

### **3 - MODEL - I**

#### **B.Com DEGREE (RESTRUCTURED)**

**Effective from 1998 Admissions onwards:**

**Regular : Annual Scheme/Semester System**

#### **About the course:**

In the present education scene, the pursuit of university education by students has generally been without any well-defined purpose. Little consideration is given to the employability of university graduates or to the absorptive capacity of the job market. It is a fact that the kind of education now being offered is not oriented to employment generation causing mismatch between the supply of and demand for the educated. Commerce education is facing a crisis like any other discipline in this age of change and modernisation. Hence there is need for restructuring the course in tune with the changing economic scenario. The regular B.Com. degree course offered by Mahatma Gandhi University is restructured in the model of a professional course to suit the needs of the changing economic and social needs of the society. The entire course content is updated to suit the emerging challenges. Maximum practical exposure is visualised in the restructured syllabi: it would prove very useful to the students to get a placement. The restructured B.Com course would enable the students to pursue successfully other higher professional courses too.

The competence of the teachers and their motivation levels are important in the implementation of the restructured course. The effectiveness of any programme is in fact based on who implements it and how it is implemented. The teachers in colleges are a highly competent and motivated group. However for the effectiveness of the restructured course, a reorientation in the teaching methodology is imperative and inevitable. There should be a shift in emphasis from teaching to learning and class room lectures are to be supplemented by tutorials, field visits, seminars, workshops, practical exercises, project work etc. There should be emphasis to internal evaluation and educational infrastructure like library and computer facilities and teaching

aids like charts, overhead projectors etc. The vision as well as mission and the practical exposure of the teachers would help the students a lot. The more the functional exposure that could be provided to the students, the better it would be. Interaction of teachers as well as students with professionals by arranging seminars, discussions etc is advised. This restructuring in the course content as well as reorientation in the teaching methodology is to make the B.Com course practical oriented and professional in nature. Teachers individually and the commerce department in the colleges as a whole with the assistance and co-operation of all concerned should take every effort to maintain the practical and professional nature of the course.

### Scheme and Syllabi of the Course:

The three year /six semester B.Com. degree course consists of three parts.

- Part I : English (Two Papers)  
 Part II : Modern Language (One Paper)  
 Part III : Subjects (Fourteen Papers)

The yearwise break up of the papers and the allocation of hours per week for the different papers are given below:

Part / Paper	Papers-Name	Hour allotted yearwise		
		First Year	Second Year	Third Year
Part I	-English Paper I	5	-	-
Part II	-English Paper II	-	3	-
	-Modern Language	4	-	-
Part III	-Subjects: Fourteen papers including twelve compulsory papers and one optional group consisting of two papers.			
<b>FIRST YEAR</b>				
Paper I	Business statistics	6	-	-
Paper II	Banking Theory and Practice	5	-	-

Part / Paper	Papers-Name	Hour allotted yearwise		
		First Year	Second Year	Third Year
Paper III <b>SECOND YEAR</b>	Business Laws	5	-	-
Paper IV	Financial Accounting	-	5	-
Paper V	Cost Accounting	-	5	-
Paper VI	Marketing Management	-	4	-
Paper VII	Computer Awareness and Applications	-	4	-
Paper VIII <b>THIRD YEAR</b>	Optional I	-	4	-
Paper IX	Corporate Accounting	-	-	5
Paper X	Principles of Business Decisions	-	-	4
Paper XI	Entrepreneurship Development and Management	-	-	4
Paper XII	Capital Market and Financial Services	-	-	4
Paper XIII	Auditing	-	-	4
Paper XIV	Optional II	-	-	4
		25	25	25

### Optional Subject offered under part III

- Group I paper VIII Taxation: Sales Tax Law & Practice I  
 Paper VIII Taxation: Kerala Value added Tax Act and Central Sales Tax Act-I (W.C.F. 2005 Adm).  
 Paper XIV Taxation: Income Tax Law & Practice II  
 Group 2 Paper VIII Computer Applications in Business I  
 Paper XIV Computer Applications in Business II  
 Group 3 Paper VIII Sales Management: Marketing Research I  
 Paper XIV Sales Management: Advertising and salesmanship II  
 Group 4 Paper VIII Co-operation I  
 " XIV Co-operation II  
 Group 5, Paper VIII Tourism and Travel Management I  
 " XIV Tourism : Tourism and Travel Management II



Five optional group with two papers-paper VIII and Paper XIV are offered in the second year and third year of the course respectively. A regular student can opt for any one of the optional group offered in the college in which they seek admission. Colleges, if they so desire, can opt for two optional groups if the existing infrastucture in the colleges permit so. The two optional groups should have a minimum of 20 students each at the time of admission. An option exercised by a student at the time of admission cannot be changed subsequently.

## **Arrangement of Syllabi - Annual Scheme and Semester Scheme.**

The syllabi of various subjects are presented in two units: different units are meant for different semesters . Unit I and Unit- II together constitute the syllabi of the annual system. When Unit I of a particular subject is taken in a semester, Unit II of that subject is taken in the subsequent semester. In the semester system under Part I English there are four units spread over the first four semesters. Unit I and Unit II of English Paper I in annual system is English Paper I, Unit I and in English Paper I Unit II respectively under the semester system and Unit I and Unit II of English Paper II under annual system is English Paper II Unit I and Paper II, Unit II respectively in the semester system.

## **Examination System**

In the annual system all the papers in Part I, Part II and Part III including optional papers carry 100 marks each. There will be of both external evaluation and internal evaluation - 80 percent of the marks in each paper will be awarded on the basis of external evaluation and 20 percent on the basis of internal evaluation. There shall be a separate minimum of 30 percent for pass in external and internal evaluation. The aggregate minimum for pass shall be 40 percent of the total marks.

## **Examination: Annual Scheme**

1st Year	(1) English Paper I	1 Paper
	(2) Modern Language	1 Paper
	(3) Subjects	<u>3 Papers</u>
		5 Papers



2nd Year	(1) English Paper II	I Paper
	(2) Subjects	<u>5 Papers</u>
		<u>6 Papers</u>
3rd Year	(1) Subjects	<u>6 Papers</u>

The external evaluation of all the 17 papers under annual system is of three hours duration, carrying 80 marks each. The pattern of question papers for papers under Part 111 shall be as follows:

Question Scheme	Marks
(i) 10 questions of two marks each (Answer in one or two sentences each)	$10 \times 2 = 20$
(ii) Out of 8 questions any 6 questions : 5 marks each (Answers not to exceed one page each)	$6 \times 5 = 30$
(iii) Out of 5 questions answer any 3 questions : 10 Marks each (Answers not to exceed two pages each)	$3 \times 10 = 30$
Total	<u><u><math>= 80 \text{ Marks}</math></u></u>

## Examination : Semester Scheme

### First Semester

1 English	Paper I Unit I
2. Modern Language	Paper I Unit I
3. Subjects : Unit I of	Part III
	Paper I, II & III of the annual system

## Second Semester

- |                          |   |
|--------------------------|---|
| 1. English               | Paper I<br>Unit II                                      |
| 2. Modern Language       | Paper I<br>Unit II                                      |
| 3. Subjects : Unit II of | Part III<br>Papers I, II & III of the<br>annual system. |

## Third Semester

- |                                    |  |
|------------------------------------|--|
| 1. English                         | Paper II<br>Unit I   |
| 2. Subjects: Unit I of<br>Subjects | Part III<br>Unit I of Part III<br>Papers IV, V, VI, VII & VIII |

## Fourth Semester

- |             |   |
|-------------|---|
| 1. English  | Paper II Unit II                                    |
| 2. Subjects | Unit II of Part III<br>Papers IV, V, VI, VII & VIII |

## Fifth Semester

- |             |   |
|-------------|---|
| 1. Subjects | Unit I of Part III Papers IX<br>X, XI, XII, XIII, and XIV |
|-------------|---|

## Sixth Semester

- |             |  |
|-------------|--|
| 1. Subjects | Unit II of Part III Papers IX<br>X, XI, XII, XIII, and XIV |
|-------------|--|

For Semester examination the marks are out of 50, of which 10 marks are for internal assessment. External examinations of all the papers are of one and a half hours duration. There shall be a separate minimum of 30 percent of the total marks. The aggregate minimum for pass shall be 40 percent of the total marks.



## Question Scheme

- (i) Four question of 2 marks each  $4 \times 2 = 8$  marks
- (ii) Out of Five Questions  
Answer any three.  $3 \times 4 = 12$
- (iii) Out of Four Questions  
Answer any two.  $2 \times 10 = 20$
- Total = 40 marks.

To test the analytical ability of the students, wherever possible, case studies and practical oriented questions will be included both in the annual and semester system.

## Internal Evaluation

Internal evaluation forms part of the course : Its procedure should be transparent: realistic judgement should be ensured. There should be a register in the colleges to maintain the internal assessment marks of the students.

The break up of 20 percent of marks for internal evaluation of the various papers shall be as follows:

	<u>Annual Scheme</u>	<u>Semester Scheme</u>
Assignments	4	2
Seminar	4	2
Test paper I	4	2
Test Paper II	4	2
Attendance		
(Not less than 75%)	4	2
	20 marks	10 marks

## Record Book:

There should be a record book for every paper in Part I, II and III with a minimum of 25 pages, size 9" x 12" with a thick paper back covering, labelled as record book with name of the college, subject etc. given on the cover and on the first page. The book should provide

a record of the practical assignments and other assignments given to the student in the respective papers during the year/semester, Though every endeavour is made to provide at the end of the syllabi of every paper in the annual scheme the general guidelines in respect of practical assignments, the teachers who handle the respective papers in colleges should take the lead to provide a variety of assignments to their students in the respective subjects, taking into consideration the environment in which they are exposed to. In the absence of any guidelines at the end of a paper, teachers should find out proper practical work for their students.

The record book of various subjects are to be verified and marks are to be given on the basis of the merit of the assignments. The record book is to be signed by the teacher/teachers concerned and countersigned by the Head of the Dept. of Conunerce at the end of every year. All the details relating to internal assessment shall be entered in the record book. The paperwise internal evaluation marks of the regular students duly verified and signed by the Head of the Department concerned and countersigned by the Principal is to be submitted to the University before the commencement of the respective University examination.

The detailed syllabi of various subjects under Part III is of the B.Com. (Restructured) course given yearwise in the following pages:



## **MODEL - I**

### **B. Com. (RESTRUCTURED)**

#### **FIRST YEAR B.Com.**

#### **Part III - Paper I**

### **BUSINESS STATISTICS**

#### **Objective**

To provide a broad exposure to statistics for business and a few quantitative tools and technics for application in scientific decision making in business and industry.

#### **UNIT I (\* Add - an overview only. No detailed study expected)**

1. Business Statistics - Introduction - Definitions meaning and scope- statistics in govt - statistics in Business and Commerce - Simple Survey - Census and Sample methods - Law of Statistical regularity and law of inertia of large numbers.  
Methods of Sampling - Collection of data - classification - tabulation - presentation of data.
2. Measures of Central tendency - Mean, Median, Mode, W. Arithamatic mean - Different Positional Numbers -Geometric mean - Harmonic mean - Dispersion measures -Skewness moments - Kurtosis - need in business.
3. Correlation - Definition - Scope in business scatter diagram Rank Correlation Karl Pearson's Coefficient of Corelations coefficient (ungrouped data only)
4. Regression analysis - Meaning - Scope in business - Linear and Non Linear Regression - Dependent and Independent Variables Lines of best fit and principles of least squares -Regression equations - Regression equation of Y on X and X on Y Regression and Correlation.
5. Time Series - Components of Time Series Measures of Trend - Method of free hand curve method of semi Average-Method of moving average - Method of least sqaures - scope in business

## Unit II

1. Index Numbers:- Meaning - Importance problems in constructing Index Numbers, Methods of construction of Index Numbers - Unweighted Indices - Weighted Indices - Computation of Consumer price Index - Cost of living Index - whole sale price index
2. Interpolation and Extrapolation: Introduction - Definition - Meaning - different methods - graphic method - Binomial Expansion method - Newtons Advancing difference method - Lagrange's method.
3. Probability:- Meaning - Scope in business - Basic Concepts - Frequency approach to probability - classical definition of probability - Axiomatic probability - Addition and multiplication theorem. Permutations and combinations - meaning of  $nPr$  and  $nCr$  with simple illustrations - problems based on permutation and combination.
4. Linear programming: Definition - scope - problem formulation only.

### Practical Work

1. Drafting questionnaire/Schedule
2. Construction of Cost of living Index numbers
3. Classification and tabulation of data
4. Graphical representation of data
5. Brief case studies

### Books Recommended

- |                     |  |
|---------------------|--|
| 1. Aggarwal B. M.   | - Basic Mathematics & Statistics               |
| 2. Boddington       | - Statistics and their Application to Commerce |
| 3. Crexton & Cowden | - Practical Business Statistics                |
| 4. Elhance O. N.    | - Fundamentals of Statistics                   |
| 5. Gupta & Gupta    | - Business Statistics                          |
| 6. Gupta & Gupta    | - Practical Statistics                         |
| 7. Gupta S. C.      | - Fundamental Statistics                       |
| 8. Gupta S. P.      | - Elementary Statistical Methods               |
| 9. Gupta S. P.      | - Advanced Practical Statistics                |



- |                               |  |
|-------------------------------|--|
| 10. Gupta S. P. & Gupta M. P. | - Business statistics                      |
| 11. Johri S. S.               | - Advanced Business                        |
| 12. Manmohan & P. K. Gupta    | Operation Research & Quantitative Analysis |
| 13. Mills F.C.                | Statistical Methods                        |
| 14. Pillai R. S. N.           | Statistics - Theory & Practice             |
| 15. Potti.L. R.               | A text Book of Statistics                  |
| 16. Ranganathan & Others      | A text Book of Business Mathematics        |

## FIRST YEAR B.Com.

### Part III - Paper II

#### \* BANKING THEORY AND PRACTICE

#### Objective

To provide a basic knowledge of the theoretical and practical aspects of banking in the context of the changing economic scenario.

#### Unit I

1. Commercial Banking: Functions of commercial banks: Primary and secondary - Creation of credit - Limitations - Investment policy of commercial banks - Sources of funds and employment of funds.
2. Money Market: - features - components of the money market with special reference to India. Indian Banking system: constituents - Apex banks: IDBI, NABARD, EXIM Bank, IRBI, SIDBI, NHB. Investment institutions: LIC, GIC, UTI Credit Guarantee institutions: DICGCI, ECGC, Money Market institution: DFHI Reserve Bank of India: Functions role as central Bank. (A brief study of the constituents mentioned is only expected)
3. Banking Regulation Act 1949: Provisions on capital - liquidity - powers assigned to Reserve Bank of India-Nationalisation of Banks in India: Objectives-Banking, sector Reforms in India and licencing policy for new banks - classification of bank

assets and Income recognition - Management of NPA - Ombudsman for Banks Post reform position of Indian Banking Sector.

4. **Innovations in Banking service: (A brief study of the following aspects is only expected)** - Innovative Banking - Social Banking - Lead Bank scheme - Service Area Approach - Village Adoption scheme - Differential Interest Rate scheme - offshore Banking - Hi-Tech Banking- Financial services: - Venture capital financing - Housing Finance - Hire Purchase.
5. **Foreign Exchange: Foreign Exchange Market** - Rate of exchange - Determination of the Rate of exchange - Balance of payment theory - Exchange Rate Mechanism.

## **Unit II**

1. **Banker and customer** - meaning and definition - relationship, general and special - Rights of a customer to charge a bank under Consumer Protection Act.
2. **Opening and Operation of accounts** - SB account - F.D account Current account - NRI accounts, their features - Procedure for closing the accounts. Opening and operation of accounts for various types of customers - Minors - Married women - Agents - Joint accounts - partnership firms - Joint stock companies - Trustees - Clubs and charitable societies -precautions to be taken by a banker in all the above cases. Remittances - DD - MT - TT - FIRPS (Foreign Inward Remittance Payment Scheme) Electronic remittances -Procedures.
3. **Cheques-definition-requisite of a valid cheque** - MICR cheques - Crossing of cheques; general and special - effects of crossing - A/c payee crossing - Not negotiable crossing -Double crossing - Endorsement - types of endorsement - 1 (Holder of a cheque - Holder in due course - Payment of cheques- statutory protection to a paying (banker-precautions to be taken by a paying banker - payment to wrong persons and banker's liability - payment in due course. Collection of cheques - bankers liability - statutory protection to a collecting banker - Dishonour of cheques - wrongful dishonour - effects-dishonour due to paucity of funds - Remedies to the drawee.



4. Bank pass book - legal effects of entries in pass book - customer's obligation to rectify wrong entries Banker's right to rectify wrong entries - Loss of pass book - issue of duplicate pass book.
5. Loans and Advances - Principles of granting loans, Liquidity, Profitability, safety, purpose, security, repaying capacity, project appraisal, managerial competence - Unsecured loans - secured loans - selection of securities. Modes of creating charges on securities - Hypothecation - pledge - Lien - mortgages, types of mortgages - consortium advance.

### **Practical Work**

Students are required to visit a branch and collect the specimen forms used there. A brief report of the business activities observed in the branch is to be submitted. Interaction with customers and bank staff too is advised during bank visit.

### **Books Recommended**

1. Andley K. K. - Foreign Exchange Principles and Practice.
2. Edward W. Read & Richard V. Chatter - Commercial Banking
3. Gordon E. & K. Natarajan - Banking Theory, Law and Practice
4. Gulshan S. S. & G. K. Kapoor - Banking Law and Practice
5. Indian Banks Association - Indian Banking Year Book (Current edition)
6. Lall Nigam B. M. - Banking Law and Practice
7. Maheswari S. N. - Banking Law and Practice.
8. Maheswari S. N. & R. R. Paul - Banking Theory, Law and Practice.
9. Mathur B. L. - Bank Marketing
10. Radhaswami M. - Practical Banking
11. Sundaram K. P. M. & P. N. Varshney - Banking theory, Law and Practice
12. Varma J. C. - Lease Financing and Hire Purchase .
13. Varshney M. L. - Banking Law and Practice

## **Journals Recommended**

1. Banking Finance
2. IBA Bulletin
3. Prajnan
4. Reserve Bank of India Bulletin
5. The Banker
6. Vinimaya

## **FIRST YEAR B.Com.**

### **Part III - Paper III**

### **BUSINESS LAWS**

#### **Objective**

'Business Laws' is mainly a combination of law of contracts, sale of goods Act, Law relating to company administration, Consumer Protection Act and Pollution Control Act. In depth study is not required. The objective is to give the students a general awareness of the laws relating to business matters.

#### **Unit I**

1. Law of Contracts : Contracts : Definition - Essentials of a valid contract - kinds of contract - valid contract - void and voidable contract - illegal contracts - unenforceable contract - express and implied contracts quasi contracts - executed and executory contract - wagering and contingent contracts. Offer and acceptance - revocation - communication - consideration - Doctrine of privity of contract - capacity to contract - consent - coercion - undue influence - misrepresentation - fraud - mistake - performance - discharge of contract - breach of contract remedies for breach of contract.
2. Indemnity and guarantee: Rights and liabilities of surety - discharge of surety.
3. Bailment and pledge: Duties of bailor and bailee-bailee's lien- pledge and mortgage.
4. Agency : contract of agency - mercantile agents - Extent of agents authority - Delegation of authority - personal liability of



agent - liability of principal and agent to third parties - termination of agency.

5. Sale of goods Act: Contract of sale and agreement to sell - conditions and warranties - transfer of property title to goods - rights and duties of seller and buyer - rights of unpaid seller.

## **Unit II**

1. Company Administration: Company - Definition - Characteristics - promotion - Memorandum - Articles Prospectus. Membership in a company - definition of a member- modes of acquiring and terminating, membership - rights and liabilities of members.
2. Management of a company - Directors - appointment - rights - duties and liabilities of directors - vacation and removal of directors.
3. Company meetings - kinds of company meetings - Requisites of a valid meeting - proper authority - Notice - quorum - chairman - proxy voting - Resolutions - minutes - winding up of joint stock companies - meaning - modes of winding up - Liquidators.
4. Consumer Protection Act: Definitions - Consumer - Protection councils - central and state consumer protection councils - objects - consumer Disputes redressal agencies - composition of the district forum - Jurisdiction of the district forum - procedure for filing complaints - composition and jurisdiction of State commission - composition, jurisdiction and powers of the National Commission - procedure applicable to state and national commission - Appeal - Dismissal of frivolous or Vexatious Complaints - penalties.
5. Pollution Control Act: Definitions. Air, Water and Sound pollution - pollution control measures.

## **Practical Work**

- 1) Relevant case decisions.
- 2) Preparation of memorandum and Articles of companies etc.



## Books Recommended

- |  |                              |
|--|------------------------------|
| 1. N. D. Kapoor.                                 | - Elements of mercantile law |
| 2. DP. Jain                                      | - Mercantile law             |
| 3. M.C. shukla.                                  | - A manual of mercantile Law |
| 4. Aloysius Cardoze<br>and Eugene Joseph         | - Commercial law             |
| 5. Dr. H.K. Saharay<br>and N.K. Sha.             | - Business and Economic Laws |
| 6. M. Krishnan Nair.                             | - The Law of contracts       |
| 7. R.R Gupta and<br>V.S. Gupta.                  | - Indian company Law         |
| 8. M.P Tandon.                                   | - Text book of company law   |
| 9. M.C. Kuchaal.                                 | - Secretarial practice       |
| 10. Ashok K. Bagrtal.                            | - Company law                |
| 11. Bare Acts issued officially with Amendments. |                              |
| 12. Indian Companies Act with Amendments.        |                              |
| 13. Consumer Protection Act                      |                              |
| 14. Pollution Control Act.                       |                              |

## SECOND YEAR B.Com.

### Part III - Paper IV

## FINANCIAL ACCOUNTING

### Objective

To enable the student to acquire a thorough knowledge of the accounting principles and practices of various types of businesses other than companies.

### Unit - I

#### 1. Final Accounts of Sole traders

Manufacturing, Trading and Profit and Loss Accounts - Balance Sheet - Adjustment of Outstanding and Unexpired Income and Expenses - Depreciation and Bad debts and Provision for Bad debts - Bad debts recovered Discount and provision for discount on debtors and creditors - Interest on Capital and Drawings - Goods taken for personal use and office use - Goods distributed as samples - Goods destroyed by fire - transfer to reserve fund - Adjustment for rectification and inter indebtedness in personal accounts.

## **2. Branch and Departmental accounts**

Branch - Objectives - Types - Accounting for branches not keeping full system of accounting -(1) Debtors System -(2) Stock and debtors system - Adjustment for depreciation of fixed assets - Expenses met by H.O. for branches - Reconciliation of transit items - Incorporation of Branch trial balance in the H.O. Books

Departmental accounts including inter departmental transfers.- Unrealised profit

## **3. Accounting for incomplete records**

Meaning - Features - Defects - Ascertainment of profit by conversion method - Preparation of Trading and Profit and Loss Account and Balance sheet.

## **4. Royalty Accounts**

Royalties - Minimum rent - Short working - Recovery - Special circumstances - Adjustment of Minimum Rent Entries in the books of lessee and lessor.

## **5. Self Balancing and Sectional Balancing**

### **Unit II**

## **1. Hire Purchase and Instalment Systems**

Meaning, Difference between the two - Accounting entries in the books of purchaser and vendor Default in payment - Partial and full repossession - Instalment system - Entries in the books of Purchaser and Seller.

## **2. Contract Accounts**

Meaning - Work Certified - Retention money - Valuation of WIP- Ascertainment of profit on incomplete contracts - Preparation of contract accounts and contractee's accounts - Balance Sheet

## **3. Partnership**

Dissolution - insolvency of partners - Garner Vs Murray - Picemeal Distribution.



## **Practical Work :**

Teachers may give at least 50 transactions and few Pass Book entries from which Day Books, Ledger, Opening, Closing, Adjusting and Rectification entries and Trial Balance and Financial Accounts can be prepared by the students.

## **Books Recommended**

- |                         |                                      |
|-------------------------|--------------------------------------|
| 1. R.L. Gupta           | - Principles, of Accountancy.        |
| 2. Jain and Narang      | - Accountancy.                       |
| 3. Shukla and Grewal    | - Advanced Accounts.                 |
| 4. Batliboi             | - Advanced Accountancy.              |
| 5. Aru Landam and Raman | - Advanced Accountancy.              |
| 6. Xavier               | - Fundamentals of Accountancy.       |
| 7. H. Chakravarthy      | - Advanced Accountancy.              |
| 8. A.N. Agarwal         | - The Higher Science of Accountancy. |

## **SECOND YEAR B.Com.**

### **Part III - Paper-V**

### **COST ACCOUNTING**

## **Objectives**

In today's highly competitive market economy, no firm can survive without constant monitoring and streamlining of its production costs. A student of commerce is expected to be thoroughly acquainted with the principles and practices of Cost Accounting through an early introduction to the subject.

## **Unit -I**

1. Introduction:- Financial Accounting and cost Accounting; cost Accounting and management Accounting; Advantages of cost Accounting; Installation of Cost Accounting.
2. Analysis of total Cost; - Elements of cost, Direct material; Direct labour Direct expenses, overheads. Prime cost - material, Purchase procedure, levels of stock, Economic Order Quantity. Issue of materials -pricing of issues. Storage control; perpetual inventory, periodic inventory, ABC Analysis. Labour - methods of remuneration, time rate piece rate premium bonus schemes, Labour Co-partnership.

3. Overhead:- Departmentalisation, Re-apportionment; Absorption; Under absorption; Over absorption.
4. Cost Ledger Accounting:- Cost ledgers, control Accounts; Link between financial and cost books.
5. Reconciliation of cost and Financial Accounts. Single or output costing:- Preparation of Cost Sheet. Operating Costing (Transport Costing only). Job costing:- Characteristics, Batch costing, Economic Batch Quantity.

## Unit II

1. Process Costing:- Introduction and general principles -Difference between process costing and Job Costing, process loss, Scrap and wastage, process Accounts, Joint product, By - Product.
2. Budgetary Control:- Definition of budgetary control and a budget, Principal budget factor, preparation of budget, Functional budget, Master budget, Operation of budgetary control, Flexible budget.
3. Marginal Costing:- Concept of marginal cost, Absorption costing Vs Marginal Costing, Preparation of marginal cost statement, & P/V Ratio, Margin of safety, Break - even analysis, Cost - Volume Profit analysis, Preparation of Break - even charts.

## Practical Work

1. Preparation of cost sheet for a product or job showing unit cost.
2. Suggest steps to instal a suitable cost control system for a small scale manufacturing business.

## Books Recommended

- |                            |  |
|----------------------------|--|
| 1. L.WJowler & J.L. Brown. | - Wheldon's cost Accounting and costing methods      |
| 2. S.P. Jain & K. L. Narag | - Advanced Cost Accounting                           |
| 3. N.K. Prasad             | - Principles and practice of cost accounting.        |
| 4. S.P. Iyengar            | - Cost Accounting 4 Principles and practice          |
| 5. B.K. Bhar.              | - Cost Accounting Methods & Problems                 |
| 6. W.W. Bigg.              | - Cost Accounts                                      |
| 7. Dr. S.N. Maheswari      | - Advanced Problems and Solutions in Cost Accounting |



## **SECOND YEAR B.Com.**

### **Part III - Paper VI**

## **MARKETING MANAGEMENT**

### **Objective**

To provide a basic knowledge on the subject of Marketing, so as to lay the foundation for specialisation in the subject.

### **UNIT I**

1. Meaning and definition of marketing - role in business- evolution of marketing concepts - marketing functions - segmentation - targeting - positioning.
2. Consumer behaviour - factors influencing buyer behaviour - buying motives - buying process - customer value and customer satisfaction - retaining customers - customer-relationship marketing.
3. Marketing Mix - meaning - importance - product - meaning- product planning and development, product life cycle, type of products, product line, product mix, branding, brand equity, packaging, labelling - marketing, of services.
4. Price - steps in pricing - strategies in pricing - customers reaction to price charges - factors influencing pricing.
5. Channels of distribution - factors influencing channel decision - levels of channel, intensity of channel - Types of middlemen - Franchising-Mail order-Automatic vending-direct marketing - telemarketing.

### **UNIT II**

1. Promotion - promotion mix, personal selling, salesmanship -steps in selling. Advertising- steps in advertising - objectives -budget - media - evaluation tools.
2. Marketing research -. importance - objectives - steps - Modern methods limitations.
3. Marketing strategies - steps in drawing up marketing strategies - Marketing, strategies based on PLC, market share, strategies in recession.

4. Rural marketing in India - consumer goods - features -draw-backs - potential of rural market - strategies.
5. International marketing - concepts, definitions - MNC - India's EXIM policy - impact on Indian market.

### **Practical Work**

1. Paper clipping on recent trends and strategies in Indian market - a personal comment on them by the students.
2. Analysis of case studies,
3. Drafting of advertisement copy, slogan etc.

### **Recommended Books**

- |                                     |                                      |
|-------------------------------------|--------------------------------------|
| 1. Agarwall P.K.                    | - Marketing Management               |
| 2. Ghunawalla S.A.                  | - Marketing: Principles and Practice |
| 3. Gandhi J. C.                     | - Marketing                          |
| 4. Geoffrey                         | - Principles of Marketing            |
| 5. Kumar Arun & Dr. Rachna Sharma   | - Marketing Management               |
| 7. Latif                            | - Practice of Marketing              |
| 8. Luck and Ferrell                 | - Marketing Strategy and Plan        |
| 9. Philip Kotler                    | - Marketing Management               |
| 10. Rajan Nair & Gupta C. B.        | - Marketing Management.              |
| 11. Ramaswami V. S. & S.Nannakumari | - Marketing Management               |
| 12. Dr.Rajan Nair & Sanjith R.Nair  | - Marketing                          |
| 13. Saxena H.M.                     | - Rural Market & Development         |
| 14. Sherlekar S.A.                  | - Marketing Management               |
| 15. William J.                      | - Principles of Marketing            |

### **SECOND YEAR B.com.**

#### **Part III - Paper VII**

### **COMPUTER AWARENESS AND APPLICATIONS**

#### **Objective**

To give an awareness about Computers, Packages and Programmes.



## UNIT I

1. **Introduction to Computers :** Computer -Necessity of Computers, Computer Generations, Types of Computers, Capabilities and limitations of Computers, Functional Components and their interconnection, Brief description of the function of each component.
2. **Input/Output and Storage Devices:** Input devices-Key Board, Floppy disk and Hard Disk, Magnetic Ink Character Recognition (MICR), Optical Character Recognition (OCR), Optical Mark Reader (OMR) Barcode Reader. Graphic input - devices, Digitizer, Mouse, Joystick, Track ball, Light pen.
3. **Data Representation :** Number System - Binary Number System, Conversion of Decimal to Binary, Conversion of Binary to Decimal, ASCII Code's.
4. **Programming Concept :** Introduction to programming, Programme definition, Characteristics of a good programme, Stages in programme development, Concept of Algorithms Concept of flow chart Symbols used in flow charts.

## UNIT II.

1. **Computer languages:** Machine Level Language -Assembly Languages-COBOL,PASCAL etc., Concept of Compilation-Linker, Source Code and object code, Concept of Debugging and testing.
2. **Operating System Concepts :** Introduction-Function of operating system in a computer Concept of Multi programming. Types of operating system-Batch on-line, real time, time sharing. Concept of Graphical User Interface(GUI). MS-DOS and Windows'95 (An overview)
3. **Computer Networks :** Introduction to Internet - LAN, WAN, main services offered-World Wide Web (W W W) Mosaic, Gopher, Usenet, Archie, WAIS
4. **Business Applications of Computers :** Introduction-Nature of Computer Application-Cost and Budgetary Control, Payroll and Personnel records, Inventory control, Budgeting and Re-

porting Generation. Management Information Systems-System view of business-Data flow diagram. Concept of information Systems- Process of MIS development- System life cycle. Banking- ATM, Electronic Cash- Credit Card- Home Bank- Electronic Banking.

5. **Application Packages (An overview):** Word processing- Word Star, MS-WORD, etc. Spread sheet Lotus 1-2-3, MS EXCEL, etc. Accounting Packages-DAC EASY, TALLY, etc. Data Base Management DBASE, FOXPRO, etc.

### **Practical Work**

1. Draw a flow chart to bring the results of a class test.
2. Prepare a start window of the WINDOWS' 95.

### **Books Recommended**

- |                              |  |
|------------------------------|--|
| 1. U.K.Jain                  | - Computer fundamentals                      |
| 2. E. Balaguruswamy          | - COBOL programming                          |
| 3. M. K. Roy and Dastidar    | - COBOL programming                          |
| 4. B. Kannan and R. Krishnan | - Computer Applications in Business          |
| 5. V. Rajaraman              | - Fundamentals of Computers                  |
| 6. C. W. Year                | - Computer Organisation and programming      |
| 7. Tanenbaum A. S.           | - Computer Networks                          |
| 8. B. Kernighan, D. Ritchie  | - The PC Programming Language                |
| 9. Paul Mathew Panackal      | - Computer Fundamentals and Operating System |

### **Reference Magazines**

PC world, Computers Today, PC Quest, Data Quest, Computer World.



## **SECOND YEAR B.Com.**

### **Part III Optional Group-1 Paper VIII**

#### **TAXATION: SALES TAX - LAW & PRACTICE - I**

##### **Objective**

This paper aims at providing a thorough understanding of the Sales Tax Laws so as to enable a student to practice as a Sales Tax Consultant after Graduation. It also aims at providing an insight into the Sales Tax Laws to the emerging entrepreneur.

##### **UNIT I**

###### **The Kerala General Sales Tax Act, 1963**

1. Introduction Salient Features of the State Sales Tax - KGST Act, - Authorities of Sales Tax. Terms and Definitions - Sale - Turnover - Taxable turnover - Single point - Multipoint - Business. - Dealer - Goods Persons - Place of business.
2. Registration of Dealers - Procedure for registration - Application - Security and Surety - Certificate of registration - Cancellation of registration - Registration fees. Incidence and Levy of tax, Filing of periodical returns, Payment of tax at regular intervals and on demand.
3. Assessment and Collection of Tax. Assessments on the basis of returns - Assessments on the basis of facts - Best Judgement Assessment - Compounding, Exemptions - Sales Tax exemption for SSI units - Assessment procedure to be followed by the Assessing Authority - Inspection of shops by S.T. authorities and precautions to be taken by a Dealer - Powers of authorities - Recovery and Refund of Tax - Penalties and Penal interest.
4. Keeping of Accounts for Sales Tax - Filling and Filing of important forms - Returns - Chellan
5. Appeals and Revision : Appeals to AAC, Appellate Tribunal, High Court. Revision by Dy. Commissioner - Board of Revenue.

##### **UNIT II**

###### **The Central Sales Tax Act, 1956**

1. Introduction - An overview of the CST Act, Power of the Government to make rules.

2. Terms and Definitions : Appropriate State - Dealer - Declared goods - Sale - Sale price - Concept of sale and purchase - Intra state trade - inter state trade - Sale or purchase in the course of import or export
3. Registration of Dealers: Procedure for registration - Compulsory registration - Voluntary registration - Security certificate - Amendments and Cancellation of registration
4. Levy and Collection of Tax - Determination of turnover - Deductions from turnover - Computation of CST - Rates of Tax - Inter state trade - Sale to Government - Sale to registered dealers - Declared goods - Exempted goods - Obligations of buyer and seller under CST.
5. Penalties and Prosecution - Offences - Penalty in lieu of prosecution - Cognisance of offences - Goods of special importance - Liability in special cases.

### Practical Work

Assign practical work to each student like collection and filling up of various forms under the KGST Act and the CST Act, Preparation of Returns etc.

### Books Recommended

1. S. D. Singh - Law of Central Sales Tax
2. S. N. Dokania - The Central Sales Tax Act.
3. Bare Acts - Central Sales, Tax Act, 1956.
4. V. P. Gaur,  
D. B. Narang - Central Sales Tax Act, 1956, Katyani Publishers, New Delhi,
5. Saju K. Abraham - Guide to Sales Tax Laws in Kerala,  
(2) Kerala General Sales  
Tax Laws Act 1963 (3) Kerala  
Agricultural Income Tax Act.

### References

- 1) The Kerala General Sales Tax Act, 1963.
- 2) The Central Sales Tax Act, 1956.



## **2005 ADMISSION ONWARDS**

### **SECOND YEAR B.Com.**

#### **Part III Optional Group-1 Paper VIII**

#### **TAXATION: KERALA VALUE ADDED TAX ACT AND CENTRAL SALES TAX ACT - I**

#### **Objectives**

This paper aims to provide an understanding of the Tax Scheme and Central Sales Tax Act so as to enable the students to practice as tax consultants after graduation. It also aims at providing an insight into the VAT and CST Laws and Rules to the emerging entrepreneurs.

#### **Unit - I**

The Kerala Value added Tax Act 2003 (as amended by the Kerala Finance Act, 2005) along with the Kerala Value Added Tax Rules, 2005.

- I. Introduction:- Meaning - Evolution - Objectives- Definitions:- assessee- assessing authority- books of accounts business - capital- goods-casual trader - contractor-dealer - goods - input tax- local authority - manufacture-non-resident dealer - output tax - person- place of business-prevailing market price purchase - reverse tax - sale - sale price - Turnover - total turnover - taxable turnover.
2. Authorities, Appellate Tribunal and Settlement commission
3. Incidence and levy of Tax:- Levy of Tax on sale or purchase of goods - Trade discount - payment of tax at compounded rates-burden of proof - deduction of tax at source - input tax credit - special rebating in certain cases - refund of input tax in export or inter - state sale - re-imbusement of tax.
4. Registration and permit - Registration procedure - security suspension of registration - issue of permit.

5. **Assessment, Recovery of Tax and Penalties:-** Filing of returns self assessment - assessment in case of non-filing of return and filing of defective return- visit to dealer's premises and audit of accounts and other records by audit officers-Audit assessment - Assessment of escaped turnover - protective assessment - assessment of legal representatives - liability of firms - collection of tax by dealers - payment and recovery of tax - recovery of penalty - recovery of tax when business is transferred.
6. **Inspection of business places and accounts:-** Maintenance of accounts by dealers- credit notes and debit notes - audit of accounts and certification of returns - power to order production of accounts and powers of entry and inspection-establishment of check post - inspection of goods in transit-police assistance for inspection, search and seizure.
7. **Appeals, Revisions and settlement of cases:-** Appeals to the Deputy Commissioner - powers of revision of Deputy Commissioner and Commissioner an application and suomotu - Appeal to the Appellate Tribunal-filing of application for settlement of cases - Appeal to the High Court - Revision by the High Court.
8. **Offences and penalties:-** Imposition of penalty by authorities - penalty for default of payment of tax-penalty for transport of goods without records - penalty for prevention of inspection - punishment for submitting untrue return - penalty for illegal collection of tax.
9. **Miscellaneous:-** Persons entitled to appear before authority - Rounding off of turnover tax etc - service of notice - refunds - time limit for disposal of appeal or revision.

## **UNTT - II**

**The Central Sales Tax Act, 1956.**

1. **Introductions :-** An overview of the CST Act- Important terms and definitions:- appropriate state - dealer- declared goods - sale-



sale price - concept of sale and purchase-intra state trade-  
inter state trade-sale or purchase in the course of import or ex-  
port.

2. Registration of Dealers:- Procedure for registration - compulsory registration-voluntary registration - amendments and cancellation of registration.
3. Levy and collection of tax:- Determination of turnover - deductions from turnover - computation of CST- rates of tax -inter state trade - sale to Government - sale to registered dealers - declared goods- exempted goods.
4. penalties and prosecution:- Offences - penalty in lieu of prosecution - cognisance of offences-goods of special importance-liability in special cases.
5. Practical works:- Assign practical work to each student like the collection of various forms under the Kerala Value Added Tax Act and the Central Tax Sales Act, Preparation of returns etc.

### **Books Recommended**

1. Balram Sangal:- All India VAT manual, Vol. I & II, Commercial Law Publishers (India) -pvt Ltd. 151. Rajindra Market, Delhi-110 054. Phone: 23947862, 23971689,  
E-mail: Commercial house @yahoo.co.in.  
Rs.1,800/- (Set of two vols.).
2. Jose Pottokaran B.Com. FCA: The Kerala Value Added Tax Act, 2003. Law Books Centre, Banergi Road, Ernakulam - 682 035,  
Email:lbcentre@vsnl.net,www.lbeindia.com.  
Rs.295/-
3. Dr. A.P. Philip & Dr.M.D.Baby: A Comprehensive Text on Value Added Tax. Soba Publications, 175, Manamel,

Boat Jetty Road, Changanasserry - 686 101.

Phone: 0481- 2423436

Rs.140/-

4. K. Muthurran BSc, ACA: Value Added Tax -2005 with Suggested Accounting Methods, Kemarr Publications, 5, M.G.R. Street, Cholavaram Nagar, Chrompet, Chennai. 600 044 email Kemarr publen @yahoo.com.  
Rs 250/-
5. Kul Brushan : How to Deal with VAT. Published by person Education (Singapore) pte. Ltd. Indian Branch, 482 F.I.E. patparganj, Delhi-110 092.  
Rs. 195/-
6. Nirmala: Asokan: Mastering VAT. Josh Indira Publishers, Post Box No. 8632, Thiruvanniyur, Chennai-600 041. Phone: 044 24423111, Selling Agent: C.Sitaram & Company. 37, Royapettah High Road, Chennai 600 014, Phone: 044 28111516, 28112990.
7. V.P.Gaur & D.B.Narang: Central Sales Tax Act, 1956. Kalyani publishers, New Delhi.
8. Bare Acts: Central Sales Act, 1956.

Sd/-

(Chairman, Board of  
Studies in Commerce)



## **Second year B. Com.**

### **Part III Optional Group - 2 Paper VIII**

#### **COMPUTER APPLICATIONS IN BUSINESS -I**

**Objective:-** To make the students equip himself with practical computer applications.

#### **UNIT I**

##### **Windows 2000**

1. Introduction to Operating System; The Windows Operating System - advantages, history, and versions; Booting and Shutdown; Graphical User Interface (GUI); Components of the desktop; Components of a Window; Online Help; Running Programmes; Calculator, Multitasking.
2. Concepts of Files and Folders; Operations on Files and Folders - Centre; Cut, Copy, and Paste; Delete; Rename; etc. Windows Explorer and My Computer, Recycle Bin; My Document Folder; Find Command; Windows Accessories - Notepad, Wordpad.
3. Customizing Windows - Desktop and Taskbar. Control Panel; Managing Disks - Formatting, Backup and Restore, Disk Copying, Disk Clean up and Scan Disk, Virus Detection and Removal.

##### **MS WORD 2000**

1. Introduction; Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Retrieving a Document; Finding a Document; Printing a Document; Print Preview, Page Orientation.
2. Viewing Documents; Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break & Page Numbers;
3. Spelling and Grammar Checking; Thesaurus; Automating Documents; Macros; Tables; Side-by-side and Nested Tables; Formatting Tables; Drawing; WordArt.
4. Mail Merge: Graphs & Charts

# **DATA BASE MANAGEMENT**

Concept of Data Base - Relational Models - Introduction to Relational Data Base, Management Systems (ROMS)

## **Unit II**

### **MS EXCEL 2000**

1. Introduction, Excel User Interface, Starting with excel, Working with cell and cell addresses, Entering and Editing Data, Finding and Replacing Data, Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet.
2. Commonly used Functions, Using Logical Functions, Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width, Linking Data between Worksheet, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell.
3. Using print Preview, Preparing Worksheet for the printer, Selecting Print Area, Choosing Paper size, Margin and Orientation, Centering a Worksheet, Using header and footer, Inserting page breaks, Creating list, Sorting Data.
4. Elements of Excel Charts, Categories, Create a Chart, Choosing chart type, Edit chart axis - Titles, Labels, Data series and legend, Adding a text box, Rotate text in a chart, Converting a chart on a web page, Saving a chart.

### **MS Power Point 2000**

Introduction, creating presentations, Formatting background, Adding Sounds, Using pens, Slide show, Slide sorter, Setting animations, Slide Transactions, Setting intervals.



## **MS ACCESS 2000**

1. Databases; Creating a new Database; Creating Tables; Editing Tables; Entering data into a Table; Editing Data in a Table; Relationship between Tables.
2. Creating a query; Types of Queries; Creating a report; Types of reports; Printing reports.
3. Creating a simple form; Modifying a form; Adding Control to a form; Searching; Sorting.
4. Relationships - Related Tables, Viewing information from related tables; Creating multiple tables, Queries, Forms and reports; Developing an integrated system; Connection with other Systems Importing and Exporting.

Students may be given sufficient practical.

### **Practical work**

1. Prepare a word document
2. Prepare a worksheet using Excel

### **Books Recommended**

1. The Essential Excel 2000 - Faithe Wempan with Donna Payme
2. Simpson - Alien Simpson's easy guide to Windows
3. Mukerjee - Mastering MS Word
4. B. Kannan & R. Krishnan - Advanced Computer Application in Business
5. R.K.Taxali - Windows made simple
6. Occardi - Relational Database theory and practice

## **SECOND YEAR B.Com.**

### **Part III Optional Group - 3 Paper VIII**

#### **SALES MANAGEMENT: MARKETING RESEARCH -1**

##### **UNIT I**

1. Definition of Marketing Research - Scope and Objectives of Marketing Research - Management uses - Research needs of different management levels - Types of marketing research - Basic and applied - Marketing research in India.
2. Marketing Research process and Development - Areas of Marketing Research - Product research - Customer Research - Promotion Research - Sales Research - Characteristics - Agencies - Limitations of Marketing Research - Marketing Research and institution - Pseudo Marketing Research.
3. Marketing Research methods - Importance - Types of Marketing Research design - Exploratory - Descriptive - Empirical - Case Studies - Surveys - Selection of Research design.
4. Research Design - Experimentation - Selected experimentation design - After only design - Before - After design - Before - After with control group design - After only with control group design - Panel design - Problems in Marketing Experimentation
5. Information for Marketing Research : A Basic method of collecting data - primary data - secondary data - Telephone surveys - Telephone questionnaire - marketing Intelligence System and analytical marketing - approved agencies of Marketing Research Information in India.

##### **UNIT II**

1. Processing of Information and Data Analysis Processing - Tabulation - Classification - Quantification - Sampling - Different Methods - Central Tendency measures - Correlation and regression - Test of Significance Small and Large Sample - Analysis of Variance, and chi-square test.



2. Research presentation and research process steps in writing reports - Report, format.
3. Marketing information System - Marketing Audit.
4. Marketing Research for Services.

Introduction - Services - Financial Service - Marketing Research  
 - Travel and Tourism Research Public Sector Service Research  
 - Techniques and Methods.

5. Marketing Research and Sales Forecast.  
 Introduction - Sales forecast - Market forecast - Market Research Vs. Marketing Research Interdependence between sales forecasting and Marketing. Research - Techniques of sales forecasting - Model sales forecasting for consumer products.

### **Practical Work**

1. Case studies of Marketing Research in India. Product research, Customer Research, Sales research, Promotion Research, analysis along with model building.
2. Small market surveys may be undertaken.
3. Practical problems may be given for Statistical analysis.
4. Research Report Drafting.

### **Books Recommended**

- |    |                               |   |  |
|----|-------------------------------|---|--|
| 1. | D. D. Sharma                  | - | Marketing Research Principles & Applications and Cases |
| 2. | Peter M. Chisnali             | - | Marketing Research                                     |
| 3. | Ramanuj Majumdas              | - | Marketing Research (Text, Application & Case Study)    |
| 4. | Boyd, West Fall and Starsh-   | - | Marketing Research                                     |
| 5. | Kinnear T. C. & Taylor J. R.  | - | Marketing Research                                     |
| 6. | B. N. Sethia & S. Groeneveld. | - | Research Methods in Marketing Management               |

- |     |                                    |                        |
|-----|------------------------------------|------------------------|
| 7.  | Paul E. Green &<br>Donald S. Tull. | - Marketing Research   |
| 8.  | Mc Gown K. L                       | - Marketing Research   |
| 9.  | David. J, Luck&<br>Renald S. Rubin | - Marketing Research   |
| 10. | Philip Kotter.                     | - Marketing Management |

## **SECOND YEAR B.Com.**

### **Part III Optional Group - 4 Paper VIII**

#### **CO-OPERATION -1**

#### **UNIT I**

1. Introduction - Co-operation - Definition - Meaning, Scope - ICA, Principles, Objectives - Different types of Co-operative Societies, Credit -Non credit Types of credit.
2. Primary Credit Societies - Central Banks - Apex Banks - Primary Co-operative Agriculture and rural development Banks -Constitution - Farm Loans, Non-Farm Loans - terms and conditions of-each type of Loan - State Co-operative Agriculture and Rural Development Bank, Resources - Debuntures - Terms and Conditions.
3. Urban Co-operative Banks - Constitution, Membership - Resources Productive and Consumption purposes loans -Terms and Conditions of each loan.
4. Industrial Co-operative Banks. - Need - importance - Pledge and Mortgage Loans - Terms and Conditions, Employees - Co-operative banks - Salary earners Co-operative societies resources, Surety and other loans.
5. Housing Co-operative Societies - Need, Importance, Resources - Scheme of loans - terms and conditions State Housing Co-operative Societies - Resources, Functions.
6. National Federation of State Co-operative Banks - National Federation of Co-operative Agricultural and Rural Development Banks - NABARD - Objectives - Principles.



## UNIT II

1. Non-Credit Societies. Marketing Societies - Primary, District and State level - Functions - Working - Consumer Co-operative Societies.
2. Industrial Co-operative Societies - Resources - Functions and general working, Workers Co-operative Society. (Indian Co-operative Law)
3. National Federation for Marketing (NAFED) Industrial (NAFICS) Dairy (NDDDB) Fisheries (NFCF) National Co-operative Development Corporation (NCDC) Role-Working .
4. Rubber Marketing Society, Milk Marketing Society - Rubber Mark, Miima (Brief Study only)
5. Co-operative education and training co-operative circle union - State Co-operative Union - National Co-operative Union -Functions - Working.
6. Foreign Co-operation - Germany - U.K. - Sweden - Canada - Japan - Netherlands - Denmark.
7. Final Accounts of Co-operative Societies - Banking - Non Banking.

### Practical Work

1. Preparation of the annual accounts of a co-operative society.
2. Study of the loan schemes of a neighbouring society.

### Books Recommended

- |                       |  |
|-----------------------|--|
| 1. Mathur B. S.       | - Co-operatives in India                               |
| 2. Mehta. B. C.       | - Industrial Co-operative in India                     |
| 3. Mamoria and Saxena | - Co-operation in India                                |
| 4. Kulkarni K. R.     | - Theory, History and Practice of Co-operations        |
| 5. Bhetnagar K. P.    | - Co-operation in India                                |
| 6. Tagi R. B.         | - Recent trends in the Co-operative Movements in India |

7. Rajagopalan - Co-operation in Foreign Countries
8. C. R. Fay - Co-operation at home & abroad

## **SECOND YEAR B.Com.**

### **Part III Optional Group - 5 Paper VIII**

## **TOURISM: TOURISM AND TRAVEL MANAGEMENT - I**

### **UNIT I**

1. Concept and scope of tourism - Definition of tourist and tourism - importance, origin and history of Tourism development - characteristics of modern tourism - Forms and types of tourism - Relation with other social sciences.
2. Components of tourism - Geographical, cultural and historical - social, religious, health and regional problems - Seasonality.
3. Tourist flow - Characteristics of modern tourism- Concept of domestic and international tourism - different dimensions of tourist flow. Global trends in tourism - Future trends.
4. Planning for tourism - Formation of tourist programme -Assessment of national tourist attraction - Essential basic services. Assessment of tourist product - Meaning and definition - Tourism resources - imperative planning - Human and capital investment - Management of tourism - important natural and socio - cultural resources in India.
5. Tourism marketing - Concept - nature - classification - characteristics - services and their marketing implications. 'Developing strategies for service firms - Linkage in tourism and other sections - new area in services like charter, tours, packages etc.

### **UNIT II**

1. Organisation of tourism - Tourism promotional efforts and agencies in India and abroad - ITDC & STDCS WTO, IATA, UPTAA, AI, IATO etc. - National committee on tourism - Tourist facilities like holiday camps, clubs, rest houses, Hotels, Hostels, motels etc -Tourist guides - qualities and need for training.



2. Transportation, Accommodation - passenger and cargo transportation by Air, Sea, Road and Rail Accommodation -different kinds - arrangement of bookings - rest houses - Hotels and Motels.
3. Environment and Tourism - Conservation of country side - Areas of outstanding natural and cultural beauty - sea coasts - Hill Stations - Conservation of urban communities - Land lost for tourism - Tourism pollution physical, social and cultural.
4. Recent trends in Indian and international tourism - changes in tourism policy - liberalisation in RBI customs and transport formalities - Group tours - advantages and evils of tourism.
5. Tourism in South India - Important tourist centres - Factors influencing and affecting tourism development in South India - Recent trends - Training policy of the state govts.

### Practical Work

- (1) Presenting a report of a tour conducted to a resort.
- (2) Presentation of a project report of the prospects of travel in the nearest area.

### Books Recommended

- |    |                         |   |  |
|----|-------------------------|---|--|
| 1. | A. K. Bhalia            | - | Tourism development - principles and practices (Sterling publishers New Delhi) |
| 2. | Christopher J. Holloway | - | The Business Tourism (Macconald and Evans)                                     |
| 3. | Anand M. M.             | - | Tourism and Hotel Industry in India (Sterling, Publishers)                     |
| 4. | Kaul R.H.               | - | Dynamics of Tourism (Sterling pub.)  |
| 5. | Wahab S. E.             | - | Tourism Management (Tourism International Press, London)                       |
| 6. | Burhat and Madik        | - | Tourism - past, present and future (Heinemann, London)                         |

- |     |                                     |  |
|-----|-------------------------------------|--|
| 7.  | Surinder Aggarwal -                 | Travel Agency Management<br>Communication in India             |
| 8.  | Hark. J.C. -                        | Art and architecture of Indian<br>subcontinent                 |
| 9.  | Acharya Ram -                       | Tourism and cultural Heritage<br>of India (Rosa publications). |
| 10. | H. Robins -                         | Geography of Tourism   |
| 11. | John Lea -                          | Tourism development in third world                             |
| 12. | Doglues pearce -                    | Tourism development  |
| 13. | S. Smith -                          | Tourism Analysis   |
| 14. | A.K. Bhatia -                       | International Tourism  |
| 15. | Donglas Foster -                    | Travel and Tourism Management                                  |
| 16. | Negi M. S. -                        | Tourism and Hoteliering  |
| 17. | Peters M. -                         | International Tourism  |
| 18. | Reilly -                            | Travel and Tourism Marketing<br>Techniques                     |
| 19. | Jeanio M.Thomson -                  | Travel Agency guide to Business<br>World                       |
| 20. | Agarwal, Surinder -                 | Travel Agency Management.                                      |
| 21. | Premnath Seth and -<br>Sushma Seth  | An Introduction to Travel and<br>Tourism                       |
| 22. | Stephen F. Witt<br>and LuizMoutinch | Tourism Marketing and<br>management                            |

### **THIRD YEAR B.Com.**

#### **Part III - Paper IX**

### **CORPORATE ACCOUNTING**

#### **Objective**

The purpose of this paper is to provide a thorough knowledge of the accounting principles-and practice of Joint Stock Companies, Banks and Insurance Companies.

#### **UNIT I**

1. Redemption of redeemable preference shares and debentures - a detailed study, Issue of bonus shares. Underwriting - acquisition of business by a Company.
2. Final Accounts of Companies - Profit and Loss Account and Balance Sheet - Profits prior to Incorporation.



3. Amalgamation - Absorption and External Reconstruction - Calculation of Purchase consideration - Lumpsum method - Net worth method - Net Payment method - Shares Exchange method (Except intercompany earnings and intercompany holdings) - Entries in the Books of Purchasing company and Vendor Company - Revised Balance Sheet - Internal Reconstruction - Re-organisation of capital - Consolidation and Subdivision of Shares - Amended Balance sheet.
4. Financial Statement Analysis - Meaning and Definition - Nature and Characteristics Importance and Limitations of Financial Statements - Tools of Financial Analysis.

## UNIT II

1. Ratio Analysis - Meaning and definition Use and Significance - Classification of ratios Traditional and modern) - Significance - Analysis and interpretation of Financial Statements with ratios.
2. Accounts of Banking Companies - Books required - Final Accounts (Revised Statutory form).
3. Accounts of insurance Companies - Life Insurance and General Insurance - Final accounts - Determination of profit in life insurance business.
4. Investment accounts - Purchase and sale of investments - Cum and EX dividend/ Interest quotations - Bonus shares and Right shares - Preparation of Investment accounts.
5. Insurance claim - Meaning and Types - Loss of Stock by fire - Loss of profit as a consequence of fire calculation of claim.

### Practical Work

The student should make a detailed financial statement analysis of a company or other form of business organisation with respect to any one of (a) Liquidity (b) Solvency (c) Activity or (d) Profitability. For the analysis, at least three year's (continuous) financial statements are to be considered .

1. S. P. Jain & K. L. Narang, - Advanced Accountancy
2. M. C. Shukla, T. S. Grewal - Advanced Accounts  
& S. C. Gupta
3. S. P. Iyengar - Advanced Accountancy
4. Dr. S. M. Shukla - Advanced Accounting
5. Francis Xavier. - Fundamental & Advanced  
Accounting
6. Dr. K. G. C. Nair, John, - A systematic approach to  
Ravi & Hari advanced accounting
7. B. D. Agarwal - Financial Accounting Advanced
8. S. N. Maheswari - Advanced Accounting

### **THIRD YEAR B.Com.**

#### **Part III - Paper X**

#### **PRINCIPLES OF BUSINESS DECISIONS**

#### **Objective**

Decision making is an important function of business activities. Students can develop capacity to analyse and assess the business environment in connection with Demand-supply- cost- price - profit - capital - various stages of business cycle etc. by studying this subject.

#### **UNIT-1**

1. Introduction - Definition objectives and scope -Decision making - application of economic theories in decision - making.
2. Demand analysis:-Meaning of demand - determinants of demand - Types of demand - Law of demand Reasons for the law of demand - Exception to the law of demand - Law of diminishing marginal utility consumer's surplus - extension and contraction of demand - Shift in demand - Elasticity of demand - Price elasticity - Income elasticity of demand - Advertising elasticity of demand - cross elasticity of demand - measuring elasticity of demand - use of demand elasticities in business decisions.



3. Demand forecasting:- Short-term forecasting purpose of short - term forecasting - long -term forecasting - methods of forecasting demand - forecasting demand for new products -essentials of good forecasting.
4. Production Analysis:- Meaning of Production - production function - laws of production - laws of returns to variable proportions - Law of returns to scale - economies and diseconomies of scale - isoquant - optimum input combinations - Laws of returns and business decisions.
5. Cost analysis :- Various concepts of costs - Total, average and marginal cost - fixed and variable cost - short - term and long - term cost opportunity and outlay cost - past and future cost -out of pocket and Book cost incremental and sunk cost -escapable (avoidable) and unavoidable cost - replacement and historical cost economic and accounting cost - cost output relationship - optimum output - cost output and optimum Application of marginal costing in business decisions - cost control and Cost reduction

## UNIT II

6. Pricing :- Theory of price -determination - price determination under perfect competition - price determination under monopoly - price discrimination - price determination under monopolistic competition - pricing under oligopoly -Kinked demand curve - price leadership - pricing under collusion - pricing policies and practices - penetrating pricing - price skimming - follow up pricing - barometric pricing -cost plus pricing - pricing of a new product.
7. Profit:- Nature of profit - accounting and economic profit - profit policies - profit maximisation - aims of profit policies.
8. Capital budgeting:- Need - demand for capital resources allocation - investment criteria decisions - payback period method - average rate of return method - discounted cash flow; NPV - profitability index - internal rate of return.

9. Business cycle:- causes - indicators - business forecasting -use of business cycle in business decisions.
10. Cost of Capital - Concept - Determination - Cost of debt - Cost of Preference Capital - Cost of retained earnings - Average Cost of Capital and weighted average cost of Capital.

### **Practical Work**

Pricing Strategies of firms in your locality.

### **Books Recommended**

1. Deaw Joel - Managerial Economics
2. Newberry - Business Forecasting
3. J. Stocks - Economics for Managers
4. R. L Vanluey & K. L. Maheswari - Managerial Economics
5. E. T. Newin - A Text Bock of Economic Analysis
6. Colin Gilhgan - Business - Decision making
7. K. P. M. Sundaram & E. N. Sundaram - Business Economics
8. Taylor & Mills - Pricing Strategy
9. P. C. Thomas - Principles of Business Decisions
10. N. A. Varghese - Managerial Economics

### **THIRD YEAR B.Com.**

#### **Part III - Paper XI**

### **ENTREPRENEURSHIP DEVELOPMENT AND MANAGEMENT**

#### **Objective**

It is a recognised fact that entrepreneurial development is the key factor of economic development. The aim of this paper is to highlight the significance of entrepreneurship and to provide an insight into entrepreneurship development and management.



## UNIT I

1. Entrepreneur - definition and meaning - concepts - characteristics - classification - entrepreneurial traits and motivation.
2. Role of entrepreneur in economic development - factors affecting entrepreneurial growth - women entrepreneurs - need, scope, and problems.
3. Entrepreneurial development programmes - meaning and objectives - need for training target groups - contents of the training programme.
4. Project identification - classification project ideas - desk research and techno economic survey - project life cycle.
5. Project formulation - elements feasibility analysis - Net work analysis - project planning.
6. Project report - scope - content project appraisal - techniques used.

## UNIT II

Setting up of SSI - location - ideal location - selection of most economic site - green channel - management of SSI - need and importance - Industrial policy and SSI - problems and subsidies to SSI - Resource mobilisation - Institutional support to SSI SFCS - SIDCO - commercial Bonds - SIDB etc. reasons and remedies.

2. Kerala General sales Tax Act 1963 - Definitions of sales turn over - taxable turn over - Dealer - Registration (dealer assessment (general awareness only).
3. Nature of Management - management as a function - as art - as science - as profession - features of management - levels of management - functions of management - quality circle and Total Quality Management.
4. Globalisation and Liberalisation - its impact on Indian economy - objections of business - social responsibilities of a business firm.

## Practical Work

1. Preparation of a project report for an SSI.
2. Procedure to obtain financial assistance for an SSI.
3. Steps taken for diversification / expansion of an existing SSI unit.
4. Strategies developed for facing competition.
5. Steps for exporting a product/

## Books recommended

- |     |  |   |   |
|-----|--|---|---|
| 1.  | Dr. Raman N.   | - | Entrepreneurial Development                               |
| 2.  | P. Saravanavel   | - | Entrepreneurial Development                               |
| 3.  | Gupta C. B. and<br>Sreenivasan N. P.   | - | Entrepreneurial Development                               |
| 4.  | Cherunilam Francis.  | - | Industrial Economics                                      |
| 5.  | G. N. Panday.  | - | A complete Guide to successful<br>Entrepreneurship        |
| 6.  | B. P. Singh &<br>T. N. Chabra.   | - | Business organisation and<br>management                   |
| 7.  | Koontz and O. Donnel.  | - | Principles of management                                  |
| 8.  | S. C. Saksena.   | - | Business Administration and<br>management                 |
| 9.  | Peter Drucker.   | - | Practice of management                                    |
| 10. | S. R. Devan  | - | Business organisation and<br>Management                   |
| 11. | Francis Cherunilam   | - | Business Environment                                      |
| 12. | SBP consultants and<br>Engineers Pvt. Ltd.<br>Roop Nagar SBP<br>building, New Delhi. | - | Hand book reserved, small,<br>cottage and tiny industries |
| 13. | Ross J. K.   | - | Total Quality Management                                  |

## 2004 ADMISSION ON WARDS

2. The Kerala value Added Tax Act 2003 - Definitions of Sale - Turnover - Total Turnover - Taxable Turnover - Dealer - Input tax - Output tax - Reverse tax - Registration of dealers - Assessment (General awareness only).

The change in the syllabus is applicable for the admissions from the academic year 2004-2005 onwards.



### **Books recommended for the revised part of syllabus:**

1. Jose Pottokaran - The Kerala Value Added Tax Act 2003.  
B. Com. F.C.A  
Law Books Centre, Banerji Road, Ernakulam.
2. Dr. A.P. Philip & - A Comprehensive Text on Value  
Dr. M.D. Baby  
Added Tax  
Soba Publications  
175, Manamel, Boat Jetty Road, Changanassery.

### **THIRD YEAR B. Com.**

#### **Part III-Paper-XII**

#### **CAPITAL MARKET & FINANCIAL SERVICES**

#### **Objective**

The economic development of a country is directly influenced by its capital market and financial services. In the circumstances, it is imperative for a commerce graduate to be fully acquainted with the theoretical basis and operations of capital market and financial services.

#### **UNIT-I**

1. Introduction:- The Indian Financial system - Development of the financial system in India - capital market money market - importance and role of capital market.
2. Regulation of capital market- SEBI - Establishment - role and functions.
3. Primary market- New issues - public issue - bonus issue -rights issue - Intermediaries in new issue market - managers to issue - bankers to issue - underwriters -private placement -book building - SEBI guidelines regarding primary market.
4. Secondary market:- Stock exchanges - important stock exchanges - NSE, OTCEI - role and functions of stock exchanges - membership stock Exchange indices - important

indices - construction of indices - trading mechanisms - online trading - screen based trading - classification of shares; group A, group B and group C - kinds of transactions - settlement of transactions - Badla financing - forward trading - scripless trading - depository system.

5. Derivatives - Options - Put option - Call Option - Futures.

## UNIT-II

1. Financial Services : Meaning, nature and scope of financial services - Various financial services.
2. Merchant banking - merchant bankers - role of merchant bankers in the capital market - issue management issue marketing - post - issue services.
3. Mutual Fund:- Meaning -types of mutual funds - Public, Private, foreign fund, money market mutual fund mutual fund schemes in India - SEBI guidelines.
4. Leasing - meaning - management of leasing - types of leasing - Finance lease, operating lease, leveraged lease, sale and lease back, cross border leases, foreign to foreign lease -Advantages of leasing - Disadvantages of leasing-
5. Factoring Services:- Full factoring - recourse factoring - maturity factoring - advance factoring - undisclosed factoring - invoice discounting - Export factor and import factor - pricing of factoring services - factoring in India.
6. Credit Rating :- Various agencies in India.

### Practical Work

1. Preparation of charts and Graphs depicting individual stock price movements over a period.
2. Preparation and filling up of specimen share transfer deeds, share application forms etc.
3. Visit to stock exchanges and drafting reports.

### Books Recommended

1. Dr. V. A Avadhani. - Indian Capital market
2. Prasanna Chandra. - Investment game; How to win



- |    |                  |   |
|----|------------------|---|
| 3. | H.R. Maccliraju  | - Working of stock exchange             |
| 4. | Joginder Singh   | - Working of security market in India   |
| 5. | Dr. J. C. Varma  | - Lease Finance and Nire purchase       |
| 6. | T. Sundara Rajan | - A practical guide to merchant banking |
| 7. | J. C. Van Horn.  | - Financial management & Policy         |
| 8. | Stampychapman.   | - Rise of merchant Banking              |

### **THIRD YEAR B.Com.**

#### **Part III - Paper XIII**

#### **AUDITING**

#### **Objective**

Audit has become indispensable for a business. The objective of the paper is to acquaint the students with the theoretical and the practical aspect of the subject.

#### **UNIT I**

1. Auditing - Definition - Objects, Accountancy, Auditing and Investigation, Qualities of an Auditor, Classification of Audit, Preparation before Audit, Division of work, Audit Programme, Audit Note Book, Audit Working Papers - Procedure of Audit, Audit of Sole Trader, Partnership and Joint Stock Companies.
2. Internal Check, meaning and Definition, Objects, Internal Check and internal Audit, Procedure of Internal Check - Advantages - Duties of an Auditor.
3. Vouching - meaning and Definition, Importance of Vouching - Different types of Vouchers, Accrual Vouchers Routine Checking - Test Checking - Duties of an Auditor - Vouching of Cash Sales - Cash Purchases, Receipts from Debtors, Payments to creditors.
4. Verification and valuation of Assets and Liabilities - Classification of Assets - Duties of an Auditor - Verification and Valuation of different items - Contingent Assets and liabilities.
5. Auditors duties in connection with Depreciation, Reserves and Provisions, Capital, Revenue and Deffered Revenue Expenditure. Divisible profits: Principles, Legal decision, Duties of an Auditor. Liabilities of an Auditor: Liability for Negligence, Liability for Misfeasance - Criminal Liability - Liability towards Third parties - Legal position.

## UNIT II

1. Audit of Limited Companies : Appointment, Remunerations Qualifications, Removal Rights and Duties of an Auditor - Status of an Auditor - preliminaries before beginning Auditing - Audit of Share Capital, Duties of an Auditor, profits prior to Incorporation - Audit of Statutory Report. Statutory Books. Annual Accounts - Types of Auditors Reports.
2. Investigation : Definition and Objectives - Different Classes : On behalf of a purchaser to ascertain the earning capacity on behalf of an incoming Partner - on behalf of a Lender - Investigation when fraud is suspected - Investigation under the Companies Act 1956, Investigation on behalf of a person intending to invest in a company - Investigation to ascertain the amount of compensation payable on the compulsory removal of business.
3. Accounting Standards - I & II - Meaning - International Accounting Standards - Meaning - Events Occuring after Balance Sheet Date - Extraordinary and unusual items - Depreciation Accounting.
4. Management Audit - Definition - Objectives - Functions - Social Audit - Cost Audit.
5. Impact of Computerisation on Audit Approach. Types of Internal Control in a computer - based system.

### Practical Work

Preparation of specimens of Audit programme, Audit Note Book, Audit working paper, Different types of vouchers, Audit Report.

### Books Recommended

1. Jagadish Prakash - Auditing principles and practice
2. Dr. P. R. Sarma - Auditing.
3. Saxena R. G. - principles & Practices of Auditing
4. D. P. Jain - Auditing
5. Tantan - Auditing Principles and Practice
6. Kamal Gupta Spicer & Pegler - Contemporary Auditing
7. Indian edition by S. V. Ghatalia - Practical Auditing
8. B. K. Basu - An insight into Auditing
9. De-paula - Principles of Auditing.



### **THIRD YEAR B.Com.**

#### **Part III Optional Group -1 Paper XIV**

#### **TAXATION: INCOME TAX - LAW AND PRACTICE II**

##### **Objective**

It is aimed at introducing the law of Income Tax in India to the Students and making them familiar with the important provisions of the Income Tax Act 1961 (as amended up to date) with special emphasis to the Assessment of individuals. This course can enable a student to act as an Income Tax Consultant.

##### **UNIT I**

1. Income Tax Act 1961 - importance and Scope - Basic concepts and definitions - Assessee, Assessing Officer, Assessment year, Average rate of income tax, Income, Person, Gross Total Income, Total Income, Previous Year. Capital and Revenue Receipts, Expenditure and Losses,
2. Residence and Tax Liability - Residential Status of individuals, HUF - Partnership firm - other Association of Persons, Company, every other person - incomes exempt from income tax.
3. Income from Salary - Chargeability, Perquisites - Tax free perquisites - Taxable perquisites - Perquisites taxable in specified cases - Valuation of perquisites - Profits in lieu of salary - Allowances - Deductions under salary - Provident funds - Tax Rebates u/s 88 - Relief u/s 89 (1) - computation of salary income.
4. Income from House Property - Deemed owners of House property. Exception - Basis of charge - Annual value - Determination of annual value - Deductions - Computation of income from house property.
5. Profits and Gains of Business or Profession - Chargeability - Deductions expressly allowed - Expenses expressly disallowed - General Deductions - Expenses or payments not deductible in certain circumstances Deemed Profits - Valuation of Stock Depreciation - Maintenance of Accounts - Compulsory audit of accounts.

**(Only a Brief Study, Is required)**

## UNIT II

1. Capital gains Basis of Charge - Capital assets - Kinds of capital assets - Year of chargeability - Capital gains exempt from tax - Computation of capital gains and tax on capital gains.
2. Income from other sources - General chargeability - Specific chargeability - Deemed profits, Deductions, Amounts not deductible - Kinds of securities - Bond washing transactions.
3. Tax Deduction at Source - Advance Payment of Tax - Recovery of tax - Tax clearance certificate - Refund of tax.

(Only a brief Study, is expected).

### Practical Work

Each Student is required to submit a 'Return of Income' in respect of an individual having income from Salary and income from other sources. The return has to be filled in by the student in the appropriate Form. The return of income, can be attached to the record book.

### Books Recommended

1. Bhagavati Prasad - Direct Taxes Law and Practice
2. Vinod K. Singhanian - Direct Taxes Law and Practice
3. H. C. Mehrotra & S. P. Goyal - Income Tax Law and Practice
4. V. P. Gaur & D. B. Naranag - Income Tax Law and Practice
5. S. N. Basu & S. B. Basu - Income Tax Simplified
6. Bhagavati Prasad - Income Tax Law and Practice
7. H. C. Mehrotra. - Practical Problems of Income Tax



## **THIRD YEAR B. Com.**

### **Part III Optional Group - 2 Paper XIV**

### **COMPUTER APPLICATIONS IN BUSINESS - II**

**Objectives:-** For a practical in-depth knowledge of Computer Applications in Business.

#### **Unit I**

#### **VISUAL BASIC (Latest Version)**

1. Introduction to Visual Basic. The development environments, Controls, Data Access, Wizards
2. Visual Basic Workspace, Menu bar, Tool-bar, Tool box Project Explorer, Properties Window, Form Layout Window
3. Visual Basic Syntax - Data types, Declaring and using Variables, Operators, Subroutines and functions, Looping and decision controls, If structure, For/ Next structure, Do/ Loop Structure, While/Wend Structure.
4. Using controls - label, Frame, Check Box, Combo box, Scroll bar, Timer, Dir List-Box, Shape, Image, OLE, Picture box, Text box, Command button, Driver List box, Line, Data Control.
5. Data Base Programming - Using Database and Record set.
6. Introduction to Active - X controls.

#### **Unit II**

**TALLY** - Company information - Select - Accounts information - Ledger account Groups - Cost centers - Voucher entry - Profit & Loss Account - Balance sheet - Ratio analysis - Cash and fund flow.

**TATA E.X.** - Starting Company; Setting up Accounts; Setting up items; Tax Register; Journal - Ledger - Trial Balance; P & L account; Balance Sheet; Generating Reports

**INTERNET** - History; Basic Requirements - Hardware and Software; WWW; Web Browsers - Internet Explorer, Netscape Navigator; E-mail, Chatting, Outlook Express.

**E-COMMERCE** - Introduction to E-Commerce, Types of E-Commerce, Mode of Payment, Fundamentals of Web programming using HTML

Electronic Payment System, Security. Students may be given sufficient practical work.

### **Practical Work**

1. Prepare the final account of a company using Tally and TalaEx.
2. Create small programme using Visual Basic

### **Books Recommended**

- |                           |                             |
|---------------------------|-----------------------------|
| 1. Internet 6 in 1        | - Joe Knayark               |
| 2. ABC of Internet        | - Christian Crumlist        |
| 3. EX - Manuel            | - Tata Consultancy Services |
| 4. Mastering Visual Basic | - Evangelos Petrontosos     |

## **THIRD YEAR B.Com.**

### **Part III Optional Group - 3 Paper XIV**

## **SALES MANAGEMENT: ADVERTISING AND SALESMANSHIP II**

### **UNIT I**

1. Meaning scope- elements: conceptual frame work and origin- Definition of advertising - Advertising as a marketing tool and its significance for consumer welfare-Nature, Scope and functions of advertising-Role of advertising in modern business- Advertising vs. publicity vs. propaganda - Advertising and marketing Mix - Advertising - objectives - elements - Economic and social aspects of advertising.
2. The Media for advertising: Classification and characteristics different media-press media-outdoor media Direct Mail-Radio, Television-Miscellaneous-selection of a media - factor affecting selection of a media- Designing media plan-strategic considerations-Market the target-consumers- The type of the product to be advertised-characteristics of distribution channel-copy formulation - exposure to the product - availability of media



and cost of media-media Mix-Geographical selectivity-  
Media scheduling.

3. Advertisement copy: Meaning and explanation of the concept- classification on the basis of purpose function mode / of message Type of appeal form/special features:- Types of copy of advertisement in print-Broad-casting commercial media-copy written for outdoor and transit commercials illustrations- Meaning-importance-advantages limitations and essentials of illustrations.
4. Advertisement Lay-out: Meaning and Importance components- Background - Border-caption-decoration, heading-illustration- Mascot-Name -Plate-price-product-slogan-space sub-heading- Text-Trademark-Balance in lay out-weight -movement-The modernistic advertisement.
5. Appeals in Advertisement: Meaning, significance, advertising message:- Negative emotional approach -Fear-appeal and Market segmentation - positive emotional approach -Advertising message structure - Direct Indirect appeal.
6. Advertising as a career: Selecting advertising as a career -The modern advertises educational training - Advantages and limitations of advertising as a profession - women in advertising career.

## Unit-11

### SALESMANSHIP

1. Evolution of the concept - Meaning and definition - scope and utility - Role of salesmanship in marketing strategy,
2. Personal Selling: Introduction - personal selling and salesmanship - salesmanship - functions of personal selling -personal selling a profession/Trade/Art/science - salesmanship and communication process - kinds of science - creative -service - Retailer - whole saler - speciality - safesrnan - staple salesman - Export salesman.
3. Process of selling: Psychology of salesmanship Attracting attention - Approaching & welcoming— Prospects Awakening

Interest -creating design - securing Action - Prospecting - The approach - overcoming objections closing the sale. Handling different types of customers: Argumentative - Shy - silent - suspected - Impatient Rude - concited - talktive sarcastic - undermined - predetermined Bargain Hunter. Role of a salesman in moden consumer oriented market.

4. Selling organisation: Meaning - objectives - Functions -Administrative - operative and Staff functions - kinds of selling organisations - size of sales organisation and factors determining the size of sales organisation Sales executive and his functions.
5. Essentials of a good salesman: Knowledge of salesman about - Facts relating to his goods - methods of packaging - Transport-Terms and policies of his organisation - Policies of competitors - Socio - economic political conditions - prospects of customers - sources of information - Developing a salesman about - Health presentation - Integrity - Behaviour - Manners - Efficiency, - Foresight and Imagination - wisdom - Intelligence - patience - Memory self-confidence - Enthusiasm and cheerfulness.
6. Selection training and motivation of salesman selection -Importance of proper selection - sources of selection - Internal and External comparative merits and demerits of sources -Training - Importance of training - objectives of training -Methods of training and instructions - Motivation - Meaning and necessity - Methods financial and non financial.

### **Books Recomendaded**

1. Alee Benn - The 27 Most common mistakes in advertising.  
(American Management of Association New York)
2. Navin Mathur - Press advertising (Himalaya)
3. William H.Brannen- Advertising and sales promotion  
(Prentice Hall)
4. M. Satyanarayana - Salesmanship, sales management  
and advertising (Vora &. Company  
Bombay)



5. Peter chander - Advertising and publicity. (The English universities press Ltd. London)
6. Harry Walker Hepnes - Modern advertising - practice and Principle. (MCH Grow-Hill, New York)
7. GP. Palekar,  
R.A. Hasedia - Advertising  
(Nobel publishing House, Bombay)
8. S.A. Chunawala &  
K.C. Selhia - Foundations of advertising Theory &  
practice.  
(Himalaya Publishing House)
9. Sherelakar S. A. - Marketing and Salesmanship  
(Himalaya)
10. Still and cundiff - Sales management decisions, Policies  
and cages. (Prentice - Hall India)
11. Davar S. R. - Advertising and salesmanship.  
(Progressive corporation)
12. David Akes Rajeev Batra  
John G. Myen - Advertising Management.
13. M. Satyanarayan - Salesmanship sales Management and  
advertising.  
(Vora and Company)
14. N. Rajan Nair - Marketing (S. Chand. Delhi)
15. Better and R. Canfield - Sales administration principles &  
problems. (Prentice Hall)
16. Harry R. Tosdal - Introduction to sales Management  
(Mc Grow Hill Book Company)
17. Acharya & Govekar - Marketing and sales Management  
(Himalaya publishing House)
18. Kayee Jagasia - Marketing Management for Business  
executive and sales personnel.  
(Kitatx Mahal Pvt. Ltd.)

**THIRD YEAR B.Com**  
**Part III Optional Group - 4 Paper XIV**  
**CO-OPERATION- II**

**UNIT I**

1. Evolution of Co-operative legislation in India - Co-operation as a state subject, Multi unit co-operative societies Act ( Main Provisions only).
2. Co-operative Societies Act of Kerala. (Act 21 of 1969 - Salient feature). Promotion and Registration of Co-operatives - need conditions and effect of registration - procedure for Registration - Preparation of Registration Proposal. Bye Laws its importance, ammendment of bye laws-meaning provisions and procedure change of name, liability, power of Registration of co-operative societies to direct ammendment - preparation of ammendment proposal. Re-organisation of the Societies -Amalgamation - division and merger - Provisions and Procedure - Preparation of Proposal. Membership - types - eligibility of membership - right - liabilities restrictions and withdrawal and termination.
3. Management of Co-operatives. Management - Power of general body constitution - annual and special general meetings - provisions and procedures. Managing committees - elected - nominated and co-opted members - constitution and power. Elections - Role - provisions and procedures. Supervision and Inspection - Enquiry Audit and Surcharge provisions and Procedures. Privileges of co-operatives - changes and set off, registrar of members as prima faice evidence, exemption f rom fees, duties and taxes-deduction of dues of co-operation. Supercession - its basis - Procedures of appointment of administrator.
4. Financing of Co-operatives. State aid to co-operatives - Contribution to share capital at various levels - advances, guarantees and subsidies - conditions. Statutory and other reserves - their creation, utilisation and investment - restriction. Annual accounts in the prescribed forms.
5. Settlement of Disputes. Settlement of disputes - arbitration



and awards - provisions and procedures. Execution and enforcement of awards provisions -and procedures. Appeals, reviews and revising - meaning and distinction decisions against which the appeals are made - Authority of appeals - co-operative tribunal - constitution and powers, Offences and penalties -Provisions - Procedures,

## UNIT II

1. Stamp Act: Provisions relating co-operative societies - Indian Penal Code - Relevant sectors regarding mis - appropriation of funds and falsification of account records, Civil procedure code regarding - Decree order jurisdiction studies, resjudicate, suit in general. Essentials of Suit - Representatives Suit - Plaint, Summons, write, Injunction, appeal written statement costs -revision and review.
2. liquidation - Basis, appointment and power of liquidation -settlement of claims - Liquidation order.
3. Books and Registers- to be maintained by cooperative societies as contemplated in the co-operative Act and rules.
4. Duties of a Co-operative society Secretary.

### Practical Work

1. Registration formalities for the formation of a Co-operative Society.
2. Co-operation of bye-Laws.

### Books Recommended

1. Bedi R.D. - Law for the Co-operatives
2. Trivedi B.B. - Law and Management of Co-operatives
3. Pillai F.R. - Kerala Co-operative Societies Act & Rules
4. O.R. Krishnaswamy - Co-operative Democracy in Action
5. Weermon. - A model of Co-operative Societies Law

### **THIRD YEAR B.Com.**

#### **Part III Optional Group - 5 Paper XIV**

### **TOURISM: TOURISM AND TRAVEL MANAGEMENT-II**

#### **UNIT I**

1. Introduction - History of Travel - Importance & Scope of Travel Management.
2. Modern techniques in travel information and evaluation.
3. Passenger transport systems - Motor vehicles, Railways, Air transports & water ways.
4. Travel documentation - Travel formalities and procedures - passport - visa - RBI and customs formalities Domestic travel.
5. Tour packaging - concept - characteristics - Methodology considerations and pricing of tour packaging Assigning and printing of Tour Brochure - Tour planning - schedule & Time table
6. Travel agency - Definition - Main functions - Ticketing - Organisational structure of travel agency - tour operators - Different types of travel agents and their responsibilities - procedure for becoming a travel agent and tour operator in India. Approval of travel agencies - Indian association of travel agency - World Travel Organisation & Travel Management.

#### **UNIT II**

1. Role of Indian Airlines, Air India, Vayudoot, Indian railways, Vayudoot in the growth of travel agency and tour operators business.
2. Consumer expectation - services and legislation - National Tourism civil aviation and policy - Information and technology - Market research - Data collection - Consortium of Airlines, Hotels and Wholesalers.
3. Laws of accommodation - Innkeepers and customers - Balancing hotel rooms with guest, occupancy rates, seasonal concession - Kitchen inspection and labour relations.
4. Govt. and tourism - Role of ministry of tourism - ITDC - State tourism and information offices - Indian embassies in foreign country - other travelling agencies in the country.



## Practical Work

Preparation of a project report of the functioning of a Travel agency.

## Books Recommended

1. A.K. Bhalia - Tourism development - principles and practices (Sterling publishers New Delhi)
2. Christopher J. Holloway - The Business Tourism (Macconald and Evans)
3. Anand M. M. - Tourism and Hotel Industry in India (Sterling Publishers)
4. Kaul R.H. - Dynamics of Tourism (Sterling pub.)
5. Wahab S. E. - Tourism Management (Tourism International Press London)
6. Burhat and Madik - Tourism - past, present and future (Heinemann, London)
7. Surinder Aggarwal - Travel Agency Management Communication in India
8. Hark J.C. - Art and architecture of Indian subcontinent
9. Acharya Ram - Tourism and cultural Heritage of India (Rosa publications)
10. H. Robins - Geography of Tourism
11. John Lea - Tourism development in third world
12. Doglues pearce - Tourism development
13. S. Smith - Tourism Analysis
14. A. K. Bhatia - International Tourism
15. Donglas Foster - Travel and Tourism Management
16. Negi M. S. - Tourism and Hoteliering
17. Peters M. - International Tourism
18. Reilly - Travel and Tourism Marketing Techniques
19. Jeanio M. Thomson - Travel Agency guide to Business World
20. Agarwal, Surinder - Travel Agency Management.
21. Premnath Seth and Sushma Seth - An Introduction to Travel and Tourism
22. Stephen F. Witt and Luiz Moutinch - Tourism Marketing and management