Pricing and revenue management for multiple customers, perishable, products, seasonal demand, bulk and spot contracts.

UNIT- IV- Information Technology in the Supply Chain: IT Framework– customer relationship management, internal supply chain management– supplier relationship management, transaction management, future of IT. Coordination in a supply chain: Lack of supply chain coordination and the Bullwhip effect, obstacle to coordination managerial levers, building partnerships and trust, continuous replenishment and vendor-managed inventories, collaborative planning, forecasting and replenishment.

UNIT-V-Dimensions of Logistics: Introduction: A macro and micro dimension, logistics interfaces with other areas, approach to analysing logistics systems, logistics and systems analysis, techniques of logistics system analysis – factors affecting the cost and importance of logistics.

REFERENCES

1. Supply Chain Management – Strategy, Planning and Operation, - Sunil Chopra and PeterMeindl
- 2, The management of Business Logistics – A supply Chain Perspective- Coyle, Bardi, Longley
3. Supply Chain Management - Janat Shah Pearson Publication.
4. Supply Chain Logistics Management, TMH, Second Edition - Donald J Bowersox, Dand J Closs, M Bixby Coluper,

ELECTIVE 3

INSURANCE MANAGEMENT

Course Objectives:

1. This course intends to provide basic understanding of the insurance mechanism.
2. It will enable students to understand and gain insights of various Life insurance schemes and General Insurance policies and managerial practices.

Course Outcomes:

1. To explore knowledge of Life insurance, history and its development in India.
2. To know about various provisions in Life insurance and General Insurance
3. To explore knowledge on General insurance and its various types in India.
3. To understand and aware of various Life insurance policies.
4. To explore knowledge on claims procedure documentation in risk and premium.
5. To have in-depth knowledge of policy conditions and claim procedures.

Course Content:

UNIT – Insurance: Concept of Insurance, Definition, Nature, Functions, History of Insurance, Uncertainty and Risk- Principles of insurance – Utmost good faith, indemnity, insurable interest and subrogation, Contribution and Proximity clause.

UNIT – II: The Business of Insurance: Management of risk by individuals- management of risk by insurers – fixing of premiums, reinsurance and its importance for insurers – role of insurance in economic development and social security- contribution of insurance to the society.

UNIT-III: Insurance regulation in India: Insurance Development Regulatory Authority of India – Origin-Objectives- functions and Role. Current Legal Environment – Insurance Act 1938 (as amended) & Insurance Regulatory & Development Act.- An Overview – Insurance Sector Reforms - The Insurance Regulatory Development Authority (IRDA) Act, 1999 – IRDA (Investment) Regulations 2000 – IRDA Guidelines for Insurance Brokers Securities and Exchange Board of India (SEBI) Act, 1992 – SEBI Guidelines.

UNIT-IV: Life Insurance Business: Fundamental principles of life insurance – Basic features of life insurance contracts - Life insurance products – Traditional and unit linked policies – Individual and group policies - With and without profit policies – Types of life insurance policies– Term insurance – Whole life insurance and its variants – Endowment insurance and its variants– Annuities – Policies for children and females – Policies for handicapped lives – Pension plans– Health insurance – Claims settlement

UNIT- V: General Insurance Business: Fundamental principles of general insurance – Fire insurance – Marine insurance – Motor insurance – Personal accident insurance – Liability

insurance – Miscellaneous insurance – Claims settlement. Difference between General insurance and Life insurance

Reference Books:

1. Principles and Practices of Insurance - G. S. Pande
2. Insurance - Principles and Practices- C. Gopal krishna
3. Life Insurance in India - G. R. Desai
4. Insurance Principles and Practices - M. N. Mishra
5. Insurance in India, Response Books - P.S. Palandi
6. Insurance Law Manual - Taxman
7. Life Insurance - Gupta. O.S
8. Insurance Principles and Practice - Mishra. M.N.

ELECTIVE 4

MANAGEMENT OF MICROFINANCE

Course Objective:

The course is aimed at evolving clear understanding of role of Microfinance and Insurance in addressing the problem of poverty and income generating activities to the poor people. The participants will be equipped with Microfinance concepts, functions, products and strategies that will help in pertinent policy making in their respective departments/organizations. Participants should concentrate more on the latest publications on various online sites and concerned reports.

Course Outcomes:

Students after reading this course will become aware and sensitive towards the people at the bottom of the pyramid. They will be able to understand:

- Facts and figures regarding Poverty in India.
- The need and relevance of Microfinance.
- The role of Micro Finance Institutions for financial Inclusions.
- The Role of NGOs in implementing the Governments welfare policies

Course Content:

Unit I: Micro Finance: Background, evolution, and Overview; Emerging trends in Micro finance; Poverty: Sources and Consequences of Poverty, Understanding the construct of Poverty Indices - The Human Poverty Index (HPI) developed by UN and Global Multidimensional Poverty Index (MPI), critical evaluation of India' s position on the Poverty Index; Understanding of Human Development Index and Hunger Index.

Unit II: Models of Micro Finance: NABARD model, SIDBI model, SGSY model, Grameen Banking model, NMDFC model, Associations model, Community Banking Model, Credit unions etc. Strategic Issues in Microfinance: Significance of NGOs: their role and responsibilities; case studies.

Unit III: Regulations of Micro Finance: Eligibility, Regulations, types, Commercial Microfinance: Investing in Microfinance, Viability of MFIs, Risk management in Micro finance; Pricing of Micro-loans: issues and challenges; Strategic Issues in Microfinance, Role of RBI in Financial Inclusion.

Unit IV: Schemes of Micro Finance: Government and Microfinance: Introduction, SHGs and different schemes, SHG and Poverty Alleviation Programs, SHG and Special Programs/ Schemes. MUDRA Yojana; PMJDY. Government' s welfare schemes for financial and social inclusions like Deendayal antyodaya yojana, Pradhan Mantri Garib Kalyan Yojana (PMGKY).

Unit V: Self Help Group (SHG): Importance of SHGs: Introduction, Benefit of SHGs to members, Benefits to women, Benefits to Banks, Benefits to Government, and Benefits to Voluntary Agencies and also Benefits to Society. Social Rating, Credit Rating of MFIs and Impact assessment in Micro finance; Micro insurance: issues and challenges;

Suggested Readings:

1. Gianfranco A. Vento, Mario La Torre, Microfinance, Palgrave Macmillan, UK, 2006
2. IIBF, Micro-Finance: Perspectives and Operations, 2008
3. Navin Kumar Rajpal, Microfinance and Tribal Women Entrepreneurs, Educreation Publishing, 2016
4. Ledgerwood, J. (1998). Microfinance Handbook: An Institutional and Financial Perspective. The World Bank, Washington, D.C.
5. Harper, M. (2003). Practical Microfinance: Training Guide for South Asia. Vistaar Publication, New Delhi.

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SYLLABUS IV SEMESTER

MAJOR-10: ADVANCED CORPORATE ACCOUNTING

Course Objectives: To understand the various higher accounting methods applied insurance Banking and holding companies. Accounting methods applied in valuing valuation of shares and goodwill.

Course Outcome: To acquire knowledge and understanding of the concepts, techniques and practices of corporate accounting. This course dealt with accounting practices by different types companies.

Course Content:

UNIT 1: Accounting for General Insurance companies— fire and Marine Insurance, preparation of final accounts as per latest regulations (Vertical Form).

UNIT 2: Accounting for Life Insurance companies- preparation of valuation balance sheet and final accounts as per latest regulations (Vertical Form).

UNIT 3: Accounting for Holding company: Preparation of consolidated Balance sheet, Minority Interest, Computation of Goodwill / Capital reserve, Revaluation of assets of subsidiary company.

UNIT 4: Accounting for Banking companys: Preparation of Income statement and Balance sheet as per recent regulation (Vertical Form).

UNIT 5: Valuation of Goodwill & Shares: Meaning, factors influencing goodwill – Methods- Average Profit Method, Super Profit Method, Annuity Method and Capitalisation Method, Problems on valuation of Goodwill. Valuation of Shares- Introduction - Meaning – Need for Valuation – Factors Affecting Value of Goodwill – Methods of valuation of shares- Intrinsic Value Method, Yield Method and Fair Value method, Problems on Valuation of Shares

Books for reference:

1. Goyal, V. K., & Goyal, R. (2013). Corporate Accounting. New Delhi: PHI Learning.
2. Jain, S. P., & Narang, K. L. (2016). Corporate Accounting. New Delhi: Kalyani Publishers.
3. Goyal, B. K. (2019). Fundamentals of Corporate Accounting. New Delhi: TaxmannPublications.
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2009). CorporateAccounting.New Delhi: Vikas Publishing House Pvt. Ltd.
5. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Scholar TechPress.
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. NewDelhi:S. Chand Publishing.

7. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: Tata McGraw Hill Education.

MAJOR-11: INCOME TAX LAW & PRACTICE -II

Course Objectives: To gain an in depth understanding of Income tax Provisions relating to assessment of incomes of different assesses.

Course Outcome:

1. Understand the provisions of depreciation and determining the Capital gains
2. To understand the taxable Income from other sources
3. To understand the general deduction u/s 80 and provisions set off of losses and carry forward losses.
4. Understand the Computation of total taxable income and tax liability of Individual
5. To acquire knowledge and understanding provisions TDS, Advance tax, Interest, and assessment procedures.

Course Content:

UNIT-I: Depreciation and Capital gains: Meaning of Depreciation, Original cost, WDV, Block of Assets and Computation of depreciation under section 32. Meaning-definitions-capital asset, types of capital assets, transfer of capital asset cost of acquisition- Assets, bonus shares, rights shares and goodwill – computation of capital gains- long term and short term gains- Exemption u/s 54, 54B, 54EC, 54F.

UNIT-II: Income from other sources-Securities- Rules for Grossing up, Ex-interest and cum-interest securities, Bond washing transactions, Computation of Income from other sources.

Unit-III: General deductions and Setoff and Carry forward of Losses: Application of Deductions U/s 80C -80U, Meaning of Setoff of losses, Provision regarding set off and carry forward of losses.

Unit-IV: Assessment of Individuals TDS, Advance Payment of Tax & Interest: Computation of Total Income and Tax liability of Individuals. Meaning of TDS, TDS Rates for the different payments and Problems on TDS. Meaning of Advance tax, Conditions for payment of advance tax & Computation of Advance tax. Calculation of Interest u/s 234A, 234B & 234C

Unit-V: Assessment Procedure: Types of assessment & Assessment Procedure. Income Tax authorities, Classes of Authorities, Power & Rights of CBDT, Commissioner & Assessing Officer.

BOOKS FOR REFERENCE

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Practice-Bhagavati Prasad
7. Income Tax Law and Practice – H.C. Mehrothra

MAJOR-12: BUSINESS STATISTICS

Course objectives: To equip students with statistical tools which have wider application in business situation analysis and with research skills to analyse and find solutions to various problems facing various business undertakings.

Course Outcomes: On successful completion of the course, the Students will be able to

1. Familiarizes statistical data and descriptive statistics for business decision- making.
2. Comprehend the measures of variation and measures of skewness.
3. Demonstrate the use of probability and probability distributions in business.
4. Validate the application of correlation and regression in business decisions.
5. Show the use of index numbers in business.

Course Content:

Unit-I: Introduction: Meaning of Statistics: Applications of Statistics in various fields of business. Definition of data. Types of data-Primary and Secondary data, Qualitative and Quantitative data. Definition of Population and Sample. Methods of data collection- Census method and Sampling Method. Advantages of Sampling Method over Census Method

Unit-II: Measure of central tendency & Dispersion: Meaning of Central Tendency and measure of central tendency. Various measures of central tendency- Arithmetic mean, Geometric mean, Harmonic Mean, Median, Mode, Quartiles. Dispersion- Range, Quartile Deviation, Mean deviation, Standard deviation & their coefficients. Bowley' s and Karlpearson' s skewness

Unit-III: Correlation & Regression: Meaning and Definition types of correlation, Methods of calculating correlation co-efficients (Karlpearsons & Spearmans correlation). Regression-Meaning and definition, Distinction between correlation and regression, Regression equations and estimations

Unit-IV: Probability: Definitions and examples -Experiment, Sample space, Event, Mutually exclusive events, Equally likely events, Exhaustive events, Null event, Complementary event and independent events. Mathematical definition of probability, Definition of Conditional Probability. Statements of Addition and Multiplication laws of probability. Problems on Probabilities.

Unit-V: Index number: Meaning and Uses (Utilities) of Index numbers. Limitations of Index Number, Methods of construction of Index numbers for price-Simple Aggregate method, weighted aggregate method,-Laspeyre' s Method and Fisher' s Ideal index number using Time Reversal and Factor Reversal tests and Family Budget MethodReference Books:

1. Statistical Methods-S.P Gupta.
2. \Fundamentals of Statistics-S.C Gupta
3. Practical Statistics-R S N Pillai and Bhagavathi
4. Statistics (Theory, Methods and Application)-D C Sancheti and V K Kapoor
5. Statistics-Dr. B.H. Suresh & Dr. G H Mahadevaswamy.

COMPUSLTORY PAPER

ENTREPRENEURSHIP DEVELOPMENT

Course Objectives:

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour expected of an entrepreneur.
2. To identify significant changes and trends which create business opportunities and to analyse the environment for potential business opportunities.
3. To provide conceptual exposure on converting idea to a successful entrepreneurial firm.

Course Outcome;

On completion of syllabus student will understand on the basic concepts of entrepreneurship and business opportunities to familiars with knowledge about business and project reports for starting a new ventures on team based.

Course Content:

UNIT I: Entrepreneurship: Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to

entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT II: Development of Entrepreneurship: Developing Successful Business Ideas Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT III: Business Planning Process: Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work). Funding Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

References:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.- Cengage, New Delhi.
3. Leach/Melicher, Entrepreneurial Finance – Cengage. , New Delhi.
4. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited
5. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001.
6. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016. Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.

ELECTIVE-I

INTERNATIONAL BUSINESS

Course objectives

1. To explore and offer knowledge on global business environment
2. To explore knowledge on international institutions involved in promotion of global business

3. To expose the students to the legal and regulatory framework and their implications concerning global business operations
4. To have a better understanding of the functioning and objectives of various world organizations
5. To learn the differentiation between domestic and international trade practices.
6. To understand the implication of globalization on emerging economies.

Course outcome

1. Understand the most widely used international business terms and concepts.
2. Identify the role and impact of political, economic, social and cultural variables in international business.
3. Analyze international business from a multi-centric perspective, avoiding ethnocentrism.
4. Comprehend the international legal frameworks and the impact of regulations on international business operations.
5. To analyze various factors influencing international trade.
6. To study economic integrations role in protecting domestic companies.
7. To understand the implication of globalization on emerging economies.

Course Content:

UNIT I: International Business: Introduction: Meaning and Significance -International Business Orientations- Ethnocentric – Polycentric- Regiocentric and Geocentric. Differences between domestic and international business.

UNIT II: Globalization: Introduction- Globalization – Meaning and implications – Globalization of markets and production – The emerging global economy - Drivers of Globalization. Modes and entry strategies of international business – arguments for and against – trends in international trade.

UNIT III : International Business Environment: Analysis of the international business environment, including economic, political, legal, social, and technological factors. Frameworks for analyzing the environment (e.g., PESTLE analysis). Understanding the influence of various environmental factors on international trade and investment patterns.

UNIT-IV: Foreign exchange Market: Functions, nature of foreign exchange market, the trading mechanism, exchange rate determination, balance of trade, stability of exchange rate, currency convertibility.

UNIT- V: International Monetary System: Funding facilities and strategies of IMF and World Bank, Expatriation and Repatriation, Ethical dimensions in International Business.

REFERENCES

1. International Business – P. SubbaRao
2. International Business: competing in the global market place- Charles W L Hill. And Arun Kumar Jain.
- 3., International Business: Environments and Operations - John D. Daniels Lee H Radebaugh
4. International Business - Justin Paul
5. International Business: An integrated approach - Wild J. John, Wild L. Keneth and Han C. Y.Jerry
6. International Business - Alan M. Rugman and Richard M. Hodgetts

ELECTIVE-II

MUTUAL FUND MANAGEMENT

Course Objective:

This course on provides an in-depth coverage of the mutual fund industry and its operations in an interactive format. It is intended to familiarize with the basic concepts related to mutual funds. The course first provides the fundamentals, explaining what mutual funds are and how they work. The course provides an overall understanding of how equity and bond fund portfolios are managed. Various factors surrounding the performance of mutual funds are then highlighted along with a brief of various standardized performance systems. Finally, the course depicts the recent trends in the mutual funds industry.

Course Outcome:

At the end of this course students will be able to:

1. Know the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features
2. Understand the channels for mutual funds distribution
3. Understand the legalities, accounting, valuation and taxation aspects underlying mutual funds and their distribution.

4. Get acquainted with financial planning as an approach to investing in mutual funds, as an aid for mutual fund distributors to develop long term relationships with their clients.

Course Content:

UNIT I: Introduction to Mutual Fund: The origin, meaning and growth of Mutual funds – Fund Units Vs. shares. Types of Mutual fund schemes. The role of Mutual Funds. Organization of the Fund Operation of the Fund – Asset Value meaning and calculation, Custodians of Mutual Funds (Sponsors, Trust, AMC), Role of AMC, NFOs, Registrars, Agents, Mutual Fund Classification, Types of Mutual Funds.

UNIT II: Investors Protection and Mutual Fund Regulation: Investors Rights – Facilities available to Investors Selection of a Fund – Advantages of Mutual Funds. Deregulation, Market Imperfection and investment Risks, Role of Regulators – SEBI Regulations – Registration of MF – RBI as money market regulator – Ministry of Finance – Company Law Board – Department of Company Affairs – Registrar of Companies – Office of Public Trustee – Role of SROs – Stock Exchanges – AMFI Investor rights and Obligations.

UNIT III: Mutual Fund Accounting: Net Asset Value (NAV) – Meaning – Computation – factors affecting NAV - Pricing of Units – Fees and Expenses – Investment Management and Advisory Fees – Initial Expenses – Recurring Expenses – Total expenses – Accounting policies. Mutual Fund Taxation: Dividends – Capital Gains – Tax rebate – Restrictions on Dividends stripping.

UNIT IV: Evaluation of Performance of Mutual Funds: fund performance, Measuring return, Measuring risk, Risk-adjusted return, Comparing fund performance with a reference, various standardized performance systems, Limitations of performance measurement and evaluation, Valuation of thinly traded securities – Valuation of non-traded securities – Valuation and disclosure of illiquid securities.

UNIT V: Mutual Funds Industry in India: Its size and Growth – Types and growth patterns of Mutual Funds – Reasons for slow Growth – Prospects of Mutual Fund Industry. Mutual Fund Products and Features: Equity Funds, Index Fund, Large Cap Funds, Mid Cap Funds, Sectoral Mutual Funds, Types of Equity Schemes, Arbitrage funds, Multicap funds, Quant funds, P/E Ratio fund, International Equities Fund, Growth Schemes.

BOOKS FOR REFERENCE:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, 3/e
Tata McGraw-Hill Publishing Co. Ltd. New Delhi, 2006.
2. Charles P. Jones, Investments Analysis and Management, ninth Edition, John Wiley & Sons, 2006.
3. M.Ranganatham and R.Madhumathi, Investment Analysis and Portfolio
4. G. Sahadevan and M.Thripairaju: “ Mutual funds, data interpretation and Analysis”
(Prentice Hall of India)

QUESTION PAPER PATTERN FOR BOTH PROBLEM PAPER AND THEORY PAPER

Section -A

Answer any FOUR questions, each carries 5 marks 5X4=20

- 1-----
- 2-----
- 3-----
- 4-----
- 5-----
- 6-----

Section -B

Answer any THREE questions; each carries 10 marks 10X3=30

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

Section -C

Answer any TWO questions, each carries 15 marks 15X2=30

- 11-----
- 12-----
- 13-----

QUESTION PAPER PATTERN FOR COMPULSORY ELECTIVE PAPER

A 50-mark paper might have:

Section A & B: 10 two-mark objective questions and 2 five-mark short answer questions.

Section C: 2 ten-mark long answer questions, potentially with choices within each unit.

Section-A

Answer all questions, each carries Two marks 10X2=20

- 1-----
- 2-----

- 3-----
- 4-----
- 5-----
- 6-----
- 7... .. .
- 8... .. .
- 9... .. .
- 10... .. .

Section -B

Answer any Two questions, each carries Five marks 2X5=10

- 11-----
- 12-----
- 13-----

Answer any One questions, carries Ten marks 1X10=10

- 14-----
- 15-----