

at developments in the area of financial reporting and to  
cial reporting problems in special cases.

**Module 1: Evolution and Convergence of International Financial Reporting Standards (IFRS) in India:** GAAP in India and Hierarchy of GAAP in India, International Financial Reporting Standards, First time adoption (IFRS 1) – Convergence with IFRS – Stage-wise Approach, Advantages of converting to IFRS, Significant Criticisms of IFRS, Key Business issues that will need to be addressed for successful implementation of IFRS, challenges and opportunities faced by India in the implementation of IFRS - An overview of IND ASs: list of converged Indian Accounting Standards notified by Ministry of Corporate Affairs (MCA) - Comparison of IFRS with Ind AS.

**Module 2: Accounting and Reporting for Business Combinations (As per Ind AS):** Relevant Terms, Types of merger, methods of accounting, treatment of Goodwill arising on merger, purchase consideration and settlement, Accounting in books of vendor/transferor company, Accounting for investment in subsidiary, Accounting for holding companies ( including chain holdings, multiple holdings), Corporate Financial Restructuring (including intercompany holdings), Reconstruction schemes, De-merger.

**Module 3: Group Financial Statements/ Consolidated Financial Statements:** Consolidation of foreign-Holding company, Subsidiary Company and Associate Company including multiple subsidiaries, Concept of a group, Purposes of consolidated financial statements, consolidation procedures-Minority interest, Goodwill, Treatment pre-acquisition profit and concept of Fair value at the time of acquisition.

**Module 4: Consolidated Income Statements:** balance Sheet and cash Flow Statements for Group companies, Impact of group financial statements at the point of acquisition, Treatment of investment in associates in consolidated financial statements, compare and contrast acquisition and equity methods of accounting, Treatment of investment in Joint ventures in consolidated financial statements

**Module 5: Accounting for Industry based standards:** Agriculture –Insurance contracts-Exploration for and Evaluation of Mineral Resources-Regulatory Deferral Accounts.

**References:**

1. IFRS for India, Dr.A.L.Saini, Snow white publications
2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
3. IFRS explained – A guide to International financial reporting standards by BPP learning Media
4. IFRS for finance executives by Ghosh T.P,taxman allied services private limited
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
6. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
7. First lesson to International Financial ReportingStandards beginners guide by MP Vijay Kumar, prime knowledge services.
8. A student's guide to international financial reporting standards by Clare Finch, Kalpan Publishing.

  
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ts to the external environment of business and to enable  
ing to cost and pricing.

### in Decision Making

ricing strategies: pricing policy, process, Role and methods: cost plus pricing, Marginal cost pricing, pricing for target rate of return, added value method of pricing, differential cost pricing going rate pricing, opportunity cost pricing, standard cost pricing, customary pricing, pricing strategy for Export oriented products, methods of export pricing, pricing strategies for new products, management accountant role in product pricing.

### Module –2: Transfer Pricing

Transfer Pricing – meaning, necessity, Objectives, applications, Methods (Cost Based, Market Price Based and Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer Price in different situations. International transfer pricing: meaning, factors affecting international transfer pricing.

### Module 3: Learning Curve Theory:

Introduction, meaning and definition of learning curve, phases in learning curve, applications of learning curve, factors affecting learning curve, comparison between learning curve and experience curve.

### Module – 4: Cost of Quality and TQM

Definition, classification of quality costs, cost of Conformance, Prevention costs, appraisal costs, cost of Non-conformance, optimization of quality cost, TQM Core concepts of TQM, Benefits of TQM. TQM –basics, stages, principles, control, corrective actions, PRAISE- steps, problems, implementation Cost of quality report Continuous process improvement.

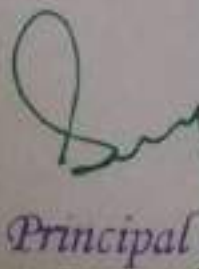
### Module – 5: Balanced Scorecard and Benchmarking

BSC: Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of B.SC and implementation of Balanced score Card, case studies on BSC.

Benchmarking – Concepts, Benchmarking process, Impact on Indian Industry, Types of Benchmarking

### Books for Reference:

1. Ravi. M. Kishore, *Cost Management*, Taxman, Allied Services (p) Ltd.,
2. S.K.R. Paul, *Management Accounting*, New Central Book Agency Private Ltd., Calcutta
3. Charles T. Hargren, George Foster, Srikant M. Data, *Cost Accounting: A Managerial Emphasis*, Prentice Hall of India, New Delhi.
4. Roger Cowe, *Hand Book of Management Accounting*, A Grower Handbook.
5. S. Mukherjee & A.P. Roychowdhury, *Advanced Cost and Management Accountancy*, New Central Book Agency, Calcutta.
6. Anthony R.N, *Management Accounting Principles*, Grawin Publishing.
7. Butty J, Mc Donald & Evans, *Management Accountancy*, London.
8. Bierman H & Drabin A.R, *An Introduction Managerial Accounting*, McMillan Company, New York.
9. Broad H.W & Carmichael K.S, *A Guide to Management Accounting*, HFL (Pub) Ltd., London.
10. Brown & Howard, Mac Donald, Evans, *Principles of Management Accountancy*, London.
11. De Pauls, *Management Accounting in Practice*, F.C. Europe Pub. Ltd., London.
12. Keith Ward, *Strategic Management Accounting*, Butterworth Heitmann Pub.
13. John K. Shank, *Cases in Cost Management: A Strategic Emphasis*, South-Western Publishing, Thomson Learning.



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B.N.M. Degree College  
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introduction: special features of indirect tax levied, all pervasive nature, contribution to Government Revenues, fiscal preference as instrument of planning and development—role of indirect tax laws.

**Module - 2 :**

Central Excise and Salt Act 1944 : Nature of levy of excise duty, classification of excisable goods, price lists and their significance, valuation of excisable goods, central excise licensing – detailed procedure.  
Clearance of excisable goods – procedure under physical control, compounded levy scheme and self-removal procedures, gate passes, personal ledger account and daily stock accounts.  
Exemption from excise duty levies – nature and types of exemption notifications.  
Procedure for clearance of samples, semi-finished goods and return and retention of duty paid goods. CENVAT, CENVAT on Capital goods.  
Tariff item 68 – significance of the levy, exemption and clearance procedure.  
Set off of duties – meaning, schemes of set-off and details of procedure.  
An overview of accounts, records and returns to be maintained/filed under the Act.  
Adjudication and appeals – detailed procedure before various excise authorities and the appellate tribunal – Transfer pricing

**Module - 3 :**

Customs Act 1962 : Details of procedure in relation to the levy, collection and exemption from customs duties – documents to be prepared and presented to customs authorities, valuation of goods, clearance of imported and exported goods procedure. Detailed procedure in relation to transportation and warehousing – relevant rules and regulations.  
Drawback of customs duties paid, preparation and submission of drawback claim forms.  
Adjudication and appeals before the customs authorities and the appellate Tribunal.

**Module - 4:**


Central Sales Tax Act 1956 : Constitutional background of CST, Inter-state trade and commerce restriction of powers of taxation on sales by state – liability of sales tax – inter-state sale – occasions movement of goods, sale by transfer of documents, sale under CST – transactions which are not sales – persons liability of sales tax.  
Persons liable to pay CST – exemptions from CST – sales outside the state – sale in course of import/export – declared goods, forms of declaration.  
KST – VAT, advantages, disadvantages. Etc.,

**Module - 5:**

G.S.T (GST should be taught after introduction by the Government along with the amendments time to time)

**Books for Reference:**

1. L.K. Jain, *Central Excise Manual*, Centay Publishers P. Ltd.
2. D.N. Khole, B.N. Sharma et al, *Customs Tariff*, Census Publishers.
3. Bare Acts of CST and KST
4. B.K. Ghargava, *Indirect Tax Laws*, Taxman Allied Services.
5. V.S. Datey, U.K. Bhargava, *Indirect Tax Law and Practice*

  
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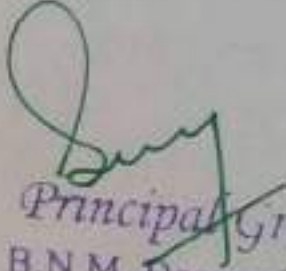


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and Procedures, Nabi Pub. New Delhi.  
Annual, ii) *Central Excise Manual*, iii) *Central Excise Law*  
elhi.  
*Central Excise – Law and Practice Vol. I*, Wadhwa and Co.  
*Central Excise – Law, Practice and Procedure Vol. I & II*, Modern

10. S.P. Bhatnagar, *Customs Law and Procedure*, Contex Pub. New Delhi.
11. P.L. Malik, *Commentaries on Customs Act, 1962, with Rules and Notifications*, Eastern Book Company, Lucknow.
12. Jai. Kr. Jain and Anand Prakash, *Law of Control Sale Tax in India*, Anand Prakashan, Jaipur.
13. Dokania, *Central Sales Tax Act*, Bharat Law House, Allahabad.
14. Background material on GST – The Institute of Chartered Accounts of India – New Delhi.

  
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**Module – I Commodity Markets and Exchanges:**

Growth of Global and Domestic Commodities Derivatives Markets, Agricultural Commodities Market and Non-Agricultural Commodities Markets  
Commodity Exchanges: Exchanges around the World and its Importance, Commodity Exchanges in India, National Exchanges and Regional Exchanges, platform – Structure, Exchange membership, Capital requirements, commodities traded on National exchanges, instruments available for trading and Electronic Spot Exchanges.

**Module – II Quality Assurance**

Quality Assurance, Concepts of Quality in Commodities, Methods of Quality Assurance  
Grading and Standardization: Meaning of grading and Standardization, purpose of grading, advantages of grading, inspection and quality control, Indian standards.

**Module – III Commodity Derivatives:**

Commodity Derivatives: Evolution of Commodity Derivatives, Evolution of Commodity Derivatives in India, Types of Derivatives, Other Classifications of Derivatives, Pricing Derivatives, Derivative Markets and Participants, Economic Importance of Commodity Derivatives Markets.

**Module – IV Warehousing Trading and Settlement:**

Warehousing and Warehouse Receipts, Storage, practices in India, Risks in Storage, Structures, Essentials of storage structures, cost of storage/carry, returns of storage cost, warehousing types of warehouses, Central warehousing corporation(CWC) FCI, functioning, growth, capacity and utilization.

Trading on Commodity Exchanges: the Exchange platform, Exchange Membership, Commodity Brokerage, trading systems, participants in Commodity Markets, Role of speculators, Trading mechanism – Margin Trading, Mark to Market, Conflict Management, Arbitration and International Legal provisions, Market Positions, Order Types, Access to Commodity Exchanges, Volume and Open Interest.

Clearing and Settlement on Commodity Exchanges, Clearing House Operations and Risk Management, procedures, Delivery related issues like delivery centers, Deliverable varieties, issues related to monitoring and surveillance by exchanges and regulator, Margining Method and the settlement process.

**Module – V Regulatory Framework:**

FCR Act 1952, FMC and Regulatory structure of commodities Derivatives markets in India (Objective, Functions, Power and responsibilities, Scope of Regulation), Essential Commodities Act and role of central and state Governments, Intermediaries, Investor Grievances and arbitration, Commodities Board in India – Coffee Board of India, Tea Board of India, Spice Board of India, Rubber Board of India, Tobacco Board of India.

**Books for Reference:**

12. Location in Space: A Theoretical Approach to Economic Geography, Lloyd and jeton.
13. Land, Work and Resource: An Introduction to Economic Geography, Peterson J.H.
14. *Annals of an Abiding Liberal Education*.
15. Economic Geography, Thomas A. Harshbarger and John W. Alexander.
16. World Resources and Trade, Korten and Gupta.
17. World Resources, Zimmerman.
18. Economic Geography – A Resource Approach – Guo and Chatterji.
19. CD of IIPM Commodity Futures National Seminars.
20. Economic Geography – Pearson Hall of India.
21. Economic Theory & Business Law (Daly).
22. *Business India (Magazine)*.

Web sites of Commodity exchanges like CBOT, KBOT, LIFFE, S&MEX, TOCOM, INCEX, NCXN, NMCE, NIOF.

  
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- acquire skills in forex management.
- apply the above knowledge to managing finances of an

**Module - 1 :**

The foreign exchange market, structure and organization- mechanics of currency trading – types of transactions and settlement dates – exchange rate quotations and arbitrage – arbitrage with and without transaction costs – swaps and deposit markets – option forwards – forward swaps and swap positions – Interest rate parity theory.

**Module - 2 :**

Currency and interest rate futures, future contracts, markets and trading process, future prices spot and forward, hedging and speculation with currency futures – interest rate futures – foreign currency options – option pricing models – hedging with currency options – futures options – innovations.

**Module - 3 :**

Exchange rate determination and forecasting – Setting the equilibrium spot exchange rate – theories of exchange rate determination – exchange rate forecasting.

**Module - 4 :**

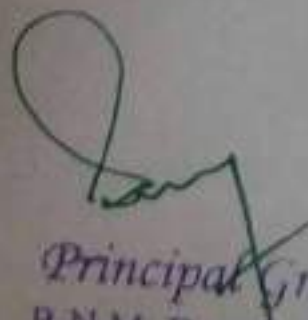
Foreign exchange risk management – hedging, speculation and management of transaction exposure – using forward markets for hedging – hedging with money market, currency options and currency futures – internal hedging strategies – speculation in foreign exchange and money markets.

**Module - 5 :**

Management of interest rate exposure – nature and measurement – forward rate agreements ( FRA's ) interest rate options, caps, floors and collars, cap and floors – options on interest rate futures, some recent innovations – financial swaps.

**Books for Reference:**

1. Shapiro Alan. C., *Multinational Financial Management*, Prentice Hall, New Delhi.
2. Apte P.G., *International Financial Management*, Tata McGraw Hill, New Delhi.
3. Merae T.N and D.P Walkar, *Foreign Exchange Management*, Prentice Hall.
4. Evilt H.E, *Manual of Foreign Exchange*.
5. Holgate H.C.F, *Exchange Arithmetic*.
6. Rajwade A.V., *Foreign Exchange Risk Management*, Prentice Hall of India.

  
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International Financial institutions & markets  
Use this knowledge in financial decision making of

**Module - 1:**

Introduction: What are the global Financial Markets? The Foreign Exchange Market – Comparison of Domestic and International Money and Capital Markets – Global Derivatives Market – The mechanism of Foreign Exchange Transfers – Foreign Exchange and Eurocurrency Markets.

**Module - 2:**

International Money Market – Instruments traded – Euro currency time Deposits – Euro notes – Banker's acceptance – Floating Rate Notes – International banking and Euro Currency Market – Syndication technique.

International Capital Markets – Bond Market – Eurobonds and Foreign Bonds – Structure of International Bond Market – Yields and Proceeds Computation – Currency and Interest rate swaps – How Scrap rates are determined – Swaps versus Long – Dated Forwards – Caps and Floors.

**Module - 3:**

International Equity Markets – World's Major Stock Markets – Emerging Stock Markets – International Equity trading – Diversification benefits of International Investment – New Issue procedures – Private Placements and Rule 144A – Hedging the currency Risk of International Portfolios.

International Banking – Services offered by the foreign banks – Organisation structure and operations of foreign banks (as affiliated banks, consortium banks, correspondent banks etc.) – Why banks become Multinational units – Problems of Multinational banks.

**Module - 4:**

Financial Intermediation – maturity transformation and inter bank activity – International Trade involving letter of credit – An overview of typical transaction – alternative payment and guaranteeing procedure.

**Books for Reference:**

1. Meric, Elhan, "Global Financial Markets at the Turn of the Century", Science & Technology Books.
2. Maxwell, Charles E; Bruckner (editor), "Financial Markets and Institutions: The Global View", West Publishing Company, 1994.
3. Ian H Giddy, Global Financial Markets, Houghton Mifflin & Co., USA, 1997.
4. John E. Prick, H Kent Basker, John A Baslican, "Financial Markets: Instruments and Concepts", Reston Pub. Co. NY 1995.
5. David Kidwell, Richard L. Peterson and David W. Beakwell, "Financial Institutions: Markets and Money", Harcourt Brace, Jovanovich, 1993.
6. Rajwade V A "Foreign Exchange: International Finance and Risk Management", Academy of Business Studies, New Delhi, 1991.
7. Apte P.G, "International Financial Management", Tata McGraw Hill, New Delhi, 1995.
8. Johnson, Hazel, "Global Financial Institutions and Markets", Blackwell publishing.
9. Kazshik, Surendra K, "International Capital Markets: New Directions", New York Institute of Finance, 1989.
10. Yoon S Park Jack Zwick Addison, "International Banking Theory and Practice" Wesley Publication, 1984.

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Understanding of Banking Operations.  
Application tools towards formulating and implementing  
management.

**Module - 1:**

Regulatory policies influencing bank operations – an overview (Basel committee, prudential norms, FEMA-Banker's compliance)

**Module - 2:**

Resource Mobilisation or Liability Management – Deposits – types, classification and pricing; management of reserves; management of NRI funds.

**Module - 3:**

Asset Management – credit management – origination, appraisal, sanction, documentation, disbursement, credit policy, credit planning, pricing of credit; Investment Management; Cash and Treasury Management.

**Module - 4:**

Monitoring and Follow-up; IRAC Norms (i.e., Income recognition and Asset Classification norms); Non-performing Assets. Securitisation Act.

**Module - 5:**

Financing imports and exports – foreign currency dealing and foreign exchange markets. Monitoring of foreign trade transactions – EXIM Policy.

E-Banking, Payment Systems, Settlement System, Business and Profit planning.

**BOOKS RECOMMENDED:**

1. India's Banking and Financial sector in the New Millennium – Volume I & II.
2. Balu Shenmugam, Craig Turtton, George Hempel, Bank Management.
3. How to borrow from Banking and Financial Institutions, Nabhi Publication.
4. Mary P. Merril; Financial Planning in the Bank.
5. David Kidwell Richar I. Peterson and David W Beakwell, "Financial Institutions: Markets and Money", Harcourt Brace, Javanovich, 1993.
6. Rajwade V A "Foreign Exchange: International Finance and Risk Management", Academy of Business Studies, New Delhi, 1991.
7. Apte P G, "International Financial Management", Tata McGraw Hill, New Delhi, 1995.
8. Johnson, Hazel, "Global Financial Institutions and Markets", Blackwell publishing.
9. Kaushik, Surendra K, "International Capital Markets: New Directions", New York Institute of Finance, 1989.

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### 1.3- FINANCIAL ACCOUNTING

#### OBJECTIVE:

The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing Business Organizations.

#### Unit 1: INTRODUCTION TO FINANCIAL ACCOUNTING

08 Hrs

Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions- Accounting Standards: List of Indian Accounting Standards

#### Unit 2: CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY SYSTEM

12 Hrs

Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs – Cashbook – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Trading and Profit & Loss Account and Balance Sheet.

#### Unit 3: HIRE PURCHASE SYSTEM

12 Hrs

Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).

#### Unit 4: ROYALTY ACCOUNTS

12 Hrs

Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – journal entries and Ledger Accounts including minimum rent account.

#### Unit 5: CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY

12 Hrs

Meaning – Need for conversion - Purchase Consideration – Mode of Discharge of Purchase Consideration – Methods of calculation of Purchase Consideration – Net Payment Method – Net Assets Method – Journal Entries and Ledger Accounts in the books of Vendor – Treatment of items: Dissolution Expenses, Unrecorded Assets and Liabilities. Assets and Liabilities not taken over by the Purchasing Company, Contingent liabilities, Incorporation entries and preparation of balance sheet of the purchasing company under vertical format.

#### SKILL DEVELOPMENT

- List out various accounting concepts and conventions ( GAAP)
- List out Various Accounting Standards
- Collection & recording of Royalty agreement with regard to any suitable situation.
- Collection and recording of Hire Purchase Agreement.
- Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System.

#### BOOKS FOR REFERENCE

1. Arulanandan & Haran – Financial Accounting – I HPH
2. Jawaharlal & Seenu Srivastava :Financial Accounting, HPH
3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
5. S. Jayapandian: Financial Accounting from Zero.
6. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chaud
7. Guruprasad Murthy: Financial Accounting, HPH
8. Soondarajan & K. Venkataratnam, Financial Accounting, SHBP.
9. Dr. Venkataratnam & others ( 7 lecturers): Financial Accounting, VDH
10. Dr. Alice Mani: Financial Accounting, SHH.

## 1.4 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 12 Hrs** Introduction – Meaning – Classification of Financial System. Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market.

### Unit 2: FINANCIAL INSTITUTIONS

14 Hrs

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

### Unit 3: COMMERCIAL BANKS

10 Hrs

Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Investment Policy of Commercial Banks, Narasimham committee report on banking sector reforms.

### Unit 4: REGULATORY INSTITUTIONS

10 Hrs

Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. The Securities Exchange Board of India (SEBI) – Organization and Objectives.

### Unit 5: FINANCIAL SERVICES

10 Hrs

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

### SKILL DEVELOPMENT

- Draft a chart showing the financial services in the Indian Financial System.
- List the Instruments traded in the Financial Markets.
- Draft the application forms for opening a Fixed, Current and Savings Bank Accounts.
- Collection and recording for Foreign Exchange rates of different currencies Vis-à-vis Rupee.
- Specimen of Debit and Credit cards.
- Specimen of Cheque with MICR technology.

### BOOKS FOR REFERENCE

1. Vasantha 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. Dr. Alice Mani: Indian Financial System, SBH.
6. L M Bhole: Financial Institutions and Markets, Tata Mc Graw Hill
7. M Y Khan: Indian Financial System, TMH
8. A Datta ; Indian Financial System, Excel Books
9. D.K. Murthy and Venugopal : Indian Financial System I.K. International Publishers
10. P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons
11. E Gardon & K Natarajan: Financial Markets & Services, HPH
12. S.C. Sharma and Monica ; Indian Financial System I.K. International Publishers
13. K. Venkatramana, Indian Financial System, SHBP.



## 1.5 MARKETING AND SERVICES MANAGEMENT

### OBJECTIVE:

The objective is to familiarize the students with the principles of marketing and focus them towards Marketing and Management of Services

### Unit 1: INTRODUCTION TO MARKETING

10Hrs

Meaning and definition - Goals - Concepts of Marketing - Approaches to Marketing - Functions of Marketing. Recent Trends in Marketing - e-business - Tele-marketing - M-Business - Green Marketing - Retailing, Relationship Marketing - Customer Relationship Management.

### Unit 2: MARKETING ENVIRONMENT

12Hrs

Meaning - demographic- economic - natural - technological - political - legal - socio cultural environment. Market Segmentation and Consumer Behaviour - Meaning & Definition - Bases of Market Segmentation - Consumer Behaviour - Factors influencing Consumer Behaviour.

### Unit 3: MARKETING MIX

16Hrs

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.

### Unit 4: INTRODUCTION TO SERVICES MANAGEMENT

10Hrs

Meaning of services - characteristics of services - classification of services - marketing mix in service industry - growth of service sector in India. Service processes - Designing the service process - service blueprint - back office & front office process.

### UNIT 5: SERVICE SECTOR MANAGEMENT

08 Hrs

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

### SKILL DEVELOPMENT

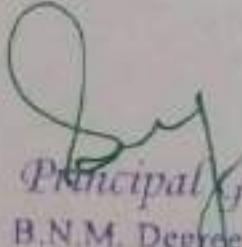
- Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
- Suggest strategies for development of a new product.
- Study of Consumer Behaviour for a product of your choice.
- Develop an Advertisement copy for a product.
- Prepare a chart for distribution network for different products.

### BOOKS FOR REFERENCE

1. Dr. Shajahan. S; Service Marketing (Concept, Practices & Cases), Himalaya Publishing House; Mumbai; First Edition - Financial Service in India.
2. Philip Kotler - Marketing Management, PHI
3. Rekha. M.P. & Vibha V - Marketing & Services Mgt - VBH.
4. Sunil B. Rao - Marketing & Services Mgt - HPH.
5. Dr. Alice Mani; Marketing & Services Management, SBH.
6. J.C. Gandhi - Marketing Management, TMH
7. Stanton W.J. et al Michael & Walker, Fundamentals of Management, TMH



8. Jayachandran ; Marketing Management. Excel Books.
9. K. Venkatramana, Marketing Management, SHBP.
10. P N Reddy & Appanniah, Essentials of Marketing Management, HPH
11. Sontakki, Marketing Management, HPH
12. Cengiz Haksever etal – 'Service Management and Operations'; Pearson Education.
13. Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers
14. K. Karunakaran; Marketing Management, HPH.
15. Davar: Marketing Management.

  
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## 1.6.(A) CORPORATE ADMINISTRATION

### OBJECTIVE

The objective is to enable the students to get familiarized with the existing Company Law and Secretarial Procedure.

#### Unit 1: INTRODUCTION TO COMPANY

12 Hrs

Meaning and Definition – Features – Steps in formation of Joint Stock Company, High Lights of Companies Act 2013 - Kinds of Companies – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company.

#### Unit 2: FORMATION OF A COMPANY

14 Hrs

Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.

#### Unit 3: COMPANY ADMINISTRATION

18 Hrs

Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.

**Unit 4: CORPORATE MEETINGS 08 Hrs** Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a valid meeting

#### Unit 5: FORMATION OF GLOBAL COMPANIES

04 Hrs

Meaning – Types – Features – Legal Formalities – Administration.

### SKILL DEVELOPMENT

- Drafting of Memorandum of Association, Drafting Articles of Association.
- Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
- Drafting Resolutions of various meetings – different types.
- Chart showing Company's Organization Structure.
- Chart showing different types of Companies.

### BOOKS FOR REFERENCE

1. S.N Maheshwari; Elements of Corporate Law, HPH.
2. Balchandran – Business Law for Management HPH
3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, VBH
4. Dr. P.N. Reddy and H.R. Appannaiah: Essentials of Company Law and Secretarial Practice, HPH
5. M.C. Shukla & Gulshan: Principles of Company Law.
6. K. Venkataramana, Corporate Administration, SHBP.
7. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
8. C.L Bansal: Business and Corporate Law
9. M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.
10. S.C. Kuchal: Company Law and Secretarial Practice.
11. S.C. Sharma : Business Law, I.K. International Publishers
12. S.N Maheshwari ; Elements of Corporate Law, Vikas Publishers.

## 1.6 (B) METHODS AND TECHNIQUES FOR BUSINESS DECISIONS

### OBJECTIVE

The objective is to provide basic knowledge of mathematics and their application to commercial situations.

**Unit 1: NUMBER SYSTEM 06 Hrs** Introduction – Natural Numbers – Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational & Irrational numbers, Real Numbers, HCF & LCM (Simple problems).

### Unit 2: THEORY OF EQUATIONS

10 Hrs

Introduction – Meaning - Types of Equations – Simple/ Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ( $ax^2 + bx + c = 0$  form only). Problems on Commercial Applications.

### Unit 3: MATRICES AND DETERMINANTS

14 Hrs

Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element – inverse – crammers rule in two variables – application oriented problems.

### Unit 4: COMMERCIAL ARITHMETIC

16 Hrs

Simple Interest, Compound Interest including half yearly and quarterly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.

### Unit 5: PROGRESSIONS

10 Hrs

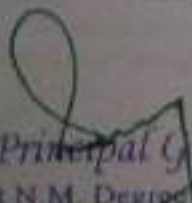
PROGRESSIONS: Arithmetic Progression - Finding the ' $n^{\text{th}}$ ' term of AP and Sum to  $n^{\text{th}}$  term of AP. Insertion of Arithmetic Mean Geometric Progression – Finding the ' $n^{\text{th}}$ ' term of GP and sum to ' $n$ ' the term of GP and insertion of Geometric Mean

### SKILL DEVELOPMENT:

- Develop an Amortization Table for Loan Amount – EMI Calculation.
- Secondary overhead distribution summary using Simultaneous Equations Method.
- Preparation of Bank Statement.
- Application of Matrix In Business Problems.

### BOOKS FOR REFERENCE:

- Saha: Mathematics for Cost Accountants, Central Publishers
- R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
- Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
- Zamarudeen: Business Mathematics, Vikas
- R.S Bhardwaj: Mathematics for Economics & Business
- Madappa, mahadi Hassan, M. Iqbal Tajyab – Business Mathematics, Subhasi
- G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers

  
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## 2.3 ADVANCED FINANCIAL ACCOUNTING

### OBJECTIVE :

The objective of this subject is to acquaint the students with the few accounting standards and make them familiar with the accounting procedures for different types of business.

#### Unit 1: INSURANCE CLAIMS

12 Hrs

Introduction – Need – Loss of Stock Policy – Steps for ascertaining Fire insurance claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire insurance claims.

#### Unit 2: CONSIGNMENT ACCOUNTS

12 Hrs

Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.

#### Unit 3: ACCOUNTING FOR JOINT VENTURES

12 Hrs

Introduction – Meaning – Objectives – Distinction between joint venture and consignment – Distinction between joint venture and partnership – maintenance of accounts in the books of co-venturers – maintaining separate books for joint venture – preparation of memorandum joint venture - problems.

#### Unit 4: BRANCH ACCOUNTS

10 Hrs

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only).

#### Unit 5 : DEPARTMENTAL ACCOUNTS

10 Hrs

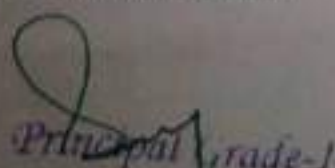
Meaning, Objectives, basis of allocation of expenses, Trading and Profit and Loss Account in Columnar form – (Excluding Inter Departmental Transfers at invoice price)

### SKILL DEVELOPMENT

- Preparation of a claim statement with imaginary figures to submit to Insurance Company.
- Collection of transactions relating to any branch and prepare a branch account.
- List out the basis of Allocation of Departmental Expenses.
- Preparation of Consignment account with imaginary figures
- Preparation of Joint accounts with imaginary figures

### BOOKS FOR REFERENCE:

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar – Advanced Financial Accounting HPH
3. Dr. Alice Mani; Advanced Financial Accounting, SBH.
4. Dr. S.N. Maherwari, Financial Accounting, Vikas Publication
5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
6. Souandranjan & K. Venkataramana, Financial Accounting, SHBP.
7. A Bannerjee; Financial Accounting.
8. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
9. M.C. Shukla and Grewel, Advanced Accounting, S Chand

  
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## 2.4 RETAIL MANAGEMENT

### OBJECTIVE

The objective is to enable students to acquire skills in Retail Management.

#### Unit 1: INTRODUCTION TO RETAIL BUSINESS

10 Hrs.

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

#### Unit 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS

12 Hrs.

Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction. Retail planning process: Factors to consider in preparing a business plan – implementation – risk analysis.

#### Unit 3: RETAIL OPERATIONS

10 Hrs.

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.

#### Unit 4: RETAIL MARKETING MIX

16 Hrs.

Introduction -Product : Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Pricing : Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place : Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Promotion : Setting objectives – communication effects - promotional mix. Human Resource Management in Retailing – Manpower planning – recruitment and training – compensation – performance appraisal Methods.

#### Unit 5: IMPACT OF INFORMATION TECHNOLOGY IN RETAILING

08 Hrs.

Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Legal aspects in retailing, Social issues in retailing, Ethical issues in retailing.

### SKILL DEVELOPMENT

- Draw a retail life cycle chart and list the stages
- Draw a chart showing a store operations
- List out the major functions of a store manager diagrammatically
- List out the current trends in e-retailing
- List out the Factors Influencing in the location of a New Retail outlet.

### BOOKS FOR REFERENCE

1. Suja Nair; Retail Management, HPH
2. Kartlic – Retail Management, HPH
3. S.K. Poddar & others – Retail Management, VBH.
4. R.S Tiwari ; Retail Management, HPH

5. Barry Berman and Joel Evans: "Retail Management – A Strategic Approach", 8th edition, PHI/02
6. A.J.Lamba, "The Art of Retailing", 1st edition, Tata Mc GrawHill, New Delhi, 2003.
7. Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, TMH
8. K. Venkataramana, Retail Management, SHBP.
9. James R. Ogden & Denise T.: Integrated Retail Management
10. A Sivakumar : Retail Marketing , Excel Books
11. Ogden : Biztantra, 2007
12. Levy & Weitz : Retail Management -TMH 5th Edition 2002
13. Rosemary Varley, Mohammed Rafiq- Retail Management
14. Chetan Bajaj : Retail Management -Oxford Publication.
15. Uniyal & Sinha : Retail Management - Oxford Publications.
16. Araif Sakh , Retail Management

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## 2.5 BANKING LAW AND OPERATIONS

### OBJECTIVE

The objective is to familiarize the students with the law and operations of Banking.

**Unit 1: NEGOTIABLE INSTRUMENTS 10 Hrs** Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Meaning, Definition & Features of Promissory Notes, Bills of Exchange, Cheques – Crossing of Cheques – Types of Crossing – Endorsements: Meaning, Essentials & Kinds of Endorsement.

**Unit 2: BANKER AND CUSTOMER RELATIONSHIP 10 Hrs** Introduction – Meaning of Banker – Bank - Meaning of Customer – General & Special Relationships.

### Unit 3: BANKING OPERATIONS

18 Hrs

**Collecting Banker:** Meaning – Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course - Statutory Protection to Collecting Banker

**Paying Banker:** Meaning – Precautions – Statutory Protection to the Paying Banker – Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques.

**Lending Operations:** Principles of Bank Lending – Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit – NPA: Meaning, circumstances & impact – regulations of priority lending for commercial banks.

### Unit 4: CUSTOMERS AND ACCOUNT HOLDERS

12Hrs

Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers including Minors - Meaning & Operations of Joint Account Holders, Partnership Firms, Joint Stock companies, Executors and Trustees, Clubs and Associations and Joint Hindu Undivided Family.

### Unit 5: BANKING INNOVATIONS

06 Hrs

New technology in Banking – E-services – Debit and Credit cards, Internet Banking, ATM, Electronic Fund Transfer, MICR, RTGS, NEFT, DEMAT.

### SKILL DEVELOPMENT:

- Collect and fill account opening form of SB A/c or Current A/c
- Collect and fill pay in slip of SB A/c or Current A/c
- Draw specimen of Demand Draft.
- Draw different types of endorsement of cheques.
- Draw specimen of Travellers Cheques / Gift cheques / Credit cheques.
- List various customer services offered by atleast 2 banks of your choice.

### BOOKS FOR REFERENCE

1. Gordon & Natarajan: Banking Theory Law and Practice, HFH
2. S. P. Srivastava; Banking Theory & Practice, Anmol Publications
3. M. Prakhas, Bhargabhi R: Banking law & Operation, Vision Book House.
4. Tannan M.L: Banking Law and Practice in India, Indian Law House
5. Sheldon H.P: Practice and Law of Banking.
6. K. Venkataramana, Banking Operations, SHBP.
7. Kothari N. M: Law and Practice of Banking.
8. Neelam C Gulani: Principles of Banking Management.
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. Syam: Bank Lending
12. Gajendra & Poddar : Law and Practice of Banking
13. Dr. Alice Marx: Banking Law and Operation, SBH.

## 2.6 QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I

### OBJECTIVE

The objective is to provide basic knowledge of statistics and their application to business situations.

#### Unit 1: INTRODUCTION TO STATISTICS

03Hrs

Meaning and Definition – Functions – Scope – Limitations.

#### Unit 2: CLASSIFICATION AND TABULATION OF DATA

08 Hrs

Collection of data - census and sample techniques. Classification of data, preparation of frequency distribution and tabulation of data.

#### Unit 3: MEASURES OF CENTRAL TENDENCY

20Hrs

Meaning and Definition Types of averages – Arithmetic Mean (Simple and Weighted), Median, Mode (excluding missing frequency problems). Graphical representation of median and mode – Ogive-curve, histogram, smoothed frequency curve and frequency polygon.

#### Unit 4: MEASURES OF DISPERSION AND SKEWNESS

15 hrs

Meaning & Definition -Range, Quartile Deviation, Mean Deviation Standard Deviation and Co-efficient of Variation. Skewness: Meaning, uses, and problems on Karl Pearson's Co-efficient of skewness.

**Unit 5: INDEX NUMBERS 10 Hrs** Meaning & Definition – Uses – Classification – Construction of Index Numbers – Methods of

constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method – Fisher's Ideal method (including TRT & FRT) – Consumer Price Index – Problems.

### SKILL DEVELOPMENT

- Draw a blank table showing different attributes
- Collect marks scored 50 students in a examinations and prepare a frequency distributions table
- Collect data relating to prices of shares of two companies for ten days and ascertain which companies shares prices is more stable
- Collect the run scored by the two batsmen in ten one day international cricket matches, find who is better run getter and who more consistence.
- Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate Cost of Living Index.

### BOOKS FOR REFERENCE

1. Anand Sharma : Statistics For Management, HPH
2. S P Gupta: Statistical Methods- Sultan Chand, Delhi
3. D.P Apte ; Statistical Tools for Managers.
4. Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra.
5. S.C Gupta: Business Statistics, HPH
6. N.V.R Naidu : Operation Research I.K. International Publishers
7. Ellabance : Statistical Methods, Kitab Mehel.
8. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
9. Veerachamy: Operation Research I.K. International Publishers
10. S. Jayashankar: Quantitative Techniques for Management.
11. Chikoddi & Satya Prasad : Quantitative Analysis for Business Decision, HPH
12. Dr. Alice Mari: Quantitative Analysis for Business Decisions - I, SBH.



#### 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.

#### Unit 1: UNDERWRITING OF SHARES

08 Hrs

Meaning – Underwriting Commission – Underwriter – functions – Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Excluding Journal entries).

#### Unit 2: PROFIT PRIOR TO INCORPORATION

12 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

08 Hrs

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 4: VALUATION OF SHARES

08 Hrs

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

#### Unit 5: COMPANY FINAL ACCOUNTS

20 Hrs

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 (As per 2011 revised format)

#### SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and List out its assets and Liabilities.
- 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

#### BOOKS FOR REFERENCE

1. Arulanandam & Raman ; Corporate Accounting –II
2. Anil Kumar – Financial Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting.
4. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
5. S. P. Jain and K. L. Narang – Corporate Accounting
6. S. Bhat- Corporate Accounting.
7. S P Iyengar, Advanced Accountancy, Sultan Chand
8. R.L Gupta, Advanced Accountancy.
9. Shukla and Grewal – Financial Accounting.



### 3.4 FINANCIAL MANAGEMENT

#### OBJECTIVE

The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

#### Unit 1: INTRODUCTION FINANCIAL MANAGEMENT

10 Hrs

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 – Factors influencing a sound financial plan.

#### Unit 2: TIME VALUE OF MONEY

12 Hrs

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

#### Unit 3: FINANCING DECISION

12 Hrs

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

#### Unit 4: INVESTMENT & DIVIDEND DECISION

16 Hrs

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 and profitability index Simple Problems. Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share

#### Unit 5: WORKING CAPITAL MANAGEMENT

06 Hrs

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.

#### SKILL DEVELOPMENT

- Draw the organization chart of Finance Function of a company.
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
- Capital structure analysis of companies in different industries
- Imaginary figures prepare an estimate of working capital requirements

#### BOOKS FOR REFERENCE

1. S N Maheshwari, Financial Management, Soltan Chand
2. Dr. Awasthanarayana T – Financial Management, VBH
3. K. Venkataratnam, Financial Management, SHBP.
4. G. Sudarshan Reddy, Financial Management, HPH
5. Roy – Financial Management, HPH
6. Khan and Jain, Financial Management, TMH
7. S. Bhat- Financial Management.
8. Sharma and Sashi Gupta, Financial Management, Katsoni Publication.
9. I M Pandey, Financial Management. Vikas Publication.
10. Prasanna Chandra, Financial Management, TMH.
11. P.K Samba – Financial Management.
12. M. Gangadhar Rao & Others, Financial management
13. Dr. Alice Mari: Financial Management, SBH.

### 3.5 BUSINESS ETHICS

#### OBJECTIVE

The objective is to provide basic knowledge of business ethics and values and its relevance in modern context.

#### Unit 1: BUSINESS ETHICS

12 Hrs

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management

#### Unit 2: PERSONAL ETHICS

12 Hrs

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

#### Unit 3: ETHICS IN MANAGEMENT

12 Hrs

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

#### Unit 4: ROLE OF CORPORATE CULTURE IN BUSINESS

12 Hrs

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics

#### Unit 5: CORPORATE GOVERNANCE

12 Hrs

Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

#### SKILL DEVELOPMENT

- State the arguments for and against business ethics
- Make a list of unethical aspects of finance in any organization
- List out ethical problems faced by managers
- List out issues involved in Corporate Governance.
- List out unethical aspects of Advertising

#### BOOKS FOR REFERENCE

1. Murthy CSV; Business Ethics and Corporate Governance, HPH
2. Bholanath Dutta, S.K. Podder – Corporation Governance, VBH.
3. Dr. K. Nimala, Karunakara Readdy ; Business Ethics and Corporate Governance, HPH
4. H.R.Machiraju: Corporate Governance
5. K. Venkataramana, Corporate Governance, SHBP.
6. N.M.Khandelwal : Indian Ethos and Values for Managers
7. S Prabhakaran; Business ethics and Corporate Governance
8. C.V. Baxi: Corporate Governance
9. R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
10. B O B Tricker, Corporate Governance; Principles , Policies and Practices
11. Michael, Blowfield; Corporate Responsibility
12. Andrew Crane; Business Ethics
13. Ghosh; Ethics In Management and Indian ethos.



### 3.6 QUANTATIVE ANALYSIS FOR BUSINESS DECISIONS-II

#### OBJECTIVE:

The objective is to familiarize the students with various statistical techniques for their application in Business Decisions.

#### Unit 1: CORRELATION AND REGRESSION ANALYSIS

20 Hrs

Correlation: Meaning and Definition - Uses - Types - Karl Pearson's coefficient of correlation - probable error - Spearman's Rank Correlation Coefficient. Regression: Meaning, Uses, Regression lines, Regression Equations. Correlation Coefficient through Regression Coefficient

#### Unit 2: TIME SERIES

12 Hrs

Introduction - Meaning - Uses - Components of Time Series - Fitting a straight line trend by the method of least squares and Computation of Trend Values (when  $\sum X = 0$ ) including Graphical presentation of trend values - Problems.

#### Unit 3: INTERPOLATION AND EXTRAPOLATION

08 Hrs

Meaning - Significance - Assumptions - Methods of Interpolation - Binomial expansion (Interpolating method one and two missing values only) - Newton's Advancing Differences Method - Problems.

#### Unit 4: SAMPLING AND SAMPLING DISTRIBUTION

08 Hrs

Meaning, Objectives and Types : Probability Sampling and Non-Probability Sampling Techniques- Meaning of Population, Parameter and Statistic - Sampling distribution -Meaning and usefulness of Standard Error (Simple Problems on calculation of Sample size)

#### Unit 5: THEORY OF PROBABILITY

08 Hrs

Meaning and Importance of Probability- Experiment, Event and types of events, Addition Theory of probability. (Simple Problems on addition theorem only)

#### SKILL DEVELOPMENT:

- Collect age statistics of 10 newly married couples and compute correlation coefficient
- Collect age statistics of 10 newly married couples and compute regression equations; Estimate the age of bride when age of bridegroom is given.
- Collect the turnover of a company for 7 years and predict the sales of 8<sup>th</sup> year by using method of least square.
- Collect the sales or production statistics of a company for five years and extra pollute the production or sales for the 6<sup>th</sup> Year.

#### BOOKS FOR REFERENCE:

1. Sridhara Bhatt - Quantitative Techniques for Managers , HPH
2. S P Gupta: Statistical Methods- Sultan Chand, Delhi
3. B. G. Bhaskara & others: Quantitative Analysis for Business Decision II
4. S C Gupta and V K Kapoor, Fundamentals of Mathematical Statistics
5. Sancheti and Kapoor, Sultan Chand
6. S. Jaishankar: Quantitative Techniques for Managers
7. G C Beri, Statistics for Management



8. Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra.
9. Veerachamy: Operation Research LK. International Publishers
10. Ellabance : Statistical Methods
11. Quantitative Techniques for Managerial Decisions, U K Srivastava, G V Shenoy,
12. S C Sharama, New Age International Publishers.
13. C.R Reddy , Quantitative Techniques for Management Decisions
14. Dr. Alice Mani: Quantitative Analysis for Business Decisions - II, SBH.



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Bangalore-560 070.

### 3.7 PUBLIC RELATIONS AND CORPORATE COMMUNICATION

#### OBJECTIVE

To create awareness among the students on the soft skills required to plan and pursue a career and empower them with employability skills.

#### Unit 1: ATTITUDE AND EMOTIONAL INTELLIGENCE

10 Hrs

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

06 Hrs

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: CREATIVITY

10 Hrs

The creative mind – Importance of Creativity – Elements of Creativity – Influence and Flexibility – Factors influencing creativity – Methods of enhancing creativity – techniques of creativity – Brainstorming, attributes listing.

#### Unit 4: COMMUNICATION SKILLS

10 Hrs

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. Preparation of Resume & preparation for GD & Interview.

#### Unit 5: CAREER PLANNING

06Hrs

Career Planning, Awareness of different Careers, Sources of Information, Choosing a Career and Career counseling.

#### SKILL DEVELOPMENT:

- Extempore speeches, Just a Minute.
- Conducting Stress Interviews.
- Creative Exercise
- Role play.

#### BOOKS FOR REFERENCE:

1. C.S. Raydu – Corporate Communication, HPH
2. Rai & Rai Business Communication, HPH
3. S.P. Sharman, Bhavani H. – Corporate Communication, VBH
4. Collins: Public Speaking
5. Mair : Art of Public Speaking
6. K. Venkataramana, Corporate Communication, SHBP.
7. Rajkumar: Basic of Business Communication
8. V.N. Ahuja.: The World's Famous Speeches
9. Daniel Goleman : Emotional Intelligence
10. Jyotsna Codety :Understanding Emotional Intelligence .



11. Dalip Singh :Emotional Intelligence at Work .
12. B. Das / I Sotpathy: Business Communication & Personality Development.
13. B.Huslock :Personality Development – Elizabeth.
14. M.S. Rao: Soft Skills – Enhancing Employability I.K. International Publishers
15. Allen Bease :Body Language .
16. Tanushree Pooder :Fit and Fine Body and Mind
17. C.G.G Krishnamacharyulu & Lalitha :Soft Skills of Personality Development;
18. Partho Pratim Roy :Business Communications – The Basics
19. Sajitha Jayaprakash :Technical Communication



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### 4.3 ADVANCED CORPORATE ACCOUNTING

#### OBJECTIVE

The objective is to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.

#### Unit 1: REDEMPTION OF PREFERENCE SHARES

10 Hrs

Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet (vertical format) after redemption.

#### Unit 2: 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) (Excluding External Reconstruction)

#### Unit 3: INTERNAL RECONSTRUCTION

10 Hrs

Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.

#### Unit 4: LIQUIDATION OF COMPANIES

10Hrs

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

#### Unit 5: RECENT DEVELOPMENTS IN ACCOUNTING & ACCOUNTING STANDARDS

(Theory Only) 10Hrs Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Valuation of Brand.

Indian Accounting Standards- Meaning- Need for accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards.

#### SKILL DEVELOPMENT

- List out legal provisions in respect of Redemption of Preference shares.
- Calculation of Purchase consideration with imaginary figures.
- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
- List out legal provisions in respect of internal reconstruction.
- List out any five Indian Accounting Standards disclosures.

#### BOOKS FOR REFERENCE

1. Anil Kumar & Ramon ; Corporate Accounting-II, HPH
2. Anil Kumar – Advanced Corporate Accounting, HPH
3. Roadmap to IFRS and Indian Accounting Standards by CA Shivarama Tripathy
4. Dr. Venkataraman, R – Advanced Corporate Accounting
5. S.N. Maheswari, Financial Accounting, Vikas
6. Soondanjan A & K. Venkataramana, Advanced Corporate Accounting, SHPP
7. R.L. Gupta, Advanced Accountancy, Sultan Chand
8. K.K Verma – Corporate Accounting
9. Jain and Narsing, Corporate Accounting
10. Tulsian, Advanced Accounting.
11. Shukla and Grewal – Advanced Accountancy , Sultan Chand
12. Srinivas Patay, Advanced Corporate Accounting, HPH
13. Sivaram & Sivaram, Advanced Corporate Accounting, Adhresh Publishing House.

## 4.4 COST ACCOUNTING

### OBJECTIVE

The objective of this subject is to familiarize students with the various concepts and elements of cost.

### Unit 1: INTRODUCTION TO COST ACCOUNTING

10 Hrs

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting – Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.

### Unit 2: MATERIAL COST CONTROL

14 Hrs

Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – Levels settings – EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems.

### Unit 3: LABOUR COST CONTROL

10 Hrs

Meaning – Types: Direct Labour, Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey plan, Rowan Plan & Taylor's differential Piece Rate System) – Problems

### Unit 4: OVERHEAD COST CONTROL

14 Hrs

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate – Problems on Machine Hour Rate.

### Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

08 Hrs

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


- 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

### BOOKS FOR REFERENCE

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.



7. P. K. Sinha - Accounting & Costing for Managers.
8. M.L. Agarwal: Cost Accounting
9. Dr. Alice Mani: Cost Accounting, SBH.
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 Publications.

  
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## 4.5 E-BUSINESS AND ACCOUNTING

### OBJECTIVE:

The objective of the subject is to familiarize the students with E-Commerce models and Tally

### UNIT 1. E-BUSINESS

10 Hrs

Introduction, E-Commerce – Definition, History of E-commerce, Difference between E - Commerce and E - Business. Comparison of traditional commerce and e-commerce Advantages/ Disadvantages of e-commerce. E-Commerce business models – major B to B, B to C model, Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends. web-auctions, virtual communities, portals, e-business revenue models.

### UNIT 2. HARDWARE AND SOFTWARE FOR E-BUSINESS

10Hrs

Web server – Internet – World Wide Web - hardware and software for web servers, web hosting choices – shopping cart.

### Unit 3: GETTING STARTED WITH TALLY

10Hrs

Meaning of Tally software – Features – Advantages - Required Hardware, Preparation for installation of tally software - installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, Other information, Company features and Inventory features.

### Unit 4: CONFIGURING TALLY

16Hrs

General Configuration, Numerical symbols, accts/inv info – master configuration -voucher entry configuration. **Working in Tally:** Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry -Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

**Unit 5: REPORTS IN TALLY: 10Hrs** Generating Basic Reports in Tally – Financial Statements – Accounting Books and Registers –

Inventory Books and Registers – Exception reports – printing reports – Types of Printing Configuration of Options – Printing Format.

### SKILL DEVELOPMENT:

- Generating the report of journal
- Generating the report on cash book
- Generating the report on profit and losing account
- Generating the report on balance sheet

### BOOKS FOR REFERENCE

1. Raydu – E Commerce, HPH
2. Suman. M – E Commere & Accounting - HPH
3. Kalakota Ravi and A. B. Whinston : *Frontiers of Electronic Commerce*, Addison Wesley
4. Watson R T : *Electronic Commerce – the strategic perspective*. The Dryden press
5. Amrutha Gowry & Soundrajana, E – Business & Accounting, SHBP.
6. C.S.V.Murthy- E Commerce, HPH
7. Agarwala K.N and Deeksha Ararwala: *Business on the Net – Whats and Hows of E-Commerce*
8. Agarwala K. N. and Deeksha Ararwala : *Business on the Net – Bridge to the online store front*, Macmillan, New Delhi.
9. P. Diwan / S. Sharma – E – Commerce
10. Srivastava: E.R.P, I.K. International Publishers
11. Diwan, Prag and Sunil Sharma, *Electronic Commerce – A manager guide to E-business*, Vanity Books International, Delhi
12. Tally for Enterprise Solutions