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**UNIVERSITY OF MYSORE**

Estd. 1916

**Vishwavidyanilaya Karyasoudha
Crawford Hall, Mysuru- 570 005**

No.AC6/387/2015-16

Dated: 25th May 2016

NOTIFICATION

Sub: Revision of Bachelor of Commerce Syllabus from the academic year 2016-17.

- Ref: 1. Decision of the Faculty of Commerce Meeting held on 19th February 2016.
2. Decision of the Academic Council Meeting held on 29th March 2016.

The Board of Studies in Commerce (UG) which met on 27th November 2015 has discussed prepared and approved the revised syllabus for B.Com Course to be implemented from the academic year 2016-17.

The Faculty of Commerce and the Academic Council at their Meetings held on 19th February 2016 and 29th March 2016 respectively have also approved the above said proposal.

Pursuant to the approval of the academic council in its meeting held on 29th March 2016, the revised syllabus of B.Com course to be implemented from the academic year 2016-17 is hereby notified.

Copy of the Revised Bachelor of Commerce Syllabus is also annexed.

The contents may be downloaded from the University Website
i.e., www.uni-mysore.ac.in

Draft Approved by the Registrar


Deputy Registrar (Academic)

27/5/16

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To:

1. The Dean, Faculty of Commerce, Post Graduate Centre, Hemagangotri, Hassan.
2. The Chairman, Department of Studies in Commerce, Manasagangotri, Mysuru.
3. The Chairman, Board of Studies in Commerce (UG), Department of Studies in Commerce, Manasagangotri, Mysuru.
4. All the Principals of Affiliated Colleges running Under Graduate Programme.
5. The Director, College Development Council, Maharaja College Centenary Building, University of Mysore, Mysuru.
6. The Deputy Registrar/Assistant Registrar/Superintendent, Administrative Branch, Academic Section, University of Mysore, Mysuru.
7. The Deputy Registrar/Assistant Registrar/Superintendent, Examination Branch, University of Mysore, Mysuru.
8. The PA to Vice-Chancellor/Registrar/Registrar (Evaluation), University of Mysore, Mysuru.
9. Office Copy.

Commerce Noti. - Ja

UNIVERSITY OF MYSORE



Proposed Regulations for 3-Year Semester Course Leading to

Bachelor of Commerce (B Com)

Regulations - 2015

1.0 NAME OF THE COURSE AND DURATION OF THE COURSE.

B Com. (3 years / 6 Semesters)

NOTE :

1. These regulations are applicable to students taking admission to I semester B Com from academic year 2016-17.
2. Each semester shall extend over a minimum period of SIXTEEN weeks teaching duration.
3. The duration of the course shall be 3 years consisting of 06 semesters.

2.0 ELIGIBILITY FOR ADMISSION

1. Students who have passed Pre-University Examination (10+2) or equivalent examination in any discipline are eligible to apply.

3.0 ADMISSION PROCEDURE

- ◆ At the time of admission all documents in original in support of the claims made in the application have to be produced along with the Transfer Certificate from the Institution last attended.
- ◆ All decisions taken by the University with regard to the course and any other matter not mentioned here are final and the candidates are bound to abide by them.

4.0 SCHEME OF INSTRUCTIONS :

There shall be 6 subjects in each semester.

5.0 TEACHING SCHEDULE:

For each subject, there shall be lecture class. The duration of teaching hours vary between

4-6 hours per subject per week.

6.0 SCHEME OF EXAMINATION:

All papers of this course shall be set/valued/reviewed by BOE of Commerce. The process of setting the question paper and valuation will be looked after by the BOE in COMMERCE.

7.0 ATTENDANCE:

- ◆ Each semester shall be taken as a unit for the purpose of calculating attendance and a student shall be considered to have put in the required attendance for that semester if the candidate has attended not less than 75% of the number of working days (lectures during each semester)
- ◆ A candidate who does not satisfy the requirement of attendance shall not be eligible to take the examination of the concerned semester.
- ◆ A candidate who fails to satisfy the requirement of attendance in a semester shall re-join the same semester by obtaining prior permission from the University.

8.0 MEDIUM OF INSTRUCTION:

The medium of instruction shall be English. However, students are allowed to write the examination in Kannada.

9.0 APPEARANCE FOR THE EXAMINATION:

A candidate shall apply for all the papers of a semester when he appears for examination of each semester for the first time.

10.0 BOARD OF EXAMINERS, VALUATION:

- ◆ There shall be a Board of Examiners for scrutinizing and approving the question papers and scheme of valuation constituted by the University.
- ◆ There will be single valuation for all the papers.

◆ BREAK-UP OF MARKS FOR THEORY AND PRACTICAL COURSES/PAPERS:

- ◆ Each theory paper / course shall comprise of 100 marks of which 80 marks are for semester end examination and 20 marks are for internal assessment.

◆ QUESTION PAPER PATTERN

The existing pattern of Question paper shall continue.

Part A will have 40 marks. Four questions are given out of which TWO questions are to be answered each carrying 20 marks.

Part B will have 20 marks. Four questions are given out of which TWO questions are to be answered each carrying 10 marks.

Part C will have 20 marks. Six questions are given out of which FOUR questions are to be answered each carrying 5 marks.

A question may have any number of sub-questions depending on the nature of the subject.

◆ MINIMUM FOR A PASS AND PROMOTION OF THE CANDIDATE TO THE SUCCEEDING SEMESTER:

- ◆ Minimum for a pass in each paper shall be 35%, and marks of all the papers in the semester put together, the average shall be 40%. However, a candidate has to score a minimum of 30% in the semester end examination (written examination) i.e., 24 marks out of 80 marks.

- ◆ There shall be no minimum marks for Internal Assessment.

Classification of successful candidates:

- ◆ Gradation of results shall be as per the University regulations.

◆ INTERNAL ASSESSMENT:

Internal assessment shall include test, assignments and skill development. Students are to be evaluated for internal assessment as follows:

Test – 10 marks, Assignment –5 marks, Skill development – 5 marks.

11.0 PROVISION FOR REPEATERS:

- ◆ A candidate is allowed to carry all the previous un-cleared paper/s to the subsequent semester/s.
- ◆ The candidate shall take the examination as per the syllabus and scheme of examination in force during the subsequent appearances.
- ◆ **Any other issue not envisaged above**, shall be resolved by the Vice Chancellor in consultation with the appropriate bodies of the University which shall be final and binding.

Wherever the regulation is silent, the provisions of University regulations shall be applicable.

12.0 DETAILS OF B COM SUBJECTS AND SYLLABUS

Sl No.	Subject	Marks Allotted			
		Theory		IA	Total
I SEMESTER					
1.1	Kannada/Sanskrit/Urdu/Tamil/ Telugu/Additional English /Marathi/Hindi	80	-	20	100
1.2	Language: English	80	-	20	100
1.3	Business management	80	-	20	100
1.4	Financial accounting - I	80	-	20	100
1.5	Management of banking and insurance services	80	-	20	100
1.6	Environmental studies	80	-	20	100
II SEMESTER					
2.1	Kannada/Sanskrit/Urdu/Tamil/Telugu/Additional English Marathi/Hindi	80	-	20	100
2.2	Language: English	80	-	20	100
2.3	Cost and management accounting I	80	-	20	100
2.4	Financial accounting II	80	-	20	100
2.5	Company Law	80	-	20	100
2.6	Constitution of India	80	-	20	100

III SEMESTER					
3.1	Kannada/Sanskrit/ Urdu/Tamil/ Telugu/Additional English /Marathi/Hindi	80	-	20	100
3.2	Language: English	80	-	20	100
3.3	Cost and management accounting II	80	-	20	100
3.4	Corporate accounting I	80	-	20	100
3.5	Business taxation-I	50		20	100
3.6	Business Decisions	80	-	20	100
IV SEMESTER					
4.1	Kannada/Sanskrit/ Urdu/Tamil/ Telugu/Additional English /Marathi/Hindi	80	-	20	100
4.2	Language: English	80	-	20	100
4.3	Cost and management accounting-III	80	-	20	100
4.4	Corporate accounting II	80		20	100
4.5	Business taxation II	80		20	100
4.6	E commerce	80	-	20	100
V SEMESTER					
5.1	Business laws	80	-	20	100
5.2	Financial management	80	-	20	100
5.3	Cost and management accounting-IV	80	-	20	100
5.4	Quantitative techniques I	50	-	20	100
5.5	Corporate accounting III	80	-	20	100
5.6	Business taxation III	80	-	20	100
VI SEMESTER					
6.1	Marketing management	80	-	20	100
6.2	Quantitative techniques II	80	-	20	100
6.3	Principles and practice of auditing	80	-	20	100
6.4	Entrepreneurship development	80	-	20	100
6.5	Business taxation IV	80		20	100
6.6	Business statistics	80		20	100

I SEMESTER

BUSINESS MANAGEMENT- 4 HOURS PER WEEK

UNIT-I- Concepts of management, definition, characteristics of management, Management and Administration, functions of management, management by communication, management by systems, management by participation, management by motivation-MBO, MBE.

UNIT-II- planning- the process of management planning, decision making, strategy formulation, organizing, basic consideration-Departmentation- functional, project, matrix-decentralization and delegation of authority, dynamics of group behavior.

UNIT-III- Leadership- concepts, types of leadership, motivation, concepts and theories, Maslow, Herzberg's theory, McGregor's theory X and Y.

UNIT-IV- Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination, management audit.

UNIT-V- Emerging trends in management- kaizen, TQM, TPM, MIS, ISO, change management, stress management, fish bone (ISHIKAWA) Diagram, business eco system, logistic management.

Reference Books:

1. Gupta. C.B. Business Management, Sultan Chand & Sons
2. Koontz Harold and Heinz Weihrich, Mc Graw Hill Book Company
3. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons
4. Stoner. A.F. and Freeman. R.E., Management, Prentice Hall of India

I SEMESTER

FINANCIAL ACCOUNTING-I

6 hours per week

UNIT-I-ACCOUNTING Principles And Standards- Accounting-Meaning And Definitions- Objectives- Accounting Cycle-Accounting Concepts And Inventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.

UNIT-II-Final accounts of sole trading concern- Preparation of Trading And Profit And Loss Account and Balance sheet with adjustments.

UNIT-III- Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.

UNIT-IV-Accounts from incomplete records-Meaning, features and techniques of obtaining complete information, problems on conversion of single entry into double entry system.

UNIT-V- Branch Account-meaning and objectives of maintaining of branch accounts by head office, goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.

UNIT-VI- Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.

Books for reference:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers

I SEMESTER-

6 HOURS PER WEEK

MANAGEMENT OF BANKING AND INSURANCE SERVICES

UNIT-I- Banking Operations : Definition of a Bank – Functions of Banker: Raising of funds by

various Deposit Schemes - Lending of Money: Cash Credit – Overdraft-Loans-Purchasing and

Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders –

Collection of Dividend and Interest.

UNIT-II- Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy-

Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy.

UNIT-III- Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) –Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms.

UNIT-IV- The legal relationship between the Banker and Customer, the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship | Nature of Banking Business | Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.

UNIT-V-Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.

UNIT-VI- The Business of Insurance: Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers – role of insurance in economic development and social security – contribution of insurance to the society

Books for Reference:

01. Indian Financial System, Vasanth Desai
02. Marketing of Financial Services, V.A. Avadhani
03. Financial Markets and Services, Gordan and Natarajan
04. Indian Financial System, Varshenoy and Mittal

II SEMESTER COST AND MANAGEMENT ACCOUNTING-I 4 HOURS PER WEEK

UNIT-1- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting.

UNIT-II-Elements of cost, classification of cost, cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.

UNIT-III- Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.

UNIT-IV- Labour: Methods of time keeping and time booking; methods of remuneration-time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, rowan plan, Merick differential piece rate system, FW Taylors differential piece system.

UNIT-V- Overheads: Meaning , Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheads- problems on Machine Hour Rate only. Activity based costing –Meaning, purpose, benefits, stages, relevance in decision-making.

BOOKS FOR REFERENCE:

1. **Cost Accounting:** N.K. Prasad
2. **Cost Accounting:** Nigam & Sharma :
3. **Practical Costing:** Khanna Pandey & Ahuja
- 4: **Cost Accounting:** M.L. Agarwal
5. **Cost Accounting:** Jain & Narang
6. **Cost Accounting:** S.P. Iyengar
7. **Cost Accounting:** S.N. Maheshwari

SECOND SEMESTER FINANCIAL ACCOUNTING II 6 hours per week

UNIT-1-Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales-valuation of goods lost in transit- valuation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.

UNIT-II-Accounting for Hire purchase system- features, preparation of statement of analysis-ascertainment of cash price of an assets-problems on hire purchase system including repossession.

UNIT-III- Accounting for installment system- meaning, features and differences between hire-purchase and installment system, problems on installment system.

UNIT-IV-Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only)

UNIT-V- Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet.

UNIT-VI- COMPUTERISED ACCOUNTING-Accounting with using tally –inventory-creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type.

BOOKS FOR REFERENCE:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.

4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad.

5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers

9. **Cost Accounting:** P C Tulsian

II SEMESTER COMPANY LAW- 4 HOURS PER WEEK

UNIT-I- Company-Definition, features, types- corporate personality, corporate veil and lifting of corporate veil

UNIT-II- Company formation-promoters-functions, rights, duties and liabilities of promoters, stages of formation of a company, promotion, incorporation, capital subscription, business commencement stage-Corporate Social Responsibility- meaning – scope-constitution of CSR committee-CSR expenditure- As per Companies’ ACT 2013.

UNIT-III- Memorandum and Articles of Association-contents and its alteration, prospectus-contents, registration, misstatement in prospectus-criminal and civil liabilities.

UNIT-IV-Concept of Capital and financing of companies- Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Private Placement; preference shares and other forms of securities, Prospectus- Definition; Abridged Prospectus; Red-Herring Prospectus; Shelf Prospectus.

UNIT-V-Membership of a company-modes of acquiring membership, rights and privileges of members, register of members, shares of a company-definition, types, differences between shares and debentures.

UNIT-VI- Company meetings-types of meetings, provisions and requisites of a valid meeting, meetings of board of directors, statutory meetings, annual general meetings and extra ordinary general meetings.

BOOKS FOR REFERENCE:

- | | |
|---------------------------|--------------------|
| 1. Company law | N D Kapoor |
| 2. Company law | Avatar singh |
| 3. Companies act 2013 | Taxmann |
| 4. Guide to companies act | S Bala Subramanian |

III SEMESTER COST AND MANAGEMENT ACCOUNTING-II 4 HOURS

UNIT-I- Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards- Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability.

UNIT-II- Contract costing: Introduction- Contract account, Profit on incomplete contracts, work in progress, Contractee's Accounts, Escalation clause.

UNIT-III-Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits, Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products.

UNIT-IV-Operating Costing-Introduction, transport costing, standing charges, operating/running charges, preparations of operating cost sheet.

UNIT-V-Reconciliation of cost and financial accounts-need for reconciliation, reasons for disagreement, reconciliation procedure, problems on reconciliation.

BOOKS FOR REFERENCE:

1. **Cost Accounting:** N.K. Prasad
2. **Cost Accounting:** Nigam & Sharma :
3. **Practical Costing:** Khanna Pandey & Ahuja
4. **Cost Accounting:** M.L. Agarwal
5. **Cost Accounting:** Jain & Narang
6. **Cost Accounting:** S.P. Iyengar
7. **Cost Accounting:** S.N. Maheshwari
9. **Cost Accounting:** P C Tulsian

III SEMESTER –CORPORATE ACCOUNTING -I 6 HOURS PER WEEK

UNIT-I- Accounting for share capital: Meaning and types of shares-issue of shares-oversubscription and prorata allotment- forfeiture of shares-reissue of forfeited shares-passing journal entries and preparing balance sheet.

UNIT-II-Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends.

UNIT-III- Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares, and Accounting procedure for redemption-meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.

UNIT-IV-Issue and redemption of debentures: meaning and types of debentures-methods of redemption of debentures-journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures.

UNIT-V- Liquidation of companies- Meaning and circumstances of liquidation- preparation of liquidator's final statement of account.

UNIT-VI- Accounting for employees stock option plan, buy-back of securities, equity shares with differential rights, under writing of shares and debentures.

BOOKS FOR REFERENCE:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers

III SEMESTER

BUSINESS TAXATION-I

6 HOURS PER WEEK

UNIT-I: Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10.

UNIT-II:Heads of Income: Income from Salary -features of salary income-allowances- prerequisites- provident fund-computation of Taxable salary income

UNIT-III: Income from salary: Retirement benefits-Gratuity, Commutation of Pension, Leave encashment- problems

UNIT-IV: Income from House Property: basis of charge-deemed ownership-exemptions-determination of annual value-Deductions u/s 24-computation of income from house property.

UNIT-V:Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/expenditures u/s 37, losses-deemed profits-method of accounting-computation of taxable income from business. Computation of Income from profession in cases Advocates, Doctors, Chartered Accountant.

UNIT-VI:Deductions u/s 80C to 80 (individual only), Income Tax Authorizes, duties and powers.

BOOKS FOR REFERENCE

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

III SEMESTER

BUSINESS DECISIONS

4 HOURS PER WEEK

UNIT-I- Introduction-meaning of decisions-importance-Basic concepts of business decisions-factors influencing business decisions.

UNIT-II-Time value of Money-present value and future value concepts-present value of annuity, application of present and future value to investment decisions, preparation of amortization table.

UNIT-III-Pricing policies and practices-cost plus pricing or mark up pricing-marginal cost pricing-illustration with problems, multiple product pricing-competitive bidding prices.

UNIT-IV-Linear programming-Meaning, concepts and assumptions of linear programming problems, methods of solving linear programming problems, application of linear programming problems[Graphical method].

UNIT-V-CALCULUS-Meaning of functions and calculus, application of calculus to compute cost, revenue and profit functions.

Books For Reference:

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|----------------------------|--------------------------------------|
| 1.Financial Management | Khan And Jain |
| 2. Quantitative Techniques | Dr. B H Suresh and Mahadevaswamy G H |
| 3. Mathematics | Madappa |
| 4.Financial management | I M Pandey |

IV SEMESTER COST AND MANAGEMENT ACCOUNTING–III 4 HOURS/WEEK

UNIT-I-Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting –Management accounting and Cost accounting-Limitations of Management Accounting.

UNIT-II-Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.

UNIT-III- Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ratio-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratio-Proprietary Ratio-Capital gearing Ration-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios.

UNIT-IV-Fund flow analysis: Meaning, Concept of fund-Meaning and definition of Funds Flow statement-Uses and Limitations-Procedures for preparation of Funds flow statement- statement of Changes in working capital-statement of funds from operations-statement of sources and application of funds

UNIT-V- Cost flow statement: Meaning, Definition, Uses and Limitations-Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.

BOOKS FOR REFERENCE

- 1.Managment Accounting- S K Maheshwari
- 2.Management Accounting- B S Raman
- 3.Management Accounting- S N Maheshwari
- 4.Management Accounting-Khan and Jain.
- 5.Managment Accounting-I M Pandey

IV SEMESTER CORPORATE ACCOUNTING- II 6 HOURS PER WEEK

UNIT-I- Accounting for General insurance companies- fire and marine insurance-preparation of final accounts as per latest regulations

UNIT-II-Accounting for life insurance— preparation of valuation balance sheet, preparation of final accounts as per latest regulations.

UNIT-III- Final accounts of electricity companies-Forms of financial statements, differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003.

UNIT-IV- Holding company accounts:- Accounting for Holding Company: Preparation of Consolidated Balance Sheet- Minority interest, Computation of Goodwill/ Capital Reserve-Revaluation of assets of subsidiary Company.

UNIT-V- Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models; Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method (C.P.P.M.).

UNIT-VI- Inflation accounting and income measurement: Inflation Accounting: Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).

BOOKS FOR REFERENCE:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad.5. 5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers
- 6.Chakraborty, S.K., Human Asset Accounting: The Indian Context in Topics in Accounting and Finance, Oxford University Press.
- 7.Flamholtz, Eric G., Human Resource Accounting: Advances in Concepts, Methods and Applications, Jossey Eass Publishers, San Francisco, London.

IV SEMESTER

BUSINESS TAXATION-II

6 HOURS PER WEEK

UNIT-I- (a)Depreciation- meaning, computation of Deprecation; (b)Capital Gain-Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes

UNIT-II- Income from other sources (including problems), Set off and carry forward of losses (theory only)

UNIT-III-Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)

UNIT-IV-Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G-80JJA- Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)

UNIT-V-Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/Electrocom)

UNIT-VI-Advance payment of Tax & interest u/s 234A, 234B, 234C, T.D.S- (including Problems), Types of Assessment, Assessment procedure, PAN, e-filing of I.T returns, E-payment of Tax, Tax Return Preparers (TRPs).(Soft ware package-Introduction of Quick Books)

BOOKS FOR REFERENCE

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

IV SEMESTER

E-COMMERCE

4 HOURS PER WEEK

UNIT-I-An introduction to Electronic commerce, Main activities E-Commerce, Goals of E-Commerce, Technical Components of E-Commerce, Functions of E-Commerce ; Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications - C2C, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C.

UNIT-II-Application of electronic commerce-application of e-commerce in direct marketing and selling, value chain integration, supply chain management, corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.

UNIT-III-Business models for E-Commerce-Brokerage Model, Community Model, Value Chain Model, Manufacturer Model, Advertising Model, Subscription Model.

UNIT-IV-Introduction – Infrastructure of M-Commerce – Types Of Mobile Commerce Services – Technologies Of Wireless Business – Benefits And Limitations, Support, Mobile

Marketing & Advertisement, Non- Internet Applications In M-Commerce – Wireless/Wired Commerce Comparisons.

UNIT-V-Electronic Payment System –Introduction- Types of Electronic Payment System- Payment Types- Traditional Payment - Value Exchange System-Credit Card System - Electronic Fund Transfer –NEFT-Paperless bill, Modern Payment Cash , Electronic Cash .

BOOKS FOR REFERENCE:

- 1.E.Brian Mennecke, J.Troy Strader, Mobile Commerce: Technology, Theory and Applications.
2. Ravi Kalakota, B.Andrew Whinston, “Frontiers of Electronic Commerce”,
- 3.E-Commerce Concepts, Models, Strategies- :- G.S.V.Murthy
4. E- Commerce :- Kamlesh K Bajaj and Debjani Nag
5. Electronic commerce :- Gray P. Schneider
4. E-Commerce, Fundamentals & Applications : Chand.

V SEMESTER

BUSINESS LAWS

4 HOURS PER WEEK

UNIT-I- Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract-Definition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer.

UNIT-II- Contractual Capacity-Minor’s Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation- Mistake Definition and Features Only.

UNIT-III- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract, Remedies For Breach Of Contract.

UNIT-IV- Intellectual Property Act- Definition and Registration Procedure for Patent, Copy Right Trademarks.

UNIT-V- Information Technology Act 2000-Definition Of Information-Digital Signature- Legal Recognition Of Electronic Records, License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.

Books for Reference:

- | | |
|-------------------|--|
| 1. Mercantile Law | N.D.Kapoor |
| 2. Business Law – | <u>P C Tulsian</u> and <u>Bharat Tulsian</u> |
| 3. Mercantile Law | P P S Gogna. |
| 4.Mercantile Law | Kamal Garg |
| 5.Business law | Tulsian |

V SEMESTER**FINANCIAL MANAGEMENT****4 Hours per week**

UNIT-I-introduction to financial management, meaning-scope-goals of financial management-sources of finance,

UNIT-II-Cost of capital, meaning- importance of cost of capital in financial decisions-determination of specific costs-cost of debt- cost of preference share capital-cost of equity-cost of retained earnings-weighted average cost of capital-Leverages- meaning- types-problems on Leverages.

UNIT –III-Capital structure-meaning-optimum capital structure-features of appropriate capital structure-factors influencing capital structure-theories of capital structure-NI approach-NOI approach, MM approach, traditional approach, determination of optimal debt-equity mix.

UNIT-IV- Capital budgeting: Meaning-features, role of capital budgeting, techniques of capital budgeting-payback period, average rate of return, net present value, profitability index, internal rate of return, discounted pay back method. Application of excel in capital budgeting techniques.

UNIT-V-Dividend decisions-meaning, Dividend decisions, Dividend policies-objectives of dividend policy-determinants of dividend policy-dividend relevance- Walter's model, Gordon model-Dividend irrelevance-MM hypothesis.

BOOKS FOR REFERENCE

- | | |
|--------------------------------|-------------------|
| 1. Financial Management | I.M.Pandey. |
| 2. Financial Management | Ravi Kishore |
| 3. Financial Management | Dr.V.R.Palanivelu |
| 4. Financial Management | Kulkarni |
| 5. Financial Management | Tulsian P C |
| 6. Financial Management | Khan and Jain |

V SEMESTER**COST AND MANAGEMENT ACCOUNTING-IV****4 HOURS PER WEEK**

Unit I-Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement –Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing.

Unit-II- Budget and Budgeting Control-Definition-Basic Concepts-Budget Manual-Key factor-Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash.

Unit-III-Standard costing-Definition-Differences between Standard Costing and Budgetary Control-Variance analysis-Problems on material and Labour variances (excluding mix and yield variances).

Unit-IV- Relevant costs-Meaning, features, Differential cost and incremental cost-Problems on Relevant cost in decision Making.

Unit-V- Management Reporting: Principles and Requisites of good reporting system, Kinds of reports-Drafting of reports under different situations.

BOOKS FOR REFERENCE

1. Management Accounting- S K Maheshwari
2. Management Accounting- B S Raman
3. Management Accounting- S N Maheshwari
4. Management Accounting-Khan and Jain.
5. Management Accounting-I M Pandey

V SEMESTER QUANTITATIVE TECHNIQUES-I 4 HOURS PER WEEK

UNIT-I-Indices and logarithms-Meaning-Basic laws of Indices and their application for simplification, laws of logarithms-common logarithms, application of log table for simplification.

UNIT-II- Progression-Meaning of sequence, progression; types of progressions; arithmetic progression and geometric progression-general terms and sum of 'n' term of Arithmetic progression and Geometric progression-Application problems on Arithmetic progression and geometric progression.

UNIT-III-Ratio, proportion, variation, and percentages and their application to business.

UNIT-IV-Simple interest and compound interest-Bills discounting- Meaning-concepts; Bankers discount, true discount, bankers' gain and present worth of bill.

UNIT-V- Matrices and determinants, meaning and types of matrices, matrix operation-addition, subtraction and multiplication . determinants of a matrix and its evaluation; solutions of linear equations by using cramer's rule.

Books for References

1. Dr. B H Suresh and Mahadevaswamy G H, Quantitative Techniques,Nithya Publications, Mysore.

2. P.R. Vittal, Business Mathematics, Revised Edition, Margham Publications, New Delhi, 2001.
3. V.K. Kapoor, Introductory to Business Mathematics, S. CHAND, New Delhi, 2009.
4. Sancheti and Kapoor, Business Mathematics, Sultan Chand and Sons New Delhi 42.
5. G.K. Rangnath and T.V. Narsimh Rao Basic Mathematics Volume II.
6. N.K. Nag Business Mathematics Kalyani Publishers New Delhi.
7. Zameeruddin Business Mathematics. Vikas Publishing House, New Delhi.
8. P.N. Arora and S Arora, Mathematics S. Chand & Company Ltd. New Delhi
9. Commercial Arithmetic by Prof. R. H. Dhareshwar.
10. Commercial Arithmetic by Iyer and Bari.
11. R.S. Agarwal, Quantitative Aptitude, S. Chand Publications
12. R. D. Sharma, Quantitative Aptitude, S. Chand Publications

V SEMESTER CORPORATE ACCOUNTING-III 6 HOURS PER WEEK

UNIT-I- Accounting for Amalgamation: Provisions for AS14-Methods of accounting

a) Pooling Interest method b) Purchase Method.

UNIT-II- Accounting for External Reconstruction

UNIT -II- Accounting for internal reconstruction.

UNIT-IV- Accounting for Banking Companies (As per new regulations)

UNIT-V- Valuation of shares and good will

UNIT-VI- Concept of Corporate Financial Reporting : Various Requirements of Corporate Reporting in India, Characteristics of Corporate Financial Reporting, Director's Report, Disclosure of Significant Accounting Policies, Disclosure of Notes on Accounts, Development in Corporate Financial Reporting,

Books for Reference:

1. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
2. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta, S.C.: S. Chand & Co. New Delhi.
3. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.: Kitab Mahal, Allahabad.
4. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributors
5. Corporate accounts- B S Raman, United publishers.
6. Corporate accounting- S K Maheshwari and S N Maheshwari, Vikas publications

**V SEMESTER
WEEK**

BUSINESS TAXATION-III

6 HOURS PER

UNIT-I:Corporate Tax planning: concept of Tax Planning, Tax avoidance, Tax-Evasion-differences-objectives and limitations of tax planning-Areas of Tax Planning.(Practical cases of tax avoidance and tax evasion).

UNIT-II: Tax Planning with reference to forms of business organizations - Firm Vs Company- **Problems**-Tax Planning with reference to Capital structure Decision (including problems) –

Dividend Decision and Bonus issue (theory only)

UNIT-III- Tax planning with reference specific Managerial Decisions-Purchase of asset out of Own fund Vs Borrowed fund, own or lease, Hire purchase Vs Installment, Make or Buy decision, Repair or Replacement -**problems**. (Computation using Excel sheet as skill development component)

UNIT-IV-Service Tax-Basic elements of service, charge of Service Tax, meaning of service, declared services, geographical coverage of service tax, Negative List, Exemptions, Abatements, Small Service provider, Bundled services-Service Tax Registration & payment procedures, Point of Taxation (POT) Rules, Reverse charge, Service Tax Returns-procedure for e-filing u/s 70(Rule 7& 7B), E-payment of service tax, Service Tax Return Prepares (STRPs), Service Tax Authorities, penalty under service Tax. (Filing Related forms and challans, e-filing),

UNIT-V: Computation of Tax on specific services: -Advertising agency services .Banking and Financial Services,-CAs/CMAs/Cs Services-.Construction/Works contract Services-Educational Services including coaching classes-Telecom related services and Software related services-Transport of Goods and Transport of Passengers services-Manpower supply services-Tour Operator services-Stock Broking Services-Courier services

UNIT-VI-Luxury Tax: Luxury Tax- Introduction-Registration-Levy of taxes on luxuries provided in hotels, Lodging houses, Health clubs, Sports Club and Marriage halls-Computation and payment of Tax.(Soft ware package-Introduction of Quick Books)

BOOKS FOR REFERENCE:

1. Indirect Taxes, by V.S Datey, Taxmann Publication.
2. Indirect Taxes, by H C Mehrotra, Sahithya Bawan Publication.
3. Corporate Tax Planning And Management- Dr H C Mehrotra and S.P.Goyal, Sahithya Bhawan Publication
4. A Simplified Approach To Corporate Tax Planning - Girish Auja and Ravi Gupta- Bharath Law House New Delhi
5. Corporate Tax Planning And Business Tax Procedures With Case Studies- Vinod K.

VI SEMESTER MARKETING MANAGEMENT 4 HOURS PER WEEK

UNIT-I- INTRODUCTION TO MARKETING-meaning, definition of market, marketing, marketing concepts, marketing mix, functions of marketing,

UNIT-II-Product-meaning; product strategies, product attributes, product classifications, Product life cycle, Branding, packaging, labeling.

UNIT-III- Service marketing, introduction, meaning, service mix, applications- hospital and tourism.

UNIT-IV- Advertising, publicity and event management- meaning and definition, importance advertising copy and layouts, social and economic effects of advertising. Introduction to event management, principles, concepts and designing.

UNIT-V-Retail marketing- meaning, nature classification, factors influencing, retailing, functions of retailing-the growing importance of retailing industry-Retail as a career.

BOOKS FOR REFERENCE

- | | |
|---------------------------------------|----------------------|
| 1. Marketing Management | Philip Kotler. |
| 2. Marketing principles and practices | Chunawala. |
| 3. marketing Management | Pillai and Bagavathi |
| 4. Marketing Management | Rajan Saxena |

VI SEMESTER QUANTITATIVE TECHNIQUES -II 4 HOURS PER WEEK

UNIT-I- Set theory-meaning-types and operations on sets; application of venn diagram to represent problems on sets.

UNIT-II- Permutations and combinations: fundamental principles of counting, Factorial(n), permutation-linear and circular permutation; Combination-Application problems using permutation and combination formula.

UNIT-III- Probability-meaning and definition, various terminology used in probability(sample space, events, random experiment, trial), Application of probability theory to business.

UNIT-IV- Theoretical distribution-Binomial, Poisson and Normal distribution and their application to business.

UNIT-V-Sampling-Introduction-objectives-principles-census versus sample enumeration-limitations-errors-types of sampling-how to judge reliability of a sample.

Books for References

1. Dr. B H Suresh and Mahadevaswamy G H, Quantitative Techniques, Nithya Publications, Mysore.

2.P.R. Vittal, Business Mathematics, Revised Edition, Margham Publications, New Delhi, 2001.

3.V.K.Kapoor, Introductory to Business Mathematics, S. CHAND, New Delhi, 2009.

4.Sancheti and Kapoor, Business Mathematics, Sultan Chand and Sons New Delhi 42.

5.G.K.Rangnath and T.V. Narsimh Rao, Basic Mathematics Volume II.

6.N.K. Nag Business Mathematics Kalyani Publishers New Delhi.

7. Zameeruddin Business Mathematics. Vikas Publishing House, New Delhi.

VI SEMESTER PRINCIPLES AND PRACTICE OF AUDITING 4 Hours per week

UNIT-1-Introduction: meaning and definition of auditing- Nature and importance of auditing-objectives of auditing-advantages, different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.

UNIT-II- Audit planning and control: factors affecting audit planning-audit programme-advantages-audit note book- appointment of a company auditor- qualifications, disqualifications-rights and duties of a company auditor.

UNIT-III- Internal check and internal control-meaning and objective-internal check for various transactions-limitations of internal control. Vouching-meaning and importance – vouching of cash transactions.

UNIT-IV- verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade, Investments, Patents, Copy rights and trade marks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities.

UNIT-V- Audit of different types of organizations-audit of sole trader, audit of partnership firms, audit of hotels, audit of educational institutions, audit of trust, audit of co-operative societies.

Books for reference

- | | |
|------------------------|--------------------|
| 1. Auditing | T R Sharma |
| 2. Practical auditing | B N Tandon, |
| 3. Practical auditing- | Spicer and Spegler |
| 4. Auditing | Jagadeesh prakash |

VI SEMESTER ENTREPRENEURSHIP DEVELOPMENT 4 HOURS PER WEEK

UNIT-I- Meaning, definition of Entrepreneur, Enterprise, Entrepreneurship, Characteristics of successful entrepreneur, Functions, Role of entrepreneur in economic development, women entrepreneur, Rural entrepreneur, Agricultural entrepreneur-meaning and challenges.

UNIT-II-Entrepreneurship development program(EDP), meaning, objective, importance, institutions doing EDP in India, DIC, CEDOCK, SSI, NSIC, EDII, AWAKE, KVIC,RUDSET, Industrial estate-Meaning and importance.

UNIT-III- Financing of small business in India, institutional and non-institutional assistance-SFCs, banks, SIDBI, NBFC-meaning and schemes; venture capital, bills discounting, factoring, state and central government subsidies and incentives for SSI(existing)-recent industrial policy(2011), PM MUDRA yojana- meaning, objectives, procedures for obtaining loan under MUDRA.

UNIT-IV-Setting up of new business, forms for small business- small proprietorship, partnership, private company, cooperative society-meaning and nature, project formulation, project report-meaning, importance, general format of project report, project appraisal-financial, technical marketing, social feasibility study, obtaining license, clearance certificate, registration procedure.

UNIT-V-Business ethics-meaning, ethics in business, importance, various social responsibility of an entrepreneur towards customers, suppliers, government and society, self-employment-recent trends in the areas of self employment-event management-meaning and areas of business in event management(party organizing , catering, wedding plan and corporate event plan) tourism-meaning, tourism products, E-marketing as self employment opportunity.

BOOKS FOR REFERNCE

1. Entrepreneurship And Small Business Management- C B Guptha And S S Khanka
- 2.Entrepreneruship Development – C B Guptha And Srinivasan
- 3.Entreprenership development development –Shankaraiah

4. Entrepreneurship development-S S Khanka

5. Management of small scale business and entrepreneurship- Vasantha Desai.

VI SEMESTER

TAXATION-IV

6 HOURS PER WEEK

Unit -I- KVAT ACT 2003 – Definitions –Registration of Dealers – I to IV schedules of KVAT

Act – Filing of Returns and Tax invoice- Agents liability to pay KVAT (Problems)(Collection of Forms under KVAT -Application for Registration under KVAT-using available package)

Unit -II- KVAT Act 2003 – Computation of input tax deduction on capital goods – Computation

of total turnover and taxable turnover – Computation of net KVAT liability.

(Application for Registration under CST , E-Filing of annual returns under KVAT-Using available package)

Unit-III- Central Sales Tax Act 1956 – Definitions – Interstate trade and commerce – Declared

Goods- Registration of dealers under CST – Computation of CST.(Listing of at least 20 Excisable Goods--Filing of annual returns under CST-using available package)

Unit IV-- Central Excise Act 1944 – Registration of Premises – Types of Excise Duty –

Computation of Assessable value of Free Sample - Assessable value of MRP based goods -

Assessable value of goods sold at depot and consignment agent – Assessable value of goods

when Invoice price is inclusive and exclusive of Excise Duty – Computation of Excise Duty.

(Listing of at least 20 Excisable Goods--Filing of annual returns under Central Excise Rule-Using of Quick Book and related package)

Unit-V- CENVAT: Meaning – Evidence for availing CENVAT credit in respect of Capital Goods– Problems to illustrate deduction of input CENVAT.

Unit-VI- Customs Act 1962 – Meaning – Notified Goods – Specified Goods – Prohibition of

Importation and Exportation Under Section 11 – Types of Custom Duty – Computation of

Assessable Value and Customs Duty.

Reference Books

1. **Indirect Taxation** Prof. A.R.Chavan.
2. **Indirect Taxes** H.C. Mehrothra
3. Indirect Tax Law-Vaitheshwaran
4. Indirect Tax Law-V.S.Datey
5. **KVAT, Central Excise Act, Customs Act** Bare Acts & Rules.

VI SEMESTER BUSINESS STATISTICS 6 HOURS PER WEEK

UNIT-I- Meaning and definition of statistics, functions, advantages, limitations- collection of data-methods of collecting primary data, and sources of secondary data-classification and tabulation-SPSS –Introduction, uses, creation of variables and entering data.

UNIT –II- Measure of central tendency-Meaning and Definition of Averages-Arithmetic mean, Median, Mode[grouping method], standard deviation, Calculation of mean, median and Standard deviation using SPSS.

UNITIII-Correlation-Meaning and Definition, types of correlation, Methods of calculating correlation co-efficients [Karlpearsons and Spearmans correlation] calculation of correlation using SPSS.

UNIT-IV-Regression-Meaning and Definition, Distinction between correlation and Regression, Regression equations and estimations Calculation of Regression using SPSS.

UNIT-V-Testing of Hypothesis: meaning of hypothesis, types of hypotheses, test of Significance Procedure of testing hypothesis – Z test, one sample t test, Chi square test.

UNIT-VI-Index Numbers – Definition – Types – Methods of Construction and Problems in the Construction – Cost of living index numbers.

Note-Besides solving problems chapter-wise in class rooms, teach using SPSS in computer lab.

Books for Reference:

1. Fundamentals of Statistics: D. N. Elhance, Veena Elhance and B. M. Aggarwal
2. Statistical Methods: S. P Gupta.
3. Fundamentals of Statistics: S.C Gupta
4. Practical Statistics: R S N Pillai and Bhagavathi
5. Statistics (Theory, Methods and Application): D.C. Sancheti and V.K. Kapoor
6. Statistics for Management: Richard I. Levin and David S. Rubin
7. Statistics: Dr. B.H. Suresh, Dr. G.H. Mahadevaswamy, Nithya Publications, Mysore.