

MAHARANI LAKSHMI AMMANI COLLEGE FOR WOMEN, AUTONOMOUS

DEPARTMENT OF COMMERCE

B.COM NEP – SUBJECT MATRIX

III SEMESTER

| SL NO | Course Code | Title of the Course | Category of Course | Teaching Hours perWeek (L+T+P) | SEE | CIE | Total Marks | Credits |
|-------|-------------|--|--------------------|--------------------------------|-----|-----|-------------|---------|
| 19 | Lang.3.1 | Language-I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 20 | Lang.3.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| | | | | | | | | |
| 21 | B.COM.3.1 | Corporate Accounting | DSC– 7 | 3+0+2 | 60 | 40 | 100 | 4 |
| 22 | B.COM.3.2 | Indian Financial System | DSC – 8 | 3+0+2 | 60 | 40 | 100 | 4 |
| 23 | B.COM.3.3 | Human Resource Management | DSC – 9 | 3+0+2 | 60 | 40 | 100 | 4 |
| 24 | B.COM.3.4 | Financial Education and Investment Awareness | S EC | 1+0+2 | 25 | 25 | 50 | 2 |

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|---------------------|-----------|--|--------|-------|------------|------------|------------|-----------|
| 25 | B.COM.3.5 | Any one of the following: a. Project management b. Good Governance c. Advertising Skills d. Entrepreneurship Skills | OEC-3 | 3+0+0 | 60 | 40 | 100 | 3 |
| 26 | B.COM.3.6 | Sports | SEC-VB | 0+0+2 | - | 25 | 25 | 1 |
| 27 | B.COM.3.7 | NCC/NSS/R&R(S&G)/ Cultural | SEC-VB | 0+0+2 | - | 25 | 25 | 1 |
| SUBTOTAL (C) | | | | | 385 | 315 | 700 | 25 |

SEMESTER IV

| SLN O | Cours e Code | Title of the Course | Category of Course | Teachi ng Hours per Week | SEE | CIE | Total Marks | Credits |
|-------|--------------------|------------------------|--------------------|--------------------------------------|-----|-----|----------------|---------|
|-------|--------------------|------------------------|--------------------|--------------------------------------|-----|-----|----------------|---------|

| | | | | (L+T+P) | | | | |
|----|-----------|--|----------|---------|----|----|-----|---|
| 28 | Lang.4.1 | Language-I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 29 | Lang.4.2 | Language – II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 30 | B.COM.4.1 | Cost Accounting | DSC – 10 | 3+0+2 | 60 | 40 | 100 | 4 |
| 31 | B.COM.4.2 | Indian Banking system | DSC – 11 | 3+0+2 | 60 | 40 | 100 | 4 |
| 32 | B.COM.4.3 | Strategic Management | DSC – 12 | 4+0+0 | 60 | 40 | 100 | 4 |
| | | | | | | | | |
| 33 | B.COM.4.4 | Artificial Intelligence : Commerce Stream Financial Education & Investment Awareness Science ,Computers & Arts | SEC | 1+0+2 | 25 | 25 | 50 | 2 |
| | | Constitution of India | AECC | 2+0+0 | 25 | 25 | 50 | 2 |

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| 34 | B.COM.4.5 | Any one of the following: a. Risk Management b. Digital Marketing c. Creativity & Innovation d. Sustainable Development | OEC-4 | 3+0+0 | 60 | 40 | 100 | 3 |
| 35 | B.COM.4.6 | Sports | SEC-VB | 0+0+2 | - | 25 | 25 | 1 |
| 36 | B.COM.4.7 | NCC/NSS/R&R(S&G)/ Cultural | SEC-VB | 0+0+2 | - | 25 | 25 | 1 |
| SUB TOTAL (D) | | | | | 385 | 315 | 700 | 25 |

V SEMESTER

| SL NO | Course Code | Title of the Course | Category of Course | Teaching Hours perWeek (L+T+P) | SEE | CIE | Total Marks | Credits |
|-------|-------------|---|--------------------|--------------------------------|-----|-----|-------------|---------|
| | | | | | | | | |
| 37 | B.COM.5.1 | Financial Management | DSC-13 | 3+1+0 | 60 | 40 | 100 | 4 |
| 38 | B.COM.5.2 | Income Tax Law and Practice-I | DSC-14 | 3+1+0 | 60 | 40 | 100 | 4 |
| 39 | B.COM.53 | Auditing and Assurance | DSC-15 | 4+0+0 | 60 | 40 | 100 | 4 |
| 40 | B.COM.5.4 | One Course from the Selected Elective Group-PI <ul style="list-style-type: none"> • Ind AS and IFRS • Financial Market and Intermediaries • Banking Innovation and Technology • Logistics and | DSE-1 | 3+0+2 | 60 | 40 | 100 | 3 |

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|------------------------|-----------|----------------------------------|-----------|-------|------------|------------|------------|-----------|
| | | Supply Chain Management | | | | | | |
| 41 | B.COM.5.5 | GST- Law & Practice | VOC-1 | 2+0+2 | 60 | 40 | 100 | 3 |
| 42 | B.COM.56 | Cyber Security or some other SEC | SEC | 1+0+2 | 25 | 25 | 50 | 2 |
| 43 | B.COM.57 | Internship | Intern -1 | 1+0+2 | - | 50 | 50 | 2 |
| 44 | B.COM.5.8 | Sports | SEC– VB | 0+0+2 | - | 25 | 25 | 1 |
| 45 | B.COM.5.9 | NCC/NSS/R&R(S&G) / Cultural | SEC– VB | 0+0+2 | - | 25 | 25 | 1 |
| | | | | | | | | |
| SUB TOTAL (E) | | | | | 325 | 325 | 650 | 24 |

| SL NO | Course Code | Title of the Course | Category of Course | Teaching Hours per Week (L+T+P) | SEE | CIE | Total Marks | Credits |
|-------|-------------|---|--------------------|---------------------------------|-----|-----|-------------|---------|
| 46 | B.COM.6.1 | Management Accounting | DSC-16 | 3+0+2 | 60 | 40 | 100 | 4 |
| 47 | B.COM.6.2 | Income Tax Law and Practice –II | DSC-17 | 3+0+2 | 60 | 40 | 100 | 4 |
| 48 | B.COM.6.3 | Entrepreneurship Development | DSC-18 | 4+0+0 | 60 | 40 | 100 | 4 |
| 49 | B.COM.6.4 | One Course from the Selected Elective Group-II <ul style="list-style-type: none"> Accounting for service sector/Costing Methods Investment Management Principles and Practice of Insurance Consumer Behaviour | DSE-2 | 3+0+2 | 60 | 40 | 100 | 3 |

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|-----------------------------|-----------|---|---------------|-------|-------------|-------------|-------------|------------|
| | | and Marketing Research | | | | | | |
| 50 | B.COM.6.5 | Basics of Spread Sheet Modelling OR Report on Study of Start -ups and Innovative Business Ideas | VOC-2 | 2+0+2 | 60 | 40 | 100 | 3 |
| 51 | B.COM.6.6 | Internship | Intern - 2 | 0+0+2 | - | 50 | 50 | 2 |
| 52 | B.COM.6.7 | Professional Communication | SEC- SB | 1+0+2 | 25 | 25 | 50 | 2 |
| 53 | B.COM.6.8 | Sports | SEC– VB | 0+0+2 | - | 25 | 25 | 1 |
| 54 | B.COM.6.9 | NCC/NSS/R&R(S&G) / Cultural | SEC– VB | 0+0+2 | - | 25 | 25 | 1 |
| SUB TOTAL (F) | | | | | 325 | 325 | 650 | 24 |
| GRAND TOTAL – DEGREE | | | | | 2190 | 1910 | 4100 | 148 |

VII SEMESTER

| SL NO | Course Code | Title of the Course | Category of Course | Teaching Hours per Week (L+T+P) | SEE | CIE | Total Marks | Credits |
|-------|-------------|--|--------------------|---------------------------------|-----|-----|-------------|---------|
| 55 | B.COM.7.1 | E-Commerce/Business Research Methods | DSC-19 | 4+0+0 | 60 | 40 | 100 | 4 |
| 56 | B.COM.7.2 | Stock Market | DSC-20 | 3+0+2 | 60 | 40 | 100 | 4 |
| 57 | B.COM.7.3 | International Business | DSC-21 | 3+0+2 | 60 | 40 | 100 | 4 |
| 58 | B.COM.7.4 | One Course from the Selected Elective Group-PIII <ul style="list-style-type: none"> • Cost Management • Risk Management • Banking Products and Services • Services | DSE-3 | 3+1+0 | 60 | 40 | 100 | 3 |

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|----------------------|-----------|-------------------------|-------|-------|------------|------------|------------|-----------|
| | | Marketing | | | | | | |
| 59 | B.COM.7.5 | ERP Applications | VOC-3 | 2+0+2 | 60 | 40 | 100 | 3 |
| 60 | B.COM.7.6 | Research Methodology | RM -1 | 3+0+0 | 60 | 40 | 100 | 3 |
| SUB TOTAL (G) | | | | | 360 | 240 | 600 | 21 |

VIII SEMESTER

| SLNO | Course Code | Title of the Course | Category of Course | Teaching Hours per Week (L+T+P) | SEE | CIE | Total Marks | Credits |
|------|------------------------|---|--------------------|---------------------------------|-----|-----|-------------|---------|
| 61 | B.COM.8.1 | Organizational Behavior | DSC-22 | 3+0+2 | 60 | 40 | 100 | 4 |
| 62 | B.COM.8.2 | Employee Welfare and Social Security | DSC-23 | 4+0+0 | 60 | 40 | 100 | 4 |
| 63 | B.COM.8.3 | Business Analytics OR Data Analysis & Decision Sciences | DSC-24 | 3+0+2 | 60 | 40 | 100 | 4 |
| 64 | B.COM.8.4 | Managing Digital Platforms | VOC-4 | 2+0+2 | 60 | 40 | 100 | 3 |
| 65 | B.COM.8.5 Or | Research Projects/Inter nship with Viva – voce | - | - | 120 | 80 | 200 | 6 |
| 65 | B.COM.8.5 | OR Elective Paper | DSE-4 | 2+0+2(P) 3+0+0(T) | 60 | 40 | 100 | 3* |
| 66 | B.COM.8.6 | (Two Courses from the Selected | DSE-5 | 2+0+2(P) 3+0+0(T) | 60 | 40 | 100 | 3* |

| | | | | | | | |
|-----------------------|--|--|--|------------|------------|------------|-----------|
| | | Elective Group - Paper IV & V) <ul style="list-style-type: none"> • Innovation in Accountin g • Accountin g Informatio n System • Corporate Structurin g • Strategic Financial Managem ent • e-Banking • Insurance Planning & Managem ent • Digital Marketing • E- Commerce | | | | | |
| SUB TOTAL (H) | | | | 360 | 240 | 600 | 21 |

| | | | | |
|----------------------------------|------|------|------|-----|
| DEGREE WITH HONOURS | 2910 | 2390 | 5300 | 190 |
| GRAND TOTAL OF (A+B+C+D+E+F+G+H) | | | | |

| | | |
|----------------------------------|--|---------------------------------------|
| Course Code | 3.1 | |
| Name of the Course | Corporate Accounting | |
| Course Credit | No. of Hours per week | Total Number of Teaching Hours |
| 4 Credits | 5 | 56 |
| Pedagogy | Lectures, problem solving, team presentations and case studies | |
| Learning/Course Objective | To enable students to acquire basic knowledge on concepts, principles, and practice in corporate accounting | |

Unit 1: UNDERWRITING OF SHARES

8 Hrs

Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Including Journal entries only in the books of Company).

Unit 2: PROFIT PRIOR TO INCORPORATION

10 Hrs

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 and Balance Sheet.

Unit 3: VALUATION OF GOODWILL AND SHARES

14 Hrs

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.

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

Unit 4: MERGERS AND ACQUISITION OF COMPANIES

16 Hrs

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 (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods) - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format)

Unit5: LIQUIDATION OF COMPANIES AND ACCOUNTING STANDARDS

8 Hrs

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

Indian Accounting Standards- Meaning- Need- Accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India

Skill Development

- Collect and fill the share application form of a Limited Company.
- Collection of latest final accounts of a company and find out the intrinsic value of shares
- Collect the annual reports of company and calculate the value of goodwill under different methods.
- List any 5 cases of amalgamation in merger or acquisition of Joint Stock Companies.
- List out any five Indian Accounting Standards disclosures.

Learning Outcome

CO1: Understand and calculate Underwriter's liability, Goodwill of a company, valuation of Goodwill, Shares of a company and valuation of Shares.

CO2: Application of various methods in the concepts mentioned above.

CO3: Understand of Accounting Standards in the present context

BOOKS FOR REFERENCE

Recent Edition Books

1. Dr. Shukla and Dr. Grewal – Advanced Accounts, 19th Edition, S Chand
2. Dr. S.N. Maheswari, Advanced Accountancy, 10th edition, Vikas Publishing House.
3. R L Gupta, Advanced Accountancy, 17th edition, S Chand.
4. S. P. Jain and K. L. Narang – Corporate Accounting, 2nd Edition , Kalyani Publishers
5. Dr. S. N. Maheswari, Corporate Accounting, 5th Edition, Vikas Publishing House.
6. Soundarajan. A & K. Venkataramana - Corporate Accounting, 1st Edition. SHBP.
7. Dr. Anil Kumar – Corporate Accounting, 1st Edition, HPH.
8. Yathiraju – Corporate Accounting, 1st Edition, Subhas Stores

Additional Reading

Journals and Reports

B.COM 3.2 INDIAN FINANCIAL SYSTEM

| | | |
|----------------------------------|--|---------------------------------------|
| Course Code | 3.2 | |
| Name of the Course | Indian Financial System | |
| Course Credit | No.of Hours per week | Total Number of Teaching Hours |
| 4 Credits | 5 | 56 |
| Pedagogy | Classroom lecture, Case study discussion, Class presentation on the assigned topic individually or in group, Workshop, Role play, Report analysis | |
| Learning/Course Objective | To provide the students with an overall understanding of the financial system in India. To familiarize students with recent changes and elements of financial markets and services. | |

Unit 1: Financial System

12 Hrs

Introduction, History, Meaning, Significance and Classification of Financial System

Financial Institutions: Meaning, Features, Significance, Classification and Functions

Unit 2: Financial Markets and Instruments

16 Hrs

Financial Markets and Instruments (Assets): Meaning and Significance

Money Market: Meaning, Features, Instruments and Sub Components

Capital Market: Meaning, Features, Instruments and Types

Commodities Market: Meaning, Features and Transactions

Forex Market: Meaning, Features and Transactions

Euro Market: Meaning and Features

Unit 3: Financial Services**12 Hrs**

Meaning, Features and Significance-Types of Financial Services: Fee Based and Fund Based

Fee Based Services: Merchant Banking, Capital Re-Structuring, Corporate Debt Restructuring, Portfolio Management, Corporate Counselling, Credit Syndication, Issue management- Credit Rating

Fund Based Services: Hire Purchase, Leasing, Housing Finance, Equipment Leasing, Factoring, Bills Discounting, Venture Capital, Consumer Finance, Mutual Fund, Insurance, Retirement Planning

Unit 4: Regulatory Institutions**10 Hrs**

RBI: Meaning, Establishment, Significance and Functions

SEBI: Meaning, Establishment, Significance and Functions

IRDA: Meaning, Establishment, Significance, Powers, and Functions

Unit 5: Recent Trends in Finance**6 Hrs**

Technology Trends in Finance- Artificial Intelligence, Machine Learning, Predictive Analytics, Fintech Startups, BNPL, Digitization of financial products, Cloud native system Investment development and Government Initiatives

Skill Development

- List the instruments traded in the financial market
- List the financial services rendered by banks

Learning Outcome

CO 1: Understand the concepts and components in the Indian financial system

CO 2: Understand the recent changes in the financial system

Books for Reference**Recent Edition Text Books**

1. Vasanth Desai: The Indian Financial System, HPH
2. G. Ramesh Babu: Indian Financial System. HPH
3. Dr. Bharatish Rao, B.R. Bharghavi – Indian Financial System, VBH
4. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
5. L M Bhole: Financial Institutions and Markets, Tata McGraw Hill
6. M Y Khan: Indian Financial System, TMH
7. A Datta: Indian Financial System, Excel Books
8. D.K. Murthy and Venugopal: Indian Financial System I.K. International Publishers
9. P N Varshney& D K Mittal: Indian Financial System, Sulthan Chand & Sons
10. E Gardon& K Natarajan: Financial Markets & Services, HPH
11. S.C. Charma and Monica: Indian Financial System I.K.International Publishers
12. K. Venkatramana, Indian Financial System, SHBP.

Additional Reading

Journals and Reports

| | | |
|----------------------------------|---|---------------------------------------|
| Course Code | 3.3 | |
| Name of the Course | Human Resources Management | |
| Course Credit | No.of Hours per week | Total Number of Teaching Hours |
| 4 Credits | 5 | 56 |
| Pedagogy | Class room lecture, Case study discussion,, Class presentation on the assigned topic individually or in group, Role play, Report analysis | |
| Learning/Course Objective | To familiarize students with the fundamental philosophy of having a quality HR department in the organization | |

Unit 1: Human Resources Management

12 Hrs

Introduction: Definition, Objectives, Functions, Evolution and growth of HRM, qualities of a good HR manager, changing roles of a HR Manager, Issues and Challenges of a HR manager, HR policy of an organization.

HR Planning – Definitions of Human Resource Planning, Resources Planning, dealing with surplus and deficient man power, Job Analysis, Job Description and Job Specification.

Unit 2: Recruitment and Selection

12 Hrs

Recruitment and Selection: Objectives, Sources, Internal and external recruitment, application blank testing - Selection process – Induction, Orientation.

Training and development – principles of training – assessment of training needs – On the job training methods – off the job training methods-evaluation of effectiveness of training programs and development programs – Compensation and Job Evaluation

Human Resource Development – Meaning of HRD – Role of training in HRD.

Unit 3: Performance Appraisal, Compensation Management and HR Audit

12 Hrs

Performance appraisal: process – methods of performance appraisal – appraisal counselling.

Motivation: process theories – feedback mechanism.

Compensation Management: Meaning- Base Compensation and Supplementary Compensation – Innovations in Compensation Management- Pay Band System, ESOP-Flexi-time Schedules.

Unit 4: Promotion, Transfer and Work Environment

10 Hrs

Promotion and Transfers: Meaning- purpose of promotion – basis of promotion – meaning of transfer – right sizing of work force and attrition.

Work Environment fatigue – monotony and boredom – industrial accidents – employee safety – morale – grievance – grievance handling – Managing grievances and discipline.

Unit 5: Emerging Trends in HRM

10 Hrs

eHRM, Intellectual Capital , Hybrid Offices, Employee experience, Employee reskilling and upskilling, Employee wellbeing, Power skills, Data driven HR, People analytics , DEI- Diversity, Equity and Inclusion, embracing Gig economy, Cyber security, Contemporary issues in HRM

Skill Development

- **Prepare an advertisement focusing on job analysis**
- **Collect information on recruitment, training and appraisal method adopted in a company**
- **Analyse a report on recent trends in HRM**

Learning Outcome

CO 1: Demonstrate an understanding of key terms, theories / concepts and practices within the field of HRM

CO 2: Demonstrate competence in development and problem solving in HR Management

CO 3: Provide innovative solutions to problems in the field of HRM

Books for Reference

1. Aswathappa, Human Resource Management, Tata McGraw Hill Publishing Company, New Delhi, 1999
2. Tripathi – Personnel Management, Sultan Chand & Sons, New Delhi, 2000
3. Dr. S.S. Khanka – Human Resource Management, S. Chand & Company Ltd. 2003
4. L.M. Prasad, Human Resource Management, Sultan Chand & Sons, New Delhi, 2005
5. P. Subba Rao, Human Resource Management, Himalaya Publishing House, 2011
6. Seems Sanghi, Human Resource Management, Vikas Publishing House Pvt. Ltd. 2014
7. Gary Dessler. A Framework for Human Resource Management, Pearson Education
8. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning
9. Ivancevich, John M. Human Resource Management, McGraw Hill
10. Robert L. Mathis and John H. Jackson. Human Resource Management, Cengage Learning
11. Neeru Kapoor, Human Resource Management, Taxmann Publication
12. Bernardin ,H. John, Human Resource Management, Tata McGraw Hill.
13. Singh B. P. and T. N. Chhabra, Personnel Management & Industrial Relations, DhanpatRai and Co.Pvt. Delhi.
14. Flippo, Edwin B., Principles of Personnel Management, McGraw Hill, New York.

Additional Reading

Journal and Report

4.1 COST ACCOUNTING

| | | |
|----------------------------------|--|---------------------------------------|
| Course Code | 4.1 | |
| Name of the Course | Cost Accounting | |
| Course Credit | No.of Hours per week | Total Number of Teaching Hours |
| 4 Credits | 5 | 56 |
| Pedagogy | Lectures, problem solving, team presentations and case studies | |
| Learning/Course Objective | <ul style="list-style-type: none"> • To understand the basics of cost, costing and cost accounting. • To learn the various methods and techniques of cost accounting. • To learn the recent trends in costing | |

Unit I: Introduction to Cost Accounting 8hrs

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting Objectives, difference between financial, cost and management accounting ,Cost Concepts, Classification of Costs, Cost Unit, Cost Center and Elements of Cost ,Preparation of Cost Sheet, Tenders and Quotations

Unit II: Material Cost Control 12hrs

Meaning, Types, Material Control, techniques of Inventory Control Setting of Stock Level **Pricing** Material Issues – FIFO, LIFO, Weighted Average and Simple Average Price Method Problems

Unit III: Labor Cost Control 12 hrs

Meaning, Types, Time keeping, Time booking, Idle Time, overtime Methods of Labor Remuneration, Time Rate System, Piece Rate System Incentive Systems, Halsey plan, Rowan Plan, -Taylors differential Piece Rate System and Merrick's Differential Piece Rate System –

Problems

Unit IV: Overhead Cost Control

12hrs

Meaning and Definition, Classification of Overheads, Procedure for Accounting and Control of Overheads Apportionment of Overheads Primary Overhead Distribution Summary, Secondary Overhead Distribution Summary, Repeated Distribution Method and Simultaneous Machine Hour Rate, problems

Unit V: Reconciliation of Cost and Financial Accounting 12hrs

Need for Reconciliation Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

Skill Development

- Emerging concepts in cost accounting.
- Identification of elements of cost in services sector by visiting any service sector.
- Cost estimation for the making of a proposed product.
- Draft the specimen of any two documents used in material account.
- Collection and Classification of overheads in an organization on the basis of functions.
- **Prepare a reconciliation statement with imaginary figures**

Learning Outcome

CO 1: Understanding of cost concept and elements of cost

CO 2: Understanding of costing methods and techniques by solving exercises.

CO 3: Analytical skills in reconciliation of cost and financial accounting

Books for Reference

Recent Edition Books

1. J. Made Gowda – Cost and Management Accounting , HPH
2. M.V. Skukla – Cost and Management Accounting
3. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
4. Nigam & Sharma: Cost Accounting , HPH
5. Khanna Pandey & Ahuja – Practical Costing, S Chand
6. Soundarajan A & K. Venkataramana, Cost Accounting, SHBP. 30
7. P. K Sinha – Accounting & Costing for Managers.
8. M.L. Agarwal: Cost Accounting
10. S.P Jain & Narang: Cost Accounting ,Kalyani
11. Palaniappan and Hariharan : Cost Accounting I.K. International Publishers
12. S.P. Iyengar: Cost Accounting, Sultan Chand ans Sons
13. S.N. Maheshwari: Cost Accounting, Vikas
14. M. N. Arora: Cost Accounting, HPH
15. Dutta: Cost Accounting
16. V. Rajesh Kumar & R.K. Sreekantha, Cost Accounting – I, Vittam Publication

Additional Reading

Journals and Reports

| | | |
|----------------------------------|---|---------------------------------------|
| Course Code | 4.2 | |
| Name of the Course | Indian Banking System | |
| Course Credit | No.of Hours per week | Total Number of Teaching Hours |
| 4 Credits | 5 | 56 |
| Pedagogy | Classroom lecture, Case study discussion, Class presentation on the assigned topic individually or in group, Workshop, Role play, Report analysis | |
| Learning/Course Objective | To familiarize the students with the concepts and operations of the Indian banking sector. | |

Unit 1: Introduction to Indian Banking System

8 Hrs

Banking Meaning, Development of Banking in India, Features, Significance Banking Regulation Act (Highlights)

Indian Banking System: Unit Banking, Branch Banking, Correspondent Banking, Chain Banking, Pure Banking, Mixed Banking, Relationship Banking, Narrow Banking, Universal Banking, Regional Banking, **Cooperative Banking**, Retail Banking, Corporate Banking, Investment Banking, Merchant Banking and Payment Banking.

Unit 2: Negotiable Instruments

14 Hrs

Meaning and Definition of Negotiable Instruments, Characteristics of Negotiable Instruments, Kinds of Negotiable Instruments presumptions as to Negotiable Instrument (Sec. 118 & 119) Promissory Note, Bills of Exchange & Cheque (meaning, characteristics and distinction, Parties to a Negotiable Instrument: Holder and Holder in due course: Dishonour of a Negotiable Instrument Notice of dishonour Noting and Protesting. Penalties in case of dishonour of certain cheque

Unit 3: Banker and Customer Relationship

14 Hrs

Meaning of Banker and Customer – Relationship between Banker and Customer [General and Special Relationship] – Types of Customers – Minor – Partnership Firm Private Companies – Joint Stock Companies – Clubs – Societies – Executors – Administrators – Trustees

Unit 4: Banking Operations

14 Hrs

Paying Banker: Meaning - Precautions Before Honouring a Cheque – Payment in Due Course – Dishonour of Cheque – Grounds of Dishonour – Consequences of wrongful dishonour of Cheque— Statutory Protection to a Paying Banker

Collecting Banker – Meaning – Duties- importance; Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course - Statutory Protection to Collecting Bank

Unit 5: Recent Trends in Banking

6 Hrs

RBI's Vision statement, Digital lending, Payment system, Cards & Digital Banking Online Bond Trading Platforms, Revolutionizing talent hiring with automation and Reimagining customer relationships.

Skill Development

- List of services offered by retail banking and corporate banking
- Report analysis of development in Indian banking

LEARNING OUTCOME

CO 1: Understand the concepts and importance of the banking system

CO 2: Understand the banking instruments and operations as prescribed by the Indian banking regulation act.

BOOKS FOR REFERENCE

Recent Edition Books

1. Gordon & Natarajan: Banking Theory Law and Practice, 2015 Edition HPH
2. S. P Srivastava ; Banking Theory & Practice, Recent Edition Anmol Publications

3. M. Prakhas, Bhargabhi R: Banking law & Operation, Recent Edition Vision Book House.
4. Tannan M.L: Banking Law and Practice in India, Recent Edition Indian Law House
5. Sheldon H.P: Practice and Law of Banking. Recent Edition
6. K. Venkataramana, Banking Operations, Recent Edition SHBP.
7. Kothari N. M: Law and Practice of Banking , Recent Edition
8. Neelam C Gulati: Principles of Banking Management, Recent Edition
9. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication
10. Shekar. K.C: Banking Theory Law and Practice, Vikas Publication.
11. S. Vipradas & J. K Syan: Bank Lending, Recent Edition, Vikas Publication
12. Gajendra & Poddar : Law and Practice of Banking , Recent Edition, Vikas Publication

Additional Reading

Journals and Reports

B.COM 4.3 STRATEGIC MANAGEMENT

| | | |
|----------------------------------|--|---------------------------------------|
| Course Code | 4.3 | |
| Name of the Course | Strategic Management | |
| Course Credit | No.of Hours per week | Total Number of Teaching Hours |
| 4 Credits | 4 | 56 |
| Pedagogy | Class room lecture, Case study discussion,, Class presentation on the assigned topic individually or in group, Role play, Report analysis | |
| Learning/Course Objective | <ul style="list-style-type: none">• To understand the importance for business planning and growth in today's competitive scenario.• To bridge the gap between theory and practice by developing and understanding of when and how to apply concepts and techniques. | |

Unit 1: Introduction to Strategic Management

08 Hrs

Strategy: Meaning and Definition of Strategy, Nature of Strategy, Levels and Importance of strategy. Strategic Management: Meaning and Definition, Nature, scope, process of strategic management

Unit 2: Environment Analysis

16 Hrs

Business Environment: Meaning and Definition, Nature of Business Environment, Components of Business Environment

External Analysis : Introduction ,Meaning and Definition, Levels of External Environment Analysis, Procedure of External Environment Analysis, significance of External Environment Analysis, Methods and Techniques used for External Environment Analysis- ETOP Study, QUEST Analysis, SWOT Analysis, PESTEL/PEST Analysis. Industry Analysis- Introduction, Driving Forces, Significance of Industry Analysis
Internal Analysis: Introduction, Meaning and Definition, Procedure of Internal Analysis, Factors affecting Internal Analysis, Techniques used in Internal Analysis, SWOC Analysis, Value chain Analysis, Benchmarking, Strategic vision, mission, goals, objectives

Unit 3: Strategy Formulation

12 Hrs

Strategy Formulation – Introduction, Meaning and Definition, Process of Strategy Formulation Business Level Strategies- introduction, Significance and types of Business Level Strategy. Porter's Generic Strategies- meaning of Generic Strategies, low cost leadership strategy, differentiation strategy

Corporate Level Strategies- Introduction, Importance, various corporate strategies, Expansion Strategies- Introduction, reasons to pursue expansion strategies and types of expansion strategies.

Diversification, Integration, mergers, acquisition/takeover strategies, joint ventures, stability strategy, retrenchment strategy, combination strategies, strategic choice- process, tools and techniques of strategic analysis and choice.

Unit 4: Strategy Implementation

10 Hrs

Strategy Implementation – Meaning and Definition, Nature, strategy implementation process, guidelines for overcoming barriers in strategy implementation. Organization structure- introduction, role and importance, types, Designing Organizational Structure and its objectives.

Behavioural Implementation- Introduction, aspects of Behavioural Implementation, leadership, organizational culture, strategy and innovation, organizations for innovation.

Unit 5: Strategic Control

10 Hrs

Strategic Control-Introduction, – Meaning and Definition, types- financial control, output control, premise control. Techniques for Strategic control and importance of Strategic control

Strategic Control Process- Focus of Strategic Control, Strategic Control Standards, formal and informal organization.

Skill Development

- Visit any business organisation and collect the business policy related to strategic management.
- Identify any one business and collect strategic process of their business.

Learning Outcome

CO1: Understanding the levels of strategies in the management.

CO2: Understand the components of Business Environment and identify the environment analysis.

CO3: Analyse the best controlling technique for better productivity of an organization

Reference Books

1. Strategic Management- C.N. Sontakki and Neeti Gupta and Anuj Gupta – Kalyani Publisher
2. Managing Business Enterprise : Strategies, Structures and Systems – S.K. Bhattacharya and N.Venkatraman – VHP
3. Business Policy – Kaxmi Azhar – Tata McGraw Hill
4. Strategic Management 12th edition - Thompson and Strickland – TataMcgraw Hill
5. Strategic Management – David Fred R. – PHI
6. Implementing Strategic Management – H.Igor Ansoff – PHI
7. Strategic Management in Action – Coulter Mary K. – PHI
8. Cases in Strategic Management – S.B.Budhiraj and M.B.Athreya – TataMcGraw Hill.
9. The Competitive Advantage of Nations - Macmillian
10. Strategic Management – R.Srinivasan.
11. Strategic Management – Alpna Trehan (Dreamtech Press

Additional Reading

Journals and reports

