

THIRD SEMESTER

COURSE MATRIX

- 3.1 COMMUNICATION SKILLS IN ENGLISH-I
- 3.2 EXTRA CURRICULAR ACTIVITIES
- 3.3 FINANCIAL ACCOUNTING – III
- 3.4 BUSINESS CORRESPONDENCE AND REPORTING
- 3.5 BANKING THEORY AND PRACTICE
- 3.6 SMALL BUSINESS MANAGEMENT
- 3.7 QUANTITATIVE TECHNIQUE – I

PAPER-3.3
FINANCIAL ACCOUNT-III

Unit-I:

Preparation of trading and profit and loss account and profit and loss appropriation accounts, treatment of dividends, interim and final dividend, proposed dividend unclaimed dividend, dividend on preference shares, income tax on dividend, payment of income tax, provision for taxation, treatment of excess provisions made in earlier years, capital profits and revenue profits, managerial remuneration, net profit for managerial remuneration.

Unit-II:

Amalgamation, absorption and reconstruction (External and internal), purchase consideration of balance sheet

Unit-III:

Holding company accounts: Meaning of Holding company and Subsidiary, meaning of certain terms, requirements for holding companies under Indian companies act., preparation of consolidated balance sheet with special adjustments regarding: Unrealized profits on trading stock, unrealized profits on fixed assets, inter company elimination and adjustments, chart showing minority interest in subsidiary company and calculation of capital reserve or goodwill.

Unit-IV:

Liquidation of companies accounts: Meaning of voluntary, liquidation, preparation of liquidator's final statement of accounts, order of discharging liabilities, liquidation expenses, calculation of liquidator's remuneration, treatment of uncalled capital, liability of contributors.

Unit-V:

Human Resource Accounting: Methods of HRA (only theoretical aspects)

Unit-VI:

Profit prior to incorporation: Meaning ascertainment of profit prior to incorporation, basis for allocation of common expenses and incomes, expenses chargeable after and before incorporation.

Reference books:

1. Advanced accounting by Shukla and Grewal.
2. Financial accounting Vol. -II by M.B.Kadkol.
3. Advanced Accountancy by Dr. S.N.Maheshwari.

PAPER-3.4
BUSINESS CORRESPONDENCE

Unit-I:

Introduction, importance of the business, Letter-Physical aspects of the business letters, layout of the business letters, structure of the business letter, essentials of a good business letter.

Unit-II:

Trade enquiries and quotations, Terms used in quotations, orders, confirmation of orders, status enquires, Trade and Bank, references, execution of orders.

Unit-III:

Complaints and their adjustments, collection letters and replies.

Unit-IV:

Circular letters, occasions for writing circular letter (letters to be drafted)

Unit-V:

Advertisement copy: Drafting of Advertisement copy, Built in Literature.

Unit-VI:

Market Report, Meaning, Structure, Stock Exchange Report, Terms used and phrases used in market report, produce exchange.

Recommended books:

1. Business Correspondence and Reporting: By R.C.Sharma.
2. Modern Business Correspondence: By Bahe and Nagama.
3. Modern Business Correspondence: By Majumdar.
4. Essentials of Business Communication: By Reddy, Appannaiah, Nagaraj, Raja Rao.
5. Commercial Correspondence and Office Management: By RSN Pillai, Bhagavath.
6. Effective Business Correspondence: By Agarwal and Tripathi.
7. Business Communication and Reporting: By V.N.Mugali and Bengeri.
8. Commercial Correspondence: By Gosh and Bhushan.
9. Commercial Correspondence: By Koralahalli and Others.

PAPER-3.5
BANKING THEORY AND PRACTICE

Unit-I:

Banker and Customer: Meaning and definitions of bankers and customer, services rendered by the modern commercial banks, relationship between banker and customer. General and Special Confined to Secrecy Projecting.

Unit-II:

Banker as a Borrower: Opening and operating of the bank accounts, types of bank accounts, pass book, closing of bank accounts.

Unit-III:

Special types of customers: Minor, illiterate person, drunkard, Joint Hindu Family, Joint stock company, joint accounts, partnership firm, married woman and societies, precautions to be taken by the banker while opening and operating the accounts of the customer.

Unit-IV:

Negotiation of Cheques: Meaning and definition, essentials of cheque, types of cheques, crossing, methods of crossing, holder, holder in due course, marking of cheques, material alteration and mutilated cheque, endorsement and its methods.

Unit-V:

Paying and collecting Banker: Meaning, duties, liabilities and statutory protection.

Reference books:

1. Banking law and practice by S.N.Maheshwari.
2. Banking theory and practice by K.C.Shekhar.
3. Practical banking by M.Radhaswamy
4. Banking law and practice by Kalkundrikar, Kembhavi & Nabiraj.
5. Banking law and practice by Varshney and Sundaram.
6. Banking law and practice by V.N.Mugali.
7. Banking theory and practice by P.K.Srivastava.
8. Banking theory and practice by A.K.Basu.
9. Practice of law banking by Sheldon.
10. Banking law and practice in India by M.LTenden.
11. Banking theory and practice by B.S.Raman.
12. Banking theory and practice by P.IM.Reddy and P.

PAPER-3.6 SMALL BUSINESS MANAGEMENT

Entrepreneurship: Definitions and framework, classification of entrepreneurs, nature and importance of entrepreneurs, entrepreneurial culture and environment, growth and development of entrepreneurs.

Emergence of entrepreneurship in India industry and business, importance of entrepreneurial development, entrepreneurial motivation, leadership, decision making, risk taking, business planning and time management, self image, stress and its management perceptions, attitudes, sensitivity training, conflict management.

Government Policies and measures towards promotion of entrepreneurship, government and nongovernment agencies extending training and other infrastructural facilities to small entrepreneurs, area open for women entrepreneurs.

Project management starting a new venture, project identification, project formulation, project report project appraisal.

Definition of small scale industries, tiny industries, ancillary industries and characteristics, industrial policy issues with respect to reservation of products etc role of SSI in industrialization and economic development of India.

Sickness in small scale units, causes and consequences, preventions and remedies.

Recommended Books:

1. Udai Pareek and T.V.Rao: Development of Entrepreneurship, Sanjiv Printers, Ahmedabad.
2. S.V.S.Sarma et al: Development Entrepreneurship, Issues and Problems, Small Industry Extension Training Inst, Hyderabad.
3. S.B.Srivastava: A Practical Guide to Industrial Entrepreneurs, Sultan Chand and Sons, New Delhi.
4. Government of India: Report of the committee on development of small and medium entrepreneurs, 1975.
5. Bhanussali: Entrepreneurship Development, Himalaya Publication House, Mumbai.

PAPER-3.7
QUANTITATIVE TECHNIQUES-1

Presentation of Data: Classification, tabulation, construction of frequency distribution, relative and cumulative frequency distributions, graphical representation, frequency polygon, frequency curve, ogive curve, histogram and pie chart.

Measures of central tendency: Concept of central tendency, mean, median, mode and quartiles.

Measures of dispersion: Concept of variation, range, mean deviation, quartile deviation, variance and standard deviation.

Correlation and Regression: Scatter diagram co-efficient of correlation, properties, lines of regression, relation between correlation and regression co-efficient.

Probability: Sample space, event, independent events, mutually exclusive events, definition of probability, addition theorem, and multiplication theorem.

Random variable, probability mean function, probability density function and distribution function with their properties. Binomial, Poisson, hyper geometric and normal distribution.

Introduction to SPSS package.

References:

1. Srivastava & Sharma: QT for managerial decisions, New Age.
2. S.C.Gupta and K.V.Kapoor: Fundamental of Mathematical Statistics, Sultan Chand and Sons.
3. Murray R. Spiegel: Probability and Statistics, Schaum's Outlines Series (1975).
4. Goon A.M.Gupta M.K and Dasgupta: Fundamentals of statistics Vol. I 1991 and Vol. II World press, Calcutta.
5. Kishore Trivedi: Probability and Statistics with Reliability, Qucudit and Computer Science Applications, Pretice Hall of India.
6. Shenoy and Sharma: Business Statistics, New Age Publications.

FOURTH SEMESTER

COURSE MATRIX

- 1.1 COMMUNICATION SKILLS IN ENGLISH – II
- 1.2 INDIAN CONSTITUTION
- 1.3 ENVIRONMENTAL STUDIES
- 1.4 FINANCIAL ACCOUNTING – IV
- 1.5 SECRETARIAL PRACTICE
- 1.6 INDIAN BANKING
- 1.7 QUANTITATIVE TECHNIQUES-II

PAPER-4.4
FINANCIAL ACCOUNTING-IV

Unit-I:

Banking company accounts: Preparation of profit and loss account and balance sheet in accordance with the latest amendment to Banking Regulation act- special provisions of the banking regulations as regards: disposal of non-banking assets (Section 9), Share capital and preference share (Section 12), restriction regarding payment of dividend (Section 15) and reserve fund (Section 17), systems of keeping books.

Unit-II:

Insolvency accounts: Meaning, preparation of statement of affairs and deficiency account with special adjustment regarding: loan from wife, private assets and private liabilities, contingent liabilities, unrecorded assets and liabilities and incomplete accounts.

Unit-III:

Insurance claim accounts: Fire claim with regard to stock on hand, fixed assets and loss of profit, preparation of fire claim statement.

Unit-IV:

Self balancing ledger: Meaning and advantage, steps to introduce self balancing system, preparation of types of ledger accounts, transaction from one ledger to another.

Unit-V:

Valuation of goodwill and shares: Need for valuation, factors affecting value of goodwill, methods of valuation of goodwill, valuation of shares, equity shares and preference shares.

Unit-VI:

Valuation of assets: Classification of assets, valuation of fixed assets, valuation of current assets, valuation of wasting assets, valuation of intangible assets, valuation of investments.

Reference books:

1. Advanced Accountancy by Shukla and Grewal.
2. Financial Accounting Vol. II by M.B.Kadkol.
3. Advanced Accountancy by Dr. S.N.Maheshwari.
4. Advanced Accountancy by S.P.Jain and K.I.Marang.

PAPER-4.5
SECRETARIAL PRACTICE

Unit-I:

Concept of company meaning and definition, kinds of company, difference between public and private limited companies.

Unit-II:

Company Secretary: Meaning and definition, appointment, qualification, duties, rights and abilities.

Unit-III:

Documentation of company, memorandum of association, articles of association, prospectus, duties of secretary in relation to memorandum of association and articles of association.

Unit-IV:

Issue of shares: Allotment of shares, legal procedure for allotment of shares, forfeiture of shares, re-issue of forfeited shares, transfer and transmission of shares, duties of secretary in connection with issue of share, forfeited shares and transfer of shares.

Unit-V:

Meeting: Types of meeting, duties of secretary in connection with meetings.

Skill Development:

1. Visiting company offices: Collecting and identifying important contents of any of the documents like annual reports, books of accounts, prospectus and share application form etc.
2. Drafting of memorandum and share certificate.
3. Listing out the functions of any company secretary of a company the students have visited.

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PAPER-4.6
INDIAN BANKING

1. Banks and economic development: Indian money market and growth and development of Merchant bankings.
2. Structure of commercial banking in India, Organized and Unorganized sectors, Rural Banking, PACS, FSS, NABARD, RRBS & Exim Bank.
3. Nationalization of Banks, Objectives, priority sector lending, village adoption scheme, lead bank scheme, DIR scheme, special and self employment, schemes, evaluation of performance of nationalized banks.
4. Reserve Bank of India, Functions with special reference to agricultural and industrial finance.
5. State Bank of India, functions, SBI and agricultural credit, financing SSIs.
6. Credit and debit cards, meaning and definition, operation of the credit card and debit card, advantages and disadvantages of credit and debit card. Farmers credit cards ATMS.

Recommended Books:

1. Indian Banking Nature and problem by Vasant Desai.
2. Indian Institute of Bankers (pub) Commercial Banking Vol. I, Vol. II, Vol. III.
3. Rural Banking in India by L.C. Dhingra.
4. Agriculture and Rural Banking in India by S.S.M. Desai.
5. Indian Banking by R. Paramesawarn and Natarajan.

PAPER-4.7
QUANTITATIVE TECHNIQUES-II

1. Time series Analysis : Components of time series, trend, periodic changes. Analysis of time series, measurement of trend, measurement of seasonal fluctuations.
2. Index Numbers : Definition, construction of Index numbers, Criteria of a good index number, classification of index numbers, cost of living index numbers, base shifting and deflating of index numbers.
3. Demand Analysis : Demand and supply, elasticity of demands, estimation of elasticity, Leontief's method, Pigeon's method, pareto's law of income distribution.
4. Linear Programming : Formulation and graphical methods, simplex method, Big Big M method, Transportation problem, Assignment problem.
5. Project scheduling : PERT and CPM basic difference between PERT and CPM contracting network, critical path analysis. Float of on activity and crashing activities.

References :

1. Srivastava and Sharma : QT for Managerial Decisions, New Age
2. S C Gupta and Kapoor : Fundamentals of Applied Statistics, Sultan Chand and Sons
3. J K Sharma : Mathematical Models in Operations Research , Tata McGraw Hill Publishing Co. Ltd.
4. Kalavathy : Operations Research 2nd Edition, Vikas Publication (2002)
5. Shenoy and Sharma : Business Statistics, New Age.