

V SEMESTER
B.Com. (Hons.) COURSE STRUCTURE

Part	Paper Code	Subject	Hrs	Credits	IA	ES	Total
I	501	Financial Management – I	6	5	25	75	100
	502	Marketing Management	6	5	25	75	100
	503	Human Resource Management	6	5	25	75	100
	504	Industrial Relations	6	5	25	75	100
	505	Business Laws	6	5	25	75	100
II	506- Elective DSC 1F	Business Environment	5	5	25	75	100
	506- Elective DSC 2F	International Business	5	5	25	75	100
II	507- Elective DSC 1F	Advanced Corporate Accounting	5	5	25	75	100
	507 - Elective DSC 2F	Advanced Management Accounting	5	5	25	75	100

Note opt one elective combination either 506 or 507

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – FINANCIAL MANAGEMENT

Paper : 501

P.P.W. – 5 (6) Hours

Marks = 75 TH. + 25 =100

UNIT – I

Introduction – Scope – Functions – Objectives – Role of Finance Manager – Profit Maximisation Vs Wealth Maximisation – Time Value of Money – Present Value – Future Value – Present Value of Annuity (Theory Only).

Lab Work: Evaluation of Capital Budgeting decisions using Excel. Calculation of Present Values and Future Values by using EXCEL.

Unit – II

Capital Budgeting – Meaning – Types of Capital Budgeting – Decision Criteria – Techniques of Capital Budgeting – Traditional and Modern (DCF) Methods – NPV Vs IRR.

Unit – III

Capital Structure theories – Cost of Capital – Meaning – Explicit and Implicit Cost – Calculation of Specific cost of Capital – Overall Cost of Capital using Book Value Weights and Market Value Weights –

Lab Work: The students are expected to calculate costs of Capital in different methods by using Excel.

Unit – IV

Leverages – Operating – Financial – Combined Leverages (Including Problems). EBIT-EPS analysis.

Unit – V

Working Capital Management – Meaning – Types of Working Capital – Factors affecting Working Capital – Estimation of Working Capital – Contingencies – Inventory Management – EOQ – ABC Analysis (Including Problems).

Lab Work: Preparation of statement and finding out the estimated working capital by using EXCEL. Preparation of Cash Budgets by using EXCEL.

SUGGESTED READING.

1. Van Horne J.C. – Financial Management and Policy
2. Maheshwari S.N. – Element of Financial Management
3. Khan & Jain – Financial Management
4. Pandey I.M. – Financial Management
5. Chandra Prasanna – Financial Management
6. Sharma and Shashi K. Gupta – Financial Management
7. Security Analysis and Portfolio Management - Punithavathy
Pandian

B.COM. (Hons.) DEGREE COURSE – III YEAR
SEMESTER – V – MARKETING MANAGEMENT

Paper : 502

P.P.W. – 5 (6) Hours

Marks = 75 TH. + 25 P=100

Course Objective :- To enable the student to develop the necessary insights in to the subjects of marketing which will be the basis for future advanced study.

UNIT – I :

Introduction to Marketing – Definition, Market, Marketing, Market System – Concepts of Marketing – Production Concept – Product Concept – Selling Concept Vs Marketing Concept – Societal Marketing Concept – Objectives of Marketing – Importance and Scope of Marketing – Profit and Non-Profit Organisations. – Marketing Mix-Elements-Elements of Marketing-4 P's of Marketing – Marketing Environment – Micro Environment and Macro Environment.

Lab Work – Analyse The Promotion Strategies of any Branded Product.

UNIT – II :

Consumer Markets and Buyer Behaviour – Factors Influencing Consumer Behaviour – Buying Decision Process – Stages in Buyer Decision Process – Business – Buying Behaviour – Organization Buying – Institutions and Government Markets. - Concept of Target Market – Consumer and Business Markets – Market Segmentation – Concept – Evaluation of Marketing Segments, Selecting Market Segments – Types of Segmentation – Advantages of Segmentation – Requirements for Effective Segmentation.

Lab Work – A Case Study of Market Segmentation for a Product.

UNIT – III :

Positioning through the PLC-Differentiation – Its Tools – PLC-Its Market Strategies – Marketing Position – Positioning Strategies – Marketing Strategies – Market Leader – Challenger – Follower – Niche.

UNIT – IV :

Product management – Types of new products, new product development stages, challenges, product mix and product line decisions. Individual product decisions. (Product features, style, design, branding, packaging and labeling). Pricing – Factors influencing price determination, pricing objectives. Pricing under different competitive conditions. New product pricing (skimming and penetration pricing). Pricing Strategies.

Lab Work – Create and design a new marketable product. (On a chart and explain).

UNIT – V :

Promotion – Promotion mix elements. (Advertising, Sales Promotion, Publicity – Public relation, personal selling and direct marketing), communication process. Marketing Channels – Role and functions, Types of channels, Channel design and management decisions. Marketing in 21st century – online marketing, network and global marketing.

Lab Work – Design an advertisement for a given product.

Suggested Reading :

1. Philip Kotler - Marketing Management
2. Philip Kotler & Gary Armstrong - Principles of Marketing
3. Stanton J. William & Charles Futrel - Fundamentals of Marketing
4. V.S. Ramaswamy S. Nama Kumari - Marketing Management -
Planingng Implementation and
Control.

B.Com (Hon's) DEGREE EXAMINATION
MODEL QUESTION PAPER
V SEMESTER
PAPER: MARKETING MANAGEMENT

Time:3 Hours

Max. Marks: 75

Marks 5X3=15

SECTION-A

- 1. Marketing**
- 2. Market segmentation**
- 3. Product**
- 4. Sales promo**
- 5. Product mix**
- 6. Penetrating price**
- 7. Brand name**
- 8. Global marketing**
- 9. Online marketing**
- 10. Skimming Price**

Section – B

Answer each question from each unit

(12 X5 = 60

Marks)

Unit -1

11. What do you understand by the concept of Marketing .Discuss briefly about its nature and its importance.

OR

12. What is meant by marketing mix. Explain the elements of marketing.

Unit -2

13. Explain the factors influencing the consumer behaviour in buying decision process. What are stages in buyer decision process

OR

14. What is meant by Market Segmentation? What factors are responsible for Market segmentation.

Unit - 3

15. What are the phases involved in Product Life Cycle?

OR

16. Explain the marketing strategies and positioning strategies

Unit – 4

17. What are factors affecting price determination?

OR

18. Briefly explain some of the the bases of pricing policies

Unit - 5

19. what are elements of Promotion Mix?

OR

20. Discuss about different types of channel distribution.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – HUMAN RESOURCE MANAGEMENT

Paper : 503

P.P.W. – 5 (6) Hours

Marks = 75 TH. + 25 P=100

UNIT – I : Introduction :

Meaning and definitions – Significance – Objectives – Functions of HRM – Structure of HR Dept. and its relationship with other departments – Qualifications and qualities of HR Managers – Careers -in HRM. HRP – Meaning – Benefits – Factors affecting Human Resource Plan – External Factors – Internal Factors – process of HRP.

Job Design – Job Analysis – Process of Job Analysis – Use of Job Analysis – Job Description – Job Specification – Job Rotation – Job Enlargement – Job Enrichment.

Practical Work : Preparation of Organization chart for HR Dept. Preparation of Job Analysis form.

UNIT – II : Recruitment, Selection

Recruitment – Meaning – Objectives – Sources of Recruitment – Internal and External.

Selection – Meaning – Selection Procedure – Tests – Types of Tests – Interview – Types of Interviews – Steps involved in Interview process – Qualities of Successful Interviewer – Medical Examination – Reference Checks.

Practical Work : Preparation of model test paper / Model Interview / Reference check letter

Unit – III : Placement and Induction :

Placement – Induction – Induction Training in India – Internal Mobility – Purposes and Advantages of Promotion – Employee Attrition – Employee Retention – Employee Separation – Voluntary Retirement Scheme.

Practical Work : Induction Programme.

UNIT – IV : Human Resource Management

HRD – Meaning – Objectives. Performance Appraisal – Meaning – Purpose – Methods – Process – Problems of Performance Appraisal – Training and Development – Need for Training – Objectives and Benefits of Training – Stages in Training Process – Training Methods – on the job – off the job. Evaluation of Training programmes – Difference between Training and Development – Career Planning – Counseling – Mentoring.

Practical Work : Preparation of performance appraisal form

Unit – V – Method of Training

Training and Development – Need for Training – Objectives and Benefits of Training – Stages in Training Process – Training Methods – on the job – off the job. Evaluation of Training programmes – Difference between Training and Development – Career Planning – Counseling – Mentoring

Practical Work : Questionnaire for evaluating the effectiveness of training programmes.

Suggested Readings :

1. K. Aswathappa : Human Resource Management – Tata Mc. Graw Hill.
2. P. Subba Rao : Essentials of Human Resource Management and Industrial Relations.
3. Arun Manoppa & Saiddin Mirza : Human Resource Management.

B.Com (Hon's) DEGREE EXAMINATION
MODEL QUESTION PAPER
V SEMESTER
PAPER: HUMAN RESOURCE MANAGEMENT

Time:3 Hours

Max. Marks: 75

SECTION-A

Marks 5X3=15

I. Write short notes on any five of the following. Each question carries 3 marks.

- 1. Define HRM**
- 2. Human resource planning**
- 3. Selection**
- 4. Induction**
- 5. Performance appraisal**
- 6. Fringe benefits**
- 7. Job specification**
- 8. Job evaluation**
- 9. Mentoring**
- 10. Counselling**

SECTION-B

(Marks 12X5=60)

II. Any all questions from each units.

Unit- 1

11. Define HRM? Explain the structure of HR Department

OR

12. Explain factors affecting of HRP

Unit – 2

13. What about different sources of Recruitment

OR

14. What are steps involved in interview process

Unit-3

15. Define Induction ? Purpose and advantages of promotion.

OR

16. Write a detailed note on performance appraisal.

Unit-4

17. Write advantages and problems of job evaluation

OR

18. Explain training and development, objectives and stages in training process

Unit-5

19. Explain different training methods

OR

20. Write differences between training and development

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – INDUSTRIAL RELATIONS

Paper : 504

P.P.W. – 5 (6) Hours

Marks = 75 TH. + 25 P=100

UNIT – I : Industrial Relations :

Meaning – Importance – Objectives of Industrial Relations(IR) – Factors affecting IR – Human Resource Management versus IR. – Trade Unions – Meaning – Functions

Unit – II – Union Movement

Trade Union Movement in India – Problems of Trade Unions – Outside political leadership – Financial weakness – Impact of Globalisation on Trade Unions – Measures to Strengthen Trade Union movement in India.

Unit – III : Grievance

Grievance – Meaning – Characteristics – Causes of grievance – Need for Grievance procedure. – Discipline – Meaning – Objectives – The Red Hot Stove Rule. – COLLECTIVE BARGAINING AND WORKERS PARTICIPATION IN MANAGEMENT.

UNIT – IV : Compensation Management :

Job Evaluation – Concept – Methods – Advantages and problems.

Employee remuneration – Wage concepts – Wage differentials – Wage Theories –

Practical Work : A Case study on wage fixation procedure in any commercial organization.

Unit-V: Reinforcement

Reinforcement and Expectancy theory – Equity theory – Factors affecting wage / Salary levels. Wage fixation in India – Fringe benefits.

Suggested Readings :

1. N.K.Sahni & Yogesh Kumar : Personal Management and Industrial Relations, Kalyani Publishers
2. Dale Yoder : Personnel Management and Industrial Relations
3. T. N. Bhagoliwal : Personnel Management and Industrial Relations
4. Davar : Personnel Management and Industrial Relations

**B.Com (Hon's) DEGREE EXAMINATION
MODEL QUESTION PAPER
V SEMESTER
PAPER: INDUSTRIAL RELATION**

Time:3 Hours

Max. Marks: 75

SECTION-A

Marks 5X3=15

I. Write short notes on any five of the following. Each question carries 3 marks.

- 1. Industrial relation**
- 2. Trade union**
- 3. Grievance**
- 4. Collective bargaining**
- 5. Workers participation**
- 6. Wage**
- 7. Job evaluation**
- 8. Reinforcement**
- 9. Expectancy theory**
- 10. Fringe benefit**

SECTION-B

(12X5=60M)

II. Any all questions from each units.

Unit- 1

11. Explain the mening and importance of industrial relations.

OR

12. Define trade union meaning and functions of trade union.

Unit -2

13. Discuss trade union movement in India. What are problems of trade union in India.

OR

14. What is the impact of Globalization on trade union. What are the measures to strengthen trade union movement in India.

Unit -3

15. What is the meaning and characteristics of grievances .what are the causes for grievances.

OR

16. What do you mean by collective bargaining and workers participation in management.

Unit- 4

17. Explain job evaluation. Different methods in job evaluation

OR

18. Explain wage concept. Different theories in wage concepts.

Unit-5

19. Explain reinforcement and expectancy theory.

OR

20. Explain salary fixation in India and Fringe benefits for employees

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – BUSINESS LAWS

Paper : 505

P.P.W. – 5 (6) Hours

Marks = 75 TH. + 25 P=100

UNIT – I :

Fundamentals concepts : Scope of Indian contract act 1872 – Need for the knowledge of law Ignorance of law – Definition of law – Objects of law – Essentials elements – Offer – Acceptance – Capacity – Consideration – Content – Lawful Object – Popularity of performance – Legal formalities - Classification based on – Validity – Formation – Performance – Consenses ad idem.

Lab Work : Study of case Law, Preparation of a similar case Law on his own essentials.

UNIT II :

Wager / Contingent – Public policy – Some Agreement opposed to public policy – Performance on Contract – Breach of Contract – Remedies for breach of contract – Quasi contract.

Lab Work : Recent examples of public policies, few examples of quasi contract.

UNIT – III :

Sale – Agreement to sale – Conditions and warranties – Caveat Emptor – Contract of Bailment – Contract of Indemnity Guarantee.
Contract of agency – Rights and duties of agent – Principal – Relation to third parties – Types of agents – Information Technology act 2006 – Main objects – Reg of transactions – Digital signature.

Lab Work : Preparation of sale agreement surety agreement – Draft a letter to appoint an agent specifying his duties by principal, proforma of nature of E-Transactions with digital signature.

UNIT – IV :

Essential commodities Act 1955 – Objects of the Act – Powers of the central government to control the production, supply and distribution of essential commodities – Consumer protection Act 1986 – Objects of the Act – Definition of consumer dispute – Unfair trade practice – The role of the consumer protection counsel – District Forum, State commission and National Commission – Powers and Duties of the bodies

Lab Work : A proforma of the application to file a suit in a consumer court by a consumer about the poor quality of the product of the service supplied by producer – collection of various application forms regarding the essential commodities.

UNIT V :

Company's Act 1956 – Directors – Appointments, Rights & duties – Doctrine of indoor management – Doctrine of Constructive notice – Meetings, Resolutions – Prevention of Oppression & Mis management – Winding up.

Lab Work : Draft a resolution in a meeting, Notice for conducting a meeting.

Suggested Readings :

1. S.S. Gulshan : Mercantile Law, Excel Books.
2. Kapoor ND : Mercantile Law, Sultan Chand.
3. Kapoor ND : Company Law, Sultan Chand.
4. SN MAheswari & SK Maheswari : Business Laws, Himalaya.
5. Balachandran V: Business Law, Tata.
6. Tulsian : Mercantile Law, Tata.
7. Tulsian : Business Law, Tata.
8. Gogna : A Text book of Business and Industrial law, S. Chand.
9. Pillai Bhagavathi ; Business Law, S. Chand.
10. Gogna : A Text book of Mercantile Law, S. Chand.
11. Gogna : A Text book of Company Law, S. Chand.
12. S.S.Gulshan : Business Law, Excel Books.
13. Bulchandari : Business Laws, Himalaya.
14. Maheswari & Maheswari : Mercantile Law, Sultan Chand.
15. Chandra Bose : Business Law, PHI.
16. Bare Acts of different laws(As per the syllabus) – Law Publico.
17. Company Act – Law Publico.
18. Consumer Protection Act – Law Publico.
19. IPR (Intellectual Property Rights) – Law Publico.
20. Cases of different Business laws – Law Publico.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – BUSINESS ENVIRONMENT

Paper : 506 Elective DSC 1 F

P.P.W. – 5 (5) Hours

Marks = 75 TH. + 25 P=100

UNIT – I : OVERVIEW OF BUSINESS ENVIRONMENT

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective.

UNIT – II : ECONOMIC GROWTH

Meaning of economic growth – Factors Influencing Development – Balance growth and Unbalanced growth theory – Big push theory –

Unit – III - DEVELOPMENT AND PLANNING

Rostow's stages of economic development. Meaning – Types of plans – Main objects of planning in India – Planning Commission and National Development Council – Five year plans – Achievements of Five year plans.

UNIT – IV : ECONOMIC POLICIES AND LIBERALISATION, PRIVATISATION AND GLOBALISATION (LPG)

New Economic Policy and Economic Reforms – New Industrial Policy and MRTP Act – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy – Deficit financing – EXIM Policy – FEMA.

Unit – V

Meaning – Concept of LPG – Public Sector enterprises and reforms in public sector – Disinvestment Policy – Cottage and Small Scale industries – KVIC.

Note : Commerce Lab Practicals.

Suggested Readings :

1. Rosy Joshi and Sangam Kapoor : Business Environment.
2. Francis Cherunilam : Business Environment.
3. S.K. Mishra and V.K. Puri : Economic Environment of Business.
4. K. Aswathappa : Essentials of Business Environment.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – INTERNATIONAL BUSINESS

Paper : 506 Elective DSC 2F

P.P.W. – 5 (5) Hours

Marks = 75 TH. + 25 P=100

UNIT – I : INTERNATIONAL TRADE

Meaning and Importance of International Business (IB) – Approaches to IB – Factors affecting IB – Theories of IB – Adam Smith's Theory of Absolute advantage – Ricardo's Theory of Comparative Cost Advantage – Hecksher Ohlin's Theory of Factor endowments – Leontief Paradox – Vernon's International Product Life Cycle Theory – Porter's Theory of National Competitive advantage.

Unit – II – Forms of Trade Control

Reasons for Government intervention – Forms of Trade control – Tariffs and non-tariff barriers – GATT – Objectives of GATT – Dunkel's proposal / Uruguay Round – TRIMS, TRIPS.

WTO – Organisation structure – functions – dispute settlement mechanism – Dumping – India and WTO.

UNIT – III : GLOBAL MARKET

Different modes of entry – Exporting – Foreign production – Licensing, Franchising, Contract manufacturing, Assembly – Local Production – Ownership strategies – Alliances, joint ventures.

Unit – IV : BALANCE OF TRADE & PAYMENTS

Balance of Trade and Balance of Payments – Meaning – Difference between BOT and BOP – Components of Balance of Payments – Disequilibrium in Balance of payments – Methods of correction of Disequilibrium.

Unit - V

Foreign Exchange – Convertibility of Indian Rupee and its implications – Foreign institutional investors (FII) – Foreign Direct Investment (FDI) – Cost and benefits of FDI.

Note : Commerce Lab Practicals.

Suggested Readings :

1. Francis Cherunilam : International Business.
2. P. Subba Rao : International Business.
3. K.P.M. Sundaram : Money Banking and International Trade.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – ADVANCED CORPORATE ACCOUNTING – ELECTIVE PAPER

Paper : 507 Elective DSC 1 F

P.P.W. – 5 (5) Hours

Marks = 75 TH. + 25 P=100

UNIT – I : Accounts of Insurance Companies

Life Insurance Companies : Preparation of final Accounts – Accounting Treatment (New format) – General Insurance Companies : Fire and Marine Insurance -

Lab Work – Preparation of Revenue Account, Net Revenue Account, Capital Account & General Balance Sheet, Using Computers. Preparation of Revenue Account, Net Revenue Account, Capital Account & General Balance Sheet, using Computers.

Unit – II Electricity supply companies :

Accounts of Electricity supply companies : The double accounting system – Features of the Double Accounting System – Difference between the single accounting system and double accounting system – Advantages of the Double Accounting System – Disadvantages of the Double Accounting System – Revenue Account – Net Revenue Account – Capital Amount (Receipt and Expenditure on Capital account) – General Balance Sheet – Treatment of Replacement of an Account – a) When no extension or improvement is involved – b) When extension or improvement is involved.

Unit – III - Bank Accounts

Bank Accounts – Books and Registers to be maintained by Banks – Slip System of Posting – Rebate on Bills Discounted – Schedule of Advances – Non-performing Assets – Legal Provisions Relating to preparation of Final Accounts – Preparation of Bank Final Accounts using Computers.

Lab Work: Preparation of Banking company final accounts using any of the accounting packages. Preparation of statements of affairs of liquidator's final statement of Account using computers.

Unit – IV - Company Liquidation:

Meaning of liquidation or winding up a) Winding up by court; b) Voluntary winding up – Members voluntary winding up – Creditors voluntary winding up – Consequences of winding up – preferential payments – Overriding preferential payments – Liquidator – Power and duties of liquidator – preparation of statement of affairs – Deficiency / Surplus Account - Liquidator's final statement of account – B list of contributories.

Unit – V – Financial Reporting

Financial reports – Types of financial reports – Reporting standards – Indian Accounting Standards.

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – V – ADVANCED MANAGEMENT ACCOUNTING – ELECTIVE PAPER

Paper : 507 Elective DSC 2F
P.P.W. – 5 (5) Hours

Marks = 75 TH. + 25 P=100

Unit – I

Introduction – Limitations of Financial Accounting – Employment of Management Accounting – Definition and Scope - - Role of Management Accountant – Controller Functions – Managerial Services – Management Information Systems.

Unit – II

Business Budgets – Budgetary Control – Capital Budgets – Objectives, Advantages, Limitations and Essentials of Budgets and Budgetary Control – Organization of Budgetary Control – Classification of Budgets – Flexible Budgets – Fundamentals of Capital Budgeting – Preparation of Capital Budget.

Unit – III

Working Capital – Importance of Working Capital Estimation – Surplus Character of Investment – Fund Flow Statement – Concept of Funds – Concept of Flows – Preparation of Funds Flow Statement, Uses and Limitations. Cash Flow Statement – Concept of Cash and Flow – Construction of Cash Flow Statement.

Unit – IV

Marginal Costing and Break Even Analysis – Concept of Marginal Costing – Variable and Absorption Costing – Benefits and Limitations of Cost, Volume and Profit Analysis, Break Even Point – Margin of Safety – make or Buy Decisions.

Unit – V

Standard Costing and Variance Analysis – Standard Costing and Historical Costing – Establishment of Cost Standards – Steps Involved in Standard Costing – Variance Analysis – material Variance – Material Price Variance – Material Usage Variance – Material Mix Variance – Labour Variances – Idle Time Variance – Overhead Variances.