

Credit Based V SEMESTER B.Com.Degree

Papers offered for study

Sl.No	Course Subjects	Course Code	No. Of hrs per week	Marks		Max Marks
				IA	Theory	
1	Business Law	BCMCMC311	5	30	120	150
2	Modern Marketing	BCMCMC312	5	30	120	150
3	Financial Management-I	BCMCMC313	5	30	120	150
4	Financial Accounting-V	BCMCMC314	5	30	120	150
5	Cost and Management Accounting-III	BCMCMC315	5	30	120	150
6	Business Taxation-III	BCMCMC317	5	30	120	150

**Credit Based V Semester BCom Degree
Business Law
Number of Chapters: 06
(5 Hours per week. Max.Marks:150)**

Objective of the course:

- To know the Indian Contract act 1872 and its essentials.
- To study the legal rules of Offer, Acceptance, Consideration and contractual capacities.
- To know the concepts of Free consent, Mistakes and misrepresentation..
- To know the remedies available under breach of contract.
- To study the special contracts and its legal rules.
- To know the Contemporary issues in Business Law.

Chapter I: Introduction:

8 Hours

Meaning of Law, Mercantile law and its sources. Indian Contract Act 1872-Meaning of Contract, essentials. Classification based on validity, creation and performance.

Course outcomes:

1. Explain the essentials of a valid contract.
2. Explain the different kinds of contracts.
3. What are the sources of Indian Business law?

Chapter II: Offer, Acceptance, Consideration, Contractual Capacity: 12 Hours

Offer-meaning, legal rules , termination. Acceptance-meaning, legal rules. Lawful consideration- legal rules, Privity of contract (strange to contract) with exceptions. Capacity to contract- effects of minors agreements.

Course outcomes:

1. Explain the essentials of proposal.
2. Distinguish between offer and acceptance.
3. What are the essentials of a valid acceptance?
4. State the exception to the rule ‘ No consideration No contract’.
5. ‘A stranger to the contract cannot sue’ comment.
6. What are the essentials of a valid consideration?
7. Explain the case law: Carlill v/s Carbolic Smoke Ball co.

Chapter III: Free consent, Lawful object and contingent contract: 12 Hours

Free consent-meaning, essentials of coercion, undue influence, fraud and misrepresentation.

Mistake - mistake of law and mistake of fact, bilateral and unilateral mistake. Lawful object- Meaning, Wagering agreements. Contingent contract- meaning , rules, difference between wager and contingent contract.

Course outcomes:

1. What are the essentials of coercion?
2. Enumerate the various types of mistakes.
3. Discuss the essential of a contingent contract.
4. Explain the various types of agreement which are opposed to public policy.
5. Distinction between misrepresentation and fraud.
6. Explain the case law: Ranganayakamma v/s Alwar setti

P.T.O.

Chapter IV: Quasi contract, Discharge of contract and remedies for the Breach of contract:

10 Hours

Quasi contract-meaning, Discharge of contract-Meaning and modes of discharge. Remedies for breach of contract.

Course outcomes:

1. Distinguish between novation and alteration.
2. Explain breach of contract as a mode of discharge of contract.
3. What remedies are available to the aggrieved party on anticipatory breach of contract?
4. What are the different modes of rescission?

Chapter V: Special contracts:

8 Hours

Contract of Indemnity-Meaning, essentials. Contract of Guarantee -Essentials, rights and discharge of Surety, Distinction between Indemnity and Guarantee.

Contract of bailment - Meaning, essentials, Duties of Bailor and Bailee. Contract of Pledge- Meaning, essentials, Distinguish between Bailment and Pledge. Contract of Agency- Meaning, rights and duties of agent only.

Course outcomes:

1. Explain the rights of surety.
2. Explain the rights and duties of bailor.
3. State the rights and duties of a pledge.
4. Distinguish between a contract of indemnity and a contract of guarantee.
5. Define the modes by which an agency may be created.
6. Explain the casw law: Hadley v/s Baxendale

Chapter VI: Contemporary in business law:

10 Hours

Right to Information Act 2005 and its need. Public information- request for obtaining information. Cyber Crimes- Types of crimes, nature and punishment. Intellectual Property Law- patent, trademark copyrights and industrial design.

Course outcomes:

1. Explain the various intellectual right.
2. State the salient features of Information Technology.
3. Explain cyber crimes.
4. State the drawbacks of Information Technology Act.

Book Reference

1. Business Law - B.S.Raman.
2. Business Law - Umesh Maiyya
3. Mercantile Law - P.P.S.Gogna

Student evaluation components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20% (30 Marks)
2.	University Examination of 3 Hrs duration	80% (120 Marks)

Credit Based V Semester BCom Degree
Modern Marketing
Number of Chapters: 06
(5 Hours per week. Max.Marks:150)

Course Objective:

- To know the objectives of marketing management.
- To know the basis for market segmentation.
- To know the methods of new product development.
- To know about advertising.
- To know how to market services.
- To know the problems of rural marketing, trends of online marketing and importance of green marketing.

Chapter I: Introduction to Marketing: 10 Hours

Meaning, importance, limitations.an effective marketing mix, meaning and definition of marketing management.features, objectives, marketing philosophy, development of marketing strategy.

Course outcomes:

1. Explain the marketing philosophy?
2. Explain the essentials of a marketing mix?
3. Define marketing. Explain the features of marketing.

Chapter II: Market Segmentation and Consumer Behaviour: 10 Hours

Meaning, importance, basis for segmentation, importance of consumer behaviour analysis. Buying motive, classification of buying motive. Factors influencing consumer behaviour-buying decision process.

Course outcomes:

1. Explain the basis for market segmentation?
2. Explain the rational buying motive?

Chapter III : Product Strategy: 10 Hours

Product concept, product mix meaning and structure, strategies. Product life cycle, stages of product life cycle, new product development, stages, reasons for failure of new product, functions of branding, branding strategies.

Course outcomes:

1. Explain the stages of PLC?
2. Explain The Stages Of New Product Development
3. Explain the branding strategies?

Chapter IV Advertising and Sales Management: 10 Hours

Meaning, advertising budgets, media selection, advertisement copy, types, AIDA, DAGMAR.sales management, selection and recruitment, training of salesmen. Remuneration, motivation, control of salesmen.

Course outcomes:

1. What is advertisement copy? Explain the essentials of a good advertisement copy?
2. Explain the methods of training salespersons?
3. Explain the methods of remuneration to salesmen?

Chapter V : Marketing of services:

10 Hours

Meaning and features of services-distinction between marketing of products and services.
Classifications of services. Marketing mix of services. Service delivery and quality in services.

Course outcomes:

1. What is service? Explain the features of services?
2. What are the distinction between marketing of products and services?
3. Explain the Classifications of services?

Chapter VI : Emerging trends in Marketing:

10 Hours

Rural marketing: Features, causes for the changes in the volume and pattern of rural consumption, problems of rural marketing. Marketing mix for rural markets, strategy for rural marketing.

Online marketing: Introduction E marketing- meaning and definition.benefitsb of E marketing to sellers and consumers.limitations, problems of E marketing in India.

Green marketing: Meaning, importance, requirements, problems.

Course outcomes:

1. Explain the features of rural marketing?
2. Explain the benefits of E marketing?
3. Explain the requirement and problems of green marketing?

Books for reference:

1. Marketing management-Philip kotler.
2. Modern marketing: B.S. Raman.
3. Fundamentals of marketing: W.J. Stanton.
4. Marketing management: R.S. Davar.

Student evaluation components:

SI. No.	Type of assessment	Weightage
1.	Internal assessment: 2 tests & assignment.	20% (30 Marks)
2.	University examination of 3 hours duration	30 % (120 Marks)

-----XXXXX-----

Code: BCMCMC313

**Credit Based V Semester BCom Degree
Financial Management – I**

No.of Modules: 6

(5 Hours per week. Max.Marks:150)

Objective of the course:

- To study the nature and scope of financial management
- To analyse the capital structure of a company
- To understand the basic financial concepts
- To study the issue procedure of equity shares
- To examine the role and functions of stock exchange in India
- To study the concept of time value of money

Module I- Nature of financial Management:

10 Hours

Meaning and definition, scope and objectives, importance of financial management.

Course Outcomes:

1. Explain the meaning, definition and objectives of financial management.
2. Describe scope of financial management

Module II- Capital structure:

10 Hours

Meaning and definition of capital structure, Debt – features, merits and de-merits, Equity- Features, Merits and limitations. Debt-Equity ratio, Zero debt capital structure, trading on equity, Preparation of statement of income, Leverages.

Course Outcomes:

1. Explain merits, demerits of debt and equity.
2. Preparation of statement of income from the given information
3. Computation of leverages from the given values.

Module III- Basic financial Concepts:

10 Hours

ROI, Probability, Standard Deviation, Co-efficient of variation, Beta and Alpha.

Course Outcomse:

1. Computation of ROI
2. Calculation of Alpha and Beta to analyse risk – return factors.

P.T.O.

Module IV- Issue of equity shares:**10 Hours**

Procedures- public issue, right issue. Book building process, merits and demerits, Financial Intermediaries.

Course Outcomes:

1. Explain procedures of public issue
2. Explain the role of various financial intermediaries involved in the issue procedure.
3. What is book building? Explain the merits and demerits.
4. Briefly state procedure involved in the book building process.

Module V- Stock Exchange:**10 Hours**

Meaning, Role and functions of stock exchange,SEBI, Options and futures, listing of shares, Speculators and speculative activities.

Course Outcomes:

1. What are the functions of stock exchange?
2. Explain the functions of SEBI
3. Explain the listing procedure in detail
4. Discuss the various types of speculative transactions in a stock exchange.

Module VI- Time value of money:**10 Hours**

Compound interest and discounted cash flow, perpetuity and annuity.

Course Outcomes:

1. Calculation of time value of money under various methods.

Books for reference:

- 1.Financial management by B.V Raghunandan
2. Financial management by Prasanna Chandra
- 3.Financial management by Khan and Jain
- 4.Financial management by I.M Pandey

Student Evaluation Components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20% (30 Marks)
2.	University Examination of 3 Hrs duration	80% (120 Marks)

-----XXXXX-----

Code: BCMCMC314

**Credit Based V Semester B.COM. Degree
Scheme 2015-16 Onwards**

Financial Accounting-V

Total Chapters : 6

6 Hours per Week : Max. Marks : 150

Course learning objectives:

- Recognize and understand issues related to companies in relation with redemption of shares and debentures
- Preparation of financial statement of companies in accordance with statute.
- Valuation of shares and goodwill under different methods
- Understanding the process of preparing consolidation of financial statements in case of Holding Companies.

Chapter I: Company Accounts: Redemption of Pref. shares

10 Hrs.

Course outcomes:

1. Journal entries for redemption of Pref. shares
2. Preparation of ledgers for redemption of Pref. shares
3. Preparation of balance sheet after redemption of Pref. shares

Chapter II: Company Accounts: Redemption of Debentures(Sinking fund Method only)

10 Hrs.

Course outcomes:

1. Journal entries for redemption of Debentures
2. Preparation of ledgers for redemption of Debentures

Chapter III: Company Accounts: Final Accounts of Companies: Latest vertical form with relevant schedules

10 Hrs.

Course outcomes:

1. Preparation of final statement of accounts in the vertical form
2. Preparation of final statement of accounts in the vertical form along with necessary schedules.

P.T.O.

Chapter IV: Valuation of Shares**10 Hrs.****Course outcomes:**

1. Valuation of shares under Net Asset method ,Market Value method and Fair Value method

Chapter V: Valuation of Goodwill**10 Hrs.****Course outcomes:**

1. Valuation of Goodwill under Average Profit method, Super Profit Method and Capitalization of Profit Method.

Chapter VI: Holding Company Accounts: Problems with single subsidiary only . 10 Hrs.**Course outcomes:**

1. Preparation of Consolidated Balance Sheet
2. Computation of Cost of Control,Minority Interest and Elimination of inter company debts.

Books for reference:

1. Advanced Accounting - R.L. Guptha
2. Advanced Accounting - Shukla and Agarwal
3. Financial Accountnig - B.S.Raman
4. Financial Accountnig - Karunakar Nayak
5. Financial Accountnig - A.S.Adiga

Student Evaluation Components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20 % (30 Marks)
2.	University Examination of 3 Hrs duration	80 % (120 Marks)

-----XXXXX-----

Code:BCMCMC315

Credit Based V Semester B.Com Degree
Course: B.Com
Course Paper: Cost and Management Accounting-III
Number of Modules: 06
[5hours per week. Max Marks: 150]

Objective of the Course:

- To study Job and Batch Costing
- To Study contract costing
- To study process costing
- To study Joint and By products
- To study Operating costing

Unit 1: Job and Batch costing:

08 hours

Nature, purpose and procedure of job costing- advantages and limitation – estimation in job costing –nature and use of batch costing – determination of Economic Batch Quantity.

Course Outcome:

1. Discuss the objectives of job and batch costing.
2. State the job costing procedure.
3. Practical application of job and batch costing.

Unit 2: Contract Costing:

10 hours

Features of contract costing – types of contracts – recording – recording of value and profit on contract – cost plus contract, escalation clause and de-escalation clause. Recording value and profit on contracts.

Course Outcome:

1. Explain the concepts, Cost plus contract, Sub-contract, and Escalation clause.
2. Calculation of profit in case of incomplete contract.
3. Application of accounting techniques in contract costing.

Unit 3: Process Costing:

10 hours

Nature and problems in process costing – recording of costs under process costing – process costing having no process loss – process costing having process loss – abnormal gain

Course Outcome:

1. Discuss the merits and demerits of Process costing.
2. Discuss the concepts of normal loss, abnormal loss and abnormal gain.
3. Application of accounting techniques to Process costing.
4. Practical application of process costing.

P.T.O.

Unit 4: Joint Products and by Products:**08hours**

Meaning of joint products, by-products – accounting for joint products: apportionment by physical measurement – apportionment on market value at separation point- apportionment on market value after further processing – decision making under joint product situation.

Course Outcome:

1. Distinguish between Joint products and by products.
2. Practical application of joint and by products accounting.

Unit 5: Accounting for by products: non- cost/sales value method- cost methods. 08hours**Course Outcome:**

1. Explain the non cost methods of accounting for by products.
2. Application of accounting techniques to Joint and by product costing.
3. Practical application of joint and by products accounting.

Unit 6: Operating costing: Meaning – features – cost unit, Transport costing. 06 hours**Course outcome:**

1. Practical problems relating to transport Costing.

Books for Reference:

- | | | |
|-------------------------------------|---|---------------------|
| 1. Cost Accounting | - | S.P Jain and Narang |
| 2. Cost accounting | - | M.N.Arora |
| 3. Cost accounting | - | K.S.Adiga |
| 4. Cost accounting. | - | S.P Iyengar |
| 5. Cost accounting. | - | M.L.Agarwal |
| 6. Cost and Management Accounting - | | Dr.S.N.Maheshwari |

Student Evaluation Components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20% (30 Marks)
2.	University Examination of 3 Hrs duration	80% (120 Marks)

Code: BCMCMC317

Credit Based V Semester BCom Degree
Scheme 2015-16 Onwards
Business Taxation – III
Number of Modules: 06
(5 Hours per week. Max.Marks:150)

Course learning objectives:

- To Understand the Computation Taxable Income of Firms, companies and Co-operative Societies
- To Learn the method of set off and carry forward of losses
- To Learn the Clubbing of income of Individuals

MODULE 1:

10 Hours

Deduction U/S 80 -80 DDB, 80G, 80GG, 80GGA, 80GGB,80GC,80P, 80TTA and 80U.Set-off of losses, carry forward, and set – off of losses, carry forward, and set – off of losses Intra-head and inter-heads of income leading to computation of GTI.

Course Outcome:

1. Understand deductions U/S 80DD to 80 U.
2. Learn set off of losses, and carry forward, of losses.(Intra-head and Inter-head)
3. Computation of gross total income.

MODULE 2:

10 Hours

Assessment of Individual - taxability of agricultural income in indirect way - taxability of share of income of HUF and Firm - computation of total income and tax liability.

Course Outcome:

1. Learn Assessment of Individual .
2. Understand taxability of agricultural income in indirect way.
3. Understand taxability of share of income of HUF and Firm.
4. Learn computation of total income and tax liability.

P.T.O.

MODULE 3:**10 Hours**

Assessment of Cooperatives : Meanings and characteristics - computation of total income and tax liability.

Course Outcome:

1. Explain meanings and characteristics of Cooperatives.
2. Understand Assessment of Cooperatives.
3. Learn computation of total income and tax liability.

MODULE 4:**10 Hours**

Assessment of Partnership Firms U/S 184, (other than problems on change of constitution of firm), computation of firm's TI and Tax liability – computation of individual income of partners from firm taxable U/S 28.

Course outcome:

1. Understand Assessment of partnership firms U/S 184.
2. Learn computation of firm's TI and Tax liability.
3. Learn computation of individual income of partners from firm taxable U/S 28.

MODULE 5 and 6:**10 Hours**

Assessment of Companies: Computation of Total income- Computation of Book Profits and tax liability (applicability of Minimum Alternate Tax: MAT)- Taxation of Non-Resident Companies.

Course Outcome:

1. Understand Computation of total income.
2. Learn Computation of Book Profits and tax liability.(MAT)
3. Understand Taxation of Non-Resident Companies.

Books for reference:

1. Business Taxation –III - Sadashiva Rao

Student evaluation components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20% (30 Marks)
2.	University Examination of 3 Hrs duration	80% (120 Marks)

-----XXXXX-----