

**B.Com. IV SEMESTER**

**Code No's**

**Subjects**

BCOM 420	Corporate Accounting -II
BCOM 421	Computer Applications in Business-III
BCOM 422	Business Statistics - II
BCOM 423	Commercial Arithmetic - II
BCOM 424	International Economics
BCOM 425	Indian Financial System
BCOM 426	Principles and Practice of Insurance
BCOM 427	International Business

**DEPARTMENT OF COMMERCE**

**BCOM 420 : CORPORATE ACCOUNTING-II**

**OBJECTIVES :**

1. To understand valuation of shares and goodwill under different methods.
2. To understand the meaning & provisions of accounting standards.
3. To know the preparation of consolidated balance sheet.
4. To know the preparation of final accounts of banks in the prescribed schedules.

**SYLLABUS**

- UNIT I – Valuation of Goodwill and Shares : [08 Hours]**  
Concept and need for valuation of goodwill; Methods of valuation of goodwill; Concept; Need and methods of valuation of equity shares; Valuation of preference shares.
- UNIT II – Internal Reconstruction : [08 Hours]**  
Meaning and legal provisions; Alteration of capital and reduction of capital; Entries relating to capital reduction; Preparation of post-reconstruction balance sheet
- UNIT III – Accounting for Amalgamations : [10 Hours]**  
Accounting standard-14-for Amalgamations Meaning and classification; Amalgamation in the nature of merger and amalgamations in the nature of Purchase: Methods of accounting- pooling of interests method and purchase method; Internal company owings, stock reserves.
- UNIT IV – Group Accounts : [12 Hours]**  
Meaning, need and relevance of group accounts; Concepts of holding and subsidiary companies; Accounting standard - 21- on consolidated financial statement; Process of consolidation-pre and post acquisition profits. Capital reserves or goodwill; Minority interest. Stock reserves, Inter-company owings and preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only).
- UNIT V – Bank Accounts : [12 Hours]**  
Legal provisions of Banking Regulation Act.1949; Forms of profit and loss account and balance sheet : Classification of banking companies assets and calculation of provision for doubtful debts; reserve for unexpired discount; preparation of annual financial statements.

**50 Hours.**

**Tests, Seminars, Home Assignments, Case Study, Projects etc**

**14 Hours.**

**Total—64 Hours**

**RECOMMENDED READING :**

1. S.N.Maheshwari – Advanced Accounting. Vol.II, Vikas Publishing House, New Delhi.
2. R.L.Gupta & Radhaswamy – Advanced Accounting vol.II, Sultan Chand & Sons, New Delhi.
3. S.M.Shulka – Advanced Accounting, Sahitya Bavan, Agra.
4. Jain & Narang – Advanced Accountancy.vol.II Kalyani, New Delhi.
5. Shulka & Grewal – Advanced Accountancy.vol.II S Chand & Sons, New Delhi.
6. Patil & Korahalli – Financial Accounting.
7. M.B.Kadkol – Corporate Accounting.

**DEPARTMENT OF COMPUTER SCIENCE**

**BCOM 421: COMPUTER APPLICATION IN BUSINESS –III**

**Module I – Relational Data Base Management System(RDBMS):**

Introduction to RDBMS, Comparison with DBMS, Different database models, concept of relation in DBMS, schemes, sub Schemes and instances. Relationships: One to one, one to many, and many to many. Entities, data model using entity- Relation model, attributes, properties, n set. Database Language : Data definition language (DDL), Data manipulation language (DML), Role of data base administor, database security and integrity.

**( 10 Hrs)**

**Module II – SQL-Structure Query Language:**

Introduction to SQL (using oracle), statements, name and data types. Creating database, data definition language commands index, sequences and synonyms.

Data Manipulation language: Insert delete and update, data integrity-validation rule simple, queries-distinct like d where. Group by-having, order by, union, intersect, minus, between, IN, Not IN, NULL and joins. built in functions string functions: Lower, Upper, Proper, Ltrim, Rtrim-Numeric functions: sum, Average, Min, Max, Sqr, data functions add months, need-months, month between, next-day.

**(12 Hrs)**

**Module III: PL/SQL Programming Language/Structure Query Language:** Introduction to PL/SQL –structure of PL/SQL basic syntax of PL/SQL. rules of block structure sestet blocks, scope of objects, declaring variables and constants, data types, operators. Build-in functions, referencing variables. Control structures –Branching and looping statements in PLSQL, if statement, exit statement, for loop and while loop, nested loops and GOTO Statements

**(14 Hrs)**

**Module IV- Internet Tools and HTML –Hyper Text Markup Language:**

Internet : Concepts, advantages, applications and hardware and software requirements, Internet Explorer. Address bar, Entering Web addresses. Working with Tool bar. Status Bar. Standard buttons, radio buttons, Links, Changing the size of the window. Multiple windows, Downloading and saving. Selecting and printing. Creating E-mail accounts, inbox, composing letters and other related facilities.

Introduction to Netscape, Hyper Text Markup Language: Introduction, Requirements, Execution. Markup tags, heading, paragraphs, Text formatting tags, Addition: tags. Lists (ordered and unordered )

Inclusion of images, tables. Linking: Relative path names v/s Absolute path names, URLs. Introduction to DHTML and XML.

**(14 Hrs)**

**Suggested Readings:**

- |                 |   |
|-----------------|---|
| 1.Kahate        | : Introduction to DBMS, Pearson           |
| 2.Narang        | : Database Management System, PHI         |
| 3.C.V.S.Murthy  | : Database System, HPH                    |
| 4.Sing & Singh  | : Computer Applications in Business       |
| 5.Madan         | : Multimedia & Web Technology, Taxmann    |
| 6.Sanjay Saxena | : First course in Computers               |
| 7.Oliver        | : Teach yourself HTML & XHTML in 24 hours |
| 8.Moreison      | : HTML & XML for Beginners, PHI           |

**DEPARTMENT OF STATISTICS**

**BCOM 422: BUSINESS STATISTICS - II**

**OBJECTIVES :**

1. Update the students with emerging **trends and techniques** to compute globally.
2. To develop consistency in **logical reasoning and ability of decision making** in students.
3. Develop graduates with **numerical skills** needed in the field of **research** in Higher Education.
4. Mentally prepare the students to perform well to crack **competitive examinations**.
5. Equip the students with techniques for **data analysis** which is the most important function of **management**.
6. Exploit the emerging opportunities in **Insurance and Bank Business** and to play a key role of **Actuaries**.
7. Educate students to gear up to face the challenges of **liberalization, privatization and globalization**.

**SYLLABUS**

<b>Unit – I Correlation &amp; Regression Linear Correlation:</b>	<b>12 Hours</b>
Meaning & types of correlation, Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's rank correlation coefficient. Properties of correlation (Statements only)	
<b>Linear Regression:</b> Regression equations, Regression coefficients	
<b>Unit - II Analysis of Time Series</b>	<b>10 Hours</b>
Meaning, Components of time series, Measurement of trend:- Method of least squares – straight line trend, Parabolic trend, exponential trend, Method of moving averages. Seasonal Variations.	
<b>Unit - III Index Numbers</b>	<b>12 Hours</b>
Meaning, Problems in the construction of general index numbers, Types of Index Numbers, Chain Base Method, Consumer Price Index Numbers, Problems involved in the construction of Consumer Price Index Number, Types of Consumer Price Index Numbers, Limitations.	
<b>Unit - IV Elements of Probability</b>	<b>08 Hours</b>
Theory : Introduction to Probability, Random experiment, Sample space & events, Classical, Statistical & Axiomatic approaches to probability. Statements of complimentary law & additive laws of probability, conditional probability & statement of multiplication.	
<b>Unit - V Random Variable &amp; Mathematical Expectations</b>	<b>08 Hours</b>
Definition of a random variable, Probability mass function, Joint & marginal probability functions. Mathematical expectation & variance of a discrete random variable. Statements of Addition & multiplication theorems of expectation.	
<b>Applications</b>	
<b>Tests, Seminars, Home Assignments, Group Discussions, Case Study</b>	<b>10 Hours</b>

**SUGGESTED READINGS :**

- 1) S. C. Gupta : Fundamentals of Statistics
- 2) R. H. Dhareshwar : Business Statistics – Volume 1 & 2.
- 3) Raj Mohan : Statistics – Volume 1 & 2
- 4) Shenoy & Sahai : Business Statistics
- 5) Levine : Statistics for Managers using Microsoft Excel.
- 6) G. Srinivasa / Deepa George : Business Mathematics & Statistics
- 7) R. S. Agarwal : Quantitative Aptitude
- 8) Dr. Sandeep Mathur & Dr. S. S. Choudhary : Quantitative Aptitude for Competitive Examinations

**DEPARTMENT OF STATISTICS**

**BCOM 423 : COMMERCIAL ARITHMETIC - II**

**OBJECTIVES :**

1. Update the students with emerging **trends and techniques** to compute globally.
2. To develop consistency in **logical reasoning and ability of decision making** in students.
3. Prepare the students to have career as **quantitative technicians** which has a remarkable weightage across the world.
4. Mentally prepare the students to perform well to crack **competitive examinations**.
5. Educate students to gear up to face the challenges of **liberalization, privatization and globalization**.

**SYLLABUS**

<b>Unit – I</b>	Simple & Compound Interest. Present worth & Discount.	<b>10 Hours</b>
<b>Unit - II</b>	Installment buying & Annuities	<b>08 Hours</b>
<b>Unit - III</b>	Partnership: Sharing of Profit and Losses. Interest on Capital Drawings. Calculation of Good will on Admission and on Retirement of Partners	<b>12 Hours</b>
<b>Unit – IV</b>	Joint-Stock Companies: Shares of Stocks. Issue & Redemption of Debentures, Payment of Dividend. Issue of Bonus Shares.	<b>10 Hours</b>
<b>Unit - V</b>	Time & Work Time & Distances	<b>10 Hours</b>
	<b>Tests, Seminars, Home Assignments, Group Discussions, Case Study</b>	<b>10 Hours</b>

**SUGGESTED READINGS:**

- 1) R. H. Dhareshwar : Commercial Arithmetic – Vol. I & II.
- 2) Nag N. K. : Commercial Arithmetic – Vol. I & II.
- 3) Sutaria : Commercial Arithmetic.
- 4) Iyer & Beri : Commercial Arithmetic.
- 5) Patwardhan & Joshi : Commercial Arithmetic
- 6) R.S.Agarwal :Quantitative Techniques

**DEPARTMENT OF ECONOMICS**  
**BCOM 424 : INTERNATIONAL ECONOMICS**

**OBJECTIVES :**

- To familiarize students with basic theories of International Trade.
- To make students understand Balance of Payments and concepts and theories of Foreign Exchange.
- To introduce the students to international organizations i.e., IMF, WTO and SAARC.

**SYLLABUS**

<b>Unit I</b>	International Trade – Meaning and Importance – Distinction between Internal and International Trade - Theory of Absolute Cost Advantage - Theory of Comparative Cost Advantage.	<b>5 Hrs</b>
<b>Unit II</b>	Balance of Trade and Balance of Payments – Meaning - Causes for Disequilibrium in Balance of Payments - Methods of Correcting Disequilibrium.	<b>8 Hrs</b>
<b>Unit III</b>	Devaluation – Meaning and Effects - Devaluation of Indian Rupee Appreciation and Depreciation of Rupee – Meaning and Effects - Dumping - Meaning - Objectives – Effects.	<b>12 Hrs</b>
<b>Unit IV</b>	Foreign Exchange – Rate of Exchange - Meaning Determination of Equilibrium Rate of Exchange - Fixed and Flexible Exchange Rate Meaning – Purchasing Power Parity Theory – Foreign Exchange Market – Structure – Functions – Methods of Payments - Spot and Forward Rate of Exchange – Hedging - Speculation – Arbitrage.	<b>15 Hrs</b>
<b>Unit V</b>	WTO - Structure - Objectives and Functions - Foreign Capital - Sources - Foreign Direct Investment (FDI) and Foreign Institutional Investments (FIIs) in India – Meaning and Types – India and SAARC	<b>10 Hrs</b>
<b>Tests, Seminars, Group Discussion, Case Analysis, Field Visits, Projects etc</b>		<b>14 hrs</b>

**SUGGESTED READINGS :**

- M.L.Seth** : International Economics- Laksmi Narayan Educational Publications, Agra, 2007  
: Money Banking and International Trade - Laksmi Narayan Agarwal Educational Publications, Agra -2007
- M.L.Jingan** : International Economics – Vrinda Publications, New Delhi, 2007  
: Money Banking and International Trade - Vrinda Publications NewDelhi- 200
- A.B.N.Kulkarni**  
**A.B.Kalkundrikar** : International Economics R.Chand & Co.2007

**K.P.M.Sundaram** : Money Banking and International Trade – S.Chand & Co New  
Delhi -007

**References:**

**B.O. Soderston** : International Economics

**C.P. Kindleberger** : International Economics

**P.A. Samuelson and** : Economics

**Nordous**

**Websites** : [www.google.com/social science/economics/](http://www.google.com/social science/economics/):

[www.wikipedia.org](http://www.wikipedia.org)

**DEPARTMENT OF COMMERCE**

**BCOM 425 : INDIAN FINANCIAL SYSTEM**

**OBJECTIVES :**

1. To create awareness of Indian financial system, financial markets, stock exchanges.
2. To know about the functioning of financial dealers in financial markets.
3. To know about the role and need of regulations in financial system i.e. RBI, SEBI regulations, schemes in banking and insurance sectors.

**SYLLABUS**

**UNIT I: Financial System**

Meaning, Definition, Characteristics, Objectives, Significance, Components of Financial System, Evolution of Financial System in India.

**[10 Hours]**

**UNIT II: Financial markets**

Meaning and Definition, Objectives and Functions of Financial Markets- Classification of Financial markets. Money markets Meaning and Definition, Objectives, Functions, Players and Instruments in money Market.

**[12 Hours]**

**UNIT III: Capita Market**

Meaning and Definition, Objectives, Functions, Instruments and Mechanism of issuing instruments in Capital Markets. role of financial intermediaries in capital market.

**[10 Hours]**

**UNIT IV: Stock Exchange**

Meaning and Definition, Objectives, Functions and significance of stock Exchanges, Working of Stock exchange in India.

**[08 Hours]**

**UNIT V: Regulators of Financial System**

Role and need of Regulations in financial System – Reserve Bank of India, Securities Exchange board of India, Regulation Schemes in Banking and Insurance Sectors.

**10 Hours]**

**RECOMMENDED BOOKS :**

1. **Khan** - Indian Financial System, TMH, New Delhi.
2. **Machi raju** - Indian Financial System, HPH, Mumbai.
3. **Varsheny & mittal** - Indian Financial System, Sultan Chand & Sons, New Delhi.
4. **Bhole L.M** - Financial markets & Institutions
5. **Dr. G. B. Baligar** - Indian Financial System, Ashok Prakashan, Hubli.

**DEPARTMENT OF COMMERCE**

**BCOM 426: PRINCIPLES AND PRACTICE OF INSURANCE**

**OBJECTIVES :**

1. To make the students aware of insurance sector which is one of the important financial services.
2. To know about principles of life insurance different types of policies calculation of premiums, and settlement of claims.
3. To know about group and health insurance, and non life insurance.
4. To encourage the students to take up insurance as career.

**SYLLABUS**

<b>UNIT I – RISK AND INSURANCE:</b>	<b>[12 Hours]</b>
Introduction to Risk and Insurance-Origin, Development and Scope of Insurance-Role and significance of Insurance-Principles of Insurance And Insurance Contracts-Functions of Insurance-Types of Insurance- Double Insurance and Reinsurance-Process of Insurance (proposal to Policy)-Underwriting of Risks.	
<b>UNIT II – LIFE INSURANCE:</b>	<b>[12 Hours]</b>
Introduction-Principles of Life Insurance-Life Insurance Policies/Products- Module Linked Plans-Pensions and Annuities-Life Insurance Policies: Conditions and Privileges-Calculation of Life Insurance Premium Actuaries- Settlement of Claims.	
<b>UNIT III- GROUP AND HEALTH INSURANCE:</b>	<b>[08 Hours]</b>
Introduction-Principles of Group/Health Insurance-Health Insurance Products- Group Insurance Products-Salary Saving Scheme.	
<b>UNIT IV- GENERAL INSURANCE-PERSONAL:</b>	<b>[08 Hours]</b>
Introduction-Principles of General Insurance-Personal General Insurance Products (Fire, Personal Liability, Homeowners, Personal Motor and Miscellaneous Insurance)-Terminology, Perils, Clauses and Covers.	
<b>UNIT V- GENERAL INSURANCE COMMERCIAL:</b>	<b>[10 Hours]</b>
Commercial General Insurance Products (Fire, Marine, Motor, Engineering, Credit Risk, Liability, Workers Compensation and Miscellaneous Insurance) - Terminology, Perils, Clauses and Covers, Claims in Fire Insurance and calculation of claims with problems.	
<b>Tests, Seminars, Home Assignments, Case Analyses, Projects etc.</b>	<b>[14 Hours]</b>
<b>Total</b>	<b>64 Hours</b>

**RECOMMENDED READING:**

1. Mathew M.J-Insurance Principles and Practice,RBSA Publishers,Jaipur.
2. Mishra M.N-Insurance Principles and Practice,Sarmaha Books.
3. Kothari-Kothari's Guide to General Insurance
4. Desia G.R-Life Insurance of India.
5. Malhotra R.P-Elements of Insurance.

**DEPARTMENT OF COMMERCE**

**BCOM 427 : INTERNATIONAL BUSINESS**

**OBJECTIVES :**

1. To know about the importance of international business by making comparative study of domestic V/S international business.
2. To know the nature, components of international business environment.
3. To know the working and growth of MNC's in global and Indian perspective.
4. To know the organization structure and administration of international business.
5. To know the different strategies and policies of international marketing mix.

**SYLLABUS**

- UNIT I : Nature and scope of International Business** Meaning and definition of International Business, Characteristics of International Business, Comparison of Domestic Business with International Business. Scope of International Business, Modes of entering International Business. Significance of International Business. **[10 hours]**
- UNIT II : International Business Environment** Nature of International Business, Components of International Business environment. Economic, political, Regulatory, Socio-culture and technological Factors. Monitoring International Business Environment for International Business Environment **[10 hours]**
- UNIT III : Multi-National Companies** Meaning and definition, Operating Characteristics of Multi-national Companies. Advantages & Disadvantages of Multi-national Companies. Growth of Multi-national Companies:-International & Indian perspective; Transnational corporations. **[12 hours]**
- UNIT IV : Organization Structure for International Business** Concept of organization design, Nature of International Business organization Design, Types of organization structures for International Business, Factors affecting organizational structure. **[12 hours]**
- UNIT V : Global Market Strategies** Meaning and Nature of global Market Mix, Global product, Global Pricing Policy, Global sales Promotion & Global Distribution Channels. **[10 hours]**

**RECOMMENDED READINGS:**

1. **DR. k. Ashwatappa** - International Business, TMH, New Delhi.
2. **Subbaroa** - International Business, HPH, Mumbai.
3. **Ronald Ball** - International Business, TMH, New Delhi
4. **Prabhakar & prabhakar** - International Business, Kalyani Publishers, New Dehli.
5. **Dr. M.L.guledagudd** - International Business, Sai Publications, Gadag.