

**BANGALORE UNIVERSITY**  
**B.COM SEMESTER SCHEME -- 2014 – 15**  
**COURSE MATRIX**

**I SEMESTER**

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	1.1	4	3	20	80	100	2
	Language – II : English	1.2	4	3	20	80	100	2
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	2
	Indian Financial System	1.4	4	3	30	70	100	2
	Marketing and Services Management	1.5	4	3	30	70	100	2
	A. Corporate Administration <b>OR</b> B. Methods and Techniques for Business Decisions. (Students can choose any one)	1.6	4	3	30	70	100	2
Part 3	Foundation Course*		3	3	20	80	100	2
	CC & EC*				50		50	1
<b>Total Credits</b>								<b>15</b>

## 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:Listof 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**

Meaningof 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**

Meaningand 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 Interestwith imaginary figures under Hire Purchase System.

### **BOOKS FOR REFERENCE**

1. Arunandam & Raman – Financial Accounting – I, HPH
2. Jawaharlal & Seema Srivastava :Financial Accounting, HPH
3. Dr. S.N. Maheswari: Financial Accounting
4. S P Jain and K. L. Narang: Financial Accounting- I
5. S. Jayapandian: Financial Accounting from Zero.
6. Radhaswamy and R.L. Gupta: Advanced Accounting
7. Guruprasad Murthy: Financial Accounting

## **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, HPH
4. Meir Kohn: Financial Institutions and Markets, Tata McGrah Hill
5. L M Bhole: Financial Institutions and Markets, Tata Mcgrah 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.
11. S.C. Sharma and Monica : Indian Financial System I.K. International Publishers

**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
3. Rekha. M.P. & Vibhav – Marketing & Services Mgt – VPH.
4. Sunil B. Rao - Marketing & Services Mgt – VPH.
5. J.C. Gandhi - Marketing Management
6. Stanton W.J. etzal Michael & Walker, Fundamentals of Management.
7. Jayachandran ; Marketing Management.
8. P N Reddy & Appanniah, Essentials of Marketing Management.
9. Sontakki, Marketing Management.

10. Cengiz Haksever et al – ‘Service Management and Operations’; Pearson Education.
11. Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers
12. K. Karunakaran; Marketing Management.
13. Davar: Marketing Management.

## **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**

**18 Hrs**

Meaning and Definition – Features – Kinds of Companies. Companies Act 1956 – objectives & features. Steps in formation of Joint Stock Company - Promotion stage – Meaning & functions of promoter - Incorporation stage – Meaning & contents of Memorandum of Association & Articles of Association, distinction between Memorandum of Association and Articles of Association, Subscription stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building.

#### **Unit 2: CAPITAL OF COMPANY**

**12 Hrs**

Share Capital – Meaning of Shares – Kinds of Shares – Distinction between Equity & Preference shares. Debentures – Meaning – Features – Types – Difference between shares and Debentures – Merits and Demerits. SEBI guidelines for issue of shares & debentures.

#### **Unit 3: COMPANY ADMINISTRATION**

**14 Hrs**

Board of Directors – Appointment – powers - duties & responsibilities. Managing Director – appointment – powers – duties & responsibilities. Secretary - Meaning, qualification, appointment, position, rights, duties, liabilities & removal.

#### **Unit 4: CORPORATE MEETINGS**

**08 Hrs**

Meaning and Definition – Types of Meeting – Requisites of a valid meeting - Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meeting and Resolutions.

#### **Unit 5: GLOBAL COMPANIES**

**04 Hrs**

Meaning – Types – Features – 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
2. Balchandran – Business Law for Management HPH
3. Dr. B.F. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, HPH
4. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
5. M.C. Shukla & Gulshan: Principles of Company Law.
6. N.D. Kapoor: Company Law and Secretarial Practice.
7. C.L Bansal: Business and Corporate Law
8. M.C. Bhandari: Guide to Company Law Procedures.
9. S.C. Kuchal: Company Law and Secretarial Practice.
10. S.C. Sharma : Business Law, I.K. International Publishers
11. S.N Maheshwari ;Elements of Corporate Law

## **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.
- R.G. Saha & Other – Methods & Techniques for Business Decisions.
- Dr. Sancheti & Kapoor: Business Mathematics and Statistics.
- Zamarudeen: Business Mathematics.
- R.S Bhardwaj :Mathematics for Economics & Business
- Madappa, mahadi Hassan, M. Iqbal Taiyab – Business Mathematics.
- G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers