### A.P. State Council of Higher Education
Revised Common Framework of CBCS for B.Com (w.e.f.2015-16) in AP

#### B.Com - Semester –I

<table>
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<th>Sl. No.</th>
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<th>Name of the subject</th>
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<th>Sem. End Exam</th>
<th>Teaching Hours**</th>
<th>Credits</th>
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#The marks split between formal test and co-curricular activities may be decided by the University concerned
@
Syllabus size shall be in accordance with the No. of teaching hours.

*HVPE may be taught by Telugu teachers

#### B.Com - Semester –II

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* To be taught by Maths/Statistics Teachers (and partly by English teachers)

** To be taught by Telugu Teachers

### B.Com -Semester – IV

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1. **E-Commerce**
   - 5.5 e-Commerce
   - 5.6 Stores Management
   - 5.7 **Project Work:** Survey on Rural Producers/Retailing Practices (Kirana)

2. **Retailing**
   - 5.5 Purchase Management
   - 5.6 Stores Management
   - 5.7 **Project Work:** Survey on Rural Producers/Retailing Practices (Kirana)

3. **Corporate Accounting**
   - 5.5 Accounting & Auditing Standards
   - 5.6 Accounting for Government Entities
   - 5.7 **Project Work:** Application of Accounting & Auditing Standards in Companies /Internship in Govt. Depts. (Treasury, Local Bodies, Public Utilities, Govt. Corporations, etc.)

4. **Security Market Operations**
   - 5.5 Financial Markets
   - 5.6 Stock Market Operations
   - 5.7 **Project Work:** Survey on Investment behaviour/Working with on Stock issues, Share transfers, Documentation, Commodity trading, Derivatives, etc.

5. **Banking & Financial Services**
   - 5.5 Central Banking
   - 5.6 Rural and Farm Credit
   - 5.7 **Project Work:** Rural Credit survey/Banking operations/Credit Appraisal

6. **Taxation**
   - 5.5 Assessment of Tax: Individual, HUF and Partnership
   - 5.6 Corporate Taxation
   - 5.7 **Project Work:** Working on Tax Filing Procedures & Documentation with IT Dept/Auditor/Tax Consultant
7. Insurance
5.5 Life Insurance
5.6 Non-Life Insurance

8. Logistics & Supply Chain Management
5.5 Logistics Management - Surface
5.6 Logistics Management - Air and Sea
5.7 Project Work: Internship in Transport Organizations/ Railways/Ports/Tour Operators (on Goods, Parcel and Courier Services)

9. Advertising and Sales Promotion
5.5 Advertising and Media Planning
5.6 Brand Management
5.7 Project Work: Working with Advertising Agencies/ Survey in Business units

10. Computer Applications
5.5 Database Management & Report Generator
5.6 Management Information system
5.7 Project Work: Working on Database Applications & Report generations and Documentation / Designing MIS Systems in different types of business units.

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<td>6.7 Project Work: Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services</td>
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### 8A. Logistics & Supply Chain Management
- 6.5 Supply Chain Management - Products
- 6.6 Supply Chain Management - Services
- 6.7 Project Work: Internship with Freight Operators/ Supply Chain Management Practices in Business Units

### 9A. Advertising and Sales Promotion
- 6.5 Sales Promotion
- 6.6 Direct Marketing
- 6.7 Project Work: Survey with Customers/Sales Force/Middlemen

### 10A. Computer Applications
- 6.5 e-Commerce Applications
- 6.6 Enterprise Resource Planning
- 6.7 Project Work: Working on the applications of ERP packages in Companies/ Internship/Projects in e-Commerce Companies on the Design and Creation of websites.

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**Note:**

1. Titles of a few Electives Streams are given for DSC- F (1F, 2F & 3F combined) at V Semester and the same titles are repeated for DSC – H (1H, 2H & 3H combined). Each Elective Stream consists of two theory papers and one project work for each semester. The total for V & VI semesters will be four theory papers and two project works under each stream. A student has to select **One Stream of Elective consisting of four theory papers and two projects** (together for V & VI semesters). That means, the student will continue the same elective in the VI semester also.

2. The colleges have to **implement original project work** which may consist of field survey/internship/case study/practical training also for the third respective elective papers in V & VI semester.
B.Com. Detailed Syllabi w.e.f. 2015-16

Semester - I

DSC 1A - Fundamentals of Accounting-I

Unit-I – Introduction to Accounting

Unit –II: Subsidiary Books:

Unit-III: Trail Balance and Rectification of Errors:
Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

Unit-IV- Bank Reconciliation Statement:
Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement- Problems on both favorable and unfavourable balances.

Unit -V: Final Accounts:

Reference Books

2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
5. V.K.Goyal, Financial Accounting, Excel Books
6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
DSC 2 A - Business Organization

Unit-I – Introduction

Unit II- Business Functions and Entrepreneurship
Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – Functions of Entrepreneurship.

Unit –III – Forms of Business Organizations

Unit-IV- Joint Stock Company

Unit-V- Company Incorporation
Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

Reference Books
DSC 3A - Business Economics-I

Unit-I- Introduction

Unit-II- Demand Analysis
Meaning and Definition of Demand - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand.

Unit –III- Elasticity of Demand

Unit – IV- Cost and Revenue Analysis

Unit-V- Break-Even Analysis

Reference Books

Semester - II

DSC 1B – Fundamentals of Accounting-II

Unit-I: Depreciation
Meaning of Depreciation - Methods of Depreciation: Straight line – Written down Value – Sum of the Years' Digits - Annuity and Depletion (Problems).

Unit-II: Provisions and Reserves

Unit-III: Bills of Exchange

Unit-IV: Consignment Accounts

Unit-V: Joint Venture Accounts
Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

Reference Books:
1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
5. V.K. Goyal, Financial Accounting, Excel Books
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
DSC 2 B: Business Environment

Unit – I: Overview of Business Environment

Unit – II: Economic Growth
Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit – III - Development and Planning
Rostow’s stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit – IV : Economic Policies

Unit – V -Social, Political and Legal Environment
Concept of Social Justice - Schemes - Political Stability - Leal Changes.

Suggested Readings:
DSC 3 B - Business Economics-II


Unit-II: Market Structure-I: Concept of Market - Market structure - Characteristics - Perfect competition -characteristics equilibrium price - profit maximizing output in the short and long run Monopoly- characteristics - Profit maximizing out-put in the short and long run - Defects of Monopoly – Distinction between Perfect competition and Monopoly.


Reference Books:
2. H.L Ahuja, Business Economics, Sultan Chand & Sons
3. KPM Sundaram, Micro Economics
Semester - III
DSC 1 C - Corporate Accounting

Unit-I:

Unit-II:
**Issue and Redemption of Debentures** - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

Unit -III:
**Valuation of Goodwill and Shares:** Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

UNIT – IV:
**Company Final Accounts:** Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

Unit –V
**Provisions of the Companies Act, 2013** relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

Reference Books:
1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : Chakraborty
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
DSC 2C - Business Statistics

Unit 1: Introduction to Statistics:
Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation -Diagrammatic and graphic presentation of data using Computers (Excel).

Unit 2: Measures of Central Tendency:
Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

Unit 3: Measures of dispersion and Skewness:

Unit 4: Measures of Relation:

Unit 5: Analysis of Time Series & Index Numbers:

Suggested Readings:
2. Statistics-Problems and Solutions Kapoor V.K.
4. Statistical Methods Gupta S.P
5. Statistics Gupta B.N.
7. Statistics-Theory, Methods and Applications Sancheti,D.C. &Kapoor V.K
DSC 3C - Banking Theory & Practice

Unit-I: Introduction
Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems
Unit Banking, Branch Banking, Investment Banking- Innovations in banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs - RTGS.

Unit-III: Banking Development
Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

Unit-IV: Banker and Customer
Meaning and Definition of Banker and customer – Types of Customers - General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit-V: Collecting Banker and Paying Banker

Books for Reference
1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal
Semester - IV

DSC 1D- Accounting for Service Organizations

Unit-I: Non-Trading/Service Organizations:
Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013.

Unit – II Electricity Supply Companies:

Unit – III - Bank Accounts
Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts (including problems).

Unit-IV: Insurance Companies

Unit – V: General Insurance

Suggested Readings
1. Corporate Accounting – RL Gupta & M. Radha Swami
2. Corporate Accounting – P.C. Tulsian
3. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
4. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : Chakraborty
7. Advanced Accountancy: S.P. Iyengar
DSC 2D - Business Laws

Unit-1 Contract

Unit-2 Offer and Acceptance
Definition of Valid Offer, Acceptance and Consideration -Essential elements of a Valid Offer, Acceptance and Consideration.

Unit-3 Capacity of the Parties and Contingent Contract
Rules regarding to Minors contracts - Rules relating to contingent contracts - Different modes of discharge of contracts-Rules relating to remedies to breach of contract.

Unit-4 Sale of Goods Act 1930
Contract of sale – Sale and agreement to sell – Implied conditions and warranties – Rights of unpaid vendor.

Unit-5:

Suggested Readings:
2. Kapoor ND, Mercentile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian , Business Law Tata
5. Pillai Bhagavathi, Business Law , S.Chand.
DSC 3D - Income Tax

Unit-I

Unit-II
Income from salary: Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

Unit-III
Income from House Property: Annual value, let-out/self occupied/deemed to be let-out house, deductions from annual value - computation of income from house property (including problems).

Unit-IV
Income from Capital Gains – Income from other sources – (from Individual point of view) - chargeability – and assessment (including problems).

Unit-V:
Computation of total income of an individual – Deductions under section - 80 (including problems).

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. B.B. Lal; Direct Taxes; Konark Publications
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication.
Semester - V

DSC - 1E 5.2 Cost Accounting


Unit-II: Elements of Cost: Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).


Unit-V: Costing Techniques: Marginal Costing – Standard costing – Variance Analysis (including problems).

References:

5. S.N. Maheswari – Principles of Management Accounting.
DSC 2E 5.3 Indirect Taxes


Unit- II: Customs Act: Types of Custom Duties- Valuation for Customs Duty- Tariff Value-Customs Value- Methods of Valuation for Customs - Problems on Custom Duty Assessment.


Unit –IV: Service Tax: Features of Service Tax- Levy and Collection - Service Tax Administration-Exemptions from Service Tax - Taxable Services- Determination of Service Tax Liability (including problems)

Unit -V: VAT: Concept and Principles - Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures.

References:

2. Central Excise Manual and Central Excise Tariff- Taxman's
3. CENVAT Law and Procedure- Taxman's
5. Direct taxes Law & Practice – Vinodh Singhania, Kapil Singhania, Taxman.
DSC 3E 5.4 Commercial Geography


Unit -II: India – Agriculture: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.


Unit -IV: India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.


References:

3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company
Cluster Elective -1: E-Commerce

DSC F 5.5 e-Commerce


Unit-IV: Concept of Online Education: Process - Methods - e-Content development and Deliveries - Major technologies used in e-Education - Online Testing - Methods - Future Trends.


References:

3. Daniel Amor, E Business R (Evolution), Pearson Education.
**DSC F 5.6 Business Networks**

**Unit-I: Business Forms:** Interrelation among Stakeholders – Business and Government – Business and Society: Social Network and Facebook.


**Unit-IV: Customer Relationship Management:** Establishing Network connection with customers – Forward and Backward Integration – Customer Data Base – Creation and Maintenance – Legal and Ethical Issues.

**Unit-V: Business Analytics:** Master Data Management – Data Warehousing and Mining – Data Integration – OLTP and OLAP.

**References:**

1. Jerry, FitzGerald and Alan Dennis, Business Data Communications and Networking, John Wiley & Sons.
2. Tanenbaum, A. S., Computer Networks, Pearson Education.
5. Business Analytics - An Application Focus, Purba Halady Rao, PHI learning
6. R.N Prasad and Seema Acharya, Fundaments of Business Analytics, Wiley India.

5.7: Project work
Cluster Elective – 2: Retailing
DSC F 5.5 Purchase Management


Unit-III: Vendor Analysis: Identification of vendor – Selection - Criteria and Methodology of evaluation - Vendor Rating – Maintenance of Vendor relations.

Unit-IV: Buyer-Supplier Relationships: Transformation of buyer-supplier relationships - Developing and managing collaborative and alliance relationships – joint problem solving, Information sharing.

Unit-V: Supply Chain Management: JIT in the supply management - Cross-Functional Teams: Cross-functional teams and supply management - challenges of cross-functional teams, prerequisites to success.

References:
5. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.
DSC F 5.6 Stores Management

Unit-I: Stores Function: Layout and Organization - Stores Responsibilities - Relationships with Other Departments - Logistics - Supply Chain - Coding of materials - Methods of Coding


References:

5.7: Project work
Cluster Elective-3: Corporate Accounting

DSC F 5.5 Accounting & Auditing Standards

**Unit-I: Introduction:** Significance of Accounting Standards - National and International Accounting Standards - Accounting Standards in India.


**Unit-IV: Auditing Standards:** Procedure - International Federation of Accountants - Auditing and Assurance Standards Board - Indian Auditing Standards (issued so far) Overview.

**Unit-V: International Financial Reporting Standards (IFRS):** Origin - Procedure - International Accounting Standards Board - Adoption in India.

**References:**

2. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
DSC F 5.6 Accounting for Government Entities

Unit-I: General Principles - Government Accounting System - Consolidated Fund of India - Comparison with Commercial Accounting system.

Unit-II: Role of Comptroller and Auditor General of India - Role of Public Accounts Committee, Review of Accounts - Civil and Commercial Entities.

Unit-III: Government Accounting Standards issued by Government Accounting Standards Advisory Board (GASAB) - Adoption and Review.

Unit-IV: Financial Reporting in Public Sector Undertakings and Government Companies.

Unit-V: Case Studies: Railway Accounts - Defense Accounts - CPWD Accounts, etc.

References:


2. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.


5. Warren Ruppel, Governmental Accounting: Made Easy, John Wiley & Sons, INC., USA.


7. K. B. Verma, Reading in Indian Railway Finance, Academic Foundation, Delhi.

5.7: Project work
Cluster Elective -4: Security Market Operations

DSC F 5.5 Financial Markets


Unit-V: Bond Market in India: Bond Market and its Interface with Equity Market and Debt Market - Mutual Funds.

References:


DSC F 5.6 Stock Market Operations

Unit-I: Listing of Securities: Merits and demerits - Listing requirements, Procedure, Fee - Listing of rights issue, bonus issue, further issue - Listing conditions of BSE and NSE- Delisting.


Unit-III: Trading System: Different trading systems - NEAT system, Market types, Order Types - Order management, Trade Management, Auction Internet Broking.


References:

2. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication

5.7: Project work
Cluster Elective -5: Banking and Financial Services

DSC F 5.5 Central Banking


Unit-II: Central banking in India: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

Unit-III: Monetary and Credit Policies: Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

Unit-IV: Inflation and price control by BRI: Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

Unit-V: Supervision and Regulation: Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

References:
1. Reserve Bank of India Publication, Functions and Working of the RBI.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
Unit-I: Rural Credit: Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) – Financial Inclusion - Rupay Card.

Unit-II: Rural Credit Agencies: Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

Unit-III: Farm Credit: Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

Unit-IV: Sources of Farm Credit: Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

Unit-V: Farm Credit Analysis: Eligibility Conditions - Analysis of 3 R’s (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C’s of Credit (Character, Capacity and Capital) - Crop index reflecting use and farm credit - Rural Credit Survey Reports..

References:
4. Rural Credit in India, C.S.Rayudu, Mittal Publications.

5.7: Project work
Cluster Elective -6: Taxation

DSC F 5.5 Assessment of Tax: Individual, HUF and Partnership

Unit-I: Deductions u/s 80: Basic rules of deductions, deductions in computing total income.

Unit-II: Set off and Carry forward of Losses: Set off of loss from one source against income from another source, carry forward and set off of losses - brought forward of losses.

Unit-III: Assessment of Individuals: Computation of Total income of Individuals and Tax liability - Rates of Income tax.


Unit-V: Assessment of Tax of Partnership: Computation of Gross Total Income and Total Income of Partnership Firm - Deductions U/S 80.

References:

2. Vinod. K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
3. B.B. Lal, Direct Taxes, Konark Publications.
DSC F 5.6 Corporate Taxation

**Unit-I: Tax Provisions of Companies:** Income from Business or Profession, Tax Provisions for certain types of businesses.

**Unit-II: Tax Provisions of Companies:** Capital Gains, Income from Other Sources - Tax Provisions for Off shore and Special Tax Zones.

**Unit-III: Computation of Taxable Income:** Computation of Gross Total Income - Deductions - Carry-forward and set-off of losses - Minimum Alternative Tax (MAT).

**Unit-IV: Filing of Return and Assessment:** Procedure for Filing Returns, e-Filing, Assessment, Reassessment and Settlement of Cases, Special Procedure for Assessment of Search Cases.

**Unit-V: Tax Authorities and Administration:** Powers and Duties – Appeals and Revisions - Tax Administration - Collection of Tax at Source – Advance payment of Tax – Recovery and Refund of Tax – Penalties, Offences and Prosecution.

**References:**


5. Vinod. K. Singhania; Direct Taxes – Law and Practice, Taxman Publications

5.7: Project work
Cluster Elective - 7: Insurance
DSC F 5.5 Life Insurance


Unit-II: Principal of Utmost Good Faith: Insurable Interest, Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option - Assignment Nomination Loans – Surrenders - Foreclosure.


Unit-V: Policy Claims: Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

References:
DSC F 5.6 Non-Life Insurance

Unit-I: Introduction: General Insurance Corporation Act - Areas of General Insurance - Structure - Classification - Salient features of Indian general insurance market.


Unit-V: Agriculture Insurance: Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

References:

2. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.

5.7: Project work
Cluster Elective -8: Logistics and Supply Chain Management
DSC F 5.5 Logistics Management - Surface


Unit-V: Logistics International Scenario: Drivers and Logistics implications of Internationalization - Trend towards Internationalization - Organizing for International Logistics - Challenges of International Logistics - General Tendencies.

References:

1. Shailesh Kasande, Materials and logistics Management, Nirali Prakashan
3. Purchasing and Supply Management - Dobler and Burt, McGraw Hill Company
DSC F 5.6 Logistics Management - Air and Sea


Unit IV: Shipping Operations: Volume/Weight calculations - Shipment Planning - Preparing and loading containers- Types of Container services - FCL - LCL - Container de-stuffing.


References:

1. Peter S. Smith (Faber), Air freight: Operations, Marketing and Economics, Research and Development Bureau, Illinois Central System.


4. Yuen Ha Lun, Kee Hung Lai, Tai Chiu Edwin Cheng (Springer), Shipping and Logistics Management, Springer

5. Alan Rushton, Phil Croucher & Peter Baker (CILT), Logistics and Distribution Management, Kogan Page Ltd.

5.7: Project work
Cluster Elective -9: Advertising and Sales Promotion

DSC F 5.5 Advertising and Media Planning

Unit-I: Advertising Functions: Types of Advertising - Economic and Social aspects of advertising - Advertising process - Advertising objectives and Budget.

Unit- II: Consumer Behaviour: Consumer decision making process – Consumer perception process - Consumer Choices - Consumer surplus.

Unit- III: Creativity Advertising: Creative thinking – Process – Appeals – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.

Unit- IV: Media Planning and Strategy: Market Analysis - Development of Media Plan - Implementing Media Strategies, Media Mix and Target Market Coverage - Media Reach and Frequency - Scheduling.


References:


5.7: Project work
DSC F 5.6 Brand Management

Unit-I: Brand Concept: Brands vs. Products, Benefits of branding; Brand attributes, Significance of branding to consumers and Firms, selecting brand names - Brand life cycle - Brand loyalty.

Unit-II: Brand Equity: Cost, Price and Consumer Based methods - Sustaining Brand Equity - Brand Personality - Formulation - Brand Image vs. Brand Personality - Brand Reinforcement, Brand Revitalization.

Unit-III: Brand Building and Positioning: Brand Positioning vs. Brand Building - Brand knowledge, Brand hierarchy, Strategy, Extension and Transfer, Managing brand over time.

Unit-IV: Brand Portfolios and Segmentation: Identifying and establishing brand portfolio - Brand Segmentation - Portfolio and Brand values - Evaluation and Revision.

Unit-V: Branding in Different Sectors: Agriculture - Education - Health - Tourism - Hospitality and other services - Role of e-Communities in Brand Management.

References:

1. Aaker, David, Managing Brand Equity, Prentice Hall of India.
2. Brand Positioning Strategies for Competitive Advantage - Subrato Sen Gupta
5. Strategic Brand Management - Kevin Lane Keller, Prentice Hall.
7. Successful Branding - Pran K Choudhary, University Press, New Delhi.
Cluster Elective -10: Computer Applications

DSC F 5.5 Database Management & Report Generator

**Unit-I: MS Word:** Formatting Text and Documents - Working with Headers, Footers and Footnotes – Tabs -Tables and Sorting - Working with graphs - Templates, Wizards and sample documents.

**Unit-II: Power Point Basics:** Creating Presentations; working with text in Power Point -Working with Graphs & Multimedia – Model presentations.

**Unit-III: MS Excel:** Features – Formatting in Excel – Tips and Techniques – Charts preparation – Using Excel worksheets as Databases.


**Unit-V: Relational Databases** – Expressions – Macros and other Automations – Graphics in Databases – Customized reports generation – Problems – Model Reports,

**References:**

2. Paneerselvam: Database Management Systems, PHI.
6. MARTIN, Database Management – Prentice Hall of India, New Delhi.
DSC F 5.6 Management Information System

Unit-I: MIS: Types of Management Systems - Hardware support for MIS - Decision Making Process, System Approach to Problem Solving, Structure of Management Information System - Trends in MIS.


Unit-V: MIS and Case Development: Designing MIS for a College – University – Business Unit-Service Organization – NGOs.

References:


5.7: Project work
Semester VI

DSC 1 G 6.2 Marketing


Unit-II: **Consumer Markets and Buyer Behaviour:** Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.


Unit-IV: **Pricing Decision:** Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

Unit-V: **Promotion and Distribution:** Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

References:

4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan
DSC 2G 6.3 Auditing

Unit-I: Auditing: Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

Unit-II: Types of Audit: Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

Unit-III: Planning of Audit: Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, internal audit and internal control.

Unit-IV: Vouching and Investigation: Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation


References:

DSC 3G 6.4 Management Accounting


Unit–II: Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).


References:
2. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
Cluster Elective -1A: E-Commerce

DSC H 6.5 e-Payments System

Unit-I: e-Cash and Virtual Money: Electronic Data Interchange (EDI) - NEFT/RTGS/Electronic Payment modes - Foundations of e-Cash and Issues; Security, Anonymity, Untraceability, Virtual currencies, Bitcoin.

Unit-II: Automated Clearing and Settlement: Process of Real Time Gross Settlement System - Net Settlement -ATM Networks - Fedwire, CHIPS and SWIFT.


Unit-V: Electronic Invoice and Payment System: Electronic Statement Delivery - EIPP providers - Biller service providers - Customer service providers - Reconciliation through Bank -Invoice Paper elimination - Scan-based trading (SBT).

References:

DSC H 6.6 Social Media and e-Marketing

**Unit-I: Social Media:** Career in Social Media Marketing - Strategic Marketing - Social media Planning process - Campaigns (tactics and results).

**Unit-II: Social Consumers:** Social media marketing segments - Digital consumers - Digital communities - Online communities - Strong & Weak Ties - Social Community - Social Publishing.

**Unit-III: Social Media Sites:** Face book - Twitter - LinkedIn - YouTube and their Operations - Data mining and Social Media - Role of Social Media in Marketing Research - Social Media and Privacy/Ethics.

**Unit-IV: e-Marketing:** Objectives, Online Advertising - Distribution in e-Marketing, Lead Generation Platform - Customer Service mechanism - Relationship Building medium.

**Unit-V: Methods of e-Marketing:** Advertising Techniques, Selling Methods, Sales Promotion - Public Relations - Sponsorship, Merchandising, Teleconferencing - Chatting.

**References:**


5. Harris, L., Marketing the e-Business, Hoboken: Taylor & Francis.


6.7: Project work

Cluster Elective -2A: Retailing
DSC H 6.5 Agricultural and Rural Marketing

Unit-I Concept of Rural Market: Rural market Characteristics - Rural markets and Environmental factors - Agricultural Market Yards.


Unit-IV: Agriculture Support Mechanism: Role of CCI, Tobacco Board, Spices Board, Coffee Board, Tea Board - Agriculture Price Commission.

Unit-V: Export potential for Agro-products: Role of Government and Non-Govt. Agencies in the development of rural and agricultural Marketing - Strategies for supply of Seed, Fertilizers, Pesticides, Farm Equipment.

References:

3. Mamoria, C.B. & Badri Vishal: Agriculture Problems in India
DSC H 6.6 Warehouse Management

Unit-I: Concept of Warehouse: Functions of Warehouses - Warehousing Cost - Warehousing Management Systems (WMS) - Strategic planning for Warehousing - Supply Chain and Warehousing.

Unit-II: Role of Warehousing in Retail: Challenges in retail warehousing, Warehousing in fashion retail - Retail product tracking in warehouse using RFID - Role of government in warehousing - Warehousing and Supply Chain.


References:

1. Edward H. Frazelle, World Class Warehousing and Material Handling.

6.7: Project work
Cluster Elective -3A: Corporate Accounting

DSC H 6.5 Financial Reporting


Unit-II: Consolidated Financial Statements: Purposes of consolidated financial statements - Consolidation procedures – Minority interests, Goodwill, Treatment of pre- acquisition and post-acquisition profits.


References:

5. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
DSC H 6.6 Emerging Areas in Accounting


Unit-II: Social Accounting: Rationale for Social Accounting - Qualitative and quantitative social accounting disclosures - Evaluation of social accounting reports.


Unit-IV: Environmental Accounting: Qualitative and quantitative Environmental accounting disclosures - Evaluation of Environmental accounting reports - Green Accounting - Concept and implementation.


References:

5. L. S. Porwal : Accounting Theory, Tata McGraw Hill
7. Ashok Sehgal& Dr. Deepak Sehgal: Advanced Accounting, Taxmen, New Delhi.

6.7: Project work
Cluster Elective -4A: Security Market Operations

DSC H 6.5 Derivatives Trading

**Unit-I: Derivatives:** Forward and Futures Contracts – Options – Swaps – Types of Traders – OTC and Exchange Traded Securities - Risks in Derivatives.

**Unit-II: Futures Contract:** Specifications - Margin Requirements – Marking to Market – Types of Futures - Relationship between Future, Forward and Spot Prices - Futures Trading and operations.

**Unit-III: Options:** Types: Call and Put – American and European – Intrinsic value and Time value of Options – Option payoff – Futures vs. Options - Trading operations.

**Unit-IV: Swaps:** Types: Interest Rate – Currency – Role of financial intermediaries in Swaps trading - Credit Risk - Swaps trading in India.

**Unit-V: Derivatives Trading in India:** Regulations - Framework – Exchange trading in Derivatives – Stock Futures and Index futures in NSE – Interest Rate Derivatives.

**References:**

DSC H 6.6 Stock Market Regulatory Framework


Unit-II: Stock Exchanges: Listing of Securities - Conditions - Listing Agreement - Problems in Implementation.


Unit-V: Function of Dealers: Investment advisors and representatives in the capital market - Statutory control on Dealers - Common law and statutory liabilities for malpractices.

References:

1. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House,
2. H.R. Machiraju, Indian Financial system, Vikas publishing House Pvt, Ltd
5. M.Y. Khan, Indian Financial Systems, Tata McGraw Hill,
6. SEBI Manual, Taxman

6.7: Project work
Cluster Elective -5A: Banking and Financial Services

DSC H 6.5 Financial Services

Unit-I: Financial Services: Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities

Unit-II: Merchant Banking Services: Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.


Unit-IV: Credit Rating: Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit-V: Other Financial Services: Factoring and Forfaeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

References:
1. B. Santhanam, Financial Services, Margham Publication, Chennai.
4. V. A. Avdhani, Marketing of Financial Services.
DSC H  6.6 Marketing of Financial Services


Unit-II: Constructing Service Environment – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.


Unit-IV: Distributing Services: Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

Unit-V: Retail Financial Services - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

References:

1. Aradhani “Marketing of Financial Services” Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
5. Christopher lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe – Services Marketing, McMillan India Ltd.
8. Valarie A. Zeithmal & Mary JoBitner, Services Marketing, New Delhi, Tata McGraw Hill

6.7: Project work
Cluster Elective -6A: Taxation
DSC H 6.5 Service Tax and VAT

Unit-I: Service Tax: Charge of Service Tax – Service Tax Systems: Central and State – Taxable Services, Valuation of taxable services – Collection and Payment of Service Tax.


Unit-III: Central Sales Tax: Tax on Inter- State Trade and Exports – Registration – Rates of Tax, Assessment and Refunds – GST Act and Rules.

Unit-IV: Value Added Tax: Concept of VAT, Declared Goods, Registration and Procedural Aspects, Rate and Computation of VAT liability – Collection and Payment of VAT.


References:

1) Income Tax VAT & Service Tax- T. N. Manoharan: Snow White Publication

2) Tax Laws – ICSI, New Delhi (www.icsi.edu, www.icai.org)
DSC H 6.6 Tax Planning and Management

Unit-I: Tax Planning: Difference between tax planning, tax avoidance, tax evasion and tax management – Tax planning with reference to setting up a New Business – Form and Size – Tax Holiday, etc.

Unit-II: Tax Planning of Financial Decisions: Absorption, Mergers, De-mergers and Takeovers – Reorganization or Restructuring of Capital – Decisions such as Borrowing or Investment Decisions.

Unit-III: Tax Planning on Managerial decisions: Own or lease – Make or buy decisions – Repair, replace, renewal or renovation of assets – Shut down or Continue decision.

Unit-IV: Tax planning on Foreign income: Selling in domestic or foreign marker – Avoidance of double taxation agreement – Foreign collaborations and joint ventures.


References:
2. Vinod K. Singhania, Taxman’s Direct Taxes Planning and Management.

6.7: Project work
Cluster Elective -7A: Insurance

DSC H 6.5 Marketing of Insurance Services

Unit-I: Marketing of Services: Distinction between Product and Service Marketing - 7 Ps of Marketing.

Unit-II: Marketing of Insurance Services: Use of relationship marketing in insurance - Commoditization of insurance - Factors determining service quality of insurance products.

Unit-III: Understanding of Insurance Market - Insurance Market structure and competition - Insurance market penetration and density - Changing profile of Indian insurance buyer - Strategies for marketing of insurance.

Unit-IV: Promotion of insurance: Promotional Mix - Personal Selling vs. Advertising - Factors influencing Promotional Mix - Brand building.

Unit-V: Case Studies: Marketing methods and strategies adopted by LIC, GIC, Bajaj Life, SBI Life, HDFC Life.

References:

4. K. Rama Mohana Rao, Services Marketing, Pearson Education.

6.7: Project work
DSC H 6.6 Insurance Regulatory Framework


Unit-II: IRDA Regulatory Functions: Validity and Renewal of license – Regulations for Third Party Administrators (TPA) – Procedure for Registration of Insurance companies - Categorization of Surveyors - Inspection.


Unit-IV: Policy Holders Rights of Assignment: Assignment and Transfer of policies – Nomination – Prohibition of Rebates – Provisions of sec 64 VB – Exemptions to Sec 64 VB.


References:
5. Indian Institute of banking and finance, Principles and Practice of Banking, McMillan.
6. Trieschmann, Hoyt and Sommer, Risk Management and Insurance, Cengage Learning

6.7: Project work
Cluster Elective -8A: Logistics and Supply Chain Management

DSC H 6.5: Supply Chain Management – Products

Unit-I: Introduction: Challenges in Supply chain management, Uncertainty and supply chain management, Supply chain Drivers and Obstacles, Supply chain Network, Different types of Supply Chain Networks.

Unit-II: Demand: Supply Chain Demand – Estimating Demand – Forecasting Techniques – Managing Supply Chain Demand and Supply.


References:
1. G. Raghuram, Logic and Supply Chain Management, Macmillan.
2. Emiko Bonafield – Harnessing Value in Supply Chain, Johnwiley, Singapore.
4. B.S. Sahay, Macmillan – Supply Chain Management, Pearson Education.
DSC H  6.6 Supply Chain Management – Services


References:
1. Sunil Chopra, Supply Chain Management, Pearson Education Publishing
2. G. Raghuram, Logics and Supply Chain Management, Macmillan.
5. B.S. Sahay, Macmillan – Supply Chain Management, Pearson Education.

6.7: Project work
Cluster Elective -9A: Advertising and Sales Promotion

DSC H 6.5 Sales Promotion

Unit-I: Sales Promotion: Sales Executive Functions - Sales Promotion and control - Sales organization - Setting-up of Sales organization - Types of Sales organization.

Unit-II: Personal Selling: Theories of personal selling - analyzing market potential - sales potential and sales forecasting methods - Distribution policies and pricing policies.

Unit-III: Sales Operations: Sales budget, Sales territories, Sales Quata's, Point of Sale - Sales contests - Coupons and discounts - Free offers - Display - Showrooms and Exhibitions.

Unit-IV: Salesmanship: Sales Manager Qualities and functions - Types of salesman - prospecting - pre-approach and approach - selling sequence - psychology of customers.


References:

DSC H 6.6 Direct Marketing

**Unit-I Direct Marketing:** Features - Different Strategies - Mailing SMS - MMS - New Channels of Direct Marketing - Marketing Communication plan.

**Unit-II: Direct Marketing Creativity:** Creative Process and Testing – Direct Mail, Catalogs -Print Advertising - Marketing Intelligence - Relational, Direct and Interactive Marketing - 3’s USP and Creativity.


**Unit-IV: Social Media and Digital Marketing:** Facebook, Twitter, LinkedIn, Emailing - Mobile Marketing - Interactive Television - Blended Direct Marketing - Integrating media and channels

**Unit-V: Key factors of Direct Marketing** - Digital Marketing Tips - Best practices in digital marketing - Legal Aspects - Practical examples of Flipkart, Amazon, Paytm, etc.

**References:**


6.7: Project work
Cluster Elective -10A: Computer Applications

DSC G 6.5 e-Commerce Applications


Unit-IV: Electronic Commerce and World Wide Web: Consumer oriented E-commerce, Electronic payment systems, Electronic data interchange (EDI), EDI applications in business, EDI and E-commerce EDI implementation.


Reference:


DSC G 6.6 Enterprise Resource Planning


Unit-II: Production and Supply chain Management: Production Function – Production planning process – SAP ERP Approach to Production planning – Material requirement planning in SAP ERP – ERP and Supplier.


References:


6.7: Project work